



Town of Winhall, Vermont

2020

ANNUAL TOWN REPORT

FISCAL YEAR

JULY 1, 2019 to JUNE 30, 2020

Community Information

Winhall Population: 769 www.winhall.org **Registered Voters: 786**

Town Clerk & Treasurer winclerk@comcast.net (802) 297-2122 office

Delinquent Tax Collector (802) 297-0342

Town Administrator townadmin@winhall.org (802) 297-2119

Select Board

Scheduled Meetings: 1st and 3rd Wednesday of every month, starting at 5:00 PM

Winhall Planning Commission wpczba@winhall.org

Scheduled Meetings: 1st and 3rd Tuesday of every month, starting at 7:30 PM

School Board

Scheduled Meetings: 3rd Tuesday of every month, starting at 5:00 PM

Zoning Board of Adjustment Meetings scheduled as necessary

Zoning Administrator wpczba@winhall.org (802) 297-1820

Health Officer julie@winhall.org

Animal Control Officer patwsalo@gmail.com (802) 297-1032

Facilities Manager facilities@winhall.org

Board of Listers winlister@gmail.com (802) 297-2151

Scheduled Meetings: Meetings scheduled as necessary

Memorial Library www.winhallmemoriallibrary.org (802) 297-9741

Emergency Response 911

Police Department (non-emergency) (802) 297-2121

Fire Department (non-emergency) (802) 297-9823

Highway Department highway@winhall.org (802) 297-2120

Transfer Station 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

*This Town Report
is dedicated to
Lucia Wing
for her service
and
Commitment
to the
Town of Winhall.*



Lucia started working for the Town in 1996 as a minute-taker for the Planning Commission, and her commitment and responsibilities grew from there. She sits on the Planning Commission; was elected to the position of Winhall Lister; was appointed by the Selectboard as Zoning Administrator in 2016; and still takes the minutes for all the Boards including Planning, Zoning, and Selectboard. Her mantra is “live every day to the fullest and be as happy as you can!”

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Delinquent Tax Report as of June 30, 2020

2020

Burdick, Jeffrey	\$536.60
CTL, Inc.	\$7,896.80*
DeCastro Living Trust	\$464.95
Derby, Steven & Yon	\$217.22**
Elite Manufacturing Group	\$1,574.37
Feuerstein, Elise Meyer	\$553.08
Franco, Christopher	\$1,265.67
Gallo, Richard A & Mary Jane	\$3,248.27*
Gilberto, Michael	\$3,337.82**
Greenfield, Jeffrey	\$885.78
Greig, Tina D.	\$1,586.72*
Gu Zhimin	\$1,751.36
Hagerman, Kenneth D.	\$15,229.20**
Hatt, Charles	\$3,397.20
Hyman, Andrew & Miriam	\$5,507.21
Jawidzik, Walter	\$1,644.34
Lange, Dominique	\$494.22
Lio Dominick P.	\$2,263.80
McNeel, Andrea	\$6,997.20
Morgan, James &	\$102.90
O'Flaherty, Helen	\$102.90
Palmieri, Angelo	\$991.96
Potekhen, Bruce G.	\$2,017.11*
Reid, Edward	\$371.17*
RHM Real Estate	\$1,543.50
Seaburg, Amy F. Family	\$111.76*
Seaburg, David B. &	\$177.21*
Tedd, Thomas H.	\$5,122.50
Weber, Anthony W.	\$12,819.28
Yildirim, Ali	\$7.62
<u>Yildirim, Ali</u>	<u>\$128.81</u>
Total 2020	\$82,348.53

Grand Total \$ 139,040.65

* Paid

** Partially Paid

2019

Elite Manufacturing	\$1,484.72*
Feuerstein, Elise M.	\$4,557.89
Franco, Christopher	\$1,193.59
Gallo, Richard A. & Mary Jane	\$407.03*
Greig, Tina D.	\$1,496.36*
Jawidzik, Walter	\$1,550.70
Lexicon Limited Co.	\$1,556.29
O'Flaherty, Helen	\$97.05
Palmieri, Angelo	\$935.47
<u>Weber, Anthony W.</u>	<u>\$12,089.24</u>
Total 2019	\$25,368.34

2018

Elite Manufacturing	\$9.79*
Greig, Tina D.	\$1,506.23*
O'Flaherty, Helen	\$97.68
Palmieri, Angelo	\$941.63
<u>Weber, Anthony W.</u>	<u>\$12,168.97</u>
Total 2018	\$14,724.30

2017

Elite Manufacturing	\$115.63*
O'Flaherty, Helen	\$102.03
Palmieri, Angelo	\$983.52
<u>Weber, Anthony W.</u>	<u>\$12,339.87**</u>
Total 2017	\$13,541.05

2016

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

2015

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

2014

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

Elected Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Moderator	Scott Bushee	2021
Town Clerk	Elizabeth Grant CMC, CVC	2022
Town Treasurer	Elizabeth Grant CMC, CVC	2022
Select Board	William B. Schwartz, Esq., Chair	2022
	E. Stuart Coleman, Vice Chair	2021
	Julie Isaacs, Member	2023
Listers	Doug Poulter	2023
	Raymond Gutofff	2021
	Lucia Wing	2022
Delinquent Tax Collector	Kathryn Coleman	2022
Grand Juror	Alexander Bilka	2021
Town Agent	Alexander Bilka	2021
Justices of the Peace	Timothy Apps	2021
	Christina Mackenzie	2021
	Raymond Gutofff	2021
	Megan McMahon	2021
	Tara Van de Velde	2021
School Moderator	Scott Bushee	2021
School Treasurer	Elizabeth Grant	2022
School Directors	Jennifer Samuelson	2023
	Dean Gianotti, Jr.	2022
	Meridith Dennes	2021

Appointed Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Chief of Police	Derrick Tienken	06/30/21
Town Administrator	Lissa Stark	06/30/21
Secretary to the Boards	Lucia Wing	06/30/21
Assistant Town Clerk	Alexander Bilka	04/27/21
Assistant Town Treasurer	Kathryn Coleman	04/27/21
Planning Commission	Marcel Gisquet, Chairman	06/30/22
	Robert McIntyre	06/30/22
	Tamatha Blanchard	06/30/21
	Patricia Glabach	06/30/21
	Cliff DesMarais	06/30/22
	Jerome Driscoll	06/30/22
	Lucia Wing	06/30/22
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	06/30/22
	Cooky Glass	06/30/21
	Robert McIntyre	06/30/22
	Dean Gianotti Sr.	06/30/22
Windham Regional Commission	Vacant	
	Vacant	
Winhall Beautification Committee	Julie Isaacs, Chair	N/A
Town Health Officer	Julie Isaacs	01/31/22
Forest Fire Warden	Lawrence Jenks	01/01/22
Assistant Fire Warden	Vernon Jenks	01/01/22
Trustee of Public Funds	Select Board	N/A
Cemetery Commissioners	Select Board	N/A
Fence Viewers	Select Board	N/A
Pound Keeper	Patrick Salo	06/30/21
Animal Control Officer	Patrick Salo	06/30/21
Tree Warden	Stuart Coleman	04/27/21
Council on Aging	Vacant	N/A
Town Service Officer	Elizabeth Grant	04/27/21
Recreation Committee Chair	Laura Gianotti	06/30/21

**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 Winhall Town Highway Garage on Old Town Road in said town on Tuesday, April 27, 2021 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 April 27, 2021, polls will be open from 10:00AM to 7:00PM. Social distancing and facial coverings are required.

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, April 26, 2021.

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 Winhall Town Highway Garage on Old Town Road on Tuesday, April 27, 2021 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 2020 Town Report? (Floor Vote)

ARTICLE 3: Shall the Town Opt-In to allowing retail sales of cannabis in Town, subject to State of Vermont regulations?

ARTICLE 4: To transact any other business that may legally come before the meeting.

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

TOWN OF WINHALL, VERMONT
SETTING THE TAX RATE ~ COMPUTATIONS FOR 2020-2021

AMOUNT TO BE RAISED BY TAXES FROM 2020/2021 PRINTED BUDGET	\$3,405,947.00
PLUS (Articles from Town Meeting)	+ <u>0.00</u>
TOTAL AMOUNT TO BE RAISED BY TAXES	\$3,405,947.00
TOWN OF WINHALL GRAND LIST FOR 2020	\$6,969,972.35
Calculation: Divide the amount to be raised by taxes by the Grand List	\$3,405,947.00 <u>\$6,969,972.35</u> = \$0.4887 2020/2021 Town Tax Rate

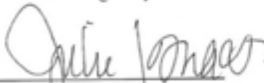

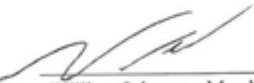
The 2019/2020 Town Tax Rate was \$0.4122
 The 2018/2019 Town Tax Rate was \$0.3101
 The 2017/2018 Town Tax Rate was \$0.3298
 The 2016/2017 Town Tax Rate was \$0.4570
 The 2015/2016 Town Tax Rate was \$0.3827
 The 2014/2015 Town Tax Rate was \$0.3783

TOWN OF WINHALL EDUCATION TAX RATES FOR 2020-2021
 CALCULATED BY THE VERMONT COMMISSIONER OF TAXES

HOMESTEAD EDUCATION TAX RATE
 Base Homestead Tax Rate for FY21: \$1.7725
Combined Town Tax Rate and Homestead Tax Rate: \$2.2612

NON-HOMESTEAD* EDUCATION TAX RATE
 Base Non-Homestead Tax Rate for FY21: \$1.6794
 *Previously called "Non-Residential"
Combined Town Tax Rate and Non-Residential Tax Rate: \$2.1681

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.

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

July 22, 2020

WINHALL TOWN SCHOOL DISTRICT WARNING

The legal voters of the Winhall Town School District are hereby notified 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 10:00 AM to 7:00 PM on Tuesday, March 3, 2020.

Scott Bushee, Town Moderator, opens the Winhall Town School District meeting at 10:30 AM. Moderator reads Articles below. Headmaster of Burr & Burton Academy speaks first. Head of School- Maple Street speaks second. Headmaster of Mountain School speaks third.

ARTICLE 1: To elect one (1) School Director for a three-year term (Australian Ballot).

ARTICLE 2: To elect a Moderator for the ensuing year (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?

Motion by David Squires to bring Article 3 to the floor; seconded by Betsy Cetron; no discussion. Motion by David Squires to approve Article 3 as written; seconded by Jan Hurley; unanimous. Article 3 carries. Next Jennifer Samuelson, Chair Winhall School Board, gives a slide presentation relative to budget items to those present at Town Meeting. Bill Schwartz thanks the School Board. Questions follow. The Winhall School Board and Supervisory Union respond.

ARTICLE 4: Shall the voters authorize 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.

Motion by Larry Wohler to bring Article 4 to the floor; seconded by Dean Gianotti Sr. No discussion follows. Motion by Betsy Cetron to approve Article 4 as written; seconded by Beth Grant; unanimous. Article 4 carries.

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?

Motion by Pat Glabach to bring Article 5 to the floor; seconded by Bill Schwartz. No discussion follows. Motion by Betsy Cetron to approve Article 5 as written; seconded by Kim Wohler; unanimous. Article 5 carries.

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

The Winhall School Board congratulates Randy Lowe, new Superintendent of the BRSU. As there was no other business, Stuart Coleman makes the motion to recess the meeting until 7:00 PM when polls officially close; seconded by Dean Gianotti Sr. unanimous.

WINHALL BOARD OF SCHOOL DIRECTORS

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

Elizabeth Hail, Town Clerk
3-4-2020

Scott Bushee, Moderator
3/4/2020

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 at Winhall 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.)

Scott Bushee, Town Moderator, opens the meeting at 10:00 AM; Pledge of Allegiance; Moderator gives non-voters the right to speak; no non-voters speak; Moderator 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 2019 Town Report? (Floor Vote)

Motion by Pat Glabach to bring Article 2 to the floor; seconded by Dean Gianotti Sr. Discussion follows and includes information relative to mandatory composting at the Transfer Station; Bushee responds; question from the floor relative to clarification between reserve funds and the Town budget; Isaacs explains about reserve funds and Winhall projects for the future. Motion by Deb Peretz to approve Article 2 as written; seconded by Pat Glabach; unanimous. Article 2 carries.

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

Travis Dobson, Windham Regional Commission representative, speaks about clarification in the Town Report which includes transparency, ongoing recommendations, accounting standards, and deficiencies; the Selectboard responds.

Scott Bushee thanks the Selectboard, Police, Fire, and Rescue Departments for their years of service; special thanks to the Police Department for rescuing the shark and returning it to the Transfer Station.

Pat Glabach commends the Town of Winhall Highway Department for a job well-done this winter.

Stuart Coleman makes the motion to recess the meeting to 7:00 PM when polls officially close; seconded by Dean Gianotti Sr; unanimous.

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

*Olybell Hard, Town Clerk
3/4/2020*

Scott Bushee 3/4/2020

Winhall Select Board

Hello Fellow Winhall Residents,

I think we can all agree that 2020 was quite a year.

Like everyone in Winhall, I was looking forward to summer driving after the completion of the 2019 construction and complete re-engineering of Route 30. Then in March, Covid-19 hit and upended any ideas we had for a smooth year. My fellow Selectboard members, Stuart Coleman and Bill Schwartz and I had to quickly pivot our focus as we began to meet virtually.

I have lived in Winhall for 15 years and have never been more grateful for my community than during the pandemic. I watched as town employees and residents made lists and coordinated to make sure that everyone, from people living alone, the elderly, and those with food insecurity, were taken care of with discretion and thoughtfulness. It was no 'one size fits all' for people in our town. Some needed to quarantine at various times. Others needed help with accessing resources and some worked on new projects to bring community when we couldn't be together face to face.

We have a large influx of new residents; welcome! I really wish you were able to experience your first town meeting as I did, at the Mountain School on the first Tuesday of March, all together debating the issues and voting on the budget together. It is traditionally a wonderful community experience, which is why the Selectboard voted to move it to the last Tuesday in April hoping it will be warm enough to be comfortable as we discuss challenges and goals, and have a few laughs with Scott Bushee, our moderator and New York Times celebrity, as he makes sure the meeting is in order. Scott is also our facilities manager and oversees the transfer station. Scott, Jody and Al rose to the occasion of our population doubling (at least!) during the pandemic, working to manage the massive increase in the refuse that came with the population surge.

In 2020, our longtime Police Chief retired and Derrick Tienken started as Chief of Police and Rescue in June. He came in at a challenging time for police, but the thoughtfulness he brings to this job and his beliefs in true community policing is an asset to Winhall. He and the entire department have gone above and beyond during the pandemic. The fact that the entire department is EMT trained rounds out their benefit to our town. They are aided by our excellent highway department, managed by Trevor Dryden, who handles the challenges that come with weather and traffic with great skill. Please remember that all Town of Winhall employees prioritize your health and safety as they undertake their duties. Waiting behind a plow truck is a small inconvenience for safe travel in the winter. Despite the upset the pandemic caused, the road crew was able to complete many projects to improve our roads. We are thankful to Donnie, Kenny, and John for the care they take at their job. Every time a dirt road is graded to perfection or a fallen tree is taken out of the road, we have the highway department to thank.

As I am writing this, before the Town Report goes to the printer in February, who knows what the remainder of the season will bring. Regardless, I know I will continue to be an appreciative resident of Winhall. I encourage everyone to get involved and meet your neighbors. You are always welcome to join us for Selectboard meetings on the 1st and 3rd Wednesday of the month. Also, please join us for Vermont Green-Up Day on May 1st when we collect garbage along our beautiful roadways. Information will be on the Winhall.org website along with other relevant information.

Kind regards,
Julie Isaacs, Chair, Winhall Selectboard



GREEN UP VERMONT
www.greenupvermont.org

Green Up Vermont celebrated its 50th Anniversary of Green Up Day on May 30, 2020. Although 99% of all events were cancelled due to Covid-19, Green Up Day was successfully executed with social distancing by 14,000+ volunteers, cleaning up over 241 tons of litter, and 9,000 tires statewide. It is imperative for all of us to keep building awareness and stewardship for a clean Vermont environment. Green Up Vermont is a private nonprofit organization that relies on your town's support to execute the tradition of cleaning up our roads and waterways, while promoting civic pride and engagement.

Support from municipalities is essential to our program. Funds help pay for administration, supplies (including 65,000 Green Up trash bags), promotional outreach, and educational resources including activity books, poster and writing contests, and a \$1,000 scholarship.

Early awareness initiatives for Green Up Day tripled the number of submissions to our annual poster art and writing contests and produced 184 applicants for our first scholarship. We were able to offer "Greener" bags made with 70% post-consumer waste; add a Green Scuba team to clean in Lake Champlain; and had over 100 editorial stories in the news as well as a national mention in the *Washington Post*.

Donations can be made to Green Up Vermont on Line 23 of the Vermont State Income Tax Form or anytime online at www.greenupvermont.org.

Visit our website and follow us on Facebook (@greenupvermont) and Instagram (greenupvermont).

Green Up Day, May 1, 2021

Thank you!



WINHALL POLICE & RESCUE

Derrick Tienken

Chief of Police & Rescue

113 Vermont Route 30

P.O. Box 139

Winhall, Vermont 05340

Dear Citizens, Property Owners & Friends of Winhall,

Winhall Police & Rescue continues to provide the Winhall community with highly skilled, motivated and professional officers. Our officers are also cross-trained as certified EMT's and respond to medical emergencies within the community. Our cruisers are equipped with medical supplies and equipment that has and will continue to save lives.

2020 brought many changes to the Winhall Police & Rescue Department. Chief Jeffery Whitesell retired after 23 years as Chief of the Department. We also said goodbye to Sergeant Gregory Gould after 16 years of service to the Town of Winhall. We wish them the best in retirement and thank them for all of their contributions to the Town of Winhall and the Department during their years of service.

Since the retirements, we have worked diligently to fill positions with officers that will carry on our mission of providing the most responsive, professional and compassionate police & rescue services possible. Since this time last year we brought on one Full-Time officer and two Part-Time officers. Officer Reece Millington joined the Winhall Police & Rescue Department and completed his basic training at the Vermont Police Academy. Reece comes to us from the Criminal Justice Program at Castleton University where he was also a member of the wrestling team for four years. Officers Tom Curran and Greg Eckhardt have also joined us in Per-Diem roles, bringing more than 47 years of law enforcement experience between them. Tom started his law enforcement career in 1993 with the Windham County Sheriff's Department where his role included patrolling Stratton Mountain. Tom began with the Manchester Police Department in 1994 where he continues to serve as a Per-Diem officer. Tom is currently the Southern Investigator Supervisor for the Vermont Department of Liquor Control. Tom has previously held an EMT certification and continues to teach CPR/First Aid and Liquor Law classes at the Vermont Police Academy. Greg started his law enforcement career in 1998 with Vermont Fish and Wildlife as a Warden. During his time as a Warden, he was twice selected as VT Game Warden of the year and Vermont's Law Enforcement Officer of the Year in 2009. Greg has also been a regular training assistant and training coordinator at the Vermont Police Academy, mentoring new police recruits in the basic training class. Greg retired as a Lieutenant with Fish and Game in 2018 but continues to work as a Deputy Warden with the Department. All of the new officers have been a great addition to our team.

Our emphasis on community policing continues to be a priority. Trust between citizen's and their police department is the cornerstone of this philosophy. I believe that this approach is needed now more than ever. Due to deplorable and unacceptable behavior by some police officers across the country, the need for transparency and accountability from our officers is crucial. Well before the death of George Floyd and the civil unrest that followed, the Winhall Police & Rescue Department has been taking steps to ensure that officers receive updated trainings in de-escalation techniques and proper response to resistance. We also receive training in Fair and Impartial Policing Practices. Our officers have been wearing body worn cameras for several years. These cameras are to be activated when responding to calls for service or during traffic stops. These videos are reviewed to be sure our officers are performing up to the high standards that are expected by this Department. We will continue to evolve and progress as a department and hold each other accountable.

In closing I would like to express my deepest gratitude to all the people that have helped me in my first year as your Chief. The encouragement and well wishes from Winhall residents have made this difficult past year much brighter. The support from the Winhall Select Board and the comradery between all Winhall departments and employees has been overwhelming. Finally, the hard work and dedication that the officers and staff of this Department show each and every day is something that Winhall should be proud of.

Please reach out to us if you ever have questions or concerns. We are here for you 24/7 and pride ourselves on being a full-service department. We will continue to work closely with our community members and partners in order to keep this Town one of the safest communities in Vermont.

Respectfully,

Derrick Tienken
Chief of Police & Rescue

Winhall Volunteer Fire Department Annual Report 2020

The Winhall Fire Department responded to the following 143 calls from 10/1, 2019 to 9/30, 2020:

Motor Vehicle Accidents.....	23
Fire Alarms.....	52
CO Alarms.....	15
Wires Down/ Trees on Wires.....	12
Rescue Sled.....	3
Structure Fires.....	8
Tree on Fire.....	1
Smoke in House.....	1
Assist Police.....	1
Gas Odor Investigation.....	5
Motor Vehicle Fire.....	2
Smoke in Area Investigation.....	5
Chimney Fires.....	5
Traffic Control.....	1
Landing Zone.....	1
Service Call.....	2
Closed Road.....	2
Car off Road.....	1

Monthly Meetings.....	9
Training Sessions.....	8

Winhall Fire Department Elected Officers

Jay Wilson.....	President
Brendan Curry.....	Vice President
Jerry Driscoll.....	Treasurer
Harold Coleman.....	Fire Chief
Steve Avison.....	1 st Asst. Fire Chief
Matt Coleman.....	2 nd Asst. Fire Chief
Herb Hewes.....	Captain
Randy Ameden.....	2 nd 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, as 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 Education Grand List: \$710,231,937

COD (Coefficient of Dispersion): 15.13%

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): 98.24%

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 2020, the Winhall Planning Commission:

- Reviewed the Flood Hazard Regulations, Subdivision Regulations, and Winhall Town Plan.
- Revised the Winhall Planning & Zoning website.
- Issued a Winhall Planning & Zoning Covid-19 Resolution.
- Approved a 3-lot minor subdivision off Beaver Street and Slade Road for Christy Boswell.
- Approved a 1-lot minor subdivision off Read Road Extension for Robert Crabtree.
- Updated the Zoning Application Package.
- Continued discussion relative to short-term rentals in Winhall.

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 2020, the Zoning Board of Adjustment took the following action:

- Held an organizational meeting.
- Approved conditional use permit for the Work Horse Café in Bondville.
- Approved conditional use permit for VACASA Cleaning in Bondville.

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

Doug Poulter, Chair

Julie Isaacs, Vice-Chair

Anne Filley

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 2020, the Zoning Administrator acted on (79) zoning applications to include: Additions, Barns, Garages, Signs, Renovations, Porches, deck, roof extensions & dormers, Breezeways, Entryways, Single family residences, Sheds, Conditional & change of uses, and 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, 2019-June 30, 2020

The library had a wonderful if challenging year! We learned to roll with the punches. The library evolved into an informational resource as well as an outlet for the community. We have adapted with the times and are continuing to serve our patrons, while offering materials and printing through outdoor pick-up and expanding our virtual services.

Thank you to the community for supporting your little town library!

Dawn Santos

Before the pandemic...

Book Discussion, Cookbook Club, Summer Reading, Take Your Child To the Library Day, Vermont Reads, Banned Books Week Video Celebration, Armchair Traveler Series, Artist Displays/Art Receptions, Quilt Raffle, The Mountain School Classroom visits, Monthly Community Luncheons in collaboration with the Winhall Community Arts Center, and much more!

We look forward to reopening and getting back to some semblance of normal again.



Board of Trustees

Officers

Steve Obletz
Patricia Glabach
Tamatha Blanchard

Board Members

Lorraine Farmer
Alexis Matrone
Judy Reynolds
Vicki Smul
Elaine Villano

Outdoor Pick-up of Books, Audiobooks, DVDs and Magazines; Printing Services; Free Online Resources; Monthly Book Discussion, Free Online Classes through Universal Class; Passes: Echo Aquarium and the Clark Art Institute; Interlibrary Loans; Free 24/7 Wi-Fi (Winhall Hotspot, no password required); Virtual Events; Hoopla Digital Media Service

Don't have a library card with us? Call or email to sign up today! Our librarian Dawn Santos is happy to walk you through the process! Visit our website, Facebook Page, or Instagram to view our newest materials! Not sure what you would like to take out? Dawn is always happy to help you find your next favorite read.

Librarian

Dawn Santos



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

www.winhallmemoriallibrary.org

Since the Pandemic...

- **Actual lending of physical materials only halted from 3/14/20-5/19/20**
- In March: Created a COVID-19 Resource Page on our website. Shared access to free digital resources available from the Vermont Department of Libraries on our resources tab on the website.
- Utilized social media as well as the monthly newsletters to share vital information and resources for the community and our patrons. (Food Banks, Mental Health, Testing, etc.)
- Continued our monthly book discussions with a Virtual Discussion in April & May, in person outdoors, social distanced June forward (Well attended, at least 10 at each in person meeting). Will continue virtually throughout the Fall and Winter 20/21
- **Initiated Outdoor Pick-up Services 5/19/20**
- Distributed summer reading materials to local children, which included reading logs, free books, and goodies
- Distributed the 2020 Vermont Reads books ("The Hate U Give" by Angie Thomas)
- **Installed StoryWalks in the park next door to the library 7/13/20-8/7/20 (Outside Your Window), 9/24/20-11/25/20 (Vote for Our Future!) (New title to come Spring 2021)**
- Dawn and all trustees completed the required VOSHA training for workplace guidance during the pandemic.
- Offered free 24/7 Wi-Fi around the perimeter of the building, the password was posted on our door, in all social media, website, and shared password and information with the VT Dept of Public Service to publish on their map of public Wi-Fi.
- Hosted Virtual events: Vermont Institute of Science, Dance with Ashley, Literary Power of Comics with local resident and co-Ceo of Archie Comics Nancy Silberkleit
- **5/19/20-12/1/20 we purchased 183 new books, signed up 41 new patrons, and have loaned out/circulated 975 items through our outdoor pickup service**
- We have offered printing services for outdoor pick-up
- We have added Hoopla Digital as a resource for our patrons (*What is Hoopla? Hoopla is a groundbreaking digital media service offered by your local public library that allows you to borrow movies, music, audiobooks, eBooks, comics and TV shows to enjoy on your computer, tablet, or phone – and even your TV!*)
- **Since October 2020, the library is now offering patrons the ability to Interlibrary loan books that the library does not own. This is due to our ongoing automation process (inventory is 90% complete, automation to begin this Winter) and a 50% grant from the Vermont Department of Libraries funding of the library being a part of the Courier system.**
- Applied and received a Grant from the Department of Public Service for a Wi-Fi Hotspot (No password required) to better serve the community (installed 11/18/20).





Dear Winhall Residents,

The Mountain School at Winhall has again committed to submit our sending town tuition at the State average for the 2021-22 school year. Especially considering the fiscal pressures precipitated by the pandemic, our Board of Trustees has pledged to maintain the school tuition at this low level in support of its strong partnership with the BRSU and the Winhall Board of Education. The Mountain School at Winhall has a special relationship with the town's children as the unofficial "Town Academy" choice for all students in K-8. The school currently has an enrollment of 85 students from nine local communities, with the vast majority of its students, 51, who are Winhall residents.

The Mountain School at Winhall is an independent school of academic excellence, preparing students for success at the high school level with a rigorous curriculum, diverse experiences leveraging the Vermont outdoors, and a personalized approach for each student's pathway of development. The school provides a challenging, supportive learning environment that emphasizes character, values individuality, and encourages creativity.

In partnership with the Yale Center for Emotional Intelligence, the school has embarked on a multi-year initiative to embed the lessons of teaching the skills of emotional intelligence to students in every grade, empowering students to achieve higher levels of success academically and to thrive interpersonally. Growing up healthy includes nurturing all aspects of children's hearts and minds.

The Mountain School cultivates a climate of joyful learning where students are greeted upon arrival each day with a smile and warm welcome back to the school community. Within the classroom and the greater school community, students are mentored to expand their leadership skills and to become confident, capable, and independent individuals. The Mountain School is relentless in its mission to allow every student to reach their full potential both as a student and as a young person.

We are privileged to serve the students and families who have opted to join the Mountain School family. We are especially proud of our school that has effectively offered in-school instruction five days a week since the return to school in September. The Mountain School has been able to be an "oasis" for students during the pandemic, inviting all its students to thrive in a supportive and healthy social-emotional environment of studying and playing with classmates at school. Even though the pandemic has turned our lives upside-down, our school has been able to provide a solid foundation of normalcy for our students in these challenging times.

Respectfully submitted,
Colleen A. Palmer, Ph.D.
Head of School



SENIOR SOLUTIONS (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, 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. Throughout the COVID crisis, all of our programs except group activities have remained operational subject to reasonable precautions. We built a new cohort of volunteers helping people with groceries, food distributions and other needs. This past year our Friendly Visitor and Vet to Vet volunteer visitor programs grew significantly. We offered the HomeMeds program that screens older adults for medication problems such as drug interactions or harmful side effects. This is a summary of services provided to Winhall residents in the last year (07-01-19 through 06-30-20):

Information and Assistance: 12 Calls or Office Visits. Our HelpLine (1-802-885-2669 or 866-673-8376 toll-free) 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.

Medicare Assistance: 4 Calls or Office Visits. Winhall residents received assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). We provide Medicare education and counseling, "boot camps" for new Medicare enrollees and assistance in enrolling in Part D or choosing a drug plan.

In-Home Social Services: We provided 3 elder residents with in-home case management or other home-based assistance for 70.75 hours to enable them to remain living safely in their homes. Often minimal services can prevent nursing home placement. 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 107 home-delivered meals through Southeastern Vermont Council on Aging. We also supported community meals available to Winhall residents through the Jamaica Community Church and other meal sites in our region. We provide food safety and quality monitoring of meal programs and the services of a registered dietician to older adults in their homes and to meal sites. Assistance is also provided to elders with applications for the 3SquaresVT (food stamp) program.

Other Services: Senior Solutions provides flexible funds that can help people with one-time needs when no other program is available and supports other services including caregiver respite grants, transportation assistance, health, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities, and home-based mental health services.



Caring For Our Communities in Sickness and in Health

"From the day of its founding, Grace Cottage Hospital has served as a beacon of healing. It is open day and night, serving all comers with respect, compassion, efficiency, professionalism, and wonderful food."
Dr. Robert Backus, Wardsboro, 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 2020, Grace Cottage was named "Best Hospital," "Best Emergency Department," "Best Physical Therapy," "Best Pharmacy," "Best Pediatrician" (Dr. Elizabeth Linder), "Best Doctor" (Dr. Moss 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 2020, donations were a "saving grace," allowing Grace Cottage to stay vigilant and prepared during the pandemic shutdown. Donations also allowed us to purchase six new Stryker Hospital Beds, a nasal cannula, a vaccine refrigerator, a vital signs monitor, an Automated Cardiopulmonary Resuscitation Machine, a 3D Pro-Fitter Cross Trainer, pulse oximeters, and temporal thermometers, among many other things, and allowed us to install an instant door-locking system and make a much-needed overhaul to our septic system.

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. Several 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 13 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 through classes in our **Community Wellness Center**. Once it is safe to gather again, we encourage area residents and visitors to take advantage of our low-cost or free classes and events, including yoga, Tai Chi, and Strong Bones. 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.

Fiscal Year 2020, by the numbers:
25,398: Patient visits to Grace Cottage Family Health
3,651: Patient days in hospital
2,668: Emergency Dept. visits
4,903: Outpatient Rehab visits
2,193: Diagnostic Imaging visits
3,262: Community Health Team visits
1,322: Covid-19 tests
2,533: Individual donations to Grace Cottage

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.

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.graccottage.org



Northshire Rescue Squad

PO Box 26

Manchester Center VT 05255

Business: (802) 362-1995 Fax (802) 362-8175

Email: northshirerescue@gmail.com

"Serving the community since 1964"

www.northshirerescue.com

Northshire Rescue Squad has the honor of serving this community with Emergency Medical Service at the paramedic level. We do this with a mixture of dedicated volunteer first responders and full & part-time paid staff. This past year has shown the dedication our members have to providing this service to our friends, family, neighbors, and visitors. With the growing angst that has come with the unknown of the COVID-19 virus their commitment to this community has not wavered. We would also like to acknowledge the overwhelming support of this community and would like to thank all that have reached out with words and gestures of gratitude. We will continue to respond to your calls for assistance and ever strive to provide the highest level of care to this community.

We responded to the following calls during fiscal year 2019-2020:

Danby	87	Mount Tabor	15
Dorset	151	Winhall	7
East Dorset	64	Hospital transfers	15
Manchester	884	Mutual aid	46
Rupert	8	Total	1277



Dear Winhall residents,

Maple Street School is grateful for the opportunity to educate the children of Winhall, and we are proud of the relationship that we have developed with Winhall over the past 22 years. Maple Street is an approved independent day school by the State of Vermont, and the school has grown from 35 students since its founding in 1998 to our current enrollment of 145 students. Maple Street School students come from over a dozen area towns, with 56 of our students currently residing in Winhall.

In this extraordinary pandemic year, Maple Street's goal has been to serve families compassionately and responsibly. We believe that consistent and regular in-person teaching leads to the most effective learning for children, and our staffuly worked hard to ensure that the school was ready to welcome all students to school for on-campus learning five days a week. Our commitment to in-person learning not only underpins a steadfast focus on the developmental needs of young learners, it also supports families' financial stability by enabling parents to maintain regular five day work schedules with no need for additional child care.

Maple Street made this possible with significant updates, including

- a robust wellness screening app to assess everyone entering the building
- Personal Protective Equipment for all adults and children
- MERV13 air filters to capture 98% of airborne virus particles
- On Demand Ventilation to maximize circulation of fresh air in classrooms
- enhanced Outdoor Classroom spaces including all-weather shelter and coverings
- an adapted schedule to keep each classroom in a self-contained pod/herd
- Professional Development for all teachers over the summer to support social-emotional needs of students during a pandemic

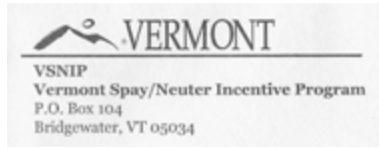
Maple Street students and families have demonstrated what our core values of Respect, Responsibility, and Community look like in action this year. Knowing that these are challenging times for families throughout our area, Maple Street students raised funds to provide Thanksgiving dinners to 15 local families and made a significant contribution to the food pantry. Additionally, Maple Street families collected warm gently used children's clothing for the Stratton Foundation. We value our community, and we strive to care for those around us.

Looking ahead to the FY22 school year, Maple Street School is currently at capacity. Our classrooms are filled, and we have waitlists in Grades 2-8. There are no plans to grow our K-8 program.

Thank you for supporting Maple Street School and making the Northshire region a model of educational excellence for the state and country. The years between Kindergarten and 8th 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 to the students in their care, and I am thankful to be a part of such a talented and collegial group of educational leaders.

With gratitude and appreciation,

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



The VT Spay Neuter Incentive Program (VSNIP), under VT Economic Services, helps income challenged care-providers of cats & dogs neutered for \$27.00. The balance is paid ONLY by a \$4.00 fee added to the licensing of dogs, and put into a designated account.

VSNIP is now at "0" funding due to dogs not being registered at least by six months of age. Required by law, a rabies vaccination enables your dog to be licensed. While town offices may not be open to the public, dogs *can* be licensed. Call, provide the rabies certificate, include a check for that amount, and a SASE. **Rabies IS in Vermont and IS deadly.** Tractor Supply Stores are now holding monthly rabies clinics again! Call for their schedule.

Licensing a dog: 1) identifies your dog if lost, **2)** provides proof that your dog is protected from rabies in the event your dog is bitten by a rabid animal {but would still need immediate medical attention}, **3)** bites another animal/person, which could result in the quarantine of your dog or possibly euthanasia to test for rabies if your current vaccination isn't proven, **4)** helps support VSNIP to address the over-population of cats and dogs in VT, and **5)** **\$3590. List of dogs and wolf-hybrids not licensed states, in part ...** "the municipal clerk shall notify the owners or keepers of all dogs and wolf-hybrids named on the list that have not already been licensed or inoculated, and after May 30 shall furnish to the legislative body a list of dogs and wolf-hybrids not licensed or inoculated as required by law. **Owners shall also be notified that unlicensed or uninoculated dogs or wolf-hybrids may be destroyed.**" (No one want this, so vaccinate & register – for the protection of your animals and people! For an application for VSNIP, send a SASE to: VSNIP, PO Box 104, Bridgewater, VT 05034. Indicate if this is for a cat/dog or both. 802-672-5302

VT Volunteer Services for Animals Humane Society has held a "DRIVE UP & POKE! RABIES CLINIC" for several years now. This type of clinic allows us to maintain a safe distance from people while vaccinating dogs and cats. All people stay in cars, masks are required. Pre-registration is encouraged. If you would like the paperwork we've developed to share with whomever usually does rabies clinics in your area, we'd be happy to share. Thanks!

Sue Skaskiw, VVSA Director/ VSNIP Administrator: 802-672-5302.

YOU MAY WANT TO SHARE THIS INFO RE THE RABIES CLINICS.

TRACTOR SUPPLY STORES: RABIES CLINICS FOR CATS & DOGS. CALL AHEAD TO BE SURE INFO IS CURRENT!

VERMONT

Bennington: 300 Depot St. 05201	802-440-9937	TIME: 5:00 – 7:30	2.25.21 / 3.25. 21 / 4.22.21
Middlebury: 476 Foote St	05753 802-382-9292	TIME: 9:30 – 11:00	2.27.21 / 3.27.21
Montpelier: 352 River St	05602 802-223-2246	TIME: 4:00 – 5:30	2.28.21 / 3.28.21
Morrisville: 88 Center Rd	05661 802-888-2010	TIME: 1:00 -2:30	2.28.21 / 3.28.21
Newport: 124 Commerce Way	05855 802-334-2944	TIME: 9:30 – 11:00	2.28.21/ 3.28.21
No. Clarendon: 1177 US RTE 7 So.	05759 747-4759	TIME: 1:00 – 3:00	2.25.21 / 3.25.21 / 4.22.21
St. Albans: 2636 Highgate Rd	05478 802-524-0705	TIME: 4:00 – 5:30	2.27.21 / 3.27.21
Shelburne: 3708 Shelburne Rd	05482 802-985-4092	TIME: 1:00 – 2:30	2.27.21 / 3.27.21

NEW HAMPSHIRE

Claremont: 419 Main St	03743 603-543-3303	TIME: 10:00 – 11:30	2.14.21 / 3.14.21
Hinsdale: 670 Brattleboro Rd	03451 603-336-5274	TIME: 4:00 – 5:30	2.14.21 / 3.14.21
Lebanon: 360 Miracle Mile	03766 603-448-4411	TIME: 4:00 – 5:30	2.21.21 / 3.20.21 / 4.17.21
Littleton: 685 Meadow St	03561 603-444-2093	TIME: 11:00 – 1:00 ?	2.20.21 / 3.20.21 / 4.17.21
Walpole: 8 Red Barn Lane	03608 603-445-2615	TIME: 1:00 – 2:30	2.14.21 / 3.14.21



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 35 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 2020 (July 1, 2019- June 30, 2020), BCHFH was well on its way to completing three houses and 10 home repair projects by June 30, 2020. Then COVID-19 hit, and we were required to suspend operations for 2 ½ months. We got back to building and reopened our ReSale Store the first week of June, although with fewer volunteers due to strict Reopening Protocols. We finished one of our three FY20 houses before June 30th, and the Greene family moved home to the Jennifer Lane neighborhood of Manchester Center in mid-August. By late November, we completed the second of our three FY20 houses, along Corcoran's Way in Bennington; closing is set for December 7th with the Furciniti-Julius family. We currently are working to finish the third house, which is in Manchester Center. Our home repair program remains on hold at this time, but we were grateful to finish nine home repair projects in FY20 with homeowners who needed ramps and simple exterior repairs in order to remain safely in their homes.

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.

Respectfully submitted by Bill Hoyt, President, Board of Directors



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. 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 is a political subdivision of the state composed of and governed by town-appointed Commissioners. After Town Meeting each Selectboard appoints up to two representatives to serve on the Commission for one-year terms. Winhall is currently represented by Travis Dobson and the second position remains vacant. Each Commissioner represents their town's interests within a regional context before the Commission, brings information back and forth between the Commission and their town, and serves on at least one of a number of WRC committees that address regional and municipal issues and concerns. Committees and meeting schedules can be found on our website www.windhamregional.org. All WRC meetings are open to the public and subject to open meeting law.

We assist towns with a wide variety of activities, including developing and implementing town plans and bylaws; community and economic development planning and implementation; 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; enhanced town energy planning enabled by Act 174; transportation, including traffic counts (vehicle, bicycle, pedestrian), inventories (bridges, culverts, signs, road erosion), road foremen training, and serving as a liaison with VTTrans to report damage to town road infrastructure as a result of flooding to the state; redevelopment of "Brownfields" (sites that are or may be contaminated by hazardous substances); review of projects applying for permits through state Act 250 (land use) and 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, both individually and collectively, make the most of the financial and human resources they have, assisting with projects in 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 projects that are 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, but is a requirement of some state programs (Designated Downtowns and Village Centers) and municipal grant programs. 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.

In 2020 we were able to continue to function with minimal disruption, and transition to remote operations, to serve the towns and people of the Windham Region. As the realities of the pandemic became evident, we organized training for towns on continuity of operations planning. We worked with the legislature, state agencies, and the Vermont League of Cities and Towns to make changes to statute to enable towns to continue with their operations while still conducting business in a publicly transparent manner. We arranged for a regular conference call for town emergency management directors and Selectboard chairs with local Vermont Emergency Management, Department of Health, and Agency of Human Services staff. Our website hosts a comprehensive COVID-19 resource guide for individuals, which was developed and maintained by local service organizations and other volunteers. Municipal applications to the Local Government Expense Reimbursement program were and continue to be supported by the WRC. Performance of our normal responsibilities and projects never ceased. Among these was the development of a regional broadband feasibility study and subsequent business plan to provide broadband internet access to the unserved and underserved in the region. The Deerfield Valley Communications Union District organized itself to implement this plan. We are here to support the towns of the region to meet the needs of their residents, conduct their business, and engage in looking forward through and beyond the pandemic.

Funding for the WRC is provided through contracts with state agencies, federal grants, and town assessments. Town assessments make up approximately 5 percent of our total budget for FY 2021, and is the only funding we receive that has no conditions placed upon it by entities beyond the WRC's borders. Each town's individual assessment makes it possible for us to leverage the resources to serve all towns. The town's assessment for this year is \$1,777.29. To see our detailed Work Program and Budget for FY 2021, visit our website and click on the heading "About Us."



1045 Kirby Hollow Rd, Dorset, VT 05251
(802) 867-5717 longtrailsschool.org

Dear Residents of Winhall,

For over four decades, Long Trail School has provided quality education in this region. Relationships – between student and teacher and among students – define the LTS experience. We here at Long Trail School, as students, faculty, staff and volunteers, look at ourselves not only as members of a school family but as stewards of the future. We support and inspire each other to learn, share, and make a difference!

Today we educate over 220 students from 46 towns and 4 countries. Families seek us out for our unparalleled creative and intellectual challenges. Our students have ambitious personal goals, ranging from first-in-family college attendee to small business owner ---all assisted by our programming.

Our gifted faculty invoke the humanities, arts, and sciences to cultivate wonder and discovery in fresh ways. Our students, in turn, will develop commitments to lifelong learning and unwavering confidence in their capacity to make a difference in their communities small and large.

We are proud that LTS is open every day for in-person learning in this unprecedented year. Our dedicated professionals have gone above and beyond to keep our campus safe. Our gifted faculty proves that teachers are heroes without capes in surmounting taxing – and changing – conditions to join our families in raising and educating our students.

Thank you for caring about our students and school. Grateful for the commitment of tuition funding from area towns, we remain committed to the children of this region who benefit from the compelling educational experiences we offer. Your investment in a Long Trail education is an investment in the future of our communities and in the children of our neighborhoods.

Thank you for your consideration.

Sincerely,

Seth Linfield, Head of School

SeVEDS Impact Statement for Town Reports – 2021

SeVEDS, founded in 2007 as an affiliate of the Brattleboro Development Credit Corporation (BDCC), takes a proactive approach to long-term regional economic development. Improving wages, attracting and keeping people in the region, and fostering a healthy regional jobs base are critical and beyond the capacity of any single community to substantially affect. SeVEDS creates strategies and attracts resources to help us act together to build a vibrant regional economy. **BDCC, Southeastern Vermont's Regional Development Corporation, develops and implements these strategies.** We use municipal funding in three key ways:

- (1) To **fund implementation** of programs & projects.
- (2) For **capacity**. We use SeVEDS regional municipal funds to create programs (see below), conduct research and planning, secure and administer grants, and to help regional partners - last year we helped bring another \$2.7 Million directly to other organizations – towns, businesses and non-profits (not including COVID relief).
- (3) As **seed funding** to leverage bringing more money into the region (in FY20 we administered \$635,699 of federal and state funding for BDCC & SeVEDS programs and projects)

Background & Request

Our work is guided by the 2019 Comprehensive Economic Development Strategy (CEDS), a 5 year regional plan with simple goals: **Strengthen Business, Support People**. The CEDS, available online at www.seveds.com, is developed by the regions people and businesses. SeVEDS requests funding at \$3.00 per person from all 27 towns we serve to support this work. In 2020, sixteen communities funded SeVEDS, representing 82% of Windham residents. **Therefore, we are asking the Town of Winhall to appropriate \$2,307.00 (based on a population of 769) to support SeVEDS.**

2020 Pandemic Response

SeVEDS history includes leading regional economic development, and recovery, with strategy and insight. We took a leading role on charting the path for economic response and recovery for both Tropical Storm Irene and the closure of the VY Nuclear Plant. During the pandemic, BDCC adapted our regular programming to the current conditions, and to emerging needs. In March, we shift staff from full-time CEDS driven program work into the COVID-19 Impact team which provided support directly to regional establishments and entrepreneurs. We remain focused on ensuring pandemic relief for small businesses and non-profits is understood and accessed locally. This has helped, and is still helping, direct resources to the Windham Region and to Winhall:

- Over 500 businesses in the Windham Region have received liaison support or technical assistance from BDCC to apply for federal & state relief. **2 Winhall businesses worked directly with BDCC liaisons.**
- 2 Winhall businesses with 20 employees received \$26,590 in Paycheck Protection Program (PPP) loans <\$150k.

LONDONDERRY VOLUNTEER RESCUE SQUAD TOWN REPORT (June 30, 2019 to July 1, 2020)

As you can imagine, this has been the most demanding and challenging time in my 30 years as President of the Squad. The pandemic has changed so many things in all of our lives', but especially so for an ambulance service. It's been a challenge to have meetings, doing required hands on training, and getting new members properly trained and running on the squad. We have to thank our members for pushing ahead, finding solutions, and taking the risk involved in treating and transporting our patients.

The Londonderry Volunteer Rescue Squad has spent and will continue to spend a great deal of money to be able to operate. We need specialized Personal Protection Equipment that is hard to get and has increased in cost. We ordered and have scrubs to wear over our clothes and installed a washer and dryer at the building to wash them. We purchased a \$2,000 ventilation machine to help get us by until a HVAC unit, costing \$10,000 to \$12,000, is installed in the building. Since we are a volunteer squad that does not bill for services, we don't qualify for any of the hazard pay grants.

During the past year we responded to 441 calls, down from our usual 500 plus calls. This was normal for most squads in the State, because of Covid-19 and people not wanting to go to hospitals. The locations of these calls are as follows: 2 in Andover, 11 in Landgrove, 145 in Londonderry, 58 in South Londonderry, 55 in Peru, 18 in Stratton, 53 in Weston, 29 in Windham, 60 in Winhall, 8 in Manchester and 2 in Ludlow. Of these there were 31 calls at the following ski areas: 13 at Bromley, 4 at Stratton, and 14 at Magic.

In breaking down these calls there were 241 illnesses, 101 injuries, 62 motor vehicle accidents, 14 stand-by calls, and 23 public assists. We responded to 12 mutual aid calls, while 25 calls resulted in other services coming to our aid. Our members initiated Advanced Life Support interventions on over 150 calls. These interventions include: starting 99 pre-hospital IV's, cardiac defibrillations, and administration of albuterol, epinephrine, Narcan, aspirin, Zofran, Tylenol, nitroglycerin, Nitrous Oxide, fentanyl, dextrose, etc. We called in the DHART helicopter 7 times.

Our Squad Membership seems to be constantly changing with older members leaving and new younger ones joining. So far this year we lost 5 members but had 6 new members join, for a total of 49 members. We are also excited to be conducting an A-EMT course at our building with 11 people taking it. Four of our members are taking the course and a couple of others are planning on joining when completing the class. We also have 4 members taking an online EMT course conducted by the State of Vermont. 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 to download joining applications and to check us out.

We have about 25 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 active with calls and trainings and are always looking for new members. No medical training is needed except for CPR, but rescue experience and being physical fit is helpful.

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 year July 1, 2019 to June 30, 2020, the Londonderry volunteer Rescue Squad had expenses including depreciation totaling \$275,602.00. There were 441 calls at an average expense of **\$624.95 per call**. The cost per call is up this year due to significant Covid-19 expenses as well as the drop in call volume because of the crisis. Our normal fixed expenses have remained similar to past years.

Doug Friant
Treasurer, LVRS



Strengthening Communities Through Local Independent Media

GNAT-TV

Service

Territory:

Arlington
Dorset
Londonderry
Manchester
Peru
Rupert
Sandgate
Stratton
Sunderland
Weston
Winhall

WAYS TO WATCH

COMCAST CABLE

CHANNELS:

1074 (PUBLIC)
1084 (GOVERNMENT)
1094 (EDUCATION)

GNAT-TV.ORG

YOUTUBE

ROKU & APPLE TV

LISTEN VIA PODCAST

Thank you for your past support of GNAT-TV. Your continued support enables us to continue providing transparent access to your government. We feel a tremendous responsibility to each and every citizen that we serve. This has never been more evident than during this past year, as we helped people in our communities navigate life during the pandemic.

We worked with local schools to live stream graduation ceremonies. We provided technical and educational resources, equipment and training to the faith community to enable them to share their weekly services. We also handled the distribution and archival of those events. We launched a "Kids Create Variety Show" with content submitted by local children.

We produced 272 News Project segments, expanding our local independent news coverage. We engaged community members to produce and share their stories on our open distribution network. We continued to facilitate and distribute coverage of 211 of our local town government meetings across our region. Additionally, we expanded our distribution to digital platforms including Roku, Apple TV and Podcast for those that don't or can't subscribe to cable. We are committed to being an informational resource for everyone.

Our primary revenue source is based on cable subscriptions in the eleven towns we serve. As we navigate the impact of declining subscribers and a changing global media industry, we rely on local donors, underwriters and towns, now more than ever. Please support our vision for an engaged, informed and inspired public. A strong local community media organization is vital to our democracy and to our collective futures. We hope you will continue to support government access, education, and an independent platform for local voices. Thank you for your thoughtful consideration and support.

GNAT-TV Statement of Financial Activities Summary Year Ending 09.30.20

Operating Revenue

Mandated PEG Access Operating Revenue	407,448
Program Services	4536
Municipal Contributions (Total 7 Towns)	14,000
Contributions	29,928
Investment Income	5895
Other (PPP Loan)	64,739
Net Assets Released from Restriction (Acquisition of Capital Assets/Expense)	-
Total Operating Revenue	526,546

Capital Expense

Operating Expense: Program Services	383,056
Operating Expense: Support Services	91,080
Total Operating Expense	474,136
Change in Net Assets without Restrictions	52,410

Capital Revenue / Expense

Changes in Net Asset with Restrictions:	
Mandated PEG Access Capital Revenue	40,745
Net Assets Released from Restriction (Acquisition of Capital Assets/Expense)	-
Change in Net Assets with Restrictions	40,745
Changes in Net Assets	*93,155
Net Assets Beginning of Year	546,229
Net Assets End of Year	639,384

*FY20 balance is dedicated to retiring FY19 deficit and to help fund critically important capital purchases, including broadcast and streaming equipment.

2020 Usage Data

725 Local Public Programs Produced
211 Government Meetings
75 Community Video Announcements
273 Community Bulletin Board Announcements
339,418 Online Video Views
664 Equipment & Facility Reservations
317 Training Sessions, 50 People Trained

Greater Northshire Access Television is a 501c3 Not for Profit Organization
Created by Community Members in 1995



FLOOD BROOK ATHLETIC ASSOCIATION

PO Box 526, Londonderry, VT 05148
www.vtfaa.org



FBAA Board Members

President

Sarah Kiefer

Vice President

Harry Lux

Treasurer

Fern Cyr

Basketball Commissioners

Sarah Kiefer

Josh Rourke

Baseball Commissioner

Harry Lux

Members at Large:

Stephen Bergleitner

Dave Kiefer

Dan Long

Jason Marino

Dear Residents, Taxpayers, and Winall 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 your consistent 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. Our group is 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.

Like every aspect of our lives, the Covid 19 pandemic upended our programming over the last calendar year. We ended our 19-20 basketball program strong with over 80 children engaged in our youth programs in grades K-6. In addition to our annual 5th/6th grade basketball tournament, we added our first (hopefully)

annual middle school tournament with 8 local teams participating. Our plan for spring had been to maintain our robust baseball program, and continue to offer ultimate frisbee, dance, and cross country. Our planning also included introducing a softball program in conjunction with the second year of the resurgence of middle school baseball. We have hope these plans will be able to occur this coming spring.

If anything, this pandemic has reinforced for us how important youth sports are for our children. In order to continue our work with the area youth, we would like to humbly request the taxpayers to consider appropriating \$500.00 to assist us in continuing to provide these valuable programs. We anticipate that your support will allow us to continue to offer these programs to players at low or no cost, at a time when families need that support most.

In closing, we would like to thank the residents of Winall, 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 one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between. Providing individuals and families with the care they need within the comfort of their own home allows them to maintain comfort and dignity throughout their time of care.

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, 2019 and June 30, 2020 VNH made 30 homecare visits to 6 Winhall residents. This included approximately \$39,42 in unreimbursed care to Winhall residents.

- **Home Health Care:** 29 home visits to 5 residents with short-term medical or physical needs.
- **Hospice Services:** 1 home visits to 1 residents who were in the final stages of their lives.

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, cholesterol testing, and flu shots. Unfortunately, due to the COVID-19 pandemic we were forced to suspend these services in March. Since then, we have been rethinking our community wellness programs to find a way to continue to offer them following the pandemic.

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 External Relations and Service Excellence

888-300-8853

Board of Directors

Jim Linville
Chairman

Dwight A. Johnson
Vice Chairman

Ed Magee
Treasurer

Carolyn Partridge
Secretary

Delores Barbeau
Member and Co-Founder

Bob Wells
Member

Joel Kuhlberg
Member

Susie Wyman
Member

Mary Jo DeGrandi
Member

Pat Cherry
Member

Skip Raymond
Member

Staff:

Nicole Wengerd
Executive Director

Jackie Borella
Finance & Operations
Manager

Loretta Murphy
Social Worker

Elisa Donato
Social Worker

Mary Claire Schwartz
Program &
Communication
Coordinator



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

Re: Appropriation Request for 2021

Dear Select Board:

Neighborhood Connections, Inc. is a community-based nonprofit serving nine towns in southern Vermont, including Weston. We focus on helping people who feel they have nowhere else to turn, many of whom have fallen through the cracks of larger governmental support systems, possibly experiencing poor physical or mental health, inadequate housing, food insecurity, or more.

Throughout 2020, our doors remained open during the height of the pandemic. When other resources seemed inaccessible, our staff and volunteers connected with individuals and families, helping to navigate through countless crises, assisting with tackling unforeseen hardships such as unemployment, homelessness, abrupt school closures, and unexpected childcare needs.

To continue providing support for our most vulnerable neighbors, we are requesting \$1000 from Winhall for use in our general operating budget. Weston residents can access an abundance of community services including advocacy, referrals, housing & homeless support, and crisis intervention. Additionally, we coordinate with partner organizations and volunteers, allowing us to significantly increase our impact.

Neighborhood Connections also provides a Meeting Place for local community members to gather. Our recent technology upgrade has allowed us to offer safe and socially distanced programming with COVID-restrictions in place. 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,

Nicole Wengerd, PhD
Executive Director

Dear Community Members,

This year has certainly brought about many challenges to us all! Along with challenges, it has also brought comradery and unity within our community. We closed our doors in March with the total shutdown not knowing when we would be able to re-open, just like most other Centers and businesses. Our Board brainstormed on how to best keep in touch with our community, how to fulfill our mission of *providing a space to create art, music, friendship and community* and still take care of one another while being COVID safe.

- *Easter Basket supply giveaway* on the front porch
- *Drive-By Art Show* (interview video is available on GNAT TV)
- *Seed Swap* on the front porch
- *Halloween in the 'Ville Drive-By, Candy-Down-the-Chute Celebration!*
- *Thanksgiving Dinner Baskets* in collaboration with The Mountain School at Winhall and the Winhall Stratton Community Food Shelf
- *Thanksgiving Meals* for local families made possible by the support of many generous community members and the Grindstone Pub.
- *JISP Gear Giveaway* in the parking lot
- *Tuesdays in December, Drive-By- Down-the-Chute* giveaways for children
- *Santa in Winhall* on the fire truck (Thank you to the Winhall Fire Department and the Winhall Police Department for their support with this project!)

The Winhall Community Arts Center is looking forward to continuing to serve our community through virtual art and music classes, arts and crafts Down-the-Chute, more community outreach, and COVID Safe events! We can not wait to be able to bring back our full monthly calendar of events including: life drawing, art classes, music classes, lectures, pot luck dinners, movie nights, pizza nights, Kids Teach Kids classes, Third Thursday Luncheons, Sweating to the Oldies with Richard Simmons and so much more!

We miss you all but love seeing your beautiful masked faces when you come out to support us at WCAC! We are looking forward to creating another beautiful year here in our amazing little town!

You will find our event flyers at the Winhall Post Office, The Winhall Market, Coleman's Auto, the Town Hall, Brattleboro Bank, and The Winhall Community Arts Center. You can find us at www.winhallcommunityartscenter.org or follow us on Facebook and Instagram.

Be Well,

Laura Gianotti

802-297-1586

CENTER FOR RESTORATIVE JUSTICE

It is with your town support, the Center for Restorative Justice (CRJ) was able to serve over 1,225 individuals this past year. Even in a year with an unprecedented pandemic, CRJ continued to provide county-wide, community justice programs and intervention services. CRJ's programs are based on the principles of restorative justice, a philosophy of justice that focuses on the people and communities harmed by crime; it emphasizes bringing together everyone affected by wrongdoing to address needs and responsibilities.

Some CRJ highlights from this past year include:

- CRJ launched a new program this past year called Threads. Threads is a teen clothing boutique shop that accepts donations of quality, gently used clothing. Any teen can come shop at Threads and all clothing and accessories are free of charge.
- 165 individuals with suspended licenses were assisted to get legally back on the road.
- 238 youth and adults participated in CRJ's Court Diversion Programs; after successful completion, including repairing the harms caused to their victims, the individuals' criminal records were expunged.
- 124 youth cited for underage drinking or possession of marijuana participated in CRJ's screening, education and treatment program; successful completions resulted in dismissal of civil charges.
- 173 students in Manchester, Arlington, and Bennington were served through CRJ's school-based Truancy Program and Restorative Alternative Program.
- 138 at-risk teens received services through one of CRJ's many youth intervention programs such as The Lounge (after school program), movie nights, mentoring and life skill development.
- 47 adults reentering the community from incarceration were supported through a variety of programs to help them positively reintegrate into the community.
- 340 individuals were served through CRJ's many other programs including victim impact classes, risk assessments and screenings, pre-charge programming and expungement assistance.

CRJ is grateful for your continued support in helping individuals to get their lives on the right track, empowering victims to have a voice in the justice process, and helping to restore and strengthen our communities.

Respectfully Submitted,
Leitha Cipriano, Executive Director

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. Following is a brief summary of what happened in your National Forest throughout the past year:

Forest Road Maintenance: Maintained 88.68 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.

Recreation Programs

The GMNF provides a great diversity of outdoor recreation opportunities, connecting people with nature in a variety of settings. Outdoor recreation is valued as both an important part of Vermont's economy and a crucial component of many Vermonters' and visitors' physical and mental well-being. The value and importance of recreation became increasingly evident in 2020 as recreation use increased exponentially during the COVID-19 pandemic. Recreation staff on the GMNF worked closely with partners and volunteers to balance the requirements of public health with the growing demand, and impacts, associated with increased visitation. The Forest Service encourages participation in outdoor recreational activities and asks users to recreate responsibly by: packing out all trash you bring in; adhering to site or trail closures; seeking alternative locations when encountering packed parking lots or sites; and following Center For Disease Control (CDC), local and state guidelines for public health and safety.

Local Efforts

Winhall: Two new information panels were installed at the Appalachian Trail / Long Trail Parking Area on Route 11/30.

Stratton: In partnership with GMC, a caretaker provided onsite information and maintained back country facilities and trails at Stratton Pond. At Grout Pond Recreation Area, volunteers from CTA and Dutch Hill Alliance of Skiers and Hikers (DHASH) maintained trails for use by both hikers and skiers and two new shelters replaced the former shelters located at campsites 6 and 8.

Wilderness

Throughout 2020 the Green Mountain National Forest has experienced increased visitor use on the eight designated Wildernesses due to the pandemic.

Manchester / Stratton / Sunderland / Winhall: Visitor encounter monitoring was conducted along the Appalachian Trail / Long Trail and side trails in the Lye Brook Wilderness. An integrative Invasive Species Plan was completed by a Society of Wilderness Stewardship Fellow that applies to the Lye Brook Wilderness. Air Quality Value monitoring was conducted on 5 Wildernesses including Big Branch, George D. Aiken, Glasterbury, Lye Brook, and Peru Peak through water sampling and analysis. Our Forest Service Air Quality Specialist completed the 2020 Wilderness Air Quality Value Monitoring

Plan and Critical Load Document for these 5 Wildernesses. A monitoring baseline has been established for a priority sensitive receptor in the Glastenbury, Lye Brook, and Peru Peak Wilderness.

As a result of a grant received by the Batten Kill Cooperative Invasive Species Management Association (CISMA), 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 2020, but ended work at mid-year because of the COVID-19 pandemic. The steering committee provided one virtual education and outreach event. The CISMA incorporates parts of Rupert, Sandgate, Arlington, Shaftsbury, Dorset, Manchester, Sunderland, Glastenbury, Peru, Stratton, and Winhall.

Timber sales were prepared in Chittenden, Hancock, Mount Holly, Pittsfield, Peru, Pownal, Stamford, Sunderland, Rochester, Weston and Winhall. These sales are associated with the Early Successional Habitat Project, the South of Route 9 Integrated Resource Project, and the Robinson Integrated Resource Project.

White Pine, Oak and Hickory Timber Stand Improvement project located in the towns of Leicester, Ripton, Peru and Winhall designed to improve the growth and health of selected white pine, oak, and hickory trees by non-commercially cutting competing vegetation.

Wildlife habitat was improved and maintained through the creation and maintenance of early successional habitat. Approximately 200 acres of permanent upland openings were maintained by 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, Readsboro, Weston, Stratton, Woodford, 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.

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. Throughout the COVID-19 pandemic, we ask that people call ahead of time (see office phone numbers below) to make an appointment for in-person services. You can also visit us and learn more about the GMNF at our website online: <https://www.fs.usda.gov/gmfl>. Like us on Facebook: <https://www.facebook.com/GreenMountainFingerLakesNF/> and follow us on Twitter: https://twitter.com/gmfl_nfs

Martina Barnes District Ranger, South Half - Manchester Ranger District 802-362-2307	Christopher Matrick District Ranger, North Half - Rochester & Middlebury Ranger Districts 802-767-4261
<i>/s/ John A. Sinclair</i>	
JOHN A. SINCLAIR Forest Supervisor Rutland -- Supervisor's Office 802-747-6700	

USDA is an equal opportunity provider, employer and lender.

TOWN OF WINHALL

PROPOSED BUDGET

7/1/2021 - 6/30/2022

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

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/19-6/30/20	7/1/19-6/30/20	7/1/20-6/30/21	7/1/21-6/30/22
REVENUES					
Taxes	30000	14,883,297.00	2,106,527.78	3,405,947.00	3,676,897.00
Taxes - Delinquent (schedules)	30100	0.00	721,047.42	0.00	200,000.00
Interest on Taxes / Over/Short	30900/30800	0.00	14,014.52	50,000.00	20,000.00
PILT - VT Fish & Wildlife	30200	10,000.00	8,410.71	10,000.00	10,000.00
Education Billing Fee Retained	30300	0.00	25,239.11	25,000.00	25,000.00
Current Use	30400	0.00	17,120.00	20,000.00	20,000.00
Dog Licenses	31300	700.00	520.38	500.00	500.00
1st Class Licenses	31000	500.00	600.00	500.00	500.00
2nd Class Licenses	31100	200.00	0.00	100.00	100.00
Zoning/Building Permits	31875	10,400.00	11,625.00	10,000.00	13,500.00
Copier Fees	31400	2,500.00	2,827.00	3,000.00	3,000.00
Interest Income	31700	16,000.00	17,126.78	12,000.00	15,000.00
School Bus Diesel	31750	0.00	12,301.98	0.00	0.00
Miscellaneous	31800	6,000.00	44.00	500.00	200.00
Municipal Forest Fund	31900	3,500.00	4,167.65	3,500.00	4,000.00
National Forest - Federal	32000	40,000.00	44,688.00	42,000.00	43,000.00
Planning Comm / ZBA Permits	32100	1,500.00	710.00	500.00	1,500.00
Sewage Hook-Up Permits/WS Fire District	32750	60,000.00	65,950.84	60,000.00	65,000.00
Timber Sales	32700	0.00	0.00	0.00	15,000.00
1% Option Taxes	32725	75,000.00	106,584.12	91,000.00	100,000.00
Truck Permits	32900	100.00	135.00	100.00	100.00
Transfer Station Fees	32800	4,500.00	2,150.12	4,000.00	4,000.00
Transfer Station Const Debris	32805	5,500.00	8,453.00	7,000.00	7,500.00
Transfer Station MSW Bags	32810	25,000.00	26,820.00	25,000.00	32,000.00
Transfer Station Bottle Redemption	32815		0.00	1,500.00	1,500.00
Reappraisal Reimbursement	32650	15,000.00	18,990.50	17,000.00	19,000.00
Mortgage Income - Mountain School	33600	38,000.00	38,258.16	38,200.00	38,200.00
Vt. State Aid - Highway	33000	100,000.00	98,229.49	100,000.00	100,000.00
Grants	33200	10,000.00	9,998.57	10,000.00	10,000.00
Tax Collector Fees	31650	70,000.00	60,020.00	50,000.00	50,000.00
Town Clerk Fees	31600	30,000.00	44,601.00	28,000.00	35,000.00
Police Salary Reimbursement	32400	107,000.00	229,049.73	20,000.00	20,000.00
Police Fines	32300	7,000.00	11,702.11	11,000.00	11,000.00
Police Highway Safety & Educ	32440	10,000.00	9,310.09	10,000.00	20,000.00
Police Snowmobile Safety & Educ	32420	5,000.00	7,152.04	5,000.00	3,000.00
Stratton Corp. Law Enforcement	32550	167,600.00	165,772.20	175,000.00	175,000.00
Winhall Brook Camp Ground LE	32590	4,000.00	4,339.01	7,500.00	6,000.00
Police Dept - Other Revenue	32600	6,000.00	6,492.00	6,500.00	6,000.00
TOTAL REVENUES		15,714,297.00	3,900,978.31	4,250,347.00	4,751,497.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/19-6/30/20	7/1/19-6/30/20	7/1/20-6/30/21	7/1/21-6/30/22
General Expenses					
State Education Taxes	67050	8,500,000.00	Net from Taxes	Net from Taxes	Net from Taxes
Winhall School District (BRSU)	67075	3,500,000.00	Net from Taxes	Net from Taxes	Net from Taxes
Accounting	41000	10,000.00	29,000.00	24,000.00	29,000.00
Advertising	41200	1,200.00	159.80	1,000.00	1,000.00
Attorney Fees	42200	1,500.00	567.00	2,500.00	2,500.00
Bennington County Tax	67000	60,000.00	58,168.85	60,000.00	60,000.00
Postage	42700	2,000.00	3,431.32	2,500.00	3,000.00
Printing	42800	100.00	0.00	100.00	100.00
Supplies & Other Expenses	43000	4,500.00	2,618.80	4,000.00	4,000.00
Engineering	41700	7,000.00	22,797.00	7,000.00	7,000.00
Town of Jamaica - Forest	67100	2,000.00	1,498.23	1,500.00	1,500.00
VLCT Dues	44200	2,000.00	1,943.00	2,000.00	2,000.00
Total General Expenses		12,090,300.00	120,183.80	104,600.00	110,100.00
Community Center, 3 River Road					
Electricity	41900	4,000.00	1,946.12	2,500.00	2,500.00
LP Gas	42500	4,000.00	2,018.47	3,000.00	3,000.00
Repairs & Maintenance	41300	8,000.00	2,559.89	8,000.00	4,000.00
Telephone / Internet	43400	3,600.00	2,478.59	3,400.00	3,000.00
Community Arts Center Expenses	41350	1,000.00	225.82	0.00	0.00
Total Town Hall		20,600.00	9,228.89	16,900.00	12,500.00
Municipal Building / Fire Station					
Utilities / Telephone / Internet	58900	10,000.00	12,373.56	11,000.00	13,000.00
LP Gas	58950	100.00	39.66	100.00	100.00
Repairs & Maintenance	58000	7,000.00	5,806.83	7,000.00	7,000.00
Total Municipal Building		17,100.00	18,220.05	18,100.00	20,100.00
School, 9 School Road					
Community Center Mortgage	43701	80,000.00	79,146.71	80,000.00	80,000.00
Total Community Center		80,000.00	79,146.71	80,000.00	80,000.00
Town Office, 113/115 VT RT 30					
Electricity	44300	6,000.00	6,067.27	6,500.00	6,500.00
LP Gas	44500	5,000.00	4,251.96	6,000.00	6,000.00
Telephones / Cell / Internet	44600	5,000.00	5,568.44	6,000.00	6,000.00
Office Equipment & Maintenance	44700	1,000.00	733.95	500.00	1,000.00
Building Repairs & Maintenance	44800	15,000.00	10,542.00	15,000.00	15,000.00
Town Hall Debt Service	44900	55,000.00	50,451.56	55,000.00	55,000.00
Total Town Office 113/115 VT RT 30		87,000.00	77,615.18	89,000.00	89,500.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/19-6/30/20	7/1/19-6/30/20	7/1/20-6/30/21	7/1/21-6/30/22
Other Expenses					
Animal Control Officer	41600	4,500.00	3,071.51	4,500.00	4,000.00
Health Officer Expense	41950	200.00	0.00	100.00	100.00
School Bus Diesel	41850	10,000.00	1,401.37	0.00	0.00
Cemetery Maintenance	41400	3,500.00	3,135.00	3,500.00	3,500.00
Library Maintenance & Supplies	42300	3,000.00	2,412.56	3,500.00	3,500.00
Recreation Area Maintenance	42850	2,000.00	0.00	0.00	0.00
Street Lights	42900	7,000.00	2,069.23	2,500.00	2,500.00
Town Insurance	42100	142,000.00	138,543.00	142,000.00	142,000.00
E911 / Wages	43800	1,200.00	1,180.71	1,200.00	1,200.00
Total Other Expenses		173,400.00	151,813.38	157,300.00	156,800.00
Administrative Expenses					
Town Administrator Salary		89,000.00	100,789.60	96,000.00	83,000.00
Select Board Secretary Salary	40050				5,000.00
Payroll Assistant Salary	40500				15,600.00
Select Board Chair Salary		13,500.00	13,429.44	14,000.00	5,500.00
Select Board Vice Chair Salary					4,400.00
Select Board Member Salary					4,400.00
Computer System Expense/NEMRC	42000	3,500.00	2,575.25	7,000.00	5,000.00
Custodial Services/Grounds Maint.	43702	47,500.00	45,932.67	47,500.00	47,500.00
Paydata	42650	3,000.00	2,895.67	3,000.00	3,000.00
Bank Charges	43010	50.00	(52.36)	50.00	50.00
Finance Charges	43011	200.00	436.11	200.00	400.00
Town Report	43450	2,000.00	1,880.13	1,800.00	3,000.00
Administrator Travel / Expense / Equip	41100	1,000.00	1,311.62	1,000.00	2,500.00
Select Board Travel / Expenses	43600	500.00	0.00	500.00	500.00
Town Service Recognition / Green Up	43650	5,000.00	14,044.44	7,500.00	16,000.00
Total Admin. Salaries & Expenses		165,250.00	183,242.57	178,550.00	195,850.00
Allocable Expenses					
Social Security	67600	85,000.00	114,372.96	98,000.00	120,000.00
Unemployment Insurance	67900	1,000.00	992.00	1,500.00	1,500.00
VMERS Pension Plan	67700	78,000.00	104,192.63	90,000.00	120,000.00
Health Insurance	67200	241,000.00	255,075.32	270,000.00	290,000.00
Dental Insurance	67250	7,000.00	15,482.97	13,400.00	18,000.00
Life Insurance/ST/LT Disability/Aflac	67400	10,000.00	14,374.42	15,000.00	18,000.00
Accrued Paid Time Off	67800	2,000.00	35,838.87	20,000.00	20,000.00
Employee Vision Plan	67350	0.00	36.62	0.00	0.00
Total Allocable Expenses		424,000.00	540,365.79	507,900.00	587,500.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/19-6/30/20	7/1/19-6/30/20	7/1/20-6/30/21	7/1/21-6/30/22
Town Clerk					
Town Clerk Salary	40700	35,000.00	35,000.00	25,000.00	30,000.00
Assistant Clerk Salary	40100	Included in 40700	1,272.50	10,000.00	12,000.00
Fees (Town Clerk)	43500	30,000.00	44,367.00	30,000.00	30,000.00
Board of Civil Authority	41500	2,000.00	330.00	2,000.00	2,000.00
Travel & Expenses	41110	500.00	338.12	1,000.00	1,000.00
Elections	41800	4,000.00	967.50	4,000.00	4,000.00
Town Records Conversion	43475	3,000.00	866.63	0.00	0.00
Office Equipment / Software	43001	5,000.00	3,261.24	6,000.00	6,000.00
Total Town Clerk		79,500.00	86,402.99	78,000.00	85,000.00
Town Treasurer / Tax Collector					
Treasurer Salary	40800	30,000.00	30,000.00	30,000.00	32,000.00
Assistant Treasurer Salary	40200	Included in 40800	5,442.50	10,000.00	10,000.00
Fees (Tax Collector)	43502	70,000.00	60,020.00	50,000.00	50,000.00
Office Equipment / Supplies	43002	7,000.00	760.74	4,000.00	5,000.00
Total Town Treasurer		107,000.00	96,223.24	94,000.00	97,000.00
Listers					
Tax Map Update	43200	4,800.00	3,000.00	3,000.00	3,000.00
Tax Appraisal Maintenance	43300	3,000.00	0.00	3,000.00	3,000.00
Listers Wages	40400	17,000.00	12,697.50	15,000.00	17,000.00
Office Equipment / Supplies	43003	1,000.00	0.00	500.00	2,000.00
Town Assessor Expense	43050	2,000.00	0.00	2,000.00	2,000.00
Tax Abatements/Appeals	43100	5,000.00	0.00	4,000.00	4,000.00
Software / NEMRC Support	43004	2,000.00	927.88	4,000.00	4,000.00
Listers/Travel/Education/Dues	42400	1,550.00	391.99	1,000.00	1,000.00
Total Listers		36,350.00	17,017.37	32,500.00	36,000.00
Planning & Zoning					
Planning Commission Expenses	65000	7,150.00	6,314.34	4,000.00	7,350.00
WRC Assessment	65100	1,800.00	1,769.55	1,800.00	1,800.00
ZBA Expenses	65200	1,200.00	0.00	1,000.00	700.00
Zoning Administrator Salary	40900	9,000.00	10,531.20	9,000.00	9,000.00
Zoning Administrator Fees	40901	4,200.00	4,425.00	4,200.00	4,200.00
Total Planning & Zoning		23,350.00	23,040.09	20,000.00	23,050.00
Fire & Rescue					
Fire Dept. - Fire Truck Maint	63150	5,000.00	374.64	7,000.00	5,000.00
Diesel/Gas	63250	2,000.00	1,944.95	3,000.00	3,000.00
Fire & Rescue Dispatch Service	63200	40,000.00	39,815.00	40,000.00	40,000.00
Total Fire & Rescue		47,000.00	42,134.59	50,000.00	48,000.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/19-6/30/20	7/1/19-6/30/20	7/1/20-6/30/21	7/1/21-6/30/22
Police / Rescue Department					
Chief of Police / Rescue & EMD Salary		615,000.00	759,094.32	636,000.00	98,800.00
Police / Rescue Dept Salaries					427,200.00
Police Dept Salaries - Overtime					55,000.00
Police Dept Salaries - CTO / Holiday					25,000.00
Administrative Support	45500	45,800.00	46,406.94	49,000.00	51,000.00
Court Time	45400	2,000.00	300.41	0.00	0.00
Gas & Oil	45950	15,000.00	13,250.89	18,000.00	17,000.00
Highway Safety & Education	45300	10,000.00	10,594.62	10,000.00	20,000.00
Information Systems	46000	20,000.00	19,484.08	20,000.00	20,000.00
K-9 Expense	46050	7,000.00	4,603.65	7,000.00	6,000.00
Medical Expense	46100	0.00	0.00	0.00	0.00
Mileage	46200	10,000.00	8,026.87	10,000.00	5,000.00
Office Equipment Replacement	47600	6,000.00	1,167.48	5,000.00	6,000.00
PD / Rescue Training	47500	10,000.00	9,578.21	10,000.00	16,000.00
Postage	46700	1,500.00	2,214.88	1,500.00	1,500.00
Prisoner Transport	46800	1,000.00	0.00	0.00	0.00
Radar Equipment Certification	46900	1,000.00	700.20	1,000.00	1,000.00
Radios/Paging Services	47100	6,000.00	2,111.21	5,000.00	5,000.00
Vehicle Purchase & Lease	45800	0.00	0.00	0.00	0.00
Repair & Maintenance - Cruisers	45900	11,000.00	10,324.38	9,500.00	11,000.00
Rescue Supplies & Equipment	63300	10,000.00	4,745.90	7,000.00	6,000.00
Snowmobile Safety & Education	45200	5,000.00	4,716.17	5,000.00	3,000.00
Supplies & Other Expenses	47800	16,500.00	19,031.21	16,500.00	19,000.00
Telephone	47400	9,000.00	8,713.49	7,000.00	8,000.00
Uniforms & Equipment	47900	17,000.00	16,096.62	17,000.00	24,000.00
Video Equipment Replacement	47950	0.00	674.00	0.00	5,500.00
Total Police/Rescue Dept.		818,800.00	941,835.53	834,500.00	831,000.00
Transfer Station					
Supervisor Salary		87,000.00	94,737.24	87,000.00	62,700.00
Attendant Salaries					73,300.00
Department Overtime					5,000.00
Compactor - Solid Waste Disposal Fees	60500	25,000.00	23,433.35	14,500.00	25,000.00
Recycling Fees / Hauling / Processing	60100			11,000.00	11,000.00
Electricity	60900	3,500.00	3,581.44	3,500.00	3,700.00
Supplies & Maint / Improvements / Bags	61300	25,000.00	5,363.75	10,000.00	10,000.00
Uniforms / PPE	61500	2,500.00	1,063.73	1,500.00	1,500.00
Solid Waste Compliance / Haz Waste	60700	20,000.00	10,276.46	30,000.00	30,000.00
Training	60400	1,500.00	0.00	1,500.00	1,500.00
Water	61600	200.00	379.61	200.00	400.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/19-6/30/20	7/1/19-6/30/20	7/1/20-6/30/21	7/1/21-6/30/22
Tire Disposal Fees	61700	500.00	260.00	500.00	500.00
Metal Disposal Fees	61800	500.00	1,168.56	1,000.00	1,500.00
Compost/Organics Disposal Fees	61900	2,200.00	1,580.50	2,200.00	2,200.00
Electronics Recycling Fees				500.00	500.00
Construction & Demolition	61100	16,000.00	18,221.45	20,000.00	25,000.00
Total Transfer Station		183,900.00	160,066.09	183,400.00	253,800.00
Highway Department Expense					
Road Foreman Salary		187,000.00	191,655.55	190,000.00	62,700.00
Crew Member Salaries					145,400.00
Department Overtime					15,000.00
Bituminous Concrete	55000	0.00	0.00	0.00	0.00
Chloride	55100	14,000.00	14,306.36	14,000.00	16,000.00
Cold Patch	55200	200.00	114.20	100.00	100.00
Culverts	55300	5,000.00	4,989.18	8,000.00	8,000.00
Gravel	55400	70,000.00	54,638.00	70,000.00	85,000.00
Guard Rails	55500	8,000.00	4,529.00	8,000.00	8,000.00
Other / Training / Permits	55600	1,000.00	1,799.00	3,000.00	2,800.00
Outside Equipment / Services	55700	8,000.00	110.00	4,000.00	1,000.00
Road Improvement	55800	50,000.00	7,839.39	25,000.00	25,000.00
Road Signs	55900	4,000.00	1,914.12	4,000.00	4,000.00
Salt	56000	70,000.00	75,447.73	70,000.00	75,000.00
Sidewalk Maintenance	56200	6,500.00	5,940.00	7,000.00	6,500.00
Sand	56100	45,000.00	45,000.00	45,000.00	70,000.00
Road Striping	55950	20,000.00	9,821.60	20,000.00	15,000.00
Gas - No Lead	51000	500.00	268.05	500.00	500.00
Diesel	50500	35,000.00	27,821.33	40,000.00	35,000.00
Oil	51600	1,700.00	99.98	1,200.00	1,000.00
Truck 1 - 2017 Western Star	51810	5,000.00	28,026.16	7,000.00	9,000.00
Truck 4 - 2015 Ram	51840	3,000.00	2,879.04	2,500.00	2,500.00
Multipurpose Truck - 2015 F150	51870	1,000.00	87.72	1,000.00	500.00
Truck 2 - 2019 Western Star	51850	9,000.00	13,980.00	5,000.00	7,000.00
Truck 3 - 2014 International	51860	9,000.00	19,612.75	11,000.00	5,000.00
Grader Repairs	51900	6,000.00	2,562.80	7,000.00	7,000.00
Backhoe 2017 Deere	51910	3,000.00	4,650.99	4,000.00	6,000.00
Bucketloader 2019 Cat	51920	2,000.00	2,296.49	4,000.00	4,000.00
Sanders	51930	1,000.00	0.00	100.00	1,000.00
Roadside Mower Repairs	51950	1,800.00	969.28	1,200.00	1,200.00
Other Maintenance / Inspect	52000	1,000.00	0.00	500.00	500.00
Supplies & Other Expenses	52100	8,500.00	9,029.45	6,000.00	8,000.00
Equipment/Roadside Mower Lease	53100	31,000.00	25,126.32	27,000.00	0.00
Total Highway Dept.		607,200.00	555,514.49	586,100.00	627,700.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/19-6/30/20	7/1/19-6/30/20	7/1/20-6/30/21	7/1/21-6/30/22
Town Highway Garage					
Electricity/Telephone/Internet	50900	4,200.00	4,000.95	4,800.00	4,500.00
Heating Oil	51300	2,500.00	1,599.67	2,000.00	2,000.00
Repairs & Maint - Town Shed	50300	4,000.00	1,071.99	4,000.00	1,500.00
Uniforms	52900	1,500.00	1,372.54	1,400.00	1,500.00
Garage Generator	50400	200.00	0.00	200.00	200.00
4-Bay Garage	50200	3,000.00	1,868.30	3,000.00	3,000.00
LP Gas	51400	4,000.00	3,474.92	4,000.00	4,000.00
Total Highway Garage		19,400.00	13,388.37	19,400.00	16,700.00
Reserve Funds (Only Showing Amounts to be Added)					
Highway Equipment Fund	53200	100,000.00	100,000.00	200,000.00	150,000.00
Highway Maintenance Fund	53250	100,000.00	100,000.00	350,000.00	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	120,000.00	120,000.00	0.00	100,000.00
Sand/Salt Shed Reserve Fund	53201	10,000.00	10,000.00	0.00	0.00
Winhall Beautification Committee	71500	0.00	0.00	9,000.00	10,000.00
Tax Re-Appraisal Reserve Fund	63002	0.00	0.00	10,000.00	10,000.00
Police Equipment Reserve Fund	63004	0.00	0.00	47,000.00	102,500.00
General Reserve Fund	63006	0.00	0.00	0.00	200,000.00
Town Records Conversion Fund	63007			10,000.00	12,000.00
Transfer Station Maintenance Fund	63008			25,000.00	5,000.00
Bituminous Concrete Reserve Fund	63005	225,000.00	225,000.00	350,000.00	350,000.00
Total Reserve Funds		615,000.00	615,000.00	1,061,000.00	1,349,500.00
Emergency Management Expense					
All Traffic Message Solutions	69000	0.00	0.00	0.00	0.00
Facilities Equipment	69050	3,000.00	4,456.50	1,000.00	3,000.00
Cots-blankets-bedding	69100	0.00	0.00	0.00	0.00
Non-perishable foods	69130	500.00	0.00	100.00	500.00
Water-bottled	69150	500.00	0.00	100.00	500.00
Total Emergency Management		4,000.00	4,456.50	1,200.00	4,000.00
Appropriations					
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	6,500.00	6,500.00	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	2,500.00	2,500.00
So. Vt. Council on Aging	71000	500.00	500.00	500.00	500.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/19-6/30/20	7/1/19-6/30/20	7/1/20-6/30/21	7/1/21-6/30/22
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	25,000.00	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	1,000.00	1,000.00	1,000.00	1,000.00
Winhall Community Arts Center	71875			7,500.00	7,500.00
SE VT Econ Development Strategies	71825	2,307.00	2,307.00	2,307.00	2,307.00
Bromley Tower	71850	0.00	0.00	0.00	0.00
Neighborhood Connections	70850	750.00	750.00	1,000.00	1,000.00
Winhall Stratton Fire District	71900			10,500.00	0.00
Total Appropriations		115,147.00	115,147.00	137,897.00	127,397.00
Total Revenues		15,714,297.00	3,900,978.31	4,250,347.00	4,751,497.00
Total Expenditures		15,714,297.00	3,850,042.63	4,250,347.00	4,751,497.00
Variance		0.00	50,935.68	0.00	0.00
Surplus Applied from Previous Year(s)					
Grand List (Estimated)		6,995,711.35		7,001,649.00	7,102,319.37
Amount to be Raised by Taxes		2,883,297.00		3,405,947.00	3,676,897.00
Projected Town Tax Rate		0.4122		0.4864	0.5177
Approved by Select Board 01/20/2021	Julie Isaacs, Chair - E. Stuart Coleman, Vice Chair - William Schwartz, Member				

TOWN OF WINHALL, VERMONT

AUDIT REPORT

JUNE 30, 2020

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 AUDIT REPORT
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Sullivan, Powers & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2020, 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.

Town of Winhall, Vermont

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 \$37,423) 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, 2020, 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 Fire & Rescue Equipment Fund and the aggregate remaining fund information of the Town of Winhall, Vermont as of June 30, 2020, 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.

Town of Winhall, Vermont

Other Matters

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.

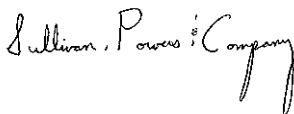
Other Information

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 November 17, 2020 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.

November 17, 2020
Montpelier, Vermont
VT Lic. #92-000180

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in dark ink and is positioned to the right of the date and location information.

TOWN OF WINHALL, VERMONT
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2020

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 2,643,133
Investments	<u>188,879</u>
Total Assets	<u>2,832,012</u>
<u>LIABILITIES</u>	
Due to Delinquent Tax Collector	27,784
Due to Fiduciary Fund	<u>1,129</u>
Total Liabilities	<u>28,913</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Prepaid Property Taxes	<u>58</u>
Total Deferred Inflows of Resources	<u>58</u>
<u>NET POSITION</u>	
Restricted:	
Highways and Streets	391,478
Other	13,174
Unrestricted	<u>2,398,389</u>
Total Net Position	<u>\$ 2,803,041</u>

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, 2020

	<u>Program Cash Receipts</u>			<u>Net (Disbursements) Receipts and Changes in Net Position</u>
	<u>Cash Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Functions/Programs:				
Governmental Activities:				
General Government	\$ 897,433	\$ 202,768	\$ 28,990	\$ (665,675)
Public Safety	1,438,326	342,305	91,712	(1,004,309)
Highways and Streets	1,097,800	0	98,229	(999,571)
Culture and Recreation	21,000	0	0	(21,000)
Solid Waste	200,427	37,423	0	(163,004)
Debt Service	152,754	0	0	(152,754)
Total Governmental Activities	<u>\$ 3,807,740</u>	<u>\$ 582,496</u>	<u>\$ 218,931</u>	<u>(3,006,313)</u>
General Receipts:				
Property Taxes				2,827,575
Penalties and Interest on Delinquent Taxes				74,023
Local Option Sales Tax				106,584
General State Grants				70,219
Unrestricted Investment Earnings				20,971
Other				<u>55</u>
Total General Receipts				<u>3,099,427</u>
Change in Net Position				93,114
Net Position - July 1, 2019				<u>2,709,927</u>
Net Position - June 30, 2020				<u>\$ 2,803,041</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, 2020

	General Fund	Fire & Rescue Equipment Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash	\$ 2,637,579	\$ 0	\$ 5,554	\$ 2,643,133
Investments	188,879	0	0	188,879
Due from Other Funds	<u>0</u>	<u>416,038</u>	<u>886,784</u>	<u>1,302,822</u>
Total Assets	<u>\$ 2,826,458</u>	<u>\$ 416,038</u>	<u>\$ 892,338</u>	<u>\$ 4,134,834</u>
<u>LIABILITIES</u>				
Due to Other Funds	\$ 1,286,903	\$ 0	\$ 17,048	\$ 1,303,951
Due to Delinquent Tax Collector	<u>27,784</u>	<u>0</u>	<u>0</u>	<u>27,784</u>
Total Liabilities	<u>1,314,687</u>	<u>0</u>	<u>17,048</u>	<u>1,331,735</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Prepaid Property Taxes	<u>58</u>	<u>0</u>	<u>0</u>	<u>58</u>
Total Deferred Inflows of Resources	<u>58</u>	<u>0</u>	<u>0</u>	<u>58</u>
<u>FUND BALANCES</u>				
Restricted	36,727	0	367,925	404,652
Committed	40,539	416,038	287,912	744,489
Assigned	0	0	236,501	236,501
Unassigned/(Deficit)	<u>1,434,447</u>	<u>0</u>	<u>(17,048)</u>	<u>1,417,399</u>
Total Fund Balances	<u>1,511,713</u>	<u>416,038</u>	<u>875,290</u>	<u>2,803,041</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,826,458</u>	<u>\$ 416,038</u>	<u>\$ 892,338</u>	<u>\$ 4,134,834</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, 2020

	General Fund	Fire & Rescue Equipment Fund	Non-Major Governmental Funds	Total Governmental Funds
Cash Receipts:				
Property Taxes	\$ 2,827,575	\$ 0	\$ 0	\$ 2,827,575
Penalties and Interest on Delinquent Taxes	74,023	0	0	74,023
Local Option Sales Tax	106,584	0	0	106,584
Intergovernmental	327,208	0	200	327,408
Charges for Services	405,567	0	0	405,567
Permits, Licenses and Fees	126,969	0	0	126,969
Fines and Forfeits	11,702	0	0	11,702
Investment Income	17,688	858	2,425	20,971
Other	55	0	0	55
	<u>3,897,371</u>	<u>858</u>	<u>2,625</u>	<u>3,900,854</u>
Total Cash Receipts				
Cash Disbursements:				
General Government	839,950	0	0	839,950
Public Safety	1,435,793	0	2,533	1,438,326
Highways and Streets	635,647	0	0	635,647
Culture and Recreation	21,000	0	0	21,000
Solid Waste	200,427	0	0	200,427
Capital Outlay:				
General Government	0	0	57,483	57,483
Highways and Streets	61,785	0	400,368	462,153
Debt Service:				
Principal	123,533	0	0	123,533
Interest	29,221	0	0	29,221
	<u>3,347,356</u>	<u>0</u>	<u>460,384</u>	<u>3,807,740</u>
Total Cash Disbursements				
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>550,015</u>	<u>858</u>	<u>(457,759)</u>	<u>93,114</u>
Other Financing Sources/(Uses):				
Transfers In	0	60,000	455,000	515,000
Transfers Out	(515,000)	0	0	(515,000)
	<u>(515,000)</u>	<u>60,000</u>	<u>455,000</u>	<u>0</u>
Total Other Financing Sources/(Uses)				
Net Change in Fund Balances	35,015	60,858	(2,759)	93,114
Fund Balances - July 1, 2019	<u>1,476,698</u>	<u>355,180</u>	<u>878,049</u>	<u>2,709,927</u>
Fund Balances - June 30, 2020	<u>\$ 1,511,713</u>	<u>\$ 416,038</u>	<u>\$ 875,290</u>	<u>\$ 2,803,041</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, 2020

	Private-Purpose Trust Fund
	Pearl Landman Fund
<u>ASSETS</u>	
Investments	\$ 11,890
Due from Other Funds	1,129
Total Assets	13,019
<u>LIABILITIES</u>	
Liabilities:	0
<u>NET POSITION</u>	
Restricted:	
Held in Trust for Individuals	13,019
Total Net Position	\$ 13,019

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, 2020

	Private-Purpose Trust Fund
	Pearl Landman Fund
<u>ADDITIONS</u>	
Investment Income/(Loss)	\$ _____ (53)
Total Additions	_____ (53)
<u>DEDUCTIONS</u>	
Total Deductions	_____ 0
Change in Net Position	(53)
Net Position - July 1, 2019	_____ 13,072
Net Position - June 30, 2020	\$ <u>_____ 13,019</u>

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020

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.

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.

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.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020

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.

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, the Compactor Closure Fund or the Highway Maintenance Fund activity that is included with the General Fund.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2020, expenditures in the General Fund exceeded appropriations by \$137,243. These over-expenditures were funded by excess revenues.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Cash and investments as of June 30, 2020 consist of the following:

Cash:		
Deposits with Financial Institutions		\$2,643,133
Investments:		
Mutual Funds – Equities		<u>200,769</u>
Total Cash and Investments		<u>\$2,843,902</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</u> <u>Balance</u>	<u>Bank</u> <u>Balance</u>
FDIC/SIPC Insured	\$ 253,487	\$ 253,487
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution’s Agent	<u>2,389,646</u>	<u>2,480,509</u>
Total	<u>\$2,643,133</u>	<u>\$2,733,996</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>\$2,643,133</u>
---	--------------------

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020

The Town has the following fair value measurements as of June 30, 2020:

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	\$ 200,769	\$ 200,769	\$ 0	\$ 0
Total	\$ 200,769	\$ 200,769	\$ 0	\$ 0

B. Interfund Balances and Transfers

Interfund balances as of June 30, 2020 are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$1,286,903
Fire & Rescue Equipment Fund	416,038	0
Non-Major Governmental Funds	886,784	17,048
Private-Purpose Trust Fund – Pearl Landman Fund	1,129	0
Total	\$1,303,951	\$1,303,951

Interfund transfers during the year ended June 30, 2020 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Highway Maintenance Fund	\$ 100,000	* Appropriation
General Fund	Fire & Rescue Equipment Fund	60,000	Appropriation
General Fund	Highway Equipment Fund	100,000	Appropriation
General Fund	Bituminous Concrete Fund	225,000	Appropriation
General Fund	Salt & Sand Shed Fund	10,000	Appropriation
General Fund	Municipal Building Fund	120,000	Appropriation
Municipal Forest Fund	General Fund	4,168	* Transfer Interest Earnings
Total		\$ 619,168	

* The transfers between the General Fund, the Highway Maintenance 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 \$58 of prepaid property taxes.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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	\$ 7,620
Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes) – Designated for Highway Maintenance	<u>29,107</u>
Total General Fund	<u>36,727</u>

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

Non-Major Funds

Special Revenue Funds:

Restricted for DARE Fund Expenses by Agreement (Source of Revenue is Grant Revenue)	\$ 3,487
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>5,554</u>

Capital Projects Funds:

Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes) – Designated for Bituminous Concrete Expenditures	<u>362,371</u>
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Total Non-Major Funds	<u>367,925</u>
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Total Restricted Fund Balances	<u>\$404,652</u>
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The fund balances in the following funds are committed as follows:

Major Funds

General Fund:

Committed for Planning Expenses by the Voters	\$ 18,373
Committed for Safety Wellness Expenses by the Voters	1,256
Committed for Emergency Relief Expenses by the Voters	13,094
Committed for Museum Expenses by the Voters	1,621
Committed for Beautification Expenses by the Voters	5,705
Committed for Compactor Closure Expenses by the Voters	<u>490</u>

Total General Fund	<u>40,539</u>
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Fire & Rescue Equipment Fund:

Committed for Fire & Rescue Equipment Expenditures by the Voters	<u>416,038</u>
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Non-Major Funds

Capital Projects Funds:

Committed for Police Equipment Expenditures by the Voters	61,450
Committed for Salt & Sand Shed Expenditures by the Voters	27,185
Committed for Municipal Building Expenditures by the Voters	<u>199,277</u>

Total Non-Major Funds	<u>287,912</u>
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Total Committed Fund Balances	<u>\$744,489</u>
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TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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

Non-Major Funds

Special Revenue Funds:	
Assigned for Reappraisal Expenses	\$ <u>236,501</u>
Total Assigned Fund Balances	\$ <u>236,501</u>

The unassigned deficit of \$17,048 in the Highway Equipment Fund will be funded with a transfer from the General Fund.

E. Restricted Net Position

The restricted net position in the governmental activities consists of the restricted fund balances of \$404,652.

The net position held in trust for various purposes in the Town's Private-Purpose Trust Fund at June 30, 2020 consisted of the following:

Private-Purpose Trust Fund:	
Restricted for Pearl Landman Fund	
Expenses by Donations	\$ <u>13,019</u>

IV. OTHER INFORMATION

A. Pension Plans

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. As of June 30, 2019, the measurement date selected by the State of Vermont, the retirement system consisted of 379 participating employers.

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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 Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

As of June 30, 2019, the measurement date selected by the State of Vermont, VMERS was funded at 80.35% and had a plan fiduciary net position of \$709,465,831 and a total pension liability of \$882,957,638 resulting in a net position liability of \$173,491,807. As of June 30, 2020, the Town's proportionate share of this was 0.4375% resulting in a net pension liability of \$759,063. The net pension liability was measured as of June 30, 2019, 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 0.4375% was an increase of 0.0287 from its proportion measured as of the prior year.

Summary of System Provisions

Membership – Full time employees of participating municipalities. Municipalities can elect coverage under Groups A, B, C or D provisions. The Town elected coverage under Group B.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group A – Average annual compensation during highest five (5) consecutive years. Groups B and C – Average annual compensation during highest three (3) consecutive years. Group D – Average annual compensation during highest two (2) consecutive years.

Service Retirement Allowance:

Eligibility – Group A – The earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – The earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service. Groups C and D – Age 55 with five (5) years of service.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

Amount – Group A – 1.4% of AFC times service. Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC. 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. Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC.

Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The previous amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance:

Eligibility – Age 55 with five (5) years of service for Groups A and B. Age 50 with twenty (20) years of service for Group D.

Amount – Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes normal retirement age for Groups A and B members, and payable without reduction to Group D members.

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; children’s benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

Death Benefit:

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

Amount – For Groups A, B and 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. For Group D, 70% of the unreduced accrued benefit plus children’s benefit.

Optional Benefit and Death after Retirement – For Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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 2% for Group A and 3% for Groups B, C and D.

Member Contributions – Group A – 2.75%. Group B – 5.125%. Group C – 10.25%. Group D – 11.60%.

Employer Contributions – Group A – 4.25%. Group B – 5.75%. Group C – 7.50%. Group D – 10.10%.

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: Groups A, B and C – 98% of RP-2006 Mortality Table, blended 60% Blue Collar Employee and 40% Healthy Employee with generational projection using scale SSA-2017. Group D – 100% of RP-2006 Blue Collar Mortality Table with generational projection using scale SSA-2017.

Healthy Post-Retirement: Groups A, B and C – 98% of RP-2006 Mortality Table, blended 60% Blue Collar Annuitant and 40% Healthy Annuitant with generational projection using scale SSA-2017. Group D – 100% of RP-2006 Blue Collar Annuitant Table with generational projections using scale SSA-2017.

Disabled Post-Retirement: All Groups – RP-2006 Disabled Mortality Table with generational projection using scale SSA-2017.

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

Cost-of-Living Adjustments: 1.15% for Group A members and 1.30% for Groups B, C and D members. The January 1, 2019 and January 1, 2020 COLAs are 1.30% and 0.80%, respectively, 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.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

Assets: The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an “actuarial value of assets” that differs from market value to gradually reflect year-to-year changes in the market value of assets in determine the contribution requirements.

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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	29%	6.90%
US Equity – Large Cap	4%	5.94%
US Equity – Small/Mid Cap	3%	6.72%
Non-US Equity – Large Cap	5%	6.81%
Non-US Equity – Small Cap	2%	7.31%
Emerging Markets Debt	4%	4.26%
Core Bond	14%	1.79%
Non-Core Bonds	6%	3.22%
Short Quality Credit	5%	1.81%
Private Credit	5%	6.00%
US TIPS	3%	1.45%
Core Real Estate	5%	4.26%
Non-Core Real Estate	3%	5.76%
Private Equity	10%	10.81%
Infrastructure/Farmland	2%	4.89%

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.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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>
\$1,244,749	\$759,063	\$357,005

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.

Deferred Compensation Plan

The Town also offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The Town is the administrator of the plan. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Town has no liability for losses under this plan, but does have the duty of due care that would be required of an ordinary prudent investor. All of the investments are self-directed by each employee.

B. Other Post-Employment Benefits

For employees who retire at age 55 or older and have 20 years of consecutive service working full-time for the Town, the Town will continue to cover 100% of the cost of their single-person health insurance plan premium or 80% of their 2-person health insurance plan premium until the retiree reaches age 65 or is eligible for Medicare coverage (whichever comes first). Likewise, for employees who retire at age 62 or older and have 10 years of consecutive service working full-time for the Town, the Town will continue to cover 100% of the cost of their single-person health insurance plan premium or 80% of their 2-person health insurance plan premium until the retiree reaches age 65 or is eligible for Medicare coverage (whichever comes first).

C. 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.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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.

D. 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 2020 are as follows:

	<u>Homestead</u>	<u>Non-Homestead</u>
Town	.4122	.4122
Education	<u>1.7102</u>	<u>1.6458</u>
Total	<u>2.1224</u>	<u>2.0580</u>

E. 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, 2020 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	\$ 423,000	\$ 0	\$ 35,250	\$ 387,750

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
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	\$ 720,332	\$ 0	\$ 66,541	\$ 653,791
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>44,179</u>	<u>0</u>	<u>21,742</u>	<u>22,437</u>
Total	<u>\$1,187,511</u>	<u>\$ 0</u>	<u>\$123,533</u>	<u>\$ 1,063,978</u>

Maturities are estimated to be as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Capital Leases</u>
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	107,821	15,168	0
2026-2030	479,457	36,513	0
2031	<u>35,250</u>	<u>661</u>	<u>0</u>
Total	1,041,541	138,503	23,155
Less: Imputed Interest	<u>0</u>	<u>0</u>	<u>(718)</u>
Total	<u>\$1,041,541</u>	<u>\$138,503</u>	<u>\$22,437</u>

F. 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, 2020 was \$1,039,827.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

Future principal and interest payments are as follows:

2021	\$ 38,258
2022	38,258
2023	38,258
2024	38,258
2025	38,258
Thereafter	<u>848,537</u>
Total	<u>\$1,039,827</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, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 2,883,297	\$ 2,827,575	\$ (55,722)
Interest on Delinquent Taxes	0	14,003	14,003
Penalties on Delinquent Taxes	70,000	60,020	(9,980)
Education Billing Fee Retained	0	25,239	25,239
1% Local Options Tax	75,000	106,584	31,584
Current Use	0	17,120	17,120
Payment in Lieu of Taxes	10,000	8,411	(1,589)
Dog Licenses	700	520	(180)
1st Class Licenses	500	600	100
2nd Class Licenses	200	0	(200)
Zoning/Building Permits	10,400	11,625	1,225
Copier Fees	2,500	2,827	327
Interest Income	16,000	17,127	1,127
School Bus Diesel	0	12,302	12,302
Miscellaneous	6,000	55	(5,945)
Transfer from Municipal Forest Fund	3,500	4,168	668
National Forest - Federal	40,000	44,688	4,688
Planning Commission/ZBA Permits	1,500	710	(790)
Sewage Hook-up Permits	60,000	65,951	5,951
Truck Permits	100	135	35
Transfer Station Fees	4,500	2,150	(2,350)
Transfer Station - Construction/Debris	5,500	8,453	2,953
Transfer Station - Bag Sales	25,000	26,820	1,820
Reappraisal Reimbursement	15,000	18,991	3,991
Mortgage Income - Mountain School	38,000	38,258	258
Highway State Aid	100,000	98,229	(1,771)
Grant Income	10,000	9,999	(1)
Town Clerk Fees	30,000	44,601	14,601
Police - Salary Reimbursement	107,000	154,000	47,000
Police - Grants	0	75,050	75,050
Police - Fines	7,000	11,702	4,702
Highway Safety & Education	10,000	9,310	(690)
Snowmobile Safety & Education	5,000	7,152	2,152
Police - Stratton Security	167,600	165,772	(1,828)
Police - Winhall Brook Camp Ground	4,000	4,339	339
Police - Other	6,000	6,492	492
Total Cash Receipts	3,714,297	3,900,978	186,681
Cash Disbursements:			
General Expenses:			
Accounting	10,000	29,000	(19,000)
Advertising	1,200	160	1,040
Attorney Fees	1,500	567	933
Bennington County Tax	60,000	58,169	1,831
Postage	2,000	3,431	(1,431)
Printing	100	0	100
Supplies & Other Expenses	4,500	2,619	1,881
Engineering	7,000	22,797	(15,797)
Town of Jamaica - Forest	2,000	1,498	502
VLCT Dues	2,000	1,943	57
Total General Expenses	90,300	120,184	(29,884)

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, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Community Center - 3 River Road:			
Electricity	\$ 4,000	\$ 1,946	\$ 2,054
LP Gas	4,000	2,018	1,982
Repairs & Maintenance	8,000	2,560	5,440
Telephone/Internet	3,600	2,479	1,121
Community Arts Center Expenses	1,000	226	774
Total Community Center - 3 River Road	20,600	9,229	11,371
Municipal Building/Fire Station:			
Utilities/Telephone/Internet	10,000	12,374	(2,374)
LP Gas	100	40	60
Repairs & Maintenance	7,000	5,807	1,193
Total Municipal Building/Fire Station	17,100	18,221	(1,121)
Community Center/School:			
Community Center Mortgage	80,000	79,147	853
Total Community Center/School	80,000	79,147	853
Town Office - 113/115 VT RT 30:			
Electricity	6,000	6,067	(67)
LP Gas	5,000	4,252	748
Telephone/Cell/Internet	5,000	5,568	(568)
Office Equipment & Maintenance	1,000	734	266
Building Repairs & Maintenance	15,000	10,542	4,458
Town Hall Debt Service	55,000	50,452	4,548
Total Town Office - 113/115 VT RT 30	87,000	77,615	9,385
Other Expenses:			
Animal Control Officer	4,500	3,072	1,428
Health Officer Expenses	200	0	200
School Bus Diesel	10,000	1,401	8,599
Cemetery Maintenance	3,500	3,135	365
Library Maintenance & Supplies	3,000	2,413	587
Recreation Area Maintenance	2,000	0	2,000
Street Lights	7,000	2,069	4,931
Town Insurance	142,000	138,543	3,457
E911 Wages	1,200	1,181	19
Miscellaneous	0	1,492	(1,492)
Total Other Expenses	173,400	153,306	20,094

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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, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Administration Salaries & Expenses:			
Administration Salaries	\$ 89,000	\$ 100,790	\$ (11,790)
Selectboard Salaries	13,500	13,429	71
Computer System Expenses	3,500	2,575	925
Custodial Services	47,500	45,933	1,567
Paydata	3,000	2,896	104
Bank Charges	50	0	50
Finance Charges	200	395	(195)
Town Report	2,000	1,880	120
Administrator Travel/Expenses	1,000	1,312	(312)
Selectboard Travel/Expenses	500	0	500
Town Service Recognition	5,000	14,044	(9,044)
	<u>165,250</u>	<u>183,254</u>	<u>(18,004)</u>
Total Administration Salaries & Expenses			
Allocable Expenses:			
Social Security	85,000	114,373	(29,373)
Unemployment Insurance	1,000	992	8
VMERS Pension Plan	78,000	104,193	(26,193)
Health Insurance	241,000	255,075	(14,075)
Dental Insurance	7,000	15,483	(8,483)
Life Insurance/Disability	10,000	14,374	(4,374)
Accrued Paid Time Off	2,000	35,839	(33,839)
Employee Vision Plan	0	37	(37)
	<u>424,000</u>	<u>540,366</u>	<u>(116,366)</u>
Total Allocable Expenses			
Town Clerk:			
Salaries	35,000	36,276	(1,276)
Town Clerk Fees	30,000	44,367	(14,367)
Board of Civil Authority	2,000	330	1,670
Travel & Expenses	500	338	162
Elections	4,000	968	3,032
Town Records Conversion	3,000	867	2,133
Office Equipment/Software	5,000	3,261	1,739
	<u>79,500</u>	<u>86,407</u>	<u>(6,907)</u>
Total Town Clerk			
Town Treasurer/Tax Collector:			
Salaries	30,000	35,443	(5,443)
Tax Collector Fees	70,000	60,020	9,980
Office Equipment/Supplies	7,000	761	6,239
	<u>107,000</u>	<u>96,224</u>	<u>10,776</u>
Total Town Treasurer/Tax Collector			
Listers:			
Tax Map Update	4,800	3,000	1,800
Tax Appraisal Maintenance	3,000	0	3,000
Listers Wages	17,000	12,698	4,302
Office Equipment/Supplies	1,000	0	1,000
Town Assessor Expenses	2,000	0	2,000
Tax Abatements/Appeals	5,000	0	5,000
Software/NEMRC Support	2,000	928	1,072
Travel/Education/Dues	1,550	392	1,158
	<u>36,350</u>	<u>17,018</u>	<u>19,332</u>
Total Listers			

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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, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Planning & Zoning:			
Planning Commission Expenses	\$ 7,150	\$ 6,314	\$ 836
WRC Assessment	1,800	1,770	30
ZBA Expenses	1,200	0	1,200
Zoning Administrator Salary	9,000	10,531	(1,531)
Zoning Administrator Fees	4,200	4,425	(225)
Total Planning & Zoning	<u>23,350</u>	<u>23,040</u>	<u>310</u>
Fire & Rescue:			
Fire Department - Fire Truck Maintenance	5,000	375	4,625
Diesel/Gas	2,000	1,945	55
Fire & Rescue Dispatch Service	40,000	39,815	185
Total Fire & Rescue	<u>47,000</u>	<u>42,135</u>	<u>4,865</u>
Police/Rescue Department:			
Salaries & Wages	615,000	759,093	(144,093)
Administrative Support	45,800	46,406	(606)
Court Time	2,000	300	1,700
Gas & Oil	15,000	13,251	1,749
Highway Safety & Education	10,000	10,595	(595)
Information Systems	20,000	19,484	516
K-9 Expenses	7,000	4,604	2,396
Mileage	10,000	8,027	1,973
Office Equipment Replacement	6,000	1,167	4,833
PD/Rescue Training	10,000	9,578	422
Postage	1,500	2,214	(714)
Prisoner Transport	1,000	0	1,000
Radar Equipment Certification	1,000	700	300
Radios/Paging Services	6,000	2,111	3,889
Repairs & Maintenance - Cruisers	11,000	10,324	676
Rescue Supplies & Equipment	10,000	4,746	5,254
Snowmobile Safety & Education	5,000	4,716	284
Supplies & Other Expenses	16,500	19,030	(2,530)
Telephone	9,000	8,713	287
Uniforms & Equipment	17,000	16,097	903
Video Equipment Replacement	0	674	(674)
Total Police/Rescue Department	<u>818,800</u>	<u>941,830</u>	<u>(123,030)</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, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Transfer Station:			
Attendant Salaries	\$ 87,000	\$ 94,736	\$ (7,736)
Compactor Fees	25,000	23,433	1,567
Electricity	3,500	3,581	(81)
Supplies & Maintenance	25,000	5,364	19,636
Uniforms	2,500	1,064	1,436
Windham Solid Waste Dues	20,000	10,276	9,724
Training	1,500	0	1,500
Water	200	380	(180)
Tire Disposal Fees	500	260	240
Metal Disposal Fees	500	1,169	(669)
Compost/Organics Disposal Fees	2,200	1,581	619
Construction & Demolition	16,000	18,221	(2,221)
	<u>183,900</u>	<u>160,065</u>	<u>23,835</u>
Total Transfer Station			
	<u>183,900</u>	<u>160,065</u>	<u>23,835</u>
Highway Department:			
Salaries & Wages	187,000	191,655	(4,655)
Chloride	14,000	14,306	(306)
Cold Patch	200	114	86
Culverts	5,000	4,989	11
Gravel	70,000	54,638	15,362
Guard Rails	8,000	4,529	3,471
Other/Training	1,000	1,799	(799)
Outside Equipment/Services	8,000	110	7,890
Road Improvement	50,000	7,839	42,161
Road Signs	4,000	1,914	2,086
Salt	70,000	75,448	(5,448)
Sidewalk Maintenance	6,500	5,940	560
Sand	45,000	45,000	0
Road Striping	20,000	9,822	10,178
Gas - No Lead	500	268	232
Diesel	35,000	27,821	7,179
Oil	1,700	100	1,600
Equipment/Roadside Mower Lease	31,000	25,126	5,874
	<u>556,900</u>	<u>471,418</u>	<u>85,482</u>
Total Highway Department			
	<u>556,900</u>	<u>471,418</u>	<u>85,482</u>
Truck Repairs:			
Truck 1 - 2017 Western Star	5,000	28,025	(23,025)
Truck 4 - 2015 Ram	3,000	2,879	121
Multi-Purpose Truck F150	1,000	88	912
Truck 2 - 2014 International	9,000	13,979	(4,979)
Truck 3 - 2014 International	9,000	19,612	(10,612)
	<u>27,000</u>	<u>64,583</u>	<u>(37,583)</u>
Total Truck Repairs			
	<u>27,000</u>	<u>64,583</u>	<u>(37,583)</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, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Heavy Equipment Repairs:			
Grader	\$ 6,000	\$ 2,563	\$ 3,437
Backhoe	3,000	4,651	(1,651)
Bucketloader	2,000	2,295	(295)
Sanders	1,000	0	1,000
Roadside Mower	1,800	969	831
Other Maintenance	1,000	0	1,000
Supplies & Other Expenses	<u>8,500</u>	<u>9,028</u>	<u>(528)</u>
Total Heavy Equipment Repairs	<u>23,300</u>	<u>19,506</u>	<u>3,794</u>
Town Garage:			
Electricity/Telephone/Internet	4,200	4,001	199
Heating Oil	2,500	1,600	900
Repairs & Maintenance - Town Shed	4,000	1,072	2,928
Uniforms	1,500	1,373	127
Garage Generator	200	0	200
4-Bay Garage	3,000	1,868	1,132
LP Gas	<u>4,000</u>	<u>3,475</u>	<u>525</u>
Total Town Garage	<u>19,400</u>	<u>13,389</u>	<u>6,011</u>
Reserve Funds:			
Highway Equipment Fund	100,000	100,000	0
Highway Maintenance Fund	100,000	100,000	0
Fire & Rescue Equipment Fund	60,000	60,000	0
Municipal Building Fund	120,000	120,000	0
Salt/Sand Shed Fund	10,000	10,000	0
Bituminous Concrete Fund	<u>225,000</u>	<u>225,000</u>	<u>0</u>
Total Reserve Funds	<u>615,000</u>	<u>615,000</u>	<u>0</u>
Emergency Management Expenses:			
Facilities Equipment	3,000	4,456	(1,456)
Non-Perishable Foods	500	0	500
Bottled Water	<u>500</u>	<u>0</u>	<u>500</u>
Total Emergency Management Expenses	<u>4,000</u>	<u>4,456</u>	<u>(456)</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, 2020

	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	6,500	6,500	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	1,000	1,000	0
Neighborhood Connections	750	750	0
Southeastern Vermont Economic Development Strategy	2,307	2,307	0
Total Appropriations	115,147	115,147	0
Total Cash Disbursements	3,714,297	3,851,540	(137,243)
Excess of Cash Receipts Over Cash Disbursements	\$ 0	49,438	\$ 49,438
Adjustment to Reconcile from the Budgetary Basis of Accounting to the Modified Cash Basis of Accounting:			
General Reserve Fund Income		255	
General Reserve Fund Expenses		(27,687)	
Planning Fund Income		42	
Safety Wellness Fund Income		3	
Emergency Relief Fund Income		30	
Museum Fund Income		4	
Beautification Fund Income		38	
Beautification Fund Expenses		(12,162)	
Municipal Forest Fund Income		95	
Municipal Forest Fund Transfer Out		(4,168)	
Compactor Closure Fund Income		19	
Highway Maintenance Fund Income		75	
Highway Maintenance Fund Expenses		(70,967)	
Highway Maintenance Fund Transfer In		100,000	
Net Change in Fund Balance		35,015	
Fund Balance - July 1, 2019		1,476,698	
Fund Balance - June 30, 2020		\$ 1,511,713	

The reconciling items are due to combining nine (9) 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, the Compactor Closure Fund and the Highway Maintenance Fund with the General Fund in order to comply with GASB Statement No. 54.

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds	Total
<u>ASSETS</u>			
Cash	\$ 5,554	\$ 0	\$ 5,554
Due from Other funds	236,501	650,283	886,784
Total Assets	\$ 242,055	\$ 650,283	\$ 892,338
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Due to Other Funds	\$ 0	\$ 17,048	\$ 17,048
Total Liabilities	0	17,048	17,048
Fund Balances:			
Restricted	5,554	362,371	367,925
Committed	0	287,912	287,912
Assigned	236,501	0	236,501
Unassigned/(Deficit)	0	(17,048)	(17,048)
Total Fund Balances	242,055	633,235	875,290
Total Liabilities and Fund Balances	\$ 242,055	\$ 650,283	\$ 892,338

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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, 2020

	Special Revenue Funds	Capital Projects Funds	Total
Cash Receipts:			
Intergovernmental	\$ 200	\$ 0	\$ 200
Investment Income	<u>535</u>	<u>1,890</u>	<u>2,425</u>
Total Cash Receipts	<u>735</u>	<u>1,890</u>	<u>2,625</u>
Cash Disbursements:			
Public Safety	2,533	0	2,533
Capital Outlay:			
General Government	0	57,483	57,483
Highways and Streets	<u>0</u>	<u>400,368</u>	<u>400,368</u>
Total Cash Disbursements	<u>2,533</u>	<u>457,851</u>	<u>460,384</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>(1,798)</u>	<u>(455,961)</u>	<u>(457,759)</u>
Other Financing Sources:			
Transfers In	<u>0</u>	<u>455,000</u>	<u>455,000</u>
Total Other Financing Sources	<u>0</u>	<u>455,000</u>	<u>455,000</u>
Net Change in Fund Balances	(1,798)	(961)	(2,759)
Fund Balances - July 1, 2019	<u>243,853</u>	<u>634,196</u>	<u>878,049</u>
Fund Balances - June 30, 2020	<u>\$ 242,055</u>	<u>\$ 633,235</u>	<u>\$ 875,290</u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2020

	<u>Reappraisal Fund</u>	<u>DARE Fund</u>	<u>Law Enforcement Block Grant Fund</u>	<u>Total</u>
<u>ASSETS</u>				
Cash	\$ 0	\$ 3,487	\$ 2,067	\$ 5,554
Due from Other Funds	<u>236,501</u>	<u>0</u>	<u>0</u>	<u>236,501</u>
Total Assets	<u>\$ 236,501</u>	<u>\$ 3,487</u>	<u>\$ 2,067</u>	<u>\$ 242,055</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:				
Restricted	0	3,487	2,067	5,554
Assigned	<u>236,501</u>	<u>0</u>	<u>0</u>	<u>236,501</u>
Total Fund Balances	<u>236,501</u>	<u>3,487</u>	<u>2,067</u>	<u>242,055</u>
Total Liabilities and Fund Balances	<u>\$ 236,501</u>	<u>\$ 3,487</u>	<u>\$ 2,067</u>	<u>\$ 242,055</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 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	Reappraisal Fund	DARE Fund	Law Enforcement Block Grant Fund	Total
Cash Receipts:				
Intergovernmental	\$ 0	\$ 200	\$ 0	\$ 200
Investment Income	<u>535</u>	<u>0</u>	<u>0</u>	<u>535</u>
Total Cash Receipts	<u>535</u>	<u>200</u>	<u>0</u>	<u>735</u>
Cash Disbursements:				
Public Safety	<u>0</u>	<u>2,533</u>	<u>0</u>	<u>2,533</u>
Total Cash Disbursements	<u>0</u>	<u>2,533</u>	<u>0</u>	<u>2,533</u>
Net Change in Fund Balances	535	(2,333)	0	(1,798)
Fund Balances - July 1, 2019	<u>235,966</u>	<u>5,820</u>	<u>2,067</u>	<u>243,853</u>
Fund Balances - June 30, 2020	<u>\$ 236,501</u>	<u>\$ 3,487</u>	<u>\$ 2,067</u>	<u>\$ 242,055</u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2020

	Highway Equipment Fund	Bituminous Concrete Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Total
<u>ASSETS</u>						
Due from Other Funds	\$ <u>0</u>	\$ <u>362,371</u>	\$ <u>61,450</u>	\$ <u>27,185</u>	\$ <u>199,277</u>	\$ <u>650,283</u>
Total Assets	\$ <u>0</u>	\$ <u>362,371</u>	\$ <u>61,450</u>	\$ <u>27,185</u>	\$ <u>199,277</u>	\$ <u>650,283</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Due to Other Funds	\$ <u>17,048</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>17,048</u>
Total Liabilities	<u>17,048</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,048</u>
Fund Balances:						
Restricted	0	362,371	0	0	0	362,371
Committed	0	0	61,450	27,185	199,277	287,912
Unassigned/(Deficit)	<u>(17,048)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(17,048)</u>
Total Fund Balances	<u>(17,048)</u>	<u>362,371</u>	<u>61,450</u>	<u>27,185</u>	<u>199,277</u>	<u>633,235</u>
Total Liabilities and Fund Balances	\$ <u>0</u>	\$ <u>362,371</u>	\$ <u>61,450</u>	\$ <u>27,185</u>	\$ <u>199,277</u>	\$ <u>650,283</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 CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	Highway Equipment Fund	Bituminous Concrete Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Total
Cash Receipts:						
Investment Income	\$ 468	\$ 691	\$ 277	\$ 48	\$ 406	\$ 1,890
Total Cash Receipts	<u>468</u>	<u>691</u>	<u>277</u>	<u>48</u>	<u>406</u>	<u>1,890</u>
Cash Disbursements:						
Capital Outlay:						
General Government	0	0	0	0	57,483	57,483
Highways and Streets	<u>312,278</u>	<u>88,090</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,368</u>
Total Cash Disbursements	<u>312,278</u>	<u>88,090</u>	<u>0</u>	<u>0</u>	<u>57,483</u>	<u>457,851</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>(311,810)</u>	<u>(87,399)</u>	<u>277</u>	<u>48</u>	<u>(57,077)</u>	<u>(455,961)</u>
Other Financing Sources:						
Transfers In	<u>100,000</u>	<u>225,000</u>	<u>0</u>	<u>10,000</u>	<u>120,000</u>	<u>455,000</u>
Total Other Financing Sources	<u>100,000</u>	<u>225,000</u>	<u>0</u>	<u>10,000</u>	<u>120,000</u>	<u>455,000</u>
Net Change in Fund Balances	(211,810)	137,601	277	10,048	62,923	(961)
Fund Balances - July 1, 2019	<u>194,762</u>	<u>224,770</u>	<u>61,173</u>	<u>17,137</u>	<u>136,354</u>	<u>634,196</u>
Fund Balances/(Deficit) - June 30, 2020	<u>\$ (17,048)</u>	<u>\$ 362,371</u>	<u>\$ 61,450</u>	<u>\$ 27,185</u>	<u>\$ 199,277</u>	<u>\$ 633,235</u>

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VT Lic. #92-000180

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, 2020, 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 November 17, 2020. 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.

Members of The American Institute and Vermont Society of Certified Public Accountants

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 2020-1 through 2020-3, 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 November 17, 2020.

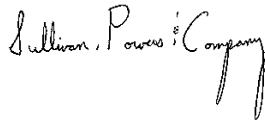
Town of Winhall, Vermont’s Response to Deficiencies in Internal Control

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.

November 17, 2020
Montpelier, Vermont
VT Lic. #92-000180



TOWN OF WINHALL, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2020

Deficiencies in Internal Control:

Material Weaknesses:

None noted.

Significant Deficiencies:

2020-1 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.

2020-2 Property Tax Reconciliation

Criteria:

Internal controls should be in place to ensure property taxes have been reconciled to the general ledger at year-end.

Condition:

The Town did not have controls in place to ensure property taxes were reconciled to the general ledger at year-end.

TOWN OF WINHALL, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2020

Cause:

Unknown.

Effect:

The Town's property tax account balances were not completely reconciled which resulted in various adjustments to correct account balances.

Recommendation:

We recommend that the Town implement controls to ensure property taxes are reconciled to the general ledger at year-end.

2020-3 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.

The logo for the Town of Winhall Vermont features the text "TOWN OF WINHALL VERMONT" centered within a dark oval. This oval is partially enclosed by a larger, lighter, hand-drawn style oval that overlaps it from the top and left sides.

TOWN OF WINHALL
VERMONT

115 Vermont Route 30
Bondville, VT 05340
Tel: 802-297-2119
townadmin@winhall.org
www.winhall.org

November 18, 2020

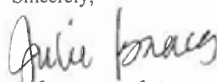
Sullivan, Powers & Company
77 Barre Street
Montpelier, VT 05601

To Whom It May Concern,

The Town of Winhall has received your audit of our financial statements for the July 1, 2019 to June 30, 2020 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 fourteen (14) other recommendations, 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.

Sincerely,

A handwritten signature in dark ink, appearing to read "Julie Isaacs".

Julie Isaacs
Julie Isaacs, 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 Winhall Town Garage at 64 Old Town Road on Tuesday, April 27, 2021 at 10:00 AM to transact the following business.

- 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, 2021 through June 30, 2022?
- Article 4: Shall the voters of the school district approve the school board to expend \$4,435,825, 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 \$19,782 per equalized pupil. This projected spending per equalized pupil is 4.7% 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 \$18,490 for the 2021-2022 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.

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 at the Winhall Town Garage at 64 Old Town Road from 10:00AM to 7:00PM on Tuesday, April 27, 2021.

The legal voters of Winhall Town School District are further notified that voter qualification, registration and absentee voting relative to said meeting shall be as provided in Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Dated this 10th day of February 2021.

WINHALL BOARD OF SCHOOL DIRECTORS
Jennifer Samuelson, Chair
Meridith Dennes, Clerk
Dean Gianotti, Jr.

WINHALL SCHOOL BOARD REPORT

January 2021

There is a proverb, attributed to several African cultures and adopted in our own, that observes: "It takes a village to raise a child." While the truth of the statement undoubtedly accounts for its enduring popularity, it might also be the best way to describe the specifics of this year, in Winhall, in the midst of a pandemic. In many ways, what happened in Winhall was no different than what happened in the rest of the state and much of the country. Almost overnight, and in response to the health threats posed by COVID-19, schools throughout Vermont shifted in the early spring to an online learning platform. In Winhall, as in other parts of the state, the challenges posed by such a sudden shift cannot be underestimated: not all families had internet access and many more did not have a computer or other device that would allow their children to attend school remotely. It is a testament to our schools, their teachers, and their administrative staff that fundamental changes to the way our children attend school were made with minimal disruptions in learning.

What perhaps set us apart from the rest of the state, however, was, first, the sheer growth in the numbers in our student population this year as families from all regions of the country fled to Vermont in general and Winhall in particular and, second, the way in which we pay for our resident students to attend school. With regard to the increase in our student population, the Winhall School Board knew of 187 resident students who were expected to enroll in FY21 and added to that number 15 additional students to allow for growth (the so-called "ghost students") for a total budgeted student count of 202 students. In fact, our local schools welcomed approximately 229 students from Winhall this fall, an increase of 22% over last year's numbers and 13% more than we anticipated when we passed our budget last March.

With regard to our education model, Winhall is a non-operating district that pays tuition per student; there is no "economy of scale" with our funding formula. Thus, every additional student beyond the 202 that were included in our FY21 budget risked creating a deficit that would need to be repaid in FY22 and beyond. As our veteran residents know, inclusion of a deficit in our education spending often triggers application of the statutory excess spending penalty, which doubles the tax on every dollar in excess of the statutory threshold.

Thus, as our resident population began to rise in the early summer, it became clear to the school board that we would need to think creatively and proactively, across multiple fronts simultaneously, to contain our tax rate. As a result of countless meetings, emails, and phone calls, the board is very happy to report that, after initially being told that our population surge did not meet the criteria for a Vermont Economic Recovery Grant, we were informed in early October that we were, in fact, eligible to apply for funding. Our request was approved in December to cover the costs, through December 30, 2020, of educating students who moved to Winhall as a result of the pandemic. We are grateful to the Agency of Education for its approval of our request; our local representatives for their advocacy on our behalf; and the BRSU for the countless hours spent requesting information, compiling data, and preparing our application.

It is important to note that, for many months, during which we were told that Grant funds were not available to us, the board was also in close communication with the local independent schools who educate our children in an effort to brainstorm possible solutions to our projected tax rate increase. We are thankful to Burr & Burton Academy, Long Trail School, Maple Street School, Red Fox Community School, Stratton Mountain School, and The Mountain School at Winhall for their numerous hours spent in meetings, for their collaborative spirit, and for their commitment to partner with Winhall. These were difficult yet crucial conversations, and the board appreciates the schools' willingness to work with each other and with Winhall to better understand our education model.

As voters consider the proposed budget for FY22, we wish to make two final observations. First, we will ask voters in Article 5 to approve payment of Burr & Burton's announced tuition rate of \$18,490. Approving this Article preserves Winhall's status as a "sending town," which we feel is an important benefit to our town: it ensures that any Winhall student who chooses to attend BBA will be accepted; that families whose children attend BBA will not be obligated to pay any additional tuition on their behalf; that any child's special needs will be met; and that transportation to and from school will be provided at no additional cost to the families. Second, we caution that our budget only includes the provision of approximately three ghost students. Although this number is smaller than the number of ghost students who have been included in prior years — and it is certainly smaller than the number of students who moved to Winhall in the

WINHALL SCHOOL BOARD REPORT

(continued)

past year — it is the greatest number that we can include this year without triggering application of the excess spending penalty. As a board, we felt like it would be fiscally more prudent to deal with additional increases to our student population when and if that situation arises, rather than approving a budget that places us in penalty before the new school year has even begun. We are heartened by our increased communications with our local independent schools, however, and our understanding is that many of them are at capacity. Thus, while we anticipate that Winhall resident students will undoubtedly shift between schools as they choose the school that best fits their needs, we hope that the overall number of students from Winhall will not exceed the 228.54 that are included in our proposed budget.

No one anticipated the far-reaching effect that the pandemic would have when we passed our FY21 budget last March, and the school board has worked hard to identify issues and to develop solutions. As a result of our work, which would have been impossible without the steadfast support of the BRSU, we now have stronger lines of communication with the state legislature on the one hand and with our independent schools on the other. Our efforts now will undoubtedly pave the way to continued partnerships and collaborations in the future. And, of course, at the heart of it all lies the connection between our oldest families and our newest residents, which we hope will only grow and deepen over time. We are all in this together, and together, we can support our community while allowing our children to thrive.

With our continued gratitude for this opportunity to serve you,
 Jennifer Samuelson, Chair
 Dean Gianotti, Jr.
 Meridith Dennes

SUPERINTENDENT'S ENROLLMENT REPORT WINHALL SCHOOL DISTRICT ENROLLMENT: DECEMBER 1, 2020

SCHOOL	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Arlington	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Burke Mtn	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
Burr & Burton	-	-	-	-	-	-	-	-	-	-	-	11	9	16	8	44
Dorset	-	-	-	-	1	-	-	1	-	-	-	-	-	-	-	2
Flood Brook	-	-	-	2	1	1	2	3	-	2	1	-	-	-	-	12
Long Trail	-	-	-	-	-	-	-	-	6	5	4	1	1	1	1	19
Manchester	-	-	-	1	-	1	1	1	-	-	1	-	-	-	-	5
Maple Street	-	-	1	8	3	10	9	8	5	6	7	-	-	-	-	57
Mountain School	-	-	5	9	7	10	8	5	3	2	2	-	-	-	-	51
PK Partners	3	6	-	-	-	-	-	-	-	-	-	-	-	-	-	9
Proctor Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Red Fox	-	-	-	2	-	1	2	-	-	-	-	-	-	-	-	5
Stratton Mtn	-	-	-	-	-	-	-	-	-	3	7	6	8	6	2	32
Total	3	6	6	22	12	23	22	18	14	18	22	19	18	25	11	239

PK3 = 3 yr olds
 PK4 = 4 yr olds

Winhall School District
FY21 Actual & FY22 Projected Tax Rates

		<u>FY21</u>	<u>FY22</u>	<u>Variance</u>
(a)	Voted Budget	\$3,845,926	\$4,435,825	
(b)	Warned Articles (if applicable)	0	0	
(c)	Less Local Revenues	163,620	158,247	
(d)	Plus Budget Deficit to be Raised (if applicable)	0	16,213	
(e)	Less Surplus and Reserves Used (if applicable)	<u>40,522</u>	<u>0</u>	
(f)	Education Spending	(a+b-c+d-e) \$3,641,784	\$4,293,791	
(g)	Equalized Pupils	<u>192.71</u>	<u>217.05</u>	
(h)	Education Spending/Equalized Pupil	(f ÷ g) \$18,898	\$19,782	
(i)	Applicable Penalty Exclusions	<u>142</u>	<u>993</u>	
(j)	Ed Spending/Pupil Less Exclusions	(h - i) \$18,756	\$18,789	
(k)	Additional Ed Spending/Pupil Over Penalty Threshold (FY22-\$18,789)	<u>0</u>	<u>0</u>	
(l)	Adjusted Education Spending/Equalized Pupil	(h + k) <u>\$18,898</u>	<u>\$19,782</u>	4.7%
(m)	Property Yield (Pending Legislative Approval for FY22)	\$10,998	\$11,385	
(n)	Residential Equalized Tax Rate	(l ÷ m) <u>\$1.7183</u>	<u>\$1.7375</u>	<u>\$0.019</u>
(o)	Common Level of Appraisal (CLA)	<u>96.94%</u>	<u>98.24%</u>	
(p)	Actual Tax Rate	(n ÷ o) <u>\$1.7725</u>	<u>\$1.7687</u>	<u>(\$0.004)</u>

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.

Historical Tax Rates

	<u>Equalized</u> <u>Tax Rate</u>	<u>CLA</u>	<u>Actual</u> <u>Tax Rate</u>
FY22 Projected	\$1.7375	98.24%	\$1.7687
FY21	\$1.7183	96.94%	\$1.7725
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
FY22 Budget

	<u>FY20</u>	<u>FY20</u>	<u>FY21</u>	<u>FY21</u>	<u>FY22</u>	<u>% Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u>
						<u>22 vs 21</u>
<u>EXPENDITURES</u>						
Early Education	\$40,272	\$23,588	\$27,560	\$31,522	\$43,760	
Instructional Program	2,843,029	2,909,045	3,255,792	3,676,087	3,833,884	
Transportation	96,542	89,755	98,339	91,162	99,901	
General Administration - Board	12,219	10,139	11,229	11,023	11,204	
Office of the Superintendent	73,923	73,923	82,599	82,599	92,928	
Return of Surplus (Supervisory Union)	(1,278)	(1,278)	(2,435)	(2,435)	(7,069)	
Fiscal Services	13,618	10,618	13,186	11,356	12,901	
Special Education	333,120	334,478	368,056	359,056	390,196	
Return of Surplus (SU Special Education)	0	0	(8,400)	(8,400)	(41,880)	
Total Expenditures to be Voted	\$3,411,445	\$3,450,268	\$3,845,926	\$4,251,970	\$4,435,825	15.3%
Budgeted Transfers/Warned Articles	100,000		0		0	n/a
Total District Expenditures	\$3,511,445		\$3,845,926		\$4,435,825	15.3%
<u>REVENUES</u>						
<u>Local/Miscellaneous</u>						
1422 Transportation Fees	\$23,200	\$27,915	\$25,500	\$20,000	\$25,000	
1500 Interest	700	1,293	1,500	600	600	
1501 Winhall Community Center Note	79,147	79,147	79,147	79,147	79,147	
5400 Return of Prior Year Tuition/Misc	0	11,653	0	0	0	
	\$103,047	\$120,008	\$106,147	\$99,747	\$104,747	
<u>State/Federal</u>						
2790 Subgrant/CRF	\$0	\$0	\$0	\$193,619	\$0	
3150 Transportation Reimbursement	32,026	34,341	45,915	45,138	47,000	
3202 Special Education Reimbursement	4,042	4,852	5,058	0	0	
3400 Other State Grants	0	0	0	0	0	
4810 Forest Revenue	6,500	9,024	6,500	6,500	6,500	
	\$42,568	\$48,217	\$57,473	\$245,257	\$53,500	
Revenue Subtotal	\$145,615	\$168,225	\$163,620	\$345,004	\$158,247	-3.3%
3100 Education Spending	3,365,830	3,365,830	3,641,784	3,641,784	4,293,791	17.9%
Total Revenue Receipts	\$3,511,445	\$3,534,055	\$3,805,404	\$3,986,788	\$4,452,038	17.0%
Surplus Used/(Deficit) Raised	0		4,710		(16,213)	-444.2%
Reserve Transfers	0		35,812		0	-100.0%
Total Revenue	\$3,511,445		\$3,845,926		\$4,435,825	15.3%

Winhall School District
FY22 Budget

	General Fund	Bus Reserve	Tax Stabilization Reserve
<u>FUND BALANCES</u>			
Actual Balance June 30, 2019	\$0	\$85,000	\$150,765
Actual Revenue FY20	\$3,534,055		
Actual Expenditure FY20	(3,450,268)	<u>(82,883)</u>	
Reserve Transfer (Voted 3/2019)	<u>(100,000)</u>		<u>100,000</u>
Anticipated Balance June 30, 2020	<u>(\$16,213)</u>	<u>\$2,117</u>	<u>\$250,765</u>
Budgeted Revenue FY21	\$3,986,788		
Budgeted Expenditure FY21	(4,251,970)		
Transfer from Reserves	<u>35,812</u>		<u>(\$35,812)</u>
Budgeted Balance June 30, 2021	<u>(\$245,583)</u>	<u>\$2,117</u>	<u>\$214,953</u>
Budgeted Revenue FY22	\$4,452,038		
Budgeted Expenditure FY22	(4,435,825)		
Transfer from Reserves	<u>0</u>		
Budgeted Balance June 30, 2022	<u>(\$229,370)</u>	<u>\$2,117</u>	<u>\$214,953</u>

	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Anticipated	FY22 Budget
<u>EXPENDITURES</u>					
EARLY EDUCATION CENTER					
1100 300 Contracted Services/Tuition	<u>\$40,272</u>	<u>\$23,588</u>	<u>\$27,560</u>	<u>\$31,522</u>	<u>\$43,760</u>
INSTRUCTIONAL PROGRAM					
1100 561 Tuition - Public In State	\$282,600	\$372,638	\$413,444	\$290,012	\$280,100
1100 564 Tuition - Out of State	16,000	31,866	16,500	16,233	16,808
1100 566 Tuition - Private In State	2,512,225	2,483,316	2,823,164	3,341,351	3,509,333
1100 569 Vocational Tuition	0	0	1,184	1,300	9,143
1100 593 Instructional Services	4,600	16,671	1,000	24,194	18,000
2100 500 Services	500	2,594	500	2,997	500
5210 900 Prior Year Tuition	<u>27,104</u>	<u>1,960</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$2,843,029</u>	<u>\$2,909,045</u>	<u>\$3,255,792</u>	<u>\$3,676,087</u>	<u>\$3,833,884</u>
TRANSPORTATION					
2711 331 Director of Operations	\$6,489	\$6,489	\$7,616	\$7,616	\$9,010
2711 511 Salaries & Benefits	71,403	67,271	72,013	64,843	72,161
2711 430 R&M/Supplies/Services	18,000	15,309	18,000	18,000	18,000
2711 520 Insurance	<u>650</u>	<u>686</u>	<u>710</u>	<u>703</u>	<u>730</u>
	<u>\$96,542</u>	<u>\$89,755</u>	<u>\$98,339</u>	<u>\$91,162</u>	<u>\$99,901</u>

Winhall School District

FY22 Budget

	<u>FY20</u>	<u>FY20</u>	<u>FY21</u>	<u>FY21</u>	<u>FY22</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
GENERAL ADMIN - BOARD					
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	500	500	500
2310 520 Comprehensive Insurance	4,800	4,112	4,275	4,069	4,230
2310 540 Advtg, Wanrings, Notices, etc.	500	180	500	500	500
2310 580 Travel, Expenses, & Supplies	300	214	300	300	300
2310 810 Dues & Memberships, VSBA	<u>775</u>	<u>789</u>	<u>810</u>	<u>810</u>	<u>830</u>
	<u>\$12,219</u>	<u>\$10,139</u>	<u>\$11,229</u>	<u>\$11,023</u>	<u>\$11,204</u>
OFFICE OF THE SUPERINTENDENT					
2320 331 Administrative Assessment	\$73,923	\$73,923	\$82,599	\$82,599	\$92,928
2320 331 Return of Surplus	<u>(1,278)</u>	<u>(1,278)</u>	<u>(2,435)</u>	<u>(2,435)</u>	<u>(7,069)</u>
	<u>\$72,645</u>	<u>\$72,645</u>	<u>\$80,164</u>	<u>\$80,164</u>	<u>\$85,859</u>
FISCAL SERVICES					
2520 332 Accounting Assessment	\$8,243	\$8,243	\$8,981	\$8,981	\$9,401
2520 370 Audit Expense	2,375	2,375	2,455	2,375	2,500
2520 500 Short-Term Interest	3,000	0	1,750	0	750
2520 610 Supplies, Materials, Etc.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250</u>
	<u>\$13,618</u>	<u>\$10,618</u>	<u>\$13,186</u>	<u>\$11,356</u>	<u>\$12,901</u>
SPECIAL EDUCATION					
<u>Instructional Services</u>					
1100 594 Public School Excess Costs	<u>\$7,200</u>	<u>\$8,558</u>	<u>\$9,000</u>	<u>\$0</u>	<u>\$0</u>
<u>BRSU Assessments</u>					
Early Education	\$8,754	\$8,754	\$13,233	\$13,233	\$10,658
Student Services K-8	32,531	32,531	37,634	37,634	28,887
Student Services 9-12	249,769	249,769	259,406	259,406	292,705
Support Services/Administration	<u>34,866</u>	<u>34,866</u>	<u>48,783</u>	<u>48,783</u>	<u>57,946</u>
Special Education PK-12 Assessments	<u>\$325,920</u>	<u>\$325,920</u>	<u>\$359,056</u>	<u>\$359,056</u>	<u>\$390,196</u>
Total Special Education	\$333,120	\$334,478	\$368,056	\$359,056	\$390,196
Return of Surplus	<u>0</u>	<u>0</u>	<u>(8,400)</u>	<u>(8,400)</u>	<u>(41,880)</u>
Total Special Education (Net)	<u>\$333,120</u>	<u>\$334,478</u>	<u>\$359,656</u>	<u>\$350,656</u>	<u>\$348,316</u>
Expenditures to be Voted	<u>\$3,411,445</u>	<u>\$3,450,268</u>	<u>\$3,845,926</u>	<u>\$4,251,970</u>	<u>\$4,435,825</u>
Budgeted Transfers/Warned Articles	<u>100,000</u>		<u>0</u>		<u>0</u>
Total District Expenditures	<u>\$3,511,445</u>		<u>\$3,845,926</u>		<u>\$4,435,825</u>

Winhall School District
FY22 Budget

	<u>FY21 Budget</u>			<u>FY21 Anticipated</u>			<u>FY22 Budget</u>		
	<u>Rate</u>	<u>Students</u>	<u>Tuition</u>	<u>Rate</u>	<u>Students</u>	<u>Tuition</u>	<u>Rate</u>	<u>Students</u>	<u>Tuition</u>
<u>Tuition - Public In State</u>									
Arlington	\$17,192	1.00	\$17,192	\$18,856	0.50	\$9,428	\$19,400	0.50	\$9,700
Dorset	\$16,200	2.00	\$32,400	\$16,200	2.00	32,400	\$16,900	2.00	33,800
Flood Brook	\$16,200	12.46	201,852	\$16,200	10.60	171,720	\$16,900	10.00	169,000
Manchester	\$16,200	<u>10.00</u>	<u>162,000</u>	\$16,200	<u>4.72</u>	<u>76,464</u>	\$16,900	<u>4.00</u>	<u>67,600</u>
Total Public		<u>25.46</u>	<u>\$413,444</u>		<u>17.82</u>	<u>\$290,012</u>		<u>16.50</u>	<u>\$280,100</u>
<u>Tuition - Out of State</u>									
Proctor Academy	\$16,500	1.00	<u>\$16,500</u>	\$16,233	<u>1.00</u>	<u>\$16,233</u>	\$16,808	<u>1.00</u>	<u>\$16,808</u>
Total Out of State		<u>1.00</u>	<u>\$16,500</u>		<u>1.00</u>	<u>\$16,233</u>		<u>1.00</u>	<u>\$16,808</u>
<u>Tuition - Private In State</u>									
BBA	\$17,990	40.65	\$731,294	\$17,990	43.41	\$780,946	\$18,490	46.00	\$850,540
Burke Mountain				\$16,233	1.00	16,233	\$16,808	1.00	16,808
Kurn Hattin	\$16,500	1.00	\$16,500						
Long Trail 6				\$14,859	7.00	104,013			
Long Trail 7-12	\$16,500	15.00	247,500	\$16,233	12.66	205,510	\$16,808	18.00	302,544
Maple Street K-6	\$14,700	37.00	543,900	\$14,859	44.00	653,796	\$15,457	42.00	649,194
Maple Street 7/8	\$16,500	12.00	198,000	\$16,233	13.00	211,029	\$16,808	11.00	184,888
Mountain School K-6	\$14,700	32.45	477,015	\$14,859	48.39	719,027	\$15,457	50.00	772,850
Mountain School 7/8	\$16,500	4.00	66,000	\$16,233	3.96	64,283	\$16,808	5.00	84,040
New Enrollment	\$16,000	15.00	240,000				\$16,805	3.13	52,526
Red Fox Community School	\$14,700	1.00	14,700	\$14,548	5.00	72,740	\$14,979	5.00	74,895
Stratton Mountain	\$16,500	<u>17.47</u>	<u>288,255</u>	\$16,233	<u>31.65</u>	<u>513,774</u>	\$16,808	<u>31.00</u>	<u>521,048</u>
		<u>175.57</u>	<u>\$2,823,164</u>		<u>210.07</u>	<u>\$3,341,351</u>		<u>212.13</u>	<u>\$3,509,333</u>
Total Tuition		<u>202.03</u>	<u>\$3,253,108</u>		<u>228.89</u>	<u>\$3,647,596</u>		<u>229.63</u>	<u>\$3,806,241</u>
<u>Vocational Tuition</u>									
Southwest VT/CDC	19,740	0.06	<u>\$1,184</u>	\$21,664	0.06	<u>\$1,300</u>	\$22,300	0.41	<u>\$9,143</u>
Total Vocational			<u>\$1,184</u>			<u>\$1,300</u>			<u>\$9,143</u>

Winhall School District
FY22 Budget

BRSU Assessments - Three Year Comparison

<u>General Assessments</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
Administration	73,923	82,599	92,928
Accounting	8,243	8,981	9,401
Operations - Transportation	6,489	7,616	9,010
Total General Assessment	\$88,655	\$99,196	\$111,339
Surplus Returned	<u>(1,278)</u>	<u>(2,435)</u>	<u>(7,069)</u>
General Assessment Less Surplus Returned	<u>\$87,377</u>	<u>\$96,761</u>	<u>\$104,270</u>

Winhall Share of Assessment

Administration	8.47%	8.66%	10.54%
Accounting	5.00%	5.00%	5.00%
Operations - Transportation	10.28%	11.24%	13.45%

<u>Special Education Assessments</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
Early Education	8,754	13,233	10,658
Services K-8	32,531	37,634	28,887
Services 9-12	249,769	259,406	292,705
Psych/OT/PT/Admin/Transportation	<u>34,866</u>	<u>48,783</u>	<u>57,946</u>
Total Special Education Assessment	\$325,920	\$359,056	\$390,196
Surplus Returned	<u>0</u>	<u>(8,400)</u>	<u>(41,880)</u>
General Assessment Less Surplus Returned	<u>\$325,920</u>	<u>\$350,656</u>	<u>\$348,316</u>

Winhall Share of Assessment

Early Education Instruction	7.80%	8.00%	6.30%
Early Education Speech	5.90%	5.70%	4.40%
Early Education Support/Administration	5.10%	4.90%	3.80%
Services SU Operating Grades	2.00%	2.20%	1.50%
Services Non-Operating Grades	16.90%	17.60%	22.90%
Support/Administration	8.30%	8.80%	11.00%

District: Winhall SU: Bennington - Rutland		T248 Bennington County				Property dollar equivalent yield	Homestead tax rate per \$11,385 of spending per equalized pupil
		FY2019	FY2020	FY2021	FY2022	11,385	1.00
Expenditures							Income dollar equivalent yield per 2.0% of household income
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$3,849,520	\$3,411,445	\$3,845,926	\$4,435,825		
2.	plus Sum of separately warned articles passed at town meeting	-	\$100,000	-	-		
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	NA	-		
4.	Locally adopted or warned budget	\$3,849,520	\$3,511,445	\$3,845,926	\$4,435,825		
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-		
6.	plus Prior year deficit repayment of deficit	-	-	-	\$16,213		
7.	Total Budget	\$3,849,520	\$3,511,445	\$3,845,926	\$4,452,038		
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-		
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	\$16,213		
Revenues							
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$159,000	\$145,615	\$204,142	\$158,247		
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-		
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	NA	NA		
13.	Offsetting revenues	\$159,000	\$145,615	\$204,142	\$158,247		
14.	Education Spending	\$3,690,520	\$3,365,830	\$3,641,784	\$4,293,791		
15.	Equalized Pupils	175.59	190.85	192.71	217.05		
Education Spending per Equalized Pupil		\$21,017.83	\$17,636.00	\$18,897.74	\$19,782.50		
16.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-		
17.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$102.10	\$72.16	\$142.24	\$19.81		
18.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	\$74.70		
19.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-		
20.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	\$898.99		
21.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	Exempt	-	-	-		
22.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-		
23.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-		
24.	minus Excess spending threshold	\$17,816.00	\$18,311.00	\$18,756.00	\$18,789.00		
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-		
26.	per pupil figure used for calculating District Equalized Tax Rate	\$2,018	\$1,836	\$1,898	\$1,762.50		
27.	District spending adjustment (minimum of 100%)	205.654%	165.627%	171.829%	173.759%		
28.		based on yield \$10,230	based on yield \$10,648	based on \$10,883	based on yield \$10,763		
Prorating the local tax rate							
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$19,782.50 ÷ (\$11,385 / \$1.00))	\$2.0565	\$1.6563	\$1.7183	\$1.7376		
30.	Percent of Winhall equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%		
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.74)	\$2.0565	\$1.6563	\$1.7183	\$1.7376		
32.	Common Level of Appraisal (CLA)	96.89%	96.85%	96.94%	98.24%		
33.	Portion of actual district homestead rate to be assessed by town (\$1.7376 / 98.24%)	\$2.1225	\$1.7102	\$1.7725	\$1.7687		
34.	Anticipated income cap percent (to be prorated by line 30) [(\$19,782.50 ÷ \$13,572) x 2.00%]	3.40%	2.70%	2.79%	2.92%		
35.	Portion of district income cap percent applied by State (100.00% x 2.92%)	3.40%	2.70%	2.79%	2.92%		
36.		based on \$1.00	based on 2.00%	based on 2.00%	based on 2.00%		

If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

- Following current statute, the Tax Commissioner recommended a property yield of \$10,763 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$12,825 for a base income percent of 2.0% and a non-residential tax rate of \$1.73. New and updated data presented above changes the proposed property and income yields.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

Randi Lowe, EdD

January 2021

When I was hired in early February 2020 to serve as the superintendent for the BRSU starting in July, I had lofty aspirations. As I look back at my "first hundred-day plan" and my notes from February and March that framed out the work ahead I can't help but sigh. On Sunday, March 15, when Superintendent Jackie Wilson assembled all principals for a meeting, our educational program took a radical turn.

When the coronavirus swept into our lives, everything was turned upside down, including our educational system. Our educational model went from fully in-person instruction to one that was completely remote. Every aspect of our work was transformed with teachers, staff, children and families, learning how to navigate education in a completely different way. We were far from perfect and made many mistakes, but we were committed to improvement. I watched everyone work hard to learn, grow, and adjust. From March to June, everyone did their absolute best and teachers taught and students learned. During this time of school closure, we provided thousands of meals to children who needed them and delivered food to countless homes.

In May and early June Superintendent Wilson looked ahead, recognizing the potential economic impact of the pandemic on the residents of Vermont. She asked system leaders to look at their staffing and discretionary spending to consider if there were any adjustments that could be made that would benefit the district budgets in the future. Positions were not filled, and additional reductions made so our taxpayers were not shouldering undue burdens. This early action and ongoing vigilance led to cost savings that created a budget surplus in fiscal year 2020. We are using these resources to minimize tax rate increases in fiscal year 2022.

During the summer of 2020 we took a three phased approach to plan for our school reopening. We had close to 100 people engaged in work over the summer to develop system wide guidelines that could then be used by our individual schools to address local needs. We strategically provided professional development to teachers to support them in the work they would be embarking on this school year. We implemented new health and safety protocols to provide a safe and healthy school environment for our students and staff. Teachers learned how to effectively and efficiently teach using a learning management system through a computer. This system was designed to be applied equally to both in-person and remote learning and grant us the flexibility to seamlessly deal with the impact of the virus.

In addition to planning for the upcoming school year, the BRSU prioritized system wide training on implicit bias and white privilege. Both the Taconic and Green Regional School Board and the Mettawee School Board adopted a definition of equity and have communicated their commitment to equity in our schools. All schools are engaging in a four-part training series this year and there is now an Equity Committee developing training and programming for the future. Ensuring all students are seen, heard and represented in our schools is critical and I look forward to continuing this very important work.

We have completed the first four months of the school year and many of us yearn for the way our schools used to be. Building relationships, safety and trust and providing a high-quality educational program while following strict health and safety guidelines, in the middle of the worst health pandemic we have experienced in a century, is very difficult. Our teachers, students and families were, and many still are, frightened. In the face of this fear, our school doors are open and when students enter classrooms and see their teachers, the magic of these relationships is evident. Our children are resilient and have adjusted to the new norm. Our teachers and support staff are working very hard. Our operational, food service and technology staff have all had to learn and grow and change course to ensure our schools are ready and safe environments for learning. The pride I feel for the work that has happened can't be matched.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

(continued)

Our "on the ground" champions navigate the day to day operations of our schools, under the guidance of our School Board Directors. We are incredibly fortunate to have board members with a strong focus on education, equity and student representation. They are thoughtful, intelligent, prepared and committed to our schools with an interest in hearing community members' voices and perspectives. They are astutely focused on considering educational programming in the context of keeping tax rates at a rate the taxpayers will approve.

On a personal note, I would like to say that our board members have been the wind in my sails as a new superintendent. The work this year has been complex, and we have faced unprecedented challenges. Without exception, our board members have supported me as a new leader, which has positively impacted my performance in our system. I am deeply grateful for their support and leadership.

As I write this, almost a year after I was hired, I look at those plans from last February and March, feeling a sense of excitement and hope at what is to come. We still have a lot of work to do this year, but I look forward to the work ahead as we prepare for the 2021-22 school year. We will reflect on what has gone well this year and what we will take with us into future years. We plan to offer expanded summer programming to afford students additional learning opportunities prior to the start of the next school year. We will put additional resources in place to support our students' academic and social-emotional needs. We expect that next year will likely face a novel set of challenges and we will be as prepared as possible to be ready to meet them.

This was quite a year to start my role as Superintendent for the BRSU. There have been more challenges than I would like to admit, and the work is more complex than I anticipated. At the same time, I can honestly say that I believe I am exactly where I am supposed to be. I have deep admiration and respect for our employees and families. Knowing the toll this year has taken on everyone fills me with emotion and hope. I have had the privilege of communicating with more parents than I would have done in a typical school year and I see their commitment to our schools every day. Learning about our families in this way afforded me a window into our community that would not have been opened had this pandemic not happened.

I am proud of our school system and look forward to the work ahead.

AUDIT REPORT

The Bennington-Rutland Supervisory Union engaged RHR Smith & Company, CPA's, Buxton, Maine, to conduct an audit of Winhall School District's FY20 financial statements. Copies of the audit report will be available upon completion for public inspection at www.brsu.org or by calling the Bennington-Rutland Supervisory Union at 362-2452.

Bennington-Rutland Supervisory Union FY22 Budget

	<u>FY20 Budget</u>	<u>FY20 Actual</u>	<u>FY21 Budget</u>	<u>FY21 Anticipated</u>	<u>FY22 Budget</u>
1 EXPENDITURES					
2 Student/Staff Support	\$317,310	\$311,575	\$445,684	\$488,725	\$666,601
3 Technology Support	259,691	250,906	318,282	311,980	328,353
4 Administration	997,586	908,281	1,107,915	981,108	1,042,301
5 Director of Operations	175,431	202,752	188,172	180,224	186,112
6 Director of Food Services	<u>99,009</u>	<u>99,441</u>	<u>105,065</u>	<u>110,140</u>	<u>111,253</u>
7 Expenditures for Assessment	<u>1,849,027</u>	<u>1,772,955</u>	<u>2,165,118</u>	<u>2,072,177</u>	<u>2,334,620</u>
8 District Shared Services	\$472,709	\$422,037	\$537,923	\$511,986	\$518,438
9 Transportation	<u>678,861</u>	<u>517,982</u>	<u>629,716</u>	<u>592,718</u>	<u>633,894</u>
10 Internal Services for Direct Billing	<u>1,151,570</u>	<u>940,019</u>	<u>1,167,639</u>	<u>1,104,704</u>	<u>1,152,332</u>
11 Grants	<u>1,220,751</u>	<u>1,025,525</u>	<u>1,223,384</u>	<u>2,214,304</u>	<u>1,504,781</u>
12 Total BRSU Expenditures	<u>\$4,221,348</u>	<u>\$3,738,499</u>	<u>\$4,556,141</u>	<u>\$5,391,185</u>	<u>\$4,991,733</u>
13 REVENUE					
14 Interest	\$3,000	\$3,787	\$3,000	\$3,000	\$3,000
15 Miscellaneous	500	14,535	500	861	500
16 Grant Administration	<u>27,000</u>	<u>34,869</u>	<u>41,000</u>	<u>41,000</u>	<u>41,000</u>
17 Supervisory Union Local Revenues	<u>\$30,500</u>	<u>\$53,191</u>	<u>\$44,500</u>	<u>\$44,861</u>	<u>\$44,500</u>
18 Assessments (Net of Surplus Applied)	1,793,527	1,793,527	2,070,618	2,070,618	2,145,120
19 Internal Services	1,151,570	940,019	1,167,639	1,104,704	1,152,332
20 Grants	<u>1,220,751</u>	<u>1,025,525</u>	<u>1,223,384</u>	<u>2,214,304</u>	<u>1,504,781</u>
21 Subtotal	<u>\$4,196,348</u>	<u>\$3,812,262</u>	<u>\$4,506,141</u>	<u>\$5,434,487</u>	<u>\$4,846,733</u>
22 Surplus Used/(Deficit Raised)	<u>25,000</u>		<u>50,000</u>		<u>145,000</u>
23 Total Revenue	<u>\$4,221,348</u>		<u>\$4,556,141</u>		<u>\$4,991,733</u>

Bennington-Rutland Supervisory Union FY22 Budget

EXPENDITURES		FY20 Budget	FY20 Actual	FY21 Budget	FY21 Anticipated	FY22 Budget
1	Student/Staff Support					
2	ESL Position					
3	2100 110 Salaries	\$63,976	\$64,769	\$65,895	\$72,209	\$65,000
4	2100 210 Medical Insurance	16,771	17,340	18,707	17,489	17,122
5	2100 290 PR Taxes/Fringe/Insurance	6,318	6,245	6,454	6,987	6,377
6	2100 320 Professional Development	2,000	0	2,000	2,000	2,000
7	2100 580 Travel	1,000	0	1,000	100	500
8	2100 300/600 Services/Supplies	500	151	500	500	500
9		<u>\$90,565</u>	<u>\$88,505</u>	<u>\$94,556</u>	<u>\$99,285</u>	<u>\$91,499</u>
10	Curriculum/Supports					
11	2212 110 Director of Teaching & Learning	\$89,880	\$89,880	\$92,501	\$98,251	\$99,911
12	2212 110 MTSS/Equity Coordinator	0	0	0	0	34,000
13	2212 110 Tech Innovation & Data Mgmt Leader	60,000	63,153	64,251	65,769	67,530
14	2212 110 HHB Restorative Justice Coordinator	0	0	0	0	74,600
15	2212 112 Curriculum Stipends	0	0	22,500	22,500	22,500
16	2212 210 Medical Insurance	20,141	23,980	25,497	36,081	69,648
17	2212 290 PR Taxes/Fringe/Insurance	16,374	16,456	19,085	19,593	30,185
18	2212 320 Professional Development	5,000	4,635	7,500	7,500	10,000
19	2212 580 Travel	2,000	775	2,500	500	3,500
20	2212 610 Supplies	2,000	609	2,000	2,000	2,500
21	2212 610 Local Curriculum Supplies	0	0	3,000	3,000	3,000
22	2212 610 Curriculum Materials - Annual	0	0	41,000	41,000	41,000
23	2212 650 Instructional Software	0	0	15,600	22,000	22,000
24		<u>\$195,395</u>	<u>\$199,488</u>	<u>\$295,434</u>	<u>\$318,194</u>	<u>\$480,374</u>
25	Services					
26	2200 650 Alpine - Student Data	\$7,850	\$7,598	\$7,825	\$0	\$0
27	2200 650 Panorama - Survey System	4,000	0	0	0	0
28	2200 650 Progress Monitoring - Students	2,500	2,809	4,000	3,000	3,000
29	2200 650 Local Assessment (iReady)	0	0	28,300	52,431	65,000
30	2200 650 Seesaw LMS	0	0	0	0	5,500
31	2320 320 Equity Audit	0	0	0	0	5,000
32	2320 650 Professional Learning System	7,500	6,555	6,750	6,874	7,078
33	2320 650 Substitute System	7,500	6,620	6,820	6,941	7,150
34	2200 592 Staff Training	2,000	0	2,000	2,000	2,000
35		<u>\$31,350</u>	<u>\$23,582</u>	<u>\$55,694</u>	<u>\$71,246</u>	<u>\$94,728</u>
36	Student/Staff Support Subtotal	<u>\$317,310</u>	<u>\$311,575</u>	<u>\$445,684</u>	<u>\$488,725</u>	<u>\$666,601</u>
37	Technology					
38	Technology Staff					
39	2230 110 Salaries	\$157,662	\$155,943	\$168,296	\$167,126	\$172,020
40	2230 210 Medical Insurance	48,228	50,199	59,910	64,327	67,768
41	2230 290 PR Taxes/Fringe/Insurance	24,939	23,971	26,314	26,220	26,965
42	2230 320 Professional Development	2,500	951	2,500	500	2,500
43	2230 580 Travel	3,500	1,445	2,500	1,000	2,500
44		<u>\$236,829</u>	<u>\$232,509</u>	<u>\$259,520</u>	<u>\$259,173</u>	<u>\$271,753</u>
45	Technology Support/SU					
46	2230 530 Internet	\$8,000	\$6,868	\$8,200	\$7,600	\$7,600
47	2320 670 Tech Repairs & Supplies/Services	3,000	2,765	3,000	3,000	3,000
48	2320 670 Tech Software/Subscriptions	5,000	1,902	5,000	5,000	5,000
49	2320 730 Equip Purchase	2,000	2,000	2,000	2,000	2,000
50		<u>\$18,000</u>	<u>\$13,535</u>	<u>\$18,200</u>	<u>\$17,600</u>	<u>\$17,600</u>

Bennington-Rutland Supervisory Union FY22 Budget

EXPENDITURES		FY20 Budget	FY20 Actual	FY21 Budget	FY21 Anticipated	FY22 Budget
51	<u>Technology Support/Districts</u>					
52	2320 670	\$4,862	\$4,862	\$4,862	\$4,862	\$8,000
53	2230 530	0	0	18,355	13,000	13,500
54	2230 670	0	0	11,345	11,345	11,500
55	2230 670	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
56		<u>\$4,862</u>	<u>\$4,862</u>	<u>\$40,562</u>	<u>\$35,207</u>	<u>\$39,000</u>
57	Technology Subtotal	<u>\$259,691</u>	<u>\$250,906</u>	<u>\$318,282</u>	<u>\$311,980</u>	<u>\$328,353</u>
58	Administration					
59	2320 110	\$138,000	\$138,000	\$150,000	\$135,000	\$139,050
60	2320 110	69,748	69,748	71,840	0	0
61	2320 115	358,428	312,526	400,040	398,786	443,225
62	2320 116	600	160	600	600	600
63	2320 210	118,904	95,534	158,352	120,735	136,648
64	2320 290	74,626	63,621	83,025	73,569	81,213
65	2320 320	19,500	11,620	19,500	12,000	19,500
66	2320 321	7,500	8,252	7,500	7,500	7,500
67	2320 330	1,500	9,160	1,500	25,500	1,500
68	2320 330	500	104	300	100	500
69	2320 330	700	338	300	276	300
70	2320 360	2,500	2,859	2,500	5,000	2,500
71	2320 370	9,500	9,500	10,450	9,500	10,450
72	2320 423	6,100	7,113	9,000	9,000	9,000
73	2320 440	2,000	1,637	4,000	2,500	2,500
74	2320 441	91,544	91,515	92,888	92,888	94,281
75	2320 520	6,741	8,480	8,820	5,561	5,784
76	2320 530	2,500	3,036	2,500	3,000	3,000
77	2320 531	4,000	2,513	4,000	3,000	3,000
78	2320 540	1,500	2,176	1,500	2,500	2,500
79	2320 580	4,500	2,493	4,500	1,000	4,500
80	2320 610	12,000	8,839	12,000	12,000	12,000
81	2320 670	18,900	18,166	20,100	20,152	20,750
82	2320 670	2,500	2,379	2,500	2,379	2,500
83	2320 670	31,900	27,900	28,700	27,400	28,200
84	2320 670	4,895	4,662	5,000	4,662	4,800
85	2320 810	<u>6,500</u>	<u>5,950</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
86	Administration Subtotal	<u>\$997,586</u>	<u>\$908,281</u>	<u>\$1,107,915</u>	<u>\$981,108</u>	<u>\$1,042,301</u>
87	Director Of Operations					
88	26/27 110	\$80,340	\$80,184	\$82,590	\$82,590	\$85,068
89	26/27 115	38,007	38,007	39,147	39,147	40,321
90	26/27 210	30,356	28,786	38,069	31,642	31,822
91	26/27 290	17,728	22,281	18,616	18,595	19,151
92	26/27 300/500	3,000	1,940	3,000	3,000	3,000
93	2711 540	0	0	750	750	750
94	26/27 580	3,000	1,096	3,000	1,500	3,000
95	26/27 610	3,000	1,530	3,000	3,000	3,000
96	2711 730	<u>0</u>	<u>28,928</u>	<u>0</u>	<u>0</u>	<u>0</u>
97	Director of Operations Subtotal	<u>\$175,431</u>	<u>\$202,752</u>	<u>\$188,172</u>	<u>\$180,224</u>	<u>\$186,112</u>

**Bennington-Rutland Supervisory Union
FY22 Budget**

EXPENDITURES	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Anticipated	FY22 Budget
98 Food Service Program					
99 3100 110 Director of Food Services	\$59,225	\$61,710	\$60,883	\$65,000	\$65,000
100 3100 210 Medical Insurance	22,641	23,077	27,139	26,259	28,143
101 3100 290 PR Taxes/Fringe/Insurance	9,643	10,182	9,543	10,099	10,110
102 3100 300/500 Professional Development	1,500	445	1,500	1,500	1,500
103 3100 580 Travel	2,000	745	2,000	1,000	2,000
104 3100 610 Supplies & Materials	500	0	500	500	500
105 3100 650 Mealtime Mgmt System	<u>3,500</u>	<u>3,282</u>	<u>3,500</u>	<u>5,782</u>	<u>4,000</u>
106 Food Service Subtotal	<u>\$99,009</u>	<u>\$99,441</u>	<u>\$105,065</u>	<u>\$110,140</u>	<u>\$111,253</u>
107 Total Expenditures to be Assessed	<u>\$1,849,027</u>	<u>\$1,772,955</u>	<u>\$2,165,118</u>	<u>\$2,072,177</u>	<u>\$2,334,620</u>
108 District Shared Services					
109 1100 110 Salaries	\$327,146	\$308,266	\$313,785	\$316,945	\$325,749
110 1100 210 Medical Insurance	95,554	67,625	73,745	45,238	42,124
111 1100 290 PR Taxes/Fringe/Insurance	41,009	34,343	38,393	37,803	38,565
112 1100 320 Professional Development	9,000	11,803	9,000	9,000	9,000
113 2230 730 Technology Equipment/Districts	<u>0</u>	<u>0</u>	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>
114 District Shared Positions Subtotal	<u>\$472,709</u>	<u>\$422,037</u>	<u>\$537,923</u>	<u>\$511,986</u>	<u>\$518,438</u>
115 Transportation					
116 2711 115 Salaries - Drivers	\$60,780	\$51,638	\$53,563	\$44,543	\$50,396
117 2711 210 Medical Insurance	0	5,777	11,043	10,603	10,780
118 2711 290 PR Taxes/Fringe/Insurance	11,129	11,017	11,585	9,697	10,985
119 2711 519 Transportation Contracts	<u>606,952</u>	<u>449,550</u>	<u>553,525</u>	<u>527,875</u>	<u>561,733</u>
120 Transportation Subtotal	<u>\$678,861</u>	<u>\$517,982</u>	<u>\$629,716</u>	<u>\$592,718</u>	<u>\$633,894</u>
121 Total Internal Services/Direct Billings	<u>\$1,151,570</u>	<u>\$940,019</u>	<u>\$1,167,639</u>	<u>\$1,104,704</u>	<u>\$1,152,332</u>
Grant Expenditures					
122 Consolidated Federal Programs Grant					
123 Instructional Intervention					
124 1100 110 Intervention Salaries	\$257,940	\$143,331	\$215,021	\$235,698	\$183,632
125 1100 210 Medical Insurance	68,685	47,735	74,449	49,543	25,672
126 1100 290 PR Taxes/Fringe/Insurance	74,665	42,807	62,315	66,291	51,083
127 2213 300/500 Professional Development	<u>11,250</u>	<u>1,744</u>	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>
128	<u>\$412,540</u>	<u>\$235,617</u>	<u>\$363,035</u>	<u>\$362,782</u>	<u>\$271,637</u>
129 Intervention/Support					
130 2110 110 Salary	\$55,146	\$36,892	\$44,049	\$49,917	\$51,415
131 2110 210 Medical Insurance	6,612	5,367	11,044	20,182	20,407
132 2110 290 PR Taxes/Fringe/Insurance	5,155	5,565	6,902	8,003	8,288
133 2213 300/500 Professional Development	<u>1,250</u>	<u>268</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
134	<u>\$68,163</u>	<u>\$48,092</u>	<u>\$63,245</u>	<u>\$79,352</u>	<u>\$81,360</u>
135 Instructional Innovation Leaders					
136 2210 110 Salaries	\$160,606	\$141,768	\$150,753	\$145,625	\$153,661
137 2210 210 Medical Insurance	16,771	25,480	28,554	24,207	23,574
138 2210 290 PR Taxes/Fringe/Insurance	44,764	40,950	31,777	28,244	29,310
139 2213 300/500 Travel/PPD	<u>9,000</u>	<u>4,631</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
140	<u>\$231,141</u>	<u>\$212,829</u>	<u>\$220,084</u>	<u>\$207,076</u>	<u>\$215,545</u>

Bennington-Rutland Supervisory Union

FY22 Budget

EXPENDITURES					FY20	FY20	FY21	FY21	FY22
					Budget	Actual	Budget	Anticipated	Budget
141	<u>Other Administration & Support</u>								
142	1100	300	Homeless Services		\$2,000	\$3,595	\$5,000	\$10,000	\$10,000
143	1100	300	Arts/Parent Participation Support		4,500	0	0	9,952	0
144	2210	112	Support Stipends/Curriculum & Safety		5,000	6,607	5,000	19,200	5,000
145	2210	112	Support Stipends/PBIS		0	4,500	11,500	9,000	9,000
146	2210	291	PR Taxes/Fringe/Insurance		1,300	2,681	1,300	6,161	3,500
147	2213	320	Professional Development Support		70,000	36,549	42,500	31,000	20,000
148	2213	320	Support Services/Independent School		5,000	0	0	2,946	0
149	2213	610	Health Education Resources		0	2,540	0	0	0
150	2213	610	Supplies & Materials		2,000	0	2,000	0	0
151	2300	110	Program Director		0	0	0	0	51,000
152	2300	210	Medical Insurance		0	0	0	0	21,536
153	2300	290	PR Taxes/Fringe/Insurance		0	0	0	0	5,471
154	2400	300/500	Professional Development Svc/Admin		<u>12,000</u>	<u>0</u>	<u>12,000</u>	<u>0</u>	<u>0</u>
155					<u>\$101,800</u>	<u>\$56,472</u>	<u>\$79,300</u>	<u>\$88,259</u>	<u>\$125,507</u>
156	Total Consolidated Federal Program (CFP)				<u>\$813,644</u>	<u>\$553,010</u>	<u>\$725,664</u>	<u>\$737,469</u>	<u>\$694,049</u>
157	<u>Medicaid/EPST/Other Intervention & Support</u>								
158	<u>Instructional Innovation Leaders/Other Instructional Support</u>								
159	1100	110	Salaries		\$153,650	\$155,555	\$158,260	\$130,959	\$138,439
160	1100	210	Medical Insurance		36,966	37,721	41,416	38,915	38,596
161	1100	290	PR Taxes/Fringe/Insurance		15,552	15,259	15,894	14,874	15,575
162	1100	320	Instructional Services		10,000	489	5,000	5,000	5,000
163	1100	610	Supplies & Materials		1,500	471	2,000	2,000	2,000
164	216/90	100/200	OT/PT Support		0	4,195	0	0	0
165	2213	300/500	Professional Development		<u>5,000</u>	<u>5,673</u>	<u>5,000</u>	<u>9,000</u>	<u>9,000</u>
166					<u>\$222,668</u>	<u>\$219,363</u>	<u>\$227,570</u>	<u>\$200,748</u>	<u>\$208,610</u>
167	<u>Social Worker/Nurse Support/Trainings</u>								
168	2110	110	Social Worker Salary		\$51,909	\$51,500	\$53,045	\$53,045	\$54,636
169	2110	112	Nursing Documentation Stipends		0	40	0	1,000	0
170	2110	210	Medical Insurance		22,641	17,308	11,043	10,603	10,780
171	2110	290	PR Taxes/Fringe/Insurance		8,547	7,858	8,876	8,919	9,161
172	2110	580	Travel		2,000	271	3,000	3,000	3,000
173	2110	610	Supplies & Materials		500	95	500	500	500
174	2110	610	Trauma Informed Materials		0	5,542	15,000	0	15,000
175	2130	650	Software Subscription		4,100	3,900	4,100	5,330	5,500
176	2213	300/500	Professional Development		<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
177					<u>\$91,197</u>	<u>\$86,514</u>	<u>\$97,064</u>	<u>\$83,897</u>	<u>\$100,077</u>
178	<u>After School/Middle School Success Programs</u>								
179	1100	110	ASP/Success Director		\$29,108	\$49,077	\$82,500	\$75,900	\$78,177
180	1100	210	Medical Insurance		8,816	8,107	22,086	19,025	21,062
181	1100	290	PR Taxes/Fringe/Insurance		2,503	8,011	12,872	11,955	12,292
182	1100	580	Travel		2,000	1,035	2,000	2,000	2,000
183	1100	592	Local Services		10,000	965	10,000	10,000	10,000
184	1100	610	Supplies		500	4,136	500	1,000	1,000
185	2213	300/500	Professional Development		<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
186					<u>\$54,427</u>	<u>\$71,331</u>	<u>\$131,458</u>	<u>\$121,380</u>	<u>\$126,031</u>
187	<u>Coordinator/CPR Support/Other PD</u>								
188	2213	300/500	CPR Coord/Professional Development		<u>3,000</u>	<u>2,104</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
189					<u>\$3,000</u>	<u>\$2,104</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>

**Bennington-Rutland Supervisory Union
FY22 Budget**

EXPENDITURES	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Anticipated	FY22 Budget
190 Administration					
191 2400 110 Salaries	\$19,210	\$19,168	\$19,786	\$19,787	\$33,865
192 2400 210 Medical Insurance	8,386	8,533	10,530	7,696	8,888
193 2400 290 PR Taxes/Fringe/Insurance	3,219	2,942	3,312	3,197	5,321
194 2400 330 Contracted Services	<u>5,000</u>	<u>1,070</u>	<u>5,000</u>	<u>4,698</u>	<u>5,000</u>
195	\$35,815	\$31,713	\$38,628	\$35,378	\$53,074
196 Total Medicaid/EPST	\$407,107	\$411,025	\$497,720	\$444,403	\$490,792
197 CRF (Excludes Repurposed Funding)					
198 Unbudgeted Expenditures					
199 1100 600 Supplies to Support Remote Work		\$2,492			
200 2500 600 Personal Protective Equipment		3,833			
201 1100 600 Instructional Materials for Remote Lrng		24,667			
202 2230 600 Instructional Software		1,991			
203 2230 600 Technology Supplies & Equipment		12,179			
204 2500 500 Family Communications SupPort		195			
205 1100 100 Emergency Paid Leave		4,304			
206 3100 600 Food Service Packaging		<u>11,829</u>			
207 Total Coronavirus Relief Funds (Unbudgeted Only)		\$61,490		\$935,267	
208 ESSER (\$397,000 - Overage to CRF/CFP)					
209 2100 110 Nurse Salary				\$28,909	\$49,931
210 2100 210 Medical Insurance				15,275	24,056
211 2100 290 PR Taxes/Fringe/Insurance				9,981	16,240
212 2100 110 Executive Functioning Coach				0	70,000
213 2100 210 Medical Insurance				0	20,407
214 2100 290 PR Taxes/Fringe/Insurance				0	21,438
215 2100 110 Social Worker				0	60,000
216 2100 210 Medical Insurance				0	28,845
217 2100 290 PR Taxes/Fringe/Insurance				0	19,023
218 2100 500 Travel/PD				3,000	10,000
219 2500 600 Equitable Share to Independent Schools (Estimated)				<u>40,000</u>	<u>0</u>
220 Total ESSER (Planned at this time - TBD)				\$97,165	\$319,940
221 Total Grant Expenditures	\$1,220,751	\$1,025,525	\$1,223,384	\$2,214,304	\$1,504,781

BENNINGTON-RUTLAND SUPERVISORY UNION
GENERAL ASSESSMENT FY22

	<u>Total</u>	<u>Mettawee</u>	<u>Taonic & Green</u>	<u>Winhall</u>
1 ADM K-6/8	1,079.45	145.00	934.45	
2 District Share		<u>13.43%</u>	<u>86.57%</u>	
3 School Based Student/Staff Support	<u>\$923,003</u>	<u>\$123,987</u>	<u>\$799,016</u>	
4 ADM PK-12	2,263.92	311.03	1,714.29	238.60
5 Percentage		<u>13.74%</u>	<u>75.72%</u>	<u>10.54%</u>
6 Administration	<u>\$881,732</u>	<u>\$121,137</u>	<u>\$667,667</u>	<u>\$92,928</u>
7 ADM PK-12	2,263.92	311.03	1,714.29	238.60
8 Percentage		<u>15.36%</u>	<u>84.64%</u>	<u>5.00%</u>
9 District Accounting (Mgmt Estimate)	<u>\$188,020</u>	<u>\$27,431</u>	<u>\$151,188</u>	<u>\$9,401</u>
10 ADM K-6/8	1,079.45	145.00	934.45	
11 Percentage		<u>13.43%</u>	<u>86.57%</u>	
12 Director of Operations/Building & Grounds (60%)	<u>\$111,667</u>	<u>\$15,000</u>	<u>\$96,667</u>	
13 ADM K - 12 served	1,505.14		1,302.73	202.41
14 Percentage			<u>86.55%</u>	<u>13.45%</u>
15 Fleet Oversight/District Runs (36%)	\$67,001		\$57,991	\$9,010
16 Contract Oversight (4%)	<u>7,444</u>	<u>\$3,722</u>	<u>\$3,722</u>	<u>0</u>
17 Director of Operations/Transportation (40%)	<u>\$74,445</u>	<u>\$3,722</u>	<u>\$61,713</u>	<u>\$9,010</u>
18 ADM PK (on site) - 6/8	1,140.85	165.40	975.45	
19 District Share		<u>14.50%</u>	<u>85.50%</u>	
20 Director of Food Services	<u>\$111,253</u>	<u>\$16,129</u>	<u>\$95,124</u>	
21 Assessment	<u>\$2,290,120</u>	<u>\$307,406</u>	<u>\$1,871,375</u>	<u>\$111,339</u>
22 Surplus Returned				
23 FY20 Overall Assessment Allocation		<u>14.19%</u>	<u>80.93%</u>	<u>4.875%</u>
24 Surplus Returned	<u>(\$145,000)</u>	<u>(\$20,576)</u>	<u>(\$117,355)</u>	<u>(\$7,069)</u>
25 Net Assessments to Districts After Surplus Applied	<u>\$2,145,120</u>	<u>\$286,830</u>	<u>\$1,754,020</u>	<u>\$104,270</u>

Each category of the assessment is allocated to districts receiving services in that category. For example, Winhall is not assessed a share of the Director of Operations/Building & Grounds on line 12 as the district does not operate a school.

BENNINGTON-RUTLAND SUPERVISORY UNION
GENERAL ASSESSMENT FY22

District assessments change from year to year, not only because of changes to budgeted revenues and expenditures, but also due to the change in each district's percentage share of each category of the assessment.

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic & Green</u>	<u>Winhall</u>	
26	<u>Assessment Comparison - FY22 to FY21 (excluding any return of surplus)</u>				
27	FY22 Assessment	\$2,290,120	\$307,406	\$1,871,375	\$111,339
28	FY21 Assessment	<u>2,120,618</u>	<u>287,381</u>	<u>1,734,041</u>	<u>99,196</u>
29	Increase/(Decrease)	<u>\$169,502</u>	<u>\$20,025</u>	<u>\$137,334</u>	<u>\$12,143</u>
30	% Increase/(Decrease) in Assessment	<u>8.0%</u>	<u>7.0%</u>	<u>7.9%</u>	<u>12.2%</u>

The increased assessment is due in part to the movement of a student support position from the Taconic and Green budget to the BR SU budget as the services are more appropriately shared between Taconic and Green and Mettawee. The budget also includes additional software supports for student instruction, the learning management system, and assessments.

31 **Change in School ADM % Share**

32	DEC 2021 ADM % Share	13.43%	86.57%
33	DEC 2020 ADM % Share	<u>13.43%</u>	<u>86.57%</u>
34	Inc/(Dec) to ADM % Share	<u>0.00%</u>	<u>0.00%</u>

35 **Change in Overall ADM % Share**

36	DEC 2021 ADM % Share	13.74%	75.72%	10.54%
37	DEC 2020 ADM % Share	<u>14.03%</u>	<u>77.31%</u>	<u>8.66%</u>
38	Inc/(Dec) to ADM % Share	<u>(0.29%)</u>	<u>(1.59%)</u>	<u>1.88%</u>

**Bennington-Rutland Supervisory Union
FY22 Special Education Budget**

	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Anticipated	FY22 Budget	
<u>EXPENDITURES</u>						
1	PK Sites	\$291,925	\$283,487	\$291,496	\$253,364	\$257,025
2	Early Education Instruction/Support	239,431	253,081	283,343	194,287	293,587
3	Direct Services	256,089	132,151	161,775	157,798	160,543
4	Anchor Program	390,498	380,192	426,516	449,293	480,669
5	Rise Program	0	201,935	229,393	211,217	339,232
6	Behavior Analyst	95,939	97,346	105,157	0	0
7	Services Operating Grades in the SU	3,392,402	3,582,686	3,261,005	3,470,680	3,618,900
8	Services Non-Operating Grades	3,924,424	3,064,106	4,002,354	3,261,664	3,478,817
9	Psychological Services PK-12	286,002	227,497	234,734	238,035	245,833
10	Occupational/Physical Therapy PK-12	343,744	379,758	418,190	390,381	420,799
11	Administration PK-12	864,358	697,380	819,473	718,616	838,109
12	Transportation PK-12	<u>404,591</u>	<u>362,275</u>	<u>418,326</u>	<u>335,417</u>	<u>403,078</u>
13	TOTAL EXPENDITURES	<u>\$10,489,403</u>	<u>\$9,661,894</u>	<u>\$10,651,762</u>	<u>\$9,680,752</u>	<u>\$10,536,592</u>
<u>REVENUE</u>						
15	Service Fees/Misc	\$0	\$30,334	\$23,503	\$23,000	\$4,000
16	Direct Services	256,089	132,151	161,775	157,798	160,543
17	IDEA Grants	718,333	623,396	685,000	766,000	785,000
18	Early Education Block Grants	158,909	158,909	155,813	155,813	158,155
19	Special Education Block Grants	844,163	844,163	848,919	848,919	854,636
20	State Reimbursement	<u>4,620,933</u>	<u>4,183,285</u>	<u>4,606,433</u>	<u>3,882,267</u>	<u>4,411,424</u>
21	REVENUE SUBTOTAL	<u>\$6,598,427</u>	<u>\$5,972,238</u>	<u>\$6,481,443</u>	<u>\$5,833,797</u>	<u>\$6,373,758</u>
22	Assessments (Net of Surplus Applied)	<u>3,890,976</u>	<u>3,890,976</u>	<u>4,070,319</u>	<u>4,070,319</u>	<u>3,662,834</u>
23	TOTAL REVENUE	<u>\$10,489,403</u>	<u>\$9,863,214</u>	<u>\$10,551,762</u>	<u>\$9,904,116</u>	<u>\$10,036,592</u>
24	Surplus(Deficit) offset to Assessments	0		<u>100,000</u>		<u>500,000</u>
25	TOTAL REVENUE	<u>\$10,489,403</u>		<u>\$10,651,762</u>		<u>\$10,536,592</u>

**Bennington-Rutland Supervisory Union
FY22 Special Education Budget**

	<u>FY20 Budget</u>	<u>FY20 Actual</u>	<u>FY21 Budget</u>	<u>FY21 Anticipated</u>	<u>FY22 Budget</u>
1 Early Education					
2 PK Sites					
3 1100 110 Salaries	\$182,774	\$181,076	\$184,219	\$188,053	\$192,703
4 1100 115 Substitutes	1,500	813	1,500	1,500	1,500
5 1100 210 Group Medical	45,282	33,285	35,344	32,516	32,682
6 1100 290 PR Taxes/Fringe/Ins.	19,617	19,361	20,406	20,672	21,140
7 1100 610 Services/Supplies	1,500	499	1,500	1,500	1,500
8 2152 110 Salaries	29,080	29,080	29,935	0	0
9 2152 210 Group Medical	0	5,105	5,689	0	0
10 2152 290 PR Taxes/Fringe/Ins.	3,588	3,544	3,656	0	0
11 2200 110 Mentoring	2,400	2,250	3,000	1,500	0
12 2200 290 PR Taxes/Fringe/Ins.	184	185	247	123	0
13 2200 325 Prof Development/Tuition	<u>6,000</u>	<u>8,289</u>	<u>6,000</u>	<u>7,500</u>	<u>7,500</u>
14 Total PK Sites	<u>\$291,925</u>	<u>\$283,487</u>	<u>\$291,496</u>	<u>\$253,364</u>	<u>\$257,025</u>
15 Early Education Instruction/Support					
16 Instruction					
17 1100 110 Salary	\$76,622	\$83,100	\$101,423	\$82,458	\$104,844
18 1100 112 ESY	500	2,224	1,800	312	1,800
19 1100 210 Medical	18,404	20,334	31,456	17,489	27,890
20 1100 290 PR Taxes/Fringe/Ins.	7,541	8,062	11,594	7,944	11,889
21 1100 320 Instructional Services	2,366	11,214	2,000	1,450	2,000
22 1100 610 Supplies	<u>3,200</u>	<u>4,736</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
23	<u>\$116,633</u>	<u>\$129,670</u>	<u>\$151,473</u>	<u>\$112,853</u>	<u>\$151,623</u>
24 Speech/Support					
25 2100 320 Support Services	\$2,500	\$665	\$2,500	\$19,388	\$2,000
26 2152 110 Salary - Speech	80,558	91,915	87,487	40,359	97,288
27 2152 112 ESY	500	148	500	678	500
28 2152 210 Medical	16,760	18,203	18,307	10,830	18,175
29 2152 290 PR Taxes/Fringe/Ins.	8,480	9,418	9,076	4,179	10,001
30 2152 610 Supplies	<u>1,000</u>	<u>233</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
31	<u>\$109,798</u>	<u>\$120,582</u>	<u>\$118,870</u>	<u>\$76,434</u>	<u>\$128,964</u>
32 Staff Support					
33 2200 325 Prof Development/Tuition	\$6,000	\$1,153	\$6,000	\$2,500	\$6,000
34 2200 580 Travel	<u>7,000</u>	<u>1,676</u>	<u>7,000</u>	<u>2,500</u>	<u>7,000</u>
35	<u>\$13,000</u>	<u>\$2,829</u>	<u>\$13,000</u>	<u>\$5,000</u>	<u>\$13,000</u>
36 Total Early Ed Instruction	<u>\$239,431</u>	<u>\$253,081</u>	<u>\$283,343</u>	<u>\$194,287</u>	<u>\$293,587</u>
37 Occupational Therapy					
38 2160 110 Salary	\$8,270	\$14,710	\$11,160	\$9,763	\$10,070
39 2160 210 Medical	2,793	4,518	4,819	4,098	4,036
40 2160 290 PR Taxes/Fringe/Insurance	<u>1,308</u>	<u>2,359</u>	<u>1,841</u>	<u>1,615</u>	<u>1,648</u>
	<u>\$12,371</u>	<u>\$21,587</u>	<u>\$17,820</u>	<u>\$15,476</u>	<u>\$15,754</u>
41 Physical Therapy					
42 2190 110 Salary	\$0	\$6,649	\$0	\$0	\$0
43 2190 290 PR Taxes/Fringe/Insurance	<u>0</u>	<u>548</u>	<u>0</u>	<u>0</u>	<u>0</u>
44	<u>\$0</u>	<u>\$7,197</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
45 Total Occupational/Physical Therapy	<u>\$12,371</u>	<u>\$28,784</u>	<u>\$17,820</u>	<u>\$15,476</u>	<u>\$15,754</u>
46 Administration					
47 2420 610 Testing/Services/Postage, Etc.	<u>\$6,000</u>	<u>\$2,629</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>
48 Total Early Education Services	<u>\$257,802</u>	<u>\$284,494</u>	<u>\$307,163</u>	<u>\$215,763</u>	<u>\$315,341</u>

**Bennington-Rutland Supervisory Union
FY22 Special Education Budget**

			FY20	FY20	FY21	FY21	FY22	
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	
49	Direct Services PK-8							
50	1100	110	Salary/Teacher-Clinician	\$134,026	\$64,569	\$77,427	\$44,002	\$45,322
51	1100	110	Salary/Paraeducators	18,041	7,738	9,041	9,041	9,310
52	1100	210	Medical	45,162	12,222	25,372	9,057	9,335
53	1100	290	PR Taxes/Fringe/Insurance	21,860	9,937	12,935	8,319	8,583
54	1100	320	Behavior Interventionist	36,000	34,950	36,000	34,950	34,950
55	2200	325	Prof Development/Tuition	1,000	2,735	1,000	1,000	1,000
56	2400	110	Salary/Student Svc Coord	0	0	0	39,078	40,250
57	2400	210	Medical	0	0	0	7,936	7,270
58	2400	290	PR Taxes/Fringe/Insurance	0	0	0	4,415	4,523
59	Total Special Ed Direct Services			<u>\$256,089</u>	<u>\$132,151</u>	<u>\$161,775</u>	<u>\$157,798</u>	<u>\$160,543</u>
60	Anchor Program							
61	1100	110	Salary/Teachers & Behaviorist	\$155,269	\$135,018	\$143,067	\$192,534	\$203,760
62	1100	115	Salary/Paraeducators	78,328	72,732	80,500	55,940	60,925
63	1100	115	Salaries/ESY	3,500	4,555	6,000	0	6,000
64	1100	120	Substitutes	2,000	2,266	2,000	2,000	2,000
65	1100	210	Medical	66,000	61,636	82,557	82,171	87,149
66	1100	290	PR Taxes/Fringe/Insurance	29,344	22,157	28,460	30,287	32,699
67	1100	610	Program Supplies/Services	5,000	1,970	5,000	5,000	5,000
68	2100	110	Salaries/Counseling	33,286	51,844	52,745	55,593	57,363
69	2100	210	Medical	5,730	8,940	9,847	9,192	9,034
70	2100	290	PR Taxes/Fringe/Insurance	4,041	6,226	6,340	6,576	6,739
71	2200	325	Professional Development	8,000	12,848	10,000	10,000	10,000
72	Total Anchor Program			<u>\$390,498</u>	<u>\$380,192</u>	<u>\$426,516</u>	<u>\$449,293</u>	<u>\$480,669</u>
73	Rise Program							
74	1100	110	Salary/Teachers	\$0	\$53,107	\$54,031	\$55,593	\$57,363
75	1100	115	Salary/Paraeducators	0	90,408	103,670	93,414	156,722
76	1100	115	Salaries/ESY	0	3,153	6,000	0	6,000
77	1100	120	Substitutes	0	444	2,000	2,000	2,000
78	1100	210	Medical	0	22,069	31,933	26,540	71,000
79	1100	290	PR Taxes/Fringe/Insurance	0	17,922	20,759	18,770	28,747
80	1100	320	Behavior Support Services	0	4,800	0	6,400	6,400
81	1100	610	Program Supplies/Services	0	7,044	5,000	5,000	5,000
82	2200	325	Professional Development	0	2,988	6,000	3,500	6,000
83	Total Anchor Program			<u>\$0</u>	<u>\$201,935</u>	<u>\$229,393</u>	<u>\$211,217</u>	<u>\$339,232</u>
84	Behavior Analyst							
85	1100	110	Salary	\$72,100	\$72,408	\$74,263	\$0	\$0
86	1100	210	Medical	8,816	13,914	18,195	0	0
87	1100	290	PR Taxes/Fringe/Insurance	8,023	8,047	8,199	0	0
88	1100	610	Supplies	500	0	500	0	0
89	2200	320	Professional Development	3,500	2,897	3,500	0	0
90	2200	580	Travel	3,000	80	500	0	0
91				<u>\$95,939</u>	<u>\$97,346</u>	<u>\$105,157</u>	<u>\$0</u>	<u>\$0</u>

**Bennington-Rutland Supervisory Union
FY22 Special Education Budget**

			<u>FY20 Budget</u>	<u>FY20 Actual</u>	<u>FY21 Budget</u>	<u>FY21 Anticipated</u>	<u>FY22 Budget</u>	
92	Services Provided to Students in Grades Educated Within Schools in the Supervisory Union							
93	<u>Instruction</u>							
94	1100	110	Salary/Teacher	\$1,265,108	\$1,261,057	\$1,284,028	\$1,235,288	\$1,342,073
95	1100	112	ESY Services	29,000	30,444	25,000	7,908	25,000
96	1100	120	Substitutes	12,000	8,870	12,000	12,000	12,000
97	1100	210	Medical	317,464	321,084	333,662	323,279	345,856
98	1100	290	PR Taxes/Fringe/Insurance	134,188	132,941	135,930	127,894	141,293
99	1100	320	Behavior Support Services	0	0	0	25,000	25,000
100	1100	3/500	Tuition/Services	711,268	985,925	572,337	795,803	721,948
101	1100	592	District Services/Extraordinary	161,153	108,517	118,052	92,227	123,248
102	1100	610	Supplies & Equipment	<u>37,500</u>	<u>18,703</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
103				<u>\$2,667,681</u>	<u>\$2,867,541</u>	<u>\$2,518,509</u>	<u>\$2,656,899</u>	<u>\$2,773,918</u>
104	<u>Student Support</u>							
105	2100	320	Contracted Services	\$1,009	\$16,629	\$0	\$15,590	\$10,600
106	2100	112	ESY Support Services	4,500	8,520	7,000	688	7,000
107	2100	290	PR Taxes/Fringe/Insurance	370	700	576	57	576
108	2140	110	Salary/Counseling	17,600	4,235	4,889	4,889	5,036
109	2140	210	Medical	0	672	1,050	1,006	1,037
110	2140	290	PR Taxes/Fringe/Insurance	2,401	502	761	766	788
111	2140	320	Evaluations	7,500	11,710	7,500	7,500	7,500
112	2140	320	Counseling Services	10,000	5,624	10,156	12,625	5,000
113	2152	110	Salary/Speech Teacher	457,683	452,981	467,946	447,561	509,765
114	2152	112	ESY Services	14,500	13,187	11,500	4,119	11,500
115	2152	120	Substitutes	2,000	0	2,000	2,000	2,000
116	2152	210	Medical	85,822	87,867	100,155	98,728	121,669
117	2152	290	PR Taxes/Fringe/Insurance	48,119	43,342	48,553	46,781	53,817
118	2152	320	Speech/Auditory Services	2,060	25,330	4,040	84,270	18,500
119	2152	610	Speech Supplies	7,000	4,483	7,000	7,000	7,000
120	2711	519	Transportation Services	<u>500</u>	<u>3,615</u>	<u>8,000</u>	<u>20,196</u>	<u>20,200</u>
121				<u>\$661,064</u>	<u>\$679,397</u>	<u>\$681,126</u>	<u>\$753,776</u>	<u>\$781,988</u>
122	<u>Staff Support</u>							
123	2200	112	PD Support Stipends	\$6,600	\$4,500	\$4,500	\$4,394	\$6,000
124	2200	290	PR Taxes/Fringe/Insurance	557	369	370	361	494
125	2213	325	Prof Development/Tuition	45,000	25,267	45,000	45,000	45,000
126	2214	325	District Prof Development	10,000	4,723	10,000	10,000	10,000
127	2214	580	Travel	<u>1,500</u>	<u>889</u>	<u>1,500</u>	<u>250</u>	<u>1,500</u>
128				<u>\$63,657</u>	<u>\$35,748</u>	<u>\$61,370</u>	<u>\$60,005</u>	<u>\$62,994</u>
129	Total Services/Grades in the SU			<u>\$3,392,402</u>	<u>\$3,582,686</u>	<u>\$3,261,005</u>	<u>\$3,470,680</u>	<u>\$3,618,900</u>
130	Services Provided to Students in Grades Educated Outside of the Supervisory Union							
131	<u>Instruction</u>							
132	1100	112	ESY Services	\$0	\$1,386	\$0	\$0	\$1,500
133	1100	290	PR Taxes/Fringe/Insurance	0	114	0	0	123
134	1100	3/500	Services/Tuition	\$3,669,418	\$2,875,808	\$3,785,817	\$3,035,742	\$3,246,534
135	1100	610	Supplies	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>
136				<u>\$3,669,918</u>	<u>\$2,877,308</u>	<u>\$3,786,317</u>	<u>\$3,036,242</u>	<u>\$3,248,657</u>

**Bennington-Rutland Supervisory Union
FY22 Special Education Budget**

	FY20 <u>Budget</u>	FY20 <u>Actual</u>	FY21 <u>Budget</u>	FY21 <u>Anticipated</u>	FY22 <u>Budget</u>
137 <u>Student Support</u>					
138 2100 3/500 Services	\$0	\$0	\$1,000	\$1,000	\$1,260
139 2140 320 Evaluations	7,500	0	7,500	7,500	7,500
140 2140 3/500 Counseling Services	67,154	46,079	56,758	77,879	74,600
141 2152 3/500 Speech Services	141,822	116,661	117,990	110,388	112,000
142 2160 3/500 Occupational Therapy Services	10,253	4,981	14,144	8,038	13,300
143 2190 3/500 Physical Therapy Services	500	0	0	0	0
144 2711 519 Transportation Services	<u>27,277</u>	<u>19,077</u>	<u>18,645</u>	<u>20,617</u>	<u>21,500</u>
145	<u>\$254,506</u>	<u>\$186,798</u>	<u>\$216,037</u>	<u>\$225,422</u>	<u>\$230,160</u>
146 Total Services/Grades Outside the SU	<u>\$3,924,424</u>	<u>\$3,064,106</u>	<u>\$4,002,354</u>	<u>\$3,261,664</u>	<u>\$3,478,817</u>
147 Psychological					
148 2100 110 Salary/Psychologists	\$195,912	\$151,595	\$151,595	\$156,143	\$160,828
149 2100 210 Medical	25,587	25,121	28,554	28,095	26,156
150 2100 290 PR Taxes/Fringe/Insurance	51,303	42,196	41,885	43,797	46,149
151 2100 611 Materials & Supplies	3,000	2,977	3,000	3,000	3,000
152 2200 325 Professional Development	6,000	3,079	6,000	6,000	6,000
153 2200 580 Travel	<u>4,200</u>	<u>2,529</u>	<u>3,700</u>	<u>1,000</u>	<u>3,700</u>
154 Total Psychological	<u>\$286,002</u>	<u>\$227,497</u>	<u>\$234,734</u>	<u>\$238,035</u>	<u>\$245,833</u>
155 Occupational Therapy K-12					
156 2160 110 Salary	\$156,141	\$175,128	\$184,373	\$172,997	\$191,330
157 2160 210 Medical	51,305	62,811	80,216	72,368	76,696
158 2160 290 PR Taxes/Fringe/Insurance	24,599	28,064	30,327	28,601	31,327
159 2160 610 Supplies	2,000	1,714	2,000	2,000	2,000
160 2200 320 Professional Development	4,500	2,500	4,500	4,500	4,500
161 2200 580 Travel	<u>2,000</u>	<u>417</u>	<u>5,500</u>	<u>1,000</u>	<u>3,000</u>
162	<u>\$240,545</u>	<u>\$270,634</u>	<u>\$306,916</u>	<u>\$281,466</u>	<u>\$308,853</u>
163 Physical Therapy K-12					
164 2190 110 Salary	\$83,362	\$74,223	\$85,818	\$85,818	\$88,348
165 2190 290 PR Taxes/Fringe/Insurance	6,916	6,117	7,086	7,071	7,294
166 2190 610 Supplies	300	0	300	300	300
167 2200 580 Travel	<u>250</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>250</u>
168	<u>\$90,828</u>	<u>\$80,340</u>	<u>\$93,454</u>	<u>\$93,439</u>	<u>\$96,192</u>
169 Total Occupational/Physical Therapy K-12	<u>\$331,373</u>	<u>\$350,974</u>	<u>\$400,370</u>	<u>\$374,905</u>	<u>\$405,045</u>
170 Administration					
171 2400 110 Director of Student Services	\$46,498	\$46,498	\$47,893	\$104,000	\$107,120
172 2400 110 Program Directors	436,239	\$368,975	415,309	301,530	336,861
173 2400 115 Salaries - Clerical	38,969	31,677	32,878	32,879	56,288
174 2400 210 Medical	124,368	66,140	101,826	77,701	104,309
175 2400 290 PR Taxes/Fringe/Insurance	106,719	99,269	106,767	101,128	120,680
176 2400 325 Professional Development	25,000	17,470	25,000	20,000	25,000
177 2400 330 Contracted Service	8,000	8,754	8,000	9,500	8,000
178 2400 360 Legal	5,000	746	5,000	5,000	5,000
179 2400 531 Postage	1,600	2,423	3,000	3,000	3,000
180 2400 540 Advertising	3,000	620	2,000	2,000	2,000
181 2400 580 Travel	13,000	6,408	9,600	2,500	9,600
182 2400 610 Supplies/Software/Copier/Equip	<u>11,500</u>	<u>6,758</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>
183	<u>\$819,893</u>	<u>\$655,738</u>	<u>\$771,773</u>	<u>\$673,738</u>	<u>\$792,358</u>

**Bennington-Rutland Supervisory Union
FY22 Special Education Budget**

			FY20	FY20	FY21	FY21	FY22	
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	
184	<u>Transportation Administration</u>							
185	2711	110	Coordinator	\$25,338	\$25,338	\$26,098	\$26,098	\$26,881
186	2711	210	Medical	9,056	7,813	11,337	8,520	8,491
187	2711	290	PR Taxes/Fringe/Insurance	<u>4,071</u>	<u>5,862</u>	<u>4,265</u>	<u>4,260</u>	<u>4,379</u>
188				<u>\$38,465</u>	<u>\$39,013</u>	<u>\$41,700</u>	<u>\$38,878</u>	<u>\$39,751</u>
189	Total Administration			<u>\$858,358</u>	<u>\$694,751</u>	<u>\$813,473</u>	<u>\$712,616</u>	<u>\$832,109</u>
190	Transportation							
191	2712	115	Salary/Drivers & Assistants	\$229,310	\$210,006	\$234,075	\$174,585	\$226,187
192	2712	210	Medical	43,320	47,810	54,493	59,614	71,348
193	2712	290	PR Taxes/Fringe/Insurance	44,929	36,954	48,341	32,395	42,843
194	2712	430	Repairs & Maintenance	20,000	16,013	20,000	20,000	20,000
195	2712	500	Services/Insurance	4,000	2,383	5,000	3,500	4,000
196	2712	540	Advertising	1,000	0	1,000	1,000	1,000
197	2712	580	Prof Dev/Travel	500	70	500	500	500
198	2712	592	Services/Districts	3,000	160	3,000	500	3,000
199	2712	610	Supplies	1,200	4,736	1,200	1,200	1,200
200	2712	620	Fuel	33,000	19,310	33,000	25,000	33,000
201	2712	910	Bus Purchase/Lease	<u>24,332</u>	<u>24,833</u>	<u>17,717</u>	<u>17,123</u>	<u>0</u>
202	Total Transportation			<u>\$404,591</u>	<u>\$362,275</u>	<u>\$418,326</u>	<u>\$335,417</u>	<u>\$403,078</u>
203	Total Special Education/Early Education			<u>\$10,489,403</u>	<u>\$9,661,894</u>	<u>\$10,651,762</u>	<u>\$9,680,752</u>	<u>\$10,536,592</u>

BENNINGTON-RUTLAND SUPERVISORY UNION
SPECIAL EDUCATION ASSESSMENTS - FY22

	Total	Mettawee	Taconic & Green	Winhall
1 PK Sites				
2 Students at Site		21.00	41.00	
3 Site Based Early Education	<u>\$257,025</u>	<u>\$91,671</u>	<u>\$165,354</u>	
4 Early Education - Instruction				
5 ADM (less site)	98.15	2.00	90.00	6.15
6 Percentage Allocation		<u>2.0%</u>	<u>91.7%</u>	<u>6.3%</u>
7 Early Education Instruction	<u>\$158,123</u>	<u>\$3,223</u>	<u>\$144,992</u>	<u>\$9,908</u>
8 Early Education - Speech				
9 ADM (less site for Mettawee)	139.15	2.00	131.00	6.15
10 Percentage Allocation		<u>1.4%</u>	<u>94.1%</u>	<u>4.4%</u>
11 Early Education Speech	<u>\$135,464</u>	<u>\$1,946</u>	<u>\$127,530</u>	<u>\$5,988</u>
12 Early Education - Instructional/Support Services & Admin				
13 ADM	160.15	23.00	131.00	6.15
14 Percentage Allocation		<u>14.4%</u>	<u>81.8%</u>	<u>3.8%</u>
15 Early Ed Instr. Support Services/Admin	<u>\$21,754</u>	<u>\$3,125</u>	<u>\$17,794</u>	<u>\$835</u>
16 Early Ed Block Grant Allocation				
17 ADM	160.15	23.00	131.00	6.15
18 Percentage Allocation		<u>14.4%</u>	<u>81.8%</u>	<u>3.8%</u>
19 Early Ed Block Grant Allocation	<u>(\$158,155)</u>	<u>(\$22,714)</u>	<u>(\$129,368)</u>	<u>(\$6,073)</u>
20 Services K-6/8 Grades Served - Includes Anchor/Rise Programs				
21 Projected FY22 Enrollment	1,075.00	154.00	905.00	16.00
22 Percentage Allocation		<u>14.3%</u>	<u>84.2%</u>	<u>1.5%</u>
23 Services K-6/8	\$4,434,801			
24 Less Block Grant Allocation	(420,441)			
25 Less Estimated Reimbursement	<u>(2,073,558)</u>			
26 Services K-6/8 to be Assessed	<u>\$1,940,802</u>	<u>\$278,031</u>	<u>\$1,633,884</u>	<u>\$28,887</u>
27 Services 7/9-12 & K-8 choice out of our SU				
28 Projected FY22 Enrollment	955.45	134.00	603.00	218.45
29 Percentage Allocation		<u>14.0%</u>	<u>63.1%</u>	<u>22.9%</u>
30 Services 7/9-12	\$3,478,817			
31 Less Block Grant Allocation	(329,809)			
32 Less Estimated Reimbursement	<u>(1,868,785)</u>			
33 Services 7/9-12 to be Assessed	<u>\$1,280,223</u>	<u>\$179,549</u>	<u>\$807,969</u>	<u>\$292,705</u>
34 Psychological/OT/PT/Administration/Transportation - Less IDEA covered costs				
35 Projected FY22 Enrollment	2,190.60	311.00	1,639.00	240.60
36 Percentage Allocation		<u>14.2%</u>	<u>74.8%</u>	<u>11.0%</u>
37 Psych/OT/PT/Admin/Transportation	\$1,101,065			
38 Less Block Grant Allocation	(104,386)			
39 Less Estimated Reimbursement	<u>(469,081)</u>			
40 Psych/OT/PT/Adm/Transp to be Assessed	<u>\$527,598</u>	<u>\$74,903</u>	<u>\$394,749</u>	<u>\$57,946</u>
41 TOTAL FY22 ASSESSMENT	<u>\$4,162,834</u>	<u>\$609,734</u>	<u>\$3,162,904</u>	<u>\$390,196</u>

BENNINGTON-RUTLAND SUPERVISORY UNION
SPECIAL EDUCATION ASSESSMENTS - FY22

	<u>Total</u>	<u>Mettawee</u>	<u>Taonic & Green</u>	<u>Winhall</u>
47 Surplus Returned FY22				
48 FY20 Overall Assessment Allocation		15.677%	75.947%	8.376%
49 Surplus Applied	<u>(\$500,000)</u>	<u>(\$78,385)</u>	<u>(\$379,735)</u>	<u>(\$41,880)</u>
50 FY22 Net Assessments to Districts after Surplus Returned	<u>\$3,662,834</u>	<u>\$531,349</u>	<u>\$2,783,169</u>	<u>\$348,316</u>
42 <u>Assessment Comparison - FY22 to FY21 (Excluding Surplus Returned)</u>				
43 FY22 Assessment	\$4,162,834	\$609,734	\$3,162,904	\$390,196
44 FY21 Assessment	<u>4,170,319</u>	<u>654,237</u>	<u>3,157,026</u>	<u>359,056</u>
45 Variance	<u>(\$7,485)</u>	<u>(\$44,503)</u>	<u>\$5,878</u>	<u>\$31,140</u>
46 Percentage Increase/(Decrease)	<u>(0.2%)</u>	<u>(6.8%)</u>	<u>0.2%</u>	<u>8.7%</u>

District assessments change from year to year, not only because of changes to budgeted revenues and expenditures, but also due to the change in each district's percentage share of each portion of the assessment.

	<u>Total</u>	<u>Mettawee</u>	<u>Taonic & Green</u>	<u>Winhall</u>
1 <u>Assessment Comparison - FY22 to FY21 (Excluding Surplus Returned)</u>				
2 FY22 Assessment	\$4,162,834	\$609,734	\$3,162,904	\$390,196
3 FY21 Assessment	<u>4,170,319</u>	<u>654,237</u>	<u>3,157,026</u>	<u>359,056</u>
4 Increase/(Decrease)	<u>(\$7,485)</u>	<u>(\$44,503)</u>	<u>\$5,878</u>	<u>\$31,140</u>
5 Percentage Increase/(Decrease)	<u>(0.2%)</u>	<u>(6.8%)</u>	<u>0.2%</u>	<u>8.7%</u>
6 <u>Early Education (Sites and Special Ed Services)</u>				
7 FY22 Assessment less Grant Allocation	\$414,211	\$77,251	\$326,302	\$10,658
8 FY21 Assessment less Grant Allocation	<u>442,846</u>	<u>111,074</u>	<u>318,539</u>	<u>13,233</u>
9 Increase/(Decrease)	<u>(\$28,635)</u>	<u>(\$33,823)</u>	<u>\$7,763</u>	<u>(\$2,575)</u>
10 % Increase/(Decrease)	<u>(6.5%)</u>	<u>(30.5%)</u>	<u>2.4%</u>	<u>(19.5%)</u>
11 <u>Services K-6/8 Grades Served - Less estimated state reimbursement</u>				
12 Projected FY22 Enrollment	1,075	154	905	16
13 Projected FY21 Enrollment	<u>1,083</u>	<u>154</u>	<u>905</u>	<u>24</u>
14 Increase/(Decrease)	<u>(8)</u>	<u>0</u>	<u>0</u>	<u>(8)</u>
15 FY22 Percentage Allocation		14.3%	84.2%	1.5%
16 FY21 Percentage Allocation		<u>14.2%</u>	<u>83.6%</u>	<u>2.2%</u>
17 Increase/(Decrease)		<u>0.1%</u>	<u>0.6%</u>	<u>(0.7%)</u>
18 FY22 Assessment	\$1,940,802	\$278,031	\$1,633,884	\$28,887
19 FY21 Assessment	<u>1,698,226</u>	<u>241,483</u>	<u>1,419,109</u>	<u>37,634</u>
20 Increase/(Decrease)	<u>\$242,576</u>	<u>\$36,548</u>	<u>\$214,775</u>	<u>(\$8,747)</u>

BENNINGTON-RUTLAND SUPERVISORY UNION
SPECIAL EDUCATION ASSESSMENTS - FY22

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic & Green</u>	<u>Winhall</u>
	<u>Total</u>	<u>Mettawee</u>	<u>Green</u>	<u>Winhall</u>
21 <u>Services 7/9-12 & K-8 choice out of our SU - Less estimated state reimbursement</u>				
22 Projected FY22 Enrollment	955	134	603	218
23 Projected FY21 Enrollment	<u>894</u>	<u>134</u>	<u>603</u>	<u>157</u>
24 Increase/(Decrease)	<u>61</u>	<u>0</u>	<u>0</u>	<u>61</u>
25 FY22 Percentage Allocation		14.0%	63.1%	22.9%
26 FY21 Percentage Allocation		<u>15.0%</u>	<u>67.4%</u>	<u>17.6%</u>
27 Increase/(Decrease)		<u>(1.0%)</u>	<u>(4.3%)</u>	<u>5.3%</u>
28 FY22 Assessment	\$1,280,223	\$179,549	\$807,969	\$292,705
29 FY21 Assessment	<u>1,477,129</u>	<u>221,404</u>	<u>996,319</u>	<u>259,406</u>
30 Increase/(Decrease)	<u>(\$196,906)</u>	<u>(\$41,855)</u>	<u>(\$188,350)</u>	<u>\$33,299</u>
31 <u>Psychological/OT/PT/Administration/Transportation - Less IDEA covered costs</u>				
32 Projected FY22 Enrollment - PK - 12	2,191	311	1,639	241
33 Projected FY21 Enrollment - PK - 12	<u>2,139</u>	<u>311</u>	<u>1,639</u>	<u>189</u>
34 Increase/(Decrease)	<u>52</u>	<u>0</u>	<u>0</u>	<u>52</u>
35 FY22 Percentage Allocation		14.2%	74.8%	11.0%
36 FY21 Percentage Allocation		<u>14.5%</u>	<u>76.6%</u>	<u>8.8%</u>
37 Increase/(Decrease)		<u>(0.3%)</u>	<u>(1.8%)</u>	<u>2.2%</u>
38 FY22 Assessment	\$527,598	\$74,903	\$394,749	\$57,946
39 FY21 Assessment	<u>552,118</u>	<u>80,276</u>	<u>423,059</u>	<u>48,783</u>
40 Increase/(Decrease)	<u>(\$24,520)</u>	<u>(\$5,373)</u>	<u>(\$28,310)</u>	<u>\$9,163</u>

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 FY20 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>
Balance June 30, 2019	\$136,476	\$10,642	\$0	\$413,202
Transfer to Assigned Funds	(13,000)	3,000	10,000	
Actual Revenues FY20	3,812,262			\$9,863,214
Actual Expenditures FY20	(3,738,499)	<u>(3,315)</u>		(9,661,894)
Surplus Assigned for Use FY21	<u>(50,000)</u>			<u>(100,000)</u>
Actual Fund Balance June 30, 2020	\$147,239	\$10,327	\$10,000	\$514,522
Transfer to Assigned Funds	(13,000)	3,000	<u>10,000</u>	
Anticipated Revenues FY21	5,434,487	0		9,904,116
Surplus Assigned for Use	50,000			100,000
Anticipated Expenditures FY21	(5,391,185)	<u>(8,000)</u>		(9,680,752)
Surplus Assigned for Use FY22	<u>(145,000)</u>			<u>(500,000)</u>
Anticipated Fund Balance June 30, 2021	\$82,541	\$5,327	\$20,000	\$337,886
Transfer to Assigned Funds	(13,000)	3,000	<u>10,000</u>	
Budgeted Revenues FY22	4,846,733	0		10,036,592
Surplus Assigned for Use	145,000			500,000
Budgeted Expenditures FY22	<u>(4,991,733)</u>	<u>0</u>		<u>(10,536,592)</u>
Budgeted Fund Balance June 30, 2022	<u>\$69,541</u>	<u>\$8,327</u>	<u>\$30,000</u>	<u>\$337,886</u>