



*Town of Winhall, Vermont*

**2019**

**ANNUAL TOWN REPORT**

FISCAL YEAR

JULY 1, 2018 to JUNE 30, 2019

## Community Information

**Winhall Population: 769**                      [www.winhall.org](http://www.winhall.org)                      **Registered Voters: 744**

**Town Clerk & Treasurer**                      [winclerk@comcast.net](mailto:winclerk@comcast.net)                      (802) 297-2122 office  
Office Hours: Monday - Thursday, 7:00AM to 1:00PM                      (802) 297-2582 fax

**Delinquent Tax Collector**                      (802) 297-0342

**Town Administrator**                      [townadmin@winhall.org](mailto:townadmin@winhall.org)                      (802) 297-2119

### Select Board

Scheduled Meetings:                      1<sup>st</sup> and 3<sup>rd</sup> Wednesday of every month, starting at 5:00PM  
Meeting Location:                      Town Offices, 115 VT Route 30, Winhall, VT 05340

**Winhall Planning Commission**                      [wpczba@winhall.org](mailto:wpczba@winhall.org)

Scheduled Meetings:                      1<sup>st</sup> and 3<sup>rd</sup> Tuesday of every month, starting at 7:30PM  
Meeting Location:                      Town Offices, 115 VT Route 30, Winhall, VT 05340

**Zoning Board of Adjustment**                      Meetings scheduled as necessary

**Zoning Administrator**                      [wpczba@winhall.org](mailto:wpczba@winhall.org)                      (802) 297-1820  
Office Hours: Tuesday - Wednesday, 9:00AM to 11:00AM

**Health Officer**                      [bill@winhall.org](mailto:bill@winhall.org)

**Animal Control Officer**                      [patwsalo@gmail.com](mailto:patwsalo@gmail.com)                      (802) 297-1032

**Facilities Manager**                      [facilities@winhall.org](mailto:facilities@winhall.org)

**School Board**                      (802) 297-2128

Scheduled Meetings:                      3<sup>rd</sup> Tuesday of every month, starting at 5:00PM  
Meeting Location:                      Town Offices, 115 VT Route 30, Winhall, VT 05340

**Board of Listers**                      [listers@winhall.org](mailto:listers@winhall.org)                      (802) 297-2151

Scheduled Meetings:                      Meetings scheduled as necessary  
Office Hours: Monday - Thursday, 9:00AM to 12:00PM

**Memorial Library**                      [www.winhallmemoriallibrary.org](http://www.winhallmemoriallibrary.org)                      (802) 297-9741  
Hours: Tuesday - Thursday, 2:00PM to 6:00PM; Saturday, 9:00AM to 1:00PM

**Emergency Response**                      911  
**Police Department (non-emergency)**                      (802) 297-2121  
**Fire Department (non-emergency)**                      (802) 297-9823

**Highway Department**                      [highway@winhall.org](mailto:highway@winhall.org)                      (802) 297-2120

**Transfer Station**                      [transfer@winhall.org](mailto:transfer@winhall.org)                      (802) 297-2130

Hours: Monday, Tuesday, Friday, 8:00AM to 4:00PM  
Saturday - Sunday, 9:00AM to 4:00PM  
Open Week of Christmas (closed Christmas Day) and week of New Year's  
Open Wednesdays following a Monday or Tuesday Holiday

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## Delinquent Tax Report as of June 30, 2019

### 2019

Dobson, Travis	\$97.06
Elite Manufacturing	\$1,484.72
Feuerstein, Elise M.	\$4,557.89
Franco, Christopher	\$1,193.59
Gallo, Richard A. & Mary Jane	\$2,625.22
Greig, Tina D.	\$1,496.36
Hagerman, Kenneth D.	\$9,972.34
Jawidzik, Walter	\$1,550.70
Lexicon Limited Co.	\$1,651.63
O'Flaherty, Helen	\$97.05
Palmieri, Angelo	\$935.47
Reid, Edward J.	\$499.88
Robinson, James D.	\$554.08
Tedd, Thomas H.	\$5,822.40
Weber, Anthony W.	\$12,089.24
<u>Yankee Federal Reinsurance</u>	<u>\$4,052.39</u>
<b>Total 2019</b>	<b>\$48,680.02</b>

### 2018

Elite Manufacturing	\$9.79
Greig, Tina D.	\$1,506.23
Lexicon Limited Co.	\$229.84**
O'Flaherty, Helen	\$97.68
Palmieri, Angelo	\$941.63
<u>Weber, Anthony W.</u>	<u>\$12,168.97</u>
<b>Total 2018</b>	<b>\$14,954.14</b>

### 2017

Elite Manufacturing	\$115.63**
Greenfield, Jeffrey	\$508.97**
Greig, Tina D.	\$748.57**
O'Flaherty, Helen	\$102.03
Palmieri, Angelo	\$983.52
<u>Weber, Anthony W.</u>	<u>\$12,710.27</u>
<b>Total 2017</b>	<b>\$15,168.99</b>

### 2016

O'Flaherty, Helen	\$99.70
<u>Palmieri, Angelo</u>	<u>\$961.06</u>
<b>Total 2016</b>	<b>\$1,060.76</b>

### 2015

O'Flaherty, Helen	\$96.43
<u>Palmieri, Angelo</u>	<u>\$929.54</u>
<b>Total 2015</b>	<b>\$1,025.97</b>

### 2014

O'Flaherty, Helen	\$91.33
<u>Palmieri, Angelo</u>	<u>\$880.37</u>
<b>Total 2014</b>	<b>\$971.70</b>

\*\* Partially Paid

**Grand Total            \$ 81,861.58**

## Elected Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Moderator	Scott Bushee	2020
Town Clerk	Elizabeth Grant CMC, CVC	2022
Town Treasurer	Elizabeth Grant CMC, CVC	2022
Select Board	William B. Schwartz, Esq., Chair	2020
	E. Stuart Coleman, Vice Chair	2021
	Julie Isaacs, Member	2022
Listers	Doug Poulter	2020
	Raymond Gutofff	2021
	Lucia Wing	2022
Delinquent Tax Collector	Kathryn Coleman	2022
Grand Juror	Alexander Bilka	2020
Town Agent	Alexander Bilka	2020
Justices of the Peace	Timothy Apps	2020
	Christina Mackenzie	2020
	Raymond Gutofff	2020
	Megan McMahon	2020
	Tara Van de Velde	2020
School Moderator	Scott Bushee	2020
School Treasurer	Elizabeth Grant	2022
School Directors	Jennifer Samuelson	2020
	Dean Gianotti, Jr.	2022
	Meridith Dennes	2021

## Appointed Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Chief of Police	Jeffery Whitesell	06/30/20
Town Administrator	Lissa Stark	06/30/20
Secretary to the Boards	Lucia Wing	06/30/20
Assistant Town Clerk	Alexander Bilka	03/05/20
Assistant Town Treasurer	Kathryn Coleman	03/05/20
Planning Commission	Marcel Gisquet, Chairman	06/30/20
	Robert McIntyre	06/30/22
	Tamatha Blanchard	06/30/21
	Patricia Glabach	06/30/21
	Cliff DesMarais	06/30/22
	Jerome Driscoll	06/30/20
	Lucia Wing	06/30/20
Zoning Administrator	Lucia Wing	06/30/21
Curator of the Museum	Vacant	
Energy Coordinator	Vacant	
Zoning Board of Adjustment	Julie Isaacs	06/30/22
	Doug Poulter	06/30/20
	Cooky Glass	06/30/21
	Robert McIntyre	06/30/22
	Dean Gianotti Sr.	06/30/20
Windham Regional Commission	Vacant	
	Vacant	
Winhall Beautification Committee	Julie Isaacs, Chair	N/A
Town Health Officer	William Schwartz	01/31/20
Forest Fire Warden	Lawrence Jenks	01/01/20
Assistant Fire Warden	Vernon Jenks	01/01/20
Trustee of Public Funds	Select Board	N/A
Cemetery Commissioners	Select Board	N/A
Fence Viewers	Select Board	N/A
Pound Keeper	Patrick Salo	06/30/20
Animal Control Officer	Patrick Salo	06/30/20
Tree Warden	Stuart Coleman	03/05/20
Council on Aging	Vacant	N/A
Town Service Officer	Elizabeth Grant	03/05/20
Recreation Committee Chair	Laura Gianotti	06/30/20

**STATE OF VERMONT  
BENNINGTON COUNTY, SS:  
TOWN OF WINHALL WARNING**

The inhabitants of the Town of Winhall qualified to vote in the annual Town Meeting are hereby notified and warned to meet at The Mountain School in said town on Tuesday, March 3, 2020 at 10:00AM to transact the business below, to be done from the floor as well as Australian ballot for elected officials and ballot articles. On March 3, 2020, polls will be open from 10:00AM to 7:00PM.

Any voter unable to come to the polls may request an absentee ballot by contacting the Town Clerk no later than 1:00PM on Monday, March 2, 2020.

Vermont's Elections Management Platform has streamlined the elections administration process, providing voters with greater access to voter specific information. By using the My Voter Page, a registered voter can check registration status, access voter-specific elections information, including directions to a polling place and polling hours, view a sample ballot, and request/track an absentee ballot. We encourage voters to log into their My Voter Page to learn more at: <http://mvp.sec.state.vt.us>. Online voter registration is available at: <http://olvr.sec.state.vt.us>.

Elizabeth Grant, CMC/CVC  
Winhall Town Clerk

**TOWN OF WINHALL, VERMONT  
TOWN MEETING WARNING**

The legal voters of the Town of Winhall are hereby warned and notified to meet at The Mountain School on Tuesday, March 3, 2020 to transact the following business;

(The polls will be open for voting on Articles requiring Australian ballot at 10:00AM and will close at 7:00PM.)

ARTICLE 1: To elect all Town Officers as required by law. (Australian Ballot)

ARTICLE 2: Shall the Town approve the budget proposed by the Winhall Select Board as presented in the 2019 Town Report? (Floor Vote)

ARTICLE 3: To transact any other business that may legally come before the meeting.

Winhall Select Board  
William Schwartz, Chair  
E. Stuart Coleman, Vice Chair  
Julie Isaacs, Member

**TOWN OF WINHALL, VERMONT**  
**SETTING THE TAX RATE ~ COMPUTATIONS FOR 2019-2020**

AMOUNT TO BE RAISED BY TAXES FROM 2019/2020 PRINTED BUDGET	\$2,883,297.00
PLUS (Articles from Town Meeting)	+ 0.00
TOTAL AMOUNT TO BE RAISED BY TAXES	\$2,883,297.00
TOWN OF WINHALL GRAND LIST FOR 2019	\$6,995,711.35
Calculation: Divide the amount to be raised by taxes by the Grand List	\$2,883,297.00 <u>\$6,995,711.35</u>
	<b>= \$0.4122 2019/2020 Town Tax Rate</b>

The 2018/2019 Town Tax Rate was \$0.3101  
The 2017/2018 Town Tax Rate was \$0.3298  
The 2016/2017 Town Tax Rate was \$0.4570  
The 2015/2016 Town Tax Rate was \$0.3827  
The 2014/2015 Town Tax Rate was \$0.3783  
The 2013/2014 Town Tax Rate was \$0.3423

TOWN OF WINHALL EDUCATION TAX RATES FOR 2019-2020  
CALCULATED BY THE VERMONT COMMISSIONER OF TAXES

HOMESTEAD EDUCATION TAX RATE  
Base Homestead Tax Rate for FY20: \$1.7102

**Combined Town Tax Rate and Homestead Tax Rate: \$2.1224**

NON-RESIDENTIAL EDUCATION TAX RATE  
Base Non-Residential Tax Rate for FY20: \$1.6458

**Combined Town Tax Rate and Non-Residential Tax Rate: \$2.0580**

The calculation of the Town Tax Rate is accepted, and the calculations performed by the State of Vermont are acknowledged by the Town of Winhall Select Board.

  
William Schwartz, Chair

  
E. Stuart Coleman, Vice Chair

  
Julie Isaacs, Member

July 10, 2019



### WINHALL TOWN SCHOOL DISTRICT WARNING

The legal voters of the Winhall Town School District are hereby notified and warned to meet at the Mountain School on Tuesday, March 5, 2019 at 10:00 AM to transact the following business.

Absentee voting will be permitted on all matters to be voted upon by Australian Ballot. For the purposes of Australian balloting, the polls will be open from 10:00 AM to 7:00 PM on Tuesday, March 5, 2019.

- Article 1: To elect one (1) School Director for a three-year term (to be voted by Australian Ballot).
- Article 2: To elect a Moderator for the ensuing year (to be voted by Australian Ballot).
- Article 3: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2019 through June 30, 2020?

***Motion by Marty Nadler to bring Article 3 to the floor, seconded by Matt Samuelson; no discussion follows. Marty Nadler moves Article 3 as written; seconded by Matt Samuelson; unanimous. Article 3 carries.***

- Article 4: Shall the voters of the school district approve the school board to expend \$3,411,445, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$17,788 per equalized pupil. The project spending per equalized pupil is 15.4% lower than spending for the current year.

***Motion by Marty Nadler to bring Article 4 to the floor; seconded by Laura Gianotti. Discussion includes: Jennifer Samuelson, Chair presents the Winhall School Board's overall mission; she introduces BRSU representatives; the Winhall School Board projects a lower school tax rate this year by 40 cents; Winhall School Board booklets are handed out; the Winhall School Board projects 15 "ghost students." Samuelson explains that this year there is a surplus of \$216,822; two funds have been created- one for future bus replacement and two for a tax stabilization fund. Kelly Pajala, State representative, speaks relative to current Vermont legislation. Marty Nadler makes the motion to approve Article 4 as written; seconded by Kim Wohler; unanimous. Article 4 carries.***

- Article 5: Shall the voters approve payment for the announced tuition rate of Burr & Burton Academy in the amount of \$17,490 for the 2019-2020 school year for resident pupils in grades 9-12 who attend Burr & Burton Academy?

***Motion by Tim Apps to bring Article 5 to the floor; seconded by Marty Nadler. Discussion: Burr & Burton headmaster, Mark Tashjian speaks about Burr & Burton's core values. Question of special education; response- Academy is open to all special education students. Matt Samuelson makes the motion to approve Article 5 as written; seconded by Jerry Driscoll; unanimous. Article 5 carries.***

- Article 6: Shall the voters authorize the School Board to transfer \$85,000 from the anticipated General Fund surplus on June 30, 2019 to the Bus Reserve Fund?

***Motion by Elizabeth Grant to bring Article 6 to the floor, seconded by Matt Samuelson. No discussion. Stuart Coleman makes the motion to approve Article 6 as written; seconded by Elizabeth Grant; unanimous. Article 6 carries.***

Article 7: Shall the voters authorize the School Board to transfer any remaining surplus on June 30, 2019, an amount estimated to be \$172,881 to the Tax Stabilization Reserve Fund?

**Motion by Stuart Coleman to bring Article 7 to the floor; seconded by Matt Samuelson. Discussion includes a definition of the Tax Stabilization Reserve Fund; motion by Matt Samuelson to approve Article 7 as written; seconded by Kim Wohler; unanimous. Article 7 carries.**

Article 8: Shall the voters appropriate the sum of \$100,000 for the Tax Stabilization Reserve Fund?

**Motion by Kim Wohler to bring Article 8 to the floor; seconded by Marty Nadler. No discussion. Motion by Marty Nadler to approve Article 8 as written; seconded by Meredith Morin; unanimous. Article 8 carries.**

Article 9: To transact any other business which may legally come before the meeting.

**Other business includes: Bill Schwartz questions the Town of Stratton's new education policy; discussion follows between the Town and the Winhall School Board; the School Board responds that they are well aware of the new policy and will closely follow its results. Reminder of upcoming Green Up Day in May. Reminder the Community Arts Center food cupboard is open to everybody; reminder there is additional food cupboards at the Town of Stratton and the Winhall Police Department. Reminder to declare your Homestead when you file your tax returns and please register your dogs.**

**Motion by Stuart Coleman to recess the meeting until 7:00 PM when polls are officially closed; seconded by Betsy Cetron; unanimous.**

**WINHALL BOARD OF SCHOOL DIRECTORS**

Jennifer Samuelson, Chair  
Meredith Dennes, Clerk  
Dean Gianotti Jr.

*Ophele Good 3/7/2019*

*Scott Busbee 3/7/2019*

STATE OF VERMONT

BENNINGTON COUNTY, SS:  
TOWN OF WINHALL WARNING

The inhabitants of the Town of Winhall qualified to vote in the annual Town Meeting are hereby notified and warned to meet at The Mountain School in said town on Tuesday, March 5, 2019 at 10:00AM to transact the business below, to be done from the floor as well as Australian ballot for elected officials and ballot articles. On March 5, 2019, polls will be open from 10:00AM to 7:00PM.

Any voter unable to come to the polls may request an absentee ballot by contacting the Town Clerk no later than 1:00PM on Monday, March 4, 2019.

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Elizabeth Grant, CMC/CVC  
Winhall Town Clerk

TOWN OF WINHALL, VERMONT  
TOWN MEETING WARNING

The legal voters of the Town of Winhall are hereby warned and notified to meet at The Mountain School on Tuesday, March 5, 2019 to transact the following business;

(The polls will be open for voting on Articles requiring Australian ballot at 10:00AM and will close at 7:00PM.)

*Scott Bushee, Town Moderator opened the meeting at 11:22 AM; Bushee reads the Articles below.*

ARTICLE 1: To elect all Town Officers as required by law. (Australian Ballot)

ARTICLE 2: Shall the Town approve the budget proposed by the Winhall Select Board as presented in the 2018 Town Report? (Floor Vote)

*Motion by Marty Nadler to bring Article 2 to the floor; seconded by Matt Samuelson. No discussion. Motion by Marty Nadler to approve Article 2 as written; seconded by Betsy Cetron; unanimous. Article 2 carries.*

ARTICLE 3: To transact any other business that may legally come before the meeting.

*Dr Roger Fox, Mountain Valley Health Center, addresses Town meeting; discussion follows. The Selectboard and the Town thank Dr. Fox for his 43 years of service to the Town of Winhall.*

*Scott Bushee thanked the Selectboard, Police, Fire, and Rescue Departments for their years of service.*

*The Town remembers Dave Glabach for his 50+ years of service to the Town of Winhall.*

*The Selectboard gave a Route 30 project update.*

*Stuart Coleman makes the motion to recess the meeting to 7:00 PM when polls officially close; seconded by Tim Apps; unanimous.*

Winhall Select Board  
William Schwartz, Chair  
E. Stuart Coleman, Vice Chair  
Julie Isaacs, Member

*Scott Bushee 3/7/2019*  
*Elizabeth Grant 3/7/2019*

## Select Board

Thank you, again, for another year of honor of serving as the Chair of the Winhall Selectboard for another year. It has been and is an honor and a pleasure to have served and to continue to serve this Community.

Problem solving with the other Selectboard members, Stuart Coleman and Julie Isaacs, and with all the Town employees in the Town Offices, Listers Offices, Police Dept, Highway Dept, and Facilities (who are all more dedicated to our Town as a way of life than as a job than most of you might know); is generally a very gratifying experience.

This year a struggle for all of us was the Winhall Route 30 roadwork coupled with the Manchester-Peru Route 11/30 road work but we have made it through and, for most of us, we will not have to go through that again on Route 30 in our lifetimes.

The new and improved Community Arts Center has 501 (c) status and a Board and has been and is providing so many programs that one cannot keep up — unless they check the Calendar that Laura Gianotti prepares and posts regularly! I encourage all to view the program and join in.

Julie Isaacs, the first woman selectperson in Winhall's history, has been a tremendous asset to the Board. Her perspective and varied background is an extreme asset.

The New Salt Shed and the new Electronics Building and other upgrades to the Transfer Facilities have been serving the Community well. The Town Highway Equipment has been upgraded (waiting on a new plow truck as this is written...). Culverts were and are being upgraded throughout Town and reserves are established for the anticipated upgrade of the Access Road partnered with the Stratton Corporation and State grants. The Police Department has, yet again, been able to supplement its budget and save taxpayer dollars by obtaining State and National Grants to support our Police Department and Town and to provide us with better services with less cost to our constituents (as well the Police Department personnel, along with other local volunteers, continue to oversee the successful Community Food Pantries we now have to help those in need and the Police are the local First Response, rescue EMT trained, which literally saves lives in Town).

I am sure there was more accomplished (or started) and that there are others to thank throughout the year that I may have forgotten or be forgetting. One I will not forget to reach out to thank is our Town Administrator, Lissa Stark, the person behind the scenes keeping us moving in the right direction and with grants whenever possible! Thank you Lissa! May we all be healthy, joyful and prosperous as this year progresses.

All the best, William Schwartz, Chair, Winhall Selectboard

P.S.A. The Selectboard meets the 1st and 3rd Wednesday of each month at 5PM (one can get on the agenda by contacting our Town Administrator) and the first 15 minutes of each meeting is open to public if a matter comes up without time to get on the Agenda and you want to be heard. Please do not hesitate to join us if you have any questions or just want to sit in.



## WINHALL POLICE & RESCUE

Jeffery L. Whitesell  
Chief of Police & Rescue  
113 Vermont Route 20  
P.O. Box 113  
Winhall, Vermont 05340

Dear Citizens, Property Owners & Friends of Winhall,

Winhall Police and Rescue continues to provide the Winhall community with highly skilled, motivated and professional police officers. Our officers are also cross-trained as certified EMT's and respond to medical emergencies within the community. Our officers are equipped with essential medical equipment to include Narcan, an opioid reversal medication administered to people who are suffering from an opioid overdose. Our officers have saved several lives while responding to these life-threatening emergencies.

The opioid crisis still has a grip on our beautiful State and unfortunately Winhall has not been spared. Over the past year, we have investigated two untimely deaths as a result of opioid overdoses. These investigations were given top priority and, in both cases, we were able to find the supplier of the illegal narcotics and make arrests. We continue to give our officers the tools to protect our community. Corporal Jeremiah Rogers and K-9 "Gunnar" have proven to be an extremely important team while fighting the rise in illegal drug trafficking. This dynamic duo continues to assist our officers in finding these dangerous drugs and bringing those that choose to commit drug crimes to justice.

We continue to encounter a high number of impaired operators on our roads. Many of these operators are impaired by alcohol, but we are also seeing an increase of operators impaired by drugs or by a combination of alcohol and drugs. These irresponsible drivers are a direct threat to the health and safety of our community and we remain committed to combating this serious problem. All of our officers have received advanced training in detecting drivers that are impaired by drugs. Lieutenant Derrick Tienken is currently a DUI instructor at the Vermont Police Academy and has been certified as a Drug Recognition Expert (DRE). DRE's are used to assist with investigations that involve a driver that is operating under the influence of drugs. We continue to apply for and receive grant funding to have additional officers on patrol, focused on DUI enforcement.

Our emphasis on Community Policing continues to be a priority. Officer Corey Revett has become our leader in this mission with his many hours of outreach to the Winhall community. Officer Revett has established a strong relationship with The Collaborative which continues to strive for substance free youth in our communities. Officer Revett has completed a School Resource Officer (SRO) course and has begun to work with the students (K-8) at the Mountain School at Winhall. The curriculum will focus on anti-bullying, safety, drug and alcohol awareness as well as other topics throughout the school year. Officer Revett will be taking the SRO role over from Sergeant Greg Gould who established this program and is loved by the students and faculty at the School. Officer Revett is also a certified car seat technician and can help you with all your car seat installations or questions.

Communication is key to preventing and solving crimes. We post advisory notices such as road closures, storm updates, press releases, crime trends or incidents, crime prevention strategies, etc. through Nixle, Facebook and Twitter. I encourage you to visit and like our Facebook page. If you would like to be added to our Nixle email list, please email Nicole Demier at [Nicole.demier@vermont.gov](mailto:Nicole.demier@vermont.gov).

Most importantly, if you need assistance, call us! We pride ourselves as being a full-service department. If you see something that doesn't seem quite right in the area, call us, you are not bothering us. We continue to work closely with our community members and partners in order to continue to keep this one of the safest communities within Vermont.

Respectfully Submitted,

Jeffery L. Whitesell Sr.  
Chief of Police & Rescue

# Winhall Volunteer Fire Department Annual Report 2019

## The Winhall Fire Department responded to the following 143 calls for 2019:

Motor Vehicle Accidents.....	27
Fire Alarms.....	39
CO Alarms.....	20
Wires Down/ Trees on Wires.....	13
Snowmobile Accident.....	1
Structure Fires.....	13
Brush/Lumber Fires.....	4
Smoke in House.....	5
ATV assisted and/or Rescues/injuries.....	3
Odor Investigation.....	5
Motor Vehicle Fire.....	1
Fluids Leaking.....	2
Chimney Fires.....	2
Traffic Control.....	1
Landing Zone.....	3
Service Call.....	4
<b>Monthly Meetings.....</b>	<b>11</b>
<b>Training Sessions.....</b>	<b>13</b>

## Winhall Fire Department Elected Officers

Jay Wilson.....	President
Brendan Curry.....	Vice President
Jerry Driscoll.....	Treasurer
Harold Coleman.....	Fire Chief
Steve Avison.....	1 <sup>st</sup> Asst. Fire Chief
Matt Coleman.....	2 <sup>nd</sup> Asst. Fire Chief
Herb Hewes.....	Captain
Randy Ameden.....	2 <sup>nd</sup> Captain
Patrick Salo.....	Secretary

It is important to keep your fire alarm and CO detectors in good working order. **NOTE: EXIT THE PREMISES WHEN YOUR ALARMS GO OFF!**

Please check the dates on your fire alarms, they are only good for 8-10 years, and CO Detectors only good for 5-7 years. You can find the expiry date on the alarm cover. This includes hardwire alarms too.

If you have a fireplace or wood pellet stove, we would impress upon you to put your ashes in a metal container, with lid, **away** from your house, deck or **any** wooden structure.

Please make sure your flue in your fire places are open when starting a fire to avoid smoke in your homes and causing your alarms to go off.

Please dial **911** for all emergencies.

Thank you for your continued support.  
Sincerely,  
Harold Coleman, Chief  
Winhall Fire Department

## **Board of Listers**

The State of Vermont has informed the Board of Listers of Winhall's Equalized Education Property Value, Common Level of Appraisal (C.L.A.) and Coefficient of Dispersion (C.O.D).

Equalized Grand List: \$7,001,649

Equalized Education Grand List: \$722,255,735

COD (Coefficient of Dispersion): 13.14%

COD measures the uniformity of appraisals for properties on the Grand List by expressing the average deviation from the mean difference between assessment and market value of sold properties, as a percentage of the median. The lower the number, the less deviation. Given fluctuations inherent to the real estate market, a COD below 10% is unusual, COD normally ranges between 10% to 20%. The State of Vermont requires town wide reappraisal when C.O.D. exceeds 20%.

CLA (Common Level of Appraisal): 96.94%

CLA measures how close a town's local appraisals are to fair market value by using sales data to determine the ratio of the aggregate value of local education property tax Grand List to the aggregate value of the equalized education property tax Grand List. The higher the number, the better. Beginning this cycle, the State of Vermont requires town wide reappraisal when the CLA falls below 85% or exceeds 115% (previous requirement for town wide reappraisal was COD below 80%).

## **Planning Commission**

The Winhall Planning Commission drafts the Winhall Town Plan, Zoning Ordinance, and Subdivision Regulations as well as the Highway Ordinance and Flood Hazard Regulations, reviews proposals of amendments to the above, reviews site plans of commercial development, and reviews subdivision proposals. The Planning Commission meets in the Town Hall at 7:30 PM on the first and third Tuesdays of each month. Everyone is welcome to attend these meetings and to comment on any proposals before the Commission.

In 2019 the Winhall Planning Commission:

- Approved a minor 4-lot subdivision off Wall St. and River Road(s) for Craig Gosselin.
- Approved boundary line adjustments for Douglas Makenzie on Winhall Hollow Road.
- Approved a Site Plan for Blanc & Bailey Construction on property in the Village of Bondville owned by Thomas Maneggia.
- Approved a Site Plan for an ATM kiosk on property in the Village of Bondville owned by Stuart Coleman.
- Continued multiple discussions relative to short-term rentals in Winhall along with a proposed registration form and self-certification checklist.
- Drafted a “Policy Resolution” for short-term rentals.
- Heard a proposal for a microbrewery.
- Heard a proposal for a child-care center.

The Planning Commission hears discussion on all aspects of planning and development. Members of the public are invited to attend these sessions.

### **WINHALL PLANNING COMMISSION**

Marcel Gisquet, Chair

Tami Blanchard, Vice-Chair

Cliff DesMarais, Treasurer

Lucia Wing, Secretary

Patricia Glabach

Jerome Driscoll

Robert McIntyre



## **Zoning Board of Adjustment**

The Zoning Board of Adjustment acts as the Board of Appeals when a permit has been denied by the Winhall Zoning Administrator. The Board hears appeals for variances and conditional use permits and amendments to permits already granted.

In 2019 the Zoning Board of Adjustment took the following action:

- Held an organizational meeting.
- Approved a conditional use permit for Winhall Partners for a paddle tennis court on Lot 4 in the Ravenwood Subdivision.
- Approved a conditional use permit for Jerbil LLC for two apartments.

The Zoning Board meets in the Town Hall as needed. Special meetings are called pursuant to public notice. Everyone is welcome to attend these meetings and to comment on any proposals before the Board.

### **WINHALL ZONING BOARD OF ADJUSTMENT**

Cooky Glass, Chair  
Julie Isaacs, Vice-Chair  
Doug Poulter  
Dean Gianotti Sr.  
Robert McIntyre

## **Zoning Administrator**

The Zoning Administrator, recommended by the Planning Commission and appointed by the Selectboard, administers and enforces the Winhall Zoning Regulations as provided by law. After review, the Zoning Administrator issues zoning permits in conformance with the provisions of these Regulations and the duties of this position.

In 2019 the Zoning Administrator acted on (59) zoning applications to include: Additions, Paddle tennis court & warming hut, Barns, Garages, Signs, Renovations, Porches, deck, roof extensions & dormers, Breezeway, Entryway, Single family residences, Sheds, Conditional & changes of use, New businesses.

The Zoning Administrator is always available to help guide applicants through the process, meet on site, or answer any questions.

Lucia Wing, Zoning Administrator

# Winhall Memorial Library - Annual Report

## July 1, 2018-June 30, 2019

The library had a wonderful year! We are continually thankful for the support of our patrons and the community. Thanks to our trustees for supporting the growth of this wonderful small library!

-Dawn Santos



- *575 New Books added in FY 18/19*
- *275 Audiobooks/Over 300 DVDs in the collection*
- *Patron Computers, printer, Free 24/7 Wi-Fi*
- *Hosted Santa Tree Lighting, and movie events in conjunction with the Winhall Community Arts Center*
- *3100 Patron Visits/2980 materials loaned out FY 18/19*
- *Over 381 Community Luncheon attendees/average 31 each month FY 18/19*
- *12 children completed Summer Reading Challenge*
- *Monthly Artists Showings/5 Art Openings with over 125 in attendance*



### **Board of Trustees**

#### **Officers**

Steve Obletz  
Patricia Glabach  
Tamatha  
Blanchard

#### **Board Members**

Lorraine Farmer  
Alexis Matrone  
Judy Reynolds  
Vicki Smul  
Elaine Villano

#### **Librarian**

Dawn Santos



## Notable Highlights

The library applied for and was awarded the Childrens Literacy Foundation's Rural Library award. This grant awarded \$2000 worth of books to the library, \$500 worth of books to The Mountain School at Winhall, as well as two exciting storytelling events. The kickoff is in November with a school wide event hosted by storyteller extraordinaire, Simon Brooks, and a spring storytelling event where each child will be able to choose 2 books to keep. The library will also receive a \$250 mini grant for a literacy initiative.

The librarian applied for and received a grant from the Vermont Department of Libraries to attend the Association of Rural and Small Libraries Conference this past September in Burlington.

We had regular visits from the 1<sup>st</sup> and 2<sup>nd</sup> graders at The Mountain School at Winhall. The children enjoyed listening to stories and checking out books from the library.

On February 2<sup>nd</sup> we celebrated Take Your Child to the Library Day where each child who visited received a free book.

In May we held a successful joint Basket Raffle Fundraiser with the Winhall Community Arts Center. A fun time was had by all.

The Mountain School at Winhall had an amazing display of artwork in the month of February.

In July, 30 people attended the amazing Ed Popielarczyk's Magical Flea Circus courtesy of a grant from the Vermont Department of Libraries.

One of our lovely patrons once again donated a beautiful quilt that was raffled off in September.

We were granted copies of the Vermont Reads title to share with the community.

Local Representative Kelly Pajala visited for an evening of Pie with Pajala to discuss local constituents' questions or concerns.

Effective November 13, 2019, we will be open 4 days a week!

## Monthly Events at the Library

- Third Thursday Community Luncheon in collaboration with the Winhall Community Arts Center
- Book Discussion-books provided by the library each month
- Cookbook Club
- Artist of the month/Artist Receptions
- View our event calendar on the home page of our website: [www.winhallmemoriallibrary.org](http://www.winhallmemoriallibrary.org)



## The Library in the Media!

- The library was featured in the Winter 2019 Issue of the Stratton Magazine.
- GNAT-TV's Andrew McKeever visited the library for a News Project segment profile.
- Our first annual Cookbook Club Cookie Swap in was covered by GNAT-TV.
- Dawn and Hoss from GNAT-TV created a Banned Books Week piece regarding the eleven most banned books of 2018.

All the featured content can be found on our website at [www.winhallmemoriallibrary.org](http://www.winhallmemoriallibrary.org)

**Please like us on Facebook and follow us on Instagram & Twitter!**

**New Library Hours:**  
Tuesdays and Thursdays 2pm-6pm  
Wednesdays 12pm-5pm  
Saturday 9am-12pm  
[www.winhallmemoriallibrary.org](http://www.winhallmemoriallibrary.org)

**The library offers passes to The Clark, The ECHO Museum, The Southern Vermont Natural History Museum, Vermont State Parks and Historic Sites**



March 2020

Dear Winhall Community,

The Mountain School at Winhall is pleased to submit our sending town tuition at the state average for the 2020-2021 school year. We have enjoyed our continued work over this past year with the Winhall School Board and the BRSU to better monitor student numbers. This is an important key to planning for the Town's budget. We will continue to work with the Board and the BRSU for the benefit of the citizens of Winhall, allowing school choice while keeping costs manageable for our taxpayers. MSW is proud of its relationship with the community of Winhall, offering a quality education to all Winhall children without charging the town and families any more for tuition than the state average.

This year is MSW's 21st year of service to Winhall and Stratton as their community school. In the last three years, student enrollment has increased 30%, from 27 to 35 Winhall students. We work hard to live by our founding principles as an accredited New England Association of Schools and Colleges town academy: an independent school with a public mission that fosters academic excellence and social equity for every student in our sending towns. To ensure that our students enjoy a rich and rewarding education, MSW works diligently to raise money beyond town tuition through annual fundraisers generously supported by our community, such as the annual fall Fun Run and spring golf tournament.

Through town support and gifts from donors, we have been able to work on several improvements to the school. We have started with improvements to the playground and have created a walking trail around the school campus. New instruments, equipment and supplies were purchased for the music and art departments. We celebrate that "Vermont is our classroom," and we have continued to expand and improve our outdoor classroom program.

MSW is committed to developing connections to our surrounding communities, keeping our student to teacher ratio low and providing individualized programs to students as needed. We look forward to continuing our work with the citizens of Winhall to provide a strong education for our children, while keeping costs reasonable and celebrating the benefits of school choice for our families. Thank you for your ongoing support.

Respectfully submitted,

Peter Ahlfeld  
Head of School

## ANNUAL REPORT

(COUNCIL ON AGING FOR SOUTHEASTERN VERMONT, INC.)



Senior Solutions -- Council on Aging for Southeastern Vermont, Inc. -- has served the residents of Winhall and Southeastern Vermont since 1973. We have offices in Springfield (main office), White River Junction and Brattleboro. Our mission is to promote the well-being and dignity of older adults. Our vision is that every person will age in the place of their choice, with the support they need and the opportunity for meaningful relationships and active engagement in their community. Many of our services are available regardless of income. However, we target our resources to those older adults with the greatest social and economic needs. Supporting caregivers is an important part of our work. Senior Solutions can help caregivers assess their family's needs and options, connect with resources and local programs and provide short-term relief (respite) for those who are caring for loved ones.

The population of older adults is increasing, as are many costs associated with providing services. Vermont is the second oldest state in the country (median age) and within Vermont the highest concentration of elders is in Windsor and Windham counties. Unfortunately, our state and federal funding has been largely stagnant for many years. This means that financial support from the towns we serve is critical.

This is a summary of services provided to Winhall residents in the last year (09-01-18 through 08-31-19):

**Information and Assistance:** 12 Calls and Office Visits. Our toll-free Senior HelpLine (1-800-642-5119) offers information, referrals and assistance to seniors, their families and caregivers to problem-solve, plan, locate resources and obtain assistance with benefits and completing applications. Callers were assisted with applying for benefits, health insurance problems, housing needs, fuel assistance and many other services. Extensive resources are also described at [www.seniorsolutionsVT.org](http://www.seniorsolutionsVT.org).

**Medicare Assistance:** Area seniors receive assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). Our SHIP program provides Medicare education and counseling, "boot camp" for new Medicare enrollees and assistance in enrolling in Part D or choosing a drug plan.

**In-Home Social Services:** We provided 2 elder residents with in-home case management or other home-based services for 13 hours to enable them to remain living safely in their homes. Often minimal services can prevent premature institutionalization. A case manager works with an elder in their home to create and monitor a plan of care, centered on the elder's personal values and preferences. Many people would not be able to remain in their homes but for the services of Senior Solutions. Senior Solutions also investigates reports of self-neglect and provides assistance to those facing challenges using a community collaboration approach.

**Nutrition services and programs:** 1 Winhall senior received 6 meals at home through our sister agency SVCOA. Senior Solutions administers federal and state funds that are provided to local agencies to help operate senior meals programs, and provides food safety and quality monitoring and oversight. Unfortunately, these funds do not cover the full cost of providing meals, so local agencies must seek additional funding. Senior Solutions does not use Town funds to support the senior meals program or benefit from any funds given by the Town to support local Meals on Wheels. Senior Solutions provides the services of a registered dietician to older adults and meal sites. Assistance is also provided with applications for the 3SquaresVT (food stamp) program.

**Caregiver Respite:** Through grants we provide respite assistance for caregivers of those diagnosed with dementia or other chronic diseases.

**Transportation:** Senior Solutions provides financial support and collaborates with local and regional transit providers to support transportation services for seniors that may include a van, a taxi, or a volunteer driver. Special arrangements are made for non-Medicaid seniors who require medical transportation.

**Other Services:** Senior Solutions supports a variety of other services including health, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities and home-based mental health services. Senior Solutions has a flexible "Special Help Fund" that can help people with one-time needs when no other program is available.

Our agency is enormously grateful for the support of the people of Winhall.

Submitted by Carol Stamatakis, Executive Director.

(802) 885-2655 Fax (802) 885-2665 Toll Free (866) 673-8376  
Senior HelpLine (800) 642-5119



## Caring For Our Communities in Sickness and in Health

*"I can't say enough positive words about my care at Grace Cottage's ER. Everyone was so compassionate and kind. I am thrilled that we have such an excellent health care facility near us, and that Grace Cottage's retail pharmacy is right across the road from the hospital and primary care offices." Dr. Rachel Lovens, Grafton, VT*

**Grace Cottage Family Health & Hospital** has served the healthcare needs of our rural community with competence and compassion for more than 70 years. In 2019, Grace Cottage was named "Best Hospital," "Best Emergency Department," "Best Physical Therapy," "Best Pediatrician," (Dr. Elizabeth Linder) and "Best Place to Work" in the Brattleboro Reformer Readers' Choice Best of Windham County Awards.

**Grace Cottage Hospital** is comprised of a 19-bed inpatient facility for acute and rehabilitative care, a 24-hour Emergency Department, a hospice care suite, and laboratory and diagnostic imaging departments. In 2019, donations allowed us to purchase, among many other things, new Emergency Department equipment, IV pumps, cardiac monitoring equipment, and infrastructure improvements (roof replacements, generators, updated heating systems).

**Grace Cottage Family Health** offers expanded hours for the convenience of patients, and same-day appointments, even for those who have never used our primary care services before. In most cases, provider appointments are immediately available. More than 7,000 area residents choose Grace Cottage for their primary care. We offer physicals and wellness visits, chronic disease management, pediatrics, podiatry, and mental health services. Many of our providers are accepting new patients.

Grace Cottage's **Community Health Team** offers valuable, free services to area residents, such as nutrition and lifestyle education, diabetes coaching, short-term mental health support, substance abuse assessment and treatment, and help with applying for health insurance and connecting to community resources for food, fuel, and housing assistance.

Grace Cottage's **Rehabilitation Department** continues to offer exceptional care for both hospital patients and outpatients, with 15 physical and occupational therapists on staff. Expanded services include lymphedema therapy, custom orthotics, and women's health and pelvic floor physical therapy.

Grace Cottage is committed to promoting wellness. We encourage area residents and visitors to take advantage of our low-cost or free wellness classes and events, including yoga, Tai Chi, and Strong Bones, which are held in the beautiful and serene **Community Wellness Center**. Various support groups are offered throughout the year.

**Messenger Valley Pharmacy**, owned by Grace Cottage, continues to provide convenient prescription fulfillment for all members of the community, along with expert advice and friendly service. We fill orders from any provider, including veterinarians. Many over-the-counter items, gifts, and greeting cards are also available.

Grace Cottage is an independent, non-profit 501(C)3 organization. Private donations and town appropriations enable us to provide the best possible care for our region. On behalf of all of the patients that we serve, **thank you for your support**. You help to make Grace Cottage the special place that it is.

### FY 2019, by the numbers:

<b>21,475:</b>	Patient visits to Grace Cottage Family Health
<b>3,925:</b>	Patient days in hospital
<b>2,927:</b>	Emergency Dept. visits
<b>5,834:</b>	Outpatient Rehab visits
<b>2,193:</b>	Diagnostic Imaging visits
<b>4,944:</b>	Community Health Team visits
<b>3,739:</b>	Visits to Wellness classes and events
<b>2,015:</b>	Individual donations to Grace Cottage

Grace Cottage Family Health  
802-365-4331

Grace Cottage Hospital  
802-365-7357

Grace Cottage Rehabilitation  
802-365-3637

Messenger Valley Pharmacy  
802-365-4117

P.O. Box 216, 185 Grafton Road, Townshend, Vermont 05353 [www.gracecottage.org](http://www.gracecottage.org)



# Northshire Rescue Squad

P.O. Box 26

Manchester Center, VT 05255

Phone 802-362-1995 Fax 802-362-8175

Email: NorthshireRescue@gmail.com

Manchester Rescue Squad, Inc, operating under the name Northshire Rescue Squad (NRS), is a private non-profit organization that provides primary EMS coverage to Manchester, Dorset, Danby, Mt. Tabor and parts of Winhall as well as mutual aid coverage to neighboring EMS services.

We provide the communities we serve with paramedic level service and strive to keep abreast of the ever changing medical technology available for the pre-hospital setting. NRS prides itself with having the most technologically advanced equipment available.

In addition to providing emergency medical coverage, mutual aid to neighboring EMS services and scheduled medically necessary transfers when available, NRS also provides education to the community in the form of CPR, AED (Automated External Defibrillation) and First Aid courses.

## Call per town fiscal year 2018-2019

Arlington	31	Rutland	4
Bennington	9	Sandgate	2
Bondville	23	Shaftsbury	1
Danby	83	South Wallingford	1
Dorset	136	Sunderland	11
East Dorset	60	Tinmouth	1
Londonderry	4	Village of Granville	1
Manchester	907	Wells	2
Mount Tabor	19	West Rupert	1
Peru	3	Weston	1
		Totals	1300

Respectfully Submitted,

Michael Casey, NRP  
Chief Operations Officer



Dear Winhall residents,

Maple Street School is grateful for the opportunity to educate the children of Winhall. We are proud of the relationship that we have developed with Winhall over the past 21 years. Founded as a K-8 independent day school in 1998, Maple Street School has grown from 35 students to our current enrollment of 117 students. Our campus welcomes area school children and their families for athletic matches and arts events, including an annual children's theater performance by a nationally recognized group for 700 local school children at no cost to students or schools.

Maple Street is an approved independent day school by the State of Vermont, and our 21 dedicated and talented staff do an amazing job supporting our students and the mission of the school. Maple Street School students come from over a dozen area towns, with 48 of our students currently residing in Winhall. Last year, in order to assist the town of Winhall with managing a more predictable tax rate, we voluntarily instituted an enrollment cap.

Our K-8 curriculum fosters intellectual, athletic, and creative growth, and nurtures curiosity and joy in learning. In addition to a solid academic foundation, Maple Street strives to give students a strong grounding in social and emotional learning as a part of our mission for individual and social responsibility. Towards that end, Maple Street was inspired by Greta Thunberg to develop a student-centered approach to learning about climate resiliency. Maple Street educators are committed to implementing best practices around environmental issues in our classrooms. Two of our teachers are studying climate resiliency at Shelburne Farms as part of a year-long fellowship. With their leadership, Maple Street is empowering students to meaningfully engage in climate resiliency in a developmentally appropriate and hopeful way with hands-on projects throughout the school and broader community, including creating habitats for migrating butterflies and harvesting crops to donate to a local food pantry.

The Maple Street community is focusing on belonging. Our goal is for children and families to thrive at Maple Street regardless of social indicators. We are in the process of developing school-based equity initiatives to support all students in feeling a sense of belonging at school and in reaching the highest levels of achievement. A Maple Street staff team was accepted to the Independent School Association of Northern New England's Leadership Program for Diversity, Equity and Inclusion, a year-long cohort-based professional development. Additionally, our trustees and staff are engaging in book groups around white privilege and fighting bias. The goal of this work by adults in the community is to foster a school culture of diversity and inclusion for all students.

The years between Kindergarten and 8<sup>th</sup> grade are foundational years in a child's intellectual and personal development, and Winhall students and their families are fortunate to have the opportunity to choose the school that best suits them during these crucial years. Our local schools do an incredible job of delivering outstanding education possible to the students in their care, and I am thankful to be a part of such a talented and collegial group of educational leaders.

Thank you for supporting Maple Street School and making the Northshire region a model of educational excellence for the state and country.

With gratitude and appreciation,

Cricket Mikheev, Ph.D.  
Head of School, Maple Street School



# United States™ Census 2020

## **The 2020 U.S. Decennial Census begins in March and April**

Every ten years the US Constitution requires an 'enumeration' of all persons in the United States, commonly referred to as "The Census." For the next ten years, the numbers produced in this effort will help determine how more than 675 billion dollars will be distributed to states and localities annually through more than 65 federal programs. These programs include special education funding, school lunch programs, meals on wheels, fuel assistance, Medicare, housing rehabilitation, community economic development and revitalization block grants, early childhood education, cooperative extension offices, and more. This year, you will have the option of responding on-line, over the telephone or with a traditional, short-form written response. Look for your invitation to respond in the mail or at your door. It is critical that *everyone* participate and that all household members be included. Make sure that our community counts!



Habitat for Humanity International (HfHI) is a global non-profit housing organization whose vision is a world where everyone has a decent place to live. Habitat works in all 50 of the United States and in 70 countries. Since its founding in 1976 by Linda and Millard Fuller, Habitat has helped more than 22 million people achieve strength, stability and self-reliance through safe, decent and affordable shelter.

Bennington County Habitat for Humanity (BCHFH) is an affiliate of HfHI. BCHFH works in partnership with Bennington County residents who cannot otherwise become homeowners or afford needed home repairs. Applicants must have a need for better housing, the ability to pay, and the willingness to partner with BCHFH. Once accepted into the homeownership program, each adult family member must complete 200 hours of sweat equity. Homebuyers pay an interest free mortgage thru monthly payments that include escrow for property taxes, insurance, and Homeowner Association fees, where applicable. Homebuyers' monthly payments never exceed more than 30% of their income. The monthly mortgage payments help build more homes.

BCHFH is locally run and funded. With the exception of some contract services, volunteers build Habitat houses. Businesses, subcontractors, and individuals help build, donate materials, and provide financial support. Town appropriations purchase building supplies and materials for our construction programs.

In Fiscal Year 2019 (July 1, 2018- June 30, 2019), BCHFH took on a tremendous task in order to meet conditions of a generous matching grant. We are pleased to report that we met our commitments pursuant to the terms of the Orton Matching Grant Award. Three houses, 10 home repair projects, three donor-related events, and \$100,000 in individual donations drove BCHFH to bring affordable housing to more people in Bennington County. This is a three-year grant award, so we are working hard to meet our commitments again in FY20! Right now we have three houses under construction, one in our North Branch Street neighborhood of Bennington and two in our Jennifer Lane neighborhood of Manchester Center. We are busy with home repair projects and have found the good work of building ramps to be particularly rewarding for the people who could not stay safely home without them. We are partnering with the students of the Building and Trades Division of the Southwest Vermont Career Development Center to build one of our FY20 houses. We have started a partnership with the Vermont Center for Independent Living to build ramps.

Our Resale Store in Manchester sells, at reasonable prices, new and gently used furniture, building supplies, appliances, housewares, tools, and home improvement products that have been donated to us. Not only does the store provide people with quality furnishings they can afford, it also keeps items out of the landfill. The proceeds from the store provide meaningful support for our construction programs.

The seventh home BCHFH built is located in Winhall, providing safe, affordable housing for one Winhall family. We encourage residents of Winhall to apply for homes and home repair projects. We are grateful for the Town of Winhall's continued support and hope we can count on your assistance in the future. None of our projects would be possible without the support we receive from area towns, businesses, houses of worship, and individuals. Together, we do make a difference in the lives of hard-working, lower-income area residents. For more information about our work, please visit our website [www.benningtoncountyhabitat.org](http://www.benningtoncountyhabitat.org).

Respectfully submitted by Ellen Leeds, President, Board of Directors

A handwritten signature in cursive script that reads "Ellen Leeds".



## The Windham Regional Commission

The mission of the Windham Regional Commission (WRC) is to assist towns in Southeastern Vermont to provide effective local governance and to work collaboratively with them to address regional issues. In the absence of county government, we provide an essential link between towns, the state, and the federal government. The region is comprised of 27 member towns: the 23 towns of Windham County; Readsboro, Searsburg and Winhall in Bennington County; and Weston in Windsor County.

The Commission, a political subdivision of the state, is composed of and governed by town-appointed Commissioners. Towns choose their own representatives to serve on the Commission. After town meeting, each Selectboard appoints up to two representatives to serve on the Commission for the coming year. Winhall is currently represented by Travis Dobson and the second position remains vacant. Each Commissioner represents their town's interests before the Commission, brings information from the Commission back to their town, and serves on at least one of a number of WRC committees that address regional and municipal issues and concerns. Active service on these committees is very important because the WRC is organized around a strong committee structure. It's within these committees that most Commission decisions are made. All WRC meetings are open to the public and subject to Vermont open meeting law.

We assist towns with a number of different activities, including town plans and bylaws; community and economic development; local emergency and hazard mitigation planning, including flood hazard and river corridor bylaw assistance; natural resources, including assisting towns with watershed restoration projects and implementation of the state's new clean water law; Act 174 town energy planning; transportation, including traffic counts (automotive, bicycles, pedestrian), inventories (bridges, culverts, signs, road erosion), road foremen training, and serving as a liaison with VTTrans to report damage to town road infrastructure to the state as a result of flooding; redevelopment of "Brownfields" sites (sites that are or may be contaminated by hazardous substances); review of projects submitted for review through Act 250 (land use), Section 248 (energy generation and transmission, telecommunications), and federal permitting processes; grant application and administration; training of municipal officials and volunteers across a range of topics; and mapping and geographic information system (GIS) analyses. The maps in your town office were likely produced by the WRC.

We help towns make the most of the financial and human resources they have both individually and collectively, assisting with projects between and among towns, building and augmenting the capacity of volunteer-based town boards and commissions, and providing professional services to towns that may want to take on a project that is beyond what they can comfortably manage with their own staff and volunteers. Our relationship with towns is inherently collaborative. For instance, towns may choose to have their plans reviewed by the Commission; town plan review and approval by the WRC is not mandatory. The regional plan, which was updated in 2014 following a two-year process, is developed in consultation with member towns, reflects town plan policies, and is ultimately approved by our towns.

Past year highlights reflect the range of services we provide to the towns of the region. We have submitted an application for a VT Public Service Department Broadband Innovation Grant in collaboration with Valley Net and the Center on Rural Innovation to develop a feasibility analysis and business plan to improve access to high-speed broadband to underserved communities for the region as a whole. This work will be done in collaboration with towns. We've established a regional Emergency Management Directors (EMD) Roundtable, and have worked with EMDs and assistance agencies to create a Vulnerable Population Phone Tree to facilitate outreach to those most at risk during a disaster. We continue to help towns apply for grants to support compliance with the state's Municipal Roads General Permit compliance. We also continue to be the primary GIS and mapping resource for our towns. An annual report is available on our website ([www.windhamregional.org](http://www.windhamregional.org)). Click on the heading "About Us." We encourage you to visit your town's page on our website to see your town's profile (<http://windhamregional.org/towns>). A video about the WRC is available on our homepage.

Funding for the WRC is provided through contracts with state agencies, federal grants, and town assessments. Town assessments make up a relatively small percentage of our budget; about 5% of a \$2.32 million budget for FY 2020, a substantial portion of which includes our brownfields revolving loan fund and modern wood heat and renewable energy grant funds. But it is the only funding we receive that has no conditions placed upon it by entities beyond the WRC's borders. Your town's assessment makes it possible for us to leverage the resources to serve you. The town's assessment for this year is \$1,749. To see our detailed Work Program and Budget for FY 2020, visit our website and click on the heading "About Us."



December 2019

Dear Residents of Winhall,

For 45 years, Long Trail School has provided quality education in this region. We are incredibly proud to have raised local and global heroes. Our students continue to shape the arts, sciences and commerce of tomorrow, to build families and communities, and to make a difference. Students, faculty, staff, families and volunteers at LTS consider ourselves not only as members of a school family but as stewards of the future.

For more than four decades, we have offered our students opportunities to self-challenge, learn and grow. This year we have a record enrollment of 200 students from 46 towns, 5 states and 3 countries. Families seek us out for our unparalleled creative and intellectual challenges, and embrace our respectful learning environment. Our students have ambitious personal goals, ranging from first-in-family college attendee to small business owner ---all assisted by our programming.

We are proud of the newest addition to our facility, the Field House. We gratefully thank the anonymous donors who helped our vision become reality. The Field House offers a weight room, rock climbing wall, and beautiful basketball court. We are excited to be hosting games on our home court! We are also happy to have a full-time athletic director to help us organize and move forward with other sports opportunities in the future.

As Vermont's first IB World School, we work to help all students embrace the world as learners who are:

Inquirers - Open-minded - Knowledgeable - Caring - Thinkers -

Risk-takers - Communicators - Balanced - Principled - Reflective.

These qualities and skills will serve our students - and our communities - as they move beyond our campus. We strive every day to imbue students with a sense of purpose and place. In this regard, student organizations work with local agencies and faith groups to assist others. Fundraising for particular causes supplements volunteer hours to clean roadsides, spread holiday cheer and connect with town members. Our students team with community leaders to make a difference. They are becoming meaningful world citizens.

This year, we have welcomed Red Fox Community School to our campus. Red Fox provides quality progressive school education to Kindergarten through 5<sup>th</sup> Grade.

Thank you for caring about our students and school. We invite you to visit our campus. Please email Irene Goyette ([igoyette@longtrailsschool.org](mailto:igoyette@longtrailsschool.org)) to schedule a convenient time. You are welcome to reach me directly at [slinfield@longtrailsschool.org](mailto:slinfield@longtrailsschool.org) or 802-867-5717.

Grateful for the commitment of tuition funding from area towns, we remain committed to the children of this region who benefit greatly from our compelling educational experiences. Your investment in a Long Trail education is an investment in the future of our communities, through our children.

Thank you for your consideration.

Respectfully,

Seth Linfield, Head of School

John Moser, Board of Trustees, Chair



1045 Kirby Hollow Rd.  
Dorset, VT 05231

802.867.5717  
[longtrailsschool.org](http://longtrailsschool.org)

### **SeVEDS Impact Statement for Town Reports – 2020**

Thank you to the Selectboard and voters from the Town of Winhall for your ongoing support of Southeastern Vermont Economic Development Strategies (SeVEDS). Since 2007, (SeVEDS) has taken on shared economic challenges we face as a region. SeVEDS, founded as an affiliate of the Brattleboro Development Credit Corporation (BDCC), takes a proactive, long-term approach to economic development. Improving wages, attracting and keeping people, and fostering a healthy regional jobs base are all critical. But it is beyond the capacity of any single community to substantially affect these things. SeVEDS creates strategies, attracts resources, and helps us act together regionally in order to build a vibrant economy. We use municipal funding in three key ways:

- (1) As **seed funding** to bring more money to the region (in FY19 \$415,924 of federal and state funding);
- (2) For **capacity** to write grants, to create the programs and research and planning; and
- (3) To **fund implementation** of programs & projects.

### **Background & Request**

SeVEDS requests funding from all 27 towns we serve. In 2019, thirteen communities funded SeVEDS, representing 74% of Windham residents. We leverage municipal investments alongside BDCC investment to secure bring in new dollars from state, federal and foundation sources. Our work is guided by the Comprehensive Economic Development Strategy (CEDS), a regional plan funded by municipal investment. Its goals are simple: **Strengthen Business, Support People.**

This 2019 Southern Vermont CEDS, which is available online, is the region's next step towards becoming an Economic Development District to better coordinate federal support.

SeVEDS leads regional economic development with strategy and insight. SeVEDS helps to fund these initiatives which were have directly result from the CEDS and SeVEDS research:

- The new **Pipelines and Pathways Program** operates in all 4 high schools and since September has conducted 10 field trips, dozens of classes, and worked with 350 students so far. Through visits, speakers, work-based learning and events, we will connect 50+ employers to regional HS students this year.
- The Workforce Center of Excellence, which includes **Southern Vermont Young Professionals**, has since 2018 put on 20 networking events, 10 financial or homebuyer trainings, and engaged 500 young people living here.
- **BDCC Paid Internships** has placed 105 interns since 2014, visited over 20 campuses since 2017, and worked with over 175 employers. 25% of interns are hired on to stay. We place regional college students of all ages, and students returning for summer or for good.
- Building a **regional workforce development system** connecting people with opportunities, and employers with people. In FY'19 we helped 500 job-seekers and career-changers. We worked with 67 employers on everything from funding a new workforce training program, to welcoming students who may become future employees.
- Innovative services, lending and technical assistance for **small businesses and startups** through INSTIG8. In 2019 we worked with employers that provide 25% of the jobs in the Windham Region.
- **Capacity-building for communities** (Southern Vermont Economy Project and Community Facilities Assistance Program) helping towns and non-profits to improve community vibrancy through local projects. Since 2017 we provided 89 trainings (like a grant-writing workshop and broadband summits) with over 1,000 participants, plus 32 online webinars to help solve problems or find resources (7,000 views so far).
- SeVEDS & BDCC visit every community, listen and learn, to keep evolving and adapting the work we do for you.

**We have asked the Town of Winhall to include SeVEDS in your 2020 general fund budget.** We ask every town in the Windham Region to contribute at the rate of \$3.00 per person. **Therefore, we are asking the Town of Winhall to appropriate \$2,307.00 (based on a population of 769) to support SeVEDS.**

LONDONDERRY VOLUNTEER RESCUE SQUAD  
TOWN REPORT

The Londonderry volunteer Rescue Squad has had a very active and demanding year. We changed from a calendar year to a fiscal year of July 1<sup>st</sup> to June 30<sup>th</sup>. This was done for a number of reasons including: to align with the State of Vermont and the State EMS's fiscal year, updating our By-laws, membership requirements, banquet, awards, and the ability to get these town reports submitted to the towns in a timely fashion. Thus, this report is for six months starting January 1, 2019 to June 30, 2019.

During these six months we responded to 234 calls. The locations of these calls are as follows: 1 in Andover, 4 in Landgrove, 79 in Londonderry, 26 in South Londonderry, 43 in Peru, 12 in Stratton, 20 in Weston, 9 in Windham, 33 in Winhall, 6 in Manchester and 1 in Ludlow. Of these there were 31 calls at the following ski areas: 16 at Bromley, 3 at Stratton, and 12 at Magic.

In breaking down these calls there were 121 illnesses, 62 injuries, 24 motor vehicle accidents, 6 stand-by calls, and 21 public assists. We responded to 11 mutual aid calls, while 23 calls resulted in other services coming to our aid. Our members initiated Advanced Life Support interventions on over 100 calls. These interventions include: starting 54 pre-hospitals IV's, cardiac defibrillations, and administration of albuterol, epinephrine, Narcan, aspirin, nitroglycerin, Nitros Oxide, morphine, fentanyl, dextrose, etc. We called in the DHART helicopter 2 times.

Our Squad Membership seems to be constantly changing with members leaving and new ones joining. So far this year we lost 6 members but had 10 new members join, for a total of 46 members. We are also excited to be conducting an EMR course at our building with 6 people taking it. Two thirds of our calls occur during the daytime and it is always a challenge to fill the day time teams. We are always looking for new and dedicated members that have the time to make a commitment to the Squad. Please go to our website at [londonderryrescuevt.org](http://londonderryrescuevt.org) to download joining applications and to check us out.

We also have about 30 members on our Londonderry Technical Rescue (LTR). This is a separate department within our Squad with its own Executive Committee and members. They do vehicle extrications, back country rescues, swift and cold water rescues, low angle rescues, lost and/or injured hikers, snowmobile accidents, etc. They are very active with calls and trainings and are looking for new members as well. No medical training is needed except for CRR, but rescue experience and being physical fit is helpful.

We are excited to announce that we have purchased a new ambulance with delivery scheduled the first week of December. This ambulance is replacing our older 2010 Chevy. The new ambulance is a 2019 Ford 550 four-wheel drive with a Life Line box. With a Stryker Power Load, Power Cot, and minimal needed added equipment, the cost is approximately **\$290,000.00**. We had the money to pay for this without asking for more assistance from the towns, but it has dropped our reserves. We are starting a fund raising campaign to help us out, so please get the word out and donate if you can.

The Londonderry Volunteer Rescue Squad is a highly trained professional Paramedic service that is run and staffed by volunteers. We are the last ambulance service in the State of Vermont that does not bill or charge our patients for transports or services. This is only made possible by the continued generosity and support of the communities and the residents that we serve.

William "Pete" Cobb  
President

Treasurer's Report

For the short year January 1, 2019 to June 30, 2019, the Londonderry volunteer Rescue Squad had expenses totaling \$86,313.84. There were 234 calls at an average expense of **\$368.87 per call**. This low average cost per call is only made possible because of the commitment and sacrifices that our volunteers make.

Doug Friant  
Treasurer, LVRS



Your Community Media & Training Center

[www.gnat-tv.org](http://www.gnat-tv.org)

(Arlington, Dorset, Londonderry, Manchester, Peru, Rupert, Sandgate, Stratton, Sunderland, Weston, Winhall)

Thank you for your past support of GNAT-TV. Your financial support enables us to provide video coverage of your local government meetings. GNAT-TV is a 501c3 Not for Profit Organization created by community members in 1995. GNAT-TV employs local citizens to videotape the meetings and makes these meetings (and other educational, civic and community events) available to all citizens on our cable channels, on YouTube and our website: [www.gnat-tv.org](http://www.gnat-tv.org). In 2020 we will launch distribution on Apple TV and Roku.

In addition to our meeting coverage, GNAT-TV offers free and low-cost media services and provides a platform for local voices to be heard. Residents, government entities, community organizations and schools within our eleven-town service territory may produce and broadcast non-commercial television programs. GNAT-TV maintains community television studio facilities, lends high quality video equipment and provides technical training. GNAT-TV maintains a vibrant youth program including internships, media production camps and school collaborations. The News Project provides local news and information (in 2019 GNAT-TV Produced 258 local News Project programs).

Local media coverage is vital to our democracy. We ask for your financial contribution to help support your community media. Thank you again for your thoughtful consideration and support.

### Service Area

Arlington, Dorset, Londonderry, Manchester, Peru, Rupert, Sandgate, Stratton, Sunderland, Winhall

## Ways to Watch

**GNAT-TV.org**

**YouTube.com/gnataccess**

**Comcast Cable Channels:**

1074 (Public), 1084 (Government), 1094 (Education)

**Roku & Apple TV**

### Mission

To provide public access to media technologies, equipment, training, and local information for our regional community.

### Vision

To facilitate and foster free speech, to promote and facilitate civic and cultural engagement and to be the community resource for new media technology and training.

### 2019 Usage Data

487	Equipment & Facility Reservations
189	Training Sessions
737	People Trained
74	Community Video Announcements
403	Community Bulletin Board Announcements
620	Local Public Programs Produced
199	Government Meetings
251,994	Online Video Views

### GNAT-TV Statement of Financial Activities Summary Year Ending September 30, 2019 Additional details available at [gnat-tv.org](http://gnat-tv.org)

<b>Operating Revenue</b>	
Mandated PEG Access Operating Revenue	403,134
Program Services	10,580
Municipal Contributions (Total 7 Towns)	14,000
Contributions	19,301
Investment Income	9,291
Other	1,898
Net Assets Released from Restriction (Acquisition of Capital Assets/Expense)	1,299
<b>Total Operating Revenue</b>	<b>459,503</b>
<b>Operating Expense</b>	
Operating Expense: Program Services	394,766
Operating Expense: Support Services	89,392
<b>Total Operating Expense</b>	<b>484,708</b>
Change in Net Assets without Restrictions	-25,205
<b>Capital Revenue / Expense</b>	
Changes in Net Asset with Restrictions:	
Mandated PEG Access Capital Revenue	40,313
Other: Comcast Settlement Funds	23,500
Net Assets Released from Restriction (Acquisition of Capital Assets/Expense)	-1,299
Change in Net Assets with Restrictions	62,514
Changes in Net Assets	37,309
Net Assets Beginning of Year	508,920
Net Assets End of Year	546,229



## FLOOD BROOK ATHLETIC ASSOCIATION

PO Box 526, Winhall, VT 05148  
www.vtfbaa.org



### FBAA Board Members

**President**

Sarah Kiefer

**Vice President**

Harry Lux

**Treasurer**

Fern Cyr

**Secretary**

Jessica Clapp

**Basketball Commissioners**

Sarah Kiefer

Josh Rourke

**Baseball Commissioner**

Harry Lux

**Members at Large:**

Stephen Bergleitner

Linda Ewens

Rachel Febbie

Dave Kiefer

Jason Klezos

Dan Long

Jason Marino

Lini Mazumdar

Jay Ouelette

Dear Residents, Taxpayers, and Winhall Town Select Board,

The Flood Brook Athletic Association (FBAA) would like to thank all of the residents, taxpayers, and the Town's Select Board for all your support over the years for our programs. FBAA is a volunteer run, nonprofit organization, whose mission is to provide high quality and inclusive opportunities for our local youth to participate in affordable athletic programs. We are committed to providing athletic experiences that promote individual and team skill development, collaborative teamwork, and perseverance. We are comprised of volunteers who are dedicated to organizing our programs, raising funds for uniforms and equipment, and contributing to the maintenance of the dugouts, fields, and scoreboards at Flood Brook School and Pingree Park.

In the past year, FBAA has rejuvenated our middle school baseball program, doubled the number of athletes in our PreK-6 baseball program, introduced ultimate frisbee, dance, and cross country clubs, and, in collaboration with BRSU, replaced the two main hoops at Flood Brook School. We continue to offer a robust basketball program with 75 players currently registered for the upcoming season in grades K-6. Combined, our programs had over 200 youth participants over the course of the last school year.

In order to continue our work with the area youth, we would like to humbly request to the residents, taxpayers and Winhall Town Select Board to consider appropriating \$500.00 to assist us in continuing to provide these valuable programs.

In closing, we would like to thank the residents of Winhall, our players' parents and families, the volunteer coaches and referees, and the local businesses who sponsor our programs for supporting our organizational activities and our local youth. We are very grateful for the community support.

Respectfully submitted,  
Flood Brook Athletic Association Board



**VISITING NURSE AND HOSPICE FOR VT AND NH**  
***Home Health, Hospice and Skilled Pediatric Services in Winhall, VT***

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization committed to providing the highest quality home health and hospice services to individuals and their families. VNH provides care for people of all ages and at all stages in life, and delivers care to all, regardless of ability to pay.

VNH services reduce costs associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2018 and June 30, 2019 VNH made 31 homecare visits to 3 Winhall residents. This included approximately \$1,932 in unreimbursed care to Winhall residents.

- Home Health Care: 31 home visits to 3 residents with short-term medical or physical needs.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, and flu shots.

Winhall's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Sincerely,



*Hilary Davis, Director Community Relations and Development (1-888-300-8853)*

Town of Winhall  
Attn: Town Clerk/Select Board  
115 Vermont Route 30  
Bondville, VT 05340



**Re: Appropriation Request for 2020**

Dear Select Board:

Board of  
Directors:  
Bob Wells  
President

Jim Linville  
Vice President

Ed Magee  
Treasurer

Carolyn  
Partridge  
Secretary

Joel Kuhlberg

Susie Wyman

Mary Jo  
DeGrandi

Dwight A.  
Johnson

Pat Cherry

Gloria Dawson

Skip Raymond

Staff:  
Delores  
Barbeau  
Interim Director

Noreen Leniko  
Social Worker

Jackie Borella  
Finance & Ops  
Mgr.

Maggie Cohn  
Program  
Coordinator

Neighborhood Connections, Inc. is a community-based nonprofit serving nine towns in southern Vermont, including Winhall. Our focus is on people who have fallen through the cracks of governmental support systems. They may suffer from poor health, inadequate housing, food insecurity, loneliness or depression amongst various other challenges. Too often they experience more than one of these challenges.

In order to enable us to continue providing supports for our neighbors, we are requesting \$1000 from Winhall for use in our general operating budget. This is an increase from the \$750 we received last year, as the amount of services we have provided have increased. During this past year, Winhall residents have accounted for over 70 services provided by Neighborhood Connections.

Some of the other services provided include (this is not an exhaustive list):

- |                                      |  |
|--------------------------------------|--|
| *Advocacy and referrals              | *Short-term Financial Assistance                   |
| *Health Services                     | *Safety and wellness monitoring                    |
| *Food Assistance & Nutrition         | *Access to Mental Health services                  |
| *Heating crisis and Funds for Repair | *Applications for Medicare and Medicaid enrollment |
| *Employment Counseling               | *Crisis Intervention                               |
| *Tax Return Assistance               | *Legal Referrals                                   |

In addition, we coordinate services voluntarily provided by other organizations and volunteers with whom we partner. These may include home improvements, transportation services, companionship home visits, etc. Coordination with others enables Neighborhood Connections to significantly expand the quantity and range of services that we can offer to those in need.

Neighborhood Connections also provides a "Meeting Place" for a variety of community organizations. In the past year, the Meeting place hosted more than 50 meetings and talks with over 400 attendees. Among the groups using the Meeting Place are Clean & Sober, the Tri-Mountains Lions Club, AARP (for tax assistance), and mental health providers. Since 2014, the Meeting Place has also served as the location for monthly meetings of "Community Partners" - an initiative composed of more than 30 volunteers groups and community-based organizations that come together to share information and strategies on the most effective and efficient ways to meet the needs of the residents of the towns they serve.

We hope you will continue to provide us with the financial support that we need so that we can help our neighbors in need.

With sincerest gratitude,  
Delores Barbeau, MD, Interim Executive Director

Dear Community Members,

As we near the end of our first year “Back in Business” there is much to report on! Community support has been overwhelmingly positive as we continue to **provide a space to create art, music, friendship and community.**

First and foremost, we have become a 501c3! After nine months and lots of paperwork we are now officially a non-profit, meaning your donations are tax deductible! What are donations used for you ask? Movie licensing, snacks, art supplies, decorations, office supplies, food for luncheons that are not sponsored by local businesses, and advertising. Furthermore, all of our programs offer scholarships for those who need assistance; the Center scholarships many children and adults into classes.

\*Many classes have returned to the Center after the refurbishing of the building; yoga, movie nights, Richard Simmons, Tai Chi, Life Drawing and Art Classes.

\* We have added a few more programs as well; Kids Teach Kids, Open Art for Families, Open Art for Adults (over 16 years old), Culture Club, Homeschool Meet-up, Meatless Monday (Vegan Pot Luck), and free lectures, meetings and support groups.

\* Our **SUPER EVENTS** include:

- The **Third Thursday Luncheons**, held at the Winhall Memorial Library, averaging 35 attendees per month.
- Bake sale, kid’s activities, and crafts to support the **Winhall Concert Series** at the Fairgrounds.
- **The Annual Halloween in the ‘Ville Trunk or Treat Event**, with over 50 children attending this year.
- The November **Pre-Holiday Craft Fair** including 19 vendors and over 100 shoppers.
- Our very first **Community Thanksgiving**, bringing 38 community members together for a great meal.
- The **JISP Ski/Snowboard Giveaway** in conjunction with the Stratton Foundation, serving well over 30 families.
- **Caroling/tree lighting and Santa’s Visit** with over 25 children.

We now house the overflow for the Winhall Stratton Community Food Shelf. Do you know someone who is experiencing food insecurity? We can help, have them contact Laura.

The Winhall Community Arts Center could not run without the help of many community volunteers, the support of the Select Board and YOU! Thank you for believing in our mission and for attending our events and classes. Without you, we would just have a big, beautiful, empty building!

Monthly calendars are posted in the Post Office, Winhall Market, Coleman’s Auto, the Brattleboro Bank, on the Town of Winhall’s Page and always on Facebook! Want to teach a class or have some input, call Laura at 297-1586.

WCAC Board Members:

Jessica Flannery, Kathy Ives, Katrina Fleck, Sloan Pirie and Laura Gianotti.

## **Center for Restorative Justice 2019 Annual Report**

Serving all of Bennington County using restorative justice principles as our guide, the Center for Restorative Justice (CRJ) is a true community agency helping both young people as well as adults to take an active role to repair the harm they caused, give back to their community and learn new ways to be a positive, contributing community member.

With your town's support, this past year:

- 45 community members volunteered their time and talents sitting on one of eight monthly restorative justice panels and CRJ's governing Board.
- CRJ collected over \$6,500 in donations from clients and distributed funds out to various charities and non-profit groups throughout Bennington County.
- Over \$10,000 in restitution was collected by CRJ and given back to victims of crime.
- Over 1,400 individuals went through one of CRJ's many programs. Specific examples include:
  - o 74 students received truancy and restorative justice programming in schools
  - o 288 young people and adults participated in CRJ's Court Diversion Program and had their charges dismissed after making amends and repairing harm caused
  - o 196 individuals were assisted to get their driver's license reinstated and, in many cases, had their fines significantly reduced
  - o 213 youth were served through one of CRJ's Juvenile Restorative Programs such as Community Support and Supervision, Afterschool Programming and Mentoring.
  - o 32 individuals returning to the community from incarceration were served through one of CRJ's many Community Reentry Programs

CRJ was able to bring on several new programs this past year:

- CRJ's afterschool program evolved from only one day a week to everyday afterschool (except Fridays) giving at-risk teens a supervised, substance-free place to hang out after school.
- A week-long summer program called the Youth Empowerment Program was offered to 10 at-risk youth allowing them to experience opportunities focused on building self-esteem, teamwork and leadership skills.
- CRJ's new Mediation Services assisted in resolving numerous neighbor disputes, helping keep these cases out of the court system.
- CRJ provided Expungement Petition Assistance to 23 people, helping to file petitions with the court to have their records expunged.
- CRJ's DRIVE (Driving Responsibly in Vermont) Program provided 102 people with victim impact classes revealing how their criminal driving violations have impacted others and the community as a whole.

Town support is greatly appreciated and is invaluable in helping CRJ continue to expand its programming and to reach as many people as possible. Your continued support has helped individuals to get their lives on the right track, helped empower victims to have a voice in the justice process, and helped restore and strengthen our communities.

---

Leitha Cipriano, Executive Director  
Center for Restorative Justice



## Green Mountain National Forest



The employees of the Green Mountain National Forest (GMNF) depend heavily on support from many municipalities, volunteers, partners and contractors. The Forest would like to take this time to thank you and your community for the support and interest that you have shown in helping with the management of the approximately 400,000 acre GMNF. Receiving several million outdoor recreation enthusiast visits annually, these visitors seek enjoyment in a natural setting while providing critical benefit to the local economies. The GMNF is proud to be a part of Vermont and your town. It is truly one of Vermont's treasures and the largest contiguous public land area in the state. Forest staff work hard to achieve quality public land management under a sustainable multiple-use management concept to meet the diverse needs of the people -- people in your town as well as all of the visitors who come to Vermont every year. Below is a brief summary of what happened in your National Forest throughout the past year:

Forest Road Maintenance: Maintained 97.43 miles of National Forest System roads in the Towns of Ripton, Rochester, Chittenden, Goshen, Hancock, Mount Tabor, Peru, Readsboro, Somerset, Stamford, Sunderland, Wallingford, Winhall and Woodford. This work included grading, culvert cleaning, mowing and brushing.

Winhall: GMC volunteers replaced a pit privy with a more sustainable composting privy at Douglas Shelter.

Botanical inventory for rare plants and non-native invasive plants was completed as part of the following projects: Sites for 15 small projects in Bennington, Manchester, Peru, Readsboro, Ripton, Rochester, Mount Tabor, Stratton, Weston, and Winhall.

As a result of a grant received by the Batten Kill Cooperative Invasive Species Management Association, of which GMNF is a founding member, a coordinator was again hired through the AmeriCorps to plan and implement a variety of inventory, control and outreach / education events in 2019. This coordinator also assisted with the woody invasive plant control at Richville Road in Manchester. The CISMA incorporates parts of Rupert, Sandgate, Arlington, Shaftsbury, Dorset, Manchester, Sunderland, Glastenbury, Peru, Stratton, and Winhall.

Forest Vegetation Management: The Forest awarded contracts for timber stand improvement and crop tree release work on 97 acres of young forest in the towns of Chittenden, Granville, Ripton and Winhall.

Other highlights include the Appalachian Trail / Long Trail -- Stratton Pond Relocation, and the Stratton Pond Recreation Area Realignment projects both located in the town of Stratton where trail relocations and campground improvements address ongoing water and soil resource concerns. There were also multiple special use permits issued for private land access (towns of Rochester, Lincoln, and Winhall), powerline right of way (town of Ripton), communication tower site expansion (town of Warren), and various recreation events across the Forest.

Wildlife habitat was improved and maintained through the creation and maintenance of early successional habitat important to many species. Approximately 200 acres of permanent upland openings were maintained by prescribed fire, mowing, or mastication in the towns of East Dorset, Goshen, Granville, Hancock, Hartford, Lincoln, Manchester, Mount Holly, Mount Tabor, Pittsfield, Pomfret, Ripton, Rochester, Warren, Stockbridge, Salisbury, South Wardsboro, Stratton, Woodford, and Winhall. Nearly 70 acres of new permanent upland openings were created as part of timber harvests in Granville and Peru. In addition, apple trees, which provide high-value wildlife food, were "released" by cutting competing vegetation in old orchards in Rochester, Dorset, Pittsfield, Mount Holly, Mount Tabor, Peru, Readsboro, Somerset, Stratton, Weston, and Winhall.

Along with the Vermont Department of Fish and Wildlife and Central Connecticut State University, the GMNF staff assisted in deploying camera traps at several sites within the Manchester Ranger District to determine the presence and habitat utilization of the American marten, which was reintroduced to the Forest in the early 1990s after it was believed extirpated. Camera traps were used within the towns of Arlington, Bennington, Dorset, Glastenbury, Manchester, Mount Tabor, Readsboro, Somerset, Stratton, Sunderland, Weston, Winhall, and Woodford. This is an ongoing study on the Forest.

In another partnership with the Vermont Department of Fish and Wildlife, GMNF staff continued a program to monitor for the possible presence of the federally-threatened Canada lynx through the use of camera traps. This program began in response to two confirmed lynx sightings in 2016 near GMNF lands. The goal was to determine if a breeding population occurs on the GMNF while also collecting valuable data on other carnivores. Camera traps were monitored across the GMNF in the towns of Chittenden, Hancock, Glastenbury, Granville, Killington, Leicester, Lincoln, Manchester, Mount Holly, Mount Tabor, Peru, Readsboro, Ripton, Searsburg, Somerset, Stamford, Stratton, Sunderland, Wallingford, Wardsboro, Warren, Weston, Wilmington, Winhall, and Woodford. Despite the camera trapping effort, monitoring has not provided evidence of a breeding population in the Forest.

### Town Report from the Green Mountain National Forest

During 2015, a group of collaborators from the RSENR, the Vermont Department of Forests Parks and Recreation and the FEMC developed a state-wide network of forest health monitoring plots, building on past and existing forest health monitoring initiatives, including plots on the GMNF associated with the GMNF LEMP project, the Forest Service's Forest Inventory and Analysis Program, and the State's Hardwood Health Survey. This partnership led to the inclusion of a total of 12 plots on the GMNF as part of this network, in the towns of Bristol, Lincoln, Ripton, Salisbury, Leicester, Hancock, Rochester, Wallingford, Peru, Winhall, and Woodford. Monitoring at these locations will provide insight into long-term changes occurring in relatively undisturbed forest ecosystems in response to stressors such as atmospheric deposition, climate change, and invasive pests. These plots were monitored in 2017, 2018, and 2019.

Fire management personnel on the GMNF were very active this past season accomplishing twenty two prescribed fires while suppressing four GMNF wildfires. Prescribed fire treatment objectives were focused on hazardous fuel reduction in the forest, improving wildlife habitat and reinvigorating blueberry patches. The following are the prescribed burns that were carried out and the wildfires that were responded to this past year.

Prescribed Fire Table:

Town	Activity	Name	Acres
Ripton	Prescribed Fire	Goshen Blueberry	10
Granville	Prescribed Fire	Perry basin	25
Granville	Prescribed Fire	Rob Ford	10
Pownal	Prescribed Fire	Dome	370
East Dorset	Prescribed Fire	Bowen	10
Stratton	Prescribed Fire	Branch Pond	2
Winhall	Prescribed Fire	Country Road B	13
Winhall	Prescribed Fire	French Hollow	5
Wallingford	Prescribed Fire	Homerstone	75
Peru	Prescribed Fire	Pumphouse	25
Wilmington	Prescribed Fire	Wardsboro	60
East Dorset	Prescribed Fire	Mad Tom	60
Woodford	Prescribed Fire	Little Pond	10
Manchester	Prescribed Fire	Richville	15
East Dorset	Prescribed Fire	Sunnyside	240
		Total Acres	930

Again, thank you for your support of your National Forest. Together, we will continue to maintain and improve this valuable treasure for generations to come. Our offices are open Monday through Friday from 8:00 AM until 4:30 PM. You can also visit us and learn more about the GMNF at our website online: <https://www.fs.usda.gov/gmf/>. Like us on Facebook: <https://www.facebook.com/GreenMountainFingerLakesNF/>

<b>David Francomb</b> District Ranger, South Half - Manchester Ranger District 802-362-2307	<b>Christopher Mattrick</b> District Ranger, North Half - Rochester & Middlebury Ranger Districts 802-767-4261
<b>JOHN A. SINCLAIR</b> Forest Supervisor Rutland -- Supervisor's Office 802-747-6700	

USDA is an equal opportunity provider, employer and lender.

**TOWN OF WINHALL**

**PROPOSED BUDGET**

**7/1/2020 - 6/30/2021**

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/18-6/30/19	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-6/30/21
<b>REVENUES</b>					
Taxes	30000	11,380,890.00	1,355,134.29	14,883,297.00	3,405,947.00
Taxes - Delinquent (schedules)	30100	0.00	960,493.81	0.00	0.00
Interest on Taxes	30900	0.00	58,657.00	0.00	50,000.00
PILT - VT Fish & Wildlife	30200	10,000.00	9,153.63	10,000.00	10,000.00
Education Billing Fee Retained	30300	0.00	25,941.94	0.00	25,000.00
Current Use	30400	0.00	20,522.00	0.00	20,000.00
Dog Licenses	31300	600.00	367.00	700.00	500.00
1st Class Licenses	31000	500.00	715.00	500.00	500.00
2nd Class Licenses	31100	200.00	0.00	200.00	100.00
Zoning/Building Permits	31875	9,800.00	10,625.00	10,400.00	10,000.00
Copier Fees	31400	2,500.00	3,082.00	2,500.00	3,000.00
Interest Income	31700	16,000.00	13,854.94	16,000.00	12,000.00
Miscellaneous	31800	6,000.00	404.62	6,000.00	500.00
Municipal Forest Fund	31900	3,000.00	3,887.39	3,500.00	3,500.00
National Forest - Federal	32000	20,000.00	43,741.00	40,000.00	42,000.00
Planning Comm / ZBA Permits	32100	2,000.00	475.00	1,500.00	500.00
Sewage Hook-Up Permits/WS Fire District	32750	40,000.00	65,187.20	60,000.00	60,000.00
Timber Sales	32700	0.00	0.00	0.00	0.00
1% Option Taxes	32725	60,000.00	90,592.11	75,000.00	91,000.00
Truck Permits	32900	100.00	125.00	100.00	100.00
Transfer Station Fees	32800	3,000.00	3,306.08	4,500.00	4,000.00
Transfer Station Const Debris	32805	5,000.00	7,948.00	5,500.00	7,000.00
Transfer Station MSW Bags	32810	46,000.00	23,550.00	25,000.00	25,000.00
Transfer Station Bottle Redemption					1,500.00
Reappraisal Reimbursement	32650	10,000.00	18,981.00	15,000.00	17,000.00
Mortgage Income - Mountain School	33600	60,000.00	38,258.16	38,000.00	38,200.00
Vt. State Aid - Highway	33000	100,000.00	99,333.82	100,000.00	100,000.00
Grants	33200/33900	2,000.00	16,425.12	10,000.00	10,000.00
Tax Collector Fees	31650	70,000.00	48,750.00	70,000.00	50,000.00
Town Clerk Fees	31600	35,000.00	27,914.00	30,000.00	28,000.00
Police Salary Reimbursement	32400	127,000.00	179,455.36	107,000.00	20,000.00
Police Fines	32300	9,000.00	5,763.08	7,000.00	11,000.00
Police Highway Safety & Educ	32440	10,000.00	8,467.49	10,000.00	10,000.00
Police Snowmobile Safety & Educ	32420	5,000.00	3,877.50	5,000.00	5,000.00
Stratton Corp. Law Enforcement	32550	161,500.00	167,823.85	167,600.00	175,000.00
Winhall Brook Camp Ground LE	32590	6,500.00	3,121.62	4,000.00	7,500.00
Police Dept - Other Revenue	32600	6,000.00	15,280.00	6,000.00	6,500.00
<b>TOTAL REVENUES</b>		<b>12,207,590.00</b>	<b>3,331,214.01</b>	<b>15,714,297.00</b>	<b>4,250,347.00</b>



	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/18-6/30/19	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-6/30/21
<b>General Expenses</b>					
State Education Taxes	67050	9,000,000.00	Net from Taxes	8,500,000.00	Net from Taxes
Winhall School District (BRSU)			Net from Taxes	3,500,000.00	Net from Taxes
Accounting	41000	9,200.00	9,800.00	10,000.00	24,000.00
Advertising	41200	1,200.00	440.00	1,200.00	1,000.00
Attorney Fees	42200	2,000.00	2,298.00	1,500.00	2,500.00
Bennington County Tax	67000	60,000.00	57,092.74	60,000.00	60,000.00
Postage	42700	3,000.00	2,550.94	2,000.00	2,500.00
Printing	42800	500.00	0.00	100.00	100.00
Supplies & Other Expenses	43000	5,000.00	1,865.29	4,500.00	4,000.00
Engineering	41700	4,000.00	2,900.00	7,000.00	7,000.00
Town of Jamaica - Forest	67100	2,000.00	1,391.20	2,000.00	1,500.00
VLCT Dues	44200	2,500.00	0.00	2,000.00	2,000.00
<b>Total General Expenses</b>		<b>9,089,400.00</b>	<b>78,338.17</b>	<b>12,090,300.00</b>	<b>104,600.00</b>
<b>Community Center, 3 River Road</b>					
Electricity	41900	3,800.00	1,502.68	4,000.00	2,500.00
LP Gas	42500	2,200.00	2,474.52	4,000.00	3,000.00
Repairs & Maintenance	41300	2,000.00	4,611.90	8,000.00	8,000.00
Telephone / Internet	43400	3,600.00	3,175.77	3,600.00	3,400.00
Community Arts Center Expenses	41350	1,500.00	1,454.00	1,000.00	0.00
<b>Total Town Hall</b>		<b>13,100.00</b>	<b>13,218.87</b>	<b>20,600.00</b>	<b>16,900.00</b>
<b>Municipal Building / Fire Station</b>					
Utilities / Telephone / Internet	58900	9,800.00	11,818.18	10,000.00	11,000.00
LP Gas	58950	100.00	132.66	100.00	100.00
Repairs & Maintenance	58000	10,000.00	5,768.52	7,000.00	7,000.00
<b>Total Municipal Building</b>		<b>19,900.00</b>	<b>17,719.36</b>	<b>17,100.00</b>	<b>18,100.00</b>
<b>School, 9 School Road</b>					
Building Repairs/Energy Upgrades	43704	0.00	0.00	0.00	0.00
Community Center Expense	43700	0.00	0.00	0.00	0.00
LP Gas	43710	50.00	0.00	0.00	0.00
Community Center Mortgage	43701	80,000.00	79,146.71	80,000.00	80,000.00
<b>Total Community Center</b>		<b>80,050.00</b>	<b>79,146.71</b>	<b>80,000.00</b>	<b>80,000.00</b>
<b>Town Office, 113/115 VT RT 30</b>					
Electricity	44300	6,000.00	6,075.87	6,000.00	6,500.00
LP Gas	44500	4,000.00	5,798.04	5,000.00	6,000.00
Telephones / Cell / Internet	44600	7,000.00	5,451.57	5,000.00	6,000.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/18-6/30/19	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-6/30/21
Office Equipment & Maintenance	44700	1,000.00	0.00	1,000.00	500.00
Building Repairs & Maintenance	44800	15,000.00	16,376.16	15,000.00	15,000.00
Town Hall Debt Service	44900	60,000.00	51,773.43	55,000.00	55,000.00
<b>Total Town Office 113/115 VT RT 30</b>		<b>93,000.00</b>	<b>85,475.07</b>	<b>87,000.00</b>	<b>89,000.00</b>
<b>Other Expenses</b>					
Animal Control Officer	41600	4,000.00	3,443.58	4,500.00	4,500.00
Health Officer Expense	41950	200.00	0.00	200.00	100.00
School Bus Diesel	41850	10,000.00	5,534.50	10,000.00	0.00
Cemetery Maintenance	41400	3,000.00	3,335.64	3,500.00	3,500.00
Library Maintenance & Supplies	42300	2,200.00	3,188.58	3,000.00	3,500.00
Recreation Area Maintenance	42850	1,000.00	0.00	2,000.00	0.00
Street Lights	42900	9,000.00	1,920.20	7,000.00	2,500.00
Town Insurance	42100	135,000.00	134,859.00	142,000.00	142,000.00
E911 / Wages	43800	1,000.00	1,055.34	1,200.00	1,200.00
<b>Total Other Expenses</b>		<b>165,400.00</b>	<b>153,336.84</b>	<b>173,400.00</b>	<b>157,300.00</b>
<b>Administrative Expenses</b>					
Administrative Salaries 40000/40050/40500	40000	86,000.00	90,766.67	89,000.00	96,000.00
Select Board Salaries	40600	13,000.00	12,913.08	13,500.00	14,000.00
Computer System Expense/NEMRC	42000	5,000.00	2,605.17	3,500.00	7,000.00
Custodial Services/Grounds Mtce.	43702	50,000.00	43,237.60	47,500.00	47,500.00
Paydata	42650	3,000.00	2,849.40	3,000.00	3,000.00
Bank Charges	43010	50.00	69.03	50.00	50.00
Finance Charges	43011	200.00	331.39	200.00	200.00
Town Report	43450	2,000.00	1,600.50	2,000.00	1,800.00
Administrator Travel / Expense / Equip	41100	2,000.00	493.66	1,000.00	1,000.00
Select Board Travel / Expenses	43600	1,000.00	486.11	500.00	500.00
Town Service Recognition / Green Up	43650	5,000.00	5,072.87	5,000.00	7,500.00
<b>Total Admin. Salaries &amp; Expenses</b>		<b>167,250.00</b>	<b>160,425.48</b>	<b>165,250.00</b>	<b>178,550.00</b>
<b>Allocable Expenses</b>					
Social Security	67600	85,000.00	95,319.13	85,000.00	98,000.00
Unemployment Insurance	67900	1,500.00	1,268.00	1,000.00	1,500.00
VMERS Pension Plan	67700	110,000.00	84,009.75	78,000.00	90,000.00
Health Insurance	67200	225,000.00	255,031.09	241,000.00	270,000.00
Dental Insurance	67250	5,000.00	6,220.06	7,000.00	13,400.00
Life Insurance/ST/LT Disability/Aflac	67400	12,000.00	11,794.90	10,000.00	15,000.00
Accrued Paid Time Off	67800	5,000.00	0.00	2,000.00	20,000.00
Employee Vision Plan	67350	0.00	104.67	0.00	0.00
<b>Total Allocable Expenses</b>		<b>443,500.00</b>	<b>453,747.60</b>	<b>424,000.00</b>	<b>507,900.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/18-6/30/19	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-6/30/21
<b>Town Clerk</b>					
Town Clerk Salary	40700	30,000.00	18,372.95	35,000.00	25,000.00
Assistant Clerk Salary	40100				10,000.00
Fees (Town Clerk)	43500	30,000.00	27,834.00	30,000.00	30,000.00
Board of Civil Authority	41500	6,000.00	75.00	2,000.00	2,000.00
Travel & Expenses	41110	1,000.00	427.59	500.00	1,000.00
Elections	41800	4,000.00	3,656.68	4,000.00	4,000.00
Town Records Conversion	43475	10,000.00	9,752.13	3,000.00	0.00
Office Equipment / Software	43001	5,000.00	4,023.99	5,000.00	6,000.00
<b>Total Town Clerk</b>		<b>86,000.00</b>	<b>64,142.34</b>	<b>79,500.00</b>	<b>78,000.00</b>
<b>Town Treasurer / Tax Collector</b>					
Treasurer Salary	40800	30,000.00	30,397.14	30,000.00	30,000.00
Assistant Treasurer Salary	40200				10,000.00
Fees (Tax Collector)	43502	70,000.00	48,750.00	70,000.00	50,000.00
Office Equipment / Supplies	43002	5,000.00	2,289.35	7,000.00	4,000.00
<b>Total Town Treasurer</b>		<b>105,000.00</b>	<b>81,436.49</b>	<b>107,000.00</b>	<b>94,000.00</b>
<b>Listers</b>					
Tax Map Update	43200	1,850.00	3,000.00	4,800.00	3,000.00
Tax Appraisal Maintenance	43300	3,000.00	0.00	3,000.00	3,000.00
Listers Wages	40400	17,000.00	12,167.78	17,000.00	15,000.00
Office Equipment / Supplies	43003	2,000.00	244.96	1,000.00	500.00
Town Assessor Expense	43050	6,000.00	700.00	2,000.00	2,000.00
Tax Abatements/Appeals	43100	5,000.00	3,432.71	5,000.00	4,000.00
Software / NEMRC Support	43004	2,000.00	3,925.91	2,000.00	4,000.00
Listers/Travel/Education/Dues	42400	1,550.00	290.00	1,550.00	1,000.00
<b>Total Listers</b>		<b>38,400.00</b>	<b>23,761.36</b>	<b>36,350.00</b>	<b>32,500.00</b>
<b>Planning &amp; Zoning</b>					
Planning Commission Expenses	65000	8,000.00	5,221.72	7,150.00	4,000.00
WRC Assessment	65100	1,500.00	1,739.00	1,800.00	1,800.00
ZBA Expenses	65200	3,250.00	423.00	1,200.00	1,000.00
Zoning Administrator Salary	40900	7,600.00	8,467.49	9,000.00	9,000.00
Zoning Administrator Fees	40901	4,200.00	4,325.00	4,200.00	4,200.00
<b>Total Planning &amp; Zoning</b>		<b>24,550.00</b>	<b>20,176.21</b>	<b>23,350.00</b>	<b>20,000.00</b>
<b>Fire &amp; Rescue</b>					
Fire Dept. - Fire Truck Maint	63150	7,000.00	7,383.12	5,000.00	7,000.00
Diesel/Gas	63250	2,000.00	2,896.57	2,000.00	3,000.00
Fire & Rescue Dispatch Service	63200	38,000.00	38,655.00	40,000.00	40,000.00
<b>Total Fire &amp; Rescue</b>		<b>47,000.00</b>	<b>48,934.69</b>	<b>47,000.00</b>	<b>50,000.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/18-6/30/19	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-6/30/21
<b>Police / Rescue Department</b>					
Salaries & Wages	45000	592,000.00	656,429.05	615,000.00	636,000.00
Administrative Support	45500	44,000.00	44,012.80	45,800.00	49,000.00
Court Time	45400	2,000.00	290.94	2,000.00	0.00
Gas & Oil	45950	15,000.00	17,899.16	15,000.00	18,000.00
Highway Safety & Education	45300	10,000.00	12,604.68	10,000.00	10,000.00
Information Systems	46000	20,000.00	19,845.08	20,000.00	20,000.00
K-9 Expense	46050	6,000.00	7,531.76	7,000.00	7,000.00
Medical Expense	46100	0.00	0.00	0.00	0.00
Mileage	46200	10,000.00	9,909.05	10,000.00	10,000.00
Office Equipment Replacement	47600	6,000.00	4,620.70	6,000.00	5,000.00
PD / Rescue Training	47500	9,500.00	12,246.31	10,000.00	10,000.00
Postage	46700	1,500.00	1,247.29	1,500.00	1,500.00
Prisoner Transport	46800	1,000.00	0.00	1,000.00	0.00
Radar Equipment Certification	46900	1,000.00	1,030.00	1,000.00	1,000.00
Radios/Paging Services	47100	6,000.00	4,921.89	6,000.00	5,000.00
Vehicle Purchase & Lease	45800	0.00	68.48	0.00	0.00
Repair & Maintenance - Cruisers	45900	11,000.00	9,377.83	11,000.00	9,500.00
Rescue Supplies & Equipment	63300	10,000.00	5,785.98	10,000.00	7,000.00
Snowmobile Safety & Education	45200	5,000.00	3,432.02	5,000.00	5,000.00
Supplies & Other Expenses	47800	16,000.00	21,334.15	16,500.00	16,500.00
Telephone	47400	9,000.00	7,823.63	9,000.00	7,000.00
Uniforms & Equipment	47900	17,000.00	16,750.39	17,000.00	17,000.00
Video Equipment Replacement	47950	5,000.00	12,286.00	0.00	0.00
<b>Total Police/Rescue Dept.</b>		<b>797,000.00</b>	<b>869,447.19</b>	<b>818,800.00</b>	<b>834,500.00</b>
<b>Transfer Station</b>					
Attendant Salaries	60000	75,000.00	84,053.31	87,000.00	87,000.00
Compactor - Solid Waste Disposal Fees	60500	16,000.00	25,522.41	25,000.00	14,500.00
Recycling Fees / Hauling / Processing					11,000.00
Electricity	60900	3,800.00	3,123.68	3,500.00	3,500.00
Supplies & Maint / Improvements / Bags	61300	16,000.00	6,539.19	25,000.00	10,000.00
Uniforms / PPE	61500	1,500.00	1,286.56	2,500.00	1,500.00
Solid Waste Compliance / Haz Waste	60700	15,000.00	26,942.05	20,000.00	30,000.00
Training	60400	1,500.00	1,230.63	1,500.00	1,500.00
Water	61600	200.00	86.15	200.00	200.00
Tire Disposal Fees	61700	500.00	378.00	500.00	500.00
Metal Disposal Fees	61800	500.00	885.25	500.00	1,000.00
Compost/Organics Disposal Fees	61900	2,000.00	1,833.95	2,200.00	2,200.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/18-6/30/19	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-6/30/21
Electronics Recycling Fees					500.00
Construction & Demolition	61100	16,000.00	22,404.90	16,000.00	20,000.00
<b>Total Transfer Station</b>		<b>148,000.00</b>	<b>174,286.08</b>	<b>183,900.00</b>	<b>183,400.00</b>
<b>Highway Department Expense</b>					
Salaries & Wages	50000	175,000.00	175,088.86	187,000.00	190,000.00
Bituminous Concrete	55000	125,000.00	125,000.00	0.00	0.00
Chloride	55100	14,000.00	13,972.94	14,000.00	14,000.00
Cold Patch	55200	200.00	0.00	200.00	100.00
Culverts	55300	6,500.00	7,467.61	5,000.00	8,000.00
Gravel	55400	70,000.00	69,848.20	70,000.00	70,000.00
Guard Rails	55500	8,000.00	0.00	8,000.00	8,000.00
Other / Training / Permits	55600	1,000.00	2,310.27	1,000.00	3,000.00
Outside Equipment / Services	55700	12,000.00	53.50	8,000.00	4,000.00
Road Improvement	55800	55,000.00	25,628.13	50,000.00	25,000.00
Road Signs	55900	4,000.00	2,528.78	4,000.00	4,000.00
Salt	56000	50,000.00	59,783.06	70,000.00	70,000.00
Sidewalk Maintenance	56200	5,000.00	5,940.00	6,500.00	7,000.00
Sand	56100	35,000.00	43,011.00	45,000.00	45,000.00
Road Striping	55950	10,000.00	0.00	20,000.00	20,000.00
Gas - No Lead	51000	3,000.00	0.00	500.00	500.00
Diesel	50500	30,000.00	43,012.51	35,000.00	40,000.00
Oil	51600	1,700.00	1,049.55	1,700.00	1,200.00
Truck 1 - 2017 Western Star	51810	3,000.00	6,056.22	5,000.00	7,000.00
Truck 4 - 2015 Ram	51840	2,500.00	1,861.59	3,000.00	2,500.00
Multipurpose Truck - 2015 F150	51870	1,500.00	528.98	1,000.00	1,000.00
Truck 2 - 2014 International	51850	7,000.00	11,805.99	9,000.00	5,000.00
Truck 3 - 2014 International	51860	7,000.00	13,502.73	9,000.00	11,000.00
Grader Repairs	51900	19,000.00	15,964.85	6,000.00	7,000.00
Backhoe 2017 Deere	51910	2,000.00	2,767.70	3,000.00	4,000.00
Bucketloader 2019 Cat	51920	2,000.00	1,536.23	2,000.00	4,000.00
Sanders	51930	500.00	90.59	1,000.00	100.00
Roadside Mower Repairs	51950	1,000.00	964.60	1,800.00	1,200.00
Other Maintenance / Inspect	52000	1,000.00	87.08	1,000.00	500.00
Supplies & Other Expenses	52100	8,500.00	4,182.15	8,500.00	6,000.00
Equipment/Roadside Mower Lease	53100	31,000.00	24,369.61	31,000.00	27,000.00
<b>Total Highway Dept.</b>		<b>691,400.00</b>	<b>658,412.73</b>	<b>607,200.00</b>	<b>586,100.00</b>
<b>Town Highway Garage</b>					
Electricity/Telephone/Internet	50900	4,200.00	4,829.48	4,200.00	4,800.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/18-6/30/19	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-6/30/21
Heating Oil	51300	2,500.00	1,462.96	2,500.00	2,000.00
Repairs & Maint - Town Shed	50300	2,500.00	969.60	4,000.00	4,000.00
Uniforms	52900	1,500.00	1,269.68	1,500.00	1,400.00
Garage Generator	50400	100.00	0.00	200.00	200.00
4-Bay Garage	50200	3,000.00	531.39	3,000.00	3,000.00
LP Gas	51400	3,000.00	4,019.37	4,000.00	4,000.00
<b>Total Highway Garage</b>		<b>16,800.00</b>	<b>13,082.48</b>	<b>19,400.00</b>	<b>19,400.00</b>
<b>Reserve Funds (Amounts to be Added)</b>					
Highway Equipment Fund	53200	200,000.00	200,000.00	100,000.00	200,000.00
Highway Maintenance Fund	53250			100,000.00	350,000.00
Fire & Rescue Equipment Fund	63000	60,000.00	60,000.00	60,000.00	60,000.00
Municipal Facilities Reserve Fund	63001	100,000.00	100,000.00	120,000.00	0.00
Sand/Salt Shed Reserve Fund	53201	0.00	0.00	10,000.00	0.00
Winhall Beautification Committee	71500	9,000.00	9,000.00	0.00	9,000.00
Tax Re-Appraisal Reserve Fund	63002	10,000.00	10,000.00	0.00	10,000.00
Police Equipment Reserve Fund	63004	45,000.00	45,000.00	0.00	47,000.00
General Reserve Fund	63006	0.00	0.00	0.00	0.00
Town Records Conversion Fund					10,000.00
Transfer Station Maintenance Fund					25,000.00
Bituminous Concrete Reserve Fund	63005	200,000.00	200,000.00	225,000.00	350,000.00
<b>Total Reserve Funds</b>		<b>624,000.00</b>	<b>624,000.00</b>	<b>615,000.00</b>	<b>1,061,000.00</b>
<b>Emergency Management Expense</b>					
All Traffic Message Solutions	69000	0.00	0.00	0.00	0.00
Facilities Equipment	69050	4,000.00	0.00	3,000.00	1,000.00
Cots-blankets-bedding	69100	0.00	0.00	0.00	0.00
Non-perishable foods	69130	500.00	0.00	500.00	100.00
Water-bottled	69150	500.00	0.00	500.00	100.00
<b>Total Emergency Management</b>		<b>5,000.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>1,200.00</b>
<b>Appropriations</b>					
Benn Area Habitat for Humanity	70000	760.00	760.00	760.00	760.00
Benn County Meals on Wheels	70900	600.00	600.00	600.00	600.00
Carlos Otis Clinic	70100	6,000.00	6,000.00	6,000.00	6,000.00
Center for Restorative Justice	70150	500.00	500.00	500.00	500.00
Floodbrook Athletic Association	70200	500.00	500.00	500.00	500.00
Grace Cottage Hospital	70400	2,000.00	2,000.00	2,000.00	2,000.00
Londonderry Rescue Squad	70500	6,000.00	6,000.00	6,500.00	6,500.00
Northshire Rescue Squad	70600	4,500.00	4,500.00	4,500.00	4,500.00
Mountain Valley Health Council	70800	2,000.00	2,000.00	2,000.00	2,500.00
So. Vt. Council on Aging	71000	500.00	500.00	500.00	500.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/18-6/30/19	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-6/30/21
VT Green-Up	71100	50.00	50.00	50.00	50.00
Vermont Nursing Alliance	71200	1,350.00	1,350.00	1,350.00	1,350.00
Winhall Fire Department	71350	62,500.00	62,500.00	62,500.00	62,500.00
Winhall Memorial Library	71300	21,000.00	21,000.00	21,000.00	25,000.00
United Counseling Service	71075	330.00	330.00	330.00	330.00
Greater Northshire Access TV	71050	2,000.00	2,000.00	2,000.00	2,000.00
The Collaborative	71800	750.00	750.00	1,000.00	1,000.00
Winhall Community Arts Center					7,500.00
SE VT Econ Development Strategies	71825			2,307.00	2,307.00
Bromley Tower	71850		2,500.00	0.00	0.00
Neighborhood Connections	70850	500.00	500.00	750.00	1,000.00
Winhall Stratton Fire District					10,500.00
<b>Total Appropriations</b>		<b>111,840.00</b>	<b>114,340.00</b>	<b>115,147.00</b>	<b>137,897.00</b>
<b>Total Revenues</b>		<b>12,207,590.00</b>	<b>3,331,214.01</b>	<b>15,714,297.00</b>	<b>4,250,347.00</b>
<b>Total Expenditures</b>		<b>12,766,590.00</b>	<b>3,733,427.67</b>	<b>15,714,297.00</b>	<b>4,250,347.00</b>
<b>Variance</b>		<b>(559,000.00)</b>	<b>(402,213.66)</b>	<b>0.00</b>	<b>0.00</b>
<b>Surplus Applied from Previous Year(s)</b>		<b>559,000.00</b>	<b>402,213.66</b>		
<b>Grand List (Estimated)</b>		<b>7,009,331.35</b>		<b>6,995,711.35</b>	<b>7,001,649.00</b>
<b>Amount to be Raised by Taxes</b>		<b>2,173,390.00</b>		<b>2,883,297.00</b>	<b>3,405,947.00</b>
<b>Projected Town Tax Rate</b>		<b>0.3101</b>		<b>0.4122</b>	<b>0.4864</b>
<b>Approved by Select Board 12/18/2019</b>	William Schwartz, Chair - E. Stuart Coleman, Vice Chair - Julie Isaacs, Member				





**Sullivan, Powers & Co., P.C.**  
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January 6, 2020

Selectboard  
Town of Winhall, Vermont  
115 Vermont Route 30  
Bondville, VT 05340

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Winhall, Vermont as of and for the year ended June 30, 2019, and have issued our report dated January 6, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and “Government Auditing Standards”, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 25, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and “Government Auditing Standards”

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Town of Winhall, Vermont. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the Town of Winhall, Vermont’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Winhall, Vermont are described in Note I to the financial statements. In previous years, the Town prepared its financial statements using generally accepted accounting principles. This year, the Town prepared its financial statements using the modified cash basis of accounting. No other new accounting policies were adopted. We noted no transactions entered into by the Town of Winhall, Vermont during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note I.C. to the financial statements, the Town changed the basis of accounting by adopting the modified cash basis of accounting in fiscal year 2019. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in Note I.C., Restatement/Reclassification of Fund Balances/Net Position. Also, as described in Note I.C. to the financial statements, errors in the classification of fund types were corrected by management during the current year.

The modified cash basis of accounting requires the Town to record its investments at historical cost. Currently, the Town's investments in the governmental activities, the General Fund and aggregate remaining fund information are recorded at current market value. The difference between the historical cost and current value is not reasonably determinable.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We proposed adjustments that in our judgment had a significant effect on the financial reporting process. These audit adjustments related to revenues. These audit adjustments were caused from posting revenues to improper accounts within the general ledger. These corrections were considered significant in relation to the financial statements taken as a whole. These adjustments were posted by management.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 6, 2020.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Winhall's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to our acceptance as the Town of Winhall, Vermont's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our acceptance.

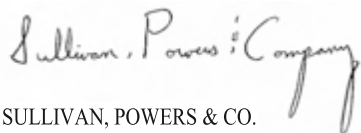
Other Matters

We were not engaged to report on the budgetary comparison schedule for the General Fund and combining fund financial statements which accompany the financial statements. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Selectboard and management of the Town of Winhall, Vermont and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,



SULLIVAN, POWERS & CO.  
Certified Public Accountants

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January 6, 2020

Selectboard  
Town of Winhall, Vermont  
115 Vermont Route 30  
Bondville, VT 05340

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Winhall, Vermont as of and for the year ended June 30, 2019 and have issued our report thereon dated January 6, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the Town of Winhall, Vermont's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Winhall, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Winhall, Vermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Winhall, Vermont's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

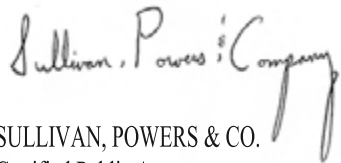
A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations as Items 2019-1 through 2019-3 to be significant deficiencies.

We have also noted other matters during our audit as indicated in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations that are opportunities for strengthening internal control and operating efficiency. We have discussed the recommendations with the staff during the course of fieldwork and some of the recommendations may have already been implemented.

This communication is intended solely for the information and use of management, the Selectboard, and others within the Town of Winhall, Vermont, and is not intended to be, and should not be, used by anyone other than these specified parties. If you would like to discuss any of the recommendations further, please feel free to contact us.

We would like to take this opportunity to thank the staff of the Town of Winhall, Vermont for their assistance and cooperativeness throughout our audit. It has been a pleasure working with you.

Respectfully submitted,



SULLIVAN, POWERS & CO.  
Certified Public Accountants

TOWN OF WINHALL, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2019

Deficiencies in Internal Control:

Material Weaknesses:

None noted.

Significant Deficiencies:

2019-1 Transfer Station Revenues

*Criteria:*

Internal controls over the sale of trash bags at the transfer station should be in place so that no individual can both perpetrate and conceal errors or irregularities.

*Condition:*

The Town does not have adequate internal controls in place over the sale of trash bags at the transfer station. Therefore, the Town cannot be sure that all of the cash collected is being handed over to them by the transfer station employees.

*Cause:*

Unknown.

*Effect:*

The collections at the transfer station are subject to misappropriation.

*Recommendation:*

Our primary recommendation is that the Town consider selling trash bags off-site at the Town Treasurer's office and/or at local businesses. We also recommend the Town set up inventory procedures to accurately account for additions and deletions as well as reconciling the bags on hand to the bag sales on a regular basis by an employee independent of the bag sales.

2019-2 Classification of Revenues

*Criteria:*

Internal controls should be in place to ensure revenues are posted to the correct accounts in the general ledger.

*Condition:*

The Town posted several revenues to improper accounts within the general ledger such as current use posted to tax revenues and state reappraisal income posted to transfer station fees.

TOWN OF WINHALL, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2019

*Cause:*

Unknown.

*Effect:*

The Town's account balances were incorrect.

*Recommendation:*

We recommend that the Town implement controls to ensure all revenues are posted to the correct general ledger accounts.

2019-3 Authorization and Support for General Journal Entries

*Criteria:*

Internal controls should be in place that requires appropriate officials to authorize all adjustments to the books of original entry. Each journal entry should have supporting documentation showing where the amounts come from and why the journal entry is being made. This should be attached or referenced to the journal entry.

*Condition:*

The Town does not have a policy in place to require authorization of adjustments to the books of original entry. Also, the Town does not maintain supporting documentation for journal entries.

*Cause:*

Unknown.

*Effect:*

This deficiency in the internal control structure could allow other working control policies to be circumvented.

*Recommendation:*

We recommend that the Town enact a policy that requires appropriate officials to authorize all general journal entries so as not to circumvent the original approval process. We also recommend that the Town attach or reference supporting documentation to all journal entries.

TOWN OF WINHALL, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2019

Other Recommendations:

Budgeting for Revenue

Currently, the Town does not budget for some of their revenue such as interest on delinquent taxes, current use and the education billing fee. A budget is used mainly for a planning tool to compare revenue and expenditures to amounts estimated. A balanced budget should be prepared and presented annually. With a budget in place, it is much easier to analyze data from previous years and review estimates for the upcoming year.

We recommend that the Town include all estimated revenue as part of their budgeting process in the future.

Documentation of Internal Control System

A solid understanding of internal control is essential to a well run organization. An organization must continually assess their internal control systems to evaluate financial health, ensure accurate financial reporting and comply with laws and regulations. As part of this process, management should formally document its control systems.

This will provide management with an understanding of the systems related to financial reporting and the controls over relevant assertions related to all significant accounts, disclosures in the financial statements, antifraud programs and controls over selection and application of accounting policies.

We recommend that the Town document the internal control process. This should break out the internal control process into the following five areas:

1. Control Environment – Sets the tone of an organization and is the foundation for all other components.
2. Risk Assessment – Identification and analysis of relevant risks to achieve its objectives, forming a basis for how risks should be managed.
3. Control Activities – The policies and procedures that help ensure management directives are carried out.
4. Information and Communication – The identification, capture and exchange of information in a form and timeframe that enables people to carry out their responsibilities.
5. Monitoring – The process that assesses the quality of internal control performance over time.

Conflict of Interest Policy

The Town has not adopted a conflict of interest policy. This policy will prevent Board members from voting on transactions where there is the possibility of a related party transaction or one that is not at arm's length.

We recommend that the Town adopt a conflict of interest policy.



TOWN OF WINHALL, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2019

Fraud Policy

The Town does not have a fraud policy in place. A fraud policy outlines the Town's position on fraudulent activities and dishonest conduct and sets out procedures for employees to report suspected fraud or misconduct to the appropriate personnel within the Town. This policy should further outline the responsibilities of different positions within the Town in regards to reporting and investigating these claims. It should also discuss the actions that will be taken to investigate the claim and the protection that will be afforded to the person making the claim against retaliation from the accused.

We recommend that the Town implement a fraud policy.

Fraud Risk Assessment

The Town has not performed a fraud risk assessment. A fraud risk assessment is important because it identifies the Town's vulnerabilities to fraudulent activities and whether those vulnerabilities could result in material misstatement of the financial statements. The fraud risk assessment would also identify processes, controls, and other procedures used to mitigate the identified fraud risks.

We recommend the Town perform a fraud risk assessment to reduce the possibility of fraudulent activities.

Investment and Banking Policy

The Town does not have a formal investment and banking policy. This policy is extremely important in establishing and maintaining cash management in accordance with Selectboard directives. This policy should include general guidance for the Treasurer in the areas of bank selection, types of investments and policies for minimizing the risk of losses.

We recommend that the Selectboard and the Treasurer work together to establish guidelines for the Treasurer in the areas of cash management and investing.

Maximizing Investment Earnings

The Town maintains cash balances in excess of \$2,500,000.

We recommend the Town determine an acceptable risk tolerance as part of the implementation of the investment and banking policy for investments in order to maximize their investment income.

TOWN OF WINHALL, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2019

Police Department Cash Account

The Town's Police Department control and maintain a cash account for grant revenues and certain other Police expenses. It is our understanding that all cash accounts should be under the control of the Town Treasurer.

We recommend that the Town verify whether all accounts should be under the control of the Town Treasurer. If so, the Police Department should turn over the money to the Town Treasurer.

Procurement Policy

The Town's procurement policy has not been updated to comply with the Uniform Guidance.

We recommend that the Town update its procurement policy to be in compliance with the Uniform Guidance.

Uniform Guidance Policies

Sections of the Uniform Guidance require non-federal entities that receive federal awards to have certain written policies and procedures or standards of conduct. Examples of these requirements are listed below:

- Conflict of Interest Policy
- Financial Management Policy
- Payment - Cash Management - Drawdowns and Reimbursement Requests Policies
- Uniform Guidance Procurement Policy
- Compensation Policy
- Relocation Costs of Employees Policies
- Travel Cost Policy

We recommend that all policies be reviewed and amended to include the requirements outlined in the Uniform Guidance.

TOWN OF WINHALL, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2019

Accounting and Procedures Manual

The Town does not have an accounting and procedures manual in place. This manual should define duties and responsibilities for current personnel so as to prevent or reduce misunderstandings, errors, inefficient or wasted effort, duplicated or omitted procedures, and other situations that can result in inaccurate or untimely accounting records. It will also help to ensure that all similar transactions are treated consistently, that accounting principles used are proper, and that records are produced in the form desired by management. A good accounting manual should aid in the training of new employees and possibly allow for delegation to other employees.

We recommend that the Town develop this document for all accounting procedures as soon as possible. Each individual should document their duties and how to perform them. The manual should include examples of forms with descriptions of their use. Once developed, only changes in procedures or forms will require changes in the manual.

We believe this time will be more than offset by time saved later in training and supervising accounting personnel. Also, in the process of the comprehensive review of existing accounting procedures for the purpose of developing the manual, management might discover procedures that can be eliminated or improved to make the system more efficient and effective.

We also recommend that the Town make sure that there are no jobs related to accounting and finance that only one person knows how to perform. The procedures manual would also be useful in determining whether this situation exists.

Investments

Investments are recorded at current market value rather than historical cost as required by the modified cash basis of accounting.

We recommend that the Town research the historical cost or liquidate its holdings and establish a new cost basis.

Delinquent Collectors Receipts

The Delinquent Tax Collector for the Town does not turn the money over to the Treasurer until the end of the fiscal year. This causes her to have large amounts of cash in the account from a full year of collections. In addition, this causes difficulty in performing timely reconciliations of property taxes throughout the year by the Town Treasurer.

We recommend that the Delinquent Tax Collector remit the delinquent property tax collections monthly in order to assist in timely reconciliations of property taxes by the Town Treasurer.

**TOWN OF WINHALL, VERMONT**

**AUDIT REPORT**

**JUNE 30, 2019**

TOWN OF WINHALL, VERMONT  
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TOWN OF WINHALL, VERMONT  
AUDIT REPORT  
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Independent Auditor's Report

Selectboard  
Town of Winhall, Vermont  
115 Vermont Route 30  
Bondville, VT 05340

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Winhall, Vermont as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Winhall, Vermont's basic financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note I; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards," issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Qualified Opinions***

We did not audit the transfer station receipts because of inadequacies in the Town's controls over transfer station receipts during the year. We were unable to obtain sufficient appropriate audit evidence about the completeness of the transfer station receipts in the accompanying Statement of Activities – Modified Cash Basis and Statement of Cash Receipts, Cash Disbursements and Changes in Modified Cash Basis Fund Balances – General Fund (stated at \$34,804) by other auditing procedures.

In addition, the modified cash basis of accounting requires the Town to record its investments at historical cost. Currently, the Town's investments in the governmental activities and the General Fund are recorded at current market value. The difference between the historical cost and current value is not reasonably determinable.

***Qualified Opinions***

In our opinion, except for the possible effects of the matters described in the "Basis for Qualified Opinions" paragraphs, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Town of Winhall, Vermont, as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in conformity with the modified cash basis of accounting, as described in Note I.D.

***Unmodified Opinions***

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the Police Equipment Fund, the Fire & Rescue Equipment Fund and the aggregate remaining fund information of the Town of Winhall, Vermont as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in conformity with the modified cash basis of accounting, as described in Note I.D.



***Other Matters***

***Change in Basis of Accounting***

As described in Note II.C. to the financial statements, in previous years, the Town prepared its financial statements using generally accepted accounting principles. This year, the Town prepared its financial statements using the modified cash basis of accounting. Our opinion is not modified with respect to this matter.

***Correction of Errors***

As described in Note II.C. to the financial statements, errors in the classification of fund types were corrected by management during the current year. Our opinion is not modified with respect to this matter.

***Basis of Accounting***

We draw attention to Note I.D. to the financial statements, which describes the basis of accounting. The financial statements are prepared primarily on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

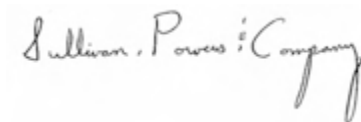
***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Winhall, Vermont's basic financial statements. The budgetary comparison information on Schedule 1 and the combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

***Other Reporting Required by "Government Auditing Standards"***

In accordance with "Government Auditing Standards", we have also issued our report dated January 6, 2019 on our consideration of the Town of Winhall, Vermont's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Winhall, Vermont's internal control over financial reporting and compliance.

January 6, 2019  
Montpelier, Vermont  
VT Lic. #92-000180



TOWN OF WINHALL, VERMONT  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
JUNE 30, 2019

	Governmental Activities
<u>ASSETS</u>	
Cash	\$ 2,548,388
Investments	192,952
Total Assets	2,741,340
<u>LIABILITIES</u>	
Due to Delinquent Tax Collector	30,839
Total Liabilities	30,839
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Prepaid Property Taxes	574
Total Deferred Inflows of Resources	574
<u>NET POSITION</u>	
Restricted:	
Highways and Streets	419,532
Other	15,507
Unrestricted	2,274,888
Total Net Position	\$ 2,709,927

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2019

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities
Functions/Programs:				
Governmental Activities:				
General Government	\$ 868,269	\$ 172,565	\$ 18,981	\$ (676,723)
Public Safety	1,315,059	191,989	193,937	(929,133)
Highways and Streets	879,105	125	115,759	(763,221)
Culture and Recreation	21,000	0	0	(21,000)
Solid Waste	206,781	34,804	0	(171,977)
Debt Service	154,075	0	0	(154,075)
	<u>\$ 3,444,289</u>	<u>\$ 399,483</u>	<u>\$ 328,677</u>	<u>(2,716,129)</u>
Total Governmental Activities				
General Receipts:				
Property Taxes				2,315,628
Penalties and Interest on Delinquent Taxes				107,407
Local Option Sales Tax				90,592
General State Grants				73,417
Unrestricted Investment Earnings				34,241
Other				405
				<u>2,621,690</u>
Total General Receipts				
Change in Net Position				(94,439)
Net Position - July 1, 2018, As Restated				<u>2,804,366</u>
Net Position - June 30, 2019				<u>\$ 2,709,927</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT  
STATEMENT OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES  
GOVERNMENTAL FUNDS  
JUNE 30, 2019

	General Fund	Police Equipment Fund	Fire & Rescue Equipment Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash	\$ 1,236,003	\$ 128,119	\$ 358,261	\$ 826,005	\$ 2,548,388
Investments	192,952	0	0	0	192,952
Due from Other Funds	<u>79,156</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>79,156</u>
Total Assets	<u>\$ 1,508,111</u>	<u>\$ 128,119</u>	<u>\$ 358,261</u>	<u>\$ 826,005</u>	<u>\$ 2,820,496</u>
<u>LIABILITIES</u>					
Due to Other Funds	\$ 0	\$ 66,946	\$ 3,081	\$ 9,129	\$ 79,156
Due to Delinquent Tax Collector	<u>30,839</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,839</u>
Total Liabilities	<u>30,839</u>	<u>66,946</u>	<u>3,081</u>	<u>9,129</u>	<u>109,995</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Prepaid Property Taxes	<u>574</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>574</u>
Total Deferred Inflows of Resources	<u>574</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>574</u>
<u>FUND BALANCES</u>					
Restricted	7,620	0	0	427,419	435,039
Committed	52,571	61,173	355,180	153,491	622,415
Assigned	0	0	0	235,966	235,966
Unassigned	<u>1,416,507</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,416,507</u>
Total Fund Balances	<u>1,476,698</u>	<u>61,173</u>	<u>355,180</u>	<u>816,876</u>	<u>2,709,927</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,508,111</u>	<u>\$ 128,119</u>	<u>\$ 358,261</u>	<u>\$ 826,005</u>	<u>\$ 2,820,496</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Police Equipment Fund	Fire & Rescue Equipment Fund	Non-Major Governmental Funds	Total Governmental Funds
Cash Receipts:					
Property Taxes	\$ 2,315,628	\$ 0	\$ 0	\$ 0	\$ 2,315,628
Penalties and Interest on Delinquent Taxes	107,407	0	0	0	107,407
Local Option Sales Tax	90,592	0	0	0	90,592
Intergovernmental	258,760	0	0	2,137	260,897
Charges for Services	426,427	0	0	0	426,427
Permits, Licenses and Fees	108,490	0	0	0	108,490
Fines and Forfeits	5,763	0	0	0	5,763
Investment Income	31,231	312	840	1,858	34,241
Other	405	0	0	0	405
	<u>3,344,703</u>	<u>312</u>	<u>840</u>	<u>3,995</u>	<u>3,349,850</u>
Total Cash Receipts					
Cash Disbursements:					
General Government	842,526	0	0	0	842,526
Public Safety	1,261,427	0	0	1,764	1,263,191
Highways and Streets	574,468	0	0	0	574,468
Culture and Recreation	21,000	0	0	0	21,000
Solid Waste	206,781	0	0	0	206,781
Capital Outlay:					
General Government	0	0	0	25,743	25,743
Public Safety	0	46,747	5,121	0	51,868
Highways and Streets	125,000	0	0	179,637	304,637
Debt Service:					
Principal	121,628	0	0	0	121,628
Interest	32,447	0	0	0	32,447
	<u>3,185,277</u>	<u>46,747</u>	<u>5,121</u>	<u>207,144</u>	<u>3,444,289</u>
Total Cash Disbursements					
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>159,426</u>	<u>(46,435)</u>	<u>(4,281)</u>	<u>(203,149)</u>	<u>(94,439)</u>
Other Financing Sources/(Uses):					
Transfers In	0	45,000	60,000	510,000	615,000
Transfers Out	<u>(615,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(615,000)</u>
Total Other Financing Sources/(Uses)	<u>(615,000)</u>	<u>45,000</u>	<u>60,000</u>	<u>510,000</u>	<u>0</u>
Net Change in Fund Balances	(455,574)	(1,435)	55,719	306,851	(94,439)
Fund Balances - July 1, 2018, As Restated/Reclassified	<u>1,932,272</u>	<u>62,608</u>	<u>299,461</u>	<u>510,025</u>	<u>2,804,366</u>
Fund Balances - June 30, 2019	<u>\$ 1,476,698</u>	<u>\$ 61,173</u>	<u>\$ 355,180</u>	<u>\$ 816,876</u>	<u>\$ 2,709,927</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT  
STATEMENT OF FIDUCIARY MODIFIED CASH BASIS NET POSITION  
FIDUCIARY FUND  
JUNE 30, 2019

	Private-Purpose Trust Fund
	Pearl Landman Fund
<u>ASSETS</u>	
Cash	\$ 926
Investments	12,146
Total Assets	13,072
<u>LIABILITIES</u>	
Liabilities:	0
<u>NET POSITION</u>	
Restricted:	
Held in Trust for Individuals	13,072
Total Net Position	\$ 13,072

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT  
STATEMENT OF CHANGES IN FIDUCIARY MODIFIED CASH BASIS NET POSITION  
FIDUCIARY FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Private-Purpose Trust Fund
	Pearl Landman Fund
<u>ADDITIONS</u>	
Investment Income	\$ <u>1,062</u>
Total Additions	<u>1,062</u>
<u>DEDUCTIONS</u>	
Total Deductions	<u>0</u>
Change in Net Position	1,062
Net Position - July 1, 2018	<u>12,010</u>
Net Position - June 30, 2019	\$ <u><u>13,072</u></u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

The Town of Winhall, Vermont, (herein the “Town”) operates under a Selectboard form of government and provides the following services: public safety, highways and streets, culture and recreation, waste disposal, health and social services, public improvements, planning and zoning and general administrative services.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As discussed further in Note I.D., these financial statements are presented on the modified cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

**A. The Financial Reporting Entity**

This report includes all of the funds of the Town of Winhall, Vermont. The reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization’s governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Town.

**B. Basis of Presentation**

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, deferred inflows of resources, fund equity, receipts, and disbursements. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Town.



TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Town. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds. Governmental activities generally are financed through property taxes, intergovernmental receipts, and other nonexchange transactions.

The statement of activities presents a comparison between direct disbursements and program receipts for each function of the Town's governmental activities. Direct disbursements are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function or program. Program receipts include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants, contributions and loans that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all property taxes, are presented as general receipts.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds.

The Town reports on the following major governmental funds:

General Fund – This is the Town's main operating fund. It accounts for all financial resources of the Town except those accounted for in another fund.

Police Equipment Fund – This fund accounts for the police equipment expenditures of the Town.

Fire & Rescue Equipment Fund – This fund accounts for the fire and rescue equipment expenditures of the Town.

Additionally, the Town reports the following fund type:

Private-Purpose Trust Fund – This fund is used to report trust arrangements under which resources are to be used for the benefit of individuals. All investment earnings, and in some cases, the principal of these funds may be used to support these activities.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

**C. Measurement Focus**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting. Equity (i.e., modified cash basis net position) is segregated into restricted and unrestricted net position. Operating statements present increases (i.e., receipts) and decreases (i.e., disbursements) in modified cash basis net position.

Governmental fund financial statements are reported using the current financial resources measurement focus within the limitations of the modified cash basis of accounting. Their reported fund balances (modified cash basis fund balances) are considered a measure of available spendable resources and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financing uses) in modified cash basis fund balances.

**D. Basis of Accounting**

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements generally on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred. The exceptions to this are that the Town records investments at market value as assets, amounts due to the delinquent tax collector for property tax penalties collected but not remitted as liabilities and property taxes paid in advance as deferred inflows of resources. The recording of investments at market value is not in accordance with the modified cash basis of accounting which requires investments to be carried at cost.

General capital asset acquisitions are reported as expenditures. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Equity**

**1. Cash**

Cash balances of Town funds are deposited with and invested by the Town Treasurer. The Town considers all short-term investments of ninety (90) days or less to be cash equivalents.

Excess cash of individual funds are shown as due from other funds and excess cash withdrawals are shown as due to other funds.

**2. Investments**

The Town invests in investments as allowed by State Statute. Investments are reported at current market value.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

**3. Fund Equity**

Fund Equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances in governmental fund financial statements are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

**4. Interfund Receivables/Payables**

Activity between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as "advances to/from other funds". All other outstanding balances between funds are reported as "due from/to other funds".

**5. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, "deferred outflows of resources", represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, "deferred inflows of resources", represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

Budgets are approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget changes during the year. The budget presented herein is for the Town's "General Fund" only and does not include the General Reserve Fund, the Planning Fund, the Safety Wellness Fund, the Emergency Relief Fund, the Museum Fund, the Beautification Fund, the Municipal Forest Fund or the Compactor Closure fund activity that is included with the General Fund.

**B. Budgeted Deficit**

The Town elected to budget cash disbursements in excess of cash receipts by \$561,500 in the General Fund in order to utilize a portion of the prior year's surpluses. This is reflected as a current year's budgeted deficiency of cash receipts over cash disbursements on Schedule 1.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

**C. Restatement/Reclassification of Fund Balances/Net Position**

In previous years, the Town prepared its financial statements using generally accepted accounting principles. This year, however, the Town prepared its financial statements using the modified cash basis of accounting. Management believes the modified cash basis provides the information needed by the primary users of the financial statements. In addition, the Town also combined eight (8) funds, the General Reserve Fund, the Planning Fund, the Safety Wellness Fund, the Emergency Relief Fund, the Museum Fund, the Beautification Fund, the Municipal Forest Fund and the Compactor Closure Fund, previously reported as special revenue funds, with the General Fund as they do not qualify to be reported as special revenue funds.

The net position of the governmental activities was restated as follows:

	Governmental Activities
Net Position - June 30, 2018, As Originally Reported	\$ 5,766,757
Change in Basis of Accounting:	
Removal of Receivables	(225,434)
Removal of Capital Assets, Net of Accumulated Depreciation	(3,660,580)
Removal of Accrued Liabilities	73,543
Removal of Long-term Liabilities	1,120,710
Removal of Deferred Outflows/ Inflows of Resources Related to the Town's Participation in VMERS	(270,630)
Net Position - June 30, 2018, As Restated	\$ 2,804,366

The fund balances of the governmental funds were restated/reclassified as follows:

	General Fund	Other Governmental Funds	Total
Fund Balances - June 30, 2018, As Originally Reported	\$ 1,469,047	\$ 1,282,647	\$ 2,751,694
Change in Basis of Accounting:			
Removal of Receivables	(225,434)	0	(225,434)
Removal of Accrued Liabilities	73,543	0	73,543
Removal of Deferred Inflows of Resources	204,563	0	204,563
Reclassification of Fund Types	410,553	(410,553)	0
Fund Balances - June 30, 2018, As Restated/Reclassified	\$ 1,932,272	\$ 872,094	\$ 2,804,366

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

**III. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

Cash and investments as of June 30, 2019 consist of the following:

Cash:		
Deposits with Financial Institutions		\$2,549,314
Investments:		
Mutual Funds – Equities		<u>205,098</u>
Total Cash and Investments		<u>\$2,754,412</u>

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Town does not have any policy to limit the exposure to custodial credit risk. The mutual funds are in the name of the Town and are not exposed to custodial credit risk. The following table reflects the custodial credit risk of the Town's cash.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC/SIPC Insured	\$ 255,820	\$ 256,266
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	<u>2,293,494</u>	<u>2,330,241</u>
Total	<u>\$2,549,314</u>	<u>\$2,586,507</u>

The difference between the book and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	<u>\$2,549,314</u>
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TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have any policy to limit the exposure to interest rate risk. The mutual funds are open-ended and, therefore, are exempt from interest rate risk disclosure.

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. These organizations look at a number of factors in order to evaluate the risk of an obligation and rate the risk. The rating allows the investor to make informed buying and selling decisions. The Town does not have any policy to limit the exposure to credit risk. The mutual funds are open-ended and are, therefore, excluded from the credit risk analysis.

**Concentration of Credit Risk**

Concentration of credit risk is the risk that a large percentage of the Town's investments are held within one security. The Town does not have any limitations on the amount that can be invested in any one issuer. The Town has no investments subject to concentration of credit risk disclosure.

**Fair Value**

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application." The hierarchy is based on the valuation inputs used to measure fair value of the asset and gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

Level 1 – Unadjusted quoted prices for identical instruments in active markets

Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable.

Level 3 – Valuations derived from valuation techniques in which significant inputs are unobservable.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

The Town has the following fair value measurements as of June 30, 2019:

Description	Total	Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Mutual Funds - Equities	\$ 205,098	\$ 205,098	\$ 0	\$ 0
Total	\$ 205,098	\$ 205,098	\$ 0	\$ 0

**B. Interfund Balances and Transfers**

Interfund balances as of June 30, 2019 are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$79,156	\$ 0
Police Equipment Fund	0	66,946
Fire & Rescue Equipment Fund	0	3,081
Non-Major Governmental Funds	0	9,129
Total	\$79,156	\$79,156

Interfund transfers during the year ended June 30, 2019 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Beautification Fund	\$ 9,000	* Appropriation
General Fund	Police Equipment Fund	45,000	Appropriation
General Fund	Fire & Rescue Equipment Fund	60,000	Appropriation
General Fund	Reappraisal Fund	10,000	Appropriation
General Fund	Highway Equipment Fund	200,000	Appropriation
General Fund	Bituminous Concrete Fund	200,000	Appropriation
General Fund	Municipal Building Fund	100,000	Appropriation
Municipal Forest Fund	General Fund	3,887	* Transfer Interest Earnings
Total		\$ 627,887	

\* The transfers between the General Fund, the Beautification Fund and Municipal Forest Fund are netted within the General Fund as these funds are consolidated within the General Fund to comply with GASB Statement No. 54.

**C. Deferred Inflows of Resources**

Deferred inflows of resources consist of \$574 of prepaid property taxes.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

**D. Fund Balances**

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Town does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Town does not have any minimum fund balance policies.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town's policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are restricted as follows:

Major Funds

General Fund:

Restricted for Compactor Closure Expenses by Agreement	\$ <u>7,620</u>
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TOWN OF WINHALL, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2019

Non-Major Funds

Special Revenue Funds:

Restricted for DARE Fund Expenses by Agreement (Source of Revenue is Grant Revenue)	\$ 5,820
Restricted for Law Enforcement Block Grant Expenses by Grant Agreement (Source of Revenue is Grant Revenue)	<u>2,067</u>
Total Special Revenue Funds	<u>7,887</u>

Capital Projects Funds:

Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes) – Designated for Highway Equipment Expenditures	194,762
Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes) – Designated for Bituminous Concrete Expenditures	<u>224,770</u>
Total Capital Projects Funds	<u>419,532</u>
Total Non-Major Funds	<u>427,419</u>
Total Restricted Fund Balances	<u>\$435,039</u>

The fund balances in the following funds are committed as follows:

Major Funds

General Fund:

Committed for Planning Expenses by the Voters	\$ 18,332
Committed for Safety Wellness Expenses by the Voters	1,254
Committed for Emergency Relief Expenses by the Voters	13,065
Committed for Museum Expenses by the Voters	1,618
Committed for Beautification Expenses by the Voters	17,830
Committed for Compactor Closure Expenses by the Voters	<u>472</u>
Total General Fund	<u>52,571</u>

Police Equipment Fund:

Committed for Police Equipment Expenditures by the Voters	<u>61,173</u>
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Fire & Rescue Equipment Fund:

Committed for Fire & Rescue Equipment Expenditures by the Voters	<u>355,180</u>
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TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

Non-Major Funds

Capital Projects Funds:

Committed for Salt & Sand Shed Expenditures by the Voters	\$ 17,137
Committed for Municipal Building Expenditures by the Voters	<u>136,354</u>

Total Non-Major Funds 153,491

Total Committed Fund Balances \$622,415

The fund balances in the following fund is assigned as follows:

Non-Major Funds

Special Revenue Funds:

Assigned for Reappraisal Expenses	<u>\$235,966</u>
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Total Assigned Fund Balances \$235,966

**E. Restricted Net Position**

The restricted net position in the governmental activities consists of the restricted fund balances of \$435,039.

The net position held in trust for various purposes in the Town's Private-Purpose Trust Fund at June 30, 2019 consisted of the following:

Private-Purpose Trust Fund:

Restricted for Pearl Landman Fund	
Expenses by Donations	<u>\$13,072</u>

**IV. OTHER INFORMATION**

**A. PENSION PLAN**

**Defined Benefit Plan**

**Plan Description**

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2019, the retirement system consisted of 402 participating employers.

TOWN OF WINHALL, VERMONT  
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The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives—one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

**Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources**

As of June 30, 2018, the measurement date selected by the State of Vermont, VMERS was funded at 82.60% and had a plan fiduciary net position of \$667,848,905 and a total pension liability of \$808,524,797 resulting in a net position liability of \$140,675,892. As of June 30, 2019, the Town's proportionate share of this was 0.4088% resulting in a net pension liability of \$575,078. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined. The Town's proportion of 0.4088% was an increase of 0.0003 from its proportion measured as of the prior year.

**Summary of System Provisions**

Membership – Full time employees of participating municipalities. The Town elected coverage under Group C provisions.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group C – Average annual compensation during highest three (3) consecutive years.

Service Retirement Allowance:

Eligibility – Group C – Age 55 with five (5) years of service.

Amount – Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC.

Maximum benefit is 50% of AFC for Group C. The previous amounts include the portion of the allowance provided by member contributions.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

Vested Retirement Allowance:

Eligibility – Five (5) years of service.

Amount – Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments”.

Disability Retirement Allowance:

Eligibility – Five (5) years of service and disability as determined by Retirement Board.

Amount – Immediate allowance based on AFC and service to date of disability.

Death Benefit:

Eligibility – Death after five (5) years of service.

Amount – For Group C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor(s) benefit under disability annuity computed as of date of death.

Optional Benefit and Death after Retirement – For Group C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.

Refund of Contribution – Upon termination, if the member so elects or if no other benefit is payable, the member’s accumulated contributions are refunded.

Post-Retirement Adjustments – Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 3% for Group C.

Member Contributions – Group C – 10.125%.

Employer Contributions – Group C – 7.375%.

Retirement Stipend – \$25 per month payable at the option of the Board of Trustees.

**Significant Actuarial Assumptions and Methods**

Investment Rate of Return: 7.50%, net of pension plan investment expenses, including inflation.

Salary increases: 5% per year.

Mortality:

Death in Active Service: Group C – 98% of RP-2006 blended 60% Blue Collar Employee, 40% Healthy Employee with generational improvement.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

Healthy Post-Retirement: Group C – 98% of RP-2014 blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational improvement.

Disabled Post-Retirement: Group C – RP-2006 Disabled Mortality Table with generational improvement.

Spouse’s Age: Females three years younger than males.

Cost-of-Living Adjustments: Assumed to occur on January 1 following one year of retirement at the rate of 1.30% per annum for Group C members (beginning at normal retirement eligibility age for members who elect reduced early retirement, at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2019 COLA is assumed to be 1.3% for all groups.

Actuarial Cost Method: Entry age actuarial cost method. Entry age is the age at date of employment or, if date is unknown, current age minus years of service. Normal cost and actuarial accrued liability are calculated on an individual basis and are allocated by salary, with normal cost determined using the plan of benefits applicable to each participant.

Actuarial Value of Assets: A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from market value of assets by more than 20%.

Inflation: 2.50%.

Long-term Expected Rate of Return:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US Equity	18%	6.10%
Non-US Equity	16%	7.45%
Global Equity	9%	6.74%
Fixed Income	26%	2.25%
Real Estate	8%	5.11%
Private Markets	15%	7.60%
Hedge Funds	8%	3.86%

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System’s projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.50%) or one percent higher (8.50%):

<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
\$974,053	\$575,078	\$250,601

**Additional Information**

Additional information regarding the State of Vermont Municipal Employees’ Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.

**B. RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and ratesetting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund’s liabilities.

The Town is also a member of the Vermont League of Cities and Towns Employment Resource and Benefits Trust. The Trust is a nonprofit corporation formed to provide unemployment coverage and other employment benefits for Vermont municipalities and is owned by the participating members. The agreement does not permit the Trust to make additional assessments to its members. The Town has only elected unemployment coverage with the Trust.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

**C. PROPERTY TAXES**

The Town is responsible for assessing and collecting its own property taxes as well as education taxes for the State of Vermont. The tax rate is set by the Selectboard based on the voter approved budget, the estimated grand list and the State education property tax liability. Property taxes are due in one installment on October 11. The penalty rate is eight percent (8%) after the October 11 payment. Interest is charged at one and a half percent (1-1/2%) per month. The tax rates for 2019 are as follows:

	<u>Residential</u>	<u>Non-Residential</u>
Town	.3101	.3101
Education	<u>2.1225</u>	<u>1.6307</u>
Total	<u>2.4326</u>	<u>1.9408</u>

**D. LONG-TERM DEBT**

The Town issues general obligation bonds to provide resources for the acquisition and construction of major capital assets and to refund prior issues. General obligation bonds are direct and pledge the full faith and credit of the Town. New bonds generally are issued as 10 to 30 year bonds.

The Town has a note payable to finance the purchase of the Mountain School with the Winhall Town School District.

The Town enters into lease agreements as the lessee for the purpose of financing the acquisition of major pieces of equipment. These lease agreements qualify as capital lease obligations for accounting purposes (even though they may include clauses that allow for cancellation of the lease in the event the Town does not appropriate funds in future years) and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date of the leases.

Long-term debt outstanding as of June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, U.S. Department of Agriculture, Town Office Renovations, Principal Payments of \$35,250 Payable on December 15 Annually, Interest at 3.75% Payable on June 15 and December 15, Due December, 2030	\$ 458,250	\$ 0	\$ 35,250	\$ 423,000
Note Payable, Winhall Town School District, Mountain School, Principal and Interest Payments of \$79,147 Payable on November 1 Annually, Interest at 1.75%, Due November, 2028	785,728	0	65,396	720,332

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Lease Payable, Gorham Leasing Group, John Deere Tractor, Principal and Interest Payments of \$23,155 Payable on October 15 Annually, Interest at 3.2%, Due October, 2020	\$ <u>65,161</u>	\$ <u>0</u>	\$ <u>20,982</u>	\$ <u>44,179</u>
Total	\$ <u>1,309,139</u>	\$ <u>0</u>	\$ <u>121,628</u>	\$ <u>1,187,511</u>

Maturities are estimated to be as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Capital Leases</u>
2020	\$ 101,791	\$ 27,808	\$23,155
2021	102,955	25,321	23,155
2022	104,140	22,815	0
2023	105,346	20,287	0
2024	106,572	17,738	0
2025-2029	552,028	49,698	0
2030-2031	<u>70,500</u>	<u>2,644</u>	<u>0</u>
Total	1,143,332	166,311	46,310
Less: Imputed Interest	<u>0</u>	<u>0</u>	<u>(2,131)</u>
Total	<u>\$1,143,332</u>	<u>\$166,311</u>	<u>\$44,179</u>

**E. LOAN RECEIVABLE**

One May 1, 2017, the Town signed a promissory note with the Mountain School at Winhall Inc. related to the sale of the property located at 9 School Street, Bondville, Vermont, known as the former Winhall Elementary School building and property in the amount of \$1,100,000. The loan has an interest rate of 1.75% and requires monthly installments of \$3,188 with a maturity date of May 1, 2057. The loan is secured by a mortgage on the real property. The balance of this loan receivable as of June 30, 2019 was \$1,059,699.

Future principal and interest payments are as follows:

2020	\$ 38,258
2021	38,258
2022	38,258
2023	38,258
2024	38,258
Thereafter	<u>868,409</u>
Total	<u>\$1,059,699</u>



TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 2,380,890	\$ 2,315,628	\$ (65,262)
Interest on Delinquent Taxes	0	58,657	58,657
Penalties on Delinquent Taxes	70,000	48,750	(21,250)
Education Billing Fee Retained	0	25,942	25,942
1% Local Options Tax	60,000	90,592	30,592
Current Use	0	20,522	20,522
Payment in Lieu of Taxes	10,000	9,154	(846)
Dog Licenses	600	367	(233)
1st Class Licenses	500	715	215
2nd Class Licenses	200	0	(200)
Zoning/Building Permits	9,800	10,625	825
Copier Fees	2,500	3,082	582
Interest Income	16,000	13,855	(2,145)
Miscellaneous	6,000	405	(5,595)
Transfer from Municipal Forest Fund	3,000	3,887	887
National Forest - Federal	20,000	43,741	23,741
Planning Commission/ZBA Permits	2,000	475	(1,525)
Sewage Hook-up Permits	40,000	65,187	25,187
Truck Permits	100	125	25
Transfer Station Fees	3,000	3,306	306
Transfer Station - Construction/Debris	5,000	7,948	2,948
Transfer Station - Bag Sales	46,000	23,550	(22,450)
Reappraisal Reimbursement	10,000	18,981	8,981
Mortgage Income - Mountain School	60,000	38,258	(21,742)
Highway State Aid	100,000	99,334	(666)
Grant Income	2,000	16,425	14,425
Town Clerk Fees	35,000	27,914	(7,086)
Police - Salary Reimbursement	127,000	179,455	52,455
Police - Fines	9,000	5,763	(3,237)
Highway Safety & Education	10,000	8,467	(1,533)
Snowmobile Safety & Education	5,000	3,878	(1,122)
Police - Stratton Security	161,500	167,824	6,324
Police - Winhall Brook Camp Ground	6,500	3,122	(3,378)
Police - Other	6,000	15,280	9,280
	<u>3,207,590</u>	<u>3,331,214</u>	<u>123,624</u>
Total Cash Receipts			
Cash Disbursements:			
General Expenses:			
Advertising	1,200	440	760
Bennington County Tax	60,000	57,093	2,907
Postage	3,000	2,551	449
Printing	500	0	500
Supplies & Other Expenses	5,000	1,865	3,135
Town of Jamaica - Forest	2,000	1,391	609
Tax Abatements/Appeals	5,000	3,433	1,567
VLCT Dues	2,500	0	2,500
	<u>79,200</u>	<u>66,773</u>	<u>12,427</u>
Total General Expenses			

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Professional/Consulting Services:			
Accounting	\$ 9,200	\$ 9,800	\$ (600)
Attorney Fees	2,000	2,298	(298)
Engineering	4,000	2,900	1,100
Total Professional/Consulting Services	<u>15,200</u>	<u>14,998</u>	<u>202</u>
Town Hall - 3 River Road:			
Electricity	3,800	1,503	2,297
LP Gas	2,200	2,475	(275)
Repairs & Maintenance	2,000	4,613	(2,613)
Telephone/Internet	3,600	3,176	424
Community Arts Center Expenses	1,500	1,454	46
Total Town Hall - 3 River Road	<u>13,100</u>	<u>13,221</u>	<u>(121)</u>
Municipal Building/Fire Station:			
Utilities/Telephone/Internet	9,800	11,818	(2,018)
LP Gas	100	133	(33)
Repairs & Maintenance	10,000	5,769	4,231
Total Municipal Building/Fire Station	<u>19,900</u>	<u>17,720</u>	<u>2,180</u>
Community Center/School:			
LP Gas	50	0	50
Community Center Mortgage	80,000	79,147	853
Total Community Center/School	<u>80,050</u>	<u>79,147</u>	<u>903</u>
Town Office - 113/115 VT RT 30:			
Electricity	6,000	6,076	(76)
LP Gas	4,000	5,797	(1,797)
Telephone/Cell/Internet	7,000	5,452	1,548
Office Equipment & Maintenance	1,000	0	1,000
Building Repairs & Maintenance	15,000	16,376	(1,376)
Town Hall Debt Service	60,000	51,773	8,227
Total Town Office - 113/115 VT RT 30	<u>93,000</u>	<u>85,474</u>	<u>7,526</u>
Other Expenses:			
Animal Control Officer	4,000	3,444	556
Health Officer Expenses	200	0	200
School Bus Diesel	10,000	5,535	4,465
Cemetery Maintenance	3,000	3,336	(336)
Library Maintenance & Supplies	2,200	3,189	(989)
Recreation Area Maintenance	1,000	0	1,000
Street Lights	9,000	1,920	7,080
Town Insurance	135,000	134,859	141
E911 Wages	1,000	1,055	(55)
Logging Surety Bond	0	11,370	(11,370)
Miscellaneous	0	1,426	(1,426)
Total Other Expenses	<u>165,400</u>	<u>166,134</u>	<u>(734)</u>

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TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Administration Salaries & Expenses:			
Administration Salaries	\$ 86,000	\$ 90,767	\$ (4,767)
Selectboard Salaries	13,000	12,913	87
Computer System Expenses	5,000	2,605	2,395
Custodial Services	50,000	43,238	6,762
Paydata	3,000	2,849	151
Bank Charges	50	69	(19)
Finance Charges	200	331	(131)
Town Report	2,000	1,601	399
Administrator Travel/Expenses	2,000	494	1,506
Selectboard Travel/Expenses	1,000	486	514
Town Service Recognition	5,000	5,073	(73)
Total Administration Salaries & Expenses	167,250	160,426	6,824
Allocable Expenses:			
Social Security	85,000	95,318	(10,318)
Unemployment Insurance	1,500	1,268	232
VMERS Pension Plan	110,000	84,010	25,990
Health Insurance	225,000	255,030	(30,030)
Dental Insurance	5,000	6,220	(1,220)
Life Insurance/Disability	12,000	11,795	205
Accrued Paid Time Off	5,000	0	5,000
Employee Vision Plan	0	105	(105)
Total Allocable Expenses	443,500	453,746	(10,246)
Town Clerk:			
Salaries	30,000	18,373	11,627
Town Clerk Fees	30,000	27,834	2,166
Board of Civil Authority	6,000	75	5,925
Travel & Expenses	1,000	428	572
Elections	4,000	3,657	343
Town Records Conversion	10,000	9,752	248
Office Equipment/Software	5,000	4,024	976
Total Town Clerk	86,000	64,143	21,857
Town Treasurer/Tax Collector:			
Salaries	30,000	30,397	(397)
Tax Collector Fees	70,000	48,750	21,250
Office Equipment/Supplies	5,000	2,289	2,711
Total Town Treasurer/Tax Collector	105,000	81,436	23,564
Listers:			
Tax Map Update	1,850	3,000	(1,150)
Tax Appraisal Maintenance & Wages	20,000	12,168	7,832
Office Equipment/Supplies	2,000	245	1,755
Town Assessor Expenses	6,000	700	5,300
Software/NEMRC Support	2,000	3,925	(1,925)
Travel/Education/Dues	1,550	290	1,260
Total Listers	33,400	20,328	13,072

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TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Planning &amp; Zoning:</b>			
Planning Commission Expenses	\$ 8,000	\$ 5,222	\$ 2,778
WRC Assessment	1,500	1,739	(239)
ZBA Expenses	3,250	423	2,827
Zoning Administrator Salary	7,600	8,467	(867)
Zoning Administrator Fees	<u>4,200</u>	<u>4,325</u>	<u>(125)</u>
Total Planning & Zoning	<u>24,550</u>	<u>20,176</u>	<u>4,374</u>
<b>Fire &amp; Rescue:</b>			
Fire Department - Fire Truck Maintenance	7,000	7,383	(383)
Diesel/Gas	2,000	2,897	(897)
Fire & Rescue Dispatch Service	<u>38,000</u>	<u>38,655</u>	<u>(655)</u>
Total Fire & Rescue	<u>47,000</u>	<u>48,935</u>	<u>(1,935)</u>
<b>Police/Rescue Department:</b>			
Salaries & Wages	592,000	656,428	(64,428)
Administrative Support	44,000	44,013	(13)
Court Time	2,000	291	1,709
Gas & Oil	15,000	17,899	(2,899)
Highway Safety & Education	10,000	12,605	(2,605)
Information Systems	20,000	19,845	155
K-9 Expenses	6,000	7,532	(1,532)
Mileage	10,000	9,909	91
Office Equipment Replacement	6,000	4,621	1,379
PD/Rescue Training	9,500	12,246	(2,746)
Postage	1,500	1,247	253
Prisoner Transport	1,000	0	1,000
Radar Equipment Certification	1,000	1,030	(30)
Radios/Paging Services	6,000	4,922	1,078
Vehicle Purchase & Lease	0	68	(68)
Repairs & Maintenance - Cruisers	11,000	9,378	1,622
Rescue Supplies & Equipment	10,000	5,786	4,214
Snowmobile Safety & Education	5,000	3,432	1,568
Supplies & Other Expenses	16,000	21,333	(5,333)
Telephone	9,000	7,824	1,176
Uniforms & Equipment	17,000	16,750	250
Video Equipment Replacement	<u>5,000</u>	<u>12,286</u>	<u>(7,286)</u>
Total Police/Rescue Department	<u>797,000</u>	<u>869,445</u>	<u>(72,445)</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Transfer Station:</b>			
Attendant Salaries	\$ 75,000	\$ 84,053	\$ (9,053)
Compactor Fees	16,000	25,522	(9,522)
Electricity	3,800	3,124	676
Supplies & Maintenance	16,000	6,539	9,461
Uniforms	1,500	1,287	213
Windham Solid Waste Dues	15,000	26,941	(11,941)
Training	1,500	1,231	269
Water	200	86	114
Tire Disposal Fees	500	378	122
Metal Disposal Fees	500	885	(385)
Compost/Organics Disposal Fees	2,000	1,834	166
Construction & Demolition	16,000	22,405	(6,405)
<b>Total Transfer Station</b>	<b>148,000</b>	<b>174,285</b>	<b>(26,285)</b>
<b>Highway Department:</b>			
Salaries & Wages	175,000	175,089	(89)
Bituminous Concrete	125,000	125,000	0
Chloride	14,000	13,973	27
Cold Patch	200	0	200
Culverts	6,500	7,468	(968)
Gravel	70,000	69,848	152
Guard Rails	8,000	0	8,000
Other/Training	1,000	2,310	(1,310)
Outside Equipment/Services	12,000	54	11,946
Road Improvement	55,000	25,628	29,372
Road Signs	4,000	2,529	1,471
Salt	50,000	59,783	(9,783)
Sidewalk Maintenance	5,000	5,940	(940)
Sand	35,000	43,011	(8,011)
Road Stripping	10,000	0	10,000
Gas - No Lead	3,000	0	3,000
Diesel	30,000	43,012	(13,012)
Oil	1,700	1,050	650
Equipment/Roadside Mower Lease	31,000	24,370	6,630
<b>Total Highway Department</b>	<b>636,400</b>	<b>599,065</b>	<b>37,335</b>
<b>Truck Repairs:</b>			
Truck 1 - 2009 International	3,000	6,056	(3,056)
Truck 4 - 2007 Ford F550	2,500	1,862	638
Multi-Purpose Truck F150	1,500	529	971
Truck 2 - 2014 International	7,000	11,806	(4,806)
Truck 3 - 2014 International	7,000	13,503	(6,503)
<b>Total Truck Repairs</b>	<b>21,000</b>	<b>33,756</b>	<b>(12,756)</b>

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TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Heavy Equipment Repairs:			
Grader	\$ 19,000	\$ 15,965	\$ 3,035
Backhoe	2,000	2,768	(768)
Bucketloader	2,000	1,536	464
Sanders	500	91	409
Roadside Mower	1,000	965	35
Other Maintenance	1,000	87	913
Supplies & Other Expenses	<u>8,500</u>	<u>4,182</u>	<u>4,318</u>
Total Heavy Equipment Repairs	<u>34,000</u>	<u>25,594</u>	<u>8,406</u>
Town Garage:			
Electricity/Telephone/Internet	4,200	4,829	(629)
Heating Oil	2,500	1,463	1,037
Repairs & Maintenance - Town Shed	2,500	970	1,530
Uniforms	1,500	1,270	230
Garage Generator	100	0	100
4-Bay Garage	3,000	531	2,469
LP Gas	<u>3,000</u>	<u>4,019</u>	<u>(1,019)</u>
Total Town Garage	<u>16,800</u>	<u>13,082</u>	<u>3,718</u>
Reserve Funds:			
Highway Equipment Fund	200,000	200,000	0
Fire & Rescue Equipment Fund	60,000	60,000	0
Municipal Building Fund	100,000	100,000	0
Beautification Fund	9,000	9,000	0
Reappraisal Fund	10,000	10,000	0
Police Equipment Fund	45,000	45,000	0
Bituminous Concrete Fund	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Total Reserve Funds	<u>624,000</u>	<u>624,000</u>	<u>0</u>
Emergency Management Expenses:			
Facilities Equipment	4,000	0	4,000
Non-Perishable Foods	500	0	500
Bottled Water	<u>500</u>	<u>0</u>	<u>500</u>
Total Emergency Management Expenses	<u>5,000</u>	<u>0</u>	<u>5,000</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Appropriations:			
Bennington Area Habitat for Humanity	\$ 760	\$ 760	\$ 0
Bennington County Meals on Wheels	600	600	0
Carlos Otis Clinic	6,000	6,000	0
Center for Restorative Justice	500	500	0
Floodbrook Athletic Association	500	500	0
Grace Cottage Hospital	2,000	2,000	0
Londonderry Rescue Squad	6,000	6,000	0
Manchester Rescue Squad	4,500	4,500	0
Mountain Valley Health Center	2,000	2,000	0
Southern Vermont Council on Aging	500	500	0
VT Green-Up	50	50	0
Vermont Nursing Alliance	1,350	1,350	0
Winhall Fire Department	62,500	62,500	0
Winhall Memorial Library	21,000	21,000	0
United Counseling Service	330	330	0
Greater Northshire Access TV	2,000	2,000	0
The Collaborative	750	750	0
Neighborhood Connections	500	500	0
Bromley Tower	<u>2,500</u>	<u>2,500</u>	<u>0</u>
 Total Appropriations	 <u>114,340</u>	 <u>114,340</u>	 <u>0</u>
 Total Cash Disbursements	 <u>3,769,090</u>	 <u>3,746,224</u>	 <u>22,866</u>
 Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	 <u>\$ (561,500)</u>	 <u>(415,010)</u>	 <u>\$ 146,490</u>
Adjustment to Reconcile from the Budgetary Basis of Accounting to the Modified Cash Basis of Accounting:			
General Reserve Fund Income		372	
General Reserve Fund Expenses		(52,665)	
Planning Fund Income		45	
Safety Wellness Fund Income		3	
Emergency Relief Fund Income		32	
Museum Fund Income		4	
Beautification Fund Income		55	
Beautification Fund Expenses		(10,388)	
Beautification Fund Transfer In		9,000	
Municipal Forest Fund Income		16,845	
Municipal Forest Fund Transfer Out		(3,887)	
Compactor Closure Fund Income		<u>20</u>	
Net Change in Fund Balance		(455,574)	
Fund Balance - July 1, 2018, As Restated/Reclassified		<u>1,932,272</u>	
Fund Balance - June 30, 2019		<u>\$ 1,476,698</u>	

The reconciling items are due to combining eight (8) funds, the General Reserve Fund, the Planning Fund, the Safety Wellness Fund, the Emergency Relief Fund, the Museum Fund, the Beautification Fund, the Municipal Forest Fund and the Compactor Closure Fund with the General Fund in order to comply with GASB Statement No. 54.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT  
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,  
 LIABILITIES AND FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Total
<u>ASSETS</u>			
Cash	\$ <u>243,853</u>	\$ <u>582,152</u>	\$ <u>826,005</u>
Total Assets	\$ <u><u>243,853</u></u>	\$ <u><u>582,152</u></u>	\$ <u><u>826,005</u></u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Due to Other Funds	\$ <u>0</u>	\$ <u>9,129</u>	\$ <u>9,129</u>
Total Liabilities	<u>0</u>	<u>9,129</u>	<u>9,129</u>
Fund Balances:			
Restricted	7,887	419,532	427,419
Committed	0	153,491	153,491
Assigned	<u>235,966</u>	<u>0</u>	<u>235,966</u>
Total Fund Balances	<u>243,853</u>	<u>573,023</u>	<u>816,876</u>
Total Liabilities and Fund Balances	\$ <u><u>243,853</u></u>	\$ <u><u>582,152</u></u>	\$ <u><u>826,005</u></u>

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TOWN OF WINHALL, VERMONT  
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS  
 AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Total
	<u>          </u>	<u>          </u>	<u>          </u>
Cash Receipts:			
Intergovernmental	\$ 2,137	\$ 0	\$ 2,137
Investment Income	<u>573</u>	<u>1,285</u>	<u>1,858</u>
Total Cash Receipts	<u>2,710</u>	<u>1,285</u>	<u>3,995</u>
Cash Disbursements:			
Public Safety	1,764	0	1,764
Capital Outlay:			
General Government	0	25,743	25,743
Highways and Streets	<u>0</u>	<u>179,637</u>	<u>179,637</u>
Total Cash Disbursements	<u>1,764</u>	<u>205,380</u>	<u>207,144</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>946</u>	<u>(204,095)</u>	<u>(203,149)</u>
Other Financing Sources:			
Transfers In	<u>10,000</u>	<u>500,000</u>	<u>510,000</u>
Total Other Financing Sources	<u>10,000</u>	<u>500,000</u>	<u>510,000</u>
Net Change in Fund Balances	10,946	295,905	306,851
Fund Balances - July 1, 2018, As Reclassified	<u>232,907</u>	<u>277,118</u>	<u>510,025</u>
Fund Balances - June 30, 2019	<u>\$ 243,853</u>	<u>\$ 573,023</u>	<u>\$ 816,876</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT  
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,  
 LIABILITIES AND FUND BALANCES  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2019

	Reappraisal Fund	DARE Fund	Law Enforcement Block Grant Fund	Total
<u>ASSETS</u>				
Cash	\$ <u>235,966</u>	\$ <u>5,820</u>	\$ <u>2,067</u>	\$ <u>243,853</u>
Total Assets	\$ <u><u>235,966</u></u>	\$ <u><u>5,820</u></u>	\$ <u><u>2,067</u></u>	\$ <u><u>243,853</u></u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:				
Restricted	0	5,820	2,067	7,887
Assigned	<u>235,966</u>	<u>0</u>	<u>0</u>	<u>235,966</u>
Total Fund Balances	<u>235,966</u>	<u>5,820</u>	<u>2,067</u>	<u>243,853</u>
Total Liabilities and Fund Balances	\$ <u><u>235,966</u></u>	\$ <u><u>5,820</u></u>	\$ <u><u>2,067</u></u>	\$ <u><u>243,853</u></u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT  
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
 CHANGES IN MODIFIED CASH BASIS FUND BALANCES  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2019

	Reappraisal Fund	DARE Fund	Law Enforcement Block Grant Fund	Total
Cash Receipts:				
Intergovernmental	\$ 0	\$ 350	\$ 1,787	\$ 2,137
Investment Income	<u>571</u>	<u>1</u>	<u>1</u>	<u>573</u>
Total Cash Receipts	<u>571</u>	<u>351</u>	<u>1,788</u>	<u>2,710</u>
Cash Disbursements:				
Public Safety	<u>0</u>	<u>1,764</u>	<u>0</u>	<u>1,764</u>
Total Cash Disbursements	<u>0</u>	<u>1,764</u>	<u>0</u>	<u>1,764</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>571</u>	<u>(1,413)</u>	<u>1,788</u>	<u>946</u>
Other Financing Sources:				
Transfers In	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
Total Other Financing Sources	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
Net Change in Fund Balances	10,571	(1,413)	1,788	10,946
Fund Balances - July 1, 2018	<u>225,395</u>	<u>7,233</u>	<u>279</u>	<u>232,907</u>
Fund Balances - June 30, 2019	<u>\$ 235,966</u>	<u>\$ 5,820</u>	<u>\$ 2,067</u>	<u>\$ 243,853</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT  
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2019

	Highway Equipment Fund	Bituminous Concrete Fund	Salt & Sand Shed Fund	Municipal Building Fund	Total
<u>ASSETS</u>					
Cash	\$ 194,762	\$ 224,770	\$ 17,137	\$ 145,483	\$ 582,152
Total Assets	<u>\$ 194,762</u>	<u>\$ 224,770</u>	<u>\$ 17,137</u>	<u>\$ 145,483</u>	<u>\$ 582,152</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 9,129	\$ 9,129
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,129</u>	<u>9,129</u>
Fund Balances:					
Restricted	194,762	224,770	0	0	419,532
Committed	<u>0</u>	<u>0</u>	<u>17,137</u>	<u>136,354</u>	<u>153,491</u>
Total Fund Balances	<u>194,762</u>	<u>224,770</u>	<u>17,137</u>	<u>136,354</u>	<u>573,023</u>
Total Liabilities and Fund Balances	<u>\$ 194,762</u>	<u>\$ 224,770</u>	<u>\$ 17,137</u>	<u>\$ 145,483</u>	<u>\$ 582,152</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT  
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
 CHANGES IN MODIFIED CASH BASIS FUND BALANCES  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2019

	Highway Equipment Fund	Bituminous Concrete Fund	Salt & Sand Shed Fund	Municipal Building Fund	Total
Cash Receipts:					
Investment Income	\$ 359	\$ 560	\$ 42	\$ 324	\$ 1,285
Total Cash Receipts	<u>359</u>	<u>560</u>	<u>42</u>	<u>324</u>	<u>1,285</u>
Cash Disbursements:					
Capital Outlay:					
General Government	0	0	0	25,743	25,743
Highways and Streets	<u>5,597</u>	<u>174,040</u>	<u>0</u>	<u>0</u>	<u>179,637</u>
Total Cash Disbursements	<u>5,597</u>	<u>174,040</u>	<u>0</u>	<u>25,743</u>	<u>205,380</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>(5,238)</u>	<u>(173,480)</u>	<u>42</u>	<u>(25,419)</u>	<u>(204,095)</u>
Other Financing Sources:					
Transfers In	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>100,000</u>	<u>500,000</u>
Total Other Financing Sources	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>100,000</u>	<u>500,000</u>
Net Change in Fund Balances	194,762	26,520	42	74,581	295,905
Fund Balances - July 1, 2018	<u>0</u>	<u>198,250</u>	<u>17,095</u>	<u>61,773</u>	<u>277,118</u>
Fund Balances - June 30, 2019	<u>\$ 194,762</u>	<u>\$ 224,770</u>	<u>\$ 17,137</u>	<u>\$ 136,354</u>	<u>\$ 573,023</u>

See Disclaimer in Accompanying Independent Auditor's Report.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"

Selectboard  
Town of Winhall, Vermont  
115 Vermont Route 30  
Bondville, VT 05340

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Winhall, Vermont, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Winhall, Vermont's basic financial statements, and have issued our report thereon dated January 6, 2019. Our opinion on the governmental activities and the General Fund was qualified because of the inadequacies in the Town's controls over transfer station receipts and the recording of investments at market value rather than cost.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Town of Winhall, Vermont's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Winhall, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Winhall, Vermont's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Winhall, Vermont's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified deficiencies in internal control, described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2019-1 through 2019-3, that we consider to be significant deficiencies.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Town of Winhall, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

We also noted certain other matters that we reported to the management of the Town of Winhall, Vermont in a separate letter dated January 6, 2019.

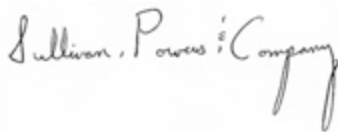
### ***Town of Winhall, Vermont's Response to Deficiencies in Internal Control***

The Town of Winhall, Vermont's response to the deficiencies in internal control identified in our audit is included with the accompanying Schedule of Findings and Deficiencies in Internal Control. The Town of Winhall, Vermont's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Winhall, Vermont's internal control or on compliance. This report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Winhall, Vermont's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 6, 2019  
Montpelier, Vermont  
VT Lic. #92-000180



TOWN OF WINHALL, VERMONT  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2019

Deficiencies in Internal Control:

Material Weaknesses:

None noted.

Significant Deficiencies:

2019-1 Transfer Station Revenues

*Criteria:*

Internal controls over the sale of trash bags at the transfer station should be in place so that no individual can both perpetrate and conceal errors or irregularities.

*Condition:*

The Town does not have adequate internal controls in place over the sale of trash bags at the transfer station. Therefore, the Town cannot be sure that all of the cash collected is being handed over to them by the transfer station employees.

*Cause:*

Unknown.

*Effect:*

The collections at the transfer station are subject to misappropriation.

*Recommendation:*

Our primary recommendation is that the Town consider selling trash bags off-site at the Town Treasurer's office and/or at local businesses. We also recommend the Town set up inventory procedures to accurately account for additions and deletions as well as reconciling the bags on hand to the bag sales on a regular basis by an employee independent of the bag sales.

2019-2 Classification of Revenues

*Criteria:*

Internal controls should be in place to ensure revenues are posted to the correct accounts in the general ledger.

*Condition:*

The Town posted several revenues to improper accounts within the general ledger such as current use posted to tax revenues and state reappraisal income posted to transfer station fees.



TOWN OF WINHALL, VERMONT  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2019

*Cause:*

Unknown.

*Effect:*

The Town's account balances were incorrect.

*Recommendation:*

We recommend that the Town implement controls to ensure all revenues are posted to the correct general ledger accounts.

2019-3 Authorization and Support for General Journal Entries

*Criteria:*

Internal controls should be in place that requires appropriate officials to authorize all adjustments to the books of original entry. Each journal entry should have supporting documentation showing where the amounts come from and why the journal entry is being made. This should be attached or referenced to the journal entry.

*Condition:*

The Town does not have a policy in place to require authorization of adjustments to the books of original entry. Also, the Town does not maintain supporting documentation for journal entries.

*Cause:*

Unknown.

*Effect:*

This deficiency in the internal control structure could allow other working control policies to be circumvented.

*Recommendation:*

We recommend that the Town enact a policy that requires appropriate officials to authorize all general journal entries so as not to circumvent the original approval process. We also recommend that the Town attach or reference supporting documentation to all journal entries.



TOWN OF WINHALL  
VERMONT

115 Vermont Route 30  
Bondville, VT 05340

Tel: 802-297-2119  
townadmin@winhall.org  
www.winhall.org

January 8, 2020

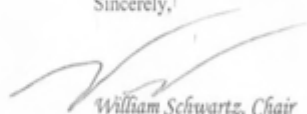
Sullivan, Powers & Company  
77 Barre Street  
Montpelier, VT 05601

To Whom It May Concern,

The Town of Winhall has received your audit of our financial statements for the July 1, 2018 to June 30, 2019 fiscal year.

The Select Board has reviewed the findings contained in your report and the Schedule of Deficiencies in Internal Control and Other Recommendations. There were three (3) deficiencies in internal control and thirteen (13) other recommendations; all of which will be addressed by the Select Board and town personnel, and appropriate measures will be taken to remedy the deficiencies and implement the recommendations provided by Sullivan, Powers & Company.

*Will do the best we can!*  
Sincerely,



*William Schwartz, Chair*  
Winhall Select Board

## WINHALL TOWN SCHOOL DISTRICT WARNING

The legal voters of the Winhall Town School District are hereby notified and warned to meet at the Mountain School at Winhall on Tuesday, March 3, 2020 at 10:00 AM to transact the following business.

Absentee voting will be permitted on all matters to be voted upon by Australian Ballot. For the purposes of Australian balloting, the polls will be open from 10:00AM to 7:00PM on Tuesday, March 3, 2020.

Article 1: To elect one (1) School Director for a three-year term (to be voted by Australian Ballot).

Article 2: To elect a Moderator for the ensuing year (to be voted by Australian Ballot).

Article 3: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2020 through June 30, 2021?

Article 4: Shall the voters of the school district approve the school board to expend \$3,845,926, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,756 per equalized pupil. This projected spending per equalized pupil is 6.4% higher than spending for the current year.

Article 5: Shall the voters approve payment of the announced tuition rate of Burr and Burton Academy in the amount of \$17,990 for the 2020-2021 school year for resident pupils in grades 9-12 who attend Burr and Burton Academy?

Article 6: To transact any other business which may legally come before the meeting.

Dated this 7th day of January 2020.

WINHALL BOARD OF SCHOOL DIRECTORS

Jennifer Samuelson, Chair

Meridith Dennes, Clerk

Dean Gianotti, Jr.

## Winhall School Board Report January 2020

What a difference a year makes! Our work on the school board this past year has been relatively quiet as we have taken full advantage of the many measures that we successfully implemented in the 2018-2019 school year. We purchased a new school bus using the Bus Reserve Funds that voters authorized at last year's Town Meeting, and we are happy to report that the bus cost about \$2,000 less than we had budgeted.

We have continued to strengthen our ties with the BRSU, and we appreciate the many hours outside of our meetings that have been devoted to Winhall that allow our meetings to flow quickly and efficiently. We are also grateful to the BRSU for partnering with us to ensure that tuition payments to schools are only made on behalf of families who submit proper proof of their residency in Winhall.

As we review the budget that we passed at Town Meeting last year and compare it to the reality of where we are today, it is clear that families continue to value the flexibility offered by our designation as a K-12 choice district. Our budgeted enrollment projections for our various receiving schools were close but rarely exactly correct, and this highlights the difficulty of accurately predicting in January where students will ultimately attend school in August. In fact, every public, private, and independent school that educates our children experienced shifts in the budgeted versus actual number of Winhall students who enrolled this school year.

When we passed the FY20 budget at Town Meeting last year, we provided for 15 "ghost students" that we anticipated might move to Winhall before school resumed in August. In fact, we welcomed approximately 20 new students to our town. It is critical to note that, without the Tax Stabilization Fund that the voters authorized at last year's Town Meeting, our per pupil spending in FY21 would have exceeded the statutory threshold spending of \$18,756 per student and placed us in penalty. Instead, we are able to draw \$65,099 from the Tax Stabilization Fund to cover the costs of these additional students and keep us below the penalty threshold. This is exactly what the Tax Stabilization Fund is designed to do and are proud to see that our hard work last year has paved the way for success this year.

With regard to the FY21 budget, we are asking voters to approve Article 4, which authorizes the school board to expend \$3,845,926 to educate our students. This amount again includes an additional 15 "ghost students" above our current known enrollment numbers and maintains our status as a sending town with BBA (as proposed in Article 5). This projected spending per equalized pupil is 6.4% higher than spending for the current year and correlates to a projected tax rate of \$1.7778, which is well within the range of our historic tax rates. We hope that the voters agree that the proposed tax rate is a reasonable balance of many competing variables, many of which are beyond our control, and will approve Article 4 as written.

We have all enjoyed our work on the Winhall School Board — both individually as board members and together as a unit representing our constituents — and we look forward to continuing our progress in the coming year.

With our continued gratitude for this opportunity to serve you,

Jennifer Samuelson, Chair  
Dean Gianotti, Jr.  
Meridith Dennes

**Winhall School District**  
**Actual FY20 Tax Rate & FY21 Projected Tax Rate**

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		<u>FY20</u>	<u>FY21</u>
(a) Voted Budget		\$3,411,445	\$3,845,926
(b) Warned Articles		100,000	0
(c) Plus Budget Deficit to be Raised <i>(if applicable)</i>		0	0
(d) Less Local Revenues		145,615	163,620
(e) Less Surplus and Reserves Used <i>(if applicable)</i>		<u>0</u>	<u>67,919</u>
(f) Education Spending	<i>(a+b+c-d-e)</i>	\$3,365,830	\$3,614,387
(g) Equalized Pupils <i>(Projection FY21)</i>		<u>190.85</u>	<u>192.71</u>
(h) Education Spending/Equalized Pupil	<i>(f ÷ g)</i>	\$17,636	\$18,756
(i) Applicable Penalty Exclusions		<u>0</u>	<u>0</u>
(j) Ed Spending/Pupil Less Exclusions	<i>(h - i)</i>	\$17,636	\$18,756
(k) Additional Ed Spending/Pupil Over Penalty Threshold <i>(FY21-\$18,756)</i>		<u>0</u>	<u>0</u>
(l) Adjusted Education Spending/Equalized Pupil	<i>(h + k)</i>	<u>\$17,636</u>	<u>\$18,756</u>
(m) Property Yield <i>(FY21 pending legislative approval)</i>		\$10,648	\$10,883
(n) Residential Equalized Tax Rate	<i>(l ÷ m)</i>	<b>\$1.656</b>	<b>\$1.7234</b>
(o) Common Level of Appraisal (CLA)		<u>96.85%</u>	<u>96.94%</u>
(p) Actual Tax Rate	<i>(n ÷ o)</i>	<b><u>\$1.710</u></b>	<b><u>\$1.7778</u></b>

**Property Yield**

The Property Yield is the "Property Dollar Equivalent Yield" which means the amount of spending per equalized pupil that would result if the homestead tax rate were \$1.00 per \$100.00 of equalized education property value.

The homestead property rate is set in statute at \$1.00.

	<u>Equalized Tax Rate</u>	<u>CLA</u>	<u>Actual Tax Rate</u>
FY21 Projected	\$1.7234	96.94%	\$1.7778
FY20	\$1.6563	96.85%	\$1.7102
FY19	\$2.0565	96.89%	\$2.1225
FY18	\$1.9330	94.53%	\$2.0449
FY17	\$1.6936	96.94%	\$1.7471
FY16	\$1.6471	95.27%	\$1.7289
FY15	\$1.6891	97.73%	\$1.7283
FY14	\$1.6122	97.02%	\$1.6617
FY13	\$1.7321	94.75%	\$1.8281

# Winhall School District

## FY21 Budget

	FY19	FY19	FY20	FY20	FY21	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u> <u>21 vs 20</u>
<b><u>EXPENDITURES</u></b>						
Early Education	\$49,005	\$39,017	\$40,272	\$26,848	\$27,560	
Instructional Program	2,903,727	2,649,953	2,843,029	2,891,781	3,255,792	
Transportation	102,781	111,093	96,542	91,118	98,339	
General Administration - Board	11,766	10,700	12,219	11,045	11,229	
Office of the Superintendent	73,076	72,095	72,645	72,645	80,164	
Fiscal Services	10,306	16,471	13,618	10,618	13,186	
Special Education	<u>378,917</u>	<u>375,375</u>	<u>333,120</u>	<u>334,478</u>	<u>359,656</u>	
<b>Total Expenditures to be Voted</b>	<b><u>\$3,529,578</u></b>	<b><u>\$3,274,704</u></b>	<b><u>\$3,411,445</u></b>	<b><u>\$3,438,533</u></b>	<b><u>\$3,845,926</u></b>	12.7%
Budgeted Transfers/Warned Articles	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	(100.0%)
<b>Total District Expenditures</b>	<b><u>\$3,529,578</u></b>	<b><u>\$3,274,704</u></b>	<b><u>\$3,511,445</u></b>	<b><u>\$3,438,533</u></b>	<b><u>\$3,845,926</u></b>	9.5%
<b><u>REVENUES</u></b>						
<u>Local/Miscellaneous</u>						
1422 Transportation Fees	\$26,000	\$22,400	\$23,200	\$25,676	\$25,500	
1500 Interest	700	1,824	700	1,500	1,500	
1501 Winhall Community Center Note	79,147	79,147	79,147	79,147	79,147	
5400 Return of Prior Year Tuition	<u>0</u>	<u>215</u>	<u>0</u>	<u>11,116</u>	<u>0</u>	
	<b><u>\$105,847</u></b>	<b><u>\$103,586</u></b>	<b><u>\$103,047</u></b>	<b><u>\$117,439</u></b>	<b><u>\$106,147</u></b>	
<u>State/Federal</u>						
3150 Transportation Reimbursement	\$38,451	\$40,328	\$32,026	\$34,341	\$45,915	
3202 Special Education Reimbursement	8,202	6,366	4,042	4,870	5,058	
3400 Other State Grants	0	13,910	0	14,263	0	
4810 Forest Revenue	<u>6,500</u>	<u>9,501</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	
	<b><u>\$53,153</u></b>	<b><u>\$70,105</u></b>	<b><u>\$42,568</u></b>	<b><u>\$59,974</u></b>	<b><u>\$57,473</u></b>	
Revenue Subtotal	\$159,000	\$173,691	\$145,615	\$177,413	\$163,620	12.4%
3100 Education Spending	3,690,520	3,690,520	3,365,830	3,365,830	3,614,387	7.4%
<b>Total Revenue Receipts</b>	<b><u>\$3,849,520</u></b>	<b><u>\$3,864,211</u></b>	<b><u>\$3,511,445</u></b>	<b><u>\$3,543,243</u></b>	<b><u>\$3,778,007</u></b>	7.6%
Surplus Used/(Deficit) Raised	(319,942)		0		4,710	n/a
Reserve Transfers	<u>0</u>		<u>0</u>		<u>63,209</u>	n/a
<b>TOTAL REVENUE</b>	<b><u>\$3,529,578</u></b>		<b><u>\$3,511,445</u></b>		<b><u>\$3,845,926</u></b>	9.5%

# Winhall School District

## FY21 Budget

<u>FUND BALANCES</u>	<u>General Fund</u>	<u>Tax Stabilization</u>	
		<u>Bus Reserve</u>	<u>Reserve</u>
<b>Actual Balance June 30, 2018</b>	<b>(\$351,673)</b>	<b>\$0</b>	<b>\$0</b>
Actual Revenue FY19	\$3,864,211		
Actual Expenditures FY19	(3,274,704)		
Reserve Transfer (Voted 3/2019)	(235,765)	<u>85,000</u>	<u>150,765</u>
Healthcare Recapture	<u>(2,069)</u>		
<b>Actual Balance June 30, 2019</b>	<b>\$0</b>	<b>\$85,000</b>	<b>\$150,765</b>
Anticipated Revenue FY20	\$3,543,243		
Anticipated Expenditure FY20	(3,438,533)	<u>(82,883)</u>	
Reserve Transfer (Voted 3/2019)	<u>(100,000)</u>		<u>100,000</u>
<b>Anticipated Balance June 30, 2020</b>	<b>\$4,710</b>	<b><u>\$2,117</u></b>	<b><u>\$250,765</u></b>
Budgeted Revenue FY21	\$3,778,007		
Budgeted Expenditure FY21	(3,845,926)		
Transfer from Reserves	<u>63,209</u>		<u>(63,209)</u>
<b>Budgeted Balance June 30, 2021</b>	<b><u>\$0</u></b>		<b><u>\$187,556</u></b>

<u>EXPENDITURES</u>	<u>FY19 Budget</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>FY20 Anticipated</u>	<u>FY21 Budget</u>
<b>EARLY EDUCATION CENTER</b>					
1100 300 Contracted Services/Tuition	<u>\$49,005</u>	<u>\$39,017</u>	<u>\$40,272</u>	<u>\$26,848</u>	<u>\$27,560</u>
<b>INSTRUCTIONAL PROGRAM</b>					
1100 561 Tuition - Public In State	\$368,100	\$252,840	\$282,600	\$371,401	\$413,444
1100 564 Tuition - Out of State	15,500	34,462	16,000	31,866	16,500
1100 566 Tuition - Private In State	2,498,265	2,342,454	2,512,225	2,483,733	2,823,164
1100 569 Vocational Tuition	5,362	4,244	0	0	1,184
1100 593 Instructional Services	16,000	15,953	4,600	0	1,000
2100 500 Services	500	0	500	0	500
5210 900 Prior Year Tuition	<u>0</u>	<u>0</u>	<u>27,104</u>	<u>4,781</u>	<u>0</u>
	<b><u>\$2,903,727</u></b>	<b><u>\$2,649,953</u></b>	<b><u>\$2,843,029</u></b>	<b><u>\$2,891,781</u></b>	<b><u>\$3,255,792</u></b>
<b>TRANSPORTATION</b>					
2711 331 Director of Operations	\$7,473	\$7,304	\$6,489	\$6,489	\$7,616
2711 511 Salaries & Benefits	80,710	72,846	71,403	65,943	72,013
2711 430 R&M/Supplies/Services	14,000	30,309	18,000	18,000	18,000
2711 520 Insurance	<u>598</u>	<u>634</u>	<u>650</u>	<u>686</u>	<u>710</u>
	<b><u>\$102,781</u></b>	<b><u>\$111,093</u></b>	<b><u>\$96,542</u></b>	<b><u>\$91,118</u></b>	<b><u>\$98,339</u></b>

# Winhall School District

## FY21 Budget

		FY19 <u>Budget</u>	FY19 <u>Actual</u>	FY20 <u>Budget</u>	FY20 <u>Anticipated</u>	FY21 <u>Budget</u>	
<b>GENERAL ADMIN - BOARD</b>							
2310	111	Board Stipends	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
2310	290	Payroll Fringe	344	344	344	344	344
2310	330	Professional Services	1,000	0	1,000	500	500
2310	520	Comprehensive Insurance	4,300	4,610	4,800	4,112	4,275
2310	540	Advtg, Warnings, Notices, etc.	500	0	500	500	500
2310	580	Travel, Expenses, & Supplies	300	424	300	300	300
2310	810	Dues & Memberships, VSBA	<u>822</u>	<u>822</u>	<u>775</u>	<u>789</u>	<u>810</u>
			<b><u>\$11,766</u></b>	<b><u>\$10,700</u></b>	<b><u>\$12,219</u></b>	<b><u>\$11,045</u></b>	<b><u>\$11,229</u></b>
<b>OFFICE OF THE SUPERINTENDENT</b>							
2310	331	Assessment	<u>\$73,076</u>	<u>\$72,095</u>	<u>\$72,645</u>	<u>\$72,645</u>	<u>\$80,164</u>
<b>FISCAL SERVICES</b>							
2520	332	Accounting Assessment	\$7,431	\$7,431	\$8,243	\$8,243	\$8,981
2520	370	Audit Expense	2,375	2,375	2,375	2,375	2,455
2520	500	Short-Term Interest	0	6,665	3,000	0	1,750
2520	610	Supplies, Materials, Etc.	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			<b><u>\$10,306</u></b>	<b><u>\$16,471</u></b>	<b><u>\$13,618</u></b>	<b><u>\$10,618</u></b>	<b><u>\$13,186</u></b>
<b>SPECIAL EDUCATION</b>							
<u>Instructional Services</u>							
1100	594	Public School Excess Costs	<u>\$14,600</u>	<u>\$11,058</u>	<u>\$7,200</u>	<u>\$8,558</u>	<u>\$9,000</u>
<u>BRSU Assessments</u>							
		Early Education	\$8,450	\$8,450	\$8,754	\$8,754	\$13,233
		Student Services K-8	31,869	31,869	32,531	32,531	37,634
		Student Services 9-12	270,299	270,299	249,769	249,769	259,406
		Support Services/Administration	<u>53,699</u>	<u>53,699</u>	<u>34,866</u>	<u>34,866</u>	<u>40,383</u>
			<u>\$364,317</u>	<u>\$364,317</u>	<u>\$325,920</u>	<u>\$325,920</u>	<u>\$350,656</u>
		<b>Total Special Education</b>	<b><u>\$378,917</u></b>	<b><u>\$375,375</u></b>	<b><u>\$333,120</u></b>	<b><u>\$334,478</u></b>	<b><u>\$359,656</u></b>
		<b>Expenditures to be Voted</b>	<b>\$3,529,578</b>	<b><u>\$3,274,704</u></b>	<b>\$3,411,445</b>	<b><u>\$3,438,533</u></b>	<b>\$3,845,926</b>
		Budgeted Transfers/Warning Articles	<u>0</u>		<u>100,000</u>		<u>0</u>
		<b>Total District Expenditures</b>	<b><u>\$3,529,578</u></b>		<b><u>\$3,511,445</u></b>		<b><u>\$3,845,926</u></b>



# Winhall School District

FY21 Budget

	FY20 Budget			FY20 Anticipated			FY21 Budget		
	Rate	Students	Tuition	Rate	Students	Tuition	Rate	Students	Tuition
<b>Tuition - Public In State</b>									
Arlington				\$16,691	1.00	\$16,691	\$17,192	1.00	\$17,192
Dorset	\$15,700	2.00	\$31,400	\$15,800	2.77	43,766	\$16,200	2.00	32,400
Flood Brook	\$15,700	2.00	31,400	\$15,800	9.73	153,734	\$16,200	12.46	201,852
Manchester	\$15,700	14.00	219,800	\$15,800	<u>9.95</u>	<u>157,210</u>	\$16,200	<u>10.00</u>	<u>162,000</u>
<b>Total Public</b>		<b>18.00</b>	<b>\$282,600</b>		<b>23.45</b>	<b>\$371,401</b>		<b>25.46</b>	<b>\$413,444</b>
<b>Tuition - Out of State</b>									
Proctor Academy	\$16,000	1.00	\$16,000	\$15,933	<u>2.00</u>	<u>\$31,866</u>	\$16,500	1.00	\$16,500
<b>Total Out of State</b>		<b>1.00</b>	<b>\$16,000</b>		<b>2.00</b>	<b>\$31,866</b>		<b>1.00</b>	<b>\$16,500</b>
<b>Tuition - Private In State</b>									
BBA	\$17,490	40.00	\$699,600	\$17,490	39.65	\$693,479	\$17,990	40.65	\$731,294
Kurr Hattin				\$15,933	1.00	15,933	\$16,500	1.00	16,500
Long Trail 6				\$14,263	4.00	57,052			
Long Trail 7-12				\$15,933	10.25	163,313			
Maple Street K-6	\$14,250	8.00	128,000	\$14,263	36.00	513,468	\$16,500	15.00	247,500
Maple Street 7/8	\$16,000	12.00	192,000	\$15,933	12.00	191,196	\$16,500	37.00	543,900
Mountain School K-6	\$14,250	30.00	427,500	\$14,263	31.21	445,148	\$14,700	12.00	198,000
Mountain School 7/8	\$16,000	7.00	112,000	\$15,933	3.00	47,799	\$16,500	4.00	66,000
New Enrollment	\$15,125	15.00	226,875				\$16,000	15.00	240,000
Red Fox Community School	\$14,250	1.00	14,250	\$14,263	1.00	14,263	\$14,700	1.00	14,700
Stratton Mountain	\$16,000	16.00	256,000	\$15,933	<u>21.47</u>	<u>342,082</u>	\$16,500	<u>17.47</u>	<u>288,255</u>
<b>Total Private</b>		<b>161.00</b>	<b>\$2,512,225</b>		<b>159.58</b>	<b>\$2,483,733</b>		<b>175.57</b>	<b>\$2,823,164</b>
<b>Total Tuition</b>		<b>180.00</b>	<b>\$2,810,825</b>		<b>185.03</b>	<b>\$2,887,000</b>		<b>202.03</b>	<b>\$3,253,108</b>
<b>Vocational Tuition</b>									
Southwest VT/CDC			\$0			\$0	\$19,740	0.06	\$1,184
<b>Total</b>			\$0			\$0			<b>\$1,184</b>
				<b>FY20 FTE</b>		<b>185.03</b>			
				FTE Adj for Exited Students		(0.98)			
				FTE Adj for Full Year FY20		1.98			
				Less 12th Grade		(13.00)			
				Plus Estimated Kindergarten		14.00			
				Estimated New Students		<u>15.00</u>			
				<b>FY21 FTE</b>		<b>202.03</b>			

(2-FB; 4-Mtn School; 6-Maple St; 2 MEMS)

# Bennington-Rutland Supervisory Union

## FY21 General Budget

	FY19 <u>Budget</u>	FY19 <u>Actual</u>	FY20 <u>Budget</u>	FY20 <u>Anticipated</u>	FY21 <u>Budget</u>
<b><u>EXPENDITURES</u></b>					
District Shared Positions	\$243,630	\$450,148	\$472,709	\$417,516	\$434,923
Student/Staff Support Positions	233,057	211,624	317,310	320,348	445,684
Technology Staff	246,667	240,128	259,691	255,838	421,282
Administration	974,677	938,966	997,586	970,774	1,107,915
Director of Operations	183,678	172,519	175,431	201,656	188,172
Transportation	671,728	647,765	678,861	585,132	629,716
Director of Food Services	<u>89,020</u>	<u>89,702</u>	<u>99,009</u>	<u>98,758</u>	<u>105,065</u>
<b>Total Expenditures</b>	<b><u>\$2,642,457</u></b>	<b><u>\$2,750,852</u></b>	<b><u>\$3,000,597</u></b>	<b><u>\$2,850,022</u></b>	<b><u>\$3,332,757</u></b>
Grants - CFP/Medicaid/EPSDT	<u>1,123,477</u>	<u>1,095,455</u>	<u>1,220,751</u>	<u>1,020,620</u>	<u>1,223,384</u>
<b>Total BRSU Expenditures</b>	<b><u>\$3,765,934</u></b>	<b><u>\$3,846,307</u></b>	<b><u>\$4,221,348</u></b>	<b><u>\$3,870,642</u></b>	<b><u>\$4,556,141</u></b>
<b><u>REVENUE</u></b>					
Interest	\$1,500	\$3,193	\$3,000	\$3,000	\$3,000
Miscellaneous	500	5,403	500	1,366	500
District Shared Teachers	243,630	450,148	472,709	417,516	434,923
District Billed Services (Tech Equipment)	0	0	0	0	103,000
District Billed Transportation Services	671,728	647,765	678,861	585,132	629,716
Grants - CFP/Medicaid/EPSDT	1,123,477	1,095,455	1,220,751	1,020,620	1,223,384
Grant Administration	<u>27,000</u>	<u>38,095</u>	<u>27,000</u>	<u>37,000</u>	<u>41,000</u>
<b>Revenues</b>	<b><u>\$2,067,835</u></b>	<b><u>\$2,240,059</u></b>	<b><u>\$2,402,821</u></b>	<b><u>\$2,064,634</u></b>	<b><u>\$2,435,523</u></b>
Assessments					
<b>Subtotal</b>	<u>1,698,099</u>	<u>1,698,099</u>	<u>1,793,527</u>	<u>1,793,527</u>	<u>2,070,618</u>
Surplus Used/(Deficit Raised)	<b><u>\$3,765,934</u></b>	<b><u>\$3,938,158</u></b>	<b><u>\$4,196,348</u></b>	<b><u>\$3,858,161</u></b>	<b><u>\$4,506,141</u></b>
<b>Total Revenue</b>	<u>0</u>		<u>25,000</u>		<u>50,000</u>
	<b><u>\$3,765,934</u></b>		<b><u>\$4,221,348</u></b>		<b><u>\$4,556,141</u></b>

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	FY19 <u>Budget</u>	FY19 <u>Actual</u>	FY20 <u>Budget</u>	FY20 <u>Anticipated</u>	FY21 <u>Budget</u>
<b><u>EXPENDITURES</u></b>					
<b>District Positions/Shared Teachers</b>					
1100 110 Salaries	\$169,016	\$317,617	\$327,146	\$304,763	\$313,785
1100 210 Medical Insurance	44,430	88,672	95,554	66,318	73,745
1100 290 PR Taxes/Fringe/Insurance	21,184	39,252	41,009	37,435	38,393
1100 320 Professional Development	<u>9,000</u>	<u>4,607</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
<b>District Shared Positions Subtotal</b>	<b><u>\$243,630</u></b>	<b><u>\$450,148</u></b>	<b><u>\$472,709</u></b>	<b><u>\$417,516</u></b>	<b><u>\$434,923</u></b>

# Bennington-Rutland Supervisory Union FY21 General Budget

<b>EXPENDITURES</b>			<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY21</b>
			<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Anticipated</b>	<b>Budget</b>
<b>Student/Staff Support Positions</b>							
<u>ESL Position</u>							
2100	110	Salaries	\$62,113	\$62,113	\$63,976	\$63,976	\$65,895
2100	210	Medical Insurance	21,096	15,947	16,771	17,066	18,707
2100	290	PR Taxes/Fringe/Insurance	6,577	6,035	6,318	6,277	6,454
2100	320	Professional Development	2,000	0	2,000	2,000	2,000
2100	580	Travel	1,000	0	1,000	1,000	1,000
2100	610	Supplies	500	218	500	500	500
			<u>\$93,286</u>	<u>\$84,313</u>	<u>\$90,565</u>	<u>\$90,819</u>	<u>\$94,556</u>
<u>Curriculum</u>							
2212	110	Director of Teaching & Learning	\$87,380	\$87,500	\$89,880	\$89,880	\$92,501
2212	110	Tech Innovation & Data Mgmt Leader	0	0	60,000	62,380	64,251
2212	112	Curriculum Stipends	0	0	0	0	22,500
2212	210	Medical Insurance	21,096	0	20,141	23,077	25,497
2212	290	PR Taxes/Fringe/Insurance	8,795	8,699	16,374	16,619	19,085
2212	320	Professional Development	5,000	4,487	5,000	7,500	7,500
2212	580	Travel	2,000	1,556	2,000	2,500	2,500
2212	610	Supplies	2,000	312	2,000	2,000	2,000
2212	610	Local Curriculum Supplies	0	0	0	0	3,000
2212	610	Curriculum Materials - Annual	0	0	0	0	41,000
2212	650	Instructional Software	0	0	0	0	15,600
			<u>\$126,271</u>	<u>\$102,554</u>	<u>\$195,395</u>	<u>\$203,956</u>	<u>\$295,434</u>
<u>Services</u>							
2200	650	Alpine - Student Data	\$6,500	\$7,598	\$7,850	\$7,598	\$7,825
2200	650	Panorama - Survey System	4,000	4,000	4,000	0	0
2200	650	Progress Monitoring - Students	1,000	1,006	2,500	2,800	4,000
2200	650	Local Assessment (NWEA)	0	0	0	0	15,000
2200	650	Student Learning System (IXL)	0	0	0	0	13,300
2320	650	Professional Learning System	0	6,053	7,500	6,555	6,750
2320	650	Substitute System	0	6,100	7,500	6,620	6,820
2200	592	Staff Training	2,000	0	2,000	2,000	2,000
			<u>\$13,500</u>	<u>\$24,757</u>	<u>\$31,350</u>	<u>\$25,573</u>	<u>\$55,694</u>
<b>Student/Staff Support Subtotal</b>			<b><u>\$233,057</u></b>	<b><u>\$211,624</u></b>	<b><u>\$317,310</u></b>	<b><u>\$320,348</u></b>	<b><u>\$445,684</u></b>
<b>Technology</b>							
<u>Technology Staff</u>							
2230	110	Salaries	\$153,089	\$150,272	\$157,662	\$155,595	\$168,296
2230	210	Medical Insurance	45,077	45,464	48,228	47,694	59,910
2230	290	PR Taxes/Fringe/Insurance	24,301	23,113	24,939	24,487	26,314
2230	320	Professional Development	2,500	417	2,500	2,500	2,500
2230	580	Travel	3,500	2,233	3,500	2,500	2,500
			<u>\$228,467</u>	<u>\$221,499</u>	<u>\$236,829</u>	<u>\$232,776</u>	<u>\$259,520</u>
<u>Technology Support/SU</u>							
2230	530	Internet	\$8,200	\$8,137	\$8,000	\$8,200	\$8,200
2320	670	Tech Repairs & Supplies/Services	3,000	684	3,000	3,000	3,000
2320	670	Tech Software/Subscriptions	5,000	7,808	5,000	5,000	5,000
2320	730	Equip Purchase	2,000	2,000	2,000	2,000	2,000
			<u>\$18,200</u>	<u>\$18,629</u>	<u>\$18,000</u>	<u>\$18,200</u>	<u>\$18,200</u>
<u>Technology Support/Districts</u>							
2320	670	Impero Security System	\$0	\$0	\$4,862	\$4,862	\$4,862
2230	530	Internet/Districts	0	0	0	0	18,355
2230	670	Tech Repairs & Supplies/Districts	0	0	0	0	11,345
2230	670	Tech Software/Subscriptions/Districts	0	0	0	0	6,000
2230	730	Equipment/Districts	0	0	0	0	103,000
			<u>\$0</u>	<u>\$0</u>	<u>\$4,862</u>	<u>\$4,862</u>	<u>\$143,562</u>
<b>Technology Subtotal</b>			<b><u>\$246,667</u></b>	<b><u>\$240,128</u></b>	<b><u>\$259,691</u></b>	<b><u>\$255,838</u></b>	<b><u>\$421,282</u></b>

# Bennington-Rutland Supervisory Union

## FY21 General Budget

<u>EXPENDITURES</u>		<u>FY19</u> <u>Budget</u>	<u>FY19</u> <u>Actual</u>	<u>FY20</u> <u>Budget</u>	<u>FY20</u> <u>Anticipated</u>	<u>FY21</u> <u>Budget</u>	
<b>Administration</b>							
2320	110	Superintendent	\$135,000	\$135,000	\$138,000	\$138,000	\$150,000
2320	110	Assistant Superintendent	67,848	67,848	69,748	69,748	71,840
2320	115	Salaries - Staff	348,744	334,216	358,428	342,197	400,040
2320	116	Minutes	538	320	600	600	600
2320	210	Medical Insurance	116,275	105,020	118,904	105,736	158,352
2320	290	PR Taxes/Fringe/Insurance	73,381	68,633	74,626	71,379	83,025
2320	320	Professional Development	19,500	21,443	19,500	16,000	19,500
2320	321	Board/Staff Development	3,000	6,162	7,500	7,500	7,500
2320	330	Contracted Services	1,500	1,299	1,500	10,000	1,500
2320	330	Flex Plan Administration	1,200	207	500	100	300
2320	330	Alarm System Monitoring/Maint.	700	276	700	300	300
2320	360	Legal	2,500	96	2,500	2,500	2,500
2320	370	Audit	9,500	9,500	9,500	9,500	10,450
2320	423	Custodial/Trash	6,100	5,606	6,100	8,072	9,000
2320	440	Equip Rent/Copier	3,500	4,366	2,000	4,000	4,000
2320	441	Rent	90,191	90,163	91,544	91,515	92,888
2320	520	Comprehensive Insurance	6,100	6,476	6,741	8,480	8,820
2320	530	Telephone	2,500	2,081	2,500	2,500	2,500
2320	531	Postage	4,000	3,801	4,000	4,000	4,000
2320	540	Advertising	1,500	544	1,500	1,500	1,500
2320	580	Local Travel	6,000	4,297	4,500	4,500	4,500
2320	610	Supplies	12,000	11,831	12,000	12,000	12,000
2320	670	Accounting System	18,000	18,357	18,900	19,200	20,100
2320	670	Website Portal	4,200	1,050	0	0	0
2320	670	School Messaging Software	2,500	2,379	2,500	2,379	2,500
2320	670	Learning Mgmt/Student Info. System	27,000	27,000	31,900	27,900	28,700
2320	670	IQM2 (Board Mtg Mgmt System)	4,900	4,662	4,895	4,668	5,000
2320	810	Dues	<u>6,500</u>	<u>6,333</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
<b>Administration Subtotal</b>			<b><u>\$974,677</u></b>	<b><u>\$938,966</u></b>	<b><u>\$997,586</u></b>	<b><u>\$970,774</u></b>	<b><u>\$1,107,915</u></b>
<b>Director Of Operations</b>							
26/27	110	Director of Operations Salary	\$80,000	\$78,000	\$80,340	\$80,184	\$82,590
26/27	115	Assistant Salary	35,000	36,900	38,007	38,007	39,147
26/27	210	Medical Insurance	42,192	28,856	30,356	30,912	38,069
26/27	290	PR Taxes/Fringe/Insurance	26,486	22,682	17,728	17,803	18,616
26/27	300/500	Professional Development	3,000	449	3,000	3,000	3,000
2711	540	Advertising	0	600	0	750	750
26/27	580	Travel	3,000	3,031	3,000	3,000	3,000
26/27	610	Supplies & Materials	3,000	2,001	3,000	3,000	3,000
2711	730	Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
<b>Director of Operations Subtotal</b>			<b><u>\$183,678</u></b>	<b><u>\$172,519</u></b>	<b><u>\$175,431</u></b>	<b><u>\$201,656</u></b>	<b><u>\$188,172</u></b>
<b>Transportation</b>							
2711	115	Salaries - Drivers	\$61,950	\$61,712	\$60,780	\$50,594	\$53,563
2711	210	Medical Insurance	8,258	0	0	7,221	11,043
2711	290	PR Taxes/Fringe/Insurance	10,502	11,134	11,129	10,778	11,585
2711	519	Transportation Contracts	<u>591,018</u>	<u>574,919</u>	<u>606,952</u>	<u>516,539</u>	<u>553,525</u>
<b>Transportation Subtotal</b>			<b><u>\$671,728</u></b>	<b><u>\$647,765</u></b>	<b><u>\$678,861</u></b>	<b><u>\$585,132</u></b>	<b><u>\$629,716</u></b>
<b>Food Service Program</b>							
3100	110	Director of Food Services	\$60,000	\$57,500	\$59,225	\$59,110	\$60,883
3100	210	Medical Insurance	15,723	21,095	22,641	23,077	27,139
3100	290	PR Taxes/Fringe/Insurance	9,297	9,908	9,643	9,289	9,543
3100	300/500	Professional Development	1,500	391	1,500	1,500	1,500
3100	580	Travel	2,000	701	2,000	2,000	2,000
3100	610	Supplies & Materials	500	107	500	500	500
3100	650	Mealtime Mgmt System	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>3,282</u>	<u>3,500</u>
<b>Foodservice Subtotal</b>			<b><u>\$89,020</u></b>	<b><u>\$89,702</u></b>	<b><u>\$99,009</u></b>	<b><u>\$98,758</u></b>	<b><u>\$105,065</u></b>
<b>Total Expenditures</b>			<b><u>\$2,642,457</u></b>	<b><u>\$2,750,852</u></b>	<b><u>\$3,000,597</u></b>	<b><u>\$2,850,022</u></b>	<b><u>\$3,332,757</u></b>

# Bennington-Rutland Supervisory Union

## FY21 General Budget

			FY19	FY19	FY20	FY20	FY21
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
<b>EXPENDITURES</b>							
<b>Consolidated Federal Program (CFP) - Intervention &amp; Professional Development (Titles I, II &amp; IV)</b>							
<u>Intervention Positions</u>							
1100	110	Intervention Salaries	\$289,850	\$245,495	\$257,940	\$149,885	\$215,021
1100	210	Medical Insurance	43,844	64,221	68,685	50,512	74,449
1100	290	PR Taxes/Fringe/Insurance	71,498	62,104	74,665	43,844	62,315
2213	300/500	Professional Development	<u>11,250</u>	<u>3,464</u>	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>
			<b><u>\$416,442</u></b>	<b><u>\$375,284</u></b>	<b><u>\$412,540</u></b>	<b><u>\$255,491</u></b>	<b><u>\$363,035</u></b>
<u>Family Liaison Support</u>							
2110	110	Salary	\$35,658	\$53,540	\$55,146	\$36,892	\$44,049
2110	210	Medical Insurance	4,125	8,045	6,612	6,730	11,044
2110	290	PR Taxes/Fringe/Insurance	3,296	4,829	5,155	5,648	6,902
2213	300/500	Professional Development	<u>1,250</u>	<u>0</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
			<b><u>\$44,329</u></b>	<b><u>\$66,414</u></b>	<b><u>\$68,163</u></b>	<b><u>\$50,520</u></b>	<b><u>\$63,245</u></b>
<u>Instructional Innovation Leaders</u>							
2210	110	Salaries	\$131,966	\$156,045	\$160,606	\$140,008	\$150,753
2210	210	Medical Insurance	15,723	16,008	16,771	25,010	28,554
2210	290	PR Taxes/Fringe/Insurance	30,321	38,149	44,764	40,031	31,777
2210	610	Supplies & Materials	1,000	0	1,000	0	1,000
2213	580	Travel	3,000	0	3,000	500	3,000
2213	300/500	Professional Development	<u>5,000</u>	<u>5,066</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
			<b><u>\$187,010</u></b>	<b><u>\$215,268</u></b>	<b><u>\$231,141</u></b>	<b><u>\$210,549</u></b>	<b><u>\$220,084</u></b>
<u>Other Intervention &amp; Professional Development</u>							
1100	300	Homeless Services	\$2,000	\$10,575	\$2,000	\$5,000	\$5,000
1100	300	Parent Participation Support	0	0	4,500	0	0
2210	112	Support Stipends/Curriculum & Safety	15,000	5,406	5,000	5,200	5,000
2210	112	Support Stipends/PBIS	0	0	0	11,500	11,500
2210	291	PR Taxes/Fringe/Insurance	3,712	1,274	1,300	4,569	1,300
2213	320	Professional Development Support	0	0	0	2,451	2,500
2213	320	Professional Development Svc/Staff	40,000	53,166	40,000	42,719	40,000
2213	320	Support Services/Independent Schools	7,815	0	5,000	0	0
2213	320	PBIS/BEST Training & Support	0	5,190	30,000	0	0
2213	610	Health Education Resources	0	0	0	7,941	0
2213	610	Supplies & Materials	2,000	0	2,000	0	2,000
2400	300/500	Professional Development Svc/Admin	<u>12,000</u>	<u>54,415</u>	<u>12,000</u>	<u>0</u>	<u>12,000</u>
			<b><u>\$82,527</u></b>	<b><u>\$130,026</u></b>	<b><u>\$101,800</u></b>	<b><u>\$79,380</u></b>	<b><u>\$79,300</u></b>
<b>Total CFP Subtotal</b>			<b><u>\$730,308</u></b>	<b><u>\$786,992</u></b>	<b><u>\$813,644</u></b>	<b><u>\$595,940</u></b>	<b><u>\$725,664</u></b>
<b>Medicaid/EPST/Other Intervention &amp; Support</b>							
<u>Instructional Innovation Leaders/Other Instructional Support</u>							
1100	110	Salaries	\$127,756	\$149,175	\$153,650	\$153,650	\$158,260
1100	210	Medical Insurance	34,559	34,963	36,966	37,645	41,416
1100	290	PR Taxes/Fringe/Insurance	30,806	14,766	15,552	15,469	15,894
1100	320	Instructional Services	10,000	1,900	10,000	5,000	5,000
1100	610	Supplies & Materials	1,500	0	1,500	2,000	2,000
2213	300/500	Professional Development	<u>5,000</u>	<u>5,087</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
			<b><u>\$209,621</u></b>	<b><u>\$205,891</u></b>	<b><u>\$222,668</u></b>	<b><u>\$218,764</u></b>	<b><u>\$227,570</u></b>

# Bennington-Rutland Supervisory Union

## FY21 General Budget

	FY19	FY19	FY20	FY20	FY21
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
<u>OT/PT (Non Sped Services)</u>					
216/90 110 Salaries	\$4,553	\$6,002	\$0	\$0	\$0
216/90 210 Medical Insurance	1,207	2,172	0	0	0
216/90 290 PR Taxes/Fringe/Insurance	<u>673</u>	<u>1,034</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b><u>\$6,433</u></b>	<b><u>\$9,208</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<u>Social Worker/Nurse Support/Trainings</u>					
2110 110 Social Worker Salary	\$50,397	\$50,397	\$51,909	\$51,500	\$53,045
2110 112 Nursing Documentation Stipends	0	0	0	1,750	0
2110 210 Medical Insurance	21,096	17,579	22,641	6,499	11,043
2110 290 PR Taxes/Fringe/Insurance	8,345	8,105	8,547	8,289	8,876
2110 580 Travel	2,000	3,024	2,000	3,000	3,000
2110 610 Supplies & Materials	500	150	500	500	500
2110 610 Sensory Equipment	0	0	0	15,000	15,000
2130 650 Software Subscription	5,000	3,900	4,100	3,900	4,100
2213 300/500 Professional Development	<u>1,500</u>	<u>17,307</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	<b><u>\$88,838</u></b>	<b><u>\$100,462</u></b>	<b><u>\$91,197</u></b>	<b><u>\$91,938</u></b>	<b><u>\$97,064</u></b>
<u>After School/Middle School Success Programs</u>					
1100 110 ASP/Success Director	\$19,974	\$30,498	\$29,108	\$45,000	\$82,500
1100 210 Medical Insurance	8,258	7,714	8,816	8,973	22,086
1100 290 PR Taxes/Fringe/Insurance	2,923	3,471	2,503	6,921	12,872
1100 580 Travel	2,000	660	2,000	2,000	2,000
1100 592 Local Services	10,000	0	10,000	10,000	10,000
1100 610 Supplies	500	0	500	1,000	500
2213 300/500 Professional Development	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	<b><u>\$45,155</u></b>	<b><u>\$42,343</u></b>	<b><u>\$54,427</u></b>	<b><u>\$75,394</u></b>	<b><u>\$131,458</u></b>
<u>PBIS Coordinator/CPR Support</u>					
2100 110 PBIS Coordinator	\$3,000	\$0	\$0	\$0	\$0
2100 290 PR Taxes/Fringe/Insurance	245	0	0	0	0
2213 300/500 Professional Development	<u>3,000</u>	<u>3,276</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	<b><u>\$6,245</u></b>	<b><u>\$3,276</u></b>	<b><u>\$3,000</u></b>	<b><u>\$3,000</u></b>	<b><u>\$3,000</u></b>
<u>Administration</u>					
2400 110 Salaries	\$20,660	\$15,624	\$19,210	\$19,210	\$19,786
2400 210 Medical Insurance	7,862	6,672	8,386	8,534	10,530
2400 290 PR Taxes/Fringe/Insurance	3,355	2,476	3,219	3,142	3,312
2400 330 Contracted Services	<u>5,000</u>	<u>4,548</u>	<u>5,000</u>	<u>4,698</u>	<u>5,000</u>
	<b><u>\$36,877</u></b>	<b><u>\$29,320</u></b>	<b><u>\$35,815</u></b>	<b><u>\$35,584</u></b>	<b><u>\$38,628</u></b>
<b>Total Medicaid/EPSTD Subtotal</b>	<b><u>\$393,169</u></b>	<b><u>\$390,500</u></b>	<b><u>\$407,107</u></b>	<b><u>\$424,680</u></b>	<b><u>\$497,720</u></b>
<u>Taconic &amp; Green Transition Grant</u>					
2300 116 Salaries/Board & Administration		\$2,260			
2300 291 PR Taxes/Fringe/Insurance		287			
2300 330 Communications/Other Services		1,407			
2300 360 Legal		194			
2300 580 Travel/Mileage		212			
2300 610 Supplies, Postage, Adv., Etc.		0			
2300 650 Learning/Student Sftw Implementation		2,046			
2500 650 Other Software Implementation		<u>1,125</u>			
<b>T&amp;G Transition Grant Subtotal</b>		<b><u>\$7,531</u></b>			
<b>Total Grant Expenditures</b>	<b><u>\$1,123,477</u></b>	<b><u>\$1,185,023</u></b>	<b><u>\$1,220,751</u></b>	<b><u>\$1,020,620</u></b>	<b><u>\$1,223,384</u></b>

**BENNINGTON-RUTLAND SUPERVISORY UNION**  
**GENERAL ASSESSMENT FY21**

	Total	Mettawee	Taconic & Green	Winhall
1 ADM K-6/8	1,079.45	145.00	934.45	
2 District Share		<u>13.43%</u>	<u>86.57%</u>	
3 <b>ESL Instruction</b>	<b><u>\$94,556</u></b>	<b><u>\$12,702</u></b>	<b><u>\$81,854</u></b>	
4 ADM K-6/8	1,079.45	145.00	934.45	
5 District Share		<u>13.43%</u>	<u>86.57%</u>	
6 <b>Student/Staff Support Positions</b>	<b><u>\$351,128</u></b>	<b><u>\$47,167</u></b>	<b><u>\$303,961</u></b>	
7 ADM K-6/8	1,079.45	145.00	934.45	
8 District Share		<u>13.43%</u>	<u>86.57%</u>	
9 <b>Technology</b>	<b><u>\$248,178</u></b>	<b><u>\$33,338</u></b>	<b><u>\$214,840</u></b>	
10 ADM PK-12	2,217.32	311.03	1,714.29	192.00
11 Percentage		<u>14.03%</u>	<u>77.31%</u>	<u>8.66%</u>
12 <b>Administration</b>	<b><u>\$953,902</u></b>	<b><u>\$133,807</u></b>	<b><u>\$737,496</u></b>	<b><u>\$82,599</u></b>
13 ADM PK-12	2,217.32	311.03	1,714.29	192.00
14 Percentage		<u>15.36%</u>	<u>84.64%</u>	<u>5.00%</u>
15 <b>Accounting (Mgmt Estimate)</b>	<b><u>\$179,617</u></b>	<b><u>\$26,205</u></b>	<b><u>\$144,431</u></b>	<b><u>\$8,981</u></b>
16 ADM K-6/8	1,079.45	145.00	934.45	
17 Percentage		<u>13.43%</u>	<u>86.57%</u>	
18 <b>Direction of Operations/Building &amp; Grounds (60%)</b>	<b><u>\$112,903</u></b>	<b><u>\$15,166</u></b>	<b><u>\$97,737</u></b>	
19 ADM K - 12 served	1,467.73		1,302.73	165.00
20 Percentage			<u>88.76%</u>	<u>11.24%</u>
21 Fleet Oversight/District Runs (36%)	\$67,742		\$60,126	\$7,616
22 Contract Oversight (4%)	<u>7,527</u>	<u>\$3,764</u>	<u>3,763</u>	<u>0</u>
23 <b>Director of Operations/Transportation (40%)</b>	<b><u>\$75,269</u></b>	<b><u>\$3,764</u></b>	<b><u>\$63,889</u></b>	<b><u>\$7,616</u></b>
24 ADM PK (on site) - 6/8	1,140.85	165.40	975.45	
25 District Share		<u>14.50%</u>	<u>85.50%</u>	
26 <b>Foodservice Coordinator</b>	<b><u>\$105,065</u></b>	<b><u>\$15,232</u></b>	<b><u>\$89,833</u></b>	
27 <b>Assessment Allocation Prior to Applied Surplus</b>	<b>\$2,120,618</b>	<b>\$287,381</b>	<b>\$1,734,041</b>	<b>\$99,196</b>
28 <u>Less Surplus Used (based on prior years assessment %s)</u>	<u>(\$50,000)</u>	<u>(\$7,095)</u>	<u>(\$40,470)</u>	<u>(\$2,435)</u>
29 <b>Proposed Assessment</b>	<b><u>\$2,070,618</u></b>	<b><u>\$280,286</u></b>	<b><u>\$1,693,571</u></b>	<b><u>\$96,761</u></b>

# Bennington-Rutland Supervisory Union

## FY21 Special Education Budget

	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Anticipated	FY21 Budget
<b><u>EXPENDITURES</u></b>					
PK Sites	\$232,946	\$194,928	\$291,925	\$280,624	\$291,496
Early Education Instruction/Support	239,172	228,705	239,431	274,279	283,343
Direct Services	76,827	75,995	256,089	138,605	161,775
Anchor Program	335,440	360,180	390,498	386,333	426,516
Rise Program	0	0	0	221,958	229,393
Behavior Analyst	90,299	88,802	95,939	98,489	105,157
Services Operating Grades in the SU	3,181,331	3,401,887	3,392,402	3,659,021	3,261,005
Services Non-Operating Grades	4,244,243	4,020,708	3,924,424	3,426,869	4,002,354
Psychological Services PK-12	274,458	273,492	286,002	232,929	234,734
Occupational/Physical Therapy PK-12	324,022	314,517	343,744	388,556	418,190
Administration PK-12	808,472	815,922	864,358	738,916	819,473
Transportation PK-12	<u>348,021</u>	<u>559,744</u>	<u>404,591</u>	<u>402,612</u>	<u>418,326</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$10,155,231</u></b>	<b><u>\$10,334,880</u></b>	<b><u>\$10,489,403</u></b>	<b><u>\$10,249,191</u></b>	<b><u>\$10,651,762</u></b>
<b><u>REVENUE</u></b>					
Service Fees/Misc	\$0	\$18,849	\$0	\$22,892	\$23,500
Direct Services	76,827	75,995	256,089	138,605	161,775
IDEA Grants	662,840	700,914	718,333	684,237	685,000
Early Education Block Grants	150,386	150,386	158,909	158,909	155,813
Special Education Block Grants	820,351	820,351	844,163	844,163	848,919
State Reimbursement	<u>4,657,999</u>	<u>4,698,683</u>	<u>4,620,933</u>	<u>4,346,782</u>	<u>4,606,433</u>
<b>REVENUE SUBTOTAL</b>	<b><u>\$6,368,403</u></b>	<b><u>\$6,465,178</u></b>	<b><u>\$6,598,427</u></b>	<b><u>\$6,195,588</u></b>	<b><u>\$6,481,440</u></b>
Assessments	<u>3,891,058</u>	<u>3,871,268</u>	<u>3,890,976</u>	<u>3,890,976</u>	<u>4,070,321</u>
<b>TOTAL REVENUE</b>	<b><u>\$10,259,461</u></b>	<b><u>\$10,336,446</u></b>	<b><u>\$10,489,403</u></b>	<b><u>\$10,086,564</u></b>	<b><u>\$10,551,761</u></b>
Surplus(Deficit) offset to Assessments	<u>(104,230)</u>		<u>0</u>		<u>100,000</u>
<b>TOTAL REVENUE</b>	<b><u>\$10,155,231</u></b>		<b><u>\$10,489,403</u></b>		<b><u>\$10,651,761</u></b>

	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Anticipated	FY21 Budget
<b><u>EXPENDITURES</u></b>					
<b><u>EARLY EDUCATION</u></b>					
<b><u>PK Sites</u></b>					
1100 110 Salaries	\$124,169	\$126,157	\$182,774	\$178,970	\$184,219
1100 115 Paraeducators/Su	18,936	594	1,500	1,500	1,500
1100 210 Group Medical	21,096	21,240	45,282	32,050	35,344
1100 290 PR Taxes/Fringe/	15,132	12,094	19,617	19,725	20,406
1100 610 Services/Supplies	3,000	89	1,500	1,500	1,500
2152 110 Salaries	33,600	27,497	29,080	29,080	29,935
2152 210 Group Medical	9,434	3,248	0	4,988	5,689
2152 290 PR Taxes/Fringe/	3,579	3,424	3,588	3,565	3,656
2200 110 Mentoring	0		2,400	3,000	3,000
2200 290 PR Taxes/Fringe/	0		184	246	247
2200 325 Prof Development	<u>4,000</u>	<u>585</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
<b>Total PK Sites</b>	<b><u>\$232,946</u></b>	<b><u>\$194,928</u></b>	<b><u>\$291,925</u></b>	<b><u>\$280,624</u></b>	<b><u>\$291,496</u></b>



# Bennington-Rutland Supervisory Union

## FY21 Special Education Budget

		<u>FY19</u>	<u>FY19</u>	<u>FY20</u>	<u>FY20</u>	<u>FY21</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	
<b>Early Education Instruction/Support</b>							
<u>Instruction</u>							
1100	110	Salary	\$79,397	\$74,576	\$76,622	\$75,281	\$101,423
1100	112	ESY	500	1,564	500	1,713	1,800
1100	210	Medical	18,416	17,543	18,404	18,414	31,456
1100	290	PR Taxes/Fringe/Ins.	7,921	7,362	7,541	7,464	11,594
1100	320	Instructional Services	0	771	2,366	1,450	2,000
1100	320	Instructional Services/IDEA	10,534	6,708	8,000	0	0
1100	610	Supplies	<u>3,200</u>	<u>1,021</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
			<u>\$119,968</u>	<u>\$109,545</u>	<u>\$116,633</u>	<u>\$107,522</u>	<u>\$151,473</u>
<u>Speech/Support</u>							
2100	320	Support Services	\$500	\$6,264	\$2,500	\$700	\$2,500
2152	110	Salary - Speech	79,424	77,863	80,558	114,999	87,487
2152	112	ESY	500	440	500	148	500
2152	210	Medical	16,290	15,964	16,760	25,286	18,307
2152	290	PR Taxes/Fringe/Ins.	8,490	8,352	8,480	11,624	9,076
2152	610	Supplies	<u>1,000</u>	<u>874</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
			<u>\$106,204</u>	<u>\$109,757</u>	<u>\$109,798</u>	<u>\$153,757</u>	<u>\$118,870</u>
<u>Staff Support</u>							
2200	325	Prof Development/Tuition	\$6,000	\$2,802	\$6,000	\$6,000	\$6,000
2200	580	Travel	<u>7,000</u>	<u>6,601</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
			<u>\$13,000</u>	<u>\$9,403</u>	<u>\$13,000</u>	<u>\$13,000</u>	<u>\$13,000</u>
<b>Total Early Ed Instruction</b>			<b><u>\$239,172</u></b>	<b><u>\$228,705</u></b>	<b><u>\$239,431</u></b>	<b><u>\$274,279</u></b>	<b><u>\$283,343</u></b>
<b>Occupational Therapy</b>							
2160	110	Salary	\$9,638	\$10,262	\$8,270	\$10,835	\$11,160
2160	210	Medical	2,937	2,497	2,793	3,923	4,819
2160	290	PR Taxes/Fringe/Insurance	<u>1,501</u>	<u>1,523</u>	<u>1,308</u>	<u>1,764</u>	<u>1,841</u>
			<b><u>\$14,076</u></b>	<b><u>\$14,282</u></b>	<b><u>\$12,371</u></b>	<b><u>\$16,522</u></b>	<b><u>\$17,820</u></b>
<b>Physical Therapy</b>							
2190	110	Salary	\$0	\$1,442	\$0	\$0	\$0
2190	290	PR Taxes/Fringe/Insurance	<u>0</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>
			<b><u>\$0</u></b>	<b><u>\$1,449</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>Total Occupational/Physical Therapy</b>			<b><u>\$14,076</u></b>	<b><u>\$15,731</u></b>	<b><u>\$12,371</u></b>	<b><u>\$16,522</u></b>	<b><u>\$17,820</u></b>
<u>Administration</u>							
2420	610	Testing Supplies/Adv/Postage	\$6,000	\$5,295	\$6,000	\$6,000	\$6,000
<b>Total Early Education Services</b>			<b><u>\$259,248</u></b>	<b><u>\$249,731</u></b>	<b><u>\$257,802</u></b>	<b><u>\$296,801</u></b>	<b><u>\$307,163</u></b>
<b>Direct Services PK-8</b>							
1100	110	Salary/Teacher	\$24,859	\$25,518	\$134,026	\$65,890	\$77,427
1100	110	Salary/Paraeducators	11,978	7,070	18,041	8,777	9,041
1100	210	Medical	4,129	4,188	45,162	17,076	25,372
1100	290	PR Taxes/Fringe/Insurance	3,446	3,264	21,860	10,912	12,935
1100	320	Behavior Interventionist	31,415	34,950	36,000	34,950	36,000
2200	325	Prof Development/Tuition	<u>1,000</u>	<u>1,005</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Total Special Ed Direct Services</b>			<b><u>\$76,827</u></b>	<b><u>\$75,995</u></b>	<b><u>\$256,089</u></b>	<b><u>\$138,605</u></b>	<b><u>\$161,775</u></b>

# Bennington-Rutland Supervisory Union

## FY21 Special Education Budget

		<u>FY19</u>	<u>FY19</u>	<u>FY20</u>	<u>FY20</u>	<u>FY21</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	
<b>Anchor Program</b>							
1100	110	Salary/Teachers & Behaviorist	\$162,306	\$127,550	\$155,269	\$133,138	\$143,067
1100	115	Salary/Paraeducators	50,641	87,983	78,328	78,145	80,500
1100	115	Salaries/ESY	3,500	4,075	3,500	5,196	6,000
1100	120	Substitutes	2,000	5,797	2,000	2,000	2,000
1100	210	Medical	55,521	55,381	66,000	59,759	82,557
1100	290	PR Taxes/Fringe/Insurance	26,224	27,817	29,344	26,736	28,460
1100	610	Program Supplies/Services	5,000	5,203	5,000	5,000	5,000
2100	110	Salaries/Counseling	19,191	30,327	33,286	51,209	52,745
2100	210	Medical	3,188	4,111	5,730	8,973	9,847
2100	290	PR Taxes/Fringe/Insurance	1,869	2,555	4,041	6,177	6,340
2200	325	Professional Development	<u>6,000</u>	<u>9,381</u>	<u>8,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Total Anchor Program</b>			<b><u>\$335,440</u></b>	<b><u>\$360,180</u></b>	<b><u>\$390,498</u></b>	<b><u>\$386,333</u></b>	<b><u>\$426,516</u></b>

### Rise Program

1100	110	Salary/Teachers	\$0	\$0	\$0	\$52,457	\$54,031
1100	115	Salary/Paraeducators	0	0	0	101,298	103,670
1100	115	Salaries/ESY	0	0	0	4,153	6,000
1100	120	Substitutes	0	0	0	2,000	2,000
1100	210	Medical	0	0	0	22,693	31,933
1100	290	PR Taxes/Fringe/Insurance	0	0	0	19,457	20,759
1100	610	Program Supplies/Services	0	0	0	16,400	5,000
2200	325	Professional Development	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>6,000</u>
<b>Total Rise Program</b>			<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$221,958</u></b>	<b><u>\$229,393</u></b>

### Behavior Analyst

1100	110	Salary	\$55,000	\$70,000	\$72,100	\$72,100	\$74,263
1100	210	Medical	21,096	9,484	8,816	13,911	18,195
1100	290	PR Taxes/Fringe/Insurance	7,203	7,649	8,023	7,978	8,199
1100	610	Supplies	500	150	500	500	500
2200	320	Professional Development	3,500	997	3,500	3,500	3,500
2200	580	Travel	<u>3,000</u>	<u>522</u>	<u>3,000</u>	<u>500</u>	<u>500</u>
<b>Total Behavior Analyst</b>			<b><u>\$90,299</u></b>	<b><u>\$88,802</u></b>	<b><u>\$95,939</u></b>	<b><u>\$98,489</u></b>	<b><u>\$105,157</u></b>

### Services Provided to Students in Grades Educated Within Schools in the Supervisory Union

<u>Instruction</u>							
1100	110	Salary/Teacher	\$1,168,716	\$1,262,543	\$1,265,108	\$1,266,204	\$1,284,028
1100	112	ESY Services	29,000	33,986	29,000	30,444	25,000
1100	120	Substitutes	12,000	11,263	12,000	12,000	12,000
1100	210	Medical	266,646	273,666	317,464	306,979	333,662
1100	290	PR Taxes/Fringe/Insurance	124,012	129,588	134,188	133,085	135,930
1100	320	Instructional Services/IDEA	13,590	2,002	0	0	0
1100	3/500	Tuition/Services	682,212	817,203	711,268	979,445	572,337
1100	592	District Services/Extraordinary	154,108	159,858	161,153	170,929	118,052
1100	610	Supplies & Equipment	<u>37,500</u>	<u>29,476</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
			<b><u>\$2,487,784</u></b>	<b><u>\$2,719,585</u></b>	<b><u>\$2,667,681</u></b>	<b><u>\$2,936,586</u></b>	<b><u>\$2,518,509</u></b>

# Bennington-Rutland Supervisory Union

## FY21 Special Education Budget

	<u>FY19</u>	<u>FY19</u>	<u>FY20</u>	<u>FY20</u>	<u>FY21</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
<u>Student Support</u>					
2100 320 Contracted Services	\$1,009	\$7,215	\$1,009	\$0	\$0
2100 112 ESY Support Services	4,500	6,716	4,500	8,520	7,000
2100 290 PR Taxes/Fringe/Insurance	367	552	370	700	576
2140 110 Salary/Counseling	7,700	4,260	17,600	4,747	4,889
2140 210 Medical	0	0	0	748	1,050
2140 290 PR Taxes/Fringe/Insurance	628	333	2,401	722	761
2140 320 Evaluations	7,500	488	7,500	7,500	7,500
2140 320 Counseling Services	4,000	9,589	10,000	13,906	10,156
2152 110 Salary/Speech Teacher	443,697	427,268	457,683	454,609	467,946
2152 112 ESY Services	14,500	12,592	14,500	13,186	11,500
2152 115 SLPA	0	0	0	0	0
2152 120 Substitutes	2,000	0	2,000	2,000	2,000
2152 210 Medical	86,042	81,460	85,822	90,999	100,155
2152 290 PR Taxes/Fringe/Insurance	47,009	43,140	48,119	47,452	48,553
2152 320 Speech/Auditory Services	2,983	16,355	2,060	4,600	4,040
2152 610 Speech Supplies	7,000	7,421	7,000	7,000	7,000
2711 519 Transportation Services	<u>0</u>	<u>0</u>	<u>500</u>	<u>6,000</u>	<u>8,000</u>
	<b><u>\$628,935</u></b>	<b><u>\$617,389</u></b>	<b><u>\$661,064</u></b>	<b><u>\$662,689</u></b>	<b><u>\$681,126</u></b>
<u>Staff Support</u>					
2200 112 PD Support Stipends	\$7,500	\$7,500	\$6,600	\$3,000	\$4,500
2200 290 PR Taxes/Fringe/Insurance	612	615	557	246	370
2213 325 Prof Development/Tuition	45,000	47,813	45,000	45,000	45,000
2214 325 District Prof Development	10,000	7,165	10,000	10,000	10,000
2214 580 Travel	<u>1,500</u>	<u>1,820</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	<b><u>\$64,612</u></b>	<b><u>\$64,913</u></b>	<b><u>\$63,657</u></b>	<b><u>\$59,746</u></b>	<b><u>\$61,370</u></b>
<b>Total Services/Grades in the SU</b>	<b><u>\$3,181,331</u></b>	<b><u>\$3,401,887</u></b>	<b><u>\$3,392,402</u></b>	<b><u>\$3,659,021</u></b>	<b><u>\$3,261,005</u></b>
<b>Services Provided to Students in Grades Educated Outside of the Supervisory Union</b>					
<u>Instruction</u>					
1100 112 ESY Services	\$0	\$0	\$0	\$1,386	\$1,500
1100 290 PR Taxes/Fringe/Insurance	0	0	0	114	123
1100 3/500 Services/Tuition	\$3,909,286	\$3,731,218	\$3,669,418	\$3,164,913	\$3,785,817
1100 610 Supplies	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
	<b><u>\$3,909,786</u></b>	<b><u>\$3,731,218</u></b>	<b><u>\$3,669,918</u></b>	<b><u>\$3,165,413</u></b>	<b><u>\$3,786,317</u></b>
<u>Student Support</u>					
2100 3/500 Services	\$7,750	\$0	\$0	\$1,000	\$1,000
2140 320 Evaluations	7,500	0	7,500	7,500	7,500
2140 3/500 Counseling Services	104,028	76,999	67,154	61,376	56,758
2152 3/500 Speech Services	162,129	140,873	141,822	130,412	117,990
2160 3/500 Occupational Therapy Services	14,002	5,157	10,253	14,144	14,144
2190 3/500 Physical Therapy Services	800	660	500	0	0
2711 519 Transportation Services	<u>38,248</u>	<u>65,801</u>	<u>27,277</u>	<u>47,024</u>	<u>18,645</u>
	<b><u>\$334,457</u></b>	<b><u>\$289,490</u></b>	<b><u>\$254,506</u></b>	<b><u>\$261,456</u></b>	<b><u>\$216,037</u></b>
<b>Total Services/Grades Outside the SU</b>	<b><u>\$4,244,243</u></b>	<b><u>\$4,020,708</u></b>	<b><u>\$3,924,424</u></b>	<b><u>\$3,426,869</u></b>	<b><u>\$4,002,354</u></b>

# Bennington-Rutland Supervisory Union

## FY21 Special Education Budget

	<u>FY19</u>	<u>FY19</u>	<u>FY20</u>	<u>FY20</u>	<u>FY21</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
<b>Psychological</b>					
2100 110 Salary/Psychologists	\$190,205	\$195,005	\$195,912	\$151,595	\$151,595
2100 210 Medical	29,355	23,980	25,587	25,291	28,554
2100 290 PR Taxes/Fringe/Insurance	41,698	44,948	51,303	43,343	41,885
2100 611 Materials & Supplies	3,000	3,050	3,000	3,000	3,000
2200 325 Professional Development	6,000	2,895	6,000	6,000	6,000
2200 580 Travel	<u>4,200</u>	<u>3,614</u>	<u>4,200</u>	<u>3,700</u>	<u>3,700</u>
<b>Total Psychological</b>	<b><u>\$274,458</u></b>	<b><u>\$273,492</u></b>	<b><u>\$286,002</u></b>	<b><u>\$232,929</u></b>	<b><u>\$234,734</u></b>
<b>Occupational Therapy K-12</b>					
2160 110 Salary	\$145,433	\$143,156	\$156,141	\$179,003	\$184,373
2160 210 Medical	46,306	37,454	51,305	61,461	80,216
2160 290 PR Taxes/Fringe/Insurance	23,051	22,426	24,599	28,789	30,327
2160 610 Supplies	2,000	1,411	2,000	2,000	2,000
2200 320 Professional Development	4,500	2,842	4,500	4,500	4,500
2200 580 Travel	<u>2,000</u>	<u>5,533</u>	<u>2,000</u>	<u>5,500</u>	<u>5,500</u>
	<b><u>\$223,290</u></b>	<b><u>\$212,822</u></b>	<b><u>\$240,545</u></b>	<b><u>\$281,253</u></b>	<b><u>\$306,916</u></b>
<b>Physical Therapy K-12</b>					
2190 110 Salary	\$79,478	\$79,286	\$83,362	\$83,362	\$85,818
2190 290 PR Taxes/Fringe/Insurance	6,628	6,678	6,916	6,869	7,086
2190 610 Supplies	300	0	300	300	300
2200 580 Travel	<u>250</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>250</u>
	<b><u>\$86,656</u></b>	<b><u>\$85,964</u></b>	<b><u>\$90,828</u></b>	<b><u>\$90,781</u></b>	<b><u>\$93,454</u></b>
<b>Total Occupational/Physical Therapy K-12</b>	<b><u>\$309,946</u></b>	<b><u>\$298,786</u></b>	<b><u>\$331,373</u></b>	<b><u>\$372,034</u></b>	<b><u>\$400,370</u></b>
<b>Administration</b>					
2400 110 Director of Student Services	\$45,232	\$45,232	\$46,498	\$46,498	\$47,893
2400 110 Program Directors	428,453	\$428,333	436,239	368,929	415,309
2400 115 Salaries - Clerical	20,660	38,866	38,969	31,920	32,878
2400 210 Medical	114,147	112,222	124,368	79,271	101,826
2400 290 PR Taxes/Fringe/Insurance	87,687	101,456	106,719	100,512	106,767
2400 325 Professional Development	25,000	11,888	25,000	25,000	25,000
2400 330 Contracted Service	8,000	7,062	8,000	8,000	8,000
2400 360 Legal	5,000	1,053	5,000	5,000	5,000
2400 531 Postage	1,600	3,723	1,600	3,000	3,000
2400 540 Advertising	3,000	887	3,000	2,000	2,000
2400 580 Travel	13,000	9,323	13,000	9,600	9,600
2400 610 Supplies/Software/Copier	8,500	11,604	8,500	11,500	11,500
2400 739 Equipment	<u>3,000</u>	<u>580</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	<b><u>\$763,279</u></b>	<b><u>\$772,229</u></b>	<b><u>\$819,893</u></b>	<b><u>\$694,230</u></b>	<b><u>\$771,773</u></b>
<b>Transportation Administration</b>					
2711 110 Coordinator	\$26,504	\$24,600	\$25,338	\$25,338	\$26,098
2711 210 Medical	7,173	8,438	9,056	9,231	11,337
2711 290 PR Taxes/Fringe/Insurance	<u>5,516</u>	<u>5,360</u>	<u>4,071</u>	<u>4,117</u>	<u>4,265</u>
	<b><u>\$39,193</u></b>	<b><u>\$38,398</u></b>	<b><u>\$38,465</u></b>	<b><u>\$38,686</u></b>	<b><u>\$41,700</u></b>
<b>Total Administration</b>	<b><u>\$802,472</u></b>	<b><u>\$810,627</u></b>	<b><u>\$858,358</u></b>	<b><u>\$732,916</u></b>	<b><u>\$813,473</u></b>

# Bennington-Rutland Supervisory Union

## FY21 Special Education Budget

		<u>FY19</u>	<u>FY19</u>	<u>FY20</u>	<u>FY20</u>	<u>FY21</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	
<b>Transportation</b>							
2712	115	Salary/Drivers & Assistants	\$197,839	\$202,830	\$229,310	\$227,852	\$234,075
2712	210	Medical	32,249	33,385	43,320	40,160	54,493
2712	290	PR Taxes/Fringe/Insurance	34,949	38,029	44,929	46,067	48,341
2712	430	Repairs & Maintenance	16,000	20,344	20,000	20,000	20,000
2712	500	Services/Insurance	2,000	5,313	4,000	5,000	5,000
2712	540	Advertising	1,000	0	1,000	1,000	1,000
2712	580	Prof Dev/Travel	500	49	500	500	500
2712	592	Services/Districts	3,000	15,938	3,000	3,000	3,000
2712	610	Supplies	1,200	302	1,200	1,200	1,200
2712	620	Fuel	25,000	29,793	33,000	33,000	33,000
2712	910	Bus Purchase/Lease	34,284	213,761	24,332	24,833	17,717
<b>Total Transportation</b>			<b><u>\$348,021</u></b>	<b><u>\$559,744</u></b>	<b><u>\$404,591</u></b>	<b><u>\$402,612</u></b>	<b><u>\$418,326</u></b>
<b>Total Special Education/Early Education</b>			<b><u>\$10,155,231</u></b>	<b><u>\$10,334,880</u></b>	<b><u>\$10,489,403</u></b>	<b><u>\$10,249,191</u></b>	<b><u>\$10,651,762</u></b>

**BENNINGTON-RUTLAND SUPERVISORY UNION  
SPECIAL EDUCATION ASSESSMENTS - FY21**

	Total	Mettawee	Taconic & Green	Winhall
1 <b><u>PK Sites</u></b>				
2 Students at Site		21.00	41.00	
3 <b>Site Based Early Education</b>	<b><u>\$291,496</u></b>	<b><u>\$124,877</u></b>	<b><u>\$166,619</u></b>	
4 <b><u>Early Education - Instruction</u></b>				
5 ADM (less site)	100.00	2.00	90.00	8.00
6 Percentage Allocation		<u>2.0%</u>	<u>90.0%</u>	<u>8.0%</u>
7 <b>Early Education Instruction</b>	<b><u>\$157,973</u></b>	<b><u>\$3,159</u></b>	<b><u>\$142,176</u></b>	<b><u>\$12,638</u></b>
8 <b><u>Early Education - Speech</u></b>				
9 ADM (less site for Mettawee)	141.00	2.00	131.00	8.00
10 Percentage Allocation		<u>1.4%</u>	<u>92.9%</u>	<u>5.7%</u>
11 <b>Early Education Speech</b>	<b><u>\$125,370</u></b>	<b><u>\$1,778</u></b>	<b><u>\$116,479</u></b>	<b><u>\$7,113</u></b>
12 <b><u>Early Education - Instructional/Support Services &amp; Admin</u></b>				
13 ADM	162.00	23.00	131.00	8.00
14 Percentage Allocation		<u>14.2%</u>	<u>80.9%</u>	<u>4.9%</u>
15 <b>Early Ed Instr. Support Services/Admin</b>	<b><u>\$23,820</u></b>	<b><u>\$3,382</u></b>	<b><u>\$19,262</u></b>	<b><u>\$1,176</u></b>
16 <b><u>Early Ed Block Grant Allocation</u></b>				
17 ADM	162.00	23.00	131.00	8.00
18 Percentage Allocation		<u>14.2%</u>	<u>80.9%</u>	<u>4.9%</u>
19 <b>Early Ed Block Grant Allocation</b>	<b><u>(\$155,813)</u></b>	<b><u>(\$22,122)</u></b>	<b><u>(\$125,997)</u></b>	<b><u>(\$7,694)</u></b>
20 <b><u>Services K-6/8 Grades Served - Includes Anchor/Rise Programs &amp; Behavior Analyst</u></b>				
21 Projected FY21 Enrollment	1,083.00	154.00	905.00	24.00
22 Percentage Allocation		<u>14.2%</u>	<u>83.6%</u>	<u>2.2%</u>
23 Services K-6/8	\$4,022,071			
24 Less Block Grant Allocation	(371,826)			
25 Less Estimated Reimbursement (Line 59)	<u>(1,952,018)</u>			
26 <b>Services K-6/8 to be Assessed</b>	<b><u>\$1,698,227</u></b>	<b><u>\$241,483</u></b>	<b><u>\$1,419,109</u></b>	<b><u>\$37,634</u></b>
27 <b><u>Services 7/9-12 &amp; K-8 choice out of our SU</u></b>				
28 Projected FY21 Enrollment	894.00	134.00	603.00	157.00
29 Percentage Allocation		<u>15.0%</u>	<u>67.4%</u>	<u>17.6%</u>
30 Services 7/9-12	\$3,978,854			
31 Less Block Grant Allocation	(367,831)			
32 Less Estimated Reimbursement (Line 59)	<u>(2,133,894)</u>			
33 <b>Services 7/9-12 to be Assessed</b>	<b><u>\$1,477,129</u></b>	<b><u>\$221,404</u></b>	<b><u>\$996,319</u></b>	<b><u>\$259,406</u></b>
34 <b><u>Behavior Analyst/Psychological/OT/PT/Administration/Transportation - Less IDEA covered costs</u></b>				
35 Projected FY21 Enrollment	2,139.00	311.00	1,639.00	189.00
36 Percentage Allocation		<u>14.5%</u>	<u>76.6%</u>	<u>8.8%</u>
37 Psych/OT/PT/Admin/Transportation	\$1,181,903			
38 Less Block Grant Allocation	(109,263)			
39 Less Estimated Reimbursement (Line 59)	<u>(520,521)</u>			
40 <b>Psych/OT/PT/Adm/Transp to be Assessed</b>	<b><u>\$552,119</u></b>	<b><u>\$80,276</u></b>	<b><u>\$423,059</u></b>	<b><u>\$48,783</u></b>
41 <b>Deficit Raised</b>				
42 Prior Year Overall Assessment Allocation		<u>15.7%</u>	<u>75.9%</u>	<u>8.4%</u>
43 Surplus Applied	<u>(\$100,000)</u>	<u>(\$15,700)</u>	<u>(\$75,900)</u>	<u>(\$8,400)</u>
44 <b>TOTAL FY21 PROPOSED ASSESSMENT</b>	<b><u>\$4,070,321</u></b>	<b><u>\$638,537</u></b>	<b><u>\$3,081,126</u></b>	<b><u>\$350,656</u></b>

## OFFICE OF THE SUPERINTENDENT - TREASURER'S REPORT

The Bennington-Rutland Supervisory Union engaged RHR Smith & Company, CPA's, Buxton, Maine, to conduct an audit of its FY19 financial statements. Copies of the audit report will be available upon completion for public inspection at BRSU.org or by calling the Bennington-Rutland Supervisory Union, 362-2452.

### Summary of Fund Balances

	<u>General Fund</u>	<u>Equipment / Software Reserves</u>	<u>Curriculum Reserve</u>	<u>Special Education</u>
<b>Balance June 30, 2018</b>	<b>\$47,625</b>	<b>\$0</b>		<b>\$411,636</b>
Transfer to Equipment Reserve Fund	(3,000)	15,000		
Actual Revenues FY19	3,938,158	0		\$10,336,446
Actual Expenditures FY19	<u>(3,846,307)</u>	<u>(7,358)</u>		<u>(10,334,880)</u>
<b>Actual Fund Balance June 30, 2019</b>	<b>\$136,476</b>	<b>\$10,642</b>		<b>\$413,202</b>
Transfer to Equipment Reserve Fund	(13,000)	3,000	<u>\$10,000</u>	
Anticipated Revenues FY20	3,858,161	0		10,086,564
Anticipated Expenditures FY20	<u>(3,870,642)</u>	<u>(5,000)</u>		<u>(10,249,191)</u>
<b>Anticipated Fund Balance June 30, 2020</b>	<b>\$110,995</b>	<b>\$8,642</b>	<b>\$10,000</b>	<b>\$250,575</b>
Transfer to Equipment Reserve Fund	(13,000)	3,000	<u>10,000</u>	
Budgeted Revenues FY21	4,506,141	0		10,551,761
Budgeted Expenditures FY21	<u>(4,556,141)</u>	<u>0</u>		<u>(10,651,762)</u>
<b>Budgeted Fund Balance June 30, 2021</b>	<b><u>\$47,995</u></b>	<b><u>\$11,000</u></b>	<b><u>\$20,000</u></b>	<b><u>\$150,574</u></b>

**SUPERINTENDENT'S ENROLLMENT REPORT  
WINHALL SCHOOL DISTRICT  
ENROLLMENT: DECEMBER 1, 2019**

SCHOOL	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Arlington	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1
Burr & Burton	-	-	-	-	-	-	-	-	-	-	-	9	14	8	9	40
Dorset	-	-	-	1	-	-	2	-	1	-	-	-	-	-	-	4
Flood Brook	-	-	3	-	1	-	2	-	3	1	-	-	-	-	-	10
Kurn Hattin	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1
Long Trail	-	-	-	-	-	-	-	-	4	3	3	1	1	3	-	15
Manchester	-	-	1	2	1	1	1	-	1	1	2	-	-	-	-	10
Maple Street	-	-	6	4	6	5	6	4	5	7	5	-	-	-	-	48
Mountain School	-	-	4	3	8	5	3	6	3	1	2	-	-	-	-	35
PK Partners	5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	8
Proctor Academy	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1	2
Red Fox	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
Stratton Mtn	-	-	-	-	-	-	-	-	-	-	7	4	4	3	4	22
<b>Total</b>	<b>5</b>	<b>3</b>	<b>15</b>	<b>10</b>	<b>17</b>	<b>11</b>	<b>14</b>	<b>10</b>	<b>17</b>	<b>13</b>	<b>19</b>	<b>14</b>	<b>21</b>	<b>14</b>	<b>14</b>	<b>197</b>

PK3 = 3 yr olds

PK4 = 4 yr olds

**WINHALL SCHOOL DISTRICT AUDIT**

The Winhall Board of School Directors engaged RHR Smith & Company, CPA's, Buxton, Maine, to conduct an audit of its FY19 financial statements. Copies of the audit report will be available upon completion for public inspection at [www.brsu.org](http://www.brsu.org) or by calling the Bennington-Rutland Supervisory Union at 362-2452.



# REPORT OF THE SUPERINTENDENT OF SCHOOLS

Jacquelyne Wilson

January 2019

It is with mixed emotions that I share my last Annual Report missive with the voters of the Bennington Rutland Supervisory community. I'm ready to walk away from the intense responsibility of the job and yet I know I will miss the opportunity to serve the children of Southern Vermont.

There is never an easy budget season, this year is no exception. We are asking all of you to support budgets that will result in higher tax rates. Please know that our budget recommendations were not made lightly. We greatly appreciate the annual support we receive from our taxpayers and know that increases can be a hardship to many.

Like most of Vermont, this year we are faced with declining elementary enrollment and significant increases to our health care costs. With medical care expenses, it's important to note that our proposed budget marks our first year with the newly introduced statewide negotiation of both teacher and staff health care costs. The impact of this new medical contract will not be fully recognized until Fiscal year 2022, but signs of the added expense make an early appearance Fiscal Year 2021(FY21).

To deal with declining enrollment at the elementary level, we have been using teacher and staff attrition as an opportunity to not rehire when possible. If a staff member departs, we scrutinize class sizes and services to determine if we can creatively restructure ourselves without rehiring. For example, over the past few years we have established multiage classrooms in four of our six schools. This approach allows us to deal with small grade level clusters and is educationally sound. I firmly believe that we need to step away from the practice of grouping students by grade level. A multiage classroom approach forces us to use data to drive student groupings and requires that we take a personalized approach to learning.

The Taconic and Green Regional School District (TGRSD), continues to take steps to bring program equity across the district. This was a priority of our original merger agreement approved by the voters in all our communities. We recognize that real equity will take some time, but we are making progress on a number of fronts. In this proposed budget, for example, you will see a commitment to expand our district-wide offerings for Pre-Kindergarten education.

Secondary school choice also factors into our budget development. All three of our BRSU districts offer some type of independent school choice. While this partnership has certainly served many of us and our children well over the years, it can present challenges for controlling year-to-year costs. For FY21, for example, increased spending for secondary education accounts for 51% of the annual increase for TGRSD. For the Mettawee School District (MSD), the number is 80%.

When presenting budget recommendations to both the TGRSD and (MSD), it's important to note that our school boards have most control over the operating costs of our six schools. I'm committed to presenting efficient budgets that don't jeopardize the educational quality of our public-school programs. In both districts, the FY21 cost of operating our schools are nearly level, with an increase of 1% at TGRSD and .1% at MSD. Where we have the most financial authority, we are holding the line on expenses, raising the educational bar, and engaging with our communities.

The Taconic & Green Regional School District budget is increasing by 4% over last year's budget. The primary contributors to the 4% budget increase include:

- The addition of a Hazing, Harassment, Bullying/Restorative Justice Support Position (K-8) - .29%
- 10 additional Prekindergarten hours for 4 year olds @ \$6/hour - 37%
- State Health Care Decision - .35%
- Secondary Increases - 2.04% (over 50% of the T&G Budget increase)

To keep the Taconic & Green budget increase to 4%, we are cutting \$164,000 from regular education costs at the elementary level.

As expected, the addition of 7-12 choice for the Mettawee School District (MSD), has increased costs at the secondary level. Thankfully, the Mettawee School District has tax stabilization funds to draw upon to lessen the impact of these additional costs.

I commend the Winhall Board for their commitment to bringing stability to educational spending in their community. As a full choice district, it can be very difficult to keep costs under control. The Board is working as a unit, keeping the lines of communication open with the public, and is maintaining a watchful eye on residency issues.

I began my journey as an educator at Manchester Elementary School (MES) in 1989. At the time, I didn't have a college degree and had no intention of becoming an educator. Then MES Principal, Dick Leadem, approached me at a Christmas party at Bill and Linda Druncic's and asked me if I would be willing to step into a special education para-professional job for the remainder of the school year - he thought I would be good at it.

This story has repeated itself many times over in my career. Throughout my career, the BRSU community has supported my growth as a learner and has at times thrust leadership roles on me that I didn't think I wanted or would be any good at. My colleagues and community have often seen the leader in me that I didn't know existed and their support has made all the difference.

It was proven to me, early on in my career, that our communities know how to support learning. You value education and are committed to unearthing the talents of its learners. You are why I have dedicated twenty-six of my twenty-eight years of education to this community, you and your children. I have great confidence that you will continue to "unearth" the talents of your learners and that you will be there to open doors of opportunity.

I thank you for the journey. I thank you for always believing in me and making it possible for me to serve you for almost three decades. It has been an honor and a privilege.

## **2019 Vital Records**

Winhall will no longer be printing  
personal information of vital records.

We will only provide statistics for the period  
of January 1, 2019 - December 31, 2019.

Births - 2

Civil Marriages - 5

Deaths - 6

Burials - 7