



**TOWN OF WINHALL, VERMONT  
FY2023 ANNUAL TOWN REPORT**

JULY 1, 2022 ~ JUNE 30, 2023



## *The 2023 Town Report is dedicated to:*

### *Kathryn Louise Coleman, 1944 - 2023*

Kathryn "Kate" Coleman spent her early years in Brattleboro before moving to Winhall with her family after WWII. She attended Winhall School House and became the Winhall Town Treasurer and Delinquent Tax Collector; positions that she held for many years. Her dedication to serving the community was inspiring.



Kate was a long-time member of the Eastern Star, holding various prestigious positions, and was devoted to her family and friends. Her compassion toward animals was evident in her numerous dog rescues over the years, adopting and giving them a loving home. Thank you, Kate, for your noble acts of selflessness.



### *Deacon Jerome J. Driscoll, 1936 - 2023*

Jerome "Jerry" Driscoll came to Winhall in 1982. In the words of his daughter, "Winhall was his home, a place where he had purpose and where he was known and appreciated." Simple words which ring very true.

Jerry gave generously of himself to our community with his years of service on the Fire Dept., the Rescue Squad, the Winhall Planning Commission, and as Zoning Administrator. In some way, we have all benefitted from his volunteer work. He brought open-mindedness and a sense of fairness to his work in Town governance, putting the needs of others at the forefront while maintaining order in all his decisions. It must also be noted that he was a religious person and active in the lay ministry, and became a Deacon at the age of 70. The Congregation he helped serve characterized him as someone who spoke from his heart. Thank you, Jerry, for being a kind and thoughtful person.



# Winhall Town Report

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## Delinquent Tax Report as of June 30, 2023

### 2023

Antoniello, Christian M.	\$3,420.80*
Barden, Jeffrey L.	\$411.25
Coccoma, Thomas & Danielle	\$2,699.52**
Dinino, Ennio	\$925.85
Elite Manufacturing	\$1,613.38
Giblin, Emily	\$228.67*
Green Tree Trust	\$284.48*
Hamilton, Alex P.	\$3,975.46*
Hardiman, Ryan A.	\$851.41*
Huot, Donald	\$2,530.80**
Hyman, Andrew & Miriam	\$417.72*
Johnson, Erik & Tina	\$4,249.64*
Krieg, Peter & Deborah H.	\$530.22*
Kunis, Michael	\$7.81*
Lightfoot Property	\$115.41
Lombardo-Barton, Georgia	\$44.74*
O'Flaherty, Helen	\$105.46
Palmieri, Angelo	\$1,016.54
Patterson, David	\$2,157.51*
RHM Real Estate	\$1,581.76
Rice, Edgar & Marilyn	\$4,994.35
Romano, Karen A.	\$3,389.16
Schlanger, Richard	\$170.78
<u>Tedd, Thomas H.</u>	<u>\$6,327.00</u>
<b>Total 2023</b>	<b>\$42,049.72</b>

### 2022

Barden, Jeffrey L.	\$422.37
Hamilton, Alex P.	\$1,298.50*
O'Flaherty, Helen	\$108.31
Palmieri, Angelo	\$1,044.01
Patterson, David	\$2,215.82*
<u>RHM Real Estate</u>	<u>\$1,624.51</u>
<b>Total 2022</b>	<b>\$6,713.52</b>

### 2021

O'Flaherty, Helen	\$108.41
Palmieri, Angelo	\$1,045.02
<u>RHM Real Estate</u>	<u>\$1,626.08</u>
<b>Total 2021</b>	<b>\$2,779.51</b>

### 2020

Hatt, Connor	\$1,049.17*
O'Flaherty, Helen	\$102.90
Palmieri, Angelo	\$991.96
<u>RHM Real Estate</u>	<u>\$1,543.50</u>
<b>Total 2020</b>	<b>\$3,687.53</b>

### 2019

O'Flaherty, Helen	\$97.05
<u>Palmieri, Angelo</u>	<u>\$935.47</u>
<b>Total 2019</b>	<b>\$1,032.52</b>

### 2018

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

### 2017

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

### 2016

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

### 2015

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

### 2014

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

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**Grand Total      \$ 61,446.09**

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\* Paid

\*\* Partially Paid

## Elected Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Moderator	Scott Bushee	2024
Town Clerk	Elizabeth Grant MMC/CVC	2025
Town Treasurer	Debra Avison	2025
Select Board	E. Stuart Coleman	2024
	Julie Isaacs	2025
	William B. Schwartz, Esq.	2026
Listers	Doug Poulter	2026
	Elizabeth Grant MMC/CVC	2024
	Lucia Wing	2025
Delinquent Tax Collector	Debra Avison (Appointed)	2024
Grand Juror	Alexander Bilka	2024
Town Agent	Alexander Bilka	2024
Justices of the Peace	Timothy Apps	2024
	Christina Boswell	2024
	Robin Apps	2024
	Johnathan Boswell	2024
	Cliff DesMarais	2024
School Moderator	Scott Bushee	2024
School Treasurer	Debra Avison	2025
School Directors	Jennifer Samuelson	2026
	Dean Gianotti, Jr.	2025
	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	06/30/24
Assistant Town Clerk	Alexander Bilka	04/27/24
Assistant Town Treasurer	Alexander Bilka	04/27/24
Planning Commission	Marcel Gisquet	06/30/25
	Tamatha Blanchard	06/30/24
	Cliff DesMarais	06/30/25
	Lucia Wing	06/30/26
	Jeff Yates	06/30/26
	Jerome Driscoll	06/30/26
Zoning Administrator	Phil Fitzpatrick	06/30/24
	Lucia Wing	06/30/24
	Elizabeth Grant, MMC/CVC	06/30/24
Curator of the Museum	Elizabeth Grant, MMC/CVC	06/30/24
Energy Coordinators	Mike Cole	06/30/24
	Andrea Ameden	06/30/24
	Wiktor Wadolowski	06/30/24
Zoning Board of Adjustment	Doug Poulter	06/30/26
	Julie Isaacs	06/30/25
	Anne Filley	06/30/25
	Tamatha Blanchard	06/30/25
	Dean Gianotti Sr.	06/30/26
Windham Regional Commission	Vacant (2 seats)	
Winhall Beautification Committee	Julie Isaacs, Chair	N/A
Town Health Officer	Vacant / Select Board Chair	
Forest Fire Warden	E. Stuart Coleman	06/30/24
Assistant Fire Wardens	Elton Coleman	06/30/24
	Steve Avison	06/30/24
	Select Board	N/A
Trustee of Public Funds	Select Board	N/A
Cemetery Commissioner	Elizabeth Grant MMC/CVC	06/30/24
Fence Viewers	Select Board	N/A
Pound Keeper	Patrick Salo	06/30/24
Animal Control Officer	Patrick Salo	06/30/24
Tree Warden	E. Stuart Coleman	06/30/24
Council on Aging	Vacant	N/A
Town Service Officer	Elizabeth Grant MMC/CVC	06/30/24
Recreation Committee Chair	Laura Gianotti	06/30/24

**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 5, 2024 at 10:00AM to transact the business below, to be done from the floor as well as Australian ballot for elected officials and ballot articles. On March 5, 2024, polls will be open from 10:00AM to 7:00PM.

Any voter unable to come to the polls may request an absentee ballot by contacting the Town Clerk no later than 1:00PM on Monday, March 4, 2024.

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 5, 2024 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 2023 Town Report ? (Floor Vote)

ARTICLE 3: Shall the voters authorize the Select Board to appoint a Collector of Delinquent Taxes, pursuant to 17 V.S.A. § 2651d(a) ? (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 2023-2024**

AMOUNT TO BE RAISED BY TAXES FROM 2023/2024 PRINTED BUDGET	\$4,412,397.00
PLUS (Articles from Town Meeting)	+ 25,000.00
TOTAL AMOUNT TO BE RAISED BY TAXES	\$4,437,397.00
TOWN OF WINHALL GRAND LIST FOR 2023	\$7,064,995.35
Calculation: Divide the amount to be raised by taxes by the Municipal Grand List	\$4,437,397.00 <u>\$7,064,995.35</u>
	= <b>\$0.6281 2023/2024 Town Tax Rate</b>

The 2022/2023 Town Tax Rate was \$0.5277  
 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

TOWN OF WINHALL EDUCATION TAX RATES FOR 2023-2024  
 CALCULATED BY THE VERMONT COMMISSIONER OF TAXES

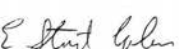
HOMESTEAD EDUCATION TAX RATE  
 Base Homestead Tax Rate for FY24: \$1,5875


**Combined Town Tax Rate and Homestead Tax Rate: \$2.2156**

NON-HOMESTEAD EDUCATION TAX RATE  
 Base Non-Homestead Tax Rate for FY24: \$1.7810

**Combined Town Tax Rate and Non-Homestead Tax Rate: \$2.4091**

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 26, 2023



**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 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 MINUTES**

The legal voters of the Town of Winhall were 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;

*Scott Bushee Moderator opened the 2023 Annual Town Meeting at 10AM.*

*Pledge of Allegiance; Winhall operates under "Roberts Rules of Order"*

*Voting Polls officially opened at 10AM*

(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)

*Larry Wohler Motion to Move, Second by Robert Treat. Article #2 Passed*

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)

*Kim Wohler Motion to Move, Second by Robert Treat*

*Meridith Denmes Motion to amend to \$10,000.00, Christie Boswell 2<sup>nd</sup>. Amended Motion Failed*

*Christie Moved to vote original Article of \$ 25,000.00, Second by Robert Treat. Article #3 Passed.*

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

*The Body thanked Larry Jenks for serving as The Winhall Forest Fire Warden for 37 years. Moderator, Bushee announced openings for Winhall Forest Fire Warden and Windham Regional Director. Bushee also asked that*

Meeting Minutes

Continued

*all dog owners register their dogs by the deadline of April 1<sup>st</sup>-*

*File their Homestead Declaration by April 15<sup>th</sup> and Pay their Real Estate Taxes by October 11<sup>th</sup>.*

*Kelly Pajala, Representative spoke about different billes before the legislature and encouraged people to send emails in support or opposition. Moderator, Scott Bushee stepped down as Moderator momentarily to express his displeasure in the State of Vermont trying to enforce gun control in ones own home. Pajala was not in favor of fining gun owners under this proposed bill.*

*Joanne Beck spoke to the body regarding "Universal Childcare"; supporting early intervention, safety, healthcare for children and parents. This bill is currently in the Senate.*

*Fred Schwacke spoke about Broad Band and hoping to get it to all Winhall homes soon.*

*Stuart Coleman Motioned to recess until 7PM Larry Wohler Second @ 11:30AM*

Winhall Select Board

E. Stuart Coleman, Chair

William Schwartz, Vice Chair

Julie Isaacs, Member

Minutes Approved by:

 3/16/2023

Elizabeth Grant, Town Clerk

 3/16/2023

Alexander Bilka, Assistant Town Clerk

WINHALL TOWN SCHOOL DISTRICT MINUTES 2023

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.

*The School Board Meeting opened at 11:50AM. Heads of schools all spoke to the body and thanked the Winhall School Board for all their dedicated work.*

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?

*Christie Boswell motioned to move, Second by Meridith Dennes. Article Passed*

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]

*Kim Wohler Motion to Move, Second by Larry Wohler. Article Passed*

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.

*Due to Article #4 Passing the new Article #5 Budget amount is amended to \$4,589,192.00*

*Janet Hurley Motioned to Move, Second by Kim Wohler. Article Passed*

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?

*Al Bilka Motion to Move, Second by Janet Hurley. Article Passed*

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?

*Janet Hurley Motion to Move, Second by Kim Wohler. Article Passed*

Article 8: Shall the voters appropriate the sum of \$20,000 for the Bus Reserve Fund?

*Mary Beth Adelson Motion to Move, Second by Janet Hurley. Article Passed*

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.

*Janet Hurley Motion to Move, Second by Christie Boswell. Article Passed*

Article 10: To transact any other business which may legally come before the meeting.

Scott Bushee thanked the School Board for all their hard work. Stuart Coleman motioned to recess until 7PM. So moved  
Meeting Recessed at 1:08PM

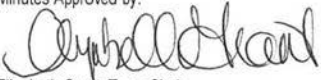
Absentee voting will be permitted on all matters to be voted upon by Australian ballot. For the purposes of Australian balloting, the polls will be open at The Mountain School at 9 School Street in Winhall, Vermont from 10:00AM to 7:00PM on Tuesday, March 7, 2023.

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 16th day of March 2023.

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

Minutes Approved by:

 3-16-2023  
Elizabeth Grant, Town Clerk

 3/16/2023  
Alexander Bilka, Assistant Town Clerk

## **Winhall Select Board**

Well 2023 is behind us. It has been a long year with natural disasters and the loss of many long-term employees and citizens of our town who will be missed, and never forgotten to their service for our community and the citizens of the town of Winhall and surrounding communities.

We now want to thank all the employees and volunteers who make the town and organizations keep running smoothly. The town offices of Town Clerk, Treasurer, Zoning Board, Town Administrator, Highway Crew, Police Dept and support staff, Transfer Station Crew building maintenance, Board of Adjustment, Listers, and my fellow Select Board Members. The Volunteer Fire Dept members, Winhall Community Arts Center, Library and Food Shelf assistants who give back to all of us.

We had several big storm events last year, including 3-4 ft of snow in March to a couple of flood events which was hard on our infrastructure (culverts, bridges, and roads); we have a plan to replace more culverts and bridges to bring them up to date. We understand the inconvenience of the detours necessary to make the repair projects quicker. We have multiple culvert replacements planned for the Stratton Access Road this summer which will be a lengthy project. For the people who don't know, Stratton Corporation pays for half of all the repair and paving costs on the Access Road, as per a municipal service agreement that has been in place for many years.

We have added another truck to the highway dept and it has cut down the time to make a round of snow plowing by about 45 minutes. There have been some changes made at the Transfer Station in regards to recycling. These are intended to lower the cost of disposal of our waste stream.

The Zoning Board has been working on a Short Term Rental Ordinance which is nearing completion and looks to address some of the problems we have been experiencing - thank you for all the hard work to get to this point.

A new police and fire alarm ordinance is about to be implemented. This is for all police and or fire alarm equipped homes to better allow the emergency services to respond quickly to a call at your home while making a reduction of time lost in waiting for caretakers or management.

I hope I have not left anyone out. Thank you to all the citizens and property owners in the Town of Winhall for the trust you put in us to oversee the town affairs. A community can survive and flourish when we all work together.

E. Stuart Coleman, Chair  
Winhall Select Board



## WINHALL POLICE & RESCUE

Derrick Tienken  
Chief of Police & Rescue  
113 Vermont Route 30  
P.O. Box 139  
Winhall, Vermont 05340



Dear Citizens, Property Owners & Friends of Winhall,

Winhall Police & Rescue continues to provide the Winhall community with highly skilled, motivated and professional officers. Our officers are also cross-trained as certified EMT's and respond to medical emergencies within the community. Our cruisers are equipped with medical 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. Our Officers are continuously improving their skills and staying up to date with best practices in law enforcement and EMS. I encourage all of the Winhall Officers to find areas of law enforcement in which they can excel and broaden their scope of knowledge, eventually giving back to new officers coming into the field. We currently have officers instructing at the Vermont Police Academy and throughout the State in the areas of Impaired Driving, Use of Force, Firearms and Taser.

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 Facebook, Instagram and Twitter (X). I encourage you to visit and like our Facebook page. If you would like to be added to our email list, please email Nicole Dernier at [nicole.dernier@vermont.gov](mailto:nicole.dernier@vermont.gov).

Thank you to everyone that participated in the 2023 Winhall Police & Rescue Community Survey. We had an overwhelming response, giving us a lot of data to work with to strengthen and improve our department. The results of the survey were extremely positive and I am proud of the work we continue to do in the community. This survey was a great tool to connect with the community, however we are always open to discussions and suggestions to improve.

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 don't 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 05340

[winhallfd@gmail.com](mailto:winhallfd@gmail.com)

December 20, 2023

The Winhall Fire Department has had a busy year. Below are a few standout achievements:

- We have been approved as a 501(c)(3) by the IRS. Your donations are now tax deductible and very much appreciated.
- In VT, a tax deductible charitable contribution creates a tax credit which reduces your income tax by an additional 5%.
- We have established an online donation link at **[donate.winhall.org](https://donate.winhall.org)** for your convenience.
- The Fire Department is working with the Police Department rewriting our fire alarm ordinance. The new ordinance will include adopting a “knox box” system to allow easy access should the department be toned to your property.
- Our members continue to train with the Stratton and Manchester fire departments as well as independently.
- We have 6 additional new members.
- We continue to purchase and replace life-saving equipment and necessary turnout gear for our members.

On behalf of the fire department, we appreciate your generous donations and continued support. Our department is growing. We have a terrific group of hard-working volunteers. We thank all of them for their commitment and service to our department, residences, people, and businesses.

**Total Calls for the year: 197    Monthly Meetings: 17    Trainings: 20**

Motor Vehicle Accidents: 28    Fire Alarms: 57    Structure Fires: 15    CO Alarms: 7

Chimney Fires: 2    Smoke in Bldg: 2    Smoke in Area: 4    Vehicle Fire: 3

Brush Fire: 5    Gas Odor: 6    Propane Leak: 3    Tree in Road: 1    Wires in Road: 3

Assist PD: 4    Service/Assist Call: 10    Landing Zone: 1    Technical Rescue: 7

Mutual Aid Given: 29    Mutual Aid Received: 2    Misc: 1    Funeral Detail: 2

Apparatus Checks: 2    Parade: 2    Oil in Road: 1

**Important reminders for our Town residence**

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 dial **911** for **all** emergencies!

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.

**2023 Line Officers**

Chief: Steve Avison

First Assistant Chief: Elton Coleman

Second Assistant Chief: Herb Hewes

First Captain: Randy Ameden

Second Captain: Mark Weikert

Safety Officer: Stuart Coleman

Training Officer:

**2023 Administrative Officers**

President: Stuart Coleman

Vice President: Mark Weikert

Treasurer: Sara Avison

Secretary: Michael Mavroudis

First Trustee: Mark Weikert

Second Trustee: Pat Salo

Third Trustee: Charlie Hibbard

Thank you for your continued support.

Sincerely,

Steve Avison Chief

Winhall Fire Department

## Board of Listers

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

- Equalized Education Grand List:                   \$1,071,908,000
  
- COD (Coefficient of Dispersion):                   26.97%  
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):                   65.99%  
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%.

Both volume and price of property sales seen in Winhall during 2021 and 2022 continued through 2023, moving this town's CLA and COD beyond the State's threshold for mandating a town wide reappraisal. During November 2022 the Town proactively entered into an agreement with an appropriately certified company to conduct a town wide reappraisal. This reappraisal is currently scheduled for the calendar year 2026, the earliest time available. By acting proactively, the town will avoid any penalty imposed by the state for untimely completion of an ordered reappraisal. Adjustments to equalize aggregate assessments across the state based on each town's CLA will continue to apply.

## 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 2023 the Winhall Planning Commission:

- Held its annual organizational meeting.
- Applied for a grant to update the Winhall Town Plan.
- Approved a boundary line adjustment for Barbara Peterson Parker.
- Approved a boundary line adjustment for Ken & Joann Beckerman.
- Adopted a Short-Term Resolution.
- Is working on a draft of an STR Ordinance.
- Reviewed a subdivision proposal for Erik Moses & Glauke Cooijams.
- Reviewed a subdivision proposal for Cheyenne Pugliese.
- Received RFPs from Service Contractors to help administer STR.

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

## WINHALL PLANNING COMMISSION

Marcel Gisquet, Chair  
Tami Blanchard, Vice-Chair  
Cliff DesMarais, Treasurer  
Lucia Wing, Secretary  
Jeff Yates  
Phil Fitzpatrick

## WINHALL 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 2023 the Zoning Board of Adjustment took the following action:

- Held an organizational meeting.
- Granted a variance for garage construction proposed by Sam Etre, High Meadow.
- Granted a Conditional Use Permit and Site Plan Approval for a mixed-use building proposed by Carl Pate & Amy Hyde, 53 VT Route 30.
- Granted a Conditional Use Permit for storing landscaping equipment and sign proposed by Bear Paw Landscaping, 221 VT Route 30.
- Granted a Conditional Use Permit for light manufacturing, firewood processing, and sign proposed by John Kenny, 252 VT Route 30.

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 2023 the Zoning Administrator acted on (69) zoning applications to include:

- |                  |  |
|------------------|--|
| • Additions      | Renovations                              |
| • Barns          | Garages                                  |
| • Signs          | Porches, deck, roof extensions & dormers |
| • Breezeways     | Entryways                                |
| • Sheds          | Single family residences                 |
| • New businesses | Conditional & change of uses             |

**NOTEWORTHY** was the increased number of new single-family home construction proposals and complete interior re-designs 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, 2022-June 30, 2023

Your local library is a bright, inviting, and safe public space packed with books and more to inspire all. Don't let the small physical size of the building, a historic one room schoolhouse, deceive you. There are over 6,000 books on the shelves. Plus the library is part of a group of over 20 Vermont libraries that you can borrow materials from and they are delivered to the library via the courier. The online catalogue is available 24 hours a day for browsing and requesting items, visit anytime at [www.WinhallMemorialLibrary.org](http://www.WinhallMemorialLibrary.org).



### Statistics

- 2,065 Items Loaned Out in FY 22/23
- 2,640 Patron Visits FY 22/23
- 513 Total Patrons as of June 30, 2023
- 6,960 Total Items as of June 30, 2023

### Events

- Monthly Book Discussions
- Summer Reading Program with the theme: Adventure Begins at Your Library
- Story Time
- Art Exhibits

### Books

- Fiction: Historical, Mystery, Science Fiction, Graphic Novels, Thrillers, Romance, Fantasy, Horror, Large Print, Comedy
- Childrens: Board Books, Picture Books, Junior, Young Adult, Non-Fiction, Graphic Novels
- Non-Fiction: Historical, Biographies, Cookbooks, Animals, Health, Poetry, Environment
- Plus: Audio Books, DVDs, Puzzles, Games, Meeting Space, Office Cubicles, Hoopla, WiFi, Printing

And so much more!

### **Library Hours:**

Tuesdays & Thursdays 10pm-5pm

Saturday 9am-12pm

2 Lower Taylor Hill Road

[www.winhallmemoriallibrary.org](http://www.winhallmemoriallibrary.org)

Please like us on Facebook and follow us on Instagram!

### **Board of Trustees Officers**

Alexis Matrone

Tamatha Blanchard

Elaine Villano

### **Board Members**

Patricia Glabach

Carolann Mitchell

Judy Reynolds

Vicki Smul

### **Librarian**

Pat Meulemans





## The Winhall Community Arts Center

### The ♥ of our Little Town!

3 River Rd. Winhall 05340

WinhallCommunityArtsCenter.org Winhall Community Arts Center-Facebook 802WCAC-Instagram

*We would like to thank you for your continued support in our efforts to build and connect our community! It takes a community to build a community!*

*Here are some of the events and classes held at the Center this past year:*

- Coffee and Crafts on Tuesdays and Thursdays
- Wellness Wednesday on the second Wednesday of the month
- Rotating art exhibits in the Vito Salvato Arts Gallery
- Third Thursdays Community Luncheon; average of 35-40 people attending.
- Green -Up Day distribution and town wide celebration.
- Monthly Story and Crafts with Nichole
- Yoga with Jane
- Meditation with Morgan
- Mom and caregiver meet-up days with Tara.
- Infant Music with Evan.
- Writer's Club
- Monthly Stitch and B\*tch sessions (adding another day in the new year!)
- Free Tech Support
- Mr. Fix-It
- Pottery Room
- Our new Wellness Room
- Community Thanksgiving; 32 people attended this year!
- Thanksgiving and Christmas Food Basket distribution
- Halloween in the Ville celebration with our super Haunted Tunnel and Trunk or Treat/ Games/Storytime/Food and Drinks/Down the Chute Treats
- Holiday Celebration with Caroling around the Christmas tree, tree lighting, Santa, stories with Mrs. Claus, crafts and cookies! (Special Thank You to Homestead Landscaping for the donation our beautiful Christmas tree!)
- Game Nights
- Social Mixer
- Painting Classes
- Floral Design Classes
- Annual JISP Giveaway
- Winter Clothing Giveaway
- Richard Simmons Exercise Classes

**\*Many of our classes and events are free; we offer full and partial scholarships for art classes through our Hannes Overgard Art Scholarship Fund and wellness classes through our Wellness Fund!\***

## Winhall Energy Committee

In 2022, the Vermont state legislature passed Act 172, which set aside \$45 million for the establishment of a Municipal Energy Resilience Program (MERP). Act 172's funding source was the US federal government's American Rescue Plan Act of 2021, also known as the COVID-19 Stimulus Package. Under Act 172, Vermont's Department of Buildings and General Services (BGS) is to solicit and award three types of MERP grants to Vermont towns/cities for distinct goals: first, to raise energy awareness at the local level; second, to perform energy audits at municipally-owned buildings; and third, to fund municipal building energy upgrades (up to a \$500,000 maximum) based on grant requests with award preference based on the town's energy burden. Winhall is categorized by the State of Vermont as a "High" energy burden town, and thus will have higher MERP grant award preference than other towns with lower energy burdens.

Recognizing the extraordinary opportunity to improve Winhall's municipal buildings by applying for COVID-19 stimulus funds rather than raising local taxes, the Winhall Select Board voted in September 2023 to establish an Energy Committee, and appointed three committee members. The Energy Committee worked with the town's Facilities Manager, Scott Bushee, and the town applied for MERP "Level 2" energy audits on the Library, the Community Center, and the Town Garage/Transfer Station. The audits will be performed in early 2024. As soon as the audit reports are returned, the Energy Committee will work with Scott and the Select Board to develop and submit a grant application to Vermont BGS for MERP building improvement funds.

While the MERP awareness/audit/improvement process is an opportunity to reduce municipal costs, it also is an opportunity for the town to lead by example. Winhall's municipal buildings vary in age (1860 to 2016), size, construction, and use, much like the privately owned buildings in town. By transparently showing the efficiency improvement steps taken at each municipal building and the resulting cost savings achieved, the buildings can serve essentially as public "energy efficiency labs", allowing private property owners (ie, resident, non-resident, and commercial owners) to see the steps and results, which hopefully will encourage them to have similar audits and improvements made at their properties using programs like Efficiency Vermont.

In support of this transparency, the Energy Committee recommended to Scott and the Select Board the establishment of a publicly accessible, web-based Energy Dashboard for Town of Winhall buildings. In November 2023, the Energy Committee applied for and was awarded a grant from the Vermont Council on Rural Development's Climate Catalysts Innovation Fund to cover the costs of licensing a commercial Energy Dashboard software package. This grant, which is separate from MERP grants, will cover the first year costs for a Town of Winhall Energy Dashboard. Winhall will be the first town/city in Vermont with a publicly viewable Energy Dashboard, and it should be operating in January 2024. The Dashboard can be accessed from the Energy page on the town website.

The current Energy Committee members are: Andrea Ameden, Mike Cole, and Wiktor Wadolowski. Additional members are welcome and are encouraged to join.

## 2024 Mountain Town Recreation Report

We are happy to report that the hiring process for the Mountain Towns Recreation Director has been completed. Liam Elio officially started work on December 16<sup>th</sup> and has jumped right into basketball season. We currently have over 60 players from kindergarten to 6<sup>th</sup> grade and are planning our annual March Mountain Mayhem tournament February 27<sup>th</sup> – March 3<sup>rd</sup>. All public are welcome to come and watch home games at the Flood Brook gym. You can find the schedule of games on the FBAA website for now.

Conversations with FBAA and WRSA about the evolution of Mountain Towns youth sports are ongoing. The hope being to centralize administrative efforts and simplify registration and communication for coaches and parents. WRSA will be maintaining full control of their Nordic program, while soccer, basketball, baseball, and softball will be directly under Mountain Towns Recreation. This transition has opened conversations about rebranding these teams as Mountain Towns versus FBAA & WRSA. Stay tuned for more on that in the future.

### ON THE HORIZON:

Baseball/Softball/Tee ball registrations will begin soon hopefully getting another 120+ kids on the diamonds. We are also very lucky to have 2018 World Series champion, Red Sox pitcher Rick Porcello planning to host a baseball camp this summer. Details will be announced as soon as camp dates are solidified.

Once the snow has melted, WRSA will be assessing the Weston soccer fields for damage that could have occurred during the December 10<sup>th</sup> flood. Off season seed and grub control may have been affected. Soccer registration will begin in May, typically involving about 150 players and over 40 volunteers.

It is our goal to have a public recreation survey available online and at town meetings. This survey will allow citizens from all five mountain towns to have a centralized location to voice their hopes for recreational activities going forward. This will also be accessible on the soon-to-be newly renovated Mountain Towns Recreation page. We hope that all five towns will be open to linking to this page from their own town's recreation tabs, giving a centralized hub for recreation within our region.

In the meantime, if you would like to coach or volunteer or generally have thoughts and concerns related to recreation in our mountain town region, please send emails to:

Liam Elio – [recdirector@londonderryvt.org](mailto:recdirector@londonderryvt.org)

Account Name	FY24 APPROVED	FY24 ACTUAL	FY25 Proposed
<b>Mountain Towns Rec Director</b>			
Director	55,000		57,000
FICA/MEDI	4,208		4,361
Health Insurance	24,000		12,500
VMERS	2,999		3,135
Health Reimbursement Account	5,000		2,500
Workers Comp/Life & Disability Insurance	4,180		3,200
Operating Supplies			
<b>Total Town Parks</b>	<b>95,386</b>	<b>-</b>	<b>82,696</b>
Account Name	FY24 APPROVED	FY24 ACTUAL	FY25 Proposed
<b>Mountain Towns Rec Director Income</b>			
Landgrove	3,048		2,642
Peru	9,143		7,926
Weston	10,727		9,300
Winhall	20,351		17,644
<b>Total Town Parks</b>	<b>43,268</b>		<b>37,512</b>
Londonderry's Share	52,118		45,184



### Caring For Our Communities in Sickness and in Health

"I was overwhelmed with gratitude for everyone who helped care for me when I was an inpatient at Grace Cottage. The kindness and love shown to me completely boosted my healing. At Grace Cottage, the patient is not treated as an object to be poked, prodded, and pushed, but a partner in the plan to get better. It's extraordinary."

Stephen Stearns, Brattleboro, VT

Grace Cottage Family Health & Hospital has served the healthcare needs of our rural community with competence and compassion for 75 years. In 2023, Grace Cottage was named "Best Hospital," "Best Emergency Care," "Best Physical Therapy," "Best Pharmacy," "Best Doctors," "Best Pediatricians" 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. Grace Cottage's Emergency Department is contracted with Dartmouth Health to offer TeleEmergency and TeleNeurology services. In 2023, Grace Cottage completed a 17' x 42' expansion of the Emergency Department, featuring a separate, covered portico entrance for patients who arrive by ambulance, and increased comfort and privacy for all patients.

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. Grace Cottage is one of two Vermont hospitals named a Top Performer on the national Human Rights Campaign Foundation's LGBTQ+ Healthcare Equality Index. We received 2022 and 2023 IMPACT awards from the Boston Red Sox and the Ruderman Family Foundation for our mental health services, which include two psychiatric nurse practitioners, 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.

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.

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.

#### Fiscal Year 2023, by the numbers:

- 30,085: Patient visits to Grace Cottage Family Health
- 3,547: Patient days in hospital
- 4,077: Emergency Dept. visits
- 9,701: Outpatient Rehab visits
- 1,631: Diagnostic Imaging visits
- 1,490: Community Health Team visits
- 542: Covid-19 tests
- 1,797: Individual donations to Grace Cottage

Grace Cottage Family Health  
802-365-4331

Grace Cottage Hospital  
802-365-7357

Grace Cottage Rehabilitation  
802-365-3637

Messenger Valley Pharmacy  
802-365-4117

## SENIOR SOLUTIONS

### Detailed Report to the Town of Winhall

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.

**This is a summary of services provided to Winhall residents in the time period of 10/1/2022-9/30/2023.**

**Information & Assistance:** 12 Calls or Office Visits. Our HelpLine (1-802-885-2669 or 1-866-673-8376 toll-free) offers information, referrals and assistance to older Vermonters, their families, and their caregivers to problem-solve, plan, and access resources. We assist with health insurance problems, long-term care applications, fuel assistance, applying for benefits, and many other needs. Extensive resources are also on our website: [www.SeniorSolutionsVT.org](http://www.SeniorSolutionsVT.org)

**Medicare Assistance:** 2 Calls or Office Visits. Winhall residents received assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). SHIP provides Medicare education and counseling, classes for new Medicare enrollees, and help enrolling in Part D and choosing a drug plan.

**In-Home Care Coordination Services:** We provided 4 residents with in-home case management or other home-based assistance (totaling 5.25 hours) to enable them to remain living safely at home. A Senior Solutions' case manager meets clients at home to create and monitor a person-centered plan of care. Based on this plan, case managers work to secure the services needed to support the client in the community. We also support clients with self-neglect behaviors, and help those who experience abuse, neglect, or exploitation.

**Nutrition services and programs:** 2 residents received 77 Home-Delivered Meals provided by The Dam Diner. We also supported community meal gatherings at the Jamaica Community Church and other meal sites in our region.

Senior Solutions administers federal and state funds to local organizations to help them operate these meal programs. However, the funds we provide do not cover the full cost, so local meal sites must seek additional funding. Senior Solutions does not use our town funding to support these meals and does not benefit from any funds that towns provide directly to local meal sites. Senior Solutions also offers the services of a registered dietician to older adults and to local meal sites.

**Volunteer Visitors:** Our volunteers provided home visits, telephone reassurance, and help with shopping or other errands. Our Vet-to-Vet program matched Veteran volunteers with Veteran recipients.

**Other Services:** Senior Solutions provides many other services, including caregiver respite, grants for special needs, transportation, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities, and home-based mental health services.

*Senior Solutions is enormously grateful for the support of the people from the Town of Winhall.*

*Submitted by Mark Boutwell, Executive Director*



## Green Mountain National Forest

### Land Acquisition

In March of 2023 the GMNF acquired 2,744 acres in the towns of Mendon, Chittenden, and Killington through the Rolston Rest acquisition. Two acquisitions in the towns on Middlebury, Ripton, and Wallingford should close in early to mid-2024. We have been supported by each of the town Select-boards for these parcels. The addition of these public lands would not be possible without the assistance of The Trust for Public Land, The Conservation Fund, and the support of our local communities. We are currently working on new acquisitions located in the towns of Stamford, Pownal, Arlington, Sunderland, and Winhall.

Also, the Forest is beginning the process of its first Small Tracts Act (STA) case located in Winhall. The STA was enacted to help the Forest Service resolve land disputes and boundary management problems for parcels that generally are small in size. In 2020, the Act was amended to include the authority to sell, exchange, or interchange small parcels of land that are 40 acres or less, and that are physically isolated, inaccessible, or lack National Forest character.

### Wilderness

**Lye Brook Wilderness 74 points** located in Manchester, Stratton, Sunderland, and Winhall. Visitor encounter monitoring was conducted along the AT / LT and side trails in the Lye Brook Wilderness. Trail maintenance and improvements were conducted along the AT / LT and Lye Brook Falls trail. Invasive plant species were monitored, and hand pulled along trailheads, the trail system, and shelters to prevent spreading. Dispersed recreation sites / campsites were monitored at Bourn Pond for impacts to protect natural resources while maintaining opportunities for unconfined recreation. Eastern brook trout were stocked in Bourn Pond utilizing a helicopter in partnership with the Vermont Department of Fish and Wildlife. Campsite rehabilitation at dispersed sites along Bourn Pond was conducted with our partners from Leave No Trace and the Green Mountain Club. Roughly one acre of riparian buffer was restored around the pond that had been cleared for tenting sites and campfire wood. Wilderness boundaries were monitored for encroachments.

### Botany Program

Botanical inventory for rare plants and / or non-native invasive plants was completed in support of the following projects:

- Proposed small project site in Winhall (0.10 acres)
- Rare plant monitoring in Winhall (2.42 acres)
- GMNF wildlife opening surveys: Winhall (19.3 acres)

### List of rare plant species (RFSS or state-tracked) monitored in 2023, by town.

Species Scientific Name (state rank provided for non-RFSS)	Species common name	Town
<i>Peltandra virginica</i>	Green arrow-arum	<u>Winhall</u>
<i>Gentianopsis crinitia</i>	Fringed Gentian	<u>Winhall</u>
<i>Salix candida</i>	Hoary willow	<u>Winhall</u>

### Fisheries Improvement

Forest staff monitored fish populations throughout the GMNF in 2023. This monitoring is part of a long-term data collection effort to understand fish population trends on the Forest. Additional sites were sampled to support the Vermont Department of Environmental Conservation. Streams in the following towns were sampled during the 2023 field season: Rochester, Mount Tabor, Winhall, Landgrove, Arlington, Somerset, Sunderland, Stamford and Peru.

## Wildlife Habitat Improvement & Monitoring

Wildlife habitat was improved and maintained through maintenance of openings on the Forest, both permanent and temporary. Approximately 300 acres of upland openings were maintained by mowing, or mastication in the towns of East Dorset, Granville, Hancock, Hartford, Manchester, Mount Holly, Mount Taber, Pomfret, Rochester, Stockbridge, Barnard, Salisbury, Readsboro, Weston, Stratton, Woodford, and Winhall.

## Soil / Water Monitoring

An agreement was funded and renewed with the Vermont Agency of Natural Resources, Department of Environmental Conservation to partner in monitoring water quality around the Forest to track long term trends as well as potential impacts from permitted forest uses. Under this agreement, the State monitored physical and chemical parameters (e.g. temperature, pH, metals, etc.) as well biological parameters (e.g. macroinvertebrates) at sites in the towns of Rochester (Bingo Brook and Smith Brook), Shallsbury (Little White Creek), Stamford (Roaring Brook), and Winhall (Winhall Brook). The Forest provided additional monitoring at these sites by conducting fish population monitoring at these sites as well. Once these water quality data are approved by the state, they are added to the Vermont Integrated Watershed Information System, an online database that allows for public review of water quality data around the state.

## Prescribed Fire Table:

Date	Project Name	Acres	Ownership	Nearest Town
4/28/2023	Apple Orchard A	4.6	FS	<u>Winhall, VT</u>
4/28/2023	Apple Orchard B	9.4	FS	<u>Winhall, VT</u>
4/28/2023	Apple Orchard C	9.4	FS	<u>Winhall, VT</u>
4/28/2023	Cone Brook West A	0.8	FS	<u>Winhall, VT</u>
4/28/2023	Cone Brook West B	5.9	FS	<u>Winhall, VT</u>
4/28/2023	Cone Brook West C	3.7	FS	<u>Winhall, VT</u>
4/28/2023	Cone Brook West E	5.5	FS	<u>Winhall, VT</u>
6/1/2023	Cone Brook West F	5.5	FS	<u>Winhall, VT</u>
4/28/2023	Snow Valley B	6.3	FS	<u>Winhall, VT</u>
4/28/2023	Old Cemetery C	7.5	FS	<u>Winhall, VT</u>
4/28/2023	Old Cemetery B	6.3	FS	<u>Winhall, VT</u>

We are always open to working with local towns and other organizations that may be holding events that Smokey Bear or Woody Owl and our staff can be a part of. This fall we were able to launch our "Fire in Our Forests" program, introducing over 200 school age kids to northeast fire ecology and differentiating between harmful wildfires and helpful prescribed fires. The "Fire in Our Forests" team intends to be back in classrooms every October, and they've already started brainstorming changes for next year. Teachers can reach out to their local Ranger District to be added to the fun.

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. Please reach out to any of our offices to make an appointment for in-person services. You can also visit us and learn more about the GMNF at our website online:

<https://www.fs.usda.gov/gmfl>.

<b>Martina Barnes</b> District Ranger, South Half – Manchester Ranger District 802-362-2307	<b>JOHN A. SINCLAIR, Forest Supervisor</b> Mendon – Supervisor's Office 802-747-6300
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## TIME TO SPAY & NEUTER CATS & DOGS and LICENSE!

The VT Spay Neuter Incentive Program (VSNIP), under VT Economic Services is administered by VT Volunteer Services for Animals Humane Society (VVSA). Funded by a \$4.00 fee added to the licensing of dogs, resources are limited by the number of dogs licensed as required by law by 6 months of age. A rabies vaccination is required to license. The first vaccination can be given at 12 weeks of age. If unable to schedule an appointment with a vet office, Community Animal Aid (free to those on public assistance: 734-0259 at the E. Barre Fire Station) & Tractor Supply host monthly clinics. After vaccinating, contact your Town Clerk to license your dog. By statute, unlicensed dogs can be seized. Rabies is in Vermont and it is deadly.

Licensing identifies your dog and is proof the dog is protected in the event bitten by an animal, but would still need immediate medical attention. Vaccinations and licensing protect if they bite another animal or person, which could result in the quarantine of the animal or euthanized. If not proven by being licensed to be currently vaccinated, testing for rabies requires the brain to be examined.

For an Application for VSNIP send a Self-Addressed Stamped Envelope to: VSNIP, PO Box 104, Bridgewater, VT 05034. Note if it is for a cat, dog, or both. To print out, go to: [VSNIP.Vermont.Gov](http://VSNIP.Vermont.Gov). VSNIP helps income challenged Vermonters with neutering and vaccinations. If approved, you'll receive a Voucher and instructions. If not, a list of low-cost resources will be sent. Several humane societies host spay neuter clinics open to the public. Your cost for a VSNIP surgery is \$27.00, if without complications. The balance is paid by fellow Vermonters with their \$4.00 fee collected at licensing. **Veterinarians and their staff are the backbone of this important program. Thanks to their generosity and altruistic vision, Vermont no longer uses routine euthanasia as a means of population control. Sincerely thank your veterinarian for their participation in VSNIP. If not currently a participating office, please ask them to join and help make a difference in your community. They are very needed.**

**Facts:** Female cats as young as 4 months can become pregnant. The "mom" cat can/will become pregnant when nursing is finished. Males travel for miles to find a female in heat, often not returning. Cats and dogs (naturally) mark their territory if not neutered. Resolve Carpet Cleaner and a single moth ball in its place will help deter from repeat markings. (Do not use moth balls with young children in the house.) 70% of cats and 15% of dogs using VSNIP are reported as strays or abandoned, which is cruel and illegal. Please do promote VSNIP, helping those that cannot afford to neuter, that will otherwise reproduce over and over. Repeat litters can cause uterine infection, mammary tumors, kidney failure, etc., leading to death. "Farm" cats are especially at risk. Be wary of any seller of animals that won't allow you to see how they are kept before acquiring and want to meet in a parking lot. Animals are often used as a means of making money, and their life may be the inside a room or cage. Please be the voice for those that cannot speak. Purchasing does not 'save' one, it 'enables' those to continue to misuse animals for money. Thank you for promoting this time proven program.

Thanks to now retired Lynn Murrell, DVM, who first agreed to extend reduced rates for animals in need, and all the Veterinarians and Clinics that served for the last forty years plus. A sincere thank you to Bernard "Snook" Downing for helping support many animals in need over the years with his hard work, contributions, and the donors we are unable to thank in print – but you know who you are!

***Together We Truly Do Make a Difference!*** 800 HI VSNIP (1-800-448-7647)

Sue Skaskiw, Administrator: VSNIP    Executive Director: VVSA



Dear Fellow Winhall Residents,

I am excited to lead The Mountain School at Winhall (MSW) as its new Head of School. For the past 26 years, as an independent school, MSW has provided exceptional education to young people in Winhall, Stratton, and surrounding towns. I am honored to be a part of this incredible community school.

MSW is deeply rooted in the local community, serving students from eight area towns, with 25 of our 48 students from Winhall. The school's unwavering commitment to accessibility is reflected in our founding charter, setting tuition at the town's sending rate. This ensures all Winhall and Stratton area families have an exceptional independent school education without an additional financial burden.

Starting from the 2024-2025 academic year, MSW is transitioning to a Kindergarten - 6th Grade elementary school, focusing on each student's growth through place-based integrated thematic learning. Our commitment to individualized programs ensures that we meet each student's unique needs, fostering a love for learning that extends beyond the classroom.

We ask the town to approve a town tuition rate of \$18,900 for the 2024-2025 school year, a 5% increase to address the rising cost of living. We will continue to bridge additional operating costs through fundraising, with a goal of \$150,000 in the upcoming year. Fundraising plays a significant role in our operations to remain faithful to the school's founding principles.

We are proud to have received a 10-year reaccreditation from the New England Association of Schools and Colleges (NEASC), which attests to MSW's dedication to academic excellence. This year, a new permanent 4-season greenhouse was built, thanks to a generous donor that increases our students' connection to nature and the outdoors. Finally, students and community members are enjoying the new playground equipment installed last summer.

Our dedication to place-based thematic learning is highlighted this year in our exploration of bird migration, the study of Vermont's ecosystems, and the water table with a deeper inquiry into precipitation cycles. We have also embarked on a captivating trout experiment with Trout Unlimited this spring, caring for small trout from eggs to a spring release.

Our involvement in community initiatives, such as hosting the Stratton Foundation's flood relief furniture donations and welcoming local Scout troop meetings to campus, showcases our commitment to being a hub for community engagement. Thank you for your continued support, which enables the MSW faculty and staff to provide an exceptional education, foster a profound sense of community, and prepare our students to become thoughtful leaders of tomorrow.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "MS", is written over a light blue horizontal line.

Margaret Schlachter  
Head of School



December, 19, 2023

Dear Sending Towns:

The Board of Trustees of Burr and Burton Academy has approved sending town tuition at \$20,966 for the 2024–2025 school year, a 4.9% increase. Our tuition for private pay individuals (i.e., non-sending towns) will be \$23,589.

In reaching this figure, the board sought first and foremost to maintain affordability to our sending towns. The Vermont tax commissioner estimates that statewide education spending will increase 12% and overall taxes will increase 18%. We hope our tuition increase of 4.9% will help offset these onerous figures. Our tuition remains well below that of any of the other historic town academics as well as many public high schools.

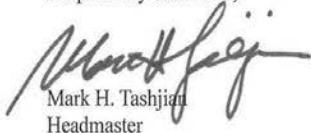
We also are deeply committed to the quality of education, and our costs will necessarily increase. We are supporting the faculty and staff in efforts to offset inflation not only in their lives, but in the face of skyrocketing healthcare costs, which are estimated to increase by 16% statewide this year. Our faculty and staff are the lifeblood of this school, and offering meaningful salaries and benefits allows us to attract and retain the absolute best teachers we can find.

We will also continue to keep a sharp eye on managing expenses so each dollar spent has maximum impact.

As always, our tuition does not cover the total cost of a BBA education. We supplement tuition revenues with private fundraising of \$1.5–\$2.0 million as well as an endowment draw of approximately \$1 million. In addition, we raise money privately for all capital projects so the beautiful facilities that serve all students come at no cost to taxpayers. No public debt, no public bonds.

Since 1829, Burr & Burton Academy has served the Northshire communities in partnership. We appreciate the support, and we do everything we can to continue to be a school that is a point of pride and worthy of support from all of you.

Respectfully submitted,



Mark H. Tashjian  
Headmaster



Charley Stevenson  
Chair of the Board of Trustees

Bennington County Habitat for Humanity is an affiliate of Habitat for Humanity International, which has helped more than 40 million people achieve strength, stability, and self-reliance through safe, decent, and affordable housing. Our local Habitat affiliate has had the honor of providing affordable homeownership opportunities for 34 families to date, with two more families currently in the homeownership program.

We work 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 us as we build and work \*with\* individuals and families, not \*for\* them. Once accepted into the homeownership program, each adult family member must complete 200 hours of sweat equity, half of which must be completed on the construction site(s). Homebuyers who become homeowners pay an affordable mortgage through 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.

Bennington County Habitat is locally run and funded. With the exception of some contract services such as roofing, electrical, and plumbing, 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. With the costs of building a home continuing to rise, support from local towns and governments is more important than ever.

In Fiscal Year 2023 (July 1, 2022- June 30, 2023), Bennington County Habitat welcomed home the Metcalf family in Pownal. So far this Fiscal Year, two more families have moved home. This is **12 more** individual people now in safe, adequate housing. Additionally, we absorbed another Habitat affiliate this fiscal year. 5 homeowner partner families from West River Habitat are now a part of our organization, and we will be servicing their mortgages.

After **135** homebuyer applications were sent out in March, two new families were accepted into our homebuyer program. In October of this year we broke ground on our **35th** home, which is in Bennington on Greenview Drive, and will be building our **36th** home on the same street this coming year as well.

In addition to our homeownership program, our home repair program has been growing as well. In Fiscal Year 2023 we completed three repair projects, while so far in Fiscal Year 2024 we completed one already, have two more starting soon, and plan to do even more before the end of June. Our home repair program continues to accept applications from local income-qualified homeowners who need minor home repairs, including ramps, to safely stay in or return to their homes from health care facilities.

Our Resale Store in Manchester has been rebranded as an official Habitat ReStore this year. Through this we sell, at reasonable prices, new and gently used furniture, building supplies, art, 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 direct financial support for our construction programs.

The seventh home BCHFH built is located in Winhall, providing safe, affordable housing for one Winhall family. One member of our staff and numerous volunteers are Winhall residents. 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 the local community. Together, we make a difference in the lives of hard working people in Bennington County. For more information please visit our website at [www.BenningtonCountyHabitat.org](http://www.BenningtonCountyHabitat.org)

Respectfully submitted by Cindy Luce, Executive Director, Bennington County Habitat for Humanity



### SeVEDS Impact Statement for Winhall Town Report March 2024

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 do on its own. **Southeastern VT Economic Development Strategies (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.sovermontzone.com/ceds](http://www.sovermontzone.com/ceds). A new CEDS input process will be completed in 2024.

### 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 (based on a population of 769) to support SeVEDS.**

In 2023, 21 communities, representing 86% of Windham region 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. To build **regional economic development capacity**. SeVEDS uses municipal funding to create programs, conduct research and planning, secure and administer grants, and to help regional partners.
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.** In FY23 we helped bring close to **\$7 Million** to our region – funding that supports the work of our region's towns, businesses and nonprofits.

### Program Impacts

- We support jobs for the majority of Winhall folks, many who commute out of town to work, by working with hundreds of businesses, including many of the area's largest employers
- 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. In 2023, **2** Winhall businesses received this direct help. We encourage any local small businesses and entrepreneurs to reach out!
- Our **Workforce Team** creates programs like **Pipelines and Pathways**: a program that in 2023 provided career training and support to students in area High Schools.
- **The Welcoming Communities** program has supported **80** New Americans who have filled positions in **49** local companies, keeping our regional economy thriving.
- 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. Members of the Winhall Planning Commission attended a local Housing workshop held by SVEP in December 2022.

### More SeVEDS-Led Programming

For a deeper overview of our programs,, visit our website at [www.brattleborodevelopment.com](http://www.brattleborodevelopment.com). There you can sign up for our e-newsletter to get updates including state and federal economic and community development resources, or download our annual report (you can also 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.sovermontzone.com](http://www.sovermontzone.com).



*Annual Report of Activities Through September 30, 2023*

**Welcome**

We are pleased to share with you our accomplishments through our first three years.

**Year One** – Our volunteers established our organization, grew our membership from the original five towns to 24 towns in three counties, wrote a business plan, and received grant funding to begin engineering our network.

**Year Two** – Formed a public/private partnership with Great Works Internet (GWI) to build and operate the network, worked with the nine other CUDs to form VCUDA, the Vermont Community Union Districts Association, and received an ARPA grant of \$21.9 million to begin Construction.

**Year Three** – Hired professional staff to guide what is a complex, detailed construction effort, successfully completed a test project to four customers in Readsboro to assess the network quality and customer service.

**Who Are We**

DVFiber was formed in 2020 as a municipality for the special purpose to bring universal high speed fiber optic internet service to all homes and business in our 24 Town District. We are governed by a Board whose members are appointed by the Selectboards in each member town. When completed the network will be community owned and operated under contract providing service to its customers that meets or exceeds national standards.

**Year Four Budget**

	FY 2023		FY 2024
	Budget	Actual (Projected)	Budget
Operating Revenue	\$ 453,805	\$ 321,792	\$ 506,307
Grant Revenue	\$ 9,990,031	\$ 6,187,467	\$ 9,950,782
Other Revenue	\$ 15,000	\$ 435,552	\$ 50,000
<b>Net Revenue</b>	<b>\$ 10,458,836</b>	<b>\$ 6,626,631</b>	<b>\$ 10,507,089</b>
<b>Expenses</b>			
Admin Costs	\$ 499,354	\$ 350,888	\$ 534,670
Operating Costs	\$ 693,452	\$ 321,792	\$ 813,702
Construction Costs	\$ 9,376,819	\$ 5,923,218	\$ 9,158,716
<b>Total Expenses</b>	<b>\$ 10,569,625</b>	<b>\$ 6,595,898</b>	<b>\$ 10,507,089</b>
Annual Net Cash Flow	\$ (110,789)	\$ 30,733	\$ -

\*FY 2022 Financial Statements can be found in our FY 2022 Audit.



**Stay Connected**

Scan the QR code or visit DV Fiber, net to order our service, get updates, or sign up for our newsletter.

**Contact Us**

☎ 844.383.6246

✉ info@mydvfiber.net



## Center for Restorative Justice 2023 Annual Report

The Center for Restorative Justice (CRJ) is Bennington's community justice agency helping both young people as well as adults to take an active role to repair the harm they caused, give back to their community and learn new ways to be a positive, contributing community member. With your town's support, this past year, over 1,400 individuals went through one of CRJ's many programs. A few specific examples include:

- 163 young people and adults participated in CRJ's Court Diversion Program and had their charges expunged after taking responsibility for their actions and repairing harms caused
- 91 individuals were assisted to get their driver's license reinstated and legally back on the road
- 379 youth were served through one of CRJ's Juvenile Restorative Programs such as our in-school Restorative Alternative Program, Pre-Charge Program, The Lounge (afterschool program), life skills groups, Summer Youth Empowerment Program and mentoring
- 62 individuals returning to the community from incarceration were served through one of CRJ's many Community Reentry Programs
- 36 individuals were assisted to file court petitions to get their records expunged
- 204 adults participated in CRJ's adult restorative programs and support services
- 416 teens accessed Threads, CRJs free clothing boutique exclusively for teens
- 56 individuals were supported in CRJ's Pretrial Services Program connecting them with substance use, mental health and other community support services while awaiting court case resolution

CRJ's programs are guided by the principles of restorative justice, a philosophy of justice that focuses on the people and communities harmed by crime; it emphasizes bringing together everyone affected by wrongdoing to address needs and responsibilities.

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

*Leitha Cipriano*

Executive Director  
Center for Restorative Justice

## Thank You for Supporting GNAT-TV: Empowering and Connecting Our Community

**Mission:** To connect community and empower people through local media.

**Vision:** To engage, inform, and inspire the public, creating a vibrant community.

**Purpose:** To strengthen community ties through accessible and transparent local 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

Dear Community Members,

We extend our deepest gratitude for your unwavering support of GNAT-TV. Your contributions have been instrumental in our mission to connect the community and empower individuals through local media. As we continue to serve as a vital communication hub, your support has been the cornerstone of our success, especially notable during challenging times.

#### Our Impact: A Year in Review

GNAT-TV has made significant strides in 2023, underlining our commitment to engaging, informing, and inspiring the public. This year, we ran a total of 817 programs, reflecting our commitment to diverse and engaging community initiatives. Highlights of our efforts include:

- **Enhancing Local Government Transparency:** Committed to fostering civic engagement and promoting transparency, we successfully facilitated 214 local government meetings, **40 in Winhall** specifically. This initiative strengthened community participation and broadened our reach. By integrating with modern streaming platforms like Roku, Fire TV, Apple TV, Youtube, and social media, we've made these essential civic meetings more accessible, inviting a broader audience to engage. This move to digital platforms demonstrates our ongoing effort to keep our community informed and actively involved in local governance.
- **Live Streaming Milestones:** Successfully broadcasted local school graduation ceremonies, ensuring these significant moments were shared with the entire community.
- **Technical Support and Training:** Provided essential technical assistance and training to the faith community for seamless online services.
- **Community Event Coverage:** Actively distributed and archived community events, preserving the vibrant spirit of your town.
- **Youth Engagement:** Launched the Youth Filmmaker's Club a platform celebrating and showcasing local children's talents and creativity.
- **Independent News Segments:** Produced 167 segments of local independent news, keeping the community informed and connected.

#### Your Support: Fueling Our Mission

Your ongoing support is crucial for GNAT-TV to continue these impactful efforts. Local media is not just a platform; it is the lifeblood of a vibrant and informed community. Your financial contributions will empower us to further strengthen our communities, aligning with our purpose of providing transparent access to information and supporting local engagement.

#### Looking Forward: Together, We Can Achieve More

As we invite you to continue your support, remember that your contributions are not just donations; they are investments in the heart and soul of our community. Together, we can keep our community connected, informed, and inspired.

Thank you for considering your support for GNAT-TV. We are proud to be a part of this community, and with your help, we will continue to make a significant difference.

### GNAT-TV Operating Revenue / Expense Summary Year Ending 9.30.2023

#### Operating Revenue

Mandated Cable Funding	\$424,497
Municipal Contributions (7 Towns)	\$14,000
Program Services, Contributions, Grants	\$69,031
Investments / Other	\$15,422
Net Asset Release from Restrictions	\$73,229
<b>Total Operating Revenue</b>	<b>\$596,179</b>

#### Operating Expenses

Program / Production	\$413,915
General / Management	\$98,503
<b>Total Operating Expense</b>	<b>\$544,670</b>

\*FY23 operating balance will be transferred to the capital budget to replace studio equipment. Full financial reports and P90 available at [gnat.tv/2023](http://gnat.tv/2023)

### 2023 Usage Data

807 Local Public Programs Produced

214 Government Meetings

85 Community Video Announcements

139 Community Bulletin Announcements

204,332 Online Video Views

214 Equipment & Facility Reservations

138 Training Sessions

295 People Trained



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 currently has no representatives. 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](http://www.windhamregional.org).

WRC assists towns with a wide variety of activities, including updating town plans and bylaws; community and economic development; local emergency and hazard mitigation planning, including flood hazard area and river corridor bylaw assistance; addressing natural resource issues, including watershed restoration projects and implementation of the state's clean water law; energy resilience and planning; transportation related projects, including traffic counts (automotive, bicycle, pedestrian), inventories (bridges, culverts, signs, road erosion), and road foremen training; redevelopment of Brownfields sites (sites that 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.

2023 will most likely be noted for weather-related disasters, beginning with the late-December heavy snow and flooding, the historical heavy snow and related damage from the March storm, and the summer flooding, with the July 8<sup>th</sup> flooding being the worst since Irene for the towns in the northwest of the region. WRC staff support municipal disaster preparedness, hazard mitigation, response, and recovery, as well as direct support of State Emergency Operations Center functions. It was also a year when the governor and legislature recognized the limited capacity of rural towns. Programs like the Municipal Energy Resilience Program in support of town building efficiency, and the Municipal Technical Assistance Program in support of high-need towns, will hopefully become models for future statewide initiatives.

Funding for the WRC is provided through contracts with state agencies, federal and other grants, and town assessments. Town assessments made up approximately 5 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 \$3,152.39. To see our detailed Work Program and Budget for FY2024 and 2023 Annual Report, visit our website, [www.windhamregional.org](http://www.windhamregional.org), and click on the heading "About Us."



Town of Winhall, Vermont  
Attn: Town Clerk/Select Board

**Re: Transportation Appropriation Request for 2024**

Dear Select Board:

The Mountain Town Connector, Neighborhood Connections' transportation program, has provided nearly 1500 rides since its launch in 2021. These rides to essential services are accessible to anyone in our transportation service area at no cost to the rider. As a bonus, we offer "door through door" service and the opportunity to be linked to other resources if needed, ensuring our neighbors are always well cared for.

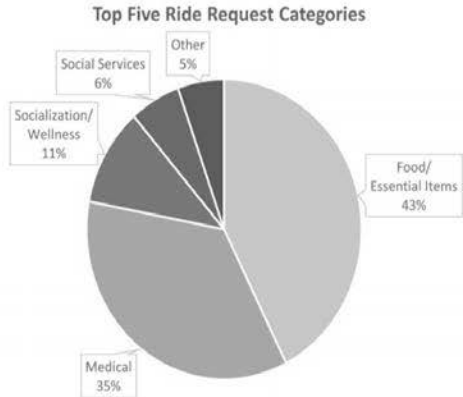
**The popularity of our program is evident in the over 1200 ride requests we have received year-to-date, an increase of over 200% since last year.** Our expansion efforts in response to this growth have included procedural updates and hiring additional staff, allowing us to fulfill more ride requests and increase group rides and social activities. Because of this, so many of our neighbors have been able to get where they needed to go this past year with the help of our accommodating staff and drivers.

The long-term viability of the Mountain Town Connector requires collaboration and support from the communities we serve. Most of our program has been financed thus far by grantors who believe in the importance of transportation access in rural communities like ours, and we will continue to seek this support. Our long-term sustainability goal also includes securing 20% (or \$22,000) of our program's budget directly from town appropriations. We kindly request a \$1,000 contribution from the town's budget, the same amount generously awarded last year, to sustain our efforts.

Thank you for your continued support.

With sincerest gratitude,

Nicole Wengerd, PhD  
Executive Director





Empowering healthy youth, families, and communities

Board: Mark Weibert and Kathleen O'Reilly, Co-Chair • Ann Allard,  
Secretary • Martha Cowles, Treasurer • Meghan Ward, Director  
[www.thecollaborative.us](http://www.thecollaborative.us)

December 2023

Dear Winhall Residents,

Your support for The Collaborative and the 2024-25 budget is appreciated. Since our beginnings in 1999 as a small after-school program, we now offer a diverse array of individual, youth, and family programs focused on preventing youth substance use, supporting working families, and creating a healthy community.

We are excited to share a significant shift in our mission, aligning with Surgeon General Vivek Murthy's warning about the serious consequences of isolation. Our new logo and mission, "Empowering Healthy Youth, Families, and Communities through Acceptance, Resilience, and Engagement," reflect our commitment to addressing the epidemic of isolation.

**Acceptance:** Through programs like Resilience Through Understanding (RTU) and student empowerment groups, we celebrate differences and create a safe space where every individual feels valued and understood.

**Resilience:** Mentoring and RTU initiatives equip youth with tools to navigate life's challenges, promoting healthy skills and instilling inner strength to resist the allure of substance misuse.

**Engagement:** Community events, afterschool and summer camp programs bring diverse groups together, fostering connections that serve to deter isolation and its harmful consequences.

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 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 \$1,250** in your town's budget to assist The Collaborative in continuing to provide services to our community. This is an increase of \$250 to accommodate our increased direct service opportunities including vaping education and the RTU program which is now offered year-round. Your donations ground our success, enabling us to create a lasting impact.

Sincerely,  
Maryann Morris  
Executive Director



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 25 years. Maple Street is an approved independent day school by the state of Vermont, and has is accredited by 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 36 of our students currently residing in Winhall and Stratton. Looking ahead to the 2024-25 school year, Maple Street school has a robust enrollment and strong wait pool, with more families from Winhall and Stratton looking to enroll.

At Maple Street, our curriculum and community inspire intellectual and creative growth while emphasizing individual and social responsibility—all while nurturing 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. Students are urged to use their time and talents in service of the school community and our greater 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 Select Board  
115 VT Route 30  
Bondville, VT 05340

*Active Directors*  
*Michael Morfit, President*  
*Carlton "Skip" Raymond, Vice President*  
*James Wilbur, Treasurer*  
*Bonny Johnson, Secretary*  
*Barbara Ardell*  
*Esther Fishman*  
*Denis Pinkernell*  
*Elsie Smith*

Dear Members of the Select Board,

Since its inception to its current configuration as an integral part of the North Star Health network, our Health Center has played a major role as a Primary Care Provider in this community, addressing the medical needs of thousands of patients over the years. For many years the Town of Weston has been generous in supporting the Mountain Valley Health Council (MVHC). On behalf of the entire Board, I am writing first and foremost to express our deep gratitude for your continuing support.

Together with our partners at North Star Health, MVHC has identified two critical objectives for the next 5 years: **increasing access and expanding services**. We need to address two key constraints: space and staffing. We need more of both, and that is what we are setting out to do with the community's active support. When completed, our shared vision is a Health Center that is a "one-stop shop" for all primary health care needs in our community, regardless of ability to pay. Specifically, we are setting out to build a Health Center that will be open 7-days a week; able to accommodate same-day appointments; and offer expanded services in wellness, care coordination, family medicine, and behavioral health.

To achieve this vision, we are already starting to work on ways to make better use of our existing space:

- **Phase I** (now underway) -- create two additional examination rooms to accommodate the growing demand for more appointments. This work will be completed by early 2024.
- **Phase II** (early 2024) -- redesign and reconfigure 1500 square feet of the existing Emergency Bay area to create at least two more exam rooms and additional space for our care providers.
- **Phase III** (2025-26)-- expansion and reconfiguration of the existing building to accommodate the ever-growing need for dedicated space for providers, offices, consultation rooms.

We are now requesting that the **Winhall 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 help advance our shared vision for the future of our Health Center.

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.

Michael Morfit, President

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.*

**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, 2022 and June 30, 2023, VNH made 61 in-home visits.

- **Home Health Care**: 3 residents with short-term medical or physical needs.
- **Hospice Services**: 1 resident who were in the final stages of their lives.

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





Southern Vermont  
Communications  
Union District  
[www.sovtcud.net](http://www.sovtcud.net)

## **Southern Vermont Communications Union District 2023: Our Fourth Year**

The Southern Vermont Communications Union District (SoVT CUD) has had a very busy, and successful fourth year.

In September 2022, SoVT CUD and its partner, Consolidated Communications Inc. (CCI) were awarded a \$9,009,085 Act 71 Construction Grant to fund Phase 2 of fiber network construction in SoVT CUD territory. After Phase 1 was completed at the end of 2022, construction of Phase 2 began in early 2023 and was consistently ahead of schedule. To date, the Construction Grant has funded the passing of over 6,000 homes with fiber, including 1,300 that were unserved. Dozens of fiber distribution hubs (FDH) across all 14 member towns have been released for customer sales.

Phase 2 remained on track to be completed before the end of 2023, providing over 95% of homes in Bennington County with access to fiber optic internet service. With the wrap up of Phase 2, SoVT CUD has focused its efforts on providing service to the hardest to reach addresses that constitute Phase 3 of network construction.

In August 2023, SoVT CUD and CCI held a ribbon cutting event at Bromley Mountain in Peru to celebrate the near completion of the fiber network in Bennington County. The event was attended by Senator Peter Welch, and other local and state officials. There has been significant media coverage of SoVT CUD's success, including a segment from Greater Northshire Access Television (GNAT) and NBC Channel 5.

SoVT CUD is now focused on the approximately 20 hardest to reach addresses that constitute Phase 3. These addresses are primarily located in Arlington and Pownal and are unserved according to state data. The CUD has begun initial outreach to these property owners to assess the status of their internet service and build a finalized list of Phase 3 addresses to be covered under the CUD's universal service plan.

The CUD has greatly benefited from our partnership with the Bennington County Regional Commission (BCRC). The administrative assistance and expertise in navigating the public funding arena provided by Community and Economic Development Specialist Jonathan Cooper and Regional Planner Callie Fishburn has been invaluable. The CUD is especially indebted to BCRC's ability to keep us grounded in the broad development efforts of the region.

More information can be found on the website: [sovtcud.net](http://sovtcud.net)

## LONDONDERRY VOLUNTEER RESCUE SQUAD TOWN REPORT (JULY 1, 2022 to JUNE 30, 2023)

Our call volume still remains at a very high level, which will probably remain the norm going into the future. We responded to 647 calls in the fiscal year that ended 6/30/23. This is slightly lower than last year's record breaking number of calls. Our ability to respond to such an increase in calls is 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 trainings, over 10,000 hours of volunteer labor was logged by our members this year!

The locations of our 647 calls are as follows: 6 in Andover, 24 in Landgrove, 219 in Londonderry, 87 in South Londonderry, 66 in Peru, 42 in Stratton, 60 in Weston, 25 in Windham, 88 in Winhall, 26 in Manchester, 1 in Chester, 1 in Jamaica and 1 in Mount Holly. Of these, there were 67 calls at the following ski areas: 28 at Bromley, 8 at Stratton, 29 at Magic, 1 at Wild Wings and 1 at Viking.

In breaking down these calls there were 338 illnesses, 183 injuries, 74 motor vehicle accidents, 15 stand-by calls, and 37 public assists. We responded to 37 mutual aid calls, while 34 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 21 times to these request. Our members initiated Advanced Life Support interventions on over 250 calls. These interventions include: starting 208 pre-hospital IV's, cardiac defibrillations, and administration of albuterol, epinephrine, Narcan, aspirin, Zofran, Tylenol, nitroglycerin, Nitros Oxide, fentanyl, dextrose, etc. We called in the DHART helicopter 7 times and called for a Paramedic Intercept 4 times.

Our Squad Membership remains stable but is constantly changing with many members leaving and others joining. Since June 30, 2022 until the writing of this report in October, we had 8 members leave but had 6 new members join, for a total of 48 members. Our members are constantly upgrading their skills and certifications. We are conducting an EMT course at our building at this time with 10 people taking it. Three of our members are upgrading their certification and 3 new members are taking the class. We are always looking for new and dedicated members that have the time to make a commitment to the Squad. Please go to our website at [londonderryrescuevt.org](http://londonderryrescuevt.org) to download a membership application, or to just check us out.

The Londonderry Technical Rescue (LTR) has been a separate department within our Squad with its own Executive Committee and membership. At this time, we are working to dissolve the department and include it completely within the Londonderry Volunteer Rescue Squad (LVRS). **Nothing will change concerning what LTR has always done and will continue to do.** Most of the members of LTR are currently LVRS members, so you will be seeing the same dedicated members doing what they have always done.

Part of the huge increase in call volume is directly related to our aging population. This year we transported 49 patients under the age of 18 and 304 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 too 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, 2022 to June 30, 2023, the Londonderry volunteer Rescue Squad had expenses totaling \$196,168.21. There were 647 calls at an average expense of **\$303.20 per call**. This low average cost per call is only made possible because of the commitment and sacrifices that our volunteers make.

Peter Pagnucco, Treasurer, LVRS

**TOWN OF WINHALL**

**PROPOSED BUDGET**

**07 / 01 / 2024 - 06 / 30 / 2025**

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

	Item	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
<b>REVENUES</b>					
Taxes (State, School, Town)	30000	3,716,097.00	3,049,478.21	16,937,397.00	17,449,347.00
Taxes - Delinquent (schedules)	30100	500,000.00	656,909.06	200,000.00	0.00
Interest on Taxes	30900	20,000.00	11,397.28	20,000.00	15,000.00
PILT - VT Fish & Wildlife	30200	8,500.00	8,519.21	8,500.00	8,500.00
Education Billing Fee Retained	30300	25,000.00	24,791.96	26,000.00	26,000.00
Current Use	30400	20,000.00	27,371.00	22,000.00	25,000.00
Dog Licenses	31300	500.00	207.31	500.00	500.00
Civil Union Licenses					200.00
1st Class Licenses	31000	500.00	690.00	800.00	800.00
2nd Class Licenses	31100	0.00	140.00	0.00	100.00
Zoning/Building Permits	31875	16,000.00	17,525.00	20,000.00	20,000.00
Copier Fees	31400	3,000.00	1,965.00	3,000.00	2,000.00
Interest Income	31700	5,000.00	82,555.95	5,000.00	25,000.00
Miscellaneous	31800	200.00	176.67	1,000.00	1,000.00
Municipal Forest Fund	31900	4,000.00	0.00	0.00	0.00
National Forest - Federal	32000	45,000.00	49,745.00	45,000.00	50,000.00
Planning Comm / ZBA Permits	32100	2,400.00	100.00	2,400.00	1,000.00
Sewage Hook-Up Permits/WS Fire District	32750	65,000.00	108,926.60	65,000.00	70,000.00
Timber Sales	32700	5,000.00	0.00	5,000.00	0.00
1% Option Taxes	32725	100,000.00	188,858.25	160,000.00	180,000.00
Truck Permits	32900	100.00	180.00	100.00	100.00
Transfer Station Fees	32800	2,000.00	75.00	1,500.00	100.00
Transfer Station Const Debris	32805	9,000.00	4,310.00	7,500.00	7,500.00
Transfer Station MSW Bags	32810	32,000.00	40,095.00	32,000.00	32,000.00
Transfer Station Bottle Redemption	32815	0.00	290.00	500.00	500.00
Reappraisal Reimbursement	32650	19,000.00	18,819.50	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	102,544.38	110,000.00	100,000.00
Grants	33200	10,000.00	5,271.28	20,000.00	25,000.00
Sale of Land / Property	33400	0.00	12,550.00	0.00	0.00
Delinquent Tax Collector Fees	31650	50,000.00	47,767.49	70,000.00	50,000.00
Town Clerk Fees	31600	35,000.00	50,039.97	40,000.00	35,000.00
Insurance Proceeds	33500	0.00	0.00	0.00	0.00
Short Term Rental Licenses					400,000.00
Police Salary Reimbursement	32400	10,000.00	0.00	75,000.00	10,000.00
Police Fines	32300	11,000.00	9,645.75	10,000.00	12,000.00
Police Highway Safety & Educ	32440	21,000.00	31,524.73	22,000.00	25,000.00
Police Snowmobile Safety & Educ	32420	4,500.00	609.51	4,500.00	3,000.00
Sale of Vehicles	32500	0.00	4,500.00	0.00	0.00
Stratton Corp. Law Enforcement	32550	172,000.00	172,000.00	172,000.00	175,000.00
Winhall Brook Camp Ground LE	32590	5,000.00	3,601.64	5,000.00	5,000.00
Homeland Security Grants	33300	0.00	0.00	0.00	0.00
Police Dept - Other Revenue	32600	7,000.00	13,726.75	15,000.00	15,000.00
<b>TOTAL REVENUES</b>		<b>5,061,997.00</b>	<b>4,785,165.66</b>	<b>18,163,897.00</b>	<b>18,826,847.00</b>

	Item	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
<b>General Expenses</b>					
State Education Taxes	67050	Net from Taxes	Net from Taxes	7,725,000.00	7,725,000.00
Winhall School District (BRSU)	67075	Net from Taxes	Net from Taxes	4,800,000.00	4,800,000.00
Accounting	41000	35,000.00	29,110.00	30,000.00	30,000.00
Advertising	41200	1,000.00	1,379.50	500.00	2,000.00
Attorney Fees	42200	1,500.00	1,365.56	1,000.00	1,500.00
Bennington County Tax	67000	60,000.00	61,232.17	55,000.00	62,000.00
Postage	42700	3,000.00	2,730.56	3,000.00	3,000.00
Printing	42800	100.00	0.00	100.00	100.00
Supplies & Other Expenses	43000	4,000.00	1,885.67	2,000.00	2,000.00
Engineering	41700	7,000.00	0.00	15,000.00	15,000.00
Town of Jamaica - Forest	67100	1,700.00	1,619.49	1,700.00	1,800.00
VLCT Dues	44200	2,000.00	0.00	2,500.00	2,500.00
<b>Total General Expenses</b>		<b>115,300.00</b>	<b>99,322.95</b>	<b>12,635,800.00</b>	<b>12,644,900.00</b>
<b>Community Center, 3 River Road</b>					
Electricity	41900	2,500.00	2,287.64	3,000.00	3,000.00
LP Gas	42500	3,000.00	2,859.15	3,000.00	3,000.00
Repairs & Maintenance	41300	5,000.00	8,715.32	4,000.00	12,000.00
Telephone / Internet	43400	3,000.00	1,470.53	4,000.00	2,500.00
<b>Total Town Hall</b>		<b>13,500.00</b>	<b>15,332.64</b>	<b>14,000.00</b>	<b>20,500.00</b>
<b>Municipal Building / Fire Station</b>					
Utilities / Telephone / Internet	58900	13,000.00	18,663.47	13,000.00	20,000.00
LP Gas	58950	100.00	703.28	100.00	500.00
Repairs & Maintenance	58000	7,500.00	9,813.73	7,500.00	10,000.00
<b>Total Municipal Building</b>		<b>20,600.00</b>	<b>29,180.48</b>	<b>20,600.00</b>	<b>30,500.00</b>
<b>School, 9 School Road</b>					
Community Center Mortgage	43701	80,000.00	79,146.71	80,000.00	80,000.00
<b>Total Community Center</b>		<b>80,000.00</b>	<b>79,146.71</b>	<b>80,000.00</b>	<b>80,000.00</b>
<b>Town Office, 113/115 VT RT 30</b>					
Electricity	44300	7,000.00	7,433.08	7,000.00	8,000.00
LP Gas	44500	6,000.00	5,637.71	7,000.00	7,000.00
Telephones / Cell / Internet	44600	8,500.00	12,275.57	10,000.00	15,000.00
Office Equipment & Maintenance	44700	1,000.00	79.06	500.00	500.00
Building Repairs & Maintenance	44800	15,000.00	22,006.48	15,000.00	25,000.00
Town Hall Debt Service	44900	50,000.00	42,560.21	50,000.00	44,000.00
<b>Total Town Office 113/115 VT RT 30</b>		<b>87,500.00</b>	<b>89,992.11</b>	<b>89,500.00</b>	<b>99,500.00</b>

	Item	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
<b>Other Expenses</b>					
Animal Control Officer	41600	4,000.00	3,711.39	4,500.00	4,500.00
Health Officer Expense	41950	100.00	118.75	1,000.00	1,000.00
Cemetery Maintenance	41400	3,500.00	7,752.00	3,500.00	4,000.00
Library Maintenance & Supplies	42300	3,500.00	4,533.29	4,000.00	5,000.00
Street Lights	42900	2,500.00	2,264.78	2,500.00	2,500.00
Town Insurance	42100	150,000.00	122,826.00	150,000.00	150,000.00
Energy Committee Expenses					4,000.00
E911 Coordinator Salary	43800	1,500.00	1,347.06	1,500.00	1,500.00
Facilities Manager Salary	43900			22,000.00	22,000.00
<b>Total Other Expenses</b>		<b>165,100.00</b>	<b>142,553.27</b>	<b>189,000.00</b>	<b>194,500.00</b>
<b>Administrative Expenses</b>					
Town Administrator Salary & CTO	40025	86,000.00	101,014.08	97,000.00	110,000.00
Select Board Secretary Salary	40500	5,000.00	2,372.05	4,000.00	4,000.00
Payroll Assistant Salary	40050	17,000.00	16,954.56	20,000.00	20,000.00
Select Board Chair Salary	40501	6,000.00	6,020.16	6,000.00	6,500.00
Select Board Vice Chair Salary	40502	5,000.00	4,854.60	5,000.00	5,200.00
Select Board Member Salary	40503	5,000.00	4,854.60	5,000.00	5,200.00
Computer System Expense/NEMRC	42000	8,000.00	33,602.69	8,000.00	20,000.00
Custodial Services/Grounds Maint.	43702	47,500.00	49,173.54	30,000.00	55,000.00
Paydata	42650	3,000.00	3,845.76	3,500.00	4,000.00
Bank Charges	43010	50.00	54.00	50.00	50.00
Finance Charges	43011	400.00	420.80	400.00	450.00
Town Report	43450	3,500.00	3,889.80	3,500.00	4,500.00
Administrator Travel / Expenses / Equip	41100	2,500.00	392.16	2,000.00	2,000.00
Select Board Travel / Expenses	43600	500.00	60.00	500.00	500.00
Town Service / Employees / Green Up	43650	16,000.00	18,970.00	16,000.00	20,000.00
Holiday Bonuses	43625			18,000.00	18,000.00
<b>Total Admin. Salaries &amp; Expenses</b>		<b>205,450.00</b>	<b>246,478.80</b>	<b>218,950.00</b>	<b>275,400.00</b>
<b>Allocable Expenses</b>					
Social Security	67600	120,000.00	133,580.66	120,000.00	150,000.00
Unemployment Insurance	67900	1,500.00	2,069.00	1,500.00	2,500.00
VMERS Pension Plan	67700	120,000.00	122,016.45	120,000.00	150,000.00
Health Insurance	67200	350,000.00	352,640.72	375,000.00	375,000.00
Dental Insurance	67250	18,000.00	21,292.01	18,000.00	25,000.00
Life Insurance/ST/LT Disability/Aflac	67400	18,000.00	11,393.32	18,000.00	18,000.00
Accrued Paid Time Off	67800	20,000.00	8,063.40	20,000.00	20,000.00
Employee Vision Plan	67350	0.00	-25.84	0.00	0.00
<b>Total Allocable Expenses</b>		<b>647,500.00</b>	<b>651,029.72</b>	<b>672,500.00</b>	<b>740,500.00</b>

	Item	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
<b>Town Clerk</b>					
Town Clerk Salary	40700	30,000.00	30,000.00	33,000.00	37,000.00
Assistant Clerk Salary	40100	15,000.00	13,391.50	15,000.00	15,000.00
Fees (Town Clerk)	43500	40,000.00	50,149.97	40,000.00	35,000.00
Board of Civil Authority	41500	2,000.00	200.00	2,000.00	4,000.00
Dog Licenses					500.00
Civil Union Licenses					200.00
Travel & Expenses	41110	1,000.00	6,320.98	6,000.00	8,000.00
Elections	41800	6,000.00	7,458.02	6,000.00	8,000.00
Office Equipment / Software	43001	6,000.00	8,760.09	6,000.00	10,000.00
<b>Total Town Clerk</b>		<b>100,000.00</b>	<b>116,280.56</b>	<b>108,000.00</b>	<b>117,700.00</b>
<b>Town Treasurer / Tax Collector</b>					
Treasurer Salary	40800	34,000.00	34,000.00	36,000.00	39,500.00
Assistant Treasurer/Del Tax Coll. Salary	40200	10,000.00	4,893.92	10,000.00	10,000.00
Fees (Delinquent Tax Collector)	43502	50,000.00	47,767.49	70,000.00	50,000.00
Office Equipment / Supplies	43002	5,000.00	3,910.39	5,000.00	5,000.00
<b>Total Town Treasurer</b>		<b>99,000.00</b>	<b>90,571.80</b>	<b>121,000.00</b>	<b>104,500.00</b>
<b>Listers</b>					
Tax Map Update	43200	3,150.00	4,000.00	3,150.00	3,150.00
Tax Appraisal Maintenance	43300	3,000.00	0.00	3,000.00	0.00
Listers Wages	40400	20,000.00	19,604.46	20,000.00	25,000.00
Office Equipment / Supplies	43003	3,000.00	634.90	3,000.00	1,000.00
Town Assessor Expense	43050	2,000.00	0.00	2,000.00	0.00
Tax Abatements/Appeals	43100	4,000.00	0.00	4,000.00	4,000.00
Software / NEMRC Support	43004	3,500.00	1,669.85	3,500.00	3,500.00
Listers/Travel/Education/Dues	42400	1,000.00	0.00	1,000.00	1,000.00
<b>Total Listers</b>		<b>39,650.00</b>	<b>25,909.21</b>	<b>39,650.00</b>	<b>37,650.00</b>
<b>Planning &amp; Zoning</b>					
Planning Commission Expenses	65000	13,000.00	5,254.18	13,000.00	38,350.00
WRC Assessment	65100	1,800.00	1,803.95	1,800.00	1,800.00
ZBA Expenses	65200	2,350.00	0.00	2,350.00	3,350.00
Short Term Rental Administrator	65300	40,000.00	0.00	0.00	0.00
Zoning Administrator Salary	40900	15,000.00	16,429.29	15,000.00	15,000.00
Zoning Administrator Fees	40901	5,200.00	6,500.00	5,200.00	5,200.00
<b>Total Planning &amp; Zoning</b>		<b>77,350.00</b>	<b>29,987.42</b>	<b>37,350.00</b>	<b>63,700.00</b>
<b>Short Term Rental Administration</b>					
STR Contractor					30,000.00
Administrative (Secretarial)					7,800.00
STR Administrator					64,000.00
<b>Total Short Term Rental Admin.</b>					<b>101,800.00</b>

	Item	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
<b>Fire &amp; Rescue</b>					
Fire Dept. - Fire Truck Maint	63150	5,000.00	16,371.09	18,000.00	18,000.00
Diesel/Gas	63250	3,000.00	0.00	1,000.00	1,000.00
Fire & Rescue Dispatch Service	63200	42,000.00	43,708.00	44,000.00	50,000.00
<b>Total Fire &amp; Rescue</b>		<b>50,000.00</b>	<b>60,079.09</b>	<b>63,000.00</b>	<b>69,000.00</b>
<b>Police / Rescue Department</b>					
Chief of Police/Rescue/EMD Sal & CTO	45025	104,000.00	109,096.00	113,500.00	119,000.00
Police / Rescue Dept Salaries	45026	481,000.00	515,337.07	546,000.00	575,000.00
Police Dept Salaries - Overtime	45027	80,000.00	54,399.55	60,000.00	60,000.00
Police Dept Salaries - CTO / Holiday	45028	36,000.00	36,546.50	45,000.00	45,000.00
Administrative Support	45500	54,000.00	57,860.80	58,300.00	61,100.00
Community Outreach	45050	2,000.00	1,999.82	2,000.00	3,000.00
Gas & Oil	45950	17,000.00	26,734.82	26,000.00	29,000.00
Highway Safety & Education	45300	20,000.00	18,847.75	22,000.00	25,000.00
Information Systems	46000	20,000.00	19,505.25	25,000.00	30,000.00
K-9 Expense	46050	5,500.00	4,418.90	5,000.00	5,000.00
Mileage	46200	5,000.00	2,394.28	3,000.00	3,000.00
Office Equipment Replacement	47600	7,000.00	6,927.07	6,000.00	8,000.00
PD / Rescue Training	47500	16,000.00	15,897.44	18,000.00	18,000.00
Postage	46700	1,000.00	1,090.80	1,000.00	1,200.00
Radar Equipment Certification	46900	1,000.00	996.00	1,000.00	1,000.00
Radios/Paging Services	47100	5,000.00	4,952.83	5,000.00	5,000.00
Repair & Maintenance - Cruisers	45900	12,000.00	19,346.88	18,000.00	20,000.00
Repair & Maintenance - Snowmobiles	45925	1,000.00	65.18	1,000.00	1,000.00
Rescue Supplies & Equipment	63300	7,000.00	6,884.70	7,000.00	7,000.00
Snowmobile Safety & Education	45200	4,000.00	632.37	3,000.00	3,000.00
Supplies & Other Expenses	47800	19,000.00	16,181.24	19,000.00	19,000.00
Telephone	47400	8,000.00	7,151.26	7,000.00	8,000.00
Uniforms & Equipment	47900	18,000.00	18,063.67	17,000.00	17,000.00
Video Equipment Replacement	47950	6,000.00	5,622.00	5,000.00	6,000.00
<b>Total Police/Rescue Dept.</b>		<b>929,500.00</b>	<b>950,952.18</b>	<b>1,013,800.00</b>	<b>1,069,300.00</b>
<b>Emergency Management Expense</b>					
Facilities / Emergencies / FEMA	69050	3,000.00	0.00	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
<b>Total Emergency Management</b>		<b>4,000.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>4,000.00</b>



	Item	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
<b>Transfer Station</b>					
Supervisor Salary & CTO	60025	70,000.00	53,087.98	70,000.00	70,000.00
Attendant Salaries	60026	80,000.00	104,433.60	80,000.00	110,000.00
Department Overtime	60027	5,000.00	1,825.86	5,000.00	5,000.00
Compactor - Solid Waste Disposal Fees	60500	50,000.00	15,314.63	30,000.00	30,000.00
Recycling Fees / Hauling / Processing	60100	11,000.00	19,498.26	17,000.00	20,000.00
Electricity	60900	4,200.00	4,428.39	4,500.00	4,500.00
Supplies & Maint / Improvements / Bags	61300	10,000.00	2,044.81	16,000.00	15,000.00
Uniforms / PPE	61500	1,500.00	1,633.07	2,500.00	2,500.00
Solid Waste Compliance / Haz Waste	60700	25,000.00	7,607.70	25,000.00	15,000.00
Training	60400	500.00	28.00	1,000.00	1,000.00
Water	61600	1,000.00	1,278.50	1,500.00	1,500.00
Tire Disposal Fees	61700	1,000.00	784.50	1,000.00	1,000.00
Metal Disposal Fees	61800	1,500.00	1,439.20	2,000.00	2,000.00
Compost/Organics Disposal Fees	61900	8,000.00	6,684.83	8,500.00	8,500.00
Electronics Recycling Fees	60200	300.00	318.20	300.00	300.00
Construction & Demolition	61100	30,000.00	21,502.16	30,000.00	30,000.00
<b>Total Transfer Station</b>		<b>299,000.00</b>	<b>241,909.69</b>	<b>294,300.00</b>	<b>316,300.00</b>
<b>Town Highway Garage</b>					
Electricity/Telephone/Internet	50900	5,000.00	5,639.05	5,000.00	8,000.00
Heating Oil	51300	2,000.00	5,073.91	6,000.00	6,000.00
Repairs & Maint - Town Shed	50300	4,000.00	2,839.38	4,000.00	4,000.00
Uniforms	52900	2,500.00	1,890.88	3,000.00	3,000.00
Garage Generator	50400	200.00	0.00	200.00	200.00
4-Bay Garage	50200	3,000.00	568.00	4,000.00	4,000.00
LP Gas	51400	5,000.00	3,433.05	5,500.00	5,500.00
<b>Total Highway Garage</b>		<b>21,700.00</b>	<b>19,444.27</b>	<b>27,700.00</b>	<b>30,700.00</b>

	Item	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
<b>Highway Department Expense</b>					
Road Foreman Salary & CTO	55050	70,000.00	72,151.04	78,000.00	82,000.00
Crew Member Salaries	55060	160,000.00	214,390.72	183,000.00	220,000.00
Department Overtime	55070	20,000.00	20,981.90	25,000.00	26,000.00
Chloride	55100	20,000.00	22,121.85	23,000.00	23,000.00
Cold Patch	55200	100.00	105.00	100.00	1,000.00
Culverts	55300	20,000.00	19,731.20	30,000.00	30,000.00
Gravel	55400	85,000.00	84,289.18	100,000.00	100,000.00
Guard Rails	55500	8,000.00	0.00	8,000.00	0.00
Other / Training / Permits	55600	2,800.00	700.00	3,500.00	3,500.00
Outside Equipment / Services	55700	1,000.00	754.37	1,000.00	1,000.00
Road Improvement	55800	25,000.00	69,323.00	45,000.00	70,000.00
Road Signs	55900	4,000.00	4,598.73	5,000.00	5,000.00
Salt	56000	80,000.00	107,391.86	120,000.00	100,000.00
Sidewalk Maintenance	56200	6,500.00	6,750.00	7,000.00	7,000.00
Sand	56100	70,000.00	43,000.00	75,000.00	81,000.00
Road Striping	55950	15,000.00	13,427.64	15,000.00	15,000.00
Gas - No Lead	51000	500.00	2,130.29	800.00	2,000.00
Diesel	50500	35,000.00	65,827.28	45,000.00	50,000.00
Oil	51600	1,000.00	1,469.05	1,000.00	1,000.00
Truck 1 - 2017 Western Star	51810	15,000.00	44,764.78	15,000.00	20,000.00
Truck 4 - 2015 Ram	51840	2,500.00	5,092.06	4,000.00	2,000.00
Truck 5 - 2023 Freightliner					2,500.00
Multipurpose Truck - 2015 F150	51870	500.00	458.06	1,000.00	1,500.00
Truck 2 - 2019 Western Star	51850	9,000.00	21,987.57	9,000.00	10,000.00
Truck 3 - 2014 International	51860	5,000.00	8,525.40	5,000.00	7,000.00
Grader Repairs	51900	8,000.00	14,052.52	11,000.00	7,000.00
Backhoe - Cat	51910	2,000.00	6,447.47	2,000.00	2,000.00
Bucketloader 2019 Cat	51920	4,000.00	7,793.89	4,000.00	3,000.00
Sanders	51930	100.00	0.00	1,000.00	1,000.00
Roadside Mower Repairs	51950	1,200.00	3,662.48	2,000.00	2,000.00
Other Maintenance / Inspection	52000	500.00	34.00	500.00	500.00
Supplies & Other Expenses	52100	8,000.00	10,704.69	8,000.00	12,000.00
Equipment Purchase / Lease	53100	3000.00	723.99	0.00	1000.00
<b>Total Highway Dept.</b>		<b>682,700.00</b>	<b>873,390.02</b>	<b>827,900.00</b>	<b>889,000.00</b>

	Item	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
<b>Reserve Funds (Only Showing Amounts to be Added)</b>					
Highway Equipment Fund	53200	100,000.00	100,000.00	200,000.00	250,000.00
Highway Maintenance Fund	53250	250,000.00	250,000.00	250,000.00	700,000.00
Fire & Rescue Equipment Fund	63000	60,000.00	60,000.00	275,000.00	175,000.00
Fire Dept Building Reserve Fund					25,000.00
Municipal Facilities Reserve Fund	63001	100,000.00	100,000.00	50,000.00	50,000.00
Sand/Salt Shed Reserve Fund	53201	0.00	0.00	50,000.00	0.00
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	95,000.00	95,000.00	90,000.00	130,000.00
Police Dispatch & Equip Fund	63025			110,000.00	0.00
General Reserve Fund	63006	100,000.00	100,000.00	10,000.00	10,000.00
Winhall Museum Fund					500.00
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	1,500.00	40,000.00	40,000.00
Short Term Rental Reserve Fund					25,000.00
Housing Reserve Fund					10,000.00
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	150,000.00	0.00
Stratton Access Road Reserve Fund	63009	200,000.00	200,000.00	300,000.00	300,000.00
<b>Total Reserve Funds</b>		<b>1,293,500.00</b>	<b>1,293,500.00</b>	<b>1,562,000.00</b>	<b>1,752,500.00</b>
<b>Appropriations</b>					
Benn Area Habitat for Humanity	70000	760.00	760.00	760.00	760.00
Benn County Meals on Wheels	70900	600.00	600.00	600.00	600.00
Carlos Otis Clinic	70100	6,000.00	6,000.00	6,000.00	6,000.00
Center for Restorative Justice	70150	500.00	500.00	500.00	500.00
Floodbrook Athletic Association	70200	500.00	500.00	500.00	500.00
Grace Cottage Hospital	70400	2,000.00	2,000.00	2,500.00	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	68,000.00	89,500.00
Winhall Memorial Library	71300	26,250.00	26,250.00	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	12,700.00	26,250.00
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	2,000.00	5,000.00	10,000.00
<b>Total Appropriations</b>		<b>130,647.00</b>	<b>130,647.00</b>	<b>144,847.00</b>	<b>184,897.00</b>

	Item	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
Total Revenues		5,061,997.00	4,785,165.66	18,163,897.00	18,826,847.00
Total Expenditures		5,061,997.00	5,185,707.92	18,163,897.00	18,826,847.00
Variance		0.00	(400,542.26)	0.00	0.00
Grand List (Estimated)		7,042,621.35		7,064,995.35	7,177,802.52
Town Amount to be Raised by Taxes		3,716,097.00		4,437,397.00	4,924,347.00
Projected Town Tax Rate		0.5277		0.6281	0.6861
<b>Approved by Select Board 01/03/24</b>					
	E. Stuart Coleman, Chair				
	William Schwartz, Vice Chair				
	Julie Isaacs, Member				

**TOWN OF WINHALL, VERMONT**

**AUDIT REPORT**

**JUNE 30, 2023**

TOWN OF WINHALL, VERMONT  
 AUDIT REPORT  
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TOWN OF WINHALL, VERMONT  
 AUDIT REPORT  
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# Sullivan, Powers & Co., P.C.

Certified Public Accountants

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Richard J. Brigham, CPA  
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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, 2023, 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
Bituminous Concrete Fund	Unmodified
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, 2023, 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 Bituminous Concrete Fund and the aggregate remaining fund information of the Town of Winhall, Vermont, as of June 30, 2023, 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.

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



### ***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 \$44,770) 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.

### ***Emphasis of Matter – Basis of Accounting***

We draw attention to Note I.D. of 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 a 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 1, 2023 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.

*Sullivan, Powers & Co.*

November 1, 2023  
Montpelier, Vermont  
VT Lic. #92-000180

TOWN OF WINHALL, VERMONT  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
JUNE 30, 2023  
Exhibit A

	Governmental Activities
<u>ASSETS</u>	
Cash	\$ 4,448,201
Investments	256,304
Total Assets	4,704,505
<u>LIABILITIES</u>	
Due to Delinquent Tax Collector	10,488
Due to Fiduciary Fund	2,019
Total Liabilities	12,507
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Prepaid Property Taxes	640
Total Deferred Inflows of Resources	640
<u>NET POSITION</u>	
Restricted:	
Eligible ARPA Uses	218,729
Other	45,284
Unrestricted	4,427,345
Total Net Position	\$ 4,691,358

TOWN OF WINHALL, VERMONT  
 STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED JUNE 30, 2023

Exhibit B

	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	\$ 1,137,087	\$ 242,644	\$ 19,691	\$ 0	\$ (874,752)
Public Safety	1,510,648	198,975	32,135	0	(1,279,538)
Highways and Streets	1,594,662	180	106,944	199,888	(1,287,650)
Culture and Recreation	26,250	0	0	0	(26,250)
Solid Waste	293,995	44,770	0	0	(249,225)
Debt Service	121,707	0	0	0	(121,707)
Total Governmental Activities	\$ 4,684,349	\$ 486,569	\$ 158,770	\$ 199,888	(3,839,122)
General Receipts:					
Property Taxes					3,706,387
Penalties and Interest on Delinquent Taxes					59,164
Local Option Sales Tax					188,858
General State Grants					85,635
ARPA Funds					109,390
Unrestricted Investment Earnings					101,277
Proceeds from Sale of Land/Property					12,550
Proceeds from Sale of Vehicles					4,500
Other					203
Total General Receipts					4,267,964
Change in Net Position					428,842
Net Position - July 1, 2022					4,262,516
Net Position - June 30, 2023					\$ 4,691,358

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

JUNE 30, 2023

Exhibit C

	General Fund	Bituminous Concrete Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash	\$ 4,433,511	\$ 0	\$ 14,690	\$ 4,448,201
Investments	256,304	0	0	256,304
Due from Other Funds	0	818,164	1,466,794	2,284,958
Total Assets	\$ 4,689,815	\$ 818,164	\$ 1,481,484	\$ 6,989,463
<u>LIABILITIES</u>				
Due to Other Funds	\$ 2,286,977	\$ 0	\$ 0	\$ 2,286,977
Due to Delinquent Tax Collector	10,488	0	0	10,488
Total Liabilities	2,297,465	0	0	2,297,465
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Prepaid Property Taxes	640	0	0	640
Total Deferred Inflows of Resources	640	0	0	640
<u>FUND BALANCES</u>				
Restricted	24,861	0	239,152	264,013
Committed	879,299	818,164	1,242,332	2,939,795
Unassigned	1,487,550	0	0	1,487,550
Total Fund Balances	2,391,710	818,164	1,481,484	4,691,358
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,689,815	\$ 818,164	\$ 1,481,484	\$ 6,989,463

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, 2023

Exhibit D

	General Fund	Bituminous Concrete Fund	Non-Major Governmental Funds	Total Governmental Funds
Cash Receipts:				
Property Taxes	\$ 3,706,387	\$ 0	\$ 0	\$ 3,706,387
Penalties and Interest on Delinquent Taxes	59,164	0	0	59,164
Local Option Sales Tax	188,858	0	0	188,858
Intergovernmental	282,663	0	109,390	392,053
Charges for Services	258,891	0	199,888	458,779
Permits, Licenses and Fees	179,774	0	0	179,774
Fines and Forfeits	9,646	0	0	9,646
Investment Income	101,239	0	38	101,277
Other	203	0	0	203
	<u>4,786,825</u>	<u>0</u>	<u>309,316</u>	<u>5,096,141</u>
Total Cash Receipts				
Cash Disbursements:				
General Government	1,099,611	0	0	1,099,611
Public Safety	1,390,528	0	2,599	1,393,127
Highways and Streets	1,020,733	0	0	1,020,733
Culture and Recreation	26,250	0	0	26,250
Solid Waste	293,995	0	0	293,995
Capital Outlay:				
General Government	0	0	37,476	37,476
Public Safety	0	0	117,521	117,521
Highways and Streets	0	108,887	465,042	573,929
Debt Service:				
Principal	105,346	0	0	105,346
Interest	16,361	0	0	16,361
	<u>3,952,824</u>	<u>108,887</u>	<u>622,638</u>	<u>4,684,349</u>
Total Cash Disbursements				
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>834,001</u>	<u>(108,887)</u>	<u>(313,322)</u>	<u>411,792</u>
Other Financing Sources/(Uses):				
Proceeds from Sale of Land/Property	12,550	0	0	12,550
Proceeds from Sale of Vehicles	4,500	0	0	4,500
Transfers In	0	350,000	560,000	910,000
Transfers Out	(910,000)	0	0	(910,000)
	<u>(892,950)</u>	<u>350,000</u>	<u>560,000</u>	<u>17,050</u>
Total Other Financing Sources/(Uses)				
Net Change in Fund Balances	(58,949)	241,113	246,678	428,842
Fund Balances - July 1, 2022	<u>2,450,659</u>	<u>577,051</u>	<u>1,234,806</u>	<u>4,262,516</u>
Fund Balances - June 30, 2023	<u>\$ 2,391,710</u>	<u>\$ 818,164</u>	<u>\$ 1,481,484</u>	<u>\$ 4,691,358</u>

TOWN OF WINHALL, VERMONT  
STATEMENT OF FIDUCIARY MODIFIED CASH BASIS NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2023  
Exhibit E

	Private-Purpose Trust Fund Pearl Landman Fund	Custodial Fund Education Tax Fund
<u>ASSETS</u>		
Investments	\$ 15,747	\$ 0
Due from Other Funds	2,019	0
Total Assets	17,766	0
<u>LIABILITIES</u>		
Liabilities:	0	0
<u>NET POSITION</u>		
Restricted:		
Held in Trust for Individuals	17,766	0
Total Net Position	\$ 17,766	\$ 0



TOWN OF WINHALL, VERMONT  
 STATEMENT OF CHANGES IN FIDUCIARY MODIFIED CASH BASIS NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023  
 Exhibit F

	Private-Purpose Trust Fund Pearl Landman Fund <hr style="border-top: 1px solid black;"/>	Custodial Fund Education Tax Fund <hr style="border-top: 1px solid black;"/>
<u>ADDITIONS</u>		
Investment Income	\$ 1,160	\$ 0
Education Taxes Collected for Other Governments	<u>0</u>	<u>10,880,606</u>
Total Additions	<u>1,160</u>	<u>10,880,606</u>
<u>DEDUCTIONS</u>		
Education Taxes Distributed to Other Governments	<u>0</u>	<u>10,880,606</u>
Total Deductions	<u>0</u>	<u>10,880,606</u>
Change in Net Position	1,160	0
Net Position - July 1, 2022	<u>16,606</u>	<u>0</u>
Net Position - June 30, 2023	<u><u>\$ 17,766</u></u>	<u><u>\$ 0</u></u>

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. The Financial Reporting Entity**

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

**B. Basis of Presentation**

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

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

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

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

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

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

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

The Town reports on the following major governmental funds:

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

Bituminous Concrete Fund – This fund accounts for the paving expenditures of the Town.

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  
JUNE 30, 2023

**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 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, 2023**

**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 Fund, 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 Compactor Closure Fund during the year.

**B. Excess of Expenditures Over Appropriations**

For the year ended June 30, 2023, expenditures in the General Fund exceeded appropriations by \$123,738. These over-expenditures were funded by available fund balance.

TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

**III. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

Cash and investments as of June 30, 2023 consist of the following:

Cash:		
Deposits with Financial Institutions		\$4,448,201
Investments:		
Mutual Funds – Equities		<u>272,051</u>
Total Cash and Investments		<u>\$4,720,252</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	\$ 250,000	\$ 250,000
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution’s Agent	<u>4,198,201</u>	<u>4,252,217</u>
Total	<u>\$4,448,201</u>	<u>\$4,502,217</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>\$4,448,201</u>
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TOWN OF WINHALL, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

**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, 2023**

The Town has the following fair value measurements as of June 30, 2023:

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	\$ 272,051	\$ 272,051	\$ 0	\$ 0
Total	<u>\$ 272,051</u>	<u>\$ 272,051</u>	<u>\$ 0</u>	<u>\$ 0</u>

**B. Interfund Balances and Transfers**

Interfund balances as of June 30, 2023 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 0	\$2,286,977
Bituminous Concrete Fund	818,164	0
Non-Major Governmental Funds	1,466,794	0
Private-Purpose Trust Fund – Pearl Landman Fund	<u>2,019</u>	<u>0</u>
Total	<u>\$2,286,977</u>	<u>\$2,286,977</u>

Interfund transfers during the year ended June 30, 2023 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	General Reserve Fund	\$ 100,000	* Appropriation
General Fund	Planning Fund	1,500	* Appropriation
General Fund	Beautification Fund	10,000	* Appropriation
General Fund	Highway Maintenance Fund	250,000	* Appropriation
General Fund	Town Records Conversion Fund	12,000	* Appropriation
General Fund	Reappraisal Fund	10,000	* Appropriation
General Fund	Bituminous Concrete Fund	350,000	Appropriation
General Fund	Highway Equipment Fund	100,000	Appropriation
General Fund	Fire & Rescue Equipment Fund	60,000	Appropriation
General Fund	Police Equipment Fund	95,000	Appropriation
General Fund	Municipal Building Fund	100,000	Appropriation
General Fund	Transfer Station Fund	5,000	Appropriation
General Fund	Stratton Access Road Fund	<u>200,000</u>	Appropriation
Total		<u>\$ 1,293,500</u>	

\* The transfers between the General Fund, the General Reserve Fund, the Planning Fund, the Beautification Fund, the Highway Maintenance Fund, the Town Records Conversion Fund and the Reappraisal 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, 2023

**C. Deferred Inflows of Resources**

Deferred inflows of resources consists of \$640 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>17,241</u>
Total General Fund	<u>24,861</u>

TOWN OF WINHALL, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2023

Non-Major Funds

Special Revenue Funds:

Restricted for Police Department Chief's Expenses by Agreement (Source of Revenue is Grant Revenue)	\$ 5,733
Restricted for Law Enforcement Block Grant Expenses by Grant Agreement (Source of Revenue is Grant Revenue)	14,690
Restricted for Eligible Uses of the Coronavirus Local Fiscal Recovery Funding by Grant Agreement (Source of Revenue is Grant Revenue)	<u>218,729</u>
Total Non-Major Funds	<u>239,152</u>
Total Restricted Fund Balances	<u>\$264,013</u>

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

Major Funds

General Fund:

Committed for Planning Expenses by the Voters	\$ 19,887
Committed for Safety Wellness Expenses by the Voters	1,257
Committed for Emergency Relief Expenses by the Voters	6,606
Committed for Museum Expenses by the Voters	650
Committed for Beautification Expenses by the Voters	1,029
Committed for Compactor Closure Expenses by the Voters	496
Committed for Highway Maintenance Expenses by the Voters	582,693
Committed for Reappraisal Expenses by the Voters	<u>266,681</u>
Total General Fund	<u>879,299</u>

Bituminous Concrete Fund:

Committed for Bituminous Concrete Expenditures by the Voters	<u>818,164</u>
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Non-Major Funds

Capital Projects Funds:

Committed for Highway Equipment Expenditures by the Voters	111,188
Committed for Fire & Rescue Equipment Expenditures by the Voters	596,374
Committed for Police Equipment Expenditures by the Voters	78,823
Committed for Salt & Sand Shed Expenditures by the Voters	27,205
Committed for Municipal Building Expenditures by the Voters	330,988
Committed for Transfer Station Expenditures by the Voters	35,008
Committed for Stratton Access Road Expenditures by the Voters	<u>62,746</u>
Total Non-Major Funds	<u>1,242,332</u>

Total Committed Fund Balances	<u>\$2,939,795</u>
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**TOWN OF WINHALL, VERMONT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**E. Restricted Net Position**

The restricted net position in the governmental activities consists of the restricted fund balances of \$264,013.

The net position held in trust for various purposes in the Town's Private-Purpose Trust Fund as of June 30, 2023 consisted of the following:

Private-Purpose Trust Fund:	
Restricted for Pearl Landman Fund	
Expenses by Donations	<u>\$17,766</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, 2022, the measurement date selected by the State of Vermont, the retirement system consisted of 359 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, 2023**

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

As of June 30, 2022, the measurement date selected by the State of Vermont, VMERS was funded at 73.60% and had a plan fiduciary net position of \$845,979,471 and a total pension liability of \$1,149,351,427 resulting in a net position liability of \$303,371,956. As of June 30, 2023, the Town's proportionate share of this was 0.4163% resulting in a net pension liability of \$1,262,882. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. 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 0.4163% was an increase of 0.0060 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  
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Amount – Normal retirement 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 allowance computed as of date of death. For Group D, 70% of the unreduced accrued benefit plus children’s benefit.

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.

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 Contributions – Upon termination, if the member so elects or if no other benefit is payable, the member’s accumulated contributions with interest are refunded.

Member Contribution Rates – Group A – 3.25%. Group B – 5.625%. Group C – 10.75%. Group D – 12.10%.

Employer Contribution Rates – 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**  
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**Significant Actuarial Assumptions and Methods**

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

Inflation: 2.30% per year.

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.

Cost-of-Living Adjustments: 1.10% for Group A members and 1.20% for Groups B, C and D members. The January 1, 2022 COLA was 2.00% for Group A members and 2.30% for Groups B, C and D members. The January 1, 2023 COLA was 2.00% for Group A members and 3.00% for Groups B, C and D members.

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.

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.

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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, 2022 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%	4.30%
Active Global Equities	5%	4.30%
Large Cap US Equities	4%	3.25%
Small/Mid Cap US Equities	3%	3.75%
Non-US Developed Market Equities	7%	5.00%
Private Equity	10%	6.50%
Emerging Market Debt	4%	3.50%
Private & Alternate Credit	10%	4.75%
Non-Core Real Estate	4%	6.00%
Core Fixed Income	19%	0.00%
Core Real Estate	3%	3.50%
US TIPS	3%	(0.50)%
Infrastructure/Farmland	4%	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. In 2022, the Legislature passed H.740, which effectively split the Board-authorized increases evenly between members and employers by including an increase in the employee rate of 0.25% for each group for four years, beginning July 1, 2022. 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, 2022. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF WINHALL, VERMONT  
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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>
\$1,892,374	\$1,262,882	\$745,099

**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.



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

**D. Property Taxes**

The Town is responsible for assessing and collecting its own property taxes as well as education taxes for the State of Vermont. The tax rate is set by the Selectboard based on the voter approved budget, the estimated grand list and the State education property tax liability. Property taxes are due in one installment on October 11. The penalty rate is eight percent (8%) after the October 11 payment. Interest is charged at one and a half percent (1-1/2%) per month. The tax rates for 2023 are as follows:

	<u>Homestead</u>	<u>Non-Homestead</u>
Town	.5277	.5277
Education	<u>1.6565</u>	<u>1.5813</u>
Total	<u>2.1842</u>	<u>2.1090</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, 2023 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	\$317,250	\$ 0	\$ 35,250	\$282,000
Note Payable, Winhall Town School District, Mountain School, Principal and Interest Payments of \$79,147 Payable on November 1 Annually, Interest at 1.75%, Due November, 2028	<u>517,196</u>	<u>0</u>	<u>70,096</u>	<u>447,100</u>
Total	<u>\$834,446</u>	<u>\$ 0</u>	<u>\$105,346</u>	<u>\$729,100</u>

TOWN OF WINHALL, VERMONT  
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Maturities are estimated to be as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$106,572	\$17,738
2025	107,821	15,168
2026	109,091	12,576
2027	110,383	9,962
2028	111,698	7,326
2029-2031	<u>183,535</u>	<u>7,310</u>
Total	<u>\$729,100</u>	<u>\$70,080</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, 2023 was \$978,081.

TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
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BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
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Schedule 1  
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	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 3,716,097	\$ 3,049,478	\$ (666,619)
Delinquent Taxes	500,000	656,909	156,909
Interest on Delinquent Taxes	20,000	11,397	(8,603)
Penalties on Delinquent Taxes	50,000	47,767	(2,233)
Education Billing Fee Retained	25,000	24,792	(208)
1% Local Options Tax	100,000	188,858	88,858
Current Use	20,000	27,371	7,371
Payment in Lieu of Taxes	8,500	8,519	19
Dog Licenses	500	207	(293)
1st Class Licenses	500	690	190
2nd Class Licenses	0	140	140
Zoning/Building Permits	16,000	17,525	1,525
Copier Fees	3,000	1,965	(1,035)
Interest Income	5,000	82,556	77,556
Proceeds from Sale of Land/Property	0	12,550	12,550
Proceeds from Sale of Vehicles	0	4,500	4,500
Miscellaneous	200	203	3
Transfer from Municipal Forest Fund	4,000	0	(4,000)
National Forest - Federal	45,000	49,745	4,745
Planning Commission/ZBA Permits	2,400	100	(2,300)
Sewage Hook-up Permits	65,000	108,927	43,927
Timber Sales	5,000	0	(5,000)
Truck Permits	100	180	80
Transfer Station Fees	2,000	75	(1,925)
Transfer Station - Construction/Debris	9,000	4,310	(4,690)
Transfer Station - Bag Sales	32,000	40,095	8,095
Transfer Station - Bottle Redemption	0	290	290
Reappraisal Reimbursement	19,000	18,820	(180)
Mortgage Income - Mountain School	38,200	38,258	58
Highway State Aid	100,000	102,544	2,544
Grant Income	10,000	5,271	(4,729)
Town Clerk Fees	35,000	50,040	15,040
Police - Salary Reimbursement	10,000	0	(10,000)
Police - Fines	11,000	9,646	(1,354)
Police - Highway Safety & Education Grants	21,000	31,525	10,525
Police - Snowmobile Safety & Education Grants	4,500	610	(3,890)
Police - Stratton Security	172,000	172,000	0
Police - Winhall Brook Camp Ground	5,000	3,602	(1,398)
Police - Other	7,000	13,727	6,727
	<u>5,061,997</u>	<u>4,785,192</u>	<u>(276,805)</u>
Total Cash Receipts	<u>5,061,997</u>	<u>4,785,192</u>	<u>(276,805)</u>

TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
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Schedule 1

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Disbursements:			
General Expenses:			
Accounting	\$ 35,000	\$ 29,110	\$ 5,890
Advertising	1,000	1,380	(380)
Attorney Fees	1,500	1,366	134
Bennington County Tax	60,000	61,232	(1,232)
Postage	3,000	2,731	269
Printing	100	0	100
Supplies & Other Expenses	4,000	1,886	2,114
Engineering	7,000	0	7,000
Town of Jamaica - Forest	1,700	1,619	81
VLCT Dues	2,000	0	2,000
Total General Expenses	<u>115,300</u>	<u>99,324</u>	<u>15,976</u>
Community Center - 3 River Road:			
Electricity	2,500	2,288	212
LP Gas	3,000	2,859	141
Repairs & Maintenance	5,000	8,715	(3,715)
Telephone/Internet	3,000	1,471	1,529
Total Community Center - 3 River Road	<u>13,500</u>	<u>15,333</u>	<u>(1,833)</u>
Municipal Building/Fire Station:			
Utilities/Telephone/Internet	13,000	18,663	(5,663)
LP Gas	100	703	(603)
Repairs & Maintenance	7,500	9,814	(2,314)
Total Municipal Building/Fire Station	<u>20,600</u>	<u>29,180</u>	<u>(8,580)</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	7,000	7,433	(433)
LP Gas	6,000	5,638	362
Telephone/Cell/Internet	8,500	12,276	(3,776)
Office Equipment & Maintenance	1,000	79	921
Building Repairs & Maintenance	15,000	22,006	(7,006)
Town Hall Debt Service	50,000	42,560	7,440
Total Town Office - 113/115 VT RT 30	<u>87,500</u>	<u>89,992</u>	<u>(2,492)</u>

TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
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Schedule 1

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Other Expenses:			
Animal Control Officer	\$ 4,000	\$ 3,711	\$ 289
Health Officer Expenses	100	119	(19)
Cemetery Maintenance	3,500	7,752	(4,252)
Library Maintenance & Supplies	3,500	4,533	(1,033)
Street Lights	2,500	2,265	235
Town Insurance	150,000	122,826	27,174
E911 Wages	1,500	1,347	153
Total Other Expenses	<u>165,100</u>	<u>142,553</u>	<u>22,547</u>
Administration Salaries & Expenses:			
Town Administrator Salary & CTO	86,000	101,014	(15,014)
Selectboard Secretary Salary	5,000	2,372	2,628
Payroll Assistant Salary	17,000	16,955	45
Selectboard Chair Salary	6,000	6,020	(20)
Selectboard Vice Chair Salary	5,000	4,855	145
Selectboard Member Salary	5,000	4,855	145
Computer System Expenses	8,000	33,603	(25,603)
Custodial Services	47,500	49,174	(1,674)
Paydata	3,000	3,846	(846)
Bank Charges	50	54	(4)
Finance Charges	400	421	(21)
Town Report	3,500	3,890	(390)
Administrator Travel/Expenses	2,500	392	2,108
Selectboard Travel/Expenses	500	60	440
Town Service Recognition	16,000	18,970	(2,970)
Total Administration Salaries & Expenses	<u>205,450</u>	<u>246,481</u>	<u>(41,031)</u>
Allocable Expenses:			
Social Security	120,000	133,581	(13,581)
Unemployment Insurance	1,500	2,069	(569)
VMERS Pension Plan	120,000	122,016	(2,016)
Health Insurance	350,000	352,641	(2,641)
Dental Insurance	18,000	21,292	(3,292)
Life Insurance/Disability	18,000	11,393	6,607
Accrued Paid Time Off	20,000	8,063	11,937
Total Allocable Expenses	<u>647,500</u>	<u>651,055</u>	<u>(3,555)</u>

TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
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	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Clerk:			
Town Clerk Salary	\$ 30,000	\$ 30,000	\$ 0
Assistant Clerk Salary	15,000	13,392	1,608
Town Clerk Fees	40,000	50,150	(10,150)
Board of Civil Authority	2,000	200	1,800
Travel & Expenses	1,000	6,321	(5,321)
Elections	6,000	7,458	(1,458)
Office Equipment/Software	6,000	8,760	(2,760)
<b>Total Town Clerk</b>	<b>100,000</b>	<b>116,281</b>	<b>(16,281)</b>
Town Treasurer/Tax Collector:			
Treasurer Salary	34,000	34,000	0
Assistant Treasurer Salary	10,000	4,894	5,106
Tax Collector Fees	50,000	47,767	2,233
Office Equipment/Supplies	5,000	3,910	1,090
<b>Total Town Treasurer/Tax Collector</b>	<b>99,000</b>	<b>90,571</b>	<b>8,429</b>
Listers:			
Tax Map Update	3,150	4,000	(850)
Tax Appraisal Maintenance	3,000	0	3,000
Listers Wages	20,000	19,604	396
Office Equipment/Supplies	3,000	635	2,365
Town Assessor Expenses	2,000	0	2,000
Tax Abatements/Appeals	4,000	0	4,000
Software/NEMRC Support	3,500	1,670	1,830
Travel/Education/Dues	1,000	0	1,000
<b>Total Listers</b>	<b>39,650</b>	<b>25,909</b>	<b>13,741</b>
Planning & Zoning:			
Planning Commission Expenses	13,000	5,254	7,746
WRC Assessment	1,800	1,804	(4)
ZBA Expenses	2,350	0	2,350
Short-term Rental Administration	40,000	0	40,000
Zoning Administrator Salary	15,000	16,429	(1,429)
Zoning Administrator Fees	5,200	6,500	(1,300)
<b>Total Planning &amp; Zoning</b>	<b>77,350</b>	<b>29,987</b>	<b>47,363</b>
Fire & Rescue:			
Fire Department - Fire Truck Maintenance	5,000	16,371	(11,371)
Diesel/Gas	3,000	0	3,000
Fire & Rescue Dispatch Service	42,000	43,708	(1,708)
<b>Total Fire &amp; Rescue</b>	<b>50,000</b>	<b>60,079</b>	<b>(10,079)</b>

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Police/Rescue Department:			
Chief of Police/Rescue Salary	\$ 104,000	\$ 109,096	\$ (5,096)
Police/Rescue Department Salaries	481,000	515,337	(34,337)
Police Department Salaries - Overtime	80,000	54,400	25,600
Police Department Salaries - CTO/Holiday	36,000	36,547	(547)
Administrative Support	54,000	57,861	(3,861)
Community Outreach	2,000	2,000	0
Gas & Oil	17,000	26,735	(9,735)
Highway Safety & Education	20,000	18,848	1,152
Information Systems	20,000	19,505	495
K-9 Expenses	5,500	4,419	1,081
Mileage	5,000	2,394	2,606
Office Equipment Replacement	7,000	6,927	73
PD/Rescue Training	16,000	15,897	103
Postage	1,000	1,091	(91)
Radar Equipment Certification	1,000	996	4
Radios/Paging Services	5,000	4,953	47
Repairs & Maintenance - Cruisers	12,000	19,347	(7,347)
Repairs & Maintenance - Snowmobiles	1,000	65	935
Rescue Supplies & Equipment	7,000	6,885	115
Snowmobile Safety & Education	4,000	632	3,368
Supplies & Other Expenses	19,000	16,181	2,819
Telephone	8,000	7,151	849
Uniforms & Equipment	18,000	18,064	(64)
Video Equipment Replacement	6,000	5,622	378
	<u>929,500</u>	<u>950,953</u>	<u>(21,453)</u>
Transfer Station:			
Supervisor Salary	70,000	53,088	16,912
Attendant Salaries	80,000	104,434	(24,434)
Department Overtime	5,000	1,826	3,174
Compactor Fees	50,000	15,315	34,685
Recycling Fees/Hauling/Processing	11,000	19,498	(8,498)
Electricity	4,200	4,428	(228)
Supplies & Maintenance	10,000	2,045	7,955
Uniforms	1,500	1,633	(133)
Windham Solid Waste Dues	25,000	7,608	17,392
Training	500	28	472
Water	1,000	1,279	(279)
Tire Disposal Fees	1,000	785	215
Metal Disposal Fees	1,500	1,439	61
Compost/Organics Disposal Fees	8,000	6,685	1,315
Electronics Recycling Fees	300	318	(18)
Construction & Demolition	30,000	21,502	8,498
	<u>299,000</u>	<u>241,911</u>	<u>57,089</u>

TOWN OF WINHALL, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

Schedule 1

Page 6 of 8

	Budget	Actual	Variance Favorable/ (Unfavorable)
Highway Department:			
Road Foreman Salary	\$ 70,000	\$ 72,151	\$ (2,151)
Crew Member Salaries	160,000	214,391	(54,391)
Department Overtime	20,000	20,982	(982)
Chloride	20,000	22,122	(2,122)
Cold Patch	100	105	(5)
Culverts	20,000	19,731	269
Gravel	85,000	84,289	711
Guard Rails	8,000	0	8,000
Other/Training	2,800	700	2,100
Outside Equipment/Services	1,000	754	246
Road Improvement	25,000	69,323	(44,323)
Road Signs	4,000	4,599	(599)
Salt	80,000	107,392	(27,392)
Sidewalk Maintenance	6,500	6,750	(250)
Sand	70,000	43,000	27,000
Road Striping	15,000	13,428	1,572
Gas - No Lead	500	2,130	(1,630)
Diesel	35,000	65,826	(30,826)
Oil	1,000	1,469	(469)
Truck 1 - 2017 Western Star	15,000	44,765	(29,765)
Truck 4 - 2015 Ram	2,500	5,092	(2,592)
Multi-Purpose Truck F150	500	458	42
Truck 2 - 2019 Western Star	9,000	21,988	(12,988)
Truck 3 - 2014 International	5,000	8,525	(3,525)
Grader	8,000	14,053	(6,053)
Backhoe	2,000	6,447	(4,447)
Bucketloader	4,000	7,794	(3,794)
Sanders	100	0	100
Roadside Mower	1,200	3,662	(2,462)
Other Maintenance	500	34	466
Supplies & Other Expenses	8,000	10,705	(2,705)
Equipment Purchase/Lease	3,000	724	2,276
<b>Total Highway Department</b>	<b>682,700</b>	<b>873,389</b>	<b>(190,689)</b>
Town Garage:			
Electricity/Telephone/Internet	5,000	5,639	(639)
Heating Oil	2,000	5,073	(3,073)
Repairs & Maintenance - Town Shed	4,000	2,839	1,161
Uniforms	2,500	1,891	609
Garage Generator	200	0	200
4-Bay Garage	3,000	568	2,432
LP Gas	5,000	3,433	1,567
<b>Total Town Garage</b>	<b>21,700</b>	<b>19,443</b>	<b>2,257</b>



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, 2023  
Schedule 1  
Page 7 of 8

	Budget	Actual	Variance Favorable/ (Unfavorable)
Reserve Funds:			
Highway Equipment Fund	\$ 100,000	\$ 100,000	\$ 0
Highway Maintenance Fund	250,000	250,000	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	95,000	95,000	0
General Reserve Fund	100,000	100,000	0
Town Records Conversion Fund	12,000	12,000	0
Planning Fund	1,500	1,500	0
Transfer Station Fund	5,000	5,000	0
Bituminous Concrete Fund	350,000	350,000	0
Stratton Access Road Fund	200,000	200,000	0
Total Reserve Funds	<u>1,293,500</u>	<u>1,293,500</u>	<u>0</u>
Emergency Management Expenses:			
Facilities Equipment	3,000	0	3,000
Non-Perishable Foods	500	0	500
Bottled Water	500	0	500
Total Emergency Management Expenses	<u>4,000</u>	<u>0</u>	<u>4,000</u>
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	26,250	26,250	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
Southeastern Vermont Economic Development Strategy	2,307	2,307	0
Neighborhood Connections	1,000	1,000	0
Winhall Industrial Society (Bondville Fair)	2,000	2,000	0
Total Appropriations	<u>130,647</u>	<u>130,647</u>	<u>0</u>
Total Cash Disbursements	<u>5,061,997</u>	<u>5,185,735</u>	<u>(123,738)</u>
Excess/(Deficiency) of Cash Receipts			
Over Cash Disbursements	<u>\$ 0</u>	(400,543)	<u>\$ (400,543)</u>

TOWN OF WINHALL, VERMONT  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
 AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE  
 BUDGET AND ACTUAL - BUDGETARY BASIS  
 GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2023  
 Schedule 1  
 Page 8 of 8

	Actual
Adjustment to Reconcile from the Budgetary Basis of Accounting to the Modified Cash Basis of Accounting:	
General Reserve Fund Expenses	\$ (20,301)
General Reserve Fund Transfer In	100,000
Planning Fund Transfer In	1,500
Emergency Relief Fund Expenses	(6,235)
Museum Fund Expenses	(372)
Beautification Fund Expenses	(19,014)
Beautification Fund Transfer In	10,000
Municipal Forest Fund Income	18,683
Highway Maintenance Fund Expenses	(10,711)
Highway Maintenance Fund Transfer In	250,000
Town Records Conversion Fund Expenses	(3,956)
Town Records Conversion Fund Transfers In	12,000
Reappraisal Fund Transfer In	10,000
Net Change in Fund Balance	(58,949)
Fund Balance - July 1, 2022	2,450,659
Fund Balance - June 30, 2023	\$ 2,391,710

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.

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

JUNE 30, 2023

Schedule 2

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
<u>ASSETS</u>			
Cash	\$ 14,690	\$ 0	\$ 14,690
Due from Other funds	<u>224,462</u>	<u>1,242,332</u>	<u>1,466,794</u>
Total Assets	<u>\$ 239,152</u>	<u>\$ 1,242,332</u>	<u>\$ 1,481,484</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Restricted	239,152	0	239,152
Committed	<u>0</u>	<u>1,242,332</u>	<u>1,242,332</u>
Total Fund Balances	<u>239,152</u>	<u>1,242,332</u>	<u>1,481,484</u>
Total Liabilities and Fund Balances	<u>\$ 239,152</u>	<u>\$ 1,242,332</u>	<u>\$ 1,481,484</u>

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, 2023  
 Schedule 3

	Special Revenue Funds	Capital Projects Funds	Total
Cash Receipts:			
Intergovernmental	\$ 109,390	\$ 0	\$ 109,390
Charges for Services	0	199,888	199,888
Investment Income	38	0	38
Total Cash Receipts	109,428	199,888	309,316
Cash Disbursements:			
Public Safety	2,599	0	2,599
Capital Outlay:			
General Government	0	37,476	37,476
Public Safety	0	117,521	117,521
Highways and Streets	0	465,042	465,042
Total Cash Disbursements	2,599	620,039	622,638
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	106,829	(420,151)	(313,322)
Other Financing Sources:			
Transfers In	0	560,000	560,000
Total Other Financing Sources	0	560,000	560,000
Net Change in Fund Balances	106,829	139,849	246,678
Fund Balances - July 1, 2022	132,323	1,102,483	1,234,806
Fund Balances - June 30, 2023	\$ 239,152	\$ 1,242,332	\$ 1,481,484

TOWN OF WINHALL, VERMONT  
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,  
 LIABILITIES AND FUND BALANCES  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2023

Schedule 4

	Police Department Chief's Fund	Law Enforcement Block Grant Fund	ARPA Fund	Total
<u>ASSETS</u>				
Cash	\$ 0	\$ 14,690	\$ 0	\$ 14,690
Due from Other Funds	<u>5,733</u>	<u>0</u>	<u>218,729</u>	<u>224,462</u>
Total Assets	<u>\$ 5,733</u>	<u>\$ 14,690</u>	<u>\$ 218,729</u>	<u>\$ 239,152</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:				
Restricted	<u>5,733</u>	<u>14,690</u>	<u>218,729</u>	<u>239,152</u>
Total Fund Balances	<u>5,733</u>	<u>14,690</u>	<u>218,729</u>	<u>239,152</u>
Total Liabilities and Fund Balances	<u>\$ 5,733</u>	<u>\$ 14,690</u>	<u>\$ 218,729</u>	<u>\$ 239,152</u>

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, 2023

Schedule 5

	Police Department Chief's Fund	Law Enforcement Block Grant Fund	ARPA Fund	Total
Cash Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 109,390	\$ 109,390
Investment Income	0	38	0	38
Total Cash Receipts	0	38	109,390	109,428
Cash Disbursements:				
Public Safety	812	1,787	0	2,599
Total Cash Disbursements	812	1,787	0	2,599
Net Change in Fund Balances	(812)	(1,749)	109,390	106,829
Fund Balances - July 1, 2022	6,545	16,439	109,339	132,323
Fund Balances - June 30, 2023	\$ 5,733	\$ 14,690	\$ 218,729	\$ 239,152

TOWN OF WINHALL, VERMONT  
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2023

Schedule 6

	Highway Equipment Fund	Fire & Rescue Equipment Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Transfer Station Fund	Stratton Access Road Fund	Total
<b>ASSETS</b>								
Due from Other Funds	\$ 111,188	\$ 596,374	\$ 78,823	\$ 27,205	\$ 330,988	\$ 35,008	\$ 62,746	\$ 1,242,332
Total Assets	<u>\$ 111,188</u>	<u>\$ 596,374</u>	<u>\$ 78,823</u>	<u>\$ 27,205</u>	<u>\$ 330,988</u>	<u>\$ 35,008</u>	<u>\$ 62,746</u>	<u>\$ 1,242,332</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:								
Committed	111,188	596,374	78,823	27,205	330,988	35,008	62,746	1,242,332
Total Fund Balances	<u>111,188</u>	<u>596,374</u>	<u>78,823</u>	<u>27,205</u>	<u>330,988</u>	<u>35,008</u>	<u>62,746</u>	<u>1,242,332</u>
Total Liabilities and Fund Balances	<u>\$ 111,188</u>	<u>\$ 596,374</u>	<u>\$ 78,823</u>	<u>\$ 27,205</u>	<u>\$ 330,988</u>	<u>\$ 35,008</u>	<u>\$ 62,746</u>	<u>\$ 1,242,332</u>

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, 2023

Schedule 7

	Highway Equipment Fund	Fire & Rescue Equipment Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Transfer Station Fund	Stratton Access Road Fund	Total
Cash Receipts:								
Charges for Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,888	\$ 199,888
Total Cash Receipts	0	0	0	0	0	0	199,888	199,888
Cash Disbursements:								
Capital Outlay:								
General Government	0	0	0	0	37,476	0	0	37,476
Public Safety	0	0	117,521	0	0	0	0	117,521
Highways and Streets	127,900	0	0	0	0	0	337,142	465,042
Total Cash Disbursements	127,900	0	117,521	0	37,476	0	337,142	620,039
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	(127,900)	0	(117,521)	0	(37,476)	0	(137,254)	(420,151)
Other Financing Sources:								
Transfers In	100,000	60,000	95,000	0	100,000	5,000	200,000	560,000
Total Other Financing Sources	100,000	60,000	95,000	0	100,000	5,000	200,000	560,000
Net Change in Fund Balances	(27,900)	60,000	(22,521)	0	62,524	5,000	62,746	139,849
Fund Balances - July 1, 2022	139,088	536,374	101,344	27,205	268,464	30,008	0	1,102,483
Fund Balances - June 30, 2023	\$ 111,188	\$ 596,374	\$ 78,823	\$ 27,205	\$ 330,988	\$ 35,008	\$ 62,746	\$ 1,242,332



# Sullivan, Powers & Co., P.C.

Certified Public Accountants

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Richard J. Brigham, CPA  
Chad A. Hewitt, 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, 2023, 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 1, 2023.

***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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Item 2023-01, that we consider to be a significant deficiency.

***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 Finding***

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

*Sullivan, Powers & Co.*

November 1, 2023  
Montpelier, Vermont  
VT Lic. #92-000180

TOWN OF WINHALL, VERMONT  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2023

Deficiencies in Internal Control:

Material Weaknesses:

None noted.

Significant Deficiencies:

2023-01 Authorization of General Journal Entries

*Criteria:*

Internal controls should be in place that requires appropriate officials to authorize all adjustments to the books of original entry.

*Condition:*

The Town does not have a policy in place to require authorization or review of adjustments to the books of original entry.

*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 and review all general journal entries so as not to circumvent the original approval process.

The logo for the Town of Winhall Vermont features the text "TOWN OF WINHALL VERMONT" centered within a stylized oval shape. The oval is composed of two overlapping, slightly offset lines, creating a sense of depth and movement.

TOWN OF WINHALL  
VERMONT

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

*November 15, 2023*

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, 2022 to June 30, 2023 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 was one (1) deficiency in internal control and eight (8) 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, appearing to read "E. Stuart Coleman".

*E. Stuart Coleman, Chair*  
Winhall Select Board

# Sullivan, Powers & Co., P.C.

Certified Public Accountants

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Richard J. Brigham, CPA  
Chad A. Hewitt, CPA  
Jordan M. Plummer, CPA  
VT Lic. #92-000180

November 1, 2023

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

We have audited the financial statements of the Town of Winhall, Vermont as of and for the year ended June 30, 2023 and have issued our report thereon dated November 1, 2023. 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 system of 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 a certain deficiency in internal control that we consider to be a significant deficiency.

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

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency, described in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations as Item 2023-01, to be a significant deficiency.

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.*

SULLIVAN, POWERS & CO.  
Certified Public Accountants

TOWN OF WINHALL, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2023

Deficiencies in Internal Control:

Material Weaknesses:

None noted.

Significant Deficiencies:

2023-01 Authorization of General Journal Entries

*Criteria:*

Internal controls should be in place that requires appropriate officials to authorize all adjustments to the books of original entry.

*Condition:*

The Town does not have a policy in place to require authorization or review of adjustments to the books of original entry.

*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 and review all general journal entries so as not to circumvent the original approval process.

Other Recommendations:

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, 2023

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.

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.

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  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2023

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 is continuing to complete their accounting and procedures manual. 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 continue to complete 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, 2023

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.

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 5, 2024 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, 2024 through June 30, 2025?
- Article 4: Shall the voters approve payment of the announced tuition rate of The Mountain School at Winhall in the amount of \$18,900 for the 2024-2025 school year for resident pupils in grades K-6 who attend The Mountain School at Winhall?
- Article 5: Shall the voters of the school district approve the school board to expend four million, five hundred sixty-six thousand, eight hundred sixty-nine dollars, \$4,566,869, which is the amount the school board has determined to be necessary for the ensuing fiscal year?
- Article 6: Shall the voters approve payment of the announced tuition rate of Burr and Burton Academy in the amount of \$20,966 for the 2024-2025 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, 2024, an amount estimated to be \$313,220, to the Tax Stabilization Reserve Fund?
- Article 8: Shall the voters appropriate the sum of \$25,000 for the Bus Reserve Fund?
- Article 9: 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 5, 2024.

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

Dated this 10th day of January 2024.

WINHALL BOARD OF SCHOOL DIRECTORS

Jennifer Samuelson, Chair

Dean Gianotti, Jr., Vice Chair/Clerk

Meridith Dennes

## Winhall School Board Report

January 2024

In the almost six years that we three school board members have served together, it is amazing how each year presents a new set of challenges and issues for analysis and consideration by our voters. This year is no different.

Although our anticipated tax rate for FY25 is within the range of our historic tax rates over the past decade, it is significantly higher than last year's rate as a result of three interrelated factors, none of which are within our control. The first factor is that the tax rate is now calculated using the new Long-Term Weighted Average Daily Membership (LTWADM) count, which replaces the equalized pupil count with which many of you may be familiar. The LTWADM is the culmination of a legislative study that found that the equalized pupil count did not accurately reflect the cost to educate some students, and the formula has been updated to better capture these costs. While some aspects of the new formula (such as our relatively sparse population density) help Winhall, other aspects (such as our relatively fewer students who live below the federal poverty level or who are non-native speakers of English) do not.

The second factor that is contributing to our higher projected tax rate is that, after surging to historic levels last year, the property yield is expected to drop by almost 40% in FY25. As a reminder, the property yield is inversely related to our tax rate: when it increases, our tax rate decreases and vice versa. The anticipated drop in the property yield is partially due to the fact that, last year, there was a surplus in the State's Education Fund that had to be spent, which translated to a savings of roughly \$0.20 on the equalized tax rate. Now that these monies have been spent, the tax savings are no longer available. The anticipated drop is further compounded by the fact that the new LTWADM count results in a much larger denominator in the calculation of per pupil spending than the old equalized pupil count, and the Department of Taxes must therefore reduce the property yield in order to ensure tax rates that will generate enough revenue for the Education fund.

While the above two factors are highly technical and somewhat difficult to unpackage, the final factor is one that most of us can intuitively appreciate: our property values have increased. Most of us have either experienced first-hand or have heard of Winhall properties for sale receiving multiple offers well over asking price and this, too, affects our tax rate. Where, as here, the Grand List values of our homes are less than the prices for all arms-length sales in town over the past three years, our Common Level of Appraisal (CLA) will be less than 100%. The lower the CLA, the more our tax rate will increase. In FY25, our CLA is expected to decrease by almost 16% from last year and will be 65.99%.

Having written the above, there is some good news! The first is that, as we transition to the new LTWADM, the increase to the district tax rate (before applying the CLA) will be capped at 5%. This cap will be available to us each year through FY29 as long as any projected increase to our district tax rate is at least 5% each year. Second, our tax stabilization fund, which we began in 2013, continues to grow and we anticipate that we will have more than \$1.37M saved at the end of the current fiscal year to help offset

unanticipated expenses in future years. We feel strongly that our ability to exercise fiscal prudence and transfer any budget reserves to the fund is the key to long-term stability in our tax rate.

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 \$18,900. The Mountain School has decided to eliminate grades 7 and 8 beginning with the 2024-2025 school year, so this tuition rate is only for Grades K-6. 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 \$4,566,869 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 \$20,966. 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 and that families whose children attend BBA will not be obligated to pay any additional tuition on their behalf.

Finally, Article 7 asks voters to authorize the School Board to transfer the unassigned FY24 General Fund surplus to the Tax Stabilization Fund, and Article 8 requests that voters appropriate the sum of \$25,000 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.

We look forward to coming together as a community at Town Meeting Day to discuss these issues with you in greater detail. We are grateful to the Mountain School for hosting us, our Town Officials for helping our meeting to run so smoothly, the BRSU for its partnership and support, and to you, our voters, for your trust in us and the work that we do.

All the best,  
Jennifer Deck Samuelson, Chair  
Dean Gianotti, Jr.  
Meridith Dennes

## Winhall School District

### Actual Tax Rate for FY24 and Projected Tax Rate for FY25

		<u>FY24</u>	<u>FY24</u>	<u>FY25</u>	<u>Variance</u>
(a) Voted Budget		\$4,523,694		\$4,566,869	1.00%
(b) Warned Articles		20,000		25,000	25.00%
(c) Less Local Revenues		156,333		205,543	31.50%
(d) Education Spending	(a+b-c)	\$4,387,361	\$4,387,361	\$4,386,326	0.00%
(e) Equalized Pupils FY24		<u>229.15</u>			
(f) Education Spending Per Pupil Equalized Pupil	(d ÷ e)	\$19,146			
(g) LTW ADM (New count under Act 127)			<u>319.88</u>	<u>317.61</u>	
(h) Per Pupil Spending	(d ÷ g)		<u>\$13.716</u>	<u>\$13.810</u>	0.70%
(i) Property Yield (Pending Legislative Approval)		<u>\$15.443</u>		<u>\$9.452</u>	
(j) District Tax Rate	(f ÷ i); (h ÷ j)	<u>\$1.2398</u>		<u>\$1.4611</u>	17.90%
(k) FY25 Tax Rate % Increase from Prior Year				<u>17.9%</u>	
(l) FY25 Tax rate Increase Limited to 5% from FY24 (Act 127, 2022, Sec. 7)				<u>\$1.3018</u>	
(m) District Tax Rate		<u>\$1.2398</u>		<u>\$1.3018</u>	\$0.062
(n) Common Level of Appraisal (CLA) (TBD)		<u>78.10%</u>		<u>65.99%</u>	
(o) Homestead Tax Rate	(m ÷ n)	<u>\$1.5875</u>		<u>\$1.9727</u>	\$0.385

### Winhall School District Historical Tax Rates

	<u>Equalized Tax Rate</u>	<u>CLA</u>	<u>Actual Tax Rate</u>
FY25 Projected	\$1.3018	65.99%	\$1.9727
FY24	\$1.2369	78.10%	\$1.5837
FY23	\$1.5357	92.71%	\$1.6565
FY22	\$1.7481	98.24%	\$1.7794
FY21	\$1.7183	96.94%	\$1.7725
FY20	\$1.6563	96.85%	\$1.7102
FY19	\$2.0565	96.89%	\$2.1225
FY18	\$1.9330	94.53%	\$2.0449
FY17	\$1.6936	96.94%	\$1.7471
FY16	\$1.6471	95.27%	\$1.7289
FY15	\$1.6891	97.73%	\$1.7283
FY14	\$1.6122	97.02%	\$1.6617
FY13	\$1.7321	94.75%	\$1.8281

# Winhall School District

## FY25 Budget

	FY23	FY23	FY24	FY24	FY25	% Change
	Budget	Actual	Budget	Anticipated	Budget	Budgets
<b>EXPENDITURES</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Anticipated</b>	<b>Budget</b>	<b>25 vs 24</b>
1 Pre-K Program/Early Education	\$37,104	\$33,820	\$46,126	\$23,720	\$24,320	(47.3%)
2 Instruction/Support Program	3,904,425	3,633,162	3,864,865	3,642,563	3,955,759	2.4%
3 District Administration	15,220	16,523	17,694	16,776	17,264	(2.4%)
4 Fiscal Services	1,000	0	250	0	250	0.0%
5 Supervisory Union Assessments	394,674	394,674	509,003	509,003	516,901	1.6%
6 Return of Surplus (Supervisory Union)	(27,350)	(27,350)	(29,675)	(29,675)	(64,820)	118.4%
7 Transportation	<u>86,473</u>	<u>93,471</u>	<u>115,431</u>	<u>109,069</u>	<u>117,195</u>	1.5%
8 <b>Total Expenditures to be Voted</b>	<b>\$4,411,546</b>	<b>\$4,144,300</b>	<b>\$4,523,694</b>	<b>\$4,271,456</b>	<b>\$4,566,869</b>	1.0%
9 Budgeted Transfers/Warned Articles	<u>570,000</u>		<u>20,000</u>		<u>25,000</u>	25.0%
10 <b>Total District Expenditures</b>	<b>\$4,981,546</b>	<b>\$4,144,300</b>	<b>\$4,543,694</b>	<b>\$4,271,456</b>	<b>\$4,591,869</b>	1.1%
11						
12						
13 <b>Program Summary (Excluding Warned Articles)</b>						
14 PK-12 Instruction/Support Programs	\$3,920,934	\$3,643,522	\$3,881,757	\$3,616,774	\$3,930,570	1.3%
15 Special Education PK-12	277,411	280,276	400,242	420,517	387,934	(3.1%)
16 Administration (District/SU)	126,728	127,031	126,264	125,096	131,170	3.9%
17 Transportation	<u>86,473</u>	<u>93,471</u>	<u>115,431</u>	<u>109,069</u>	<u>117,195</u>	1.5%
18 <b>Total Expenditures</b>	<b>\$4,411,546</b>	<b>\$4,144,300</b>	<b>\$4,523,694</b>	<b>\$4,271,456</b>	<b>\$4,566,869</b>	1.0%

	FY23	FY23	FY24	FY24	FY25	% Change
	Budget	Actual	Budget	Anticipated	Budget	Budgets
<b>REVENUES</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Anticipated</b>	<b>Budget</b>	<b>25 vs 24</b>
19 <u>Local/Miscellaneous</u>						
20 Transportation Fees	\$25,000	\$26,600	\$25,000	\$28,200	\$25,000	0.0%
21 Interest	600	4,682	2,500	60,000	50,000	1900.0%
22 Winhall Community Center Note	79,147	79,147	79,147	79,147	79,147	0.0%
23 Return of Prior Year Tuition/Misc	<u>0</u>	<u>18,428</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
24	<b>\$104,747</b>	<b>\$128,857</b>	<b>\$106,647</b>	<b>\$167,347</b>	<b>\$154,147</b>	44.5%
25 <u>State/Federal</u>						
26 Transportation Reimbursement	\$29,357	\$29,454	\$39,246	\$39,246	\$40,674	3.6%
27 Special Education Reimbursement	0	64	0	0	0	n/a
28 Other State/Federal Grants	0	0	0	0	0	n/a
29 Forest Revenue	<u>8,000</u>	<u>10,722</u>	<u>10,440</u>	<u>10,722</u>	<u>10,722</u>	2.7%
30	<b>\$37,357</b>	<b>\$40,240</b>	<b>\$49,686</b>	<b>\$49,968</b>	<b>\$51,396</b>	3.4%
31						
32 Revenue Subtotal	\$142,104	\$169,097	\$156,333	\$217,315	\$205,543	31.5%
33 Education Spending	<u>4,839,442</u>	<u>4,839,442</u>	<u>4,387,361</u>	<u>4,387,361</u>	<u>4,386,326</u>	0.0%
34 <b>Total Revenue</b>	<b>\$4,981,546</b>	<b>\$5,008,539</b>	<b>\$4,543,694</b>	<b>\$4,604,676</b>	<b>\$4,591,869</b>	1.1%

# Winhall School District

FY25 Budget

<u>FUND BALANCES</u>		General Fund	Bus Reserve	Tax Stabilization Reserve
35	Actual Balance June 30, 2022	<u>\$0</u>	<u>\$85,940</u>	<u>\$214,953</u>
36				
37	Actual Revenue FY23	\$5,008,539		
38	Actual Expenditure FY23	(4,144,300)		
39	Warned Article Appropriation (Voted 3/2022)	(570,000)	<u>\$20,000</u>	\$550,000
40	Reserve Transfer (Voted 3/2023)	<u>(294,239)</u>		<u>294,239</u>
41	Actual Balance June 30, 2023	<u>\$0</u>	<u>\$105,940</u>	<u>\$1,059,192</u>
42				
43	Anticipated Revenue FY24	\$4,604,676		
44	Anticipated Expenditure FY24	(4,271,456)		
45	Warned Article Appropriation (Voted 3/2023)	(20,000)	<u>\$20,000</u>	
46	Reserve Transfer (To be Voted 3/2024)	<u>(313,220)</u>		<u>\$313,220</u>
47	Anticipated Balance June 30, 2024	<u>\$0</u>	<u>\$125,940</u>	<u>\$1,372,412</u>
48				
49	Budgeted Revenue FY25	\$4,591,869		
50	Budgeted Expenditure FY25	(4,566,869)		
51	Warned Article Appropriation (To be Voted 3/2024)	<u>(25,000)</u>	<u>\$25,000</u>	
52	Budgeted Balance June 30, 2025	<u>\$0</u>	<u>\$150,940</u>	<u>\$1,372,412</u>

<u>EXPENDITURES</u>		FY23 Budget	FY23 Actual	FY24 Budget	FY24 Anticipated	FY25 Budget	% Change Budgets 25 vs 24
53	<b>PK PROGRAM/EARLY EDUCATION</b>						
54	Private Provider Tuition	\$32,904	\$26,470	\$33,876	\$18,820	\$19,420	(42.7%)
55	Private Provider Tuition (Additional Hours)	<u>4,200</u>	<u>7,350</u>	<u>12,250</u>	<u>4,900</u>	<u>4,900</u>	(60.0%)
56	<b>TOTAL PK PROGRAM/EARLY EDUCATION</b>	<u>\$37,104</u>	<u>\$33,820</u>	<u>\$46,126</u>	<u>\$23,720</u>	<u>\$24,320</u>	(47.3%)
57							
58	<b>INSTRUCTION/SUPPORT PROGRAM</b>						
59	<u>Regular Education</u>						
60	Tuition	\$3,861,029	\$3,594,278	\$3,832,631	\$3,591,328	\$3,906,250	1.9%
61	Instructional Services	22,301	15,370	3,000	0	0	(100.0%)
62	Support Services	500	0	0	0	0	n/a
63	Prior Year Tuition	<u>0</u>	<u>54</u>	<u>0</u>	<u>1,726</u>	<u>0</u>	n/a
64		<u>\$3,883,830</u>	<u>\$3,609,702</u>	<u>\$3,835,631</u>	<u>\$3,593,054</u>	<u>\$3,906,250</u>	1.8%
65	<u>Special Education</u>						
66	Public School Excess Costs	<u>\$20,595</u>	<u>\$23,460</u>	<u>\$29,234</u>	<u>\$49,509</u>	<u>\$49,509</u>	69.4%
67							
68	<b>TOTAL INSTRUCTION/SUPPORT PROGRAM</b>	<u>\$3,904,425</u>	<u>\$3,633,162</u>	<u>\$3,864,865</u>	<u>\$3,642,563</u>	<u>\$3,955,759</u>	2.4%



# Winhall School District

## FY25 Budget

	FY23	FY23	FY24	FY24	FY25	% Change
<u>EXPENDITURES</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>25 vs 24</u>
<b>69 DISTRICT ADMINISTRATION</b>						
70 Board Stipends	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	0.0%
71 Payroll Fringe	344	344	344	344	364	5.8%
72 Professional Services	500	360	500	500	500	0.0%
73 Comprehensive Insurance	5,236	7,617	7,900	6,512	6,800	(13.9%)
74 Audit Expense	3,000	2,500	2,750	3,000	3,100	12.7%
75 Advtg, Warnings, Notices, etc.	500	88	500	500	500	0.0%
76 Travel, Expenses, & Supplies	300	246	300	300	300	0.0%
77 Dues & Memberships, VSBA	<u>840</u>	<u>868</u>	<u>900</u>	<u>1,120</u>	<u>1,200</u>	33.3%
<b>78 TOTAL DISTRICT ADMINISTRATION</b>	<b><u>\$15,220</u></b>	<b><u>\$16,523</u></b>	<b><u>\$17,694</u></b>	<b><u>\$16,776</u></b>	<b><u>\$17,264</u></b>	(2.4%)
<b>80 FISCAL SERVICES</b>						
81 Short-Term Interest	\$750	\$0	\$0	\$0	\$0	n/a
82 Supplies, Materials, Etc.	<u>250</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>250</u>	0.0%
<b>83 TOTAL FISCAL SERVICES</b>	<b><u>\$1,000</u></b>	<b><u>\$0</u></b>	<b><u>\$250</u></b>	<b><u>\$0</u></b>	<b><u>\$250</u></b>	0.0%
<b>85 OFFICE OF THE SUPERINTENDENT</b>						
<u>General Assessments</u>						
87 Administrative Assessment	\$97,255	\$97,255	\$92,902	\$92,902	\$96,370	3.7%
88 Accounting Assessment	9,755	9,755	16,436	16,436	18,293	11.3%
89 Director of Operations	<u>9,348</u>	<u>9,348</u>	<u>8,782</u>	<u>8,782</u>	<u>8,013</u>	(8.8%)
90 Subtotal General Assessments	\$116,358	\$116,358	\$118,120	\$118,120	\$122,676	3.9%
91 Return of Surplus	<u>(5,850)</u>	<u>(5,850)</u>	<u>(9,800)</u>	<u>(9,800)</u>	<u>(9,020)</u>	(8.0%)
<b>92</b>	<b><u>\$110,508</u></b>	<b><u>\$110,508</u></b>	<b><u>\$108,320</u></b>	<b><u>\$108,320</u></b>	<b><u>\$113,656</u></b>	4.9%
<u>Special Education Assessments</u>						
94 Early Education	\$11,569	\$11,569	\$14,604	\$14,604	\$8,341	(42.9%)
95 Student Services K-8	31,768	31,768	58,783	58,783	65,618	11.6%
96 Student Services 9-12	196,024	196,024	263,327	263,327	252,518	(4.1%)
97 Support Services/Administration	<u>38,955</u>	<u>38,955</u>	<u>54,169</u>	<u>54,169</u>	<u>67,748</u>	25.1%
98 Subtotal Special Education Assessments	\$278,316	\$278,316	\$390,883	\$390,883	\$394,225	0.9%
99 Return of Surplus	<u>(21,500)</u>	<u>(21,500)</u>	<u>(19,875)</u>	<u>(19,875)</u>	<u>(55,800)</u>	180.8%
<b>100 Total Special Education (Net)</b>	<b><u>\$256,816</u></b>	<b><u>\$256,816</u></b>	<b><u>\$371,008</u></b>	<b><u>\$371,008</u></b>	<b><u>\$338,425</u></b>	(8.8%)
<b>102 TOTAL OFFICE OF THE SUPERINTENDENT</b>	<b><u>\$367,324</u></b>	<b><u>\$367,324</u></b>	<b><u>\$479,328</u></b>	<b><u>\$479,328</u></b>	<b><u>\$452,081</u></b>	(5.7%)
<b>104 TRANSPORTATION</b>						
105 Positions/BRSU Based	\$67,893	\$61,389	\$79,831	\$73,401	\$81,495	2.1%
106 R&M/Supplies/Services	18,000	31,493	35,000	35,000	35,000	0.0%
107 Insurance	<u>580</u>	<u>589</u>	<u>600</u>	<u>668</u>	<u>700</u>	16.7%
<b>108 TOTAL TRANSPORTATION</b>	<b><u>\$86,473</u></b>	<b><u>\$93,471</u></b>	<b><u>\$115,431</u></b>	<b><u>\$109,069</u></b>	<b><u>\$117,195</u></b>	1.5%
<b>110 TOTAL BUDGET</b>	<b><u>\$4,411,546</u></b>	<b><u>\$4,144,300</u></b>	<b><u>\$4,523,694</u></b>	<b><u>\$4,271,456</u></b>	<b><u>\$4,566,869</u></b>	1.0%
111 Budgeted Transfers/Warned Articles	<u>570,000</u>		<u>20,000</u>		<u>25,000</u>	25.0%
<b>112 TOTAL EXPENDITURES</b>	<b><u>\$4,981,546</u></b>		<b><u>\$4,543,694</u></b>		<b><u>\$4,591,869</u></b>	1.1%

## REPORT OF THE SUPERINTENDENT

Randi Lowe, EdD

January 2023

As I reflect over the past year we have continued to expand and enhance our educational programming. The national narrative highlights the challenges our youth face and, while the trends of academic and social and emotional needs are being experienced here, our students on the whole are faring better than many. We are engaging in important work focused on ensuring high quality academic programming and evidence based social and emotional services to meet the needs of our students. This report will highlight our areas of focus and achievements.

Last year, we began using the *Reveal Math* curricular resource across all BRSU schools, funded using ARP ESSER grant funds. 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 are learning in the classroom. This is designed to ensure all students have access to high-quality and effective classroom instruction.

Spring 2023 iReady assessment results indicate that we have seen steady growth in the math proficiency levels of our students since we began using iReady in 2020:

- 2020-2021 Spring Results: 48% of students were on grade level
- 2021-2022 Spring Results: 52% of students were on grade level
- **2022-2023 Spring Results: 57% of students were on grade level**
  - National Norm from 2018-19 school year: 59% of students were on grade level
  - 2022-23 National Results: 47% of students were on grade level
- Percent of students performing two or more years below grade level:
  - Nationally: 20%
  - BRSU: 12%

These results from last year indicate that, even in the first year of implementation of a new math curriculum when there is often a drop in proficiency levels, our students are responding well to this new math resource. Now, in year two, teachers are more comfortable with the materials and are moving through units more quickly. One teacher recently commented that students are learning concepts more quickly than last year, as well. I look forward to seeing continued progress.

Last Spring, the English Language Arts Curriculum review committee unanimously selected *Into Reading/Into Literature* as our new reading and writing curricular resource, funded using ARP ESSER grant funds. The committee made its selection ensuring that the “big 5” areas of reading, including phonological awareness, phonics, fluency, comprehension, and vocabulary are explicitly and directly taught in their selection. Teachers had time over the summer and at the start of the school year to familiarize themselves with the materials in order to begin using them at the start of the year. Using a comprehensive curriculum, in which all aspects of reading and writing are included, is a shift for our system and we are seeing some great results. As I visit classrooms and speak with students, it is clear that with fidelity of instruction and commitment to the program, our students are learning vocabulary, concepts and new material in a way we haven’t seen before. *Amira*, an assessment system using artificial intelligence, allows for immediate feedback to students and guidance to help them learn skills they are struggling with. I look forward to seeing our assessment data at the end of this school year.

Spring 2023 iReady assessment results indicate that we have seen slower growth in the proficiency levels of our students in ELA than we are seeing in math since we began using iReady in 2020:

- 2020-2021 Spring Results: 54% of students were on grade level
- 2021-2022 Spring Results: 58% of students were on grade level
- **2022-2023 Spring Results: 59% of students were on grade level**
  - National Norm from 2018-19 school year: 57% of students were on grade level
  - 2022-23 National Results: 52% of students were on grade level
- Percent of students performing two or more years below grade level:
  - Nationally: 24%
  - BRSU: 17%

Our principals recently agreed to implement social and emotional programming called L.I.T., which stands for Love, Inclusion and Trust. Jamele Adams, the Diversity, Equity and Inclusion Director for Scituate Public Schools in Massachusetts, created this model which is being used in districts in the greater Boston area. Jamele provided professional development with our teachers in early October and met with a group of parents, as well. Everyone was supportive of a partnership. This framework includes a community pledge about inclusivity and assemblies to unify our schools around establishing and maintaining love, inclusion and trust, ensuring that our schools are psychologically safe, and students and adults uphold commitments to each other. We had our first LIT assemblies in late December, and it was exciting to see how positively students responded to the presentation. Middle schoolers had the opportunity to spend time informally with Jamele and I was struck at how positively and openly they responded to him. I look forward to what is ahead of us.

Last year a data review indicated that 25% to 75% of our students were not participating in the JISP program. This led to a more in-depth data review resulting in the decision to make a significant change to JISP programming: every student would participate, and this would be a school-supported experience. Over the past six months, central office leaders have partnered with the Bromley Outing Club, Northshire Civic Center, Southern Vermont Arts Center and GNAT to develop a system that would include all students. As I write this, we are concluding our first week of programming and I have heard many positive and supportive comments and personal stories. I am grateful to everyone who made this happen and thrilled to see the joy and excitement exuding from our students.

The Taconic and Green Regional School Board has established a Middle School Committee to officially explore the establishment of a regional middle school. Jon Wilson is the Committee Chair and Ben Freeman is the Vice-Chair. The committee includes board members, a teacher, principal, community member, parent and the superintendent. Included in the budget this year are funds to continue partnering with architects to analyze our current buildings and develop renderings. The work includes determining programming needs and analyzing the feasibility of renovating or adding an addition to the Manchester Elementary Middle School building, as well as new construction on the MEMS property or at another site in Manchester. There will be community forums over the course of the year for people to learn about the project and ask questions. The earliest a bond would go to the voters for consideration would be November 2024, but it is more likely that the vote would occur early in 2025.

This is my fourth year as the BRSU superintendent, and I remain as committed and optimistic as I was in my early years. We have a terrific community committed to a strong, inclusive and effective school experience for all of our children. Each of our School Boards are thoughtful and strategic, working hard to provide a high-quality education for every child. It is an honor and privilege to work in our organization and I appreciate the support of our community.

**SUPERINTENDENT'S ENROLLMENT REPORT**  
**WINHALL SCHOOL DISTRICT**  
**ENROLLMENT: DECEMBER 1, 2023**

SCHOOL	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Burr & Burton	-	-	-	-	-	-	-	-	-	-	-	9	9	12	10	40
Cardigan Mountain	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1
Dorset	-	-	1	-	-	-	-	1	-	-	-	-	-	-	-	2
Holderness	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
Flood Brook	-	-	2	1	4	-	2	2	1	2	2	-	-	-	-	16
Long Trail	-	-	-	-	-	-	-	-	7	10	5	1	2	1	-	26
Manchester	-	-	-	-	-	-	1	-	2	1	2	-	-	-	-	6
Maple Street	-	-	1	2	3	3	7	3	9	5	3	-	-	-	-	36
Middlesex	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Mountain School	-	-	1	2	4	1	6	6	5	1	-	-	-	-	-	26
PK Partners	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	8
Red Fox	-	-	-	-	-	-	2	2	-	-	-	-	-	-	-	4
Rumsey Hall	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1
Salisbury	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1
Stratton Mtn	-	-	-	-	-	-	-	-	-	4	7	4	3	11	3	32
St. Paul's	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
The Grammar School	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	1
VT Academy	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>11</b>	<b>4</b>	<b>18</b>	<b>15</b>	<b>24</b>	<b>23</b>	<b>21</b>	<b>16</b>	<b>15</b>	<b>25</b>	<b>14</b>	<b>204</b>

PK3 = 3 yr olds

PK4 = 4 yr olds

## Winhall Community Information

**2020 Census Population: 1,182**    [www.winhall.org](http://www.winhall.org)    **Registered Voters: 830**

**Town Treasurer**    [treasurer@winhall.org](mailto:treasurer@winhall.org)    (802) 297-0342

**Town Clerk**    [winclerk@winhall.org](mailto:winclerk@winhall.org)    (802) 297-2122

**Delinquent Tax Collector**    [deltax@winhall.org](mailto:deltax@winhall.org)    (802) 297-0342

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

**Select Board**    [townadmin@winhall.org](mailto:townadmin@winhall.org)  
Scheduled Meetings:    1<sup>st</sup> and 3<sup>rd</sup> Wednesday of every month, starting at 5:30 PM

**Winhall Planning Commission**    [zoningadmin@winhall.org](mailto:zoningadmin@winhall.org) (802) 297-1820 office  
Scheduled Meetings:    1<sup>st</sup> and 3<sup>rd</sup> Tuesday of every month, starting at 7:30 PM

**School Board**  
Scheduled Meetings:    3<sup>rd</sup> Tuesday of every month, starting at 5:00 PM

**Zoning Board of Adjustment**    Meetings as necessary    [zoningadmin@winhall.org](mailto:zoningadmin@winhall.org)

**Zoning Administrator**    [zoningadmin@winhall.org](mailto:zoningadmin@winhall.org) (802) 297-1820 office

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

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

**Facilities Manager / E911**    [facilities@winhall.org](mailto:facilities@winhall.org)

**Board of Listers**    [winlister@winhall.org](mailto:winlister@winhall.org)    (802) 297-2151  
Scheduled Meetings:    Meetings scheduled as necessary

**Memorial Library**    [www.winhallmemoriallibrary.org](http://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](mailto:highway@winhall.org)    (802) 297-2120

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

Hours:    Monday, Tuesday, Friday, 8:00AM to 4:00PM  
            Saturday - Sunday, 9:00AM to 4:00PM  
            Open Week of Christmas (closed Christmas Day) and week of New Year's  
            Open Wednesdays 8-12, following a Monday or Tuesday Holiday