



Town of Winhall, Vermont

2022

ANNUAL TOWN REPORT

FISCAL YEAR

JULY 1, 2021 to JUNE 30, 2022

*The 2022 Town Report is
dedicated to
Marion Inez Jenks.*



MARION INEZ JENKS

Marion was born in Winhall July 20,1943 to William and Ruth (Magoon) Lightfoot. Marion attended Winhall Elementary School and Graduated from Burr & Burton Seminary. She married Lawrence Jenks on June 14,1961 in Danby, VT, and celebrated 60 years of marriage just before she passed on July 24, 2021.

Marion held many positions within the Town of Winhall including School Director & Clerk for 8 years, Secretary for the Planning Commission for 10 years, Trustee of the Bondville Methodist Church, Secretary for the Bondville Cemetery Association, Secretary for the Winhall Republican party, President of the Winhall School Club, Member of the Winhall Ladies Auxiliary Fire Department, Member of the Ladies Oriental Shrine from 1977-2021, Past High Priestess of the Ladies Oriental Shrine of Brattleboro, Winhall Town Clerk from 1983-2004 and volunteered to put flags out on all the Veteran's graves every Spring for Memorial day.

Marion's passion was her flower gardens and loved to travel North America in an RV with her husband Larry, their children, and grandchildren. She is survived by her loving husband, three sons, one daughter, five grandchildren and three great grandchildren. Marion was predeceased by her parents, son Russell, 2 grandchildren Benjamin and Oliver, brothers Walter & Stephen and sister Anita.

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Delinquent Tax Report as of June 30, 2022

2022

Alaimo, James J. Jr.	\$7,208.45
Barden, Jeffrey L.	\$422.37
Franco, Christopher	\$1,333.38
Hagerman, Kenneth D.	\$3,488.57
Hamilton, Alex P.	\$2,822.42
Lio, Dominick P.	\$2,382.60
McNamara, John A. & Christa	\$11,757.05
O'Flaherty, Helen	\$108.31
Palmieri, Angelo	\$1,044.01
Patterson, David	\$2,215.82
RHM Real Estate	\$1,624.51
<u>Yarom, David & Eva</u>	<u>\$108.31</u>
Total 2022	\$34,514.51

2021

Franco, Christopher	\$1,333.38
O'Flaherty, Helen	\$108.41
Palmieri, Angelo	\$1,045.02
<u>RHM Real Estate</u>	<u>\$1,626.08</u>
Total 2021	\$4,112.89

2020

Franco, Christopher	\$1,265.67
Hatt, Charles	\$3,397.20
O'Flaherty, Helen	\$102.90
Palmieri, Angelo	\$991.96
<u>RHM Real Estate</u>	<u>\$1,543.50</u>
Total 2020	\$7,301.23

2019

Franco, Christopher	\$1,193.59
O'Flaherty, Helen	\$97.05
<u>Palmieri, Angelo</u>	<u>\$935.47</u>
Total 2019	\$2,226.11

2018

O'Flaherty, Helen	\$97.68
<u>Palmieri, Angelo</u>	<u>\$941.63</u>
Total 2018	\$1,039.31

2017

O'Flaherty, Helen	\$102.03
<u>Palmieri, Angelo</u>	<u>\$983.52</u>
Total 2017	\$1,085.55

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

Grand Total \$ 53,338.03

Elected Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Moderator	Scott Bushee	2023
Town Clerk	Elizabeth Grant CMC, CVC	2025
Town Treasurer	Debra Avison	2023
Select Board	E. Stuart Coleman	2024
	Julie Isaacs	2025
	William B. Schwartz, Esq.	2023
Listers	Doug Poulter	2023
	Anne Filley	2023
	Lucia Wing	2025
Delinquent Tax Collector	Kathryn Coleman	2025
Grand Juror	Alexander Bilka	2023
Town Agent	Alexander Bilka	2023
Justices of the Peace	Timothy Apps	2024
	Christina Boswell	2024
	Robin Apps	2024
	Johnathan Boswell	2024
	Cliff DesMarais	2024
School Moderator	Scott Bushee	2023
School Treasurer	Debra Avison	2023
School Directors	Jennifer Samuelson	2023
	Dean Gianotti, Jr.	2023
	Meridith Dennes	2024

Appointed Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Chief of Police	Derrick Tienken	06/30/24
Town Administrator	Lissa Stark	04/30/25
Secretary to the Boards	Lucia Wing	06/30/23
Assistant Town Clerk	Alexander Bilka	04/27/23
Assistant Town Treasurer	Alexander Bilka	04/27/23
Planning Commission	Marcel Gisquet	06/30/23
	Tamatha Blanchard	06/30/24
	Cliff DesMarais	06/30/25
	Lucia Wing	06/30/23
	Jeff Yates	06/30/23
	Jerome Driscoll	06/30/23
Zoning Administrator	Lucia Wing	06/30/24
Curator of the Museum	Vacant	
Energy Coordinator	Vacant	
Zoning Board of Adjustment	Doug Poulter	06/30/23
	Julie Isaacs	06/30/25
	Anne Filley	06/30/25
	Tamatha Blanchard	06/30/25
	Dean Gianotti Sr.	06/30/23
Windham Regional Commission	Vacant	
	Vacant	
Winhall Beautification Committee	Julie Isaacs, Chair	N/A
Town Health Officer	Mike Wilson	01/31/23
Forest Fire Warden	Lawrence Jenks	01/01/23
Assistant Fire Warden	Vacant	
Trustee of Public Funds	Select Board	N/A
Cemetery Commissioners	Select Board	N/A
Fence Viewers	Select Board	N/A
Pound Keeper	Patrick Salo	06/30/23
Animal Control Officer	Patrick Salo	06/30/23
Tree Warden	Stuart Coleman	04/27/23
Council on Aging	Vacant	N/A
Town Service Officer	Elizabeth Grant	04/27/23
Recreation Committee Chair	Laura Gianotti	06/30/23

**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 at Winhall at 9 School Road in said Town on Tuesday, March 7, 2023 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 7, 2023, 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 6, 2023.

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 at 9 School Road on Tuesday, March 7, 2023 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 2022 Town Report? (Floor Vote)

ARTICLE 3: Shall the voters appropriate \$25,000 to the creation of a regional Recreation Director position, in cooperation with adjacent municipalities? Should this article pass, this position would be funded contingent upon all of the other municipalities participating in the funding of the position; without such cooperation, this \$25,000 appropriation would be placed in the General Reserve Fund to be used for other purposes. (Floor Vote)

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

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

TOWN OF WINHALL, VERMONT
SETTING THE TAX RATE ~ COMPUTATIONS FOR 2022-2023

AMOUNT TO BE RAISED BY TAXES FROM 2022/2023 PRINTED BUDGET	\$3,716,097.00
PLUS (Articles from Town Meeting)	+ <u>0.00</u>
TOTAL AMOUNT TO BE RAISED BY TAXES	\$3,716,097.00
TOWN OF WINHALL GRAND LIST FOR 2022	\$7,042,621.35
Calculation: Divide the amount to be raised by taxes by the Grand List	\$3,716,097.00 <u>\$7,042,621.35</u>
	= \$0.5277 2022/2023 Town Tax Rate

The 2021/2022 Town Tax Rate was \$0.5251
The 2020/2021 Town Tax Rate was \$0.4887
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

TOWN OF WINHALL EDUCATION TAX RATES FOR 2022-2023
CALCULATED BY THE VERMONT COMMISSIONER OF TAXES

HOMESTEAD EDUCATION TAX RATE

Base Homestead Tax Rate for FY23: \$1.6565

Combined Town Tax Rate and Homestead Tax Rate: \$2.1842

NON-HOMESTEAD* EDUCATION TAX RATE

Base Non-Homestead Tax Rate for FY23: \$1.5813

*Previously called "Non-Residential"

Combined Town Tax Rate and Non-Residential Tax Rate: \$2.1090

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.


E. Stuart Coleman, Chair


William Schwartz, Vice Chair


Julie Isaacs, Member

July 6, 2022

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, March 1, 2022 at 10:00 AM to transact the following business.

Town Moderator calls Town Meeting to order at 10:00 AM; polls open at 10:00 AM. Pledge of Allegiance; Roberts Rule of Order; dog licenses due April 1, 2022; Homestead taxes due; Head of School at Burr & Burr Academy speaks; Head of School at Maple Street speaks; Head of School at Stratton Mountain School speaks; Head of School at Mountain School at Winhall speaks. Town Moderator reads Winhall Town School District Warning.

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, 2022 through June 30, 2023?

No discussion: David Squires makes the motion to approve Article 3; seconded by Jennifer Samuelson; Article 3 passes. (Floor Vote)

Article 4: Shall the voters of the school district approve the school board to expend \$4,411,546, 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 \$20,365 per equalized pupil. The project spending per equalized pupil is 2.9% higher than spending for the current year.

Jennifer Samuelson, Chair Winhall School Board speaks: discusses proposed School Board Budget Information Report 2022/2023; projected tax rate for current year and future; existing student enrollment now and in the future; transportation needs including the need for new school buses; Tax Stabilization Reserve Fund for future use; and other. Discussion available Federal and State funding. Bill Schwartz makes the motion to approve Article 4; seconded by Christie Boswell; Article 4 passes. (Floor Vote)

Article 5: Shall the voters approve payment for the announced tuition rate of Burr & Burton Academy in the amount of \$19,200 for the 2022-2023 school year for resident pupils in grades 9-12 who attend Burr & Burton Academy?

No discussion: Bill Schwartz makes the motion to approved Article 5; seconded by Christie Boswell; Article 5 passes. (Floor Vote)

Article 6: Shall the voters authorize the School Board to transfer the unassigned General Fund surplus existing on June 30, 2022, an amount estimated to be \$91,261, to the Bus Reserve Fund?

Discussion relative to bus ownership and maintenance. Bill Schwartz makes the motion to approve Article 6; seconded by Tim Apps; Article 6 passes. (Floor Vote)

Article 7: Shall the voters appropriate the sum of \$20,000 for the Bus Reserve Fund?

No discussion. Bill Schwartz makes the motion to approve Article 7; seconded by Tim Apps; Article 7 passes. (Floor Vote)

Article 8: Shall the voters appropriate the sum of \$555,000 for the Tax Stabilization Reserve Fund?

No discussion. Bill Schwartz makes the motion to approve Article 8; seconded by Christie Boswell; Article 8 passes. (Floor Vote)

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

No other business before floor. (None)

School Warning- page 2

Town Moderator recesses Town Meeting until 7:00 PM; motion by Schwartz; seconded by Laura Gianotti; passes.

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 10:00 AM to 7:00 PM on Tuesday, March 1, 2022.

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 13th day of February 2022

WINHALL BOARD OF SCHOOL DIRECTORS

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

*Scott Bushee, Moderator 3/2/2022
Meredith Dannes, Town Clerk 3/2/2022*

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

Meeting Minutes

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, March 1, 2022 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 1, 2022, polls will be open from 10:00AM to 7:00PM. Social distancing 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, February 28, 2022.

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 WARNING

The legal voters of the Town of Winhall are hereby warned and notified to meet at the Winhall Town Highway Garage at 64 Old Town Road on Tuesday, March 1, 2022 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 2021 Town Report? (Floor Vote)

No Discussion: Dean Gianotti Jr. makes the motion to approve Article 2; seconded by David Squires; Article 2 passes.

ARTICLE 3: Shall the voters indicate support for the concept of a regional fieldhouse at the Dana Thompson Recreation Park in Manchester, with the understanding that towns would participate in its construction costs under a formula based on a combination of grand list, population and distance, in exchange for a special use status for those who live or own a second home in the Town of Winhall? This article is advisory in nature and does not bind the town to further action. (Floor Vote)

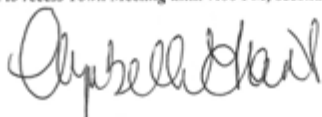
Bring Article 3 to the floor; motion by Beth Grant; seconded by Dean Gianotti Jr.; unanimous. Discussion follows: Seth Bongartz speaks relative to the proposed Northshire Community Field House to be located at the Recreation Center in Manchester, at this time, only advisory in nature and does not bind the Town to further action; discussion includes \$750,000 cost to Winhall; highly affordable for all Winhall residents; memberships; and projected need for the Manchester community and surrounding towns. Stuart Coleman moves the question; seconded by Bill Schwartz; passes supporting the Selectboard to move forward with further discussion.

ARTICLE 4: To transact any other business that may legally come before the meeting. (None)

The Town Moderator recognizes the passing of Marion Jenks and Ray Guttoff, two outstanding Winhall citizens who served the community in many ways for many years. The Town Moderator recognizes Steve Avison, the new Winhall Fire Chief. Bill Schwartz recognizes Fred Schwacke, instrumental in identifying the need for broadband expansion in Winhall; pamphlets available. Barbara Coleman thanks the Winhall Fire Department, Winhall Highway Department, and Winhall Police & Rescue Department for all their incredible service to the Community.

Stuart Coleman makes the motion to recess Town Meeting until 7:00 PM; seconded by David Squires; passes.

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



Select Board

Well folks we made it through 2022. It has been a long and trying year. I would like to thank my fellow Select-Board members Bill and Julie for all the efforts that have been put forward to get projects accomplished in town. The largest of these is replacing the access road and other culverts in town.

Our biggest thanks have to go out to our employees and other elected officials that have worked tirelessly to make Winhall a great place to live in and be proud of. I am not going to name all employees as I may miss someone. But let it be known that we (your select board) thank them for all their time and work/efforts day to day or night in the town of Winhall. Everyone from the town clerk, treasurer, administrator, zoning board and zoning board of adjustment, listers, police department (the chief and all our dedicated police officers) w/EMT training for emergency services, highway and transfer station crews, fire department volunteers, community center leaders and volunteer group.

We have taken on some big projects to get done before they turn into emergency problems, we have been planning these projects out as far as we possibly can to get in front of the issues.

We also need to thank you the citizens of this town for putting your faith in these elected officials, employees and volunteers who put forth so much effort for this town.

Your questions, support and acceptance of our duties makes it all work.

Stuart Coleman
Chairman of the Board of Selectmen



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 cross-trained as certified EMT's and respond to medical emergencies within the community. Our cruisers are equipped with medical equipment that has and will continue to save lives.

We continue to improve as individuals and as an Agency to ensure that we are providing you with the very best services. Sergeant Jeremiah Rogers successfully completed the Defensive Tactics / Use of Force Instructor course at the Vermont Police Academy. This certification will allow Sergeant Rogers to lead essential in-service trainings here at the Winhall Police Department and to trainees at the Vermont Police Academy. Officer Reece Millington recently completed The Vermont Child Passenger Safety Program and is a Nationally certified Child Passenger Seat Technician. If you need help installing safety seats or have any questions regarding proper seats for your children, call the office and speak to Officer Millington.

I encourage all of the Winhall Officers to find areas in law enforcement in which they can excel and broaden their scope of knowledge, eventually giving back to new officers coming into the profession. We have officers that are certified instructors in the areas of Impaired Driving, Use of Force, Firearms and Taser that teach classes at the Vermont Police Academy and throughout the State of Vermont. Officer Greg Eckhardt has continued his work as a Training Assistant at the Vermont Police Academy, mentoring trainees as they navigate the full-time basic class and prepare for their careers.

On June 15, 2022 we held our first annual awards dinner on the Stratton Mountain School campus. Officer Joshua Rosenblum earned the award for the 2021 Officer of the Year. Officer Rosenblum is the longest standing member of the Winhall Police Department and has become our go-to person for many areas. With his extensive medical background, Officer Rosenblum helped the Department successfully navigate the COVID-19 pandemic, keeping members of the Department, Winhall employees and our community informed and safe. EMT Sarah Avison earned the award for the 2021 Rescue Volunteer of the Year. As a newly certified EMT, Sarah brought her strong work ethic, determination and outstanding patient care to our Winhall Rescue family. Sarah is an extremely dedicated EMT and our community is lucky to have her responding to our medical and fire calls.

Communication is key in preventing and solving crimes. We post advisory notices such as road closures, storm updates, press releases, crime trends or incidents, crime prevention strategies, etc. through Nixle, Facebook, Instagram and Twitter. I encourage you to visit and like our Facebook page. If you would like to be added to our Nixle email list, please email Nicole Dernier at nicole.dernier@vermont.gov. 802-297-1013 (office)

Our emphasis on community policing continues to be a priority. Trust between citizens and their police department is the cornerstone of this philosophy. If you need assistance please do not hesitate to call. We pride ourselves as being a full-service department. If you see something that doesn't seem quite right in the area, call us, you are not bothering us. We work closely with our community members and partners in order to continue to keep this one of the safest communities within Vermont.

Respectfully,

Derrick Tienken
Chief of Police & Rescue

Winhall Fire Department
PO Box 141, Bondville, Vermont 05350
winhallfd@gmail.com

December 09, 2022

Overview of what has taken place for the last couple quarters of 2022 March 25 - October 31 2022.

The fire department has recently,

- We have taken delivery of the new self contained breathing apparatus (SCBA). Currently all our interior firefighters are trained on the new SCBA's.
- All members just finished our annual CPR training.
- We have a committee starting to design a new fire apparatus.
- We have been doing and continue to cross train with Stratton Fire Department.
- We Plan to purchase two new sets of new structural firefighting gear in the beginning of 2023.
- In the process of applying for a VT DOT safety grant to update our traffic safety equipment.
- In the process of looking into the 2023 State of Vermont wildland gear grant. This will be used to replace our outdated wildland equipment.

Three firefighters completed over 200 hours of training to become national certified as a Firefight 1 level firefighter. We have four people that took interest in the fire department and became active members.

Total Calls for the year:

Motor Vehicle Accidents: 30

Fire Alarms: 43

CO Alarms: 13

Vehicle fire: 3

Wires Down/ Trees on Wires: 10

Guiderail fire: 0

Technical rescue: 4

Structure Fires: 16

Tree on Fire: 0

Tree into a house: 0

Tree in road: 3

Smoke in House: 0

Dumpster Fire: 0

Gas Odor Investigation: 2

Brush fire: 7

Smoke in Area Investigation: 5

Chimney Fires: 1

Assist police: 3

Landing Zone: 0

Service Call: 1

Total number of calls: 141

Monthly Meetings: 17

Trainings: 55

Important reminders for our Town residents

It is important to keep your fire alarms, smoke and CO detectors in good working order.

NOTE: EXIT THE PREMISES WHEN YOUR ALARMS/DETECTORS GO OFF!

Please check the dates on your smoke detectors, as they are only good for 8-10 years, and CO Detectors are only good for 5-7 years. You can find the manufacture date on the back of the detector. This includes hardwire detectors too.

If you have a fireplace, wood or pellet stove and it is time to remove the ashes, it is imperative you put the ashes in a metal container and immediately place this container outside away from any combustible material, such as your house, deck and garage area.

Please make sure your flue in your fireplace is open before starting a fire to avoid the smoke going into your house and causing your fire alarms to go off.

Please make sure you have your fire alarm monitoring companies contact number and access pin number if needed in case of a false alarm due to smoke from cooking, or the chimney when the flue is left closed. This information is also important to the occupants that are renting your house from you in case this happens while they are renting your house.

Please dial **911** for **all** emergencies.

2023 Line Officers

Chief: Steve Avison

First Assistant Chief: Ron Stark

Second Assistant Chief: Herb Hewes

First Captain: Randy Armeden

Second Captain: Elton Coleman

Safety Officer: Stuart Coleman

Training Officer: Ron Stark

2023 Administrative Officers

President: Stuart Coleman

Vice President: Mark Weikert

Treasurer: Sara Avison

Secretary: Ron Stark

First Trustee: Mark Weikert

Second Trustee: Matt Folts

Third Trustee: Johnathan Boswell

Thank you for your continued support.

Sincerely,

Steve Avison Chief

Winhall Fire Department

Winhall Board of Listers

The State of Vermont has informed the Board of Listers of Winhall's Equalized Education Property Value, Common Level of Appraisal (CLA.) and Coefficient of Dispersion (COD).

- Equalized Education Grand List: \$902,771,248.00
- COD (Coefficient of Dispersion): 21.68%
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. COD normally ranges between 10% to 20%. The State of Vermont requires town wide reappraisal when COD exceeds 20%.
- CLA (Common Level of Appraisal): 78.10%
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. The State of Vermont requires town wide reappraisal when the CLA falls below 85% or exceeds 115%.

Beginning shortly after onset of the Covid pandemic, both volume and price of property sales in Winhall increased significantly. This will challenge current and future CLA and COD values. The Town proactively entered into an agreement with an appropriately certified company to conduct a town-wide reappraisal as means to mitigate an anticipated state order to conduct a town wide reappraisal. This reappraisal is currently scheduled for calendar year 2026, the earliest time available. By acting proactively, the town anticipates avoiding any penalty imposed by the state for untimely completion of an ordered reappraisal.

Winhall 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 2022 the Winhall Planning Commission: Discussion relative to accessory dwelling units & affordable housing in Winhall, continued discussion relative to short-term rentals in Winhall, establishment of a 3-person Short-Term Rental Committee, final approval for a 4-lot subdivision and (1) property line adjusted located on Read Road and South Road proposed by Carolyn and Robert Crabtree, restatement of Pitelli 4-Lot Subdivision located on Sugarbush Drive Extension in Forest Farms, drafted "Welcome To Winhall Letter" for new homebuyers, approved a 2-Lot Subdivision for Jeanne Macintyre #221 Vermont Route 30, issued a "Statement of Resolution" to Marie & Robert Frenkel- French Hollow Road, applied for a Municipal Grant to update the Winhall Town Plan, and held its annual organizational meeting. 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
Cliff DesMarais, Treasurer
Jeff Yates

Tami Blanchard, Vice-Chair
Lucia Wing, Secretary
Jerome Driscoll

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 2022 the Zoning Board of Adjustment took the following action:

- Held an organizational meeting.
- Approved a conditional use permit for Snowland LLC, 139 Vermont Route 30 for storage of landscaping materials and equipment located on property known as the “Stump Dump.”
- Approved a conditional use permit for construction of a 28’x 32’ cabin within the Fluvial Erosion Hazard Zone and variance for a cantilevered 6’ by 32’ deck on the rear of the proposed structure located on South Road in Winhall proposed by Robert & Carolyn Crabtree.
- Held a meeting for Jessica Crandall, 98 VT Route 30 to consider a Conditional Use Permit & Site Plan Approval for a proposed change of use from residential to mixed residential and commercial use for the retail sale of cannabis. The meeting was recessed until an engineer’s report for a parking plan had been submitted.

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.
Tami Blanchard

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 2022 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, Tiny houses, Sheds, Conditional & change of uses, and New businesses. **NOTEWORTHY** was the increased number of new single-family home & tiny house proposals as well as complete interior re-design of existing homes. 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, 2021-June 30, 2022

The library had a milestone year, a year of great improvement. Thank you to all the continued support from our trustees, our patrons, our volunteers and the Town of Winhall. The library successfully survived its pandemic closure and is flourishing again. Our patronage continues to grow, with regular attendance at our events. Thank you to our amazing community.



Statistics - Patron visits: 1354 ~ Live Program attendance: 286 ~ Physical Items circulated: 1728 ~ Digital items (Hoopla) circulated: 404

Milestones - Building Improvement The children's collection was moved into the main room & new shelving & furniture was purchased with grant funds. We created a non-fiction/meeting room. A volunteer painted the interior and installed a new art rail system and a donated bathroom cabinet. We purchased 2 storage containers for outdoor storage. The town paid to refinish the floors in November 2022. Thank you! **We had 486 patron visits last summer (17 weeks)! More than the entire previous year's 466 visits. WML went live on the Catamount Library Network, becoming 100% automated.** WML adopted a 14-digit barcode system and began issuing new cards. CLM is a consortium of 23 Vermont libraries that share a circulation/cataloging software platform and allow our Winhall patrons to borrow from all 23 as if one. Automation means more accurate statistical, inventory, circulation reports, etc.

Fundraising and Grant Awards - **Library Day, Plant Sale, Maple Syrup Fundraiser, Art Sale, # Giving Tuesday 2022** - The library continues to successfully raise the \$4000 that is mandated in the income side of our working budget. In fact, the library's fundraising efforts exceeded this amount, clearly indicating the support of the local community. Thank you to Audrey Roberts & Tami Blanchard for spearheading the Plant and Maple Syrup sales. **Interlibrary Loan Courier Service Grant Award** - Awarded \$563 to subsidize the cost of interlibrary loan courier delivery service. WML shares our stop with Jamaica Library. Books are received/ sent in a large bin rather than individually mailed; a cost-cutting measure & required for membership in the CLN. **Summer Performance Grant/Vermont Department of Libraries** - WML was granted \$300 for a 2022 Vermont Summer Program Performer. WML teamed up with the South Londonderry Library to host an event at the Bondville Fairgrounds. Approximately 25 children and adults were treated to a fun "Camp Ocean" theater show by the Travelling Lantern group. Next summer South Londonderry will host. Funds were also used to buy supplies for crafts related to the summer reading theme *Oceans of Possibilities*. 8 local children accepted summer reading challenges. **Vermont Public Libraries Equipment and Supplies Grant (IMLS ARPA Round 2)** - WML was awarded \$500 in federal funds in order to support library programs and services with standalone HVAC augmentation, etc. Funds were received in July and were used to purchase a BlueAir silent filter, carbon filters, prefilters, an industrial floor fan and PPE materials.

Digital Collection - The Library offers free access to Hoopla, a digital service offered to every WML library card holder. An anonymous donor sponsors this service. Through individual accounts, patrons get up to 5 free items per month: eBooks, audiobooks, movies, magazines. There is an increasing rise in usage; in July 2021, 9 audiobooks were borrowed; in May 2022, 46 audiobooks were borrowed. Hoopla Total Cost: \$958. This service also requires an upgrade to the new 14-digit library cards. Hoopla is integrated into our new catalog <https://winhall.aspendiscovery.org>

Live Programs - Snow Program for children

~ Scram, Scammers! Workshop for adults ~
 Gardening Workshop for adults ~ Benandana
 Band, Kid's concert ~ Two Outdoor Movie
 Nights ~ Travelling Lantern's "Camp Ocean"
 theater performance at the Bondville
 Fairgrounds, for children & caregivers ~
 Falling with Leaves, for children & caregivers
 ~ 2 Artist Receptions ~ Author Talk ~ Book
 Discussion for adults, monthly ~ Computer
 drop in for adults on Thursdays ~ Storytimes
 on Tuesdays

**Community Connections** - Green Up/Arbor Day

BBQ & Program, Memorial Day, Outdoor Movies
 3 StoryWalks™ in the park, Volunteer Lunch, Halloween
 in the Ville, Mtn School Fall Fun Run & Santa Parade



Winhall Memorial Library	
Budget - PROPOSED	
July 1, 2023 - June 30, 2024	
Income	Budget
Summer Social/Donations/Book Sales/Fundraisers	\$5,000
Ford Trust	\$600
Town of Stratton	\$2,625
Town of Winhall	\$26,250
Grants	\$2,500
Interest (checking)	\$2
Total Income	\$36,977
Expenses	
Summer Social/Fundraiser	\$0
Utilities (Green Mt. Power)	\$880
Books, Audio CDs, etc.	\$6,500
Library supplies	\$1,500
Postage/mailbox rental	\$250
Librarian (salary & taxes @ 20 hrs/week @ \$23/hr)	\$27,000
Computer support, supplies, etc.	\$500
Accounting services (tax return)	\$50
Rent (prepaid through 2023 @ \$1/year)	\$1
Insurance (including Workers' Comp.)	\$1,500
Community/Children's Classes	\$500
Miscellaneous	\$500
Total Expenses	\$39,181
Net Profit/Loss	(\$2,204)
Other Expenses/Improvements	
Reserve withdrawal	\$2,204
Budget +/-	\$0

Board of Trustees

Officers - Allie Matrone & Elaine Villano,
 Patricia Glabach, Tamatha Blanchard

Board Members - Judy Reynolds, Vicki
 Smul, Steve Obletz, Pat Meulemans,
 Carolann Mitchell

Green Mountain National Forest

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

In partnership with VAST, the trail bridge on the Jenks Connector trail was repaired and re-opened after it was critically damaged during the July rainstorm in 2021. This bridge also serves the Catamount trail.



VYCC spent several weeks working at Grout Pond. USDA Forest Service photo.

In partnership with GMC, a caretaker provided onsite information and maintained back country facilities and trails at Stratton Pond. Work to reduce water quality impacts at Stratton Pond continued in 2022 and the AT / LT was officially relocated away from the pond shoreline, wooden tent platforms were constructed at the Stratton View Tenting Area and continued construction of the new overnight shelter is ongoing. At Grout Pond Recreation Area, in partnership with Vermont Huts Association, construction of a multi-season hut is ongoing off the Camp Loop within the recreation area. Additionally, VYCC and Wilderness Volunteers crews worked with Forest Service staff to repair puncheon on the Pond Loop and West Loop trails and constructed nearly 500' of decked puncheon to improve the visitor experience. In the campground, all campsites were hardened and picnic tables were replaced utilizing recreation fee revenue. In partnership with VAST, a

significant culvert was replaced with an Aquatic Organism Passage (AOP) compliant structure and approximately 500 feet of trail was repaired with erosion control work and surfacing.

Botanical inventory for rare plants and / or non-native invasive plants was completed in support of the proposed small project sites (2.1 acres).

As a result of collaboration with partners within the CISMA, GMNF staff developed an informal agreement with Hildene in Manchester to collect seeds of woody species on the National Forest that could be grown out at the Hildene nursery and used in restoration work elsewhere in the CISMA, including the Richville Road restoration site on National Forest System land in Manchester. Other towns wholly or partially included within the CISMA boundary and potentially benefitting from CISMA activities include Dorset, Glastenbury, Peru, Rupert, Sandgate, Shaftsbury, Stratton, Sunderland, and Winhall.

Manchester Trail Bridge Replacements in the towns of Winhall and Dover replaces two snowmobile bridges and one foot bridge along existing trails.

Wildlife habitat was improved and maintained through maintenance of openings on the Forest, both permanent and temporary. Approximately 100 acres of upland openings were maintained by mowing, or mastication in the towns of East Dorset, Goshen, Granville, Hancock, Hartford, Manchester, Mount Holly, Mount Tabor, Pomfret, Rochester, Stockbridge, Barnard, Pomfret, Salisbury, Readsboro, Weston, Stratton, Woodford, and Winhall.

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 Rochester and Manchester offices are open Monday through Friday from 8:00 AM until 4:30 PM. 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 new and improved website online: <https://www.fs.usda.gov/gmfl>.

Martina Barnes - District Ranger, South Half - Manchester Ranger District 802-362-2307

John Sinclair - Forest Supervisor, Rutland - Supervisor's Office 802-747-6700



Caring For Our Communities in Sickness and in Health

"I was taken to the Grace Cottage ER after a serious bicycle accident. The doctor and staff wasted no time in getting me comfortable and attending to my injuries with X-rays and stitches. They were all so knowledgeable and caring. We are so fortunate to have Grace Cottage and its excellent care team so nearby." Greg Underwood, Jamaica, 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 2022, Grace Cottage was named "Best Hospital," "Best Emergency Care," "Best Physical Therapy," "Best Pharmacy," "Best Doctors," 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 2022, Grace Cottage contracted with Dartmouth Health to add TeleEmergency and TeleNeurology services.

Grace Cottage Family Health offers expanded hours for the convenience of both returning and new patients. In most cases, provider appointments are immediately available. More than 8,000 area residents choose Grace Cottage for their **primary care**. We offer physicals and wellness visits, chronic disease management, pediatrics, geriatrics, and mental health services. In 2022, Grace Cottage was one of two Vermont hospitals named a Top Performer on the national Human Rights Campaign Foundation's LGBTQ+ Healthcare Equality Index. We also received an IMPACT award from the Boston Red Sox and the Ruderman Family Foundation for our mental health services, which were expanded in 2022 to meet demand, with the addition of a second psychiatric nurse practitioner and a licensed social worker.

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

Grace Cottage's **Rehabilitation Department** offers exceptional care for both hospital patients and outpatients, with 14 physical and occupational therapists on staff. Expanded services include lymphedema therapy, custom orthotics, women's health, and pelvic health physical therapy.

Grace Cottage is committed to promoting wellness through classes in our **Community Wellness Center**. We encourage area residents and visitors to take advantage of our low-cost or free classes and events. 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 medications, personal care items, gifts, and greeting cards are also available.

Fiscal Year 2022, by the numbers:

31,376: Patient visits to Grace Cottage Family Health
3,765: Patient days in hospital
3,477: Emergency Dept. visits
7,981: Outpatient Rehab visits
2,036: Diagnostic Imaging visits
2,958: Community Health Team visits
3,568: Covid-19 tests
2,111: Individual donations to Grace Cottage

Grace Cottage is an independent, non-profit 501(c)3 organization. Town appropriations and other donations 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 Grafen Road, Townshend, Vermont 05353 www.graccottage.org

Senior Solutions, Council on Aging for Southeastern Vermont, Inc. has served the residents of Winhall and Southeastern Vermont since 1973. We have offices in Springfield (main office), Windsor 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. Our mission and vision have guided us throughout the COVID crisis. All our programs except group wellness and group dining activities have remained operational subject to reasonable precautions. Throughout this public health emergency, we expanded our cohort of volunteers helping people with groceries, food distributions and other needs. We continue to collaborate closely with local aging-in-place, Cares and Mutual Aid groups to help assure needs are being met in local communities.



Supporting caregivers is an important part of our work. We partner with local and statewide organizations to promote and operate programs that provide financial resources, rest, and relief for those taking care of dementia patients and older adults with serious health conditions. We encourage counseling for caregivers and host memory cafes where caregivers and their loved ones can relax and socialize in a safe and supportive setting. This year, Senior Solutions obtained a Public Health AmeriCorps grant to train and support volunteers who will provide respite to families caring for individuals with conditions such as Parkinson's Disease and dementia. As we all know, the population of older adults in Vermont is increasing, as are the costs of goods and services across the board. For Senior Solutions, this means that both the cost of each service and the total number of people requesting each service is going up. Although we continually seek funding from new sources, financial support from the towns we serve is critical to enabling us to do more for the older Vermonters we serve. We work to develop programs to meet evolving interests and needs. Our Friendly Visitor program continues to provide older Vermonters with companionship and assistance with meal preparation, light housekeeping, errands, and more—all of which are often unmet needs of families caring for loved ones with serious health conditions. Our Vet-to-Vet program matches older veterans with volunteers who are also veterans. This past year, we trained volunteer instructors in Tai Chi for falls prevention. We offered the HomeMeds program that screens older adults for medication problems such as drug interactions or harmful side effects. We provided financial support for training volunteers interested in teaching classes in their community or starting new evidence-based wellness programs. Wellness programs remain available to anyone 60 and over in Winhall and throughout our service area of greater Windsor and Windham counties.

Information and Assistance: 11 Calls or Office Visits. Our HelpLine (1-802-885-2669 or 866-673-8376 toll-free) offers information, referrals and assistance to older Vermonters, their families, and their caregivers to problem-solve, plan, locate resources, and obtain assistance with benefits. We also provide assistance completing applications. Callers were assisted with applying for benefits, health insurance problems, housing needs, fuel assistance, and many other services. Extensive resources are also on our website at www.seniorsolutionsVT.org.

Medicare Assistance: Senior Solutions provides assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). SHIP provides Medicare education and counseling, classes for new Medicare enrollees, and assistance in enrolling in Part D or choosing a drug plan. **In-Home Social Services:** We provided 3 seniors with in-home case management or other home-based assistance (totaling 2.5 hours) to enable them to remain living safely in their homes. Often minimal services can prevent nursing home placement. A case manager works with adults in their home to create and monitor a plan of care, centered on the individual's personal values and preferences. Many people would not be able to remain in their homes if not for these services. Senior Solutions also investigates reports of self-neglect and assists those facing challenges of abuse, neglect, or exploitation using a community collaboration approach.

Nutrition services and programs: Senior Solutions financially supports home-delivered meals and community meals at in locations throughout Windsor and Windham Counties. Please note that most community senior meal sites have been closed since the advent of COVID-19. Senior Solutions administers federal and state funds that we provide to local organizations to help them operate senior meals programs and provide food safety, quality monitoring and oversight. However, these funds do not cover the full cost of providing meals, so local meal sites must seek additional funding. Senior Solutions does not use town funding to support the senior meals program, and does not benefit from any funds given by the town to support local Meals on Wheels. Senior Solutions provides the services of a registered dietician to older adults and meal sites. Assistance is also provided with applications for the 3SquaresVT (food stamp) program.

Volunteer Visitors: Senior Solutions provides volunteers who serve isolated older Vermonters through home visits, telephone reassurance, and help with shopping and other errands. Our Vet-to-Vet program matches Veteran volunteers with Veteran recipients. **Caregiver Respite:** We provide respite assistance through grants for caregivers of those diagnosed with dementia or other chronic diseases. **Transportation:** Senior Solutions provides financial support and collaborates with local and regional transit providers to support transportation services for older Vermonters; that may include a van, a taxi, or a volunteer driver. Special arrangements can be made for individuals without Medicaid who require medical transportation. **Special Assistance:** Senior Solutions provides flexible funds that can help people with one-time needs when no other program is available. **Other Services:** Senior Solutions supports a variety of other services including health, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities, and home-based mental health services.



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 volunteers, first responders and full & part-time paid staff. This past year was a busy and trying year, but our members continued to be dedicated to providing Emergency Medical Service to our friends, family, neighbors, and visitors. We would also like to acknowledge the overwhelming support of this community as we could not possibly provide the level of coverage and care without the financial support of this community. We would like to thank all that have reached out with kind words, gestures of gratitude and donations.

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 2020-2021:

Manchester	1032
East Dorset	74
Dorset	172
Danby	94
Mount Tabor	19
Winhall	21
Mutual Aid	91
Total	<u>1503</u>

Local Health Office Annual Report 2022

Twelve Local Health Offices around the state are your community connection with the Vermont Department of Health. Your district office is at the address and phone number above. We provide essential services and resources to towns across Bennington County in order to protect and promote the health and well-being of people in Vermont. For example, in the past year and beyond, the Bennington Local Health Office:

Protected communities from COVID-19: Since the pandemic began three years ago our doors have remained open, and we've been able to serve communities thanks to individuals, families, schools, businesses, first responders, and countless others that worked with us to meet the needs of local towns. We provided vaccine, testing, and information, along with other key public health services.

Worked to prevent and control the spread of disease: In collaboration with community partners, since COVID-19 response efforts began, we hosted over 60 COVID-19 vaccination clinics and provided over 5,500 COVID-19 doses. Since August 2021, all local health offices have also documented and helped manage 8,125 COVID-19-related situations, including 1,271 COVID-19 outbreaks.

Ensured local preparedness for future emergencies: We worked with partners like schools, hospitals, and emergency personnel to ensure effective pandemic response and support preparedness to distribute medicine, supplies, and information during public health emergencies. This year, we responded to the emergence of human monkeypox virus by sharing information and providing vaccine to community members. As of November 15, 2022, 25 hMPXV vaccine doses have been administered.

Stayed attentive to people and communities most underserved: We provided services and resources to people who are more likely to experience adverse health outcomes due to health inequities. For example, we provided vaccine at schools without access, shelters, meal, and food distribution sites, farms, and more.

Collaborated with Town Health Officers around environmental health: To help Vermonters better understand the relationship between their environment and their health, we collaborated with towns and other local partners. Find information about environmental health including lead, cyanobacteria (blue-green algae), food safety, drinking water, climate change, healthy homes, healthy schools, and more at www.healthvermont.gov/environment.

Provided WIC services and resources to families and children: Provided WIC nutrition education and support to 1,037 individuals between July 1, 2021 and June 31, 2022, while enabling them to save on groceries so they can have more to spend on other things their family needs. WIC also empowers families with breastfeeding/chestfeeding support and provides referrals to other health and nutrition services. Learn more at www.healthvermont.gov/wic.

Supported student health and youth empowerment: According to the Vermont Youth Risk Behavior Survey, only 54% percent of students in Bennington County agree or strongly agree that they "believe they matter to people in their community." Regionally, efforts like mentoring and after-school enrichment programs help to ensure youth feel valued and included.

Promoted health in all policies: Health is not just individual behaviors and access to care, it's also housing, transportation, food access, education, natural resources, and other social determinants of health. We worked with towns, schools, worksites, healthcare providers, and other community organizations to establish plans, policies, and programming that improve health and wellness. To achieve health, we must continue to work together to improve opportunities for health across all sectors and periods of our lives.



THE COLLABORATIVE
91 VT Route 11, Londonderry, VT 05148
802-824-4200 / www.thecollaborative.us
Board of Directors:
Mark Weikert, Kathleen O'Reilly, Co-Chairs;
Ann Allford, Martha Cowles

November 2022

Dear Winhall Residents,

The Collaborative appreciates your vote of confidence as you vote for the 2023-24 budget. Since 1999, we have grown from a small after school program to an organization providing a wide range of individual, youth, and family programs focused on preventing youth substance use, supporting working families and creating a healthy community. With you on our team The Collaborative was able to continue to provide healthy opportunities for our youth and young adults, strengthen community connections and increase outreach in the Northshire and mountain communities.

In the town budget we are requesting funds for The Collaborative's mission to support substance free middle and high school youth and for childcare programs that support working families. During our Summer Camp Program 2021 we were able to secure funding that provided over 50 families a week with free services for five weeks of camp. This free program helped to support working families and to prepare students for the year ahead in their return to in person learning.

We are honored and inspired by the 360 RTU participants from 8 schools that are participating in over 50 virtual, asynchronous and in person substance misuse and healthy alternative programs. These programs are primarily led by community volunteers who recognize the value of this education in our community. With a focus on healthy choices this project allows for our young people to pick their unique path toward a healthier future. Our afterschool program meets daily providing a safe supervised space with time for homework, projects, healthy snacks and free play. Our mentor program has students meeting with an adult mentor weekly to encourage great social and recreational connections.

We are requesting your approval of \$1,000 in your town's budget to assist The Collaborative in continuing to provide services to our community. We appreciate your involvement!

Sincerely,
Maryann Morris
Executive Director



**Burr & Burton
Academy**

December 21, 2022

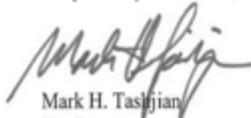
Dear Members of our Sending Towns:

The Board of Trustees of Burr and Burton Academy has set the tuition for the 2023-2024 school year at \$19,987, a 4.1% increase. In reaching this decision, we have sought to balance the challenges of inflation, which has been running at an annual rate of approximately 8%, while maintaining affordability for you. The entire increase will be passed on to our faculty and staff, the lifeblood of our school. It is our goal to help them partially offset the challenge of inflation while they continue to dedicate themselves to each and every student we serve.

Since 1829, Burr and Burton has strived to be the best possible high school for our community. We will continue to raise money privately not only to support annual operations, but also all capital projects. Each year, our fundraising contributes approximately \$1 million toward operating costs, and all of our buildings and grounds have been purchased and built through private philanthropy.

We are extremely grateful to work in partnership with you. Thank you very much for your support.

Respectfully submitted,



Mark H. Tashjian
Headmaster



Edgar T. Campbell
Chair, Board of Trustees



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 housing.

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 who become homeowners pay an affordable mortgage thru monthly payments that include escrow for property taxes, insurance, and Homeowner Association fees, where applicable. Homebuyers' monthly payments do not exceed more than 30% of their income. The monthly mortgage payments help build more affordable 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 2022 (July 1, 2021- June 30, 2022), BCHFH welcomed home the Brown family to the Jennifer Lane Neighborhood of Manchester Center and began construction of the Metcalf Family House in Pownal. The Metcalf House is nearing completion, and our goal is to get the family home by the end of calendar year 2022. We did one home repair-ramp project (Rice Family in Shaftsbury) during Fiscal Year 2022, and our home repair program continues to accept applications from income-qualified homeowners who need minor exterior home repairs, including ramps, to stay 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 John Jacobi, President, Board of Directors

SeVEDS Impact Statement for Winhall Town Report March 2023

Improving wages, creating jobs, & attracting and keeping people in the region is critical economic development work that is beyond the capacity of any single community to advance. SeVEDS was founded as an affiliate of the Brattleboro Development Credit Corporation (BDCC) in 2007 to create regional strategies and attract resources that help us act together to build a thriving economy. BDCC, Southeastern Vermont's Regional Development Corporation, contracts with SeVEDS to develop and implement these strategies in the Windham Region.

Our work is guided by the Comprehensive Economic Development Strategy (CEDS), a 5 year regional plan with simple goals: **Strengthen Business, Support People.** It was developed with input from communities across Southern Vermont, and is available online at www.southernvermontzone.com/ceds

Background & Request

To support this work, SeVEDS requests funding at \$3.00 per person from all 27 towns we serve. **Therefore, we are asking the Town of Winhall to appropriate \$2,307.00 (based on a population of 769) to support SeVEDS.**

In 2022, 19 communities, representing over 80% of Windham residents, voted to invest in SeVEDS. We use this municipal funding in three key ways:

1. To directly **fund implementation** of programs & projects serving local communities, businesses and people.
2. For **capacity**. We use SeVEDS regional municipal funds to create programs, conduct research and planning, secure and administer grants, and to help regional partners – in FY21 we helped bring over **\$8 Million** directly to other organizations – towns, businesses and nonprofits.
3. As **seed funding**. We leverage your dollars to bring additional money to the region to provide technical assistance and programs: **every dollar contributed by towns is matched to bring in outside funding.**

BDCC Implements SeVEDS-Led Programs for Communities, Small Businesses, and Workforce Development

- Our **Business Services Team** provides access to technical assistance, microlending, and business succession services for businesses of all sizes. We work with businesses from startup to retirement.
- Our **Workforce Team** creates programs like **Pipelines and Pathways**: a program that in 2022 provided career training and support to **550** students in area High Schools. The **Welcoming Communities** program supported **61** New Americans who have filled positions in **19** local companies. The **Southern Vermont Young Professionals** group helps young adults in their 20's-40's advance their careers and deepen their connections in the region.
- Our **Community Programs** include the **Community Facilities Technical Assistance Program** and The **Southern Vermont Economy Project**, both of which help towns and non-profits improve community vibrancy through local projects. Since 2017 SVEP has provided 100+ trainings with over 2,000 participants to help community projects solve problems and find resources. 2 Planning Commission members from Winhall participated in a "Local Solutions for Local Housing Needs" Workshop in 2022, making valuable community connections.

More SeVEDS-Led Programming

For a deeper overview of our programs in FY22, visit our website at www.brattleborodevelopment.com. You can download our annual report, or call the office to receive your own copy 802-257-7731 x230. To learn more about the CEDS, CEDS projects, the Southern Vermont Economy Summit visit www.southernvermontzone.com.

Southeastern Vermont Economic Development Strategies & Brattleboro Development Credit Corporation
76 Cotton Mill Hill, Brattleboro, Vermont 05301 www.brattleborodevelopment.com 802-257-7731



Deerfield Valley Communications Union District 2022 Year in Review

The Deerfield Valley Communications Union District's (DVCUD, dba DVFiber) accomplishments in 2022 include:

- Developing its working partnership with Great Works Internet (GWI) of Biddeford, ME;
- Receiving an American Rescue Plan Act (ARPA) grant for \$4.1 million for pre-construction activities such as high-level design, final design and engineering, pole studies, and a "make ready" process;
- Receiving a second ARPA grant for \$21.9 million to fund the construction of 513 miles of fiber optic cable capable of connecting up to two-thirds of the more than 7,700 unserved and underserved addresses in our communications union district (CUD);
- Contracting with the Brattleboro Development Credit Corporation (BDCC) to manage our grant reporting because these grants require specific and detailed reports to the Vermont Communications Broadband Board (VCBB);
- Adding an Executive Committee to act on behalf of the Governing Board for quicker decision making because the pace and volume of work have increased significantly. Also for that reason, we hired Gabrielle Ciuffreda of Guilford to be full-time executive director and anticipate hiring additional administrative support in the 2023 budget.

Thank You

We are grateful to the Select Boards of all our member towns for their continued support and for appointing capable and dedicated representatives and alternates who have committed not just their talents but thousands of hours of their time to bring us to this point of construction. These volunteers serve the public on DVFiber's Governing Board and its working committees (Operations, Communications, and Finance and Audit Committees). This committee structure is key to keeping us on track as we do our work. These volunteers are the foundation of DVFiber's success as your community-owned and -operated high-speed fiber optic Internet service provider.

Our commitment from the beginning has been to ensure that all on-grid homes and businesses in our municipal district have access to the 21st century technology that will be the basis for our continued growth and prosperity. This means not just availability of the technology but to be sure that affordability is not an obstacle to customer access and use.

For more information and to follow the latest developments and learn more about DVFiber, be sure to sign up for DVFiber's newsletter at dvfiber.net.

Contact Fred Schwacke at winhall@dvfiber.net or clerk@dvfiber.net if you have any questions or concerns or would like to get involved.

Center for Restorative Justice



The Center for Restorative Justice (CRJ) has been serving Bennington County as its community justice agency since 1982. Each year, the agency continues to grow and expand to meet the ever-changing needs of the community. CRJ is touted by state leaders as Vermont's model community justice agency.

Due to CRJ's partnership with towns like yours, we are able to help more people to set their lives in the right direction, help more victims of crime heal from the harm that was caused, and to help make our community a safer place to live.

CRJ, a non-profit organization, offers programs and services to all residents of Bennington County; most all programs are free and those with a fee (i.e. Court Diversion) offer a sliding fee scale based on income. All CRJ programs are based on the principles of restorative justice, a philosophy of justice that focuses on the people and communities harmed by crime. A total of 1,801 Bennington County individuals were served through one of CRJ's many programs this past year. Highlights from this past year include:

- 76 students struggling with truancy issues were supported to re-engage and attend school regularly
- 98 young people with civil alcohol and marijuana possession violations completed CRJ's Youth Substance Abuse Safety Program
- 150 adults facing charges in criminal court completed the Court Diversion Program, a restorative program holding those who harmed accountable to their victim(s) and community, and had their charges dismissed
- 82 people completed CRJ's Victim Impact/DRIVE classes; classes focus on the immense impact poor decisions have when getting behind the wheel
- 36 individuals were helped to file petitions to get their past criminal records expunged
- 432 teens accessed Threads, CRJ's free clothing boutique run by teens exclusively for teens.
- 112 individuals were helped to get their driver's license reinstated and legally back on the road
- 391 individuals were assisted who did not fit into one of CRJ's pre-defined programs. CRJ turns no one away simply because we do not have a specific program for them; CRJ is committed to connecting our community members with needed supports such as emergency housing, mental health counseling, substance use support services, reentry supports, accessing health insurance, etc.

The work of CRJ could not be done without the dedication of our 36 restorative panel volunteers, 9 community volunteers who sit on CRJ's governing Board, and 10 dedicated staff members.

CRJ receives support through state grants, local contracts, private donations and funding from towns such as yours. Together through our partnership, our community is strengthened as we create opportunities to help empower people to get their lives back on track.

Thank you very much for your continued support.

Respectfully Submitted,

Leitha Cipriano, Executive Director
Center for Restorative Justice

LONDONDERRY VOLUNTEER RESCUE SQUAD TOWN REPORT (JULY 1, 2021 to JUNE 30, 2022)

We responded to 698 calls in the fiscal year that ended 6/30/22. This is a **record breaking** number of calls for our Squad, and a 50% increase over last year's 466 calls. Our being able to respond to such an increase in calls was only made possible by our many volunteers, their dedication and commitment to helping those in need in the communities that we serve. Between running calls, meetings, and training, over 10,000 hours of volunteer labor was logged by our members this year.

The locations of our 698 calls are as follows: 3 in Andover, 14 in Landgrove, 194 in Londonderry, 98 in South Londonderry, 66 in Peru, 34 in Stratton, 98 in Weston, 41 in Windham, 88 in Winhall, 11 in Manchester, 3 in Ludlow and 3 in Chester. Of these, there were 45 calls at the following ski areas: 21 at Bromley, 7 at Stratton, 16 at Magic, and 1 at Wild Wings.

In breaking down these calls there were 373 illnesses, 159 injuries, 70 motor vehicle accidents, 24 stand-by calls, and 72 public assists. We responded to 24 mutual aid calls, while 36 calls resulted in other services coming to our aid. Of these services coming to our aid, Stratton Mountain Rescue, who we work with closely, responded 18 times to these requests. Our members initiated Advanced Life Support interventions on over 250 calls. These interventions include: starting 199 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 11 times and called for a Paramedic Intercept 1 time.

Our Squad Membership remains stable but is constantly changing with many members leaving and others joining. Since June 30, 2021 until the writing of this report in November, we had 10 members leave but had 10 new members join, for a total of 50 members. Two of our members have just completed Paramedic classes and have become medics, and an additional member is enrolled in a Paramedic class. These classes alone are from 2,000 to 2,200 hours long. We upgraded 9 of our NON-EMS drivers to Vermont Emergency First Responders (VEFR) and voted in 5 new members as VEFR's. One of these new members is now enrolled in an EMT class. We are also excited to be conducting an A- EMT course at our building with 7 people taking it. 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 an application, or to just check us out.

The Londonderry Technical Rescue (LTR) is a separate department within our Squad with its own Executive Committee and membership. They do vehicle extrications, back country rescues of lost and/or injured hikers, swift and cold water rescues, low angle rescues, snowmobile accidents, etc. We need to increase our LTR membership and are actively recruiting new members. No medical training is needed except for CPR (we will train).

Part of the huge increase in call volume is directly related to our area's aging population. This year we transported 44 patients under the age of 18 and 342 patients over 65. Well over 100 of these calls were because of seniors falling. Many of these accidents could have been prevented with minor lifestyle changes. Please make your home or apartment safer. If you live alone get a medical alarm: we have picked up many patients that have laid on the floor for over 12 hours before being found. Another way to help us is to **please** keep a written list of your current medications and health history handy to give us upon our arrival.

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, 2021 to June 30, 2022, the Londonderry volunteer Rescue Squad had expenses totaling \$194,604.25. There were 698 calls at an average expense of **\$278.80 per call.** This low average cost per call is only made possible because of the commitment and sacrifices that our volunteers make.

Jon Mowry
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

GNAT-TV Operating Revenue / Expense Summary Year Ending 9.30.2022

Operating Revenue

Mandated Cable Funding	\$432,864
Municipal Contributions (7 Towns)	\$13,000
Program Services, Contributions, Grants	\$60,125
Investments / Other	-\$8,555
Net Asset Release from Restrictions	\$24,090
Total Operating Revenue	\$521,524

Operating Expenses

Program / Production	\$413,915
General / Management	\$94,922
Fundraising	\$1,605
Total Operating Expense	\$508,837

Full financial reports available at gnat-tv.org

2022 Usage Data

621 Local Public Programs Produced

189 Government Meetings

97 Community Video Announcements

237 Community Bulletin Announcements

231,005 Online Video Views

620 Equipment & Facility Reservations

275 Training Sessions

405 People Trained

Thank you for your past support of GNAT-TV. Your continued support enables us to provide authentic local information, and transparent access to your government. GNAT-TV is the only local independent nonprofit media outlet in our area. People rely on us to keep them informed and connected to one another, and to Vermont.

In 2022 alone, we aired and archived 31 Winhall select board, school board, and other town government meetings on cable and online (and nearly 200 in total across our region in 2022). We produced interviews and discussions with your legislators, and aired Governor Scott's press conferences; helping to bring the implications of statewide issues to the local level, so you can be better informed.

We are committed to our role as an independent non-commercial informational resource and a facilitator of diverse community voices. Our commitment, to every citizen we serve, has never been more evident than during the past few years.

- We worked with local schools to share their stories and live stream their graduation ceremonies.
- We also made it possible for the faith community to share their weekly services on cable and online.
- We provided skill building opportunities for everyone in our community via our youth education program, mentorship program, and adult media training.
- We produced 214 local News Project segments
- We expanded our weekly community calendar to provide real time local information to our community
- We captured and archived 42 community events for current and future citizens to view with pride.

As we navigate the impact of a changing global media industry, and our traditional cable funding becomes unstable, we rely on your support, now more than ever. A strong local community media organization is vital to our community, to our democracy, and to our collective futures. Thank you for your thoughtful consideration and financial support.

Greater Northshire Access Television is a 501(c)3 Not for Profit Organization
Created by Community Members in 1995



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, a political subdivision of the state, is composed of and governed by town-appointed Commissioners. Towns choose their own representatives to serve on the Commission. After town meeting, each Selectboard appoints up to two representatives to serve on the Commission for a one-year term. 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 from the Commission back to their town, and serves on at least one of a number of WRC committees that address regional and municipal issues and concerns. All WRC meetings are open to the public and subject to Vermont open meeting law. Committees and meeting schedules can be found on our website www.windhamregional.org.

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

We help towns, both individually and collectively, make the most of the financial and human resources they have, assisting with projects in, between, and among towns, building and augmenting the capacity of volunteer-based town boards and commissions, and providing professional services to towns that may want to take on a project that is beyond what they can comfortably manage with their own staff and volunteers. Our relationship with towns is inherently collaborative. For instance, towns may choose to have their town plans reviewed by the Commission; town plan review and approval by the WRC is not mandatory, but is a requirement of some state municipal grant programs. The regional plan, which was readopted in 2021, is developed in consultation with member towns, reflects town plan policies, and is ultimately approved by our towns.

2022 has been a busy year. We continued assisting towns with American Rescue Plan Act (ARPA) management and deliberation about how to use these funds. We successfully applied for Congressionally directed spending (an earmark) through Senator Sanders to collaborate with Green Mountain Power to assist towns with planning for greater electricity resiliency in the event of grid stability or outages using renewable energy and battery storage. This project will get underway in 2023. We are developing a report for the Windham Region Seniors' Health Collaborative, which seeks to prepare the region for the needs of our rapidly growing senior population. Our Brownfields program continues to assist with the assessment and remediation of contaminated sites, and we continue to assist our towns with flood mitigation, water quality, and habitat restoration projects.

Funding for the WRC is provided through contracts with state agencies, federal and other grants, and town assessments. Town assessments made up approximately 7 percent of our total budget. 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 \$3,003.46. To see our detailed Work Program and Budget for FY2023, visit our website, www.windhamregional.org, and click on the heading "About Us."



Town of Winhall Select Board
115 VT Route 30
Bondville, VT 05340

Active Directors
Michael Morfit, *President*
Carlton "Skip" Raymond, *Vice President*
Lucy Sherburne, *Treasurer*
Bonny Johnson, *Secretary*

Barbara Ardell
Esther Fishman
Martin Gavin
Denis Pinkernell
Walter Scott
Elsie Smith

Lifetime Members
Casey Rowley
Robert Waite

Dear Members of the Select Board,

For many years the Town of Winhall has been generous in supporting the Mountain Valley Health Council (MVHC). Your support has made it possible for us to sustain our founding vision of treating all patients from our mountain towns, regardless of their ability to pay. The support of all our mountain towns has been essential to the continuing vitality of the Mountain Valley Health Center. I am writing first and foremost to express our deep gratitude for your continuing support that has helped to make all this possible.

As you know, we have recently passed several important milestones. In 2021, we welcomed a new physician, Dr. Meghan Ward, to the Clinic and to our community. In 2022, we celebrated the many contributions of Dr. Roger Fox, who retired after more than 45 years of service. Most recently, we welcomed Dr. Rachel Bruce to the Clinic as our second full-time resident physician. These milestones are all important indicators of the resilience and sustainability of the Mountain Valley Health Center.


Looking ahead to 2023, we are now actively working with North Star Health to find ways to expand the Clinic capacity, allowing us both to respond to very high demand from new patients, and also to offer a broader range of services to our existing patients.

We are now requesting that the Select Board again include \$2500 for MVHC in its annual budget submission for approval on Town Meeting Day. Funds from each town will be earmarked first and foremost for the 'emergency relief fund' that supports residents in our catchment area who are struggling to pay for their medical care. This could include funding office visits, prescription costs, co-pay requirements, gas cards to remove impediments to travel for medical appointments. Any unexpended funds would then be used for other MVHC programs, including scholarship and tuition grants for local staff to advance their medical skills and provide an incentive to remain in the area, expanding the range of services as the Clinic and developing special facilities to respond to new demands, such as Covid.

We look forward to continuing a long tradition of community service and community engagement, with the continuing support of the mountain town Select Boards and broader community. Thank you for your consideration.

On behalf of the MVHC Board and Clinic staff,


Michael Morfit
President


Matthew Whitcomb
Director

MOUNTAIN VALLEY HEALTH COUNCIL 38 Vt. Route 11, Londonderry, Vermont 05148 (802) 824-6901
Non-Profit Corp. Tax Exempt under Section 501 (c) (3) • TIN #03-0240165

**All contributions are tax deductible as allowed by law. No goods or services have been provided in consideration of this contribution.*



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 24 years. Maple Street is an approved independent day school by the state of Vermont, and has just received re-accreditation through the New England Association of Schools and Colleges. The school has grown from 35 students since its founding in 1998 to our current enrollment of 153. Maple Street School students come from nearly a dozen area towns, with 41 of our students currently residing in Winhall. Looking ahead to the 23-24 school year, Maple Street school has a robust enrollment and strong wait pool.

At Maple Street, our curriculum and community nurture intellectual and creative growth while emphasizing individual and social responsibility—all while retaining children's inherent curiosity and natural joy in learning. From academics to athletics to the arts, Winhall residents who choose Maple Street School receive a comprehensive education that prepares their students well for high school, college, and life.

Maple Street students and faculty are careful stewards of the community, and we constantly look for ways we can improve ourselves and help others. Each student at Maple Street participates in service projects that instill our core values: Community, Respect, and Responsibility. Each year, community service days bring our students into local ecosystems, community gardens, and food cupboards. A drive this winter contributed a huge amount of gently used clothing, books, and toys to neighbors in need. Upper School students are responsible for daily chores to keep our building clean. Students are urged to use their time and talents in service of community.

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 Pre-K 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,

Dan Skoglund
Head of School, Maple Street School



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

Re: Appropriation Request for 2023

Board of Directors:

Dwight A. Johnson
Chairman

Ed Magee
Treasurer

Carolyn Partridge
Secretary

Charma Bonanno

Pat Cherry

Rusty Davis

Jim Linville

Skip Raymond

Mark Refner

Bob Wells

Susie Wyman

Executive Director:
Nicole Wengerd

Dear Select Board:

In the fall of 2021, after months of evaluating rural transportation resources and challenges, Neighborhood Connections launched the Mountain Town Connector, a program providing free rides in a wheelchair-accessible 12-passenger Ford Transit van. These rides are available to anyone residing in the nine towns that comprise our catchment area. A bonus is the "door through door" service we offer and the opportunity to be linked to other resources through our agency when needed.

To date, we received over 400 requests for rides. With our current staff and volunteers, we have fulfilled over 300 of them, meaning that many of our neighbors, who may have otherwise struggled to get to their necessary appointments, did so with the help of our accommodating drivers. We are looking to expand our capacity over the next year so that fewer ride requests will be unfulfilled, and we can offer additional group rides and social activities.

Since the onset, our program has been financially supported by numerous grantors and donors who believe in our ability to provide this excellent service. As we grow, long-term viability will require collaboration and support from the communities we serve. We believe free community transportation is valuable to the residents of Winhall; therefore, we are asking for \$1000 from the town's budget toward growth and sustainability.

Thank you for your continued support.

With sincerest gratitude,

Nicole Wengerd, PhD
Executive Director



FLOOD BROOK ATHLETIC ASSOCIATION

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



FBAA Board Members

President

Jason Marino

Vice President

Linda Ewens

Secretary

Treasurer

Allison Marino

Basketball Commissioner

Linda Ewens

Baseball Commissioner

Jason Marino

Members at Large:

Dave Kiefer

Dan Long

Harry Lux

Jason Saunders

Matt Foley

Rachel Febbie

Sarah Kiefer

Dear Winhall 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 composed 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.

Last year was a great year, and our programs continue to stay strong. Our 21-22 basketball program came back strong as Covid-19 restrictions were lifted. Our baseball, softball, and TBALL numbers grew again, with over 120 athletes, pre-k – 6th grade. We are looking forward to a great year, as basketball season is getting ready to kick off, with over 60 athletes for 22-23 season already,

k-6.

If anything, as we come out of the pandemic it has continued to reinforce 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 Winhall, our players' parents and families, the volunteer coaches and referees, and the local businesses who sponsor our programs for supporting our organizational activities and our local youth. We are very grateful for the community support.

Respectfully submitted, The Flood Brook Athletic Association Board

Visiting Nurse and Hospice for Vermont and New Hampshire Home Health, Hospice and Pediatric Services

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 cost 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, 2021 and June 30, 2022, VNH made 8 in-home visits to 2 residents. This included approximately \$482 in unreimbursed care to residents.

- **Home Health Care:** 8 home visits to 2 residents with short-term medical or physical needs.

VNH serves many of Winhall's most vulnerable citizens – the frail elderly and disabled, at-risk families, people with terminal illnesses, children with chronic medical needs and the uninsured and underinsured. We are dedicated to delivering outstanding home health and hospice services that enrich the lives of the people we serve.

It is with your help that we are able to provide services like this to those in need. 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,

Anthony Knox

Anthony Knox
Community Relations Manager



The Winhall Community Arts Center: The ♥ of Our Little Town

We are happy to say we are finally back up and running full steam. What a challenging few years it has been for all of us!

It has been a joy to be able to coordinate events in town with the Winhall Fire Department, Winhall Police and Rescue, the Stratton Rescue Squad, The Winhall Memorial Library, the Winhall Industrial Society, The Mountain School at Winhall, and the Tri Mountain Lions Club.

As of this writing, the Winhall Community Arts Center is 100% Volunteer Run. Most events are free, scholarships are always available if there is a fee! With the help of community members, we are able to run the following programs, thank you to all that come out to lend a helping hand!

- Coffee and Crafts Tuesdays
- Open Art Thursdays
- Monthly Artist Exhibits in the Vito Salvato Art Gallery
- Third Thursday Community Luncheons
- Green-Up Day distribution and Celebration
- Step Class
- The Bondville Concert Series
- Outdoor Movie Night at the Library
- The Mountain School Fun Run
- Gaming in the Gallery
- Halloween in the 'Ville - Haunted Tunnel
- Community Thanksgiving
- Santa and Mrs Claus's Visit to the Center
- Pre Holiday Craft Fair
- Writer's Club
- Relaxation/Manifestation/Vision Board Event
- Matthew Beck Pottery Room
- Santa Parade
- Monthly Stitch and B*tch Session
- Thanksgiving and Holiday Food Basket Distribution

We would like to thank you all for your continued support in our efforts to build community and bring events to our little town!

Please sign up for emails @ WinhallCommunityArtsCenter.org

Facebook: Winhall Community Arts Center

Instagram: 802wcac



Dear Winhall Residents,

We are honored to be able to celebrate our 25-year anniversary of the founding of our school this year, recognizing the past quarter of a century that our school has faithfully served the children of our Winhall community. With a relentless goal to provide a personalized, high-quality pathway of education, our school's educational experience has been and continues to be designed to support every student reaching their full potential both as a student and as a young person.

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 successful development. The school provides a challenging, supportive learning environment that emphasizes character, values individuality, and encourages creativity. Concurrently, the school cultivates a climate of joyful learning where students are greeted upon arrival each day with a smile and a warm welcome back.

Small class sizes, a caring and talented faculty, diverse offerings, and technology used appropriately for learning are important attributes that contribute to the success of our students. Our students thrive in a strategically-designed outdoor learning experience as part of each week's learning schedule, and cell phones are not part of the school culture during the day. Students have the time and opportunities to discover who they are as individuals in a kind, nurturing school that cherishes personal conversations more than social media.

Additionally, 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.

Year after year we connect with our alumni to seek their feedback on their preparedness for secondary education. Consistently, we hear from our former students that our small school size has only been an asset to them as they were able to solidify their own identities as young adults and gain self-confidence in their ability to achieve their goals in the pathways ahead.

We look forward to serving Winhall's students for the next 25 years!

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



To our Member Towns and their Residents:

January 19, 2023

The Southern Vermont Communications Union District, a political subdivision of the State of Vermont, is a multi-municipal organization working to solve the longstanding rural broadband connectivity challenges in its fourteen member towns. Since forming in March of 2020, the CUD has grown to include Arlington, Bennington, Dorset, Landgrove, Londonderry, Manchester, Peru, Pownal, Rupert, Sandgate, Shaftsbury, Sunderland, Winhall, and Woodford.

SoVT CUD has had a very busy, and successful third year. The CUD worked with its partner, Consolidated Communications Inc. (CCI) to submit an application to the Act 71 Construction Grant Program, which was successfully funded in the amount of \$9,009,085. The CUD also signed a Master Services Agreement with CCI to begin construction of a fiber network in the CUD's service territory. In June, the CUD and CCI celebrated the launch of Phase 1 of CCI's three-phase buildout in Bennington County, and in August, the first customer was connected to the new fiber network. **All 14 towns in the CUD are expected to be covered by the end of 2023.**

CCI, in consultation with the CUD, has developed the following three-phase construction plan for the CUD territory:

- **Phase 1:** Now Complete! This phase is financed by CCI as part of their Rural Digital Opportunity Fund (RDOF) obligations and covered most of the Southshire, including Bennington, Woodford, Glastenbury, and part of Pownal and Shaftsbury.
- **Phase 2A:** This phase will be financed by the Act 71 Construction Grant. Set to begin in early 2023 and complete by the end of the year, this phase of the buildout will cover approximately 1,300 unserved and underserved addresses in the CUD's territory. Most of SoVT CUD's territory will be covered at the conclusion of this phase.
- **Phase 2B:** Funded by CCI, the second part of Phase 2 will begin in early 2023 and complete by the end of the year. This portion of the project involves a fiber build to an additional 619 unserved addresses and is part of CCI's RDOF obligations.
- **Phase 3:** The final phase will build out fiber to the "hardest 100" addresses in the CUD's territory, which has since been narrowed to the "hardest 17" addresses.
- Additionally, because of the strong partnership between the CUD and Consolidated, Consolidated has agreed to invest its own capital to cover an additional 4,689 served addresses across the CUD.

By way of closing, we would like to thank the many people and organizations who continue to support our work: the Department of Public Service; the Vermont Community Broadband Board; our elected officials; and the Bennington County Regional Commission. Most importantly, however, we would like to recognize the delegates that you have appointed to the CUD's Governing Board. They have dedicated their time and energy to solving an immensely difficult problem, and we would not have made the progress that we have made to date without them. We meet the second and fourth Wednesdays of each month at 6:00 PM. Please join us, and learn more at sovtcud.net.

Sincerely,

Eric Hatch, Chair
Southern Vermont Communications Union District

TOWN OF WINHALL

PROPOSED BUDGET

07 / 01 / 2023 - 06 / 30 / 2024

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

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/21-6/30/22	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
REVENUES					
Taxes (State, School, Town)	30000	3,676,897.00	2,710,593.27	3,716,097.00	16,937,397.00
Taxes - Delinquent (schedules)	30100	200,000.00	1,075,078.98	500,000.00	200,000.00
Interest on Taxes / Over/Short	30900/30800	20,000.00	48,456.67	20,000.00	20,000.00
PILT - VT Fish & Wildlife	30200	10,000.00	8,410.71	8,500.00	8,500.00
Education Billing Fee Retained	30300	25,000.00	25,629.07	25,000.00	26,000.00
Current Use	30400	20,000.00	27,546.00	20,000.00	22,000.00
Dog Licenses	31300	500.00	(984.82)	500.00	500.00
1st Class Licenses	31000	500.00	855.00	500.00	800.00
2nd Class Licenses	31100	100.00	0.00	0.00	0.00
Zoning/Building Permits	31875	13,500.00	19,525.00	16,000.00	20,000.00
Copier Fees	31400	3,000.00	3,743.00	3,000.00	3,000.00
Interest Income	31700	15,000.00	1,162.44	5,000.00	5,000.00
Miscellaneous	31800	200.00	2,334.42	200.00	1,000.00
Municipal Forest Fund	31900	4,000.00	3,190.01	4,000.00	0.00
National Forest - Federal	32000	43,000.00	48,428.00	45,000.00	45,000.00
Planning Comm / ZBA Permits	32100	1,500.00	1,215.00	2,400.00	2,400.00
Sewage Hook-Up Permits/WVS Fire Distr	32750	65,000.00	68,448.56	65,000.00	65,000.00
Timber Sales	32700	15,000.00	0.00	5,000.00	5,000.00
1% Option Taxes	32725	100,000.00	175,960.23	100,000.00	180,000.00
Truck Permits	32900	100.00	120.00	100.00	100.00
Transfer Station Fees	32800	4,000.00	105.00	2,000.00	1,500.00
Transfer Station Const Debris	32805	7,500.00	4,111.00	9,000.00	7,500.00
Transfer Station MSW Bags	32810	32,000.00	33,760.00	32,000.00	32,000.00
Transfer Station Bottle Redemption	32815	1,500.00	354.00	0.00	500.00
Reappraisal Reimbursement	32650	19,000.00	18,905.00	19,000.00	19,000.00
Mortgage Income - Mountain School	33600	38,200.00	38,258.16	38,200.00	38,200.00
Vt. State Aid - Highway	33000	100,000.00	110,890.21	100,000.00	110,000.00
Grants	33200	10,000.00	29,040.20	10,000.00	20,000.00
Delinquent Tax Collector Fees	31650	50,000.00	50,000.00	50,000.00	70,000.00
Town Clerk Fees	31600	35,000.00	71,928.00	35,000.00	40,000.00
Insurance Proceeds	33500		5,504.21	0.00	0.00
Police Salary Reimbursement	32400	20,000.00	0.00	10,000.00	75,000.00
Police Fines	32300	11,000.00	4,936.18	11,000.00	10,000.00
Police Highway Safety & Educ	32440	20,000.00	16,171.40	21,000.00	22,000.00
Police Snowmobile Safety & Educ	32420	3,000.00	44.32	4,500.00	4,500.00
Stratton Corp. Law Enforcement	32550	175,000.00	169,000.00	172,000.00	172,000.00
Winhall Brook Camp Ground LE	32590	6,000.00	3,381.76	5,000.00	5,000.00
Homeland Security Grants	33300	0.00	11,509.40	0.00	0.00
Police Dept - Other Revenue	32600	6,000.00	11,372.20	7,000.00	15,000.00
TOTAL REVENUES		4,751,497.00	4,796,982.58	5,061,997.00	18,163,897.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/21-6/30/22	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
General Expenses					
State Education Taxes	67050	Net from Taxes	Net from Taxes	Net from Taxes	7,725,000.00
Winhall School District (BRSU)	67075	Net from Taxes	Net from Taxes	Net from Taxes	4,800,000.00
Accounting	41000	29,000.00	28,600.00	35,000.00	30,000.00
Advertising	41200	1,000.00	19.00	1,000.00	500.00
Attorney Fees	42200	2,500.00	0.00	1,500.00	1,000.00
Bennington County Tax	67000	60,000.00	53,970.12	60,000.00	55,000.00
Postage	42700	3,000.00	3,068.03	3,000.00	3,000.00
Printing	42800	100.00	0.00	100.00	100.00
Supplies & Other Expenses	43000	4,000.00	1,039.39	4,000.00	2,000.00
Engineering	41700	7,000.00	10,502.82	7,000.00	15,000.00
Town of Jamaica - Forest	67100	1,500.00	1,565.42	1,700.00	1,700.00
VLCT Dues	44200	2,000.00	2,173.00	2,000.00	2,500.00
Total General Expenses		110,100.00	100,937.78	115,300.00	12,635,800.00
Community Center, 3 River Road					
Electricity	41900	2,500.00	2,603.02	2,500.00	3,000.00
LP Gas	42500	3,000.00	2,713.15	3,000.00	3,000.00
Repairs & Maintenance	41300	4,000.00	3,674.74	5,000.00	4,000.00
Telephone / Internet	43400	3,000.00	3,422.29	3,000.00	4,000.00
Total Town Hall		12,500.00	12,413.20	13,500.00	14,000.00
Municipal Building / Fire Station					
Utilities / Telephone / Internet	58900	13,000.00	12,186.84	13,000.00	13,000.00
LP Gas	58950	100.00	126.60	100.00	100.00
Repairs & Maintenance	58000	7,000.00	10,492.60	7,500.00	7,500.00
Total Municipal Building		20,100.00	22,806.04	20,600.00	20,600.00
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	6,500.00	6,797.77	7,000.00	7,000.00
LP Gas	44500	6,000.00	6,543.58	6,000.00	7,000.00
Telephones / Cell / Internet	44600	6,000.00	9,429.57	8,500.00	10,000.00
Office Equipment & Maintenance	44700	1,000.00	123.21	1,000.00	500.00
Building Repairs & Maintenance	44800	15,000.00	11,446.26	15,000.00	15,000.00
Town Hall Debt Service	44900	55,000.00	47,807.80	50,000.00	50,000.00
Total Town Office 113/115 VT RT 30		89,500.00	82,148.19	87,500.00	89,500.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/21-6/30/22	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
Other Expenses					
Animal Control Officer	41600	4,000.00	4,279.99	4,000.00	4,500.00
Health Officer Expense	41950	100.00	493.20	100.00	1,000.00
Cemetery Maintenance	41400	3,500.00	3,415.00	3,500.00	3,500.00
Library Maintenance & Supplies	42300	3,500.00	6,547.59	3,500.00	4,000.00
Street Lights	42900	2,500.00	2,022.69	2,500.00	2,500.00
Town Insurance	42100	142,000.00	104,486.75	150,000.00	150,000.00
E911 Coordinator Salary	43800	1,200.00	1,243.84	1,500.00	1,500.00
Facilities Manager Salary					22,000.00
Total Other Expenses		156,800.00	122,489.06	165,100.00	189,000.00
Administrative Expenses					
Town Administrator Salary & CTO	40025	83,000.00	95,287.68	86,000.00	97,000.00
Select Board Secretary Salary	40500	5,000.00	2,190.40	5,000.00	4,000.00
Payroll Assistant Salary	40050	15,600.00	17,902.15	17,000.00	20,000.00
Select Board Chair Salary	40501	5,500.00	5,558.76	6,000.00	6,000.00
Select Board Vice Chair Salary	40502	4,400.00	4,482.60	5,000.00	5,000.00
Select Board Member Salary	40503	4,400.00	4,482.60	5,000.00	5,000.00
Computer System Expense/NEMRC	42000	5,000.00	6,205.83	8,000.00	8,000.00
Custodial Services/Grounds Maint.	43702	47,500.00	37,167.53	47,500.00	30,000.00
Paydata	42650	3,000.00	3,314.72	3,000.00	3,500.00
Bank Charges	43010	50.00	20.00	50.00	50.00
Finance Charges	43011	400.00	334.91	400.00	400.00
Town Report	43450	3,000.00	2,834.87	3,500.00	3,500.00
Administrator Travel / Expense / Equip	41100	2,500.00	425.61	2,500.00	2,000.00
Select Board Travel / Expenses	43600	500.00	0.00	500.00	500.00
Town Service / Employees / Green Up	43650	16,000.00	37,339.50	16,000.00	16,000.00
Holiday Bonuses					18,000.00
Total Admin. Salaries & Expenses		195,850.00	217,547.16	205,450.00	218,950.00
Allocable Expenses					
Social Security	67800	120,000.00	112,742.87	120,000.00	120,000.00
Unemployment Insurance	67900	1,500.00	2,473.00	1,500.00	1,500.00
VMERS Pension Plan	67700	120,000.00	104,496.66	120,000.00	120,000.00
Health Insurance	67200	290,000.00	368,052.50	350,000.00	375,000.00
Dental Insurance	67250	18,000.00	17,165.98	18,000.00	18,000.00
Life Insurance/ST/LT Disability/Aflac	67400	18,000.00	15,143.04	18,000.00	18,000.00
Accrued Paid Time Off	67800	20,000.00	20,501.83	20,000.00	20,000.00
Employee Vision Plan	67350	0.00	875.14	0.00	0.00
Total Allocable Expenses		587,500.00	641,451.02	647,500.00	672,500.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/21-6/30/22	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
Town Clerk					
Town Clerk Salary	40700	30,000.00	32,000.00	30,000.00	33,000.00
Assistant Clerk Salary	40100	12,000.00	8,885.00	15,000.00	15,000.00
Fees (Town Clerk)	43500	30,000.00	72,111.00	40,000.00	40,000.00
Board of Civil Authority	41500	2,000.00	0.00	2,000.00	2,000.00
Travel & Expenses	41110	1,000.00	2,700.00	1,000.00	6,000.00
Elections	41800	4,000.00	1,566.26	6,000.00	6,000.00
Office Equipment / Software	43001	6,000.00	3,541.97	6,000.00	6,000.00
Total Town Clerk		85,000.00	120,804.23	100,000.00	108,000.00
Town Treasurer / Tax Collector					
Treasurer Salary	40800	32,000.00	27,845.00	34,000.00	36,000.00
Assistant Treasurer Salary	40200	10,000.00	10,692.50	10,000.00	10,000.00
Fees (Delinquent Tax Collector)	43502	50,000.00	50,000.00	50,000.00	70,000.00
Office Equipment / Supplies	43002	5,000.00	1,232.93	5,000.00	5,000.00
Total Town Treasurer		97,000.00	89,770.43	99,000.00	121,000.00
Listers					
Tax Map Update	43200	3,000.00	3,150.00	3,150.00	3,150.00
Tax Appraisal Maintenance	43300	3,000.00	0.00	3,000.00	3,000.00
Listers Wages	40400	17,000.00	16,542.45	20,000.00	20,000.00
Office Equipment / Supplies	43003	2,000.00	95.48	3,000.00	3,000.00
Town Assessor Expense	43050	2,000.00	0.00	2,000.00	2,000.00
Tax Abatements/Appeals	43100	4,000.00	0.00	4,000.00	4,000.00
Software / NEMRC Support	43004	4,000.00	2,349.46	3,500.00	3,500.00
Listers/Travel/Education/Dues	42400	1,000.00	78.00	1,000.00	1,000.00
Total Listers		36,000.00	22,215.39	39,650.00	39,650.00
Planning & Zoning					
Planning Commission Expenses	65000	7,350.00	7,725.18	13,000.00	13,000.00
WRC Assessment	65100	1,800.00	1,777.29	1,800.00	1,800.00
ZBA Expenses	65200	700.00	908.00	2,350.00	2,350.00
Short Term Rental Administration	65300			40,000.00	0.00
Zoning Administrator Salary	40900	9,000.00	13,719.54	15,000.00	15,000.00
Zoning Administrator Fees	40901	4,200.00	7,950.00	5,200.00	5,200.00
Total Planning & Zoning		23,050.00	32,080.01	77,350.00	37,350.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/21-6/30/22	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
Fire & Rescue					
Fire Dept. - Fire Truck Maint	63150	5,000.00	2,380.45	5,000.00	18,000.00
Diesel/Gas	63250	3,000.00	0.00	3,000.00	1,000.00
Fire & Rescue Dispatch Service	63200	40,000.00	42,851.00	42,000.00	44,000.00
Total Fire & Rescue		48,000.00	45,231.45	50,000.00	63,000.00
Police / Rescue Department					
Chief of Police/Rescue/EMD Sal & CTO	45025	98,800.00	95,697.68	104,000.00	113,500.00
Police / Rescue Dept Salaries	45026	427,200.00	386,903.81	481,000.00	546,000.00
Police Dept Salaries - Overtime	45027	55,000.00	61,979.40	80,000.00	60,000.00
Police Dept Salaries - CTO / Holiday	45028	25,000.00	30,502.43	36,000.00	45,000.00
Administrative Support	45500	51,000.00	52,677.76	54,000.00	58,300.00
Community Outreach	45050			2,000.00	2,000.00
Gas & Oil	45950	17,000.00	23,088.95	17,000.00	26,000.00
Highway Safety & Education	45300	20,000.00	20,744.29	20,000.00	22,000.00
Information Systems	46000	20,000.00	26,676.08	20,000.00	25,000.00
K-9 Expense	46050	6,000.00	4,882.81	5,500.00	5,000.00
Mileage	46200	5,000.00	2,409.45	5,000.00	3,000.00
Office Equipment Replacement	47600	6,000.00	8,744.64	7,000.00	6,000.00
PD / Rescue Training	47500	16,000.00	14,847.44	16,000.00	18,000.00
Postage	46700	1,500.00	1,119.13	1,000.00	1,000.00
Radar Equipment Certification	46900	1,000.00	5,897.00	1,000.00	1,000.00
Radios/Paging Services	47100	5,000.00	988.41	5,000.00	5,000.00
Repair & Maintenance - Cruisers	45900	11,000.00	10,237.52	12,000.00	18,000.00
Repair & Maintenance - Snowmobiles	45925			1,000.00	1,000.00
Rescue Supplies & Equipment	63300	6,000.00	9,593.74	7,000.00	7,000.00
Snowmobile Safety & Education	45200	3,000.00	1,251.39	4,000.00	3,000.00
Supplies & Other Expenses	47800	19,000.00	17,872.38	19,000.00	19,000.00
Telephone	47400	8,000.00	7,231.04	8,000.00	7,000.00
Uniforms & Equipment	47900	24,000.00	21,641.07	18,000.00	17,000.00
Video Equipment Replacement	47950	5,500.00	1,021.41	6,000.00	5,000.00
Total Police/Rescue Dept.		831,000.00	805,987.83	929,500.00	1,013,800.00
Emergency Management Expense					
Facilities Equipment / Covid Expenses	69050	3,000.00	36,355.67	3,000.00	3,000.00
Non-perishable foods	69130	500.00	0.00	500.00	500.00
Water-bottled	69150	500.00	0.00	500.00	500.00
Total Emergency Management		4,000.00	36,355.67	4,000.00	4,000.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/21-6/30/22	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
Transfer Station					
Supervisor Salary & CTO	60025	62,700.00	46,272.52	70,000.00	70,000.00
Attendant Salaries	60026	73,300.00	77,579.07	80,000.00	80,000.00
Department Overtime	60027	5,000.00	4,233.54	5,000.00	5,000.00
Compactor - Solid Waste Disposal Fees	60500	25,000.00	27,605.66	50,000.00	30,000.00
Recycling Fees / Hauling / Processing	60100	11,000.00	15,944.63	11,000.00	17,000.00
Electricity	60900	3,700.00	4,228.02	4,200.00	4,500.00
Supplies & Maint / Improvements / Bags	61300	10,000.00	14,738.39	10,000.00	16,000.00
Uniforms / PPE	61500	1,500.00	1,844.92	1,500.00	2,500.00
Solid Waste Compliance / Haz Waste	60700	30,000.00	17,970.70	25,000.00	25,000.00
Training	60400	1,500.00	795.16	500.00	1,000.00
Water	61600	400.00	1,453.45	1,000.00	1,500.00
Tire Disposal Fees	61700	500.00	916.75	1,000.00	1,000.00
Metal Disposal Fees	61800	1,500.00	1,489.71	1,500.00	2,000.00
Compost/Organics Disposal Fees	61900	2,200.00	8,174.13	8,000.00	8,500.00
Electronics Recycling Fees	60200	500.00	0.00	300.00	300.00
Construction & Demolition	61100	25,000.00	27,562.24	30,000.00	30,000.00
Total Transfer Station		253,800.00	250,808.89	299,000.00	294,300.00
Town Highway Garage					
Electricity/Telephone/Internet	50900	4,500.00	4,542.05	5,000.00	5,000.00
Heating Oil	51300	2,000.00	4,477.40	2,000.00	6,000.00
Repairs & Maint - Town Shed	50300	1,500.00	3,760.95	4,000.00	4,000.00
Uniforms	52900	1,500.00	1,865.22	2,500.00	3,000.00
Garage Generator	50400	200.00	0.00	200.00	200.00
4-Bay Garage	50200	3,000.00	3,913.44	3,000.00	4,000.00
LP Gas	51400	4,000.00	4,954.41	5,000.00	5,500.00
Total Highway Garage		16,700.00	23,513.47	21,700.00	27,700.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/21-6/30/22	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
Highway Department Expense					
Road Foreman Salary & CTO	55050	62,700.00	68,097.68	70,000.00	78,000.00
Crew Member Salaries	55080	145,400.00	161,988.65	160,000.00	183,000.00
Department Overtime	55070	15,000.00	21,510.23	20,000.00	25,000.00
Chloride	55100	16,000.00	12,276.93	20,000.00	23,000.00
Cold Patch	55200	100.00	0.00	100.00	100.00
Culverts	55300	8,000.00	22,620.60	20,000.00	30,000.00
Gravel	55400	85,000.00	85,548.00	85,000.00	100,000.00
Guard Rails	55500	8,000.00	0.00	8,000.00	8,000.00
Other / Training / Permits	55600	2,800.00	3,300.00	2,800.00	3,500.00
Outside Equipment / Services	55700	1,000.00	5,861.77	1,000.00	1,000.00
Road Improvement	55800	25,000.00	41,346.49	25,000.00	45,000.00
Road Signs	55900	4,000.00	5,950.01	4,000.00	5,000.00
Salt	56000	75,000.00	73,992.07	80,000.00	120,000.00
Sidewalk Maintenance	56200	6,500.00	6,260.00	6,500.00	7,000.00
Sand	56100	70,000.00	63,000.01	70,000.00	75,000.00
Road Striping	55950	15,000.00	0.00	15,000.00	15,000.00
Gas - No Lead	51000	500.00	776.38	500.00	800.00
Diesel	50600	35,000.00	42,549.07	35,000.00	45,000.00
Oil	51600	1,000.00	0.00	1,000.00	1,000.00
Truck 1 - 2017 Western Star	51810	9,000.00	19,685.01	15,000.00	15,000.00
Truck 4 - 2015 Ram	51840	2,500.00	5,611.99	2,500.00	4,000.00
Multipurpose Truck - 2015 F150	51870	500.00	1,378.30	500.00	1,000.00
Truck 2 - 2019 Western Star	51850	7,000.00	5,387.31	9,000.00	9,000.00
Truck 3 - 2014 International	51860	5,000.00	9,147.31	5,000.00	5,000.00
Grader Repairs	51900	7,000.00	1,016.03	8,000.00	11,000.00
Backhoe 2017 Deere	51910	6,000.00	971.44	2,000.00	2,000.00
Bucketloader 2019 Cat	51920	4,000.00	265.95	4,000.00	4,000.00
Sanders	51930	1,000.00	3,064.43	100.00	1,000.00
Roadside Mower Repairs	51950	1,200.00	16.60	1,200.00	2,000.00
Other Maintenance / Inspection	52000	500.00	55.00	500.00	500.00
Supplies & Other Expenses	52100	8,000.00	15,428.49	8,000.00	8,000.00
Equipment Purchase / Lease	53100	0.00	0.00	3000.00	0.00
Total Highway Dept.		627,700.00	677,103.75	682,700.00	827,900.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/21-6/30/22	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
Reserve Funds (Only Showing Amounts to be Added)					
Highway Equipment Fund	53200	150,000.00	150,000.00	100,000.00	200,000.00
Highway Maintenance Fund	53250	350,000.00	350,000.00	250,000.00	250,000.00
Fire & Rescue Equipment Fund	63000	60,000.00	60,000.00	60,000.00	275,000.00
Municipal Facilities Reserve Fund	63001	100,000.00	100,000.00	100,000.00	50,000.00
Sand/Salt Shed Reserve Fund	53201	0.00	0.00	0.00	50,000.00
Winhall Beautification Committee	71500	10,000.00	10,000.00	10,000.00	10,000.00
Tax Re-Appraisal Reserve Fund	63002	10,000.00	10,000.00	10,000.00	10,000.00
Police Equipment Reserve Fund	63004	102,500.00	102,500.00	95,000.00	90,000.00
Police Dispatch & Equip Fund					110,000.00
General Reserve Fund	63006	200,000.00	200,000.00	100,000.00	10,000.00
Town Records Conversion Fund	63007	12,000.00	12,000.00	12,000.00	12,000.00
Planning Commission Reserve Fund	32200			1,500.00	40,000.00
Transfer Station Maintenance Fund	63008	5,000.00	5,000.00	5,000.00	5,000.00
Bituminous Concrete Reserve Fund	63005	350,000.00	350,000.00	350,000.00	150,000.00
Stratton Access Road Reserve Fund	63009			200,000.00	300,000.00
Total Reserve Funds		1,349,500.00	1,349,500.00	1,293,500.00	1,562,000.00
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	2,500.00
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	2,500.00	2,500.00	2,500.00	2,500.00
So. Vt. Council on Aging	71000	500.00	500.00	500.00	500.00
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	68,000.00
Winhall Memorial Library	71300	25,000.00	25,000.00	26,250.00	26,250.00
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	7,500.00	12,700.00
SE VT Econ Development Strategies	71825	2,307.00	2,307.00	2,307.00	2,307.00
Neighborhood Connections	70850	1,000.00	1,000.00	1,000.00	1,000.00
Winhall Industrial Society (Bondville Fair)	71925			2,000.00	5,000.00
Total Appropriations		127,397.00	127,397.00	130,647.00	144,847.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/21-6/30/22	7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
Total Revenues		4,751,497.00	4,796,982.58	5,061,997.00	18,163,897.00
Total Expenditures		4,751,497.00	4,859,707.28	5,061,997.00	18,163,897.00
Variance		0.00	(62,724.70)	0.00	0.00
Grand List (Estimated)		7,002,808.35		7,042,621.35	7,126,207.35
Town Amount to be Raised by Taxes		3,676,897.00		3,716,097.00	4,412,397.00
Projected Town Tax Rate		0.5251		0.5277	0.6192
Approved by Select Board 01/18/23					
E. Stuart Coleman, Chair					
William Schwartz, Vice Chair					
Julie Isaacs, Member					

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

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Fred Duplessis, CPA
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Wendy C. Gilwee, CPA
VT Lic. #92-000180

November 16, 2022

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Winhall, Vermont as of and for the year ended June 30, 2022, and have issued our report dated November 16, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and "Government Auditing Standards", as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 16, 2022. Professional standards also require that we communicate to you the following information related to our audit.

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

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

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

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

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

Planned Scope and Timing of the Audit

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

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Winhall, Vermont are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Town of Winhall, Vermont during the year for which there is a lack of authoritative guidance or consensus except as follows. All significant transactions have been recognized in the financial statements in the proper period.

We did not audit the transfer station fees because of inadequacies in the Town's controls over transfer station receipts. We were unable to obtain sufficient appropriate audit evidence about the completeness of the transfer station receipts in the 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 \$38,330) by other auditing procedures.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We proposed adjustments that in our judgment had a significant effect on the financial reporting process. These audit adjustments related to cash, amounts due to the Delinquent Tax Collector, cash receipts and cash disbursements. These audit adjustments were caused by not reconciling the supporting documentation to the general ledger. These corrections were considered significant in relation to the governmental activities, the General Fund and the aggregate remaining fund information. These adjustments were posted by management.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 16, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

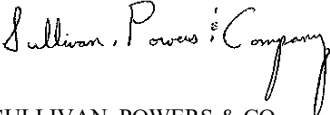
Other Matters

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

Restriction on Use

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in black ink and is positioned above the printed name of the firm.

SULLIVAN, POWERS & CO.
Certified Public Accountants

TOWN OF WINHALL, VERMONT

AUDIT REPORT

JUNE 30, 2022

TOWN OF WINHALL, VERMONT
AUDIT REPORT
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TOWN OF WINHALL, VERMONT
AUDIT REPORT
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VT Lic. #92-000180

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

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, 2022, 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.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
General Fund	Qualified
Aggregate Remaining Fund Information	Unmodified

Qualified Opinions on the Governmental Activities and the General Fund

In our opinion, except for the effects of the matters described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the Town of Winhall, Vermont, as of June 30, 2022, and the changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting, as described in Note I.D.

Unmodified Opinion on the Aggregate Remaining Fund Information

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the aggregate remaining fund information of the Town of Winhall, Vermont, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting, as described in Note I.D.

Basis for Qualified and Unmodified Opinions

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. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Winhall, Vermont, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matters Giving Rise to the Qualified Opinions on the Governmental Activities and the General Fund

We did not audit the transfer station fees 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 \$38,330) 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.

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 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.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Winhall, Vermont’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and "Government Auditing Standards" will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and "Government Auditing Standards", we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 of Winhall, Vermont's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Winhall, Vermont's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

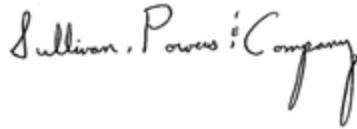
Other Information

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 16, 2022 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 solely 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 effectiveness of the Town of Winhall, Vermont’s 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 16, 2022
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 typed text.

TOWN OF WINHALL, VERMONT
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2022

<u>ASSETS</u>	<u>Governmental Activities</u>
Cash	\$ 4,091,576
Investments	237,621
Due from Others	<u>585</u>
Total Assets	<u>4,329,782</u>
<u>LIABILITIES</u>	
Due to Delinquent Tax Collector	51,720
Due to Fiduciary Fund	<u>1,712</u>
Total Liabilities	<u>53,432</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Prepaid Property Taxes	<u>13,834</u>
Total Deferred Inflows of Resources	<u>13,834</u>
<u>NET POSITION</u>	
Restricted:	
Eligible ARPA Uses	109,339
Other	39,801
Unrestricted	<u>4,113,376</u>
Total Net Position	<u>\$ 4,262,516</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, 2022

	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs:					
Governmental Activities:					
General Government	\$ 1,003,695	\$ 229,722	\$ 18,905	\$ 0	\$ (755,068)
Public Safety	1,332,047	188,690	50,839	0	(1,092,518)
Highways and Streets	1,737,651	0	129,170	138,560	(1,469,921)
Culture and Recreation	25,000	0	0	0	(25,000)
Solid Waste	302,127	38,330	6,000	0	(257,797)
Debt Service	126,955	0	0	0	(126,955)
Total Governmental Activities	\$ 4,527,475	\$ 456,742	\$ 204,914	\$ 138,560	(3,727,259)
General Receipts:					
Property Taxes					3,785,672
Penalties and Interest on Delinquent Taxes					98,457
Local Option Sales Tax					175,960
General State Grants					82,385
ARPA Funds					109,339
Unrestricted Investment Earnings					4,208
Insurance Proceeds					5,504
Other					1,351
Total General Receipts					4,262,876
Change in Net Position					535,617
Net Position - July 1, 2021					3,726,899
Net Position - June 30, 2022					\$ 4,262,516

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, 2022

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>			
Cash	\$ 4,068,592	\$ 22,984	\$ 4,091,576
Investments	237,621	0	237,621
Due from Other Funds	0	1,788,873	1,788,873
Due from Others	<u>585</u>	<u>0</u>	<u>585</u>
Total Assets	<u>\$ 4,306,798</u>	<u>\$ 1,811,857</u>	<u>\$ 6,118,655</u>
<u>LIABILITIES</u>			
Due to Other Funds	\$ 1,790,585	\$ 0	\$ 1,790,585
Due to Delinquent Tax Collector	<u>51,720</u>	<u>0</u>	<u>51,720</u>
Total Liabilities	<u>1,842,305</u>	<u>0</u>	<u>1,842,305</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Prepaid Property Taxes	<u>13,834</u>	<u>0</u>	<u>13,834</u>
Total Deferred Inflows of Resources	<u>13,834</u>	<u>0</u>	<u>13,834</u>
<u>FUND BALANCES</u>			
Restricted	16,817	132,323	149,140
Committed	644,131	1,679,534	2,323,665
Unassigned	<u>1,789,711</u>	<u>0</u>	<u>1,789,711</u>
Total Fund Balances	<u>2,450,659</u>	<u>1,811,857</u>	<u>4,262,516</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,306,798</u>	<u>\$ 1,811,857</u>	<u>\$ 6,118,655</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, 2022

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Cash Receipts:			
Property Taxes	\$ 3,785,672	\$ 0	\$ 3,785,672
Penalties and Interest on Delinquent Taxes	98,457	0	98,457
Local Option Sales Tax	175,960	0	175,960
Intergovernmental	307,203	127,693	434,896
Charges for Services	386,273	0	386,273
Permits, Licenses and Fees	165,835	0	165,835
Fines and Forfeits	4,936	0	4,936
Investment Income	3,821	387	4,208
Other	1,351	0	1,351
Total Cash Receipts	4,929,508	128,080	5,057,588
Cash Disbursements:			
General Government	995,810	0	995,810
Public Safety	1,226,462	423	1,226,885
Highways and Streets	816,075	0	816,075
Culture and Recreation	25,000	0	25,000
Solid Waste	302,127	0	302,127
Capital Outlay:			
General Government	0	7,885	7,885
Public Safety	36,356	68,806	105,162
Highways and Streets	345,169	576,407	921,576
Debt Service:			
Principal	104,140	0	104,140
Interest	22,815	0	22,815
Total Cash Disbursements	3,873,954	653,521	4,527,475
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	1,055,554	(525,441)	530,113
Other Financing Sources/(Uses):			
Insurance Proceeds	5,504	0	5,504
Transfers In	0	767,500	767,500
Transfers Out	(767,500)	0	(767,500)
Total Other Financing Sources/(Uses)	(761,996)	767,500	5,504
Net Change in Fund Balances	293,558	242,059	535,617
Fund Balances - July 1, 2021	2,157,101	1,569,798	3,726,899
Fund Balances - June 30, 2022	\$ 2,450,659	\$ 1,811,857	\$ 4,262,516

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

TOWN OF WINHALL, VERMONT
STATEMENT OF FIDUCIARY MODIFIED CASH BASIS NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	Private-Purpose Trust Fund Pearl Landman Fund	Custodial Fund Education Tax Fund
<u>ASSETS</u>		
Investments	\$ 14,894	\$ 0
Due from Other Funds	1,712	0
Total Assets	16,606	0
<u>LIABILITIES</u>		
Liabilities:	0	0
<u>NET POSITION</u>		
Restricted:		
Held in Trust for Individuals	16,606	0
Total Net Position	\$ 16,606	\$ 0

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 FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Private-Purpose Trust Fund <u>Pearl Landman Fund</u>	<u>Custodial Fund</u> Education Tax Fund
<u>ADDITIONS</u>		
Investment Income	\$ 158	\$ 0
Education Taxes Collected for Other Governments	<u>0</u>	<u>11,258,400</u>
Total Additions	<u>158</u>	<u>11,258,400</u>
<u>DEDUCTIONS</u>		
Education Taxes Distributed to Other Governments	<u>0</u>	<u>11,258,400</u>
Total Deductions	<u>0</u>	<u>11,258,400</u>
Change in Net Position	158	0
Net Position - July 1, 2021	<u>16,448</u>	<u>0</u>
Net Position - June 30, 2022	<u>\$ 16,606</u>	<u>\$ 0</u>

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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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
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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 fund:

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.

Additionally, the Town reports the following fund types:

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.

Custodial Fund – This fund is used to report resources held by the Town in a purely custodial capacity for other governments, private organizations or individuals.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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C. Measurement Focus

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

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

D. Basis of Accounting

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

The Town's policy is to prepare its financial statements generally on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred. The exceptions to this are that the Town records investments at market value and amounts due from others for an overpayment of taxes made in error 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 financed purchases are reported as other financing sources.

E. Assets, Liabilities, Deferred 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.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

2. Investments

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

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 Inflows of Resources

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, the Highway Maintenance Funds, the Town Records Conversation Fund or the Reappraisal Fund activity that is included with the General Fund. There was no activity for the Safety Wellness Fund or the Museum Fund during the year.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2022, expenditures in the General Fund exceeded appropriations by \$108,212. These over-expenditures were funded by excess revenues and available fund balance.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Cash and investments as of June 30, 2022 consist of the following:

Cash:		
Deposits with Financial Institutions		\$4,091,576
Investments:		
Mutual Funds – Equities		<u>252,515</u>
Total Cash and Investments		<u>\$4,344,091</u>

Custodial Credit Risk

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

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC Insured	\$ 256,545	\$ 256,545
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution’s Agent	<u>3,835,031</u>	<u>3,973,559</u>
Total	<u>\$4,091,576</u>	<u>\$4,230,104</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>\$4,091,576</u>
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TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022

The Town has the following fair value measurements as of June 30, 2022:

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	\$ 252,515	\$ 252,515	\$ 0	\$ 0
Total	\$ 252,515	\$ 252,515	\$ 0	\$ 0

B. Interfund Balances and Transfers

Interfund balances as of June 30, 2022 are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$1,790,585
Non-Major Governmental Funds	1,788,873	0
Private-Purpose Trust Fund – Pearl Landman Fund	1,712	0
Total	\$1,790,585	\$1,790,585

Interfund transfers during the year ended June 30, 2022 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	General Reserve Fund	\$ 200,000	* Appropriation
General Fund	Beautification Fund	10,000	* Appropriation
General Fund	Highway Maintenance Fund	350,000	* Appropriation
General Fund	Town Records Conversion Fund	12,000	* Appropriation
General Fund	Reappraisal Fund	10,000	* Appropriation
General Fund	Highway Equipment Fund	150,000	Appropriation
General Fund	Bituminous Concrete Fund	350,000	Appropriation
General Fund	Fire & Rescue Equipment Fund	60,000	Appropriation
General Fund	Police Equipment Fund	102,500	Appropriation
General Fund	Municipal Building Fund	100,000	Appropriation
General Fund	Transfer Station Fund	5,000	Appropriation
Municipal Forest Fund	General Fund	3,190	* Transfer Interest Earnings
Total		\$ 1,352,690	

* The transfers between the General Fund, the General Reserve Fund, the Beautification Fund, the Highway Maintenance Fund, the Town Records Conversion Fund, the Reappraisal Fund and the 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.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

C. Deferred Inflows of Resources

Deferred inflows of resources consists of \$13,834 of property taxes paid in advance.

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 Town Records Conversion Expenses by Statute	<u>9,197</u>
Total General Fund	<u>16,817</u>

TOWN OF WINHALL, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2022

Non-Major Funds

Special Revenue Funds:

Restricted for DARE Fund Expenses by Agreement (Source of Revenue is Grant Revenue)	\$ 6,545
Restricted for Law Enforcement Block Grant Expenses by Grant Agreement (Source of Revenue is Grant Revenue)	16,439
Restricted for Eligible Uses of the Coronavirus Local Fiscal Recovery Funding by Grant Agreement (Source of Revenue is Grant Revenue)	<u>109,339</u>

Total Non-Major Funds 132,323

Total Restricted Fund Balances \$149,140

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

Major Funds

General Fund:

Committed for Planning Expenses by the Voters	\$ 18,387
Committed for Safety Wellness Expenses by the Voters	1,257
Committed for Emergency Relief Expenses by the Voters	12,841
Committed for Museum Expenses by the Voters	1,023
Committed for Beautification Expenses by the Voters	10,043
Committed for Compactor Closure Expenses by the Voters	496
Committed for Highway Maintenance Expenses by the Voters	343,403
Committed for Reappraisal Expenses by the Voters	<u>256,681</u>

Total General Fund 644,131

Non-Major Funds

Capital Projects Funds:

Committed for Highway Equipment Expenditures by the Voters	139,088
Committed for Bituminous Concrete Expenditures by the Voters	577,051
Committed for Fire & Rescue Equipment Expenditures by the Voters	536,374
Committed for Police Equipment Expenditures by the Voters	101,344
Committed for Salt & Sand Shed Expenditures by the Voters	27,205
Committed for Municipal Building Expenditures by the Voters	268,464
Committed for Transfer Station Expenditures by the Voters	<u>30,008</u>

Total Non-Major Funds 1,679,534

Total Committed Fund Balances \$2,323,665

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

E. Restricted Net Position

The restricted net position in the governmental activities consists of the restricted fund balances of \$149,140.

The net position held in trust for various purposes in the Town's Private-Purpose Trust Fund as of June 30, 2022 consisted of the following:

Private-Purpose Trust Fund:	
Restricted for Pearl Landman Fund	
Expenses by Donations	<u>\$16,606</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, 2021, the measurement date selected by the State of Vermont, the retirement system consisted of 353 participating employers.

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

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

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

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

As of June 30, 2021, the measurement date selected by the State of Vermont, VMERS was funded at 86.29% and had a plan fiduciary net position of \$926,034,330 and a total pension liability of \$1,073,218,528 resulting in a net position liability of \$147,184,198. As of June 30, 2022, the Town's proportionate share of this was 0.4103% resulting in a net pension liability of \$603,913. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. 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 0.4103% was a decrease of 0.0922 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 C.

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.

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.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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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.

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 – 3.25%. Group B – 5.625%. Group C – 10.75%. Group D – 12.10%.

Employer Contributions – Group A – 4.75%. Group B – 6.25%. Group C – 8.00%. Group D – 10.60%.

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Significant Actuarial Assumptions and Methods

Investment Rate of Return: 7.00%, net of pension plan investment expenses, including inflation.

Salary increases: Varying service-based rates from 0-10 years of service, then a single rate of 4.50% (includes assumed inflation rate of 2.30%) for all subsequent years.

Mortality:

Pre-Retirement: Groups A, B and C – 40% PubG-2010 General Employee Amount-Weighted below-median and 60% of PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2019. Group D – PubG-2010 General Employee Amount-Weighted above-median, with generational projection using scale MP-2019.

Healthy Post-retirement – Retirees: Groups A, B and C – 104% of 40% PubG-2010 General Healthy Retiree Amount-Weighted below-median and 60% of PubG-2010 General Healthy Retiree Amount-Weighted, with generational projection using scale MP-2019. Group D – PubG-2010 General Healthy Retiree Amount-Weighted, with generational projection using scale MP-2019.

Healthy Post-retirement – Beneficiaries: Groups A, B and C – 70% Pub-2010 Contingent Survivor Amount-Weighted below-median and 30% of Pub-2010 Contingent Survivor Amount-Weighted, with generational projection using scale MP-2019. Group D – Pub-2010 Contingent Survivor Amount-Weighted, with generational projection using scale MP-2019.

Disabled Post-retirement: All Groups – PubNS-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table with generational projection using scale MP-2019.

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

Cost-of-Living Adjustments: 1.10% for Group A members and 1.20% for Groups B, C and D members. The January 1, 2021 COLA is 0.40% for all groups. The January 1, 2022 COLA is 2.00% for Group A members and 2.30% for Groups B, C and D members.

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.

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: 2.30%

TOWN OF WINHALL, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2022

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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Passive Global Equities	24%	5.05%
Active Global Equities	5%	5.05%
Large Cap US Equities	4%	4.00%
Small/Mid Cap US Equities	3%	4.50%
Non-US Developed Market Equities	7%	5.50%
Private Equity	10%	6.75%
Emerging Market Debt	4%	3.00%
Private & Alternate Credit	10%	4.75%
Non-Core Real Estate	4%	5.75%
Core Fixed Income	19%	0.00%
Core Real Estate	4%	3.75%
US TIPS	3%	(0.50)%
Infrastructure/Farmland	3%	4.25%

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members). The Board voted to authorize employer contribution rate increases of 0.50% each year for a period of four years beginning July 1, 2022, to be offset by any increases in the employee contribution rates as negotiated with employee groups and approved by Legislature. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plans' Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%):

<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$1,193,668	\$603,913	\$118,961

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

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.

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

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 2022 are as follows:

	<u>Homestead</u>	<u>Non-Homestead</u>
Town	.5251	.5251
Education	<u>1.7793</u>	<u>1.6409</u>
Total	<u>2.3044</u>	<u>2.1660</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.

Long-term debt outstanding as of June 30, 2022 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	\$352,500	\$ 0	\$ 35,250	\$317,250
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	<u>586,086</u>	<u>0</u>	<u>68,890</u>	<u>517,196</u>
Total	<u>\$938,586</u>	<u>\$ 0</u>	<u>\$104,140</u>	<u>\$834,446</u>

TOWN OF WINHALL, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2022

Maturities are estimated to be as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2023	\$105,346	\$20,287
2024	106,572	17,738
2025	107,821	15,168
2026	109,091	12,576
2027	110,383	9,962
2028-2031	<u>295,233</u>	<u>14,636</u>
Total	<u>\$834,446</u>	<u>\$90,367</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, 2022 was \$999,024.

G. Subsequent Events

Subsequent to year-end, the Town will receive the second half of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program funds in the amount of \$109,339.

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, 2022

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 3,676,897	\$ 3,785,672	\$ 108,775
Delinquent Taxes	200,000	0	(200,000)
Interest on Delinquent Taxes	20,000	48,457	28,457
Penalties on Delinquent Taxes	50,000	50,000	0
Education Billing Fee Retained	25,000	25,629	629
1% Local Options Tax	100,000	175,960	75,960
Current Use	20,000	27,546	7,546
Payment in Lieu of Taxes	10,000	8,411	(1,589)
Dog Licenses	500	0	(500)
1st Class Licenses	500	855	355
2nd Class Licenses	100	0	(100)
Zoning/Building Permits	13,500	19,525	6,025
Copier Fees	3,000	3,743	743
Interest Income	15,000	1,162	(13,838)
Miscellaneous	200	1,351	1,151
Transfer from Municipal Forest Fund	4,000	3,190	(810)
National Forest - Federal	43,000	46,428	3,428
Planning Commission/ZBA Permits	1,500	1,215	(285)
Sewage Hook-up Permits	65,000	68,449	3,449
Timber Sales	15,000	0	(15,000)
Truck Permits	100	120	20
Transfer Station Fees	4,000	105	(3,895)
Transfer Station - Construction/Debris	7,500	4,111	(3,389)
Transfer Station - Bag Sales	32,000	33,760	1,760
Transfer Station - Bottle Redemption	1,500	354	(1,146)
Reappraisal Reimbursement	19,000	18,905	(95)
Mortgage Income - Mountain School	38,200	38,258	58
Highway State Aid	100,000	110,890	10,890
Grant Income	10,000	29,040	19,040
Homeland Security Grant Income	0	11,509	11,509
Insurance Proceeds	0	5,504	5,504
Town Clerk Fees	35,000	71,928	36,928
Police - Salary Reimbursement	20,000	0	(20,000)
Police - Fines	11,000	4,936	(6,064)
Police - Highway Safety & Education Grants	20,000	16,172	(3,828)
Police - Snowmobile Safety & Education Grants	3,000	44	(2,956)
Police - Stratton Security	175,000	169,000	(6,000)
Police - Winhall Brook Camp Ground	6,000	3,382	(2,618)
Police - Other	6,000	11,372	5,372
Total Cash Receipts	<u>4,751,497</u>	<u>4,796,983</u>	<u>45,486</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, 2022

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Disbursements:			
General Expenses:			
Accounting	\$ 29,000	\$ 28,600	\$ 400
Advertising	1,000	19	981
Attorney Fees	2,500	0	2,500
Bennington County Tax	60,000	53,970	6,030
Postage	3,000	3,068	(68)
Printing	100	0	100
Supplies & Other Expenses	4,000	1,039	2,961
Engineering	7,000	10,503	(3,503)
Town of Jamaica - Forest	1,500	1,565	(65)
VLCT Dues	2,000	2,173	(173)
Total General Expenses	<u>110,100</u>	<u>100,937</u>	<u>9,163</u>
Community Center - 3 River Road:			
Electricity	2,500	2,603	(103)
LP Gas	3,000	2,713	287
Repairs & Maintenance	4,000	3,675	325
Telephone/Internet	3,000	3,422	(422)
Total Community Center - 3 River Road	<u>12,500</u>	<u>12,413</u>	<u>87</u>
Municipal Building/Fire Station:			
Utilities/Telephone/Internet	13,000	12,187	813
LP Gas	100	127	(27)
Repairs & Maintenance	7,000	10,493	(3,493)
Total Municipal Building/Fire Station	<u>20,100</u>	<u>22,807</u>	<u>(2,707)</u>
Community Center/School:			
Community Center Mortgage	80,000	79,147	853
Total Community Center/School	<u>80,000</u>	<u>79,147</u>	<u>853</u>
Town Office - 113/115 VT RT 30:			
Electricity	6,500	6,798	(298)
LP Gas	6,000	6,544	(544)
Telephone/Cell/Internet	6,000	9,430	(3,430)
Office Equipment & Maintenance	1,000	123	877
Building Repairs & Maintenance	15,000	11,446	3,554
Town Hall Debt Service	55,000	47,808	7,192
Total Town Office - 113/115 VT RT 30	<u>89,500</u>	<u>82,149</u>	<u>7,351</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, 2022

	Budget	Actual	Variance Favorable/ (Unfavorable)
Other Expenses:			
Animal Control Officer	\$ 4,000	\$ 4,280	\$ (280)
Health Officer Expenses	100	493	(393)
Cemetery Maintenance	3,500	3,416	84
Library Maintenance & Supplies	3,500	6,548	(3,048)
Street Lights	2,500	2,023	477
Town Insurance	142,000	104,487	37,513
E911 Wages	1,200	1,244	(44)
	<u>156,800</u>	<u>122,491</u>	<u>34,309</u>
Total Other Expenses			
Administration Salaries & Expenses:			
Town Administrator Salary & CTO	83,000	95,288	(12,288)
Selectboard Secretary Salary	5,000	2,190	2,810
Payroll Assistant Salary	15,600	17,902	(2,302)
Selectboard Chair Salary	5,500	5,559	(59)
Selectboard Vice Chair Salary	4,400	4,483	(83)
Selectboard Member Salary	4,400	4,483	(83)
Computer System Expenses	5,000	6,206	(1,206)
Custodial Services	47,500	37,168	10,332
Paydata	3,000	3,315	(315)
Bank Charges	50	20	30
Finance Charges	400	335	65
Town Report	3,000	2,835	165
Administrator Travel/Expenses	2,500	426	2,074
Selectboard Travel/Expenses	500	0	500
Town Service Recognition	16,000	37,340	(21,340)
	<u>195,850</u>	<u>217,550</u>	<u>(21,700)</u>
Total Administration Salaries & Expenses			
Allocable Expenses:			
Social Security	120,000	112,743	7,257
Unemployment Insurance	1,500	2,473	(973)
VMERS Pension Plan	120,000	104,497	15,503
Health Insurance	290,000	368,053	(78,053)
Dental Insurance	18,000	17,166	834
Life Insurance/Disability	18,000	15,143	2,857
Accrued Paid Time Off	20,000	20,502	(502)
Employee Vision Plan	0	875	(875)
	<u>587,500</u>	<u>641,452</u>	<u>(53,952)</u>
Total Allocable Expenses			

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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, 2022

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Clerk:			
Town Clerk Salary	\$ 30,000	\$ 32,000	\$ (2,000)
Assistant Clerk Salary	12,000	8,885	3,115
Town Clerk Fees	30,000	72,111	(42,111)
Board of Civil Authority	2,000	0	2,000
Travel & Expenses	1,000	2,700	(1,700)
Elections	4,000	1,566	2,434
Office Equipment/Software	6,000	3,542	2,458
Total Town Clerk	85,000	120,804	(35,804)
Town Treasurer/Tax Collector:			
Treasurer Salary	32,000	27,845	4,155
Assistant Treasurer Salary	10,000	10,693	(693)
Tax Collector Fees	50,000	50,000	0
Office Equipment/Supplies	5,000	1,233	3,767
Total Town Treasurer/Tax Collector	97,000	89,771	7,229
Listers:			
Tax Map Update	3,000	3,150	(150)
Tax Appraisal Maintenance	3,000	0	3,000
Listers Wages	17,000	16,542	458
Office Equipment/Supplies	2,000	95	1,905
Town Assessor Expenses	2,000	0	2,000
Tax Abatements/Appeals	4,000	0	4,000
Software/NEMRC Support	4,000	2,349	1,651
Travel/Education/Dues	1,000	78	922
Total Listers	36,000	22,214	13,786
Planning & Zoning:			
Planning Commission Expenses	7,350	7,725	(375)
WRC Assessment	1,800	1,777	23
ZBA Expenses	700	908	(208)
Zoning Administrator Salary	9,000	13,720	(4,720)
Zoning Administrator Fees	4,200	7,950	(3,750)
Total Planning & Zoning	23,050	32,080	(9,030)
Fire & Rescue:			
Fire Department - Fire Truck Maintenance	5,000	2,380	2,620
Diesel/Gas	3,000	0	3,000
Fire & Rescue Dispatch Service	40,000	42,851	(2,851)
Total Fire & Rescue	48,000	45,231	2,769

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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, 2022

	Budget	Actual	Variance Favorable/ (Unfavorable)
Police/Rescue Department:			
Chief of Police/Rescue Salary	\$ 98,800	\$ 95,698	\$ 3,102
Police/Rescue Department Salaries	427,200	386,904	40,296
Police Department Salaries - Overtime	55,000	61,979	(6,979)
Police Department Salaries - CTO/Holiday	25,000	30,502	(5,502)
Administrative Support	51,000	52,678	(1,678)
Gas & Oil	17,000	23,089	(6,089)
Highway Safety & Education	20,000	20,744	(744)
Information Systems	20,000	26,676	(6,676)
K-9 Expenses	6,000	4,883	1,117
Mileage	5,000	2,409	2,591
Office Equipment Replacement	6,000	8,745	(2,745)
PD/Rescue Training	16,000	14,847	1,153
Postage	1,500	1,119	381
Radar Equipment Certification	1,000	5,897	(4,897)
Radios/Paging Services	5,000	968	4,032
Repairs & Maintenance - Cruisers	11,000	10,238	762
Rescue Supplies & Equipment	6,000	9,594	(3,594)
Snowmobile Safety & Education	3,000	1,251	1,749
Supplies & Other Expenses	19,000	17,872	1,128
Telephone	8,000	7,231	769
Uniforms & Equipment	24,000	21,641	2,359
Video Equipment Replacement	5,500	1,021	4,479
Total Police/Rescue Department	831,000	805,986	25,014
Transfer Station:			
Supervisor Salary	62,700	46,273	16,427
Attendant Salaries	73,300	77,579	(4,279)
Department Overtime	5,000	4,234	766
Compactor Fees	25,000	27,606	(2,606)
Recycling Fees/Hauling/Processing	11,000	15,945	(4,945)
Electricity	3,700	4,228	(528)
Supplies & Maintenance	10,000	14,738	(4,738)
Uniforms	1,500	1,845	(345)
Windham Solid Waste Dues	30,000	17,971	12,029
Training	1,500	795	705
Water	400	1,453	(1,053)
Tire Disposal Fees	500	917	(417)
Metal Disposal Fees	1,500	1,490	10
Compost/Organics Disposal Fees	2,200	8,174	(5,974)
Electronics Recycling Fees	500	0	500
Construction & Demolition	25,000	27,562	(2,562)
Total Transfer Station	253,800	250,810	2,990

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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, 2022

	Budget	Actual	Variance Favorable/ (Unfavorable)
Highway Department:			
Road Foreman Salary	\$ 62,700	\$ 68,098	\$ (5,398)
Crew Member Salaries	145,400	161,989	(16,589)
Department Overtime	15,000	21,510	(6,510)
Chloride	16,000	12,277	3,723
Cold Patch	100	0	100
Culverts	8,000	22,621	(14,621)
Gravel	85,000	85,546	(546)
Guard Rails	8,000	0	8,000
Other/Training	2,800	3,300	(500)
Outside Equipment/Services	1,000	5,862	(4,862)
Road Improvement	25,000	41,346	(16,346)
Road Signs	4,000	5,950	(1,950)
Salt	75,000	73,992	1,008
Sidewalk Maintenance	6,500	6,260	240
Sand	70,000	63,000	7,000
Road Striping	15,000	0	15,000
Gas - No Lead	500	776	(276)
Diesel	35,000	42,549	(7,549)
Oil	1,000	0	1,000
Truck 1 - 2017 Western Star	9,000	19,685	(10,685)
Truck 4 - 2015 Ram	2,500	5,612	(3,112)
Multi-Purpose Truck F150	500	1,378	(878)
Truck 2 - 2014 International	7,000	5,387	1,613
Truck 3 - 2014 International	5,000	9,147	(4,147)
Grader	7,000	1,016	5,984
Backhoe	6,000	971	5,029
Bucketloader	4,000	266	3,734
Sanders	1,000	3,064	(2,064)
Roadside Mower	1,200	17	1,183
Other Maintenance	500	55	445
Supplies & Other Expenses	8,000	15,428	(7,428)
Total Highway Department	627,700	677,102	(49,402)
Town Garage:			
Electricity/Telephone/Internet	4,500	4,542	(42)
Heating Oil	2,000	4,477	(2,477)
Repairs & Maintenance - Town Shed	1,500	3,761	(2,261)
Uniforms	1,500	1,865	(365)
Garage Generator	200	0	200
4-Bay Garage	3,000	3,913	(913)
LP Gas	4,000	4,954	(954)
Total Town Garage	16,700	23,512	(6,812)

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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, 2022

	Budget	Actual	Variance Favorable/ (Unfavorable)
Reserve Funds:			
Highway Equipment Fund	\$ 150,000	\$ 150,000	\$ 0
Highway Maintenance Fund	350,000	350,000	0
Fire & Rescue Equipment Fund	60,000	60,000	0
Municipal Building Fund	100,000	100,000	0
Winhall Beautification Fund	10,000	10,000	0
Reappraisal Fund	10,000	10,000	0
Police Equipment Fund	102,500	102,500	0
General Reserve Fund	200,000	200,000	0
Town Records Conversion Fund	12,000	12,000	0
Transfer Station Fund	5,000	5,000	0
Bituminous Concrete Fund	350,000	350,000	0
Total Reserve Funds	1,349,500	1,349,500	0
Emergency Management Expenses:			
Facilities Equipment	3,000	36,356	(33,356)
Non-Perishable Foods	500	0	500
Bottled Water	500	0	500
Total Emergency Management Expenses	4,000	36,356	(32,356)
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	2,500	2,500	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	25,000	25,000	0
United Counseling Service	330	330	0
Greater Northshire Access TV	2,000	2,000	0
The Collaborative	1,000	1,000	0
Winhall Community Arts Center	7,500	7,500	0
Neighborhood Connections	1,000	1,000	0
Southeastern Vermont Economic Development Strategy	2,307	2,307	0
Total Appropriations	127,397	127,397	0
Total Cash Disbursements	4,751,497	4,859,709	(108,212)
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	\$ 0	(62,726)	\$ (62,726)

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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, 2022

	Actual
Adjustment to Reconcile from the Budgetary Basis of Accounting to the Modified Cash Basis of Accounting:	
General Reserve Fund Income	\$ 26
General Reserve Fund Transfer In	200,000
Planning Fund Income	4
Emergency Relief Fund Income	3
Emergency Relief Fund Expenses	(263)
Beautification Fund Income	4
Beautification Fund Expenses	(10,999)
Beautification Fund Transfer In	10,000
Municipal Forest Fund Income	2,514
Municipal Forest Fund Transfer Out	(3,190)
Compactor Closure Fund Income	2
Highway Maintenance Fund Income	138,610
Highway Maintenance Fund Expenses	(345,169)
Highway Maintenance Fund Transfer In	350,000
Town Records Conversion Fund Income	3
Town Records Conversion Fund Expenses	(7,314)
Town Records Conversion Fund Transfers In	12,000
Reappraisal Fund Income	53
Reappraisal Fund Transfer In	10,000
Net Change in Fund Balance	293,558
Fund Balance - July 1, 2021	2,157,101
Fund Balance - June 30, 2022	\$ 2,450,659

The reconciling items are due to combining eleven (11) 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, the Highway Maintenance Fund, the Town Records Conversion Fund and the Reappraisal Fund with the General Fund in order to comply with GASB Statement No. 54.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2022

<u>ASSETS</u>	Special Revenue Funds	Capital Projects Funds	Total
Cash	\$ 22,984	\$ 0	\$ 22,984
Due from Other funds	<u>109,339</u>	<u>1,679,534</u>	<u>1,788,873</u>
Total Assets	\$ <u>132,323</u>	\$ <u>1,679,534</u>	\$ <u>1,811,857</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:			
Restricted	132,323	0	132,323
Committed	<u>0</u>	<u>1,679,534</u>	<u>1,679,534</u>
Total Fund Balances	<u>132,323</u>	<u>1,679,534</u>	<u>1,811,857</u>
Total Liabilities and Fund Balances	\$ <u>132,323</u>	\$ <u>1,679,534</u>	\$ <u>1,811,857</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Total
Cash Receipts:			
Intergovernmental	\$ 127,693	\$ 0	\$ 127,693
Investment Income	<u>0</u>	<u>387</u>	<u>387</u>
Total Cash Receipts	<u>127,693</u>	<u>387</u>	<u>128,080</u>
Cash Disbursements:			
Public Safety	423	0	423
Capital Outlay:			
General Government	0	7,885	7,885
Public Safety	0	68,806	68,806
Highways and Streets	<u>0</u>	<u>576,407</u>	<u>576,407</u>
Total Cash Disbursements	<u>423</u>	<u>653,098</u>	<u>653,521</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>127,270</u>	<u>(652,711)</u>	<u>(525,441)</u>
Other Financing Sources:			
Transfers In	<u>0</u>	<u>767,500</u>	<u>767,500</u>
Total Other Financing Sources	<u>0</u>	<u>767,500</u>	<u>767,500</u>
Net Change in Fund Balances	127,270	114,789	242,059
Fund Balances - July 1, 2021	<u>5,053</u>	<u>1,564,745</u>	<u>1,569,798</u>
Fund Balances - June 30, 2022	<u>\$ 132,323</u>	<u>\$ 1,679,534</u>	<u>\$ 1,811,857</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2022

	DARE Fund	Law Enforcement Block Grant Fund	ARPA Fund	Total
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>				
Cash	\$ 6,545	\$ 16,439	\$ 0	\$ 22,984
Due from Other Funds	<u>0</u>	<u>0</u>	<u>109,339</u>	<u>109,339</u>
Total Assets	<u>\$ 6,545</u>	<u>\$ 16,439</u>	<u>\$ 109,339</u>	<u>\$ 132,323</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:				
Restricted	<u>6,545</u>	<u>16,439</u>	<u>109,339</u>	<u>132,323</u>
Total Fund Balances	<u>6,545</u>	<u>16,439</u>	<u>109,339</u>	<u>132,323</u>
Total Liabilities and Fund Balances	<u>\$ 6,545</u>	<u>\$ 16,439</u>	<u>\$ 109,339</u>	<u>\$ 132,323</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	DARE Fund	Law Enforcement Block Grant Fund	ARPA Fund	Total
Cash Receipts:				
Intergovernmental	\$ <u>6,450</u>	\$ <u>11,904</u>	\$ <u>109,339</u>	\$ <u>127,693</u>
Total Cash Receipts	<u>6,450</u>	<u>11,904</u>	<u>109,339</u>	<u>127,693</u>
Cash Disbursements:				
Public Safety	<u>423</u>	<u>0</u>	<u>0</u>	<u>423</u>
Total Cash Disbursements	<u>423</u>	<u>0</u>	<u>0</u>	<u>423</u>
Net Change in Fund Balances	6,027	11,904	109,339	127,270
Fund Balances - July 1, 2021	<u>518</u>	<u>4,535</u>	<u>0</u>	<u>5,053</u>
Fund Balances - June 30, 2022	\$ <u><u>6,545</u></u>	\$ <u><u>16,439</u></u>	\$ <u><u>109,339</u></u>	\$ <u><u>132,323</u></u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2022

	Highway Equipment Fund	Bituminous Concrete Fund	Fire & Rescue Equipment Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Transfer Station Fund	Total
<u>ASSETS</u>								
Due from Other Funds	\$ <u>139,088</u>	\$ <u>577,051</u>	\$ <u>536,374</u>	\$ <u>101,344</u>	\$ <u>27,205</u>	\$ <u>268,464</u>	\$ <u>30,008</u>	\$ <u>1,679,534</u>
Total Assets	\$ <u>139,088</u>	\$ <u>577,051</u>	\$ <u>536,374</u>	\$ <u>101,344</u>	\$ <u>27,205</u>	\$ <u>268,464</u>	\$ <u>30,008</u>	\$ <u>1,679,534</u>
<u>LIABILITIES AND FUND BALANCES</u>								
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:								
Committed	<u>139,088</u>	<u>577,051</u>	<u>536,374</u>	<u>101,344</u>	<u>27,205</u>	<u>268,464</u>	<u>30,008</u>	<u>1,679,534</u>
Total Fund Balances	<u>139,088</u>	<u>577,051</u>	<u>536,374</u>	<u>101,344</u>	<u>27,205</u>	<u>268,464</u>	<u>30,008</u>	<u>1,679,534</u>
Total Liabilities and Fund Balances	\$ <u>139,088</u>	\$ <u>577,051</u>	\$ <u>536,374</u>	\$ <u>101,344</u>	\$ <u>27,205</u>	\$ <u>268,464</u>	\$ <u>30,008</u>	\$ <u>1,679,534</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Highway Equipment Fund	Bituminous Concrete Fund	Fire & Rescue Equipment Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Transfer Station Fund	Total
Cash Receipts:								
Investment Income	\$ 54	\$ 146	\$ 106	\$ 20	\$ 6	\$ 49	\$ 6	\$ 387
Total Cash Receipts	<u>54</u>	<u>146</u>	<u>106</u>	<u>20</u>	<u>6</u>	<u>49</u>	<u>6</u>	<u>387</u>
Cash Disbursements:								
Capital Outlay:								
General Government	0	0	0	0	0	7,885	0	7,885
Public Safety	0	0	0	68,806	0	0	0	68,806
Highways and Streets	<u>193,937</u>	<u>382,470</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>576,407</u>
Total Cash Disbursements	<u>193,937</u>	<u>382,470</u>	<u>0</u>	<u>68,806</u>	<u>0</u>	<u>7,885</u>	<u>0</u>	<u>653,098</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>(193,883)</u>	<u>(382,324)</u>	<u>106</u>	<u>(68,786)</u>	<u>6</u>	<u>(7,836)</u>	<u>6</u>	<u>(652,711)</u>
Other Financing Sources:								
Transfers In	<u>150,000</u>	<u>350,000</u>	<u>60,000</u>	<u>102,500</u>	<u>0</u>	<u>100,000</u>	<u>5,000</u>	<u>767,500</u>
Total Other Financing Sources	<u>150,000</u>	<u>350,000</u>	<u>60,000</u>	<u>102,500</u>	<u>0</u>	<u>100,000</u>	<u>5,000</u>	<u>767,500</u>
Net Change in Fund Balances	(43,883)	(32,324)	60,106	33,714	6	92,164	5,006	114,789
Fund Balances - July 1, 2021	<u>182,971</u>	<u>609,375</u>	<u>476,268</u>	<u>67,630</u>	<u>27,199</u>	<u>176,300</u>	<u>25,002</u>	<u>1,564,745</u>
Fund Balances - June 30, 2022	<u>\$ 139,088</u>	<u>\$ 577,051</u>	<u>\$ 536,374</u>	<u>\$ 101,344</u>	<u>\$ 27,205</u>	<u>\$ 268,464</u>	<u>\$ 30,008</u>	<u>\$ 1,679,534</u>

See Disclaimer in Accompanying Independent Auditor's Report.

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

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Fred Duplessis, CPA
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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, 2022, 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 16, 2022. 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.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Deficiencies in Internal Control, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town of Winhall, Vermont’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2022-01 and 2022-02 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2022-03 through 2022-06 to be significant deficiencies.

Report on 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 financial statements. 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”.

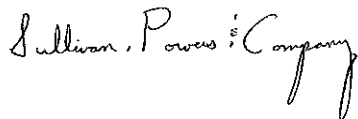
Town of Winhall, Vermont’s Response to Findings

“Government Auditing Standards” requires the auditor to perform limited procedures on the Town of Winhall, Vermont’s response to the findings identified in our audit and described in the Schedule of Findings and Deficiencies in Internal Control. The Town of Winhall, Vermont’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 16, 2022
Montpelier, Vermont
VT Lic. #92-000180



TOWN OF WINHALL, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2022

Deficiencies in Internal Control:

Material Weaknesses:

2022-01 Reconciliation of Bank Statements

Criteria:

Internal controls should be in place to ensure that all bank accounts are reconciled to the general ledger on a monthly basis.

Condition:

The Town does not have controls in place to ensure that all bank accounts are being reconciled to the general ledger. This resulted in variances that were required to be researched and adjusted.

Cause:

Unknown.

Effect:

The Town's financial records may not report the true cash position of the Town at a given date.

Recommendation:

We recommend that the bank accounts be reconciled to the general ledger on a monthly basis so that errors can be detected and corrected.

2022-02 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, 2022

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.

Significant Deficiencies:

2022-03 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.

TOWN OF WINHALL, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2022

2022-04 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.

2022-05 Netting Revenues and Expenditures

Criteria:

Internal controls should be in place to ensure that revenues are not netted with expenditures in order to conform with the modified cash basis of accounting.

Condition:

The Town netted income within expense accounts during the year. This nets out the revenue and expenditures as if they did not exist and results in the understatement of both revenue and expenditures.

TOWN OF WINHALL, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2022

Cause:

The Town was not aware that this practice is not in accordance with the modified cash basis of accounting.

Effect:

This resulted in an understatement of revenue and expenditures.

Recommendation:

We recommend that the Town implement controls to ensure that revenues are not netted with expenditures.

2022-06 Classification of Revenues

Criteria:

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

Condition:

The Town did not have controls in place to ensure revenues are posted to the correct accounts in the general ledger.

Cause:

Unknown.

Effect:

The Town's account balances were incorrect.

Recommendation:

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

The logo for the Town of Winhall Vermont features the text "TOWN OF WINHALL VERMONT" centered within a dark oval. This oval is part of a larger, light-colored, elongated oval shape that tapers at both ends, resembling a stylized speech bubble or a decorative frame.

TOWN OF WINHALL
VERMONT

115 Vermont Route 30
Bondville, VT 05340

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

November 16, 2022

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, 2021 to June 30, 2022 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 six (6) deficiencies in internal control and thirteen (13) other recommendations; all of which will be addressed by the Select Board and town personnel, and appropriate measures will be taken to remedy the deficiencies and implement the recommendations provided by Sullivan, Powers & Company.

Sincerely,

A handwritten signature in cursive script that reads "E. Stuart Coleman".

E. Stuart Coleman

E. Stuart Coleman, Chair
Winhall Select Board

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

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Wendy C. Gilwee, CPA
VT Lic. #92-000180

November 16, 2022

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Winhall, Vermont as of and for the year ended June 30, 2022 and have issued our report thereon dated November 16, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Winhall, Vermont's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations as Items 2022-01 and 2022-02 to be material weaknesses.

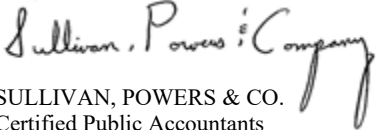
A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations as Items 2022-03 through 2022-06 to be significant deficiencies.

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

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

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

Respectfully submitted,


SULLIVAN, POWERS & CO.
Certified Public Accountants

TOWN OF WINHALL, VERMONT
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL
AND OTHER RECOMMENDATIONS
JUNE 30, 2022

Deficiencies in Internal Control:

Material Weaknesses:

2022-01 Reconciliation of Bank Statements

Criteria:

Internal controls should be in place to ensure that all bank accounts are reconciled to the general ledger on a monthly basis.

Condition:

The Town does not have controls in place to ensure that all bank accounts are being reconciled to the general ledger. This resulted in variances that were required to be researched and adjusted.

Cause:

Unknown.

Effect:

The Town's financial records may not report the true cash position of the Town at a given date.

Recommendation:

We recommend that the bank accounts be reconciled to the general ledger on a monthly basis so that errors can be detected and corrected.

2022-02 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 DEFICIENCIES IN INTERNAL CONTROL
AND OTHER RECOMMENDATIONS
JUNE 30, 2022

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.

Significant Deficiencies:

2022-03 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.

TOWN OF WINHALL, VERMONT
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL
AND OTHER RECOMMENDATIONS
JUNE 30, 2022

2022-04 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.

2022-05 Netting Revenues and Expenditures

Criteria:

Internal controls should be in place to ensure that revenues are not netted with expenditures in order to conform with the modified cash basis of accounting.

Condition:

The Town netted income within expense accounts during the year. This nets out the revenue and expenditures as if they did not exist and results in the understatement of both revenue and expenditures.

TOWN OF WINHALL, VERMONT
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL
AND OTHER RECOMMENDATIONS
JUNE 30, 2022

Cause:

The Town was not aware that this practice is not in accordance with the modified cash basis of accounting.

Effect:

This resulted in an understatement of revenue and expenditures.

Recommendation:

We recommend that the Town implement controls to ensure that revenues are not netted with expenditures.

2022-06 Classification of Revenues

Criteria:

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

Condition:

The Town did not have controls in place to ensure revenues are posted to the correct accounts in the general ledger.

Cause:

Unknown.

Effect:

The Town's account balances were incorrect.

Recommendation:

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

TOWN OF WINHALL, VERMONT
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL
AND OTHER RECOMMENDATIONS
JUNE 30, 2022

Other Recommendations:

Fraud Policy

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

We recommend that the Town implement a fraud policy.

Documentation of Internal Control System

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

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

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

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

Conflict of Interest Policy

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

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

TOWN OF WINHALL, VERMONT
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL
AND OTHER RECOMMENDATIONS
JUNE 30, 2022

Fraud Risk Assessment

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

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

Investment and Banking Policy

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

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

Maximizing Investment Earnings

The Town maintains cash balances in excess of \$4,000,000.

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

Police Department Cash Account

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

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

Investments

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

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

TOWN OF WINHALL, VERMONT
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL
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Uniform Guidance Policies

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

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

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

Accounting and Procedures Manual

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

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

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

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

TOWN OF WINHALL, VERMONT
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL
AND OTHER RECOMMENDATIONS
JUNE 30, 2022

Delinquent Tax Collector's Payroll

The Delinquent Tax Collector is entitled to the penalty collection on delinquent taxes. However, the remittance of the penalty is paid through payroll in equal installments bi-weekly rather than based on the current period's penalty collection. This causes the income reported on the Delinquent Tax Collector's W-2 to be different from her earned income for the calendar year.

We recommend that the Delinquent Tax Collector's penalty collection be remitted during the same calendar year to ensure the Delinquent Tax Collector's W-2 is properly stated.

Town Records Conversion Fund

The Town funds the Town Records Conversion Fund through an annual appropriation from the General Fund. State Statutes require a minimum of \$4.00 per page from the per page recording fees be recorded in this fund unless the Town Clerk annually certifies that the Town has sufficient dedicated reserve funds to provide for the restoration, preservation, digitization, storage, and conservation of municipal records.

We recommend the Town either record a portion of the recording fees that follows State Statutes to the Town Records Conversion Fund or annually certify the Town has sufficient dedicated reserve funds to provide for the restoration, preservation, digitization, storage, and conservation of municipal records.

Budgeting for Delinquent Taxes

The Town budgets current taxes at gross, which is the tax rate multiplied by the grand list. The Town also budgets an amount for delinquent taxes. This leads to an over-estimation of tax revenue due to delinquent taxes being counted twice. When current taxes are budgeted at gross and not reduced by those taxes expected to go delinquent, delinquent taxes are accounted for both in the current tax budget and in the delinquent tax budget.

We recommend that the Town revise their budgeting process to reflect a more accurate picture of tax revenue.

WINHALL TOWN SCHOOL DISTRICT WARNING

The legal voters of the Winhall Town School District are hereby notified and warned to meet at The Mountain School at 9 School Street in Winhall, Vermont on Tuesday, March 7, 2023 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, 2023 through June 30, 2024?
- Article 4: Shall the voters approve tuition payment of the announced tuition rate of The Mountain School at Winhall in the amount of \$18,000 for grades K-6, and \$19,300 for grades 7-8, for the 2023-2024 school year for resident pupils who attend The Mountain School at Winhall? [BY PETITION]
- Article 5: Shall the voters of the school district approve the school board to expend \$4,523,694, 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 \$19,146 per equalized pupil. This projected spending per equalized pupil is 6.4% lower than spending for the current year.
- Article 6: Shall the voters approve payment of the announced tuition rate of Burr and Burton Academy in the amount of \$19,987 for the 2023-2024 school year for resident pupils in grades 9-12 who attend Burr and Burton Academy?
- Article 7: Shall the voters authorize the School Board to transfer any unassigned General Fund surplus existing on June 30, 2023, an amount estimated to be \$199,079, to the Tax Stabilization Fund?
- Article 8: Shall the voters appropriate the sum of \$20,000 for the Bus Reserve Fund?
- Article 9: Shall the Winhall Town School District advise the School Board, the Vermont General Assembly and Governor that:
1. Because our district does not operate a public school, students have the ability to choose from a variety of public and independent school options;
 2. The electorate does not support the public funding of any school that discriminates against students or staff on the basis of race, creed, color, national origin, disability, marital status, sex, sexual orientation, or gender identity;
 3. The electorate supports the current structure of independent schools having autonomy over their governance and operations within the current regulatory framework. This structure of oversight has enabled our district to make school education available, as required by the State of Vermont, while maintaining confidence that the public and independent schools serving our students provide a high quality of education; and
 4. The electorate opposes efforts to change the current structure in a way that eliminates educational opportunities made possible by our current practice of school choice. The electorate believes our current local educational system, in a great example of Vermont traditions, has evolved within this current structure, through a high level of community commitment and an appropriate exercise of local control, to provide high quality, equitable educational opportunities for our students.

Article 10: 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 Mountain School at 9 School Street in Winhall, Vermont from 10:00AM to 7:00PM on Tuesday, March 7, 2023.

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 11th day of January 2023.

WINHALL BOARD OF SCHOOL DIRECTORS

Jennifer Samuelson, Chair
Dean Gianotti, Jr., Vice Chair/Clerk
Meridith Dennes

Winhall School Board Report January 2023

As we consider our budget for the upcoming fiscal year, a quote by author J.R.R. Tolkien comes to mind: "It does not do to leave a live dragon out of your calculations, if you live near one." Thus, although this year is full of good news, future years might tell a different story. Given the impending changes to the way in which we calculate our tax rate and the risk to our K-12 choice model, it indeed seems clear that there are a few dragons lurking in the mists. The challenge for our town will be how best to predict and prepare for that which we cannot fully see.

First, the good news. One of the critical data points in the calculation of the Homestead Property Tax Rate is the Property Yield, or the net revenues in the State Education Fund divided by the total number of students in Vermont schools. As a result of a projected surplus in the State's Education Fund that must be spent this year, the Property Yield in FY24 is expected to jump by more than 16%, which translates into a savings of roughly \$0.20 on the equalized tax rate. This, coupled with years of careful budgeting, means that our projected tax rate in FY24 is on course to be at the lower end of our historic tax rates over the past decade.

But, of course, this is not the end of the story. As an initial matter, once the surplus in the State's Education Fund has been expended, the \$0.20 savings on the equalized tax rate that we will enjoy in FY24 is unlikely to continue in future years. In addition, beginning in FY25, we will calculate our Equalized Pupils in accordance with the new Weighted Long Term Membership Estimates. For purposes of comparison, our estimated homestead tax rate of \$1,5837 that we will present at this year's Town Meeting would jump to \$1,8104 if we were calculating the rate using the new weights. The only silver lining here is that, by statute, if our equalized tax rate is expected to increase by more than 5% over the prior year in FY25 through FY29, our increase will be capped at 5%. This cap only lasts for these five fiscal years, however, and only as long as our increase is expected to exceed 5%. In other words, if our equalized tax rate increase drops below 5% in any year between FY25 and FY29, we lose the protection of the cap for the remaining years in this period and, in any event, the cap will be lifted, and the excess spending penalty will be reinstated effective FY30.

The final challenge confronting our town is that there is a highly organized and well-funded effort underway in Montpelier to eliminate or severely restrict school choice as we know it. Should such efforts be successful, the consequences to our families and our local independent schools would have far-reaching effects. Certainly, this is an issue that the School Board will be monitoring closely, and we encourage all of the residents of Winhall to stay informed and abreast of developments in the law.

Turning to our Warning, Article 4 has been warned by petition and asks voters to approve payment of The Mountain School at Winhall's announced tuition rate of \$18,000 for Grades K-6 and \$19,300 for Grades 7-8. We anticipate that representatives from The Mountain School will provide more background behind this Article at Town Meeting.

Article 5 requests that voters authorize us to expend \$4,523,694 in education spending. As in prior years, this sum includes the cost of educating 15 additional students who are currently unknown to the BRSU but who may move into town by the time school begins in the fall. Including these students as a "placeholder" in our budget avoids a spike in the tax rate the following year and has helped us to maintain a stable tax rate over the years.

Article 6 asks voters to approve payment of Burr & Burton's announced tuition rate of \$19,987. 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; and that any child's special needs will be met.

Article 7 asks voters to authorize the School Board to transfer the unassigned General Fund surplus to the Tax Stabilization Fund, and Article 8 requests that voters appropriate the sum of \$20,000 to the Bus Reserve Fund. The monies raised in these two Articles will help us to cover anticipated as well as unanticipated expenses as they occur in a way that, again, helps to stabilize our tax rate.

Finally, Article 9 is an advisory article that seeks to capture our residents' sentiments about our current K-12 choice model for education. Although the General Assembly may decide to enact legislation that would change our education model, and such decision would be out of the hands of our residents, we felt that it was important for our residents to advise us, the General Assembly, and the Governor of the support for our current structure. Over the years, the School Board has worked hard to uphold our residents' preference to maintain our choice model, and we hope that you will attend our meeting in person on March 7th to ensure that your voice is heard from the floor.

In closing, we remain indebted to the BRSU for the consistent guidance and advice that we receive as we navigate this ever-changing landscape that is often difficult to discern, and we are grateful to you, our voters, for your continued support of the work that we do.

All the best,

Jennifer Deck Samuelson, Chair
Dean Gianotti, Jr.
Meridith Dennes

Winhall School District
FY23 Actual & FY24 Projected Tax Rates

		<u>FY23</u>	<u>FY24</u>	<u>Variance</u>
(a)	Voted Budget	\$4,411,546	\$4,523,694	2.50%
(b)	Warned Articles	570,000	20,000	(96.50%)
(c)	Less Local Revenues	142,104	156,333	10.00%
(d)	Plus Budget Deficit to be Raised if Applicable	0	0	n/a
(e)	Less Surplus and Reserves Used if Applicable	<u>0</u>	<u>0</u>	n/a
(f)	Education Spending	(a+b-c+d-e) \$4,839,442	\$4,387,361	(9.30%)
(g)	Equalized Pupils	<u>236.69</u>	<u>229.15</u>	(3.20%)
(h)	Education Spending/Equalized Pupil	(f ÷ g) \$20,446	\$19,146	(6.40%)
(i)	Applicable Penalty Exclusions <i>(N/A Through FY29)</i>	<u>0</u>	<u>0</u>	n/a
(j)	Ed Spending/Pupil Less Exclusions	(h - i) \$20,446	\$19,146	(6.40%)
(k)	Additional Ed Spending/Pupil Over Penalty Threshold <i>(N/A Through FY29)</i>	<u>0</u>	<u>0</u>	n/a
(l)	Adjusted Education Spending/Equalized Pupil	(h + k) <u>\$20,446</u>	<u>\$19,146</u>	(6.40%)
(m)	Property Yield <i>(Pending Legislative Approval)</i>	\$13,314	\$15,479	16.30%
(n)	Equalized Tax Rate	(l ÷ m) \$1.5357	\$1.2369	(19.50%)
(o)	Common Level of Appraisal (CLA)	<u>92.71%</u>	<u>78.10%</u>	(15.80%)
(p)	Homestead Tax Rate	(n ÷ o) <u>\$1.656</u>	<u>\$1.584</u>	(4.40%)

Projected Tax Rate Variance from FY23

\$0.072

Winhall School District
FY24 Budget

	FY22	FY22	FY23	FY23	FY24	% Change
	Budget	Actual	Budget	Anticipated	Budget	Budgets
EXPENDITURES	Budget	Actual	Budget	Anticipated	Budget	24 vs 23
1 Pre-K Program/Early Education	\$43,760	\$29,976	\$37,104	\$44,021	\$46,126	24.3%
2 Instruction/Support Program	3,833,884	3,770,419	3,904,425	3,677,078	3,864,865	(1.0%)
3 District Administration	13,704	13,368	15,220	17,129	17,694	16.3%
4 Fiscal Services	1,000	0	1,000	0	250	(75.0%)
5 Supervisory Union Assessments	501,535	501,535	394,674	394,674	509,003	29.0%
6 Return of Surplus (Supervisory Union)	(48,949)	(48,949)	(27,350)	(27,350)	(29,675)	8.5%
7 Transportation	<u>90,891</u>	<u>88,150</u>	<u>86,473</u>	<u>112,952</u>	<u>115,431</u>	33.5%
8 Total Expenditures to be Voted	\$4,435,825	\$4,354,499	\$4,411,546	\$4,218,504	\$4,523,694	2.5%
9 Budgeted Transfers/Warned Articles	<u>0</u>		<u>570,000</u>		<u>20,000</u>	(96.5%)
10 Total District Expenditures	\$4,435,825	\$4,354,499	\$4,981,546	\$4,218,504	\$4,543,694	(8.8%)
11 Program Summary (Excluding Warned Articles)						
12 PK-12 Instruction/Support Programs	\$3,877,644	\$3,778,124	\$3,920,934	\$3,696,494	\$3,881,757	(1.0%)
13 Special Education PK-12	348,316	370,587	277,411	281,421	400,242	40.8%
14 Administration (District/SU)	118,974	117,638	126,728	127,637	126,264	11.4%
15 Transportation	<u>90,891</u>	<u>88,150</u>	<u>86,473</u>	<u>112,952</u>	<u>115,431</u>	33.5%
16 Total Expenditures	\$4,435,825	\$4,354,499	\$4,411,546	\$4,218,504	\$4,523,694	2.5%

	FY22	FY22	FY23	FY23	FY24	% Change
	Budget	Actual	Budget	Anticipated	Budget	Budgets
REVENUES	Budget	Actual	Budget	Anticipated	Budget	24 vs 23
1 Local/Miscellaneous						
2 Transportation Fees	\$25,000	\$25,800	\$25,000	\$26,600	\$25,000	0.0%
3 Interest	600	239	600	2,500	2,500	316.7%
4 Winhall Community Center Note	79,147	79,147	79,147	79,147	79,147	0.0%
5 Return of Prior Year Tuition/Misc	<u>0</u>	<u>191</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
	\$104,747	\$105,377	\$104,747	\$108,247	\$106,647	1.8%
6 State/Federal						
7 Transportation Reimbursement	\$47,000	\$49,198	\$29,357	\$29,454	\$39,246	33.7%
8 Special Education Reimbursement	0	12,640	0	0	0	n/a
9 Forest Revenue	<u>6,500</u>	<u>10,440</u>	<u>8,000</u>	<u>10,440</u>	<u>10,440</u>	30.5%
10	\$53,500	\$72,278	\$37,357	\$39,894	\$49,686	33.0%
11 Revenue Subtotal	\$158,247	\$177,655	\$142,104	\$148,141	\$156,333	10.0%
12 Education Spending	<u>4,293,791</u>	<u>4,293,791</u>	<u>4,839,442</u>	<u>4,839,442</u>	<u>4,387,361</u>	(9.3%)
13 Total Revenue Receipts	\$4,452,038	\$4,471,446	\$4,981,546	\$4,987,583	\$4,543,694	(8.8%)
14 Surplus Used/(Deficit) Raised	<u>(16,213)</u>		<u>0</u>		<u>0</u>	n/a
15 Total Revenue	\$4,435,825	\$4,471,446	\$4,981,546	\$4,987,583	\$4,543,694	(8.8%)

Winhall School District

FY24 Budget

<u>FUND BALANCES</u>	<u>General Fund</u>	<u>Bus Reserve</u>	<u>Tax Stabilization Reserve</u>
1 Actual Balance June 30, 2021	<u>(\$33,124)</u>	<u>\$2,117</u>	<u>\$214,953</u>
2 Actual Revenue FY22	\$4,471,446		
3 Actual Expenditure FY22	(4,354,499)		
4 Reserve Transfer (<i>Voted 3/2022</i>)	<u>(83,823)</u>	<u>\$83,823</u>	
5 Actual Balance June 30, 2022	<u>\$0</u>	<u>\$85,940</u>	<u>\$214,953</u>
6 Anticipated Revenue FY23	\$4,987,583		
7 Anticipated Expenditure FY23	(4,218,504)		
8 Reserve Transfer (<i>Voted 3/2022</i>)	(570,000)	<u>\$20,000</u>	\$550,000
9 Reserve Transfer (To be Voted 3/2023)	<u>(199,079)</u>		<u>199,079</u>
10 Anticipated Balance June 30, 2023	<u>\$0</u>	<u>\$105,940</u>	<u>\$964,032</u>
11 Budgeted Revenue FY24	\$4,543,694		
12 Budgeted Expenditure FY24	(4,523,694)		
13 Transfer to Reserves	<u>(20,000)</u>	<u>\$20,000</u>	
14 Budgeted Balance June 30, 2024	<u>\$0</u>	<u>\$125,940</u>	<u>\$964,032</u>

**Winhall School District
FY24 Budget**

FUND BALANCES		General Fund	Bus Reserve	Tax Stabilization Reserve
1	Actual Balance June 30, 2021	<u>(\$33,124)</u>	<u>\$2,117</u>	<u>\$214,953</u>
2	Actual Revenue FY22	\$4,471,446		
3	Actual Expenditure FY22	(4,354,499)		
4	Reserve Transfer (Voted 3/2022)	<u>(83,823)</u>	<u>83,823</u>	
5	Actual Balance June 30, 2022	<u>\$0</u>	<u>\$85,940</u>	<u>\$214,953</u>
6	Anticipated Revenue FY23	\$4,987,583		
7	Anticipated Expenditure FY23	(4,218,504)		
8	Reserve Transfer (Voted 3/2022)	(570,000)	<u>\$20,000</u>	\$550,000
9	Reserve Transfer (To be Voted 3/2023)	<u>(199,079)</u>		<u>199,079</u>
10	Anticipated Balance June 30, 2023	<u>\$0</u>	<u>\$105,940</u>	<u>\$964,032</u>
11	Budgeted Revenue FY24	\$4,543,694		
12	Budgeted Expenditure FY24	(4,523,694)		
13	Transfer to Reserves	<u>(20,000)</u>	<u>\$20,000</u>	
14	Budgeted Balance June 30, 2024	<u>\$0</u>	<u>\$125,940</u>	<u>\$964,032</u>

EXPENDITURE DETAIL	FY22	FY22	FY23	FY23	FY24	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>24 vs 23</u>
1 PK PROGRAM/EARLY EDUCATION						
2 Private Provider Tuition	\$35,360	\$27,876	\$32,904	\$31,771	\$33,876	3.0%
3 Private Provider Tuition (Additional Hours)	<u>8,400</u>	<u>2,100</u>	<u>4,200</u>	<u>12,250</u>	<u>12,250</u>	191.7%
4 TOTAL PK PROGRAM/EARLY EDUCATION	<u>\$43,760</u>	<u>\$29,976</u>	<u>\$37,104</u>	<u>\$44,021</u>	<u>\$46,126</u>	24.3%
5 INSTRUCTION/SUPPORT PROGRAM						
6 <u>Regular Education</u>						
7 Tuition	\$3,815,384	\$3,716,779	\$3,861,029	\$3,633,473	\$3,832,631	(0.7%)
8 Instructional Services	18,000	20,149	22,301	19,000	3,000	(86.5%)
9 Support Services	500	4,718	500	0	0	(100.0%)
10 Prior Year Tuition	<u>0</u>	<u>6,502</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
	<u>\$3,833,884</u>	<u>\$3,748,148</u>	<u>\$3,883,830</u>	<u>\$3,652,473</u>	<u>\$3,835,631</u>	(1.2%)
11 <u>Special Education</u>						
12 Public School Excess Costs	<u>\$0</u>	<u>\$22,271</u>	<u>\$20,595</u>	<u>\$24,605</u>	<u>\$29,234</u>	41.9%
13 TOTAL INSTRUCTION/SUPPORT PROGRAM	<u>\$3,833,884</u>	<u>\$3,770,419</u>	<u>\$3,904,425</u>	<u>\$3,677,078</u>	<u>\$3,864,865</u>	(1.0%)

**Winhall School District
FY24 Budget**

	FY22	FY22	FY23	FY23	FY24	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u> <u>24 vs 23</u>
14 DISTRICT ADMINISTRATION						
15 Board Stipends	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	0.0%
16 Payroll Fringe	344	344	344	344	344	0.0%
17 Professional Services	500	0	500	500	500	0.0%
18 Comprehensive Insurance	4,230	5,037	5,236	7,617	7,900	50.9%
19 Audit Expense	2,500	2,375	3,000	2,500	2,750	(8.3%)
20 Advtg, Warnings, Notices, etc.	500	0	500	500	500	0.0%
21 Travel, Expenses, & Supplies	300	272	300	300	300	0.0%
22 Dues & Memberships, VSBA	<u>830</u>	<u>840</u>	<u>840</u>	<u>868</u>	<u>900</u>	7.1%
23 TOTAL DISTRICT ADMINISTRATION	<u>\$13,704</u>	<u>\$13,368</u>	<u>\$15,220</u>	<u>\$17,129</u>	<u>\$17,694</u>	16.3%
24 FISCAL SERVICES						
25 Short-Term Interest	\$750	\$0	\$750	\$0	\$0	(100.0%)
26 Supplies, Materials, Etc.	<u>250</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>250</u>	0.0%
27 TOTAL FISCAL SERVICES	<u>\$1,000</u>	<u>\$0</u>	<u>\$1,000</u>	<u>\$0</u>	<u>\$250</u>	(75.0%)
28 OFFICE OF THE SUPERINTENDENT						
29 <u>General Assessments</u>						
30 Administrative Assessment	\$92,928	\$92,928	\$97,255	\$97,255	\$92,902	(4.5%)
31 Accounting Assessment	9,401	9,401	9,755	9,755	16,436	68.5%
32 Director of Operations	<u>9,010</u>	<u>9,010</u>	<u>9,348</u>	<u>9,348</u>	<u>8,782</u>	(6.1%)
33 Subtotal General Assessments	\$111,339	\$111,339	\$116,358	\$116,358	\$118,120	1.5%
34 Return of Surplus	<u>(7,069)</u>	<u>(7,069)</u>	<u>(5,850)</u>	<u>(5,850)</u>	<u>(9,800)</u>	67.5%
35	<u>\$104,270</u>	<u>\$104,270</u>	<u>\$110,508</u>	<u>\$110,508</u>	<u>\$108,320</u>	(2.0%)
36 <u>Special Education Assessments</u>						
37 Early Education	\$10,658	\$10,658	\$11,569	\$11,569	\$14,604	26.2%
38 Student Services K-8	28,887	28,887	31,768	31,768	58,783	85.0%
39 Student Services 9-12	292,705	292,705	196,024	196,024	263,327	34.3%
40 Support Services/Administration	<u>57,946</u>	<u>57,946</u>	<u>38,955</u>	<u>38,955</u>	<u>54,169</u>	39.1%
41 Subtotal Special Education Assessments	\$390,196	\$390,196	\$278,316	\$278,316	\$390,883	40.4%
42 Return of Surplus	<u>(41,880)</u>	<u>(41,880)</u>	<u>(21,500)</u>	<u>(21,500)</u>	<u>(19,875)</u>	(7.6%)
43 Total Special Education (Net)	<u>\$348,316</u>	<u>\$348,316</u>	<u>\$256,816</u>	<u>\$256,816</u>	<u>\$371,008</u>	44.5%
44 TOTAL OFFICE OF THE SUPERINTENDENT	<u>\$452,586</u>	<u>\$452,586</u>	<u>\$367,324</u>	<u>\$367,324</u>	<u>\$479,328</u>	30.5%
45 TRANSPORTATION						
46 Positions/BRSU Based	\$72,161	\$59,435	\$67,893	\$77,363	\$79,831	17.6%
47 R&M/Supplies/Services	18,000	28,155	18,000	35,000	35,000	94.4%
48 Insurance	<u>730</u>	<u>560</u>	<u>580</u>	<u>589</u>	<u>600</u>	3.4%
49 TOTAL TRANSPORTATION	<u>\$90,891</u>	<u>\$88,150</u>	<u>\$86,473</u>	<u>\$112,952</u>	<u>\$115,431</u>	33.5%
50 TOTAL BUDGET	<u>\$4,435,825</u>	<u>\$4,354,499</u>	<u>\$4,411,546</u>	<u>\$4,218,504</u>	<u>\$4,523,694</u>	2.5%
51 Budgeted Transfers/Warned Articles	0		<u>570,000</u>		<u>20,000</u>	(96.5%)
52 TOTAL EXPENDITURES	<u>\$4,435,825</u>		<u>\$4,981,546</u>		<u>\$4,543,694</u>	(8.8%)

Winhall School District
 FY24 Budget

	<u>FY23 Budget</u>			<u>FY23 Anticipated</u>			<u>FY24 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>
1 <u>Tuition - Public In State</u>									
2 Dorset	\$16,900	2.00	\$33,800	\$17,300	2.00	\$34,600	\$18,500	2.00	\$37,000
3 Flood Brook	\$16,900	12.00	202,800	\$17,300	16.00	276,800	\$18,500	17.00	314,500
4 Manchester	\$16,900	<u>5.00</u>	<u>84,500</u>	\$17,300	6.00	103,800	\$18,500	<u>6.00</u>	<u>111,000</u>
5 Richford High School				\$18,100	<u>1.00</u>	<u>18,100</u>			
6 Total Public		<u>19.00</u>	<u>\$321,100</u>		<u>25.00</u>	<u>\$433,300</u>		<u>25.00</u>	<u>\$462,500</u>
7 <u>Tuition - Out of State</u>									
8 Cardigan Mountain				\$17,278	1.00	\$17,278	\$17,778	1.00	\$17,778
9 Carrabasset Valley				\$17,278	2.00	34,556	\$17,778	2.00	35,556
10 Rumsey Hall	\$17,400	2.00	\$34,800	\$17,278	2.00	34,556	\$17,778	<u>2.00</u>	<u>35,556</u>
11 Winter Sports School	\$15,300	<u>1.00</u>	<u>15,300</u>	\$17,278	<u>0.00</u>	<u>0</u>			
12 Total Out of State		<u>3.00</u>	<u>\$50,100</u>		<u>5.00</u>	<u>\$86,390</u>		<u>5.00</u>	<u>\$88,890</u>
13 <u>Tuition - Private In State</u>									
14 BBA	\$19,200	40.00	\$768,000	\$19,200	41.25	\$792,000	\$19,987	38.00	\$759,506
15 Burke Mountain	\$17,400	1.00	\$17,400	\$17,278	2.00	34,556	\$17,778	2.00	35,556
16 The Grammar School	\$16,025	1.00	\$16,025	\$16,020	1.00	16,020	\$16,520	1.00	16,520
17 Long Trail 6				\$16,020	4.56	73,051			
18 Long Trail 7-12	\$17,400	13.00	226,200	\$17,278	12.00	207,336	\$17,778	17.00	302,226
19 Maple Street K-6	\$16,025	36.00	576,836	\$16,020	33.34	534,107	\$16,520	30.00	495,600
20 Maple Street 7/8	\$17,400	10.00	174,000	\$17,278	7.00	120,946	\$17,778	9.00	160,002
21 Mountain School K-6	\$16,025	45.00	721,125	\$16,020	36.32	581,846	\$16,520	35.00	578,200
22 Mountain School 7/8	\$17,400	8.00	139,200	\$17,278	7.00	120,946	\$17,778	9.00	160,002
23 New Enrollment	\$17,050	15.00	255,750				\$17,730	15.00	265,950
24 Red Fox Community School	\$15,450	6.00	92,700	\$16,000	4.00	64,000	\$16,520	4.00	66,080
25 Stratton Mountain	\$17,400	<u>28.00</u>	<u>487,200</u>	\$17,278	<u>32.00</u>	<u>552,896</u>	\$17,778	<u>24.00</u>	<u>426,672</u>
26		<u>203.00</u>	<u>\$3,474,436</u>		<u>180.47</u>	<u>\$3,097,704</u>		<u>184.00</u>	<u>\$3,266,314</u>
27 Total Tuition Students		<u>225.00</u>			<u>210.47</u>			<u>214.00</u>	
28 <u>Vocational Tuition</u>									
29 Southwest VT/CDC	22,975	0.67	<u>\$15,393</u>	\$23,998	0.67	<u>\$16,079</u>	\$24,470	0.61	<u>\$14,927</u>
30 Total Vocational			<u>\$15,393</u>			<u>\$16,079</u>			<u>\$14,927</u>
31 Total Tuition			<u>\$3,861,029</u>			<u>\$3,633,473</u>			<u>\$3,832,631</u>

		T248			Property dollar equivalent yield	Homestead tax rate per \$15,479 of spending per equalized pupil
District: Winhall		Bennington County			15,479	1.00
SU: Bennington - Rutland					←-See bottom note	
					17,600	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2021	FY2022	FY2023	FY2024	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$3,845,926	\$4,435,825	\$4,411,546	\$4,523,694	1.
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	\$570,000	\$20,000	2.
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	NA	NA	NA	-	3.
4.	Locally adopted or warned budget	\$3,845,926	\$4,435,825	\$4,981,546	\$4,543,694	4.
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	<i>plus</i> Prior year deficit repayment of deficit	-	\$16,213	-	-	6.
7.	Total Expenditures	\$3,845,926	\$4,452,038	\$4,981,546	\$4,543,694	7.
8.	S.U. assessment (included in local budget) - informational data	\$447,417	\$452,586	\$367,324	\$479,328	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$204,142	\$158,247	\$142,104	\$156,333	10.
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	NA	NA	NA	NA	12.
13.	Offsetting revenues	\$204,142	\$158,247	\$142,104	\$156,333	13.
14.	Education Spending	\$3,641,784	\$4,293,791	\$4,839,442	\$4,387,361	14.
15.	Equalized Pupils	192.71	217.05	236.69	229.15	15.
Education Spending per Equalized Pupil						
16.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$18,897.74	\$19,782.50	\$20,446.33	\$19,146.24	16.
17.	<i>minus</i> Less share of SpEd costs in excess of \$60,000 for an individual (per equp)	\$142.24	\$18.86	\$7.11	\$21.75	17.
18.	<i>minus</i> 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 equp)	-	\$991.08	-	-	18.
20.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equp)	-	-	-	-	20.
21.	<i>minus</i> Estimated costs of new students after census period (per equp)	-	-	-	-	21.
22.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equp)	-	-	-	-	22.
23.	<i>minus</i> Less planning costs for merger of small schools (per equp)	-	-	-	-	23.
24.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equp)	-	\$1.15	-	-	24.
25.	<i>minus</i> Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-	25.
26.	Excess spending threshold	threshold = \$18,756	threshold = \$18,789	threshold = \$19,997	threshold = \$22,204	26.
27.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	\$18,898	\$19,783	\$20,446	\$19,146.24	27.
28.	Per pupil figure used for calculating District Equalized Tax Rate	\$18,898	\$19,783	\$20,446	\$19,146.24	28.
29.	District spending adjustment (minimum of 100%)	171,829% based on y469 \$10,893	174,803% based on y469 \$11,317	153,570% based on \$13,316	123,692% based on \$15,479	29.
Prorating the local tax rate						
30.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$19,146.24 + \$15,479 / 1,000)]	\$1,7183	\$1,7480	\$1,5357	\$1,2369	30.
31.	Percent of Winhall equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	31.
32.	Portion of district eq homestead rate to be assessed by town (100.00% x 1,24)	\$1,7183	\$1,7480	\$1,5357	\$1,2369	32.
33.	Common Level of Appraisal (CLA)	96.94%	98.24%	92.71%	78.10%	33.
34.	Portion of actual district homestead rate to be assessed by town (\$1,2369 / 78.10%)	\$1,7225	\$1,7793	\$1,6565	\$1,5837	34.
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.						
35.	Anticipated income cap percent (to be prorated by line 30) [(\$19,146.24 + \$17,600) x 2.00%]	2.79%	2.87%	2.56%	2.18%	35.
36.	Portion of district income cap percent applied by State (100.00% x 2.18%)	2.79%	2.87%	2.56%	2.18%	36.

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$100 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1,386. These figures use the estimated \$64,000,000 surplus from the Education Fund, **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- 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

Randi Lowe, EdD

January 2023

Preparing for this report, I feel proud of what we have accomplished over the past year. The Bennington-Rutland Supervisory Union (BRSU) is engaging in important work focused on improving our programming and meeting the needs of more students. I will provide highlights in this report.

During the 2021-22 school year, a team of educators reviewed research-based math curriculums to replace our previous curriculum. The committee recommended adopting *Reveal Math* which all schools began using at the start of the 2022-23 school year. This curriculum is more rigorous than our prior curriculum and has built-in lessons and practice activities designed to meet a wide range of learning needs. In addition to the classroom curriculum, we recently purchased the companion intervention program, *Arrive Math Booster*, so students who require additional support in math will receive instruction closely aligned with what they receive in the classroom. This is designed to ensure all students have access to high-quality and effective classroom instruction. It generally takes 2-3 years to see the impact of a new curriculum implementation, and we believe we will see positive assessment results.

Another committee has been reviewing our reading and writing curriculum and is in the final stages of making their recommendation to use starting next school year. The committee is ensuring that the "big 5" areas of reading, including phonological awareness, phonics, fluency, comprehension, and vocabulary are explicitly and directly taught in their selection. We have seen significant improvement in our youngest students' basic skills since we began using Heggerty and Foundations for phonological awareness and phonics instruction and we want to continue with this momentum. Ensuring a guaranteed and viable curriculum for our students is important to establish a strong foundation in early literacy.

The BRSU completed an equity audit during the 2021-22 school year and over the summer we received the final report. Findings indicate there are areas for us to explore and address related to the broad areas of strategic planning, beliefs about students, students' sense of belonging, psychological safety, family engagement, recruitment/retention of teachers, and policies/ procedures. All BRSU schools are looking more closely and critically at the performance of students in different subgroups and an SU equity committee will begin meeting soon to address system-level policies and practices. School and central office leaders are working with the University of Washington's Center for Educational Leadership to complete a yearlong course called "Leading Equitable Schools." Our teachers are continuing to participate in 4 equity-focused modules annually to grow and expand their understanding of equity-centered topics. This is all designed to ensure we are meeting more needs of more students.

While we strive to provide a strong and effective education for our learners, we operate under a cloud of unprecedented numbers of school shootings across the country. Our School Boards join me in concern and advocacy in this area. The Mettawee and Taconic and Green School Boards sent letters to the public, legislators, Agency of Education, and Governor, expressing their concerns and advocating for action to keep our schools safe. The Supervisory Union invested funds to update and expand school security, require identification badges for all employees and visitors, and restrict public access to school buildings. In addition to this, every school has a group of professionals who have been trained to complete threat assessments. School and central office personnel are following the Sigma threat assessment protocol in this work. We have a responsibility to keep our school communities safe and to educate our children when they make poor decisions. Schools are working hard to balance both of these responsibilities.

Last May, a group of parents, teachers, board members, and a principal and community member joined me to begin discussing the idea of a regional middle school for the Taconic and Green Regional School District. A demographic study was completed as part of this work and last fall, the committee recommended to the School Board that they advance the exploration. The Board approved an architect review of the Manchester Elementary Middle School, Dorset School, and Flood Brook School buildings and properties to recommend the best location for a potential middle school. This report was recently completed and recommended Manchester as the most appropriate spot given its central location within the SU. The Board also approved moving forward with community

engagement and visioning work to hear more about what the community wants and needs. This work will be completed in the first few months of 2023. We have included \$60,000 in the FY24 budget to cover any conceptual design work that may be required, should this project continue to move forward. We welcome public input on this discussion and will share information in school newsletters, social media, and on the BRSU website.

One of the most significant challenges we face right now is the lack of substitutes when teachers and staff are absent from work. This is a national issue and is creating operational and educational challenges for our schools. School systems across the country are implementing a wide variety of solutions but most are not addressing the source of the problem. We have always looked outside the system to replace teachers and staff when they are absent. No other business model is set up like this, and so this fall, I met with a group of interested employees to creatively think through possible solutions. These meetings led to a clear consensus that we needed an internal system of stability to ensure teaching and learning had minimal disruption and meaningful relationships could be established. The result of this work is the addition of nine support positions to the Taconic and Green budget, to be shared between Manchester Elementary Middle School and Flood Brook School next school year. These positions will join a team of classrooms as instructional assistants and will support classroom programming and directly educate the students on the team when someone is absent from work. We hope this goes a long way to solving our staffing problem and allows for more consistent teaching and learning experiences.

We are doing a lot of effective work throughout our schools and will continue to grow and improve over time. We have strong and committed School Boards and I have developed an open and honest partnership with Board members. At a time when schools are under a high level of stress and pressure, our Boards stay focused on what matters and thoughtfully guide and support our work. We have shared values and a commitment to every child in our community. I am grateful to be serving as the Superintendent for the BRSU and partnering with our School Boards, parents, teachers, and staff to provide a high-quality education to our students. It is a privilege to work and live here.

**SUPERINTENDENT'S ENROLLMENT REPORT
WINHALL SCHOOL DISTRICT
ENROLLMENT: DECEMBER 1, 2022**

SCHOOL	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Burke Mtn	-	-	-	-	-	-	-	-	-	-	-	1	-	1	-	2
Burr & Burton	-	-	-	-	-	-	-	-	-	-	-	8	12	12	9	41
Cardigan Mountain	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
Carrabasset Valley	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	2
Dorset	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	2
Flood Brook	-	-	1	4	-	3	2	1	2	3	-	-	-	-	-	16
Long Trail	-	-	-	-	-	-	-	-	4	3	5	2	1	-	-	15
Manchester	-	-	-	-	-	1	-	3	-	2	-	-	-	-	-	6
Maple Street	-	-	2	3	3	8	2	10	4	4	3	-	-	-	-	39
Mountain School	-	-	3	2	2	7	8	9	6	4	3	-	-	-	-	44
PK Partners	3	5	-	-	-	-	-	-	-	-	-	-	-	-	-	8
Red Fox	-	-	-	-	-	1	2	1	-	-	-	-	-	-	-	4
Rumsey Hall	-	-	-	-	-	-	-	-	-	1	-	1	-	-	-	2
Richford High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Stratton Mtn	-	-	-	-	-	-	-	-	-	2	4	4	11	3	8	32
The Grammar School	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	1
Total	3	5	6	9	5	20	16	25	16	20	16	16	24	17	18	216

PK3 = 3 yr olds

PK4 = 4 yr olds

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

	FY22 <u>Budget</u>	FY22 <u>Actual</u>	FY23 <u>Budget</u>	Variance <u>Fav/(Unfav)</u>	FY24 <u>Budget</u>	% Change Budgets <u>24 vs 23</u>
EXPENDITURES						
1 Early Education Instruction/Support	\$550,612	\$523,207	\$361,971	\$19,931	\$357,180	(1.3%)
2 Direct Services to Districts	160,543	71,726	223,247	(33,476)	273,771	22.6%
3 Services Operating Grades in the SU	4,438,801	4,413,433	4,969,504	241,000	4,416,176	(11.1%)
4 Services Non-Operating Grades	3,478,817	3,313,571	3,288,418	(801,032)	4,702,554	43.0%
5 Student Support Services PK-12	666,632	639,482	698,788	2,727	734,765	5.1%
6 Administration PK-12	838,109	855,138	884,699	16,687	907,529	2.6%
7 Transportation PK-12	<u>403,078</u>	<u>556,856</u>	<u>500,381</u>	<u>(23,368)</u>	<u>564,927</u>	12.9%
8 TOTAL EXPENDITURES	<u>\$10,536,592</u>	<u>\$10,373,413</u>	<u>\$10,927,008</u>	<u>(\$577,531)</u>	<u>\$11,956,902</u>	9.4%
REVENUE						
10 Service Fees/Misc	\$164,543	\$91,669	\$240,496	\$41,611	\$287,326	19.5%
11 IDEA Grants	785,000	788,538	765,000	33,536	765,000	0.0%
12 Early Education Block Grants	158,155	158,155	158,155	11,175	169,330	7.1%
State Revenue						
14 Special Education Block Grants	\$854,636	\$854,636	\$0	\$0	\$0	n/a
15 State Reimbursement	3,452,843	3,263,043	0	150,613	0	n/a
16 Census Block Grant	0		4,710,018	0	4,761,577	1.1%
17 State Extraordinary Reimbursement	<u>958,581</u>	<u>1,183,762</u>	<u>1,551,182</u>	<u>329,999</u>	<u>1,774,779</u>	14.4%
18	<u>5,266,060</u>	<u>5,301,441</u>	<u>6,261,200</u>	<u>480,612</u>	<u>6,536,356</u>	4.4%
19 REVENUE SUBTOTAL	<u>\$6,373,758</u>	<u>\$6,339,803</u>	<u>\$7,424,851</u>	<u>\$566,934</u>	<u>\$7,758,012</u>	4.5%
20 Assessments (Net of Surplus Applied)	<u>3,662,834</u>	<u>3,662,834</u>	<u>3,252,157</u>	<u>0</u>	<u>3,948,890</u>	21.4%
21 TOTAL REVENUE	<u>\$10,036,592</u>	<u>\$10,002,637</u>	<u>\$10,677,008</u>	<u>\$566,934</u>	<u>\$11,706,902</u>	9.6%
22 Surplus(Deficit) offset to Assessments	<u>500,000</u>		<u>250,000</u>		<u>250,000</u>	0.0%
23 TOTAL REVENUE	<u>\$10,536,592</u>		<u>\$10,927,008</u>		<u>\$11,956,902</u>	9.4%

Bennington-Rutland Supervisory Union FY24 Special Education Budget

	FY22 <u>Budget</u>	FY22 <u>Actual</u>	FY23 <u>Budget</u>	FY23 <u>Anticipated</u>	FY24 <u>Budget</u>	% Change Budgets 24 vs 23
1 <u>Early Education</u>						
2 <u>PK Sites</u>						
3 Teacher Salaries	\$192,703	\$196,662	\$0	\$0	\$0	n/a
4 Substitutes	1,500	0	0	0	0	n/a
5 Group Medical	32,682	31,018	0	0	0	n/a
6 PR Taxes/Fringe/Ins.	21,140	20,925	0	0	0	n/a
7 Services/Supplies	1,500	0	0	0	0	n/a
8 Mentoring	0	1,500	0	0	0	n/a
9 PR Taxes/Fringe/Ins.	0	123	0	0	0	n/a
10 Prof Development/Tuition	<u>7,500</u>	<u>2,499</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
11	<u>\$257,025</u>	<u>\$252,727</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
12 <u>Instruction</u>						
13 Teacher Salaries	\$104,844	\$90,822	\$136,752	\$117,170	\$126,224	(7.7%)
14 Extended School Year Wages	1,800	1,632	1,800	1,800	1,800	0.0%
15 Medical	27,890	19,403	30,440	17,692	19,985	(34.3%)
16 PR Taxes/Fringe/Ins.	11,889	8,653	14,568	14,204	13,597	(6.7%)
17 Instructional Services	2,000	5,320	4,350	9,620	5,000	14.9%
18 Supplies	<u>3,200</u>	<u>3,332</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%
19	<u>\$151,623</u>	<u>\$129,162</u>	<u>\$191,910</u>	<u>\$164,486</u>	<u>\$170,606</u>	(11.1%)
20 <u>Speech/Support</u>						
21 Support Services	\$2,000	\$156	\$2,800	\$7,300	\$5,000	78.6%
22 Teacher Salaries	97,288	101,011	115,174	119,152	128,567	11.6%
23 Extended School Year Wages	500	2,012	500	500	500	0.0%
24 Medical	18,175	18,692	23,432	20,445	23,003	(1.8%)
25 PR Taxes/Fringe/Ins.	10,001	10,131	11,832	12,334	13,181	11.4%
26 Supplies	<u>1,000</u>	<u>1,840</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	0.0%
27	<u>\$128,964</u>	<u>\$133,842</u>	<u>\$155,438</u>	<u>\$161,431</u>	<u>\$171,951</u>	10.6%
28 <u>Staff Support</u>						
29 Mentoring	\$0	\$338	\$1,500	\$3,000	\$1,500	0.0%
30 PR Taxes/Fringe/Ins.	0	27	123	247	123	0.0%
31 Prof Development/Tuition	6,000	1,424	6,000	6,000	6,000	0.0%
32 Travel	<u>7,000</u>	<u>5,687</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	0.0%
33	<u>\$13,000</u>	<u>\$7,476</u>	<u>\$14,623</u>	<u>\$16,247</u>	<u>\$14,623</u>	0.0%
34						
35 <u>Early Education Instruction/Speech</u>	<u>\$550,612</u>	<u>\$523,207</u>	<u>\$361,971</u>	<u>\$342,164</u>	<u>\$357,180</u>	(1.3%)
36						
37 <u>Occupational Therapy</u>						
38 Occupational Therapist Salaries	\$10,070	\$29,195	\$31,510	\$28,068	\$29,472	(6.5%)
39 Medical	4,036	10,624	14,009	13,308	14,722	5.1%
40 PR Taxes/Fringe/Insurance	<u>1,648</u>	<u>4,778</u>	<u>5,194</u>	<u>4,861</u>	<u>5,138</u>	(1.1%)
41	<u>\$15,754</u>	<u>\$44,597</u>	<u>\$50,713</u>	<u>\$46,237</u>	<u>\$49,332</u>	(2.7%)
42 <u>Physical Therapy</u>						
43 Physical Therapist Salaries	\$0	\$19,048	\$12,050	\$13,904	\$14,587	21.1%
44 PR Taxes/Fringe/Insurance	<u>0</u>	<u>1,565</u>	<u>995</u>	<u>1,167</u>	<u>1,223</u>	22.9%
45	<u>\$0</u>	<u>\$20,613</u>	<u>\$13,045</u>	<u>\$15,071</u>	<u>\$15,810</u>	21.2%
46 <u>Administration</u>						
47 Testing/Services/Supplies, Etc.	<u>\$6,000</u>	<u>\$2,990</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	0.0%
48						
49 <u>Total Early Education Services</u>	<u>\$572,366</u>	<u>\$591,407</u>	<u>\$431,729</u>	<u>\$409,472</u>	<u>\$428,322</u>	(0.8%)
50						

Bennington-Rutland Supervisory Union FY24 Special Education Budget

	FY22	FY22	FY23	FY23	FY24	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u> <u>24 vs 23</u>
51 Direct Services PK-8						
52 Teacher Salaries (PK)	\$0	\$0	\$83,019	\$83,019	\$89,341	7.6%
53 Clinician Salaries	45,322	0	0	0	0	n/a
54 Paraeducator Wages	9,310	2,765	0	0	0	n/a
55 Medical	9,335	0	0	0	0	n/a
56 PR Taxes/Fringe/Insurance	8,583	453	7,249	7,377	7,923	9.3%
57 Behavior Interventionist Position	34,950	38,000	38,000	41,000	43,000	13.2%
58 Prof Development/Tuition	1,000	0	2,500	2,500	2,500	0.0%
59 Administrator Salaries	40,250	23,475	68,331	88,000	92,400	35.2%
60 Medical	7,270	4,129	17,020	24,534	27,868	63.7%
61 PR Taxes/Fringe/Insurance	<u>4,523</u>	<u>2,904</u>	<u>7,128</u>	<u>10,293</u>	<u>10,739</u>	50.7%
62 Total Direct Services PK-8	<u>\$160,543</u>	<u>\$71,726</u>	<u>\$223,247</u>	<u>\$256,723</u>	<u>\$273,771</u>	22.6%
63						
64 Services Provided to Students in Grades Educated Within Schools in the Supervisory Union						
65						
66 <u>Special Educators</u>						
67 Teacher Salaries	\$1,342,073	\$1,323,660	\$1,455,510	\$1,410,735	\$1,534,619	5.4%
68 Extended School Year Services	25,000	17,671	25,000	25,000	25,000	0.0%
69 Substitutes	12,000	3,549	12,000	6,000	6,000	(50.0%)
70 Medical	345,856	282,215	316,181	323,018	369,050	16.7%
71 PR Taxes/Fringe/Insurance	<u>141,293</u>	<u>133,481</u>	<u>151,219</u>	<u>157,718</u>	<u>166,410</u>	10.0%
72	<u>\$1,866,222</u>	<u>\$1,760,576</u>	<u>\$1,959,910</u>	<u>\$1,922,471</u>	<u>\$2,101,079</u>	7.2%
73 <u>Other Instructional</u>						
74 Behavior/Support Services	\$25,000	\$13,472	\$25,000	\$25,000	\$25,000	0.0%
75 Tuition/Services	721,948	1,035,746	828,225	924,774	231,340	(72.1%)
76 District Services/Extraordinary	123,248	55,672	52,412	36,098	30,158	(42.5%)
77 Supplies & Equipment	<u>37,500</u>	<u>24,104</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>	0.0%
78	<u>\$907,696</u>	<u>\$1,128,994</u>	<u>\$943,137</u>	<u>\$1,023,372</u>	<u>\$323,998</u>	(65.6%)
79 <u>Speech & Language Pathologists</u>						
80 Teacher Salaries	\$509,765	\$511,417	\$507,094	\$487,563	\$493,137	(2.8%)
81 Extended School Year Wages	11,500	14,640	11,500	11,500	11,500	0.0%
82 Substitutes	2,000	0	2,000	2,000	2,000	0.0%
83 Medical	121,669	112,201	157,028	122,235	130,903	(16.6%)
84 PR Taxes/Fringe/Insurance	<u>53,817</u>	<u>54,101</u>	<u>54,683</u>	<u>54,025</u>	<u>54,189</u>	(0.9%)
85	<u>\$698,751</u>	<u>\$692,359</u>	<u>\$732,305</u>	<u>\$677,323</u>	<u>\$691,729</u>	(5.5%)
86 <u>Student Support</u>						
87 Contracted Services	\$10,600	\$22,022	\$21,300	\$30,763	\$18,101	(15.0%)
88 Extended School Year Wages	7,000	6,247	7,000	7,000	7,000	0.0%
89 PR Taxes/Fringe/Insurance	576	631	576	575	575	(0.2%)
90 Teacher Salaries/Counseling	5,036	0	0	0	0	n/a
91 Medical	1,037	0	0	0	0	n/a
92 PR Taxes/Fringe/Insurance	788	0	0	0	0	n/a
93 Evaluations	7,500	14,609	7,500	7,500	7,500	0.0%
94 Counseling Services	5,000	0	0	0	0	n/a
95 Speech/Auditory Services	18,500	103,843	221,700	150,261	215,391	(2.8%)
96 Speech Supplies/Software	7,000	12,364	10,000	10,000	10,000	0.0%
97 Transportation Services	<u>20,200</u>	<u>20,813</u>	<u>26,000</u>	<u>22,165</u>	<u>14,165</u>	(45.5%)
98	<u>\$83,237</u>	<u>\$180,529</u>	<u>\$294,076</u>	<u>\$228,264</u>	<u>\$272,732</u>	(7.3%)

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Anticipated	FY24 Budget	% Change Budgets 24 vs 23
99 <u>Staff Support</u>						
100 Professional Dev. Support Stipends	\$6,000	\$10,052	\$9,750	\$5,500	\$7,500	(23.1%)
101 PR Taxes/Fringe/Insurance	494	769	802	452	617	(23.1%)
102 Professional Development/Tuition	45,000	21,255	45,000	45,000	45,000	0.0%
103 District Professional Development	10,000	5,804	10,000	10,000	10,000	0.0%
104 Travel	<u>1,500</u>	<u>530</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	0.0%
105	<u>\$62,994</u>	<u>\$38,410</u>	<u>\$67,052</u>	<u>\$62,452</u>	<u>\$64,617</u>	(3.6%)
106 <u>ANCHOR Program</u>						
107 Teachers & Behaviorist Salaries	\$203,760	\$120,603	\$126,748	\$124,616	\$141,280	11.5%
108 Paraeducator Wages	60,925	61,292	126,785	105,910	154,142	21.6%
109 Extended School Year Wages	6,000	5,569	6,000	6,000	6,000	0.0%
110 Substitutes	2,000	0	2,000	2,000	2,000	0.0%
111 Medical	87,149	70,589	112,860	80,176	102,782	(8.9%)
112 PR Taxes/Fringe/Insurance	32,699	21,236	32,241	30,477	39,770	23.4%
113 Program Supplies/Services	5,000	6,094	5,000	5,000	5,000	0.0%
114 Teacher Salaries/Counseling	57,363	58,544	59,151	60,764	65,625	10.9%
115 Medical	9,034	9,080	9,375	9,320	10,515	12.2%
116 PR Taxes/Fringe/Insurance	6,739	7,039	6,893	7,253	7,680	11.4%
117 Professional Development	<u>10,000</u>	<u>18,404</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	0.0%
118	<u>\$480,669</u>	<u>\$378,450</u>	<u>\$497,053</u>	<u>\$441,516</u>	<u>\$544,794</u>	9.6%
119						
120 <u>RISE Program</u>						
121 Teacher Salaries	\$57,363	\$59,177	\$60,764	\$60,764	\$65,625	8.0%
122 Paraeducator Wages	156,722	122,577	231,417	131,292	165,575	(28.5%)
123 Extended School Year Wages	6,000	5,000	6,000	6,000	6,000	0.0%
124 Substitutes	2,000	1,840	2,000	2,000	2,000	0.0%
125 Medical	71,000	15,165	50,681	18,993	21,032	(58.5%)
126 PR Taxes/Fringe/Insurance	28,747	24,194	39,746	26,782	32,888	(17.3%)
127 Behavior Support Services	6,400	5,312	6,400	6,400	6,400	0.0%
128 Teacher Salaries/Speech				28,776	31,046	n/a
129 Medical				10,259	11,657	n/a
130 PR Taxes/Fringe/Insurance				3,588	3,792	n/a
131 Program Supplies/Services	5,000	520	5,000	5,000	5,000	0.0%
132 Professional Development	<u>6,000</u>	<u>330</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	0.0%
133	<u>\$339,232</u>	<u>\$234,115</u>	<u>\$408,008</u>	<u>\$305,854</u>	<u>\$357,015</u>	(12.5%)
134 <u>Early Retirement</u>						
135 Early Retirement Payments	\$0	\$0	\$63,133	\$62,473	\$55,933	(11.4%)
136 PR Taxes/Fringe/Insurance	<u>0</u>	<u>0</u>	<u>4,830</u>	<u>4,779</u>	<u>4,279</u>	(11.4%)
137	<u>\$0</u>	<u>\$0</u>	<u>\$67,963</u>	<u>\$67,252</u>	<u>\$60,212</u>	(11.4%)
138						
139 Total - Grades Served within SU	<u>\$4,438,801</u>	<u>\$4,413,433</u>	<u>\$4,969,504</u>	<u>\$4,728,504</u>	<u>\$4,416,176</u>	(11.1%)
140						

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

	FY22	FY22	FY23	FY23	FY24	% Change	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u> <u>24 vs 23</u>	
141	Services Provided to Students in Grades Educated Outside of the Supervisory Union						
142	<u>Instruction</u>						
143	Extended School Year Wages	\$1,500	\$875	\$1,500	\$1,500	\$1,500	0.0%
144	PR Taxes/Fringe/Insurance	123	72	123	123	123	0.0%
145	Services/Tuition	3,246,534	3,043,956	3,113,758	3,790,817	4,393,002	41.1%
146	Supplies	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>	0.0%
147		<u>\$3,248,657</u>	<u>\$3,044,903</u>	<u>\$3,115,881</u>	<u>\$3,792,940</u>	<u>\$4,395,125</u>	41.1%
148	<u>Student Support</u>						
149	Health Services	\$1,260	\$0	\$0	\$0	\$0	n/a
150	Evaluations	7,500	0	7,500	7,500	7,500	0.0%
151	Counseling Services	74,600	53,653	33,626	73,042	57,349	70.5%
152	Speech Services	112,000	145,492	87,611	96,153	102,103	16.5%
153	Occupational/Physical Therapy	13,300	42,564	17,800	89,229	101,891	472.4%
154	Transportation Services	<u>21,500</u>	<u>26,959</u>	<u>26,000</u>	<u>30,586</u>	<u>38,586</u>	48.4%
155		<u>\$230,160</u>	<u>\$268,668</u>	<u>\$172,537</u>	<u>\$296,510</u>	<u>\$307,429</u>	78.2%
156							
157	Total - Grades Served Outside SU	<u>\$3,478,817</u>	<u>\$3,313,571</u>	<u>\$3,288,418</u>	<u>\$4,089,450</u>	<u>\$4,702,554</u>	43.0%
158							
159	Student Support Services						
160	<u>Psychological</u>						
161	Psychologist Salaries	\$160,828	\$161,328	\$168,870	\$168,870	\$177,314	5.0%
162	Medical	26,156	26,725	27,135	26,503	29,913	10.2%
163	PR Taxes/Fringe/Insurance	46,149	45,967	46,844	53,162	53,467	14.1%
164	Materials & Supplies	3,000	1,640	3,000	3,000	3,000	0.0%
165	Professional Development	6,000	525	6,000	6,000	6,000	0.0%
166	Travel	<u>3,700</u>	<u>1,973</u>	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>	0.0%
167		<u>\$245,833</u>	<u>\$238,158</u>	<u>\$255,549</u>	<u>\$261,235</u>	<u>\$273,394</u>	7.0%
168	<u>Occupational Therapy K-12</u>						
169	Occupational Therapist Salaries	\$191,330	\$164,179	\$170,747	\$174,188	\$182,897	7.1%
170	Medical	76,696	66,493	73,626	75,408	83,420	13.3%
171	PR Taxes/Fringe/Insurance	31,327	27,400	28,061	29,973	31,769	13.2%
172	Supplies	2,000	1,667	2,000	2,000	2,000	0.0%
173	Professional Development	4,500	534	4,500	4,500	4,500	0.0%
174	Travel	<u>3,000</u>	<u>455</u>	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>	(50.0%)
175		<u>\$308,853</u>	<u>\$260,728</u>	<u>\$281,934</u>	<u>\$287,569</u>	<u>\$306,086</u>	8.6%
176	<u>Physical Therapy K-12</u>						
177	Physical Therapist Salaries	\$88,348	\$69,549	\$80,640	\$78,787	\$82,662	2.5%
178	PR Taxes/Fringe/Insurance	7,294	5,837	6,657	6,612	6,931	4.1%
179	Services/Supplies	300	0	10,000	300	300	(97.0%)
180	Travel	<u>250</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>250</u>	0.0%
181		<u>\$96,192</u>	<u>\$75,386</u>	<u>\$97,547</u>	<u>\$85,949</u>	<u>\$90,143</u>	(7.6%)
182							
183	Total Student Support Services	<u>\$650,878</u>	<u>\$574,272</u>	<u>\$635,030</u>	<u>\$634,753</u>	<u>\$669,623</u>	5.4%
184							

Bennington-Rutland Supervisory Union FY24 Special Education Budget

	FY22 <u>Budget</u>	FY22 <u>Actual</u>	FY23 <u>Budget</u>	FY23 <u>Anticipated</u>	FY24 <u>Budget</u>	% Change Budgets 24 vs 23
185 Administration PK-12						
186 <u>Administrative Staffing</u>						
187 Director of Student Services	\$107,120	\$107,370	\$112,476	\$111,406	\$115,000	2.2%
188 Student Service Coordinators	336,861	376,044	376,553	339,808	356,892	(5.2%)
189 Administrative Staff Salaries	56,288	48,509	54,915	51,250	54,200	(1.3%)
190 Medical	104,309	102,292	96,916	80,727	91,589	(5.5%)
191 PR Taxes/Fringe/Insurance	<u>120,680</u>	<u>126,497</u>	<u>123,213</u>	<u>170,677</u>	<u>173,134</u>	40.5%
192	<u>\$725,258</u>	<u>\$760,712</u>	<u>\$764,073</u>	<u>\$753,868</u>	<u>\$790,815</u>	3.5%
193 <u>Administrative Services</u>						
194 Professional Development	\$25,000	\$21,391	\$25,000	\$25,000	\$25,000	0.0%
195 Contracted Service	8,000	681	8,000	8,000	8,000	0.0%
196 Legal	5,000	409	5,000	5,000	5,000	0.0%
197 Postage	3,000	2,049	3,000	3,000	3,000	0.0%
198 Advertising	2,000	3,095	2,000	2,000	2,000	0.0%
199 Travel	9,600	4,323	9,600	7,500	7,500	(21.9%)
200 Supplies/Software/Copier/Equipment	<u>14,500</u>	<u>15,105</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	0.0%
201	<u>\$67,100</u>	<u>\$47,053</u>	<u>\$67,100</u>	<u>\$65,000</u>	<u>\$65,000</u>	(3.1%)
202 <u>Transportation Administration</u>						
203 Director of Transportation Salary	\$26,881	\$28,358	\$30,902	\$30,902	\$32,448	5.0%
204 Medical	8,491	11,339	11,656	7,030	7,731	(33.7%)
205 PR Taxes/Fringe/Insurance	<u>4,379</u>	<u>4,686</u>	<u>4,968</u>	<u>5,212</u>	<u>5,535</u>	11.4%
206	<u>\$39,751</u>	<u>\$44,383</u>	<u>\$47,526</u>	<u>\$43,144</u>	<u>\$45,714</u>	(3.8%)
207						
208 Total Administration	<u>\$832,109</u>	<u>\$852,148</u>	<u>\$878,699</u>	<u>\$862,012</u>	<u>\$901,529</u>	2.6%
209						
210 Transportation						
211 <u>Transportation Staff</u>						
212 Driver & Assistant Wages	\$226,187	\$277,350	\$295,071	\$299,165	\$322,009	9.1%
213 Medical	71,348	69,292	96,544	84,862	100,644	4.2%
214 PR Taxes/Fringe/Insurance	<u>42,843</u>	<u>48,064</u>	<u>54,066</u>	<u>60,022</u>	<u>62,574</u>	15.7%
215	<u>\$340,378</u>	<u>\$394,706</u>	<u>\$445,681</u>	<u>\$444,049</u>	<u>\$485,227</u>	8.9%
216 <u>Transportation Services/Support</u>						
217 Repairs & Maintenance	\$20,000	\$31,911	\$20,000	\$20,000	\$20,000	0.0%
218 Services/Insurance	4,000	7,070	4,000	4,000	4,000	0.0%
219 Advertising	1,000	1,000	1,000	1,000	1,000	0.0%
220 Professional Development/Travel	500	0	500	500	500	0.0%
221 Services Provided by Districts	3,000	5,027	3,000	3,000	3,000	0.0%
222 Supplies	1,200	104	1,200	1,200	1,200	0.0%
223 Fuel	33,000	46,560	25,000	50,000	50,000	100.0%
224 Bus Purchase/Lease	<u>0</u>	<u>70,478</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
225	<u>\$62,700</u>	<u>\$162,150</u>	<u>\$54,700</u>	<u>\$79,700</u>	<u>\$79,700</u>	45.7%
226						
227 Total Transportation	<u>\$403,078</u>	<u>\$556,856</u>	<u>\$500,381</u>	<u>\$523,749</u>	<u>\$564,927</u>	12.9%
228						
229 Total Special Education	<u>\$10,536,592</u>	<u>\$10,373,413</u>	<u>\$10,927,008</u>	<u>\$11,504,663</u>	<u>\$11,956,902</u>	9.4%

BENNINGTON-RUTLAND SUPERVISORY UNION
SPECIAL EDUCATION ASSESSMENTS - FY24

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic & Green</u>	<u>Winhall</u>
1 <u>Early Education - Instruction</u>				
2 <i>ADM (less direct billed site)</i>	114.90	4.00	101.90	9.00
3 Percentage Allocation		<u>3.5%</u>	<u>88.7%</u>	<u>7.8%</u>
4 Early Education Instruction	<u>\$177,918</u>	<u>\$6,194</u>	<u>\$157,788</u>	<u>\$13,936</u>
5 <u>Early Education - Speech/Instructional Support/Administration</u>				
6 <i>ADM</i>	133.90	23.00	101.90	9.00
7 Percentage Allocation		<u>17.2%</u>	<u>76.1%</u>	<u>6.7%</u>
8 Early Education Speech	<u>\$179,261</u>	<u>\$30,792</u>	<u>\$136,421</u>	<u>\$12,048</u>
9 <u>Early Ed Block Grant Allocation</u>				
10 <i>ADM</i>	133.90	23.00	101.90	9.00
11 Percentage Allocation		<u>17.2%</u>	<u>76.1%</u>	<u>6.7%</u>
12 Early Ed Block Grant Allocation	<u>(\$169,330)</u>	<u>(\$29,086)</u>	<u>(\$128,864)</u>	<u>(\$11,380)</u>
13 <u>Services K-6/8 Grades Served</u>				
14 <i>Projected Budget Year Enrollment</i>	998.04	120.00	851.03	27.01
15 Percentage Allocation		<u>12.0%</u>	<u>85.3%</u>	<u>2.7%</u>
16 Services K-6/8	<u>\$2,172,096</u>	<u>\$261,164</u>	<u>\$1,852,149</u>	<u>\$58,783</u>
17 <u>Services 7/9-12 & K-8 choice out of our SU</u>				
18 <i>Projected Budget Year Enrollment</i>	890.40	142.15	571.25	177.00
19 Percentage Allocation		<u>16.0%</u>	<u>64.2%</u>	<u>19.9%</u>
20 Services 7/9-12	<u>\$1,324,668</u>	<u>\$211,479</u>	<u>\$849,862</u>	<u>\$263,327</u>
21 <u>Student Support/Administration/Transportation</u>				
22 <i>Projected Budget Year Enrollment</i>	2,022.34	285.15	1,524.18	213.01
23 Percentage Allocation		<u>14.1%</u>	<u>75.4%</u>	<u>10.5%</u>
24 Student Support/Administration/Transportation	<u>\$514,277</u>	<u>\$72,513</u>	<u>\$387,595</u>	<u>\$54,169</u>
25 Total Assessment	<u>\$4,198,890</u>	<u>\$553,056</u>	<u>\$3,254,951</u>	<u>\$390,883</u>
26 Surplus Returned FY24				
27 <i>FY22 Overall Assessment Allocation</i>		<u>12.7%</u>	<u>79.4%</u>	<u>8.0%</u>
28 Surplus Applied	<u>(\$250,000)</u>	<u>(\$31,675)</u>	<u>(\$198,450)</u>	<u>(\$19,875)</u>
29 FY24 Assessments after Returned Surplus	<u>\$3,948,890</u>	<u>\$521,381</u>	<u>\$3,056,501</u>	<u>\$371,008</u>

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

	FY22 <u>Budget</u>	FY22 <u>Actual</u>	FY23 <u>Budget</u>	Variance <u>Fav/(Unfav)</u>	FY24 <u>Budget</u>	% Change <u>Budgets 24 vs 23</u>
EXPENDITURES						
1 Early Education Instruction/Support	\$550,612	\$523,207	\$361,971	\$19,931	\$357,180	(1.3%)
2 Direct Services to Districts	160,543	71,726	223,247	(33,476)	273,771	22.6%
3 Services Operating Grades in the SU	4,438,801	4,413,433	4,969,504	241,000	4,416,176	(11.1%)
4 Services Non-Operating Grades	3,478,817	3,313,571	3,288,418	(801,032)	4,702,554	43.0%
5 Student Support Services PK-12	666,632	639,482	698,788	2,727	734,765	5.1%
6 Administration PK-12	838,109	855,138	884,699	16,687	907,529	2.6%
7 Transportation PK-12	<u>403,078</u>	<u>556,856</u>	<u>500,381</u>	<u>(23,368)</u>	<u>564,927</u>	12.9%
8 TOTAL EXPENDITURES	<u>\$10,536,592</u>	<u>\$10,373,413</u>	<u>\$10,927,008</u>	<u>(\$577,531)</u>	<u>\$11,956,902</u>	9.4%
REVENUE						
10 Service Fees/Misc	\$164,543	\$91,669	\$240,496	\$41,611	\$287,326	19.5%
11 IDEA Grants	785,000	788,538	765,000	33,536	765,000	0.0%
12 Early Education Block Grants	158,155	158,155	158,155	11,175	169,330	7.1%
State Revenue						
14 Special Education Block Grants	\$854,636	\$854,636	\$0	\$0	\$0	n/a
15 State Reimbursement	3,452,843	3,263,043	0	150,613	0	n/a
16 Census Block Grant	0		4,710,018	0	4,761,577	1.1%
17 State Extraordinary Reimbursement	<u>958,581</u>	<u>1,183,762</u>	<u>1,551,182</u>	<u>329,999</u>	<u>1,774,779</u>	14.4%
18	<u>5,266,060</u>	<u>5,301,441</u>	<u>6,261,200</u>	<u>480,612</u>	<u>6,536,356</u>	4.4%
19 REVENUE SUBTOTAL	<u>\$6,373,758</u>	<u>\$6,339,803</u>	<u>\$7,424,851</u>	<u>\$566,934</u>	<u>\$7,758,012</u>	4.5%
20 Assessments (Net of Surplus Applied)	<u>3,662,834</u>	<u>3,662,834</u>	<u>3,252,157</u>	<u>0</u>	<u>3,948,890</u>	21.4%
21 TOTAL REVENUE	<u>\$10,036,592</u>	<u>\$10,002,637</u>	<u>\$10,677,008</u>	<u>\$566,934</u>	<u>\$11,706,902</u>	9.6%
22 Surplus(Deficit) offset to Assessments	<u>500,000</u>		<u>250,000</u>		<u>250,000</u>	0.0%
23 TOTAL REVENUE	<u>\$10,536,592</u>		<u>\$10,927,008</u>		<u>\$11,956,902</u>	9.4%

Bennington-Rutland Supervisory Union FY24 Special Education Budget

	FY22 <u>Budget</u>	FY22 <u>Actual</u>	FY23 <u>Budget</u>	FY23 <u>Anticipated</u>	FY24 <u>Budget</u>	% Change Budgets 24 vs 23
1 <u>Early Education</u>						
2 <u>PK Sites</u>						
3 Teacher Salaries	\$192,703	\$196,662	\$0	\$0	\$0	n/a
4 Substitutes	1,500	0	0	0	0	n/a
5 Group Medical	32,682	31,018	0	0	0	n/a
6 PR Taxes/Fringe/Ins.	21,140	20,925	0	0	0	n/a
7 Services/Supplies	1,500	0	0	0	0	n/a
8 Mentoring	0	1,500	0	0	0	n/a
9 PR Taxes/Fringe/Ins.	0	123	0	0	0	n/a
10 Prof Development/Tuition	<u>7,500</u>	<u>2,499</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
11	<u>\$257,025</u>	<u>\$252,727</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
12 <u>Instruction</u>						
13 Teacher Salaries	\$104,844	\$90,822	\$136,752	\$117,170	\$126,224	(7.7%)
14 Extended School Year Wages	1,800	1,632	1,800	1,800	1,800	0.0%
15 Medical	27,890	19,403	30,440	17,692	19,985	(34.3%)
16 PR Taxes/Fringe/Ins.	11,889	8,653	14,568	14,204	13,597	(6.7%)
17 Instructional Services	2,000	5,320	4,350	9,620	5,000	14.9%
18 Supplies	<u>3,200</u>	<u>3,332</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%
19	<u>\$151,623</u>	<u>\$129,162</u>	<u>\$191,910</u>	<u>\$164,486</u>	<u>\$170,606</u>	(11.1%)
20 <u>Speech/Support</u>						
21 Support Services	\$2,000	\$156	\$2,800	\$7,300	\$5,000	78.6%
22 Teacher Salaries	97,288	101,011	115,174	119,152	128,567	11.6%
23 Extended School Year Wages	500	2,012	500	500	500	0.0%
24 Medical	18,175	18,692	23,432	20,445	23,003	(1.8%)
25 PR Taxes/Fringe/Ins.	10,001	10,131	11,832	12,334	13,181	11.4%
26 Supplies	<u>1,000</u>	<u>1,840</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	0.0%
27	<u>\$128,964</u>	<u>\$133,842</u>	<u>\$155,438</u>	<u>\$161,431</u>	<u>\$171,951</u>	10.6%
28 <u>Staff Support</u>						
29 Mentoring	\$0	\$338	\$1,500	\$3,000	\$1,500	0.0%
30 PR Taxes/Fringe/Ins.	0	27	123	247	123	0.0%
31 Prof Development/Tuition	6,000	1,424	6,000	6,000	6,000	0.0%
32 Travel	<u>7,000</u>	<u>5,687</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	0.0%
33	<u>\$13,000</u>	<u>\$7,476</u>	<u>\$14,623</u>	<u>\$16,247</u>	<u>\$14,623</u>	0.0%
34						
35 <u>Early Education Instruction/Speech</u>	<u>\$550,612</u>	<u>\$523,207</u>	<u>\$361,971</u>	<u>\$342,164</u>	<u>\$357,180</u>	(1.3%)
36						
37 <u>Occupational Therapy</u>						
38 Occupational Therapist Salaries	\$10,070	\$29,195	\$31,510	\$28,068	\$29,472	(6.5%)
39 Medical	4,036	10,624	14,009	13,308	14,722	5.1%
40 PR Taxes/Fringe/Insurance	<u>1,648</u>	<u>4,778</u>	<u>5,194</u>	<u>4,861</u>	<u>5,138</u>	(1.1%)
41	<u>\$15,754</u>	<u>\$44,597</u>	<u>\$50,713</u>	<u>\$46,237</u>	<u>\$49,332</u>	(2.7%)
42 <u>Physical Therapy</u>						
43 Physical Therapist Salaries	\$0	\$19,048	\$12,050	\$13,904	\$14,587	21.1%
44 PR Taxes/Fringe/Insurance	<u>0</u>	<u>1,565</u>	<u>995</u>	<u>1,167</u>	<u>1,223</u>	22.9%
45	<u>\$0</u>	<u>\$20,613</u>	<u>\$13,045</u>	<u>\$15,071</u>	<u>\$15,810</u>	21.2%
46 <u>Administration</u>						
47 Testing/Services/Supplies, Etc.	<u>\$6,000</u>	<u>\$2,990</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	0.0%
48						
49 <u>Total Early Education Services</u>	<u>\$572,366</u>	<u>\$591,407</u>	<u>\$431,729</u>	<u>\$409,472</u>	<u>\$428,322</u>	(0.8%)
50						

Bennington-Rutland Supervisory Union FY24 Special Education Budget

	FY22	FY22	FY23	FY23	FY24	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u> <u>24 vs 23</u>
51 Direct Services PK-8						
52 Teacher Salaries (PK)	\$0	\$0	\$83,019	\$83,019	\$89,341	7.6%
53 Clinician Salaries	45,322	0	0	0	0	n/a
54 Paraeducator Wages	9,310	2,765	0	0	0	n/a
55 Medical	9,335	0	0	0	0	n/a
56 PR Taxes/Fringe/Insurance	8,583	453	7,249	7,377	7,923	9.3%
57 Behavior Interventionist Position	34,950	38,000	38,000	41,000	43,000	13.2%
58 Prof Development/Tuition	1,000	0	2,500	2,500	2,500	0.0%
59 Administrator Salaries	40,250	23,475	68,331	88,000	92,400	35.2%
60 Medical	7,270	4,129	17,020	24,534	27,868	63.7%
61 PR Taxes/Fringe/Insurance	<u>4,523</u>	<u>2,904</u>	<u>7,128</u>	<u>10,293</u>	<u>10,739</u>	50.7%
62 Total Direct Services PK-8	<u>\$160,543</u>	<u>\$71,726</u>	<u>\$223,247</u>	<u>\$256,723</u>	<u>\$273,771</u>	22.6%
63						
64 Services Provided to Students in Grades Educated Within Schools in the Supervisory Union						
65						
66 <u>Special Educators</u>						
67 Teacher Salaries	\$1,342,073	\$1,323,660	\$1,455,510	\$1,410,735	\$1,534,619	5.4%
68 Extended School Year Services	25,000	17,671	25,000	25,000	25,000	0.0%
69 Substitutes	12,000	3,549	12,000	6,000	6,000	(50.0%)
70 Medical	345,856	282,215	316,181	323,018	369,050	16.7%
71 PR Taxes/Fringe/Insurance	<u>141,293</u>	<u>133,481</u>	<u>151,219</u>	<u>157,718</u>	<u>166,410</u>	10.0%
72	<u>\$1,866,222</u>	<u>\$1,760,576</u>	<u>\$1,959,910</u>	<u>\$1,922,471</u>	<u>\$2,101,079</u>	7.2%
73 <u>Other Instructional</u>						
74 Behavior/Support Services	\$25,000	\$13,472	\$25,000	\$25,000	\$25,000	0.0%
75 Tuition/Services	721,948	1,035,746	828,225	924,774	231,340	(72.1%)
76 District Services/Extraordinary	123,248	55,672	52,412	36,098	30,158	(42.5%)
77 Supplies & Equipment	<u>37,500</u>	<u>24,104</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>	0.0%
78	<u>\$907,696</u>	<u>\$1,128,994</u>	<u>\$943,137</u>	<u>\$1,023,372</u>	<u>\$323,998</u>	(65.6%)
79 <u>Speech & Language Pathologists</u>						
80 Teacher Salaries	\$509,765	\$511,417	\$507,094	\$487,563	\$493,137	(2.8%)
81 Extended School Year Wages	11,500	14,640	11,500	11,500	11,500	0.0%
82 Substitutes	2,000	0	2,000	2,000	2,000	0.0%
83 Medical	121,669	112,201	157,028	122,235	130,903	(16.6%)
84 PR Taxes/Fringe/Insurance	<u>53,817</u>	<u>54,101</u>	<u>54,683</u>	<u>54,025</u>	<u>54,189</u>	(0.9%)
85	<u>\$698,751</u>	<u>\$692,359</u>	<u>\$732,305</u>	<u>\$677,323</u>	<u>\$691,729</u>	(5.5%)
86 <u>Student Support</u>						
87 Contracted Services	\$10,600	\$22,022	\$21,300	\$30,763	\$18,101	(15.0%)
88 Extended School Year Wages	7,000	6,247	7,000	7,000	7,000	0.0%
89 PR Taxes/Fringe/Insurance	576	631	576	575	575	(0.2%)
90 Teacher Salaries/Counseling	5,036	0	0	0	0	n/a
91 Medical	1,037	0	0	0	0	n/a
92 PR Taxes/Fringe/Insurance	788	0	0	0	0	n/a
93 Evaluations	7,500	14,609	7,500	7,500	7,500	0.0%
94 Counseling Services	5,000	0	0	0	0	n/a
95 Speech/Auditory Services	18,500	103,843	221,700	150,261	215,391	(2.8%)
96 Speech Supplies/Software	7,000	12,364	10,000	10,000	10,000	0.0%
97 Transportation Services	<u>20,200</u>	<u>20,813</u>	<u>26,000</u>	<u>22,165</u>	<u>14,165</u>	(45.5%)
98	<u>\$83,237</u>	<u>\$180,529</u>	<u>\$294,076</u>	<u>\$228,264</u>	<u>\$272,732</u>	(7.3%)

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Anticipated	FY24 Budget	% Change Budgets 24 vs 23
99 <u>Staff Support</u>						
100 Professional Dev. Support Stipends	\$6,000	\$10,052	\$9,750	\$5,500	\$7,500	(23.1%)
101 PR Taxes/Fringe/Insurance	494	769	802	452	617	(23.1%)
102 Professional Development/Tuition	45,000	21,255	45,000	45,000	45,000	0.0%
103 District Professional Development	10,000	5,804	10,000	10,000	10,000	0.0%
104 Travel	<u>1,500</u>	<u>530</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	0.0%
105	<u>\$62,994</u>	<u>\$38,410</u>	<u>\$67,052</u>	<u>\$62,452</u>	<u>\$64,617</u>	(3.6%)
106 <u>ANCHOR Program</u>						
107 Teachers & Behaviorist Salaries	\$203,760	\$120,603	\$126,748	\$124,616	\$141,280	11.5%
108 Paraeducator Wages	60,925	61,292	126,785	105,910	154,142	21.6%
109 Extended School Year Wages	6,000	5,569	6,000	6,000	6,000	0.0%
110 Substitutes	2,000	0	2,000	2,000	2,000	0.0%
111 Medical	87,149	70,589	112,860	80,176	102,782	(8.9%)
112 PR Taxes/Fringe/Insurance	32,699	21,236	32,241	30,477	39,770	23.4%
113 Program Supplies/Services	5,000	6,094	5,000	5,000	5,000	0.0%
114 Teacher Salaries/Counseling	57,363	58,544	59,151	60,764	65,625	10.9%
115 Medical	9,034	9,080	9,375	9,320	10,515	12.2%
116 PR Taxes/Fringe/Insurance	6,739	7,039	6,893	7,253	7,680	11.4%
117 Professional Development	<u>10,000</u>	<u>18,404</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	0.0%
118	<u>\$480,669</u>	<u>\$378,450</u>	<u>\$497,053</u>	<u>\$441,516</u>	<u>\$544,794</u>	9.6%
119						
120 <u>RISE Program</u>						
121 Teacher Salaries	\$57,363	\$59,177	\$60,764	\$60,764	\$65,625	8.0%
122 Paraeducator Wages	156,722	122,577	231,417	131,292	165,575	(28.5%)
123 Extended School Year Wages	6,000	5,000	6,000	6,000	6,000	0.0%
124 Substitutes	2,000	1,840	2,000	2,000	2,000	0.0%
125 Medical	71,000	15,165	50,681	18,993	21,032	(58.5%)
126 PR Taxes/Fringe/Insurance	28,747	24,194	39,746	26,782	32,888	(17.3%)
127 Behavior Support Services	6,400	5,312	6,400	6,400	6,400	0.0%
128 Teacher Salaries/Speech				28,776	31,046	n/a
129 Medical				10,259	11,657	n/a
130 PR Taxes/Fringe/Insurance				3,588	3,792	n/a
131 Program Supplies/Services	5,000	520	5,000	5,000	5,000	0.0%
132 Professional Development	<u>6,000</u>	<u>330</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	0.0%
133	<u>\$339,232</u>	<u>\$234,115</u>	<u>\$408,008</u>	<u>\$305,854</u>	<u>\$357,015</u>	(12.5%)
134 <u>Early Retirement</u>						
135 Early Retirement Payments	\$0	\$0	\$63,133	\$62,473	\$55,933	(11.4%)
136 PR Taxes/Fringe/Insurance	<u>0</u>	<u>0</u>	<u>4,830</u>	<u>4,779</u>	<u>4,279</u>	(11.4%)
137	<u>\$0</u>	<u>\$0</u>	<u>\$67,963</u>	<u>\$67,252</u>	<u>\$60,212</u>	(11.4%)
138						
139 Total - Grades Served within SU	<u>\$4,438,801</u>	<u>\$4,413,433</u>	<u>\$4,969,504</u>	<u>\$4,728,504</u>	<u>\$4,416,176</u>	(11.1%)
140						

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

	FY22	FY22	FY23	FY23	FY24	% Change	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u> <u>24 vs 23</u>	
141	Services Provided to Students in Grades Educated Outside of the Supervisory Union						
142	<u>Instruction</u>						
143	Extended School Year Wages	\$1,500	\$875	\$1,500	\$1,500	\$1,500	0.0%
144	PR Taxes/Fringe/Insurance	123	72	123	123	123	0.0%
145	Services/Tuition	3,246,534	3,043,956	3,113,758	3,790,817	4,393,002	41.1%
146	Supplies	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>	0.0%
147		<u>\$3,248,657</u>	<u>\$3,044,903</u>	<u>\$3,115,881</u>	<u>\$3,792,940</u>	<u>\$4,395,125</u>	41.1%
148	<u>Student Support</u>						
149	Health Services	\$1,260	\$0	\$0	\$0	\$0	n/a
150	Evaluations	7,500	0	7,500	7,500	7,500	0.0%
151	Counseling Services	74,600	53,653	33,626	73,042	57,349	70.5%
152	Speech Services	112,000	145,492	87,611	96,153	102,103	16.5%
153	Occupational/Physical Therapy	13,300	42,564	17,800	89,229	101,891	472.4%
154	Transportation Services	<u>21,500</u>	<u>26,959</u>	<u>26,000</u>	<u>30,586</u>	<u>38,586</u>	48.4%
155		<u>\$230,160</u>	<u>\$268,668</u>	<u>\$172,537</u>	<u>\$296,510</u>	<u>\$307,429</u>	78.2%
156							
157	Total - Grades Served Outside SU	<u>\$3,478,817</u>	<u>\$3,313,571</u>	<u>\$3,288,418</u>	<u>\$4,089,450</u>	<u>\$4,702,554</u>	43.0%
158							
159	Student Support Services						
160	<u>Psychological</u>						
161	Psychologist Salaries	\$160,828	\$161,328	\$168,870	\$168,870	\$177,314	5.0%
162	Medical	26,156	26,725	27,135	26,503	29,913	10.2%
163	PR Taxes/Fringe/Insurance	46,149	45,967	46,844	53,162	53,467	14.1%
164	Materials & Supplies	3,000	1,640	3,000	3,000	3,000	0.0%
165	Professional Development	6,000	525	6,000	6,000	6,000	0.0%
166	Travel	<u>3,700</u>	<u>1,973</u>	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>	0.0%
167		<u>\$245,833</u>	<u>\$238,158</u>	<u>\$255,549</u>	<u>\$261,235</u>	<u>\$273,394</u>	7.0%
168	<u>Occupational Therapy K-12</u>						
169	Occupational Therapist Salaries	\$191,330	\$164,179	\$170,747	\$174,188	\$182,897	7.1%
170	Medical	76,696	66,493	73,626	75,408	83,420	13.3%
171	PR Taxes/Fringe/Insurance	31,327	27,400	28,061	29,973	31,769	13.2%
172	Supplies	2,000	1,667	2,000	2,000	2,000	0.0%
173	Professional Development	4,500	534	4,500	4,500	4,500	0.0%
174	Travel	<u>3,000</u>	<u>455</u>	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>	(50.0%)
175		<u>\$308,853</u>	<u>\$260,728</u>	<u>\$281,934</u>	<u>\$287,569</u>	<u>\$306,086</u>	8.6%
176	<u>Physical Therapy K-12</u>						
177	Physical Therapist Salaries	\$88,348	\$69,549	\$80,640	\$78,787	\$82,662	2.5%
178	PR Taxes/Fringe/Insurance	7,294	5,837	6,657	6,612	6,931	4.1%
179	Services/Supplies	300	0	10,000	300	300	(97.0%)
180	Travel	<u>250</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>250</u>	0.0%
181		<u>\$96,192</u>	<u>\$75,386</u>	<u>\$97,547</u>	<u>\$85,949</u>	<u>\$90,143</u>	(7.6%)
182							
183	Total Student Support Services	<u>\$650,878</u>	<u>\$574,272</u>	<u>\$635,030</u>	<u>\$634,753</u>	<u>\$669,623</u>	5.4%
184							

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

	FY22 <u>Budget</u>	FY22 <u>Actual</u>	FY23 <u>Budget</u>	FY23 <u>Anticipated</u>	FY24 <u>Budget</u>	% Change Budgets 24 vs 23
185 Administration PK-12						
186 <u>Administrative Staffing</u>						
187 Director of Student Services	\$107,120	\$107,370	\$112,476	\$111,406	\$115,000	2.2%
188 Student Service Coordinators	336,861	376,044	376,553	339,808	356,892	(5.2%)
189 Administrative Staff Salaries	56,288	48,509	54,915	51,250	54,200	(1.3%)
190 Medical	104,309	102,292	96,916	80,727	91,589	(5.5%)
191 PR Taxes/Fringe/Insurance	<u>120,680</u>	<u>126,497</u>	<u>123,213</u>	<u>170,677</u>	<u>173,134</u>	40.5%
192	<u>\$725,258</u>	<u>\$760,712</u>	<u>\$764,073</u>	<u>\$753,868</u>	<u>\$790,815</u>	3.5%
193 <u>Administrative Services</u>						
194 Professional Development	\$25,000	\$21,391	\$25,000	\$25,000	\$25,000	0.0%
195 Contracted Service	8,000	681	8,000	8,000	8,000	0.0%
196 Legal	5,000	409	5,000	5,000	5,000	0.0%
197 Postage	3,000	2,049	3,000	3,000	3,000	0.0%
198 Advertising	2,000	3,095	2,000	2,000	2,000	0.0%
199 Travel	9,600	4,323	9,600	7,500	7,500	(21.9%)
200 Supplies/Software/Copier/Equipment	<u>14,500</u>	<u>15,105</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	0.0%
201	<u>\$67,100</u>	<u>\$47,053</u>	<u>\$67,100</u>	<u>\$65,000</u>	<u>\$65,000</u>	(3.1%)
202 <u>Transportation Administration</u>						
203 Director of Transportation Salary	\$26,881	\$28,358	\$30,902	\$30,902	\$32,448	5.0%
204 Medical	8,491	11,339	11,656	7,030	7,731	(33.7%)
205 PR Taxes/Fringe/Insurance	<u>4,379</u>	<u>4,686</u>	<u>4,968</u>	<u>5,212</u>	<u>5,535</u>	11.4%
206	<u>\$39,751</u>	<u>\$44,383</u>	<u>\$47,526</u>	<u>\$43,144</u>	<u>\$45,714</u>	(3.8%)
207						
208 Total Administration	<u>\$832,109</u>	<u>\$852,148</u>	<u>\$878,699</u>	<u>\$862,012</u>	<u>\$901,529</u>	2.6%
209						
210 Transportation						
211 <u>Transportation Staff</u>						
212 Driver & Assistant Wages	\$226,187	\$277,350	\$295,071	\$299,165	\$322,009	9.1%
213 Medical	71,348	69,292	96,544	84,862	100,644	4.2%
214 PR Taxes/Fringe/Insurance	<u>42,843</u>	<u>48,064</u>	<u>54,066</u>	<u>60,022</u>	<u>62,574</u>	15.7%
215	<u>\$340,378</u>	<u>\$394,706</u>	<u>\$445,681</u>	<u>\$444,049</u>	<u>\$485,227</u>	8.9%
216 <u>Transportation Services/Support</u>						
217 Repairs & Maintenance	\$20,000	\$31,911	\$20,000	\$20,000	\$20,000	0.0%
218 Services/Insurance	4,000	7,070	4,000	4,000	4,000	0.0%
219 Advertising	1,000	1,000	1,000	1,000	1,000	0.0%
220 Professional Development/Travel	500	0	500	500	500	0.0%
221 Services Provided by Districts	3,000	5,027	3,000	3,000	3,000	0.0%
222 Supplies	1,200	104	1,200	1,200	1,200	0.0%
223 Fuel	33,000	46,560	25,000	50,000	50,000	100.0%
224 Bus Purchase/Lease	0	<u>70,478</u>	0	0	0	n/a
225	<u>\$62,700</u>	<u>\$162,150</u>	<u>\$54,700</u>	<u>\$79,700</u>	<u>\$79,700</u>	45.7%
226						
227 Total Transportation	<u>\$403,078</u>	<u>\$556,856</u>	<u>\$500,381</u>	<u>\$523,749</u>	<u>\$564,927</u>	12.9%
228						
229 Total Special Education	<u>\$10,536,592</u>	<u>\$10,373,413</u>	<u>\$10,927,008</u>	<u>\$11,504,663</u>	<u>\$11,956,902</u>	9.4%

BENNINGTON-RUTLAND SUPERVISORY UNION
SPECIAL EDUCATION ASSESSMENTS - FY24

	<u>Total</u>	<u>Mettawee</u>	<u>Taonic & Green</u>	<u>Winhall</u>
1 <u>Early Education - Instruction</u>				
2 <i>ADM (less direct billed site)</i>	114.90	4.00	101.90	9.00
3 Percentage Allocation		<u>3.5%</u>	<u>88.7%</u>	<u>7.8%</u>
4 Early Education Instruction	<u>\$177,918</u>	<u>\$6,194</u>	<u>\$157,788</u>	<u>\$13,936</u>
5 <u>Early Education - Speech/Instructional Support/Administration</u>				
6 <i>ADM</i>	133.90	23.00	101.90	9.00
7 Percentage Allocation		<u>17.2%</u>	<u>76.1%</u>	<u>6.7%</u>
8 Early Education Speech	<u>\$179,261</u>	<u>\$30,792</u>	<u>\$136,421</u>	<u>\$12,048</u>
9 <u>Early Ed Block Grant Allocation</u>				
10 <i>ADM</i>	133.90	23.00	101.90	9.00
11 Percentage Allocation		<u>17.2%</u>	<u>76.1%</u>	<u>6.7%</u>
12 Early Ed Block Grant Allocation	<u>(\$169,330)</u>	<u>(\$29,086)</u>	<u>(\$128,864)</u>	<u>(\$11,380)</u>
13 <u>Services K-6/8 Grades Served</u>				
14 <i>Projected Budget Year Enrollment</i>	998.04	120.00	851.03	27.01
15 Percentage Allocation		<u>12.0%</u>	<u>85.3%</u>	<u>2.7%</u>
16 Services K-6/8	<u>\$2,172,096</u>	<u>\$261,164</u>	<u>\$1,852,149</u>	<u>\$58,783</u>
17 <u>Services 7/9-12 & K-8 choice out of our SU</u>				
18 <i>Projected Budget Year Enrollment</i>	890.40	142.15	571.25	177.00
19 Percentage Allocation		<u>16.0%</u>	<u>64.2%</u>	<u>19.9%</u>
20 Services 7/9-12	<u>\$1,324,668</u>	<u>\$211,479</u>	<u>\$849,862</u>	<u>\$263,327</u>
21 <u>Student Support/Administration/Transportation</u>				
22 <i>Projected Budget Year Enrollment</i>	2,022.34	285.15	1,524.18	213.01
23 Percentage Allocation		<u>14.1%</u>	<u>75.4%</u>	<u>10.5%</u>
24 Student Support/Administration/Transportation	<u>\$514,277</u>	<u>\$72,513</u>	<u>\$387,595</u>	<u>\$54,169</u>
25 Total Assessment	<u>\$4,198,890</u>	<u>\$553,056</u>	<u>\$3,254,951</u>	<u>\$390,883</u>
26 Surplus Returned FY24				
27 <i>FY22 Overall Assessment Allocation</i>		<u>12.7%</u>	<u>79.4%</u>	<u>8.0%</u>
28 Surplus Applied	<u>(\$250,000)</u>	<u>(\$31,675)</u>	<u>(\$198,450)</u>	<u>(\$19,875)</u>
29 FY24 Assessments after Returned Surplus	<u>\$3,948,890</u>	<u>\$521,381</u>	<u>\$3,056,501</u>	<u>\$371,008</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 FY22 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, (802) 362-2452.

Summary of Fund Balances

	<u>General Fund</u>	<u>Equipment / Software Assigned</u>	<u>Curriculum Assigned</u>	<u>Special Education</u>	<u>Vehicle Assigned</u>
1 Balance June 30, 2021	\$168,242	\$13,327	\$20,000	\$620,910	\$0
2					
3 Transfer to Assigned Funds	(13,000)	<u>3,000</u>	<u>10,000</u>	(100,000)	100,000
4 Assigned for Use from Prior Year	145,000			500,000	
5 Actual Revenues FY22	4,533,452			10,002,637	
6 Actual Expenditures FY22	(4,462,914)	<u>(3,423)</u>		(10,373,413)	
7 Surplus Assigned for Use FY23	<u>(120,000)</u>			<u>(250,000)</u>	
8 Actual Fund Balance June 30, 2022	\$250,780	\$12,904	\$30,000	\$400,134	\$100,000
9					
10 Transfer to Assigned Funds	(122,919)	5,000	<u>117,919</u>	(30,000)	<u>30,000</u>
11 Assigned for Use from Prior Year	120,000			250,000	
12 Anticipated Revenues FY23	5,071,821			11,243,942	
13 Anticipated Expenditures FY23	(5,037,897)	<u>(7,000)</u>		(11,504,663)	
14 Surplus Assigned for Use FY24	<u>(200,000)</u>			<u>(250,000)</u>	
15 Anticipated Fund Balance June 30, 2023	\$81,785	\$10,904	\$147,919	\$109,413	\$130,000
16					
17 Transfer to Assigned Funds	(15,000)	<u>5,000</u>	<u>10,000</u>	(30,000)	<u>30,000</u>
18 Assigned for Use from Prior Year	200,000			250,000	
19 Budgeted Revenues FY24	5,357,777			11,706,902	
20 Budgeted Expenditures FY24	<u>(5,557,777)</u>			<u>(11,956,902)</u>	
21 Budgeted Fund Balance June 30, 2024	\$66,785	\$15,904	\$157,919	\$79,413	\$160,000

Winhall Community Information

2020 Census Population: 1,182 www.winhall.org **Registered Voters: 830**

Town Treasurer treasurer@winhall.org (802) 297-0342 office

Town Clerk winclerk@winhall.org (802) 297-2122 office

Delinquent Tax Collector deltax@winhall.org (802) 345-6711

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

Select Board townadmin@winhall.org
Scheduled Meetings: 1st and 3rd Wednesday of every month, starting at 5:30 PM

Winhall Planning Commission zoningadmin@winhall.org (802) 297-1820 office
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 zoningadmin@winhall.org (802) 297-1820 office

Health Officer healthofficer@winhall.org

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

Facilities Manager / E911 facilities@winhall.org

Board of Listers winlister@winhall.org (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 8-12, following a Monday or Tuesday Holiday