
Town of Westminster, Vermont

School District, Town, and Fire District # 3



2017

Annual Report

For Fiscal Year Ended June 30, 2017

Annual Town Meeting Saturday,
March 3, 2018; 10:00am
Bellows Falls Union High
School

Australian Ballot
Tuesday, March 6, 2018
8:00 AM – 7:00 PM
Westminster Institute

Please bring this report with you to Town Meeting

Town of Westminster Directory

Town

Town Hall

3651 U.S. Route 5
P.O. Box 147
Westminster, VT 05158
Monday-Friday, 8:30 AM – 4:00 PM

Town Manager 802-722-4255

Russell Hodgkins
Manager@westminstervt.org

Administrative Assistant 802-722-4255

Kelley Thayer
Assistant@westminstervt.org

Town Clerk/Treasurer 802-722-4091

Alison Bigwood
Clerk@westminstervt.org

Assistant Clerk/Treasurer 802-722-4091

Patty Mark
pmark@westminstervt.org

Assessor 802-722-9516

Al Coondradt
listers@westminstervt.org

Listers

Jacklyn Atwood
Doug Oftedahl
Rachael Cohen
listers@westminstervt.org

Zoning Administrator 802 -722-4524

Russell Hodgkins
zoning@westminstervt.org

Town Garage 802-722-4349

Ron Clace, Road Foreman

Emergency Management 802-722-4255

Russell Hodgkins, Director

Health Officer 802-722-4255

Russell Hodgkins

Animal Control 802-376-6402

Lyanne Woodward

Windham NE Supervisory Union

Office 802-463-9958

Westminster Elementary Schools

Center School 802-722-3241

Principal, Doug Kussius
doug.kussius@wnesu.com

Westminster West School 802-387-5756

Principal, Doug Kussius
doug.kussius@wnesu.com

Bellows Falls M.S. 802-463-4366

Principal, Karen Bukowski
karen.bukowski@wnesu.com

Bellows Falls Union H.S. 802-463-3944

Principal, Christopher Hodsdon
Chris.Hodsdon@wnesu.com

Visit the town website for
current information on
board meetings and
important notices
www.westminstervt.org

The Annual Town Report is compiled from various reports, spreadsheets, documents and formats. We do our best to make this report legible. If you should have any comments, recommendations, or suggestions please contact the office at 802.722.4255 or email Kelley Thayer at Assistant@westminstervt.org

Town of Westminster Dedication

The Town of Westminster Selectboard takes great pride in dedicating the 2017 annual Town Report to:

MARK LUND



Mark Lund has worked for the Town of Westminster for 35+ years. In November of this past year, Mark retired as Road Foreman. He held this position for the majority of his employment here in Westminster. Being Road Foreman is a thankless job that demands you be on call 24/7, 365 days per year. This dedication is a small token of appreciation this Town owes Mark and his family. We mention family because without the support from home, this job would be impossible. Mark, thank you and best wishes in your future endeavors.

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Town of Westminster-Vacancies

Vacancies in the School District, Town Offices, and Fire District#3 to be elected by Australian ballot at Town Meeting on March 6, 2018

<u>Office – Term (Years)</u>	<u>Incumbent</u>	<u>Candidates</u>
Moderator (1)		
Town	Fletcher D. Proctor	Fletcher D. Proctor
School	Fletcher D. Proctor	Fletcher D. Proctor
Fire District	Fletcher D. Proctor	Fletcher D. Proctor
Town Agent	Fletcher D. Proctor	Fletcher D. Proctor
Selectboard (3)	Sheldon Beebe	Sheldon Beebe
Selectboard (2)	Frances “Nancy” Dalzell	Kevin Hughes
Lister (3)	Jacklyn Atwood	Jacklyn Atwood
Lister (2)	Douglas Ofstedahl	Douglas Ofstedahl
Lister (1)	Rachael Cohen	Rachael Cohen
Town Clerk (3)	Alison Bigwood	
Town Treasurer (3)	Alison Bigwood	Jacklyn Atwood
Town Grand Juror (1)	Peter McH. Stamm	
Town Grand Juror (1)	Margaret O’Toole	Margaret O’Toole
Commissioner, Campbell Fund (1)	Karen Walter	Karen Walter
Commissioner, Campbell Fund (1)	Ila Mitchell	
Commissioner, Campbell Fund (1)	Vacant	Vacant
Trustee, Campbell Fund (3)	Michael Fawcett	
Trustee of Public Funds (3)	Michael Fawcett	
Town School Director (3)	Elise Manning-Sterling	Elise Manning-Sterling
Town School Director (2)	Cheryl Charles	Cheryl Charles
UHSD #27 Director (3)	David Clark	
UHSD #27 Director remaining (2)	Bonnie Depino	
Fire District #3 Prudential (3)	Christopher Hackett	Christopher Hackett

TO BE REPLACED

Town of Westminster - Elected Officials

Term Expirations

Selectboard:

Craig Allen (2 year) 3/2020
Sheldon Beebe (3 year) 3/2018
Frances Nancy Dalzell (2 year)..... 3/2018
Susan Harlow (3 year) 3/2019
Toby Young (3 year)..... 3/2020

Town Agent: (1 year)

Fletcher Proctor..... 3/2018

Town Moderator: (1 year)

Fletcher Proctor..... 3/2018

School Moderator: (1 year)

Fletcher Proctor..... 3/2018

Fire District Moderator: (1 year)

Fletcher Proctor..... 3/2018

Town Grand Jurors: (1 year)

Peter McH. Stamm..... 3/2018
Maragret O'Toole.....3/2018

**Commissioners of the Campbell Fund:
(1 year)**

Ila Mitchell..... 3/2018
Karen Walter..... 3/2018
Vacant 3/2018

Trustees of Public Funds: (3 year)

Michael Fawcett..... 3/2018
Peter Harrison 3/2019
Barbara Taylor 3/2020

Town School Directors:

Elise Manning-Sterling (3 year).... 3/2018
Rick Gordon (3 year).....3/2020
Timothy Young (3 year) 3/2019
Cheryl Charles (2 year)..... 3/2018
David Major (2 year) 3/2019

Union High School District #27: (3 year)

Bonnie Depino 3/2018
David Clark 3/2018
Molly Banik..... 3/2019

Trustees of Campbell Fund: (3 year)

Michal Fawcett..... 3/2018
Peter Harrison..... 3/2019
Barbara Taylor..... 3/2020

Prudential Committee-Fire District #3: (3 year)

Chris Harlow 3/2020
Christopher Hackett..... 3/2018
Daniel Green..... 3/2019

Town Clerk: (3 year)

Alison Bigwood..... 3/2018

Town Treasurer (3 year)

Alison Bigwood..... 3/2018

Board of Listers: ((3 year)

Jacklyn Atwood..((3 year).....3/2018
Doug Oftedahl..((2 year).....3/2020
Rachael Cohen....((1 year).....3/2019

Justice of the Peace: (2019)

Kathy Abbott
Jean Collins
Matthew Conklin
Lisa Dotson
John Ewald
Bruce MacDuffie
Adrienne Major
Lucille Messina (Resigned June 1, 2017)
Margaret O'Toole
Fran Renaud
Susan Roman
Norm Wright

Town of Westminster - Appointed Officials

Road Foreman

Ron Clace

Road Commissioner

Russell Hodgkins

Zoning/Sign Administrator

Russell Hodgkins

Town Counsel

Lawrence Slason, Esq.

Robert Fisher, Esq.

Town Health Officer

Russell Hodgkins

Town Service Officer

Russell Hodgkins

Town Animal Control Officer

Lyanne Woodward

Fence Viewers

Warren A. Muzzey

Curtis "Tony" Coven

Walter Kurkul

Inspector of Wood

Walter Kurkul

Windham Solid Waste Rep.

Jan Ameen

Westminster West Library Rep.

Craig Hawkins

Windham Regional Planning Commissioners

Norman Wright

Stephen Dotson

Connecticut River Transit Representatives

Vacant

CRJC Wantastiquet Region River Subcommittee

Paul Harlow

James Calchera

Historic Review Board

Tony Diorio

Matthew Sargent

Peter Terrell

Community Improvement Program

Peter McH. Stamm

Nathan Stoddard

Waypoint Interpretive Center Reps.

Bob Haas; Pat Haas

Cemetery Sexton

Christopher Potter

Assistant Cemetery Commissioners

Christopher Potter; Norm Wright

Tree Warden

Mark Lund

Friends of the Westminster West Town Hall

John Ewald

Nicholas Keil

Margaret O'Toole

Will Parmelee

Michael Wells

Daniel Savel

By the Town Clerk/Treasurer

Patty Mark, Assistant Town Clerk/Treasurer

Senior Solutions Representatives

Priscilla Allbee

Patricia Goodell

Emergency Management Director

Russell Hodgkins

Conservation Commission (4 year) Term Expires

Stephen Major3/2019

Phil Ranney3/2018

Tatiana Schreiber.....3/2021

Rachael Shaw.....3/2020

Planning Commission (4 year) Term Expires (5 Person Board as of 10/2017)

Kevin Hughes3/2019

Chris Vincent.....3/2018

Katherine Kingston3/2020

Doug Oftedahl.....3/2021

Vacant.....3/2022

Randy Major (Resigned)

Development Review Board (3 year) Term Expires

Eric Anderson.....3/2018

Don Anderson.....3/2020

Christopher Potter3/2018

Kevin Hughes.....3/2019

Tim Harty.....3/2020

Activities Commission (3 year) term Expires

Vacant.....3/2021

Nancy Deitz3/2020

Doreen Kelton3/2018

Amy Sciacca3/2019

Dempsey Potter3/2020

Town of Westminster

WARNING FOR ANNUAL MEETING

**TOWN SCHOOL DISTRICT, TOWN OF WESTMINSTER and
TOWN FIRE DISTRICT NUMBER 3**

2018

The legal voters of the Westminster Town School District, Town of Westminster, and Town Fire District Number 3, are hereby notified and warned to meet at the Bellows Falls Union High School Auditorium in Westminster, Vermont on **Saturday March 3, 2018** at ten o'clock in the morning (10:00A.M.) to take action on the Articles following Article 1.

The meeting will be recessed to the Westminster Institute, East Parish, Westminster, Vermont to meet at eight o'clock in the forenoon (8:00 A.M.) on **Tuesday, March 6, 2018** for the consideration of Article 1, by Australian Ballot. The polls shall remain open until seven o'clock in the evening (7:00 P.M.) at which time the meeting will recess to meet at the Bellows Falls Union High School Auditorium at eight o'clock in the evening (8:00 P.M.) on Tuesday, March 6, 2018 to consider any remaining articles, if necessary.

Article 1: To choose all Town School District Officers, Town Officers, and Town Fire District Number 3 Officers, by Australian ballot, Tuesday, March 6, 2018 from eight o'clock in the forenoon (8:00 A.M.) until seven o'clock in the evening (7:00 P.M.).

Article 2: **To hear the reports of the Westminster Town School District Officers for the last year and to take action thereon.**

Article 3: To see if the Westminster Town School District will vote to pay its District Officers compensation in the following amounts: Town School District Board Chair, \$1100.00 per year; other Town School District Board members, \$800.00 per year, and; the Town School District Clerk, \$125.00 per district meeting.

Article 4: Shall the voters of the Westminster Town School District approve the School Board to expend four million, seven hundred thirty four thousand dollars and ninety seven cents (\$4,734,010.97), 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 Educational Spending of sixteen thousand, nine hundred twenty four dollars and seventy two cents (\$16,924.72) per equalized pupil. This projected per equalized pupil is 11.60% higher than spending for the current year.

Article 5: To transact any other proper business to be brought before the Town School District Meeting.

Article 6: **To hear the reports of the Town Officers and to take action thereupon.**

Article 7: To see if the voters of the Town of Westminster will raise and appropriate the sum of \$130,000.00 for the Town Highway Equipment Reserve Fund.

Town of Westminster

- Article 8:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$15,000.00 for the Bridge Rehabilitation Reserve Fund.
- Article 9:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$4,200.00 in addition to the sum (\$4,200.00) included in the budget proposed by the Selectboard making the total \$8,400.00, for the support of the Westminster West Public Library.
- Article 10:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$9,534.00 for the support of Southeastern Vermont Economic Development Strategies to provide workforce and economic coordination services to residents of the Town.
- Article 11:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$1,988,216.00 to pay the indebtedness of the Town, repair highways and pay general expenses of the Town for fiscal year beginning July 1, 2018 and ending June 30, 2019
- Article 12:** To transact any other proper business to be brought before the Town of Westminster meeting.
- Article 13:** **To hear the reports of the Town Fire District Number 3 and to take action thereupon.**
- Article 14:** To see whether the Town Fire District Number 3 shall authorize and instruct its Prudential Committee and Treasurer to borrow money, if necessary, to meet current expenses, on the credit of the District, in anticipation of the collection of taxes and/or the receipt of any State or Federal Funds.
- Article 15:** To see whether the Town Fire District Number 3 shall raise and appropriate money to pay the indebtedness and other general expenses of the District for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019, and if so, how much?
- Article 16:** To transact any other business proper to be brought before the Town District Number 3 meeting

**TOWN OF WESTMINSTER
SELECTBOARD**

Sheldon Beebe; Chair
Craig Allen; Vice Chair
Nancy Dalzell; Clerk
Susan Harlow
Toby Young

PRUDENTIAL COMMITTEE

Christopher Hackett; Chair
Christopher Harlow
Daniel Green

**WESTMINSTER SCHOOL DISTRICT
BOARD OF DIRECTORS**

David Major; Chair
Rick Gordon; Clerk
Elise Manning-Sterling
Cheryl Charles
Timothy Young

Town of Westminster - FY 2019 Proposed Revenue Budget

Account	Budget FY17	Actual FY17	Budget FY18	Proposed Budget FY19
TAX REVENUES				
Property Taxes	\$1,499,579	\$1,212,292	\$1,479,855	\$1,716,186
Delinquent Taxes - Zudnek	\$0	\$184,933	\$0	\$20,000
Interests And Warrants	\$20,000	\$42,066	\$20,000	\$20,000
8% Penalty Delin. Taxes	\$25,000	\$29,903	\$20,000	\$20,000
Education Billing Fees		\$8,673		
Reimburse Exp. & Tax Sale fees	\$0	\$16,268	\$0	\$0
	\$1,544,579	\$1,494,134	\$1,519,855	\$1,776,186
LICENSE & FEES				
Liquor Licenses	\$200	\$280	\$200	\$200
Road Access Permits	\$400	\$10	\$400	\$400
Sign Permits	\$100	\$150	\$100	\$100
Dog Licenses	\$2,500	\$2,179	\$2,500	\$2,500
Zoning Permit	\$2,800	\$7,520	\$2,800	\$2,800
	\$6,000	\$10,139	\$6,000	\$6,000
REVENUE FROM STATE				
VLCT Equipment Grant	\$0	\$320	\$0	\$0
State Aid To Highways	\$158,000	\$159,455	\$159,000	\$180,000
Railroad Tax	\$0	\$3,991	\$0	\$0
Pilot - Taxes	\$17,475	\$23,831	\$18,000	\$22,000
St. Of Vt. Hold Harmless	\$85,000	\$107,377	\$85,000	\$90,000
FEMA - Goldies Road	\$0	\$10,235		
	\$260,475	\$305,208	\$262,000	\$292,000
TOWN CLERKS OFFICE				
Town Clerk - General Fees	\$22,000	\$27,183	\$22,000	\$22,000
Sale Of History Books	\$0		\$0	\$0
Charges For Use Of Copier	\$200	\$172	\$200	\$200
	\$22,200	\$27,355	\$22,200	\$22,200
OTHER DEPARTMENTS				
Transfer Town Garage	\$0	\$500		
Transfer Rainy Day Fund	\$0	\$529,912		
Reim. Forest & Parks	\$0	\$4,936		
Rental - Post Office	\$9,220	\$9,450	\$9,680	\$9,680
PO Tax Reimbursement	\$2,200	\$2,184	\$2,200	\$2,200
Insurance Proceeds	\$0	\$10,296		
Total Other Dept.	\$11,420	\$557,279	\$11,880	\$11,880
Trash Bag Stickers	\$2,800	\$8,447	\$2,800	\$3,500
SOLID WASTE	\$2,800	\$8,447	\$2,800	\$3,500
ORDINANCE FEE				
Local Ordinance Fees	\$4,000	\$19,699	\$20,000	\$20,000
	\$4,000	\$19,699	\$20,000	\$20,000

Town of Westminster - FY 2019 Proposed Revenue Budget

INTEREST & OTHER				
School Treas. Reimbursement	\$1,000	\$1,000	\$1,000	\$1,000
Interest Earnings	\$2,000	\$2,633	\$2,000	\$2,000
Interest - Cemetery Fund	\$650	\$919	\$650	\$650
Miscellaneous Revenue	\$2,500	\$713	\$2,000	\$2,000
Reimburse Fuel FD#3	\$0	\$3,941	\$0	\$0
Workers Compensation	\$0	\$1,800		
	\$6,150	\$11,006	\$5,650	\$5,650
End of Year Surplus	\$100,000	\$0	\$200,000	\$0
Total Revenue	\$1,957,624	\$2,433,266	\$2,050,385	\$2,137,416

Town of Westminster - FY 2019 Expenditure Budget

Budget Expenditure Report					
Account	FY17 Budget	FY17 Actuals	FY18 Budget	YTD Actual	Proposed FY19
0033000 SELECTMEN:					
003300010 SALARIES AND WAGES					
003300010.01 Selectmen Salaries	\$5,800	\$5,800	\$5,800	\$2,900	\$5,800
003300010.02 Clerk's Salary	\$1,440	\$180	\$1,440	\$1,140	\$1,440
Total SALARIES AND WAGES	\$7,240	\$5,980	\$7,240	\$4,040	\$7,240
003300015 EMPLOYEE BENEFITS					
003300015.01 Social Security	\$42,000	\$40,692	\$42,500	\$23,600	\$44,000
003300015.02 Retirement	\$28,000	\$27,551	\$28,500	\$14,546	\$29,750
003300015.03 Health Insurance	\$140,000	\$127,637	\$142,000	\$65,850	\$149,000
Total EMPLOYEE BENEFITS	\$210,000	\$195,881	\$213,000	\$103,997	\$222,750
003300020 OFFICE SUPPLIES					
003300020.00 Selectmen's Expenses	\$2,000	\$3,339	\$3,200	\$863	\$3,200
003300020.01 Town Office Supplies Exp.	\$7,500	\$6,109	\$6,000	\$3,114	\$6,500
003300020.02 Computer Expenses	\$4,700	\$4,015	\$4,700	\$3,264	\$4,800
003300020.03 Computer Contract Services	\$9,800	\$7,385	\$9,800	\$1,516	\$9,800
Total OFFICE SUPPLIES	\$24,000	\$20,848	\$23,700	\$8,756	\$24,300
003300021.00 Miscellaneous	\$1,000	\$1,718	\$1,500	\$919	\$1,500
003300021.02 Town Meeting Expenses	\$250	\$125	\$250	\$0	\$250
003300021.03 Volunteer Recognition	\$200	\$166	\$200	\$0	\$200
003300030.00 Advertising	\$1,600	\$2,465	\$1,600	\$1,789	\$1,800
003300040.00 VLCT	\$4,446	\$4,446	\$4,603	\$4,603	\$4,710
003300040.01 Training Meetings & Materials	\$300	\$150	\$300	\$240	\$300
003300041.00 Windham Regional Planning	\$5,873	\$5,873	\$7,000	\$10,470	\$7,200
003300048.00 Insurance	\$52,000	\$53,234	\$55,000	\$42,140	\$57,750
003300060.00 Legal Services	\$8,000	\$16,080	\$8,000	\$2,805	\$8,500
003300074.00 Town Office Phones	\$3,000	\$2,723	\$3,000	\$1,565	\$3,200
Total SELECTMEN:	\$317,909	\$309,687	\$325,393	\$181,323	\$339,700
0033080 TOWN REPORT:					
003308010.00 Town Report Staff	\$500	\$500	\$500	\$0	\$500
003308034.00 Town Report Postage	\$400	\$177	\$400	\$0	\$400
003308062.00 Town Report	\$2,700	\$2,559	\$2,700	\$0	\$4,000
Total TOWN REPORT:	\$3,600	\$3,236	\$3,600	\$0	\$4,900
0033210 EXECUTIVE DEPARTMENT:					
003321010 SALARIES AND WAGES					
003321010.00 Salary Town Manager	\$60,000	\$60,512	\$62,170	\$30,997	\$64,050
003321010.01 Salary Clerical	\$31,800	\$32,705	\$32,900	\$19,265	\$28,000
003321010.03 Finance Officer	\$0	\$0	\$0	\$0	\$0
003321010.04 Delinquent Tax Collection	\$0	\$0	\$0	\$0	\$0
Total SALARIES AND WAGES	\$91,800	\$93,217	\$95,070	\$50,262	\$92,050
003321020.00 Office Supplies	\$1,000	\$480	\$1,000	\$396	\$1,200
003321034.00 Telephones (Cell)	\$950	\$604	\$950	\$1,385	\$1,200
003321035.00 Postage	\$500	\$645	\$500	\$314	\$700
003321040.00 Dues,subscr. And Meetings	\$1,400	\$839	\$1,400	\$339	\$1,400

Town of Westminster - FY 2019 Expenditure Budget

003321074.00 Travel Expenses	\$1,500	\$1,486	\$1,500	\$1,057	\$1,500
003321076.00 Contracted Services	\$9,800	\$8,117	\$9,800	\$8,307	\$9,800
003321079.00 Miscellaneous	\$0	\$0	\$0	\$0	\$400
003321083.00 Office Equipment	\$400	\$263	\$400	\$0	\$0
003321083.01 CVC Paging	\$0	\$0	\$0	\$0	\$0
Total EXECUTIVE DEPARTMENT:	\$107,350	\$105,650	\$110,620	\$62,060	\$108,250
0033310 ELECTIONS:					
003331010.00 Ballot Clerks	\$1,000	\$515	\$1,000	\$0	\$1,000
003331021.00 Operating Supplies	\$5,500	\$3,957	\$4,500	\$0	\$5,500
Total ELECTIONS:	\$6,500	\$4,472	\$5,500	\$0	\$6,500
0033400 TREASURER'S OFFICE:					
003340010 SALARIES AND WAGES					
003340010.00 Salary Treasurer	\$5,000	\$5,000	\$5,150	\$2,575	\$5,305
003340010.01 Wages Assist. Tn. Treas.	\$2,142	\$2,142	\$2,207	\$1,104	\$2,274
Total SALARIES AND WAGES	\$7,142	\$7,142	\$7,357	\$3,679	\$7,579
003340020.00 Office Suppl. And Expen.	\$1,150	\$1,381	\$1,400	\$395	\$1,400
003340020.01 Bank Service Charges	\$350	\$263	\$500	\$105	\$500
003340035.00 Postage	\$1,800	\$410	\$1,800	\$838	\$1,800
003340040.00 Dues,subscr. And Meetings	\$400	\$331	\$600	\$178	\$600
003340074.00 Travel Expenses	\$200	\$214	\$250	\$126	\$250
Total TREASURER'S OFFICE:	\$11,042	\$9,741	\$11,907	\$5,320	\$12,129
0033420 AUDITING:					
003342060.00 Annual Audit And Expen.	\$10,000	\$10,100	\$10,000	\$10,215	\$25,000
Total AUDITING:	\$10,000	\$10,100	\$10,000	\$10,215	\$25,000
0033430 LISTING:					
003343010.00 Assessment Firm	\$22,000	\$20,000	\$22,000	\$10,000	\$22,000
003343010.01 LISTERS	\$10,000	\$9,184	\$10,000	\$4,988	\$14,000
003343020.00 Supplies	\$1,500	\$1,138	\$1,500	\$0	\$1,500
003343020.02 Computer	\$1,000	\$615	\$1,000	\$1,305	\$1,100
003343035.00 Postage	\$500	\$115	\$500	\$0	\$500
003343040.00 Dues,subscr. And Meetings	\$500	\$240	\$3,500	\$1,605	\$3,500
003343060.00 Mapping	\$1,000	\$0	\$1,000	\$0	\$1,000
003343060.00 Legal Services	\$500	\$2,030	\$500	\$370	\$500
003343074.00 Travel Expenses	\$750	\$43	\$750	\$272	\$750
Total LISTING:	\$37,750	\$33,366	\$40,750	\$18,540	\$44,850
0033500 TOWN CLERK'S OFFICE:					
003350010 SALARIES AND WAGES					
003350010.00 Salary Town Clerk	\$43,000	\$41,000	\$42,250	\$21,062	\$43,497
003350010.01 Wages Asst. Clerk	\$21,420	\$21,269	\$22,063	\$11,608	\$22,725
Total SALARIES AND WAGES	\$64,420	\$62,269	\$64,313	\$32,670	\$66,222
003350020.00 Office Suppl. And Expen.	\$2,000	\$1,643	\$2,000	\$36	\$2,000
003350020.02 Computer Expenses	\$2,500	\$1,996	\$2,500	\$1,442	\$2,500

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003350035.00 Postage	\$1,500	\$448	\$1,500	\$784	\$1,500
003350040.00 Dues,subscr. and Meetings	\$1,000	\$884	\$1,500	\$1,257	\$1,500
003350062.00 Printing and Binding	\$0	\$0	\$0	\$0	\$0
003350074.00 Travel Expense	\$300	\$268	\$350	\$269	\$350
003350075.00 Record Restoration	\$0	\$0	\$0	\$2,012	\$0
Total TOWN CLERK'S OFFICE:	\$71,720	\$67,508	\$72,163	\$38,469	\$74,072
0033600 PLANNING BOARD:					
003360010.00 Wages Clerk Planning Bd.	\$720	\$650	\$720	\$360	\$720
003360020.00 Supplies	\$100	\$0	\$100	\$0	\$100
003360030.00 Advertising	\$200	\$323	\$200	\$0	\$200
003360035.00 Postage	\$100	\$8	\$100	\$0	\$100
003360040.00 Dues,subscr. And Meetings	\$300	\$250	\$300	\$0	\$300
003360060.00 Legal Fees	\$750	\$750	\$750	\$0	\$750
003360062.00 Printing Exp.	\$250	\$80	\$250	\$0	\$200
003360074.00 Travel Expense	\$200	\$0	\$200	\$0	\$200
Total PLANNING BOARD:	\$2,620	\$2,061	\$2,620	\$360	\$2,570
0033630 DEVELOPMENT REVIEW BOARD					
003363010.00 Wages Clerk DRB	\$720	\$360	\$720	\$120	\$720
003363020.00 Supplies	\$200	\$0	\$200	\$0	\$200
003363030.00 Advertising	\$850	\$400	\$850	\$495	\$850
003363034.00 Postage	\$400	\$134	\$400	\$159	\$400
003363040.00 Training and Meetings	\$500	\$0	\$500	\$0	\$500
Total DEVELOPMENT REVIEW BOARD	\$2,670	\$894	\$2,670	\$773	\$2,670
0033640 ZONING ADMINISTRATION					
003364010.00 Zoning Administrator Wage	\$15,606	\$15,606	\$16,232	\$8,116	\$16,720
003364010.01 Zoning Clerical Salary	\$11,250	\$11,250	\$11,600	\$5,800	\$11,000
003364020.00 Supplies	\$250	\$51	\$250	\$0	\$250
003364030.00 Advertising	\$200	\$181	\$200	\$120	\$200
003364060.00 Legal Fees	\$1,500	\$1,500	\$1,500	\$0	\$1,500
003364062.00 Printing	\$0	\$0	\$0	\$0	\$0
003364074.00 Travel & Mtgs/Training	\$1,000	\$1,022	\$1,000	\$615	\$1,000
Total ZONING ADMINISTRATION	\$29,806	\$29,610	\$30,782	\$14,651	\$30,670
0033710 MUNICIPAL BUILDINGS:					
003371010.00 Janitor Contract Services	\$3,800	\$4,160	\$4,000	\$2,080	\$4,200
003371010.02 OffSite Storage	\$550	\$572	\$600	\$572	\$625
003371022.00 Supplies	\$200	\$0	\$200	\$0	\$200
003371068.01 Municipal Bldgs Mainten	\$3,500	\$1,458	\$0	\$15,825	\$3,500
003371070.00 West West Bldgs Mainten	\$0	\$1,053	\$3,500	\$7,040	\$0
003371083.00 Post Office Maintenance	\$1,000	\$2,866	\$1,500	\$0	\$1,800
003371084.00 PO Taxes	\$2,200	\$2,184	\$2,250	\$2,208	\$2,250
Total MUNICIPAL BUILDINGS:	\$11,250	\$12,293	\$12,050	\$27,725	\$12,575
0033730 MUNICIPAL BLDG UTILITIES:					

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003373021.00 Heating Oil	\$1,500	\$631	\$1,600	\$360	\$1,400
003373076.00 Electricity	\$8,500	\$7,599	\$8,500	\$4,007	\$8,500
003373077.00 Water	\$500	\$400	\$500	\$300	\$650
003373078.00 Alarm System	\$600	\$250	\$600	\$0	\$600
Total MUNICIPAL BLDG UTILITIES:	\$11,100	\$8,880	\$11,200	\$4,667	\$11,150
00341 PUBLIC SAFETY:					
003410010 SALARIES AND WAGES					
003410010.04 Salary Animal Control Off	\$2,750	\$391	\$2,750	\$150	\$2,750
003410010.05 Animal Control Exp	\$800	\$133	\$800	\$114	\$800
Total SALARIES AND WAGES	\$3,550	\$523	\$3,550	\$264	\$3,550
003410076.00 Sheriff Dept. Cont. Serv	\$57,000	\$61,500	\$70,000	\$29,167	\$70,000
003410080.00 Veterinary Services	\$1,000	\$924	\$1,000	\$803	\$1,000
Total POLICE	\$61,550	\$62,947	\$74,550	\$30,234	\$74,550
0034101 AMBULANCE					
003410180.00 Ambulance	\$44,635	\$43,335	\$44,635	\$21,668	\$44,635
Total AMBULANCE	\$44,635	\$43,335	\$44,635	\$21,668	\$44,635
Total PUBLIC SAFETY:	\$106,185	\$106,282	\$119,185	\$51,901	\$119,185
0035110 CLASS II GENERAL:					
003511022.00 Materials	\$125,000	\$125,000	\$125,000	\$0	\$125,000
Total CLASS II GENERAL:	\$125,000	\$125,000	\$125,000	\$0	\$125,000
0035120 Class III - Retreatment					
003512022.00 Materials	\$0	\$0	\$0	\$0	\$0
0035140 Class II - Winter Maint.					
003514022.00 Materials	\$0	\$0	\$0	\$0	\$0
003514076.00 Contracted Services	\$0	\$0	\$0	\$0	\$0
Total Class II - Winter Maint.	\$0	\$0	\$0	\$0	\$0
0035300 TOWN GARAGE					
003530010.00 Wages	\$275,000	\$252,257	\$300,000	\$153,544	\$335,000
003530010.01 Road Crew Training	\$0	\$0	\$0	\$0	\$0
003530010.03 Overtime	\$0	\$33,945	\$0	\$9,474	\$0
003530010.04 Holiday Pay	\$0	\$10,589	\$0	\$5,425	\$0
003530010.05 Sick Leave	\$0	\$9,657	\$0	\$2,834	\$0
003530010.06 Vacation & Personal Leave	\$0	\$20,795	\$0	\$29,202	\$0
003530010.07 Call in Pay	\$0	\$5,800	\$0	\$750	\$0
003530015.04 Uniforms	\$5,000	\$3,059	\$5,000	\$1,899	\$5,000
003530021.00 Supplies	\$400	\$339	\$400	\$21	\$400
003530022.01 Salt and Sand	\$100,000	\$108,933	\$100,000	\$54,843	\$100,000
003530022.02 Stone and Gravel	\$48,000	\$36,001	\$50,000	\$17,873	\$50,000
003530022.03 Additional Stone - Act 64	\$0	\$0	\$0	\$0	\$10,000
003530022.04 Culverts, Drainage, Fabri	\$30,000	\$23,152	\$30,000	\$10,947	\$30,000
003530022.05 Guard Rails	\$3,000	\$3,000	\$3,000	\$12,360	\$5,000
003530022.06 Road Signs & Posts	\$2,000	\$1,176	\$2,000	\$2,224	\$2,000
003530022.08 Liquid Chloride	\$9,000	\$3,278	\$9,000	\$5,080	\$9,000

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003530022.09 State Road Permit	\$0	\$0	\$0	\$0	\$2,000
003530023.00 Small Tools	\$1,000	\$1,545	\$1,000	\$0	\$1,000
003530024.00 Contracted Services	\$10,000	\$16,429	\$10,000	\$1,543	\$10,000
003530034.00 Telephone	\$2,100	\$2,599	\$2,100	\$1,257	\$2,800
003530076.00 Electricity	\$4,250	\$4,089	\$4,250	\$1,566	\$4,250
003530079.00 Misc/Recycling	\$1,000	\$1,725	\$1,000	\$699	\$1,000
Total TOWN GARAGE	\$490,750	\$538,370	\$517,750	\$311,539	\$567,450
0035310 EQUIPMENT BUILDINGS					
003531068.00 Equip Building Maint.	\$15,000	\$3,698	\$15,000	\$3,749	\$15,000
003531070.00 Radio & Repair	\$500	\$302	\$500	\$603	\$500
003531076.00 Equip Heat	\$3,000	\$0	\$3,000	\$698	\$1,500
Total EQUIPMENT BUILDINGS	\$18,500	\$4,000	\$18,500	\$5,050	\$17,000
0035330 GAS, FUEL, OIL					
003533021.00 Gas, Fuel & Oil	\$90,000	\$47,778	\$90,000	\$24,894	\$90,000
003533022.00 Repairs & Parts	\$50,000	\$0	\$50,000	\$1,638	\$50,000
003533022.01 Equip Truck #1	\$0	\$0	\$0	\$47	\$0
003522022.02 Equip Truck #2	\$0	\$0	\$0	\$1,142	\$0
003533022.03 Equip Truck #3	\$0	\$1,018	\$0	\$84	\$0
003533022.04 Equip Truck #4	\$0	\$0	\$0	\$149	\$0
003533022.05 Equip Truck #5	\$0	\$148	\$0	\$365	\$0
003533022.06 Equip Truck #6	\$0	\$12,089	\$0	\$0	\$0
003533022.07 Equip Truck #7	\$0	\$0	\$0	\$335	\$0
003533022.08 Equip Grader #8	\$0	\$12	\$0	\$0	\$0
003533022.09 Equip Backhoe #9	\$0	\$16	\$0	\$5,332	\$0
003533022.10 Equip Tractor/Mower #10	\$0	\$156	\$0	\$751	\$0
003533022.13 Equip. Rake	\$0	\$0	\$0	\$0	\$0
003533022.16 Chain Saws	\$0	\$0	\$0	\$0	\$0
003533022.18 Equip. Loader #1	\$0	\$0	\$0	\$0	\$0
003533022.19 Equip Loader #2	\$0	\$0	\$0	\$0	\$0
003533022.25 Equip Misc/Parts	\$0	\$49,240	\$0	\$17,297	\$0
Total GAS, FUEL, OIL	\$140,000	\$110,457	\$140,000	\$52,035	\$140,000
0035520 CEMETERY:					
003552021.00 Operating Supplies	\$400	\$141	\$400	\$0	\$400
003552022.00 Repairs & Maint.	\$2,500	\$4,500	\$4,500	\$0	\$4,500
003552076.00 Contracted Services	\$10,000	\$9,490	\$10,000	\$6,115	\$10,350
Total CEMETERY:	\$12,900	\$14,131	\$14,900	\$6,115	\$15,250
0036110 HEALTH & WELFARE SERVICES					
003611060.00 Visiting Nurse	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
003611070.01 Retired Sr. Vol. Program	\$775	\$775	\$775	\$775	\$775
003611070.02 Vt Center Indep. Living	\$110	\$110	\$110	\$110	\$110
003611070.03 Women's Crisis Center	\$775	\$775	\$775	\$775	\$775
003611070.05 Westminster Cares	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
003611070.06 Sevca	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500

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003611070.07 Adult Day Prog. Gather.	\$250	\$250	\$250	\$250	\$250
003611070.08 Early Education Services	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275
003611070.09 Parks Place	\$500	\$500	\$500	\$500	\$500
003611070.10 Westminster Gazette	\$5,000	\$5,000	\$4,600	\$2,300	\$4,600
003611070.11 Connecticut River Transit	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
003611070.12 Windham Cty Youth Service	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250
003611070.13 Our Place Drop In Center	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
003611070.14 Westminster Recreation Ar	\$2,500	\$0	\$0	\$0	\$0
003611080.01 Humane Society	\$400	\$400	\$400	\$400	\$400
003611085.00 Mental Health	\$3,210	\$3,210	\$3,210	\$3,210	\$3,210
003611085.01 SeVEDS	\$9,534	\$9,534	\$0	\$0	\$0
Total HEALTH & WELFARE SERVICES	\$52,829	\$50,329	\$40,395	\$38,095	\$40,395
0036300 SANITATION UNIT:					
003630080.00 Collecting Waste	\$123,100	\$127,197	\$126,800	\$63,081	\$135,000
003630085.00 Disposing Of Waste	\$48,000	\$42,755	\$52,000	\$24,150	\$57,000
003630085.01 Waste Assessment	\$38,843	\$38,838	\$36,700	\$18,346	\$27,700
Total SANITATION UNIT:	\$209,943	\$208,790	\$215,500	\$105,578	\$219,700
0036330 RECYCLING					
003633079.04 Recycling storage Facility	\$2,800	\$1,578	\$2,800	\$0	\$2,800
Total RECYCLING	\$2,800	\$1,578	\$2,800	\$0	\$2,800
0037120 PARTICIPATION RECREATION:					
003712080.00 Senior Center	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
003712084.00 Activities Commission	\$1,000	\$1,000	\$1,000	\$300	\$1,000
003712085.00 Youth Sports	\$500	\$0	\$500	\$0	\$500
Total PARTICIPATION RECREATION:	\$5,200	\$4,700	\$5,200	\$4,000	\$5,200
0037800 LIBRARY					
003780000.00 Library Westminster West	\$4,200	\$4,200	\$8,400	\$8,400	\$8,400
Total LIBRARY	\$4,200	\$4,200	\$8,400	\$8,400	\$8,400
0038120 CONSERVATION:					
003812000.00 Fire Fighting (forest)	\$1,000	\$0	\$1,000	\$0	\$1,000
Total CONSERVATION:	\$1,000	\$0	\$1,000	\$0	\$1,000
0039050 DEBT SERVICES					
003905000.01 Grader Promissory Note	\$0	\$32,348	\$35,000	\$32,348	\$32,500
Total Debt Service:	\$0	\$32,348	\$35,000	\$32,348	\$32,500
0039300 INTERGOVERNMENTAL EXPENSE					
003930000.00 County Tax	\$20,000	\$21,461	\$22,500	\$9,775	\$23,500
Total INTERGOVERNMENTAL EXPENSE	\$20,000	\$21,461	\$22,500	\$9,775	\$23,500
0039900 TAX SALE:					
00399000000 Tax Sale Purchases	\$0	\$12,831		\$0	
Total Expenditures	\$1,812,624	\$1,831,975	\$1,905,385	\$988,937	\$1,992,416

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003930002.00 Bridge Reserve Fund	\$15,000	\$15,000	\$15,000	\$7,500	\$15,000
003930001.00 Capital Equipment Fund	\$130,000	\$321,000	\$130,000	\$65,000	\$130,000
Total Budget	\$1,957,624	\$2,167,975	\$2,050,385	\$1,061,437	\$2,137,416

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2017 ANNUAL TOWN MEETING

March 4, 2017

Abstract of Minutes

The annual meeting of the Town Fire District #3, Town School District and Town was held at the Bellows Falls Union High School Auditorium. Approximately - people were present.

The 2017 Citizen of the Year Award was presented to Karen Walters.

Article 1: Elected all Town Officers required by law and the vote of the Town (on March 7, 2017)

Number of names on the checklist: 2285

Number voting: 654

Results of Australian Ballot voting:

Town Moderator- Fletcher D. Proctor

School Moderator-Fletcher D. Proctor

Fire District Moderator- Fletcher D. Proctor

Selectman, 3 yr. term- Toby Young

Selectman, 2 yr. term- Craig Allen

Lister-Vacant

Grand Juror (2) - Peter McH. Stamm, Margaret O'Toole

Town Agent- Fletcher D. Proctor

Commissioner, Campbell Fund (3) –Ila Mitchell, Karen Walter, vacant

Trustee, Campbell Fund, 3 yr. term – Barbara Taylor

Trustee of Public Funds, Barbara Taylor

School Director, 3 yr. term – Rick Gordon

School Director, 2 yr. term – David Major

UHSD #27 Director – Vacant

Fire District #3 Prudential Cmte – Christopher Harlow(436), Justin Fuller(90)

UHSD #27 Budget – Passed (Yes 440, No147)

River Valley Technical Center Budget – Passed (Yes 428, No 169)

Article 2: Voted to accept the reports of the Town Fire District #3 Officers.

Article 3: Voted to authorize and instruct its Prudential Committee and Treasurer to borrow money, if necessary, on the credit of the Town Fire District for its current expenses in anticipation of the collection of taxes and receipt of money due from state aid.

Article 4: V o t e d to raise Two Hundred Sixty Four Thousand Three Hundred Fifty Dollars (\$264,350.) to pay the indebtedness and other general expenses of the District for the Fiscal year beginning July 1, 2017 and ending June 30, 2018.

Article 5: Transacted non-binding business:

Article 6: Voted to accept the reports of the Westminster School District.

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- Article 7:** Voted to pay the District Officers compensation in the following amounts: Town School Board Chair, \$1,100.00 per year; other Town School District Board Members, \$800.00 per year and; the Town School District Clerk, \$125.00 per district meeting.
- Article 8:** Voted to apply the sum of fifty seven thousand, eight hundred forty three dollars and forty five cents (\$57,843.45) from fiscal year 2016 fund balance to create a reserve fund to be used for grades 7 and 8 tuition payments to Vermont public and approved independent schools and to authorize the Board to expend said funds.
- Article 9:** Voted to apply the sum of forty thousand dollars (\$40,000.00) from fiscal year 2016 fund balance to create a reserve fund to be used for capital improvements at Westminster Schools and authorize the board to expend said funds.
- Article 10:** Voted to apply the sum of sixty thousand dollars (\$60,000.00) from fiscal year 2016 fund balance to create a reserve fund to offset expenditures in fiscal year 2019 in order to reduce taxes.
- Article 11:** Voted to approve the school board to expend four million, four hundred twenty four thousand, nine hundred fourteen dollars and fifty seven cents (\$4,424,914.57), which is the amount the school board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget will result in education spending of fifteen thousand, two hundred eighty three dollars and sixty eight cents (\$15,283.68) per equalized pupil. This projected spending per equalizes pupil is 4.40% lower than spending for the current year.
- Article 12:** Shall the voters of the Westminster Town School District vote to form the Windham Northeast Unified School District (“Unified School District”) on the following terms:
1. The districts listed below (referred to herein as Member Districts) shall all be identified as “necessary” for the formation of the New Unified School District:

Athens School District
Grafton School District
Rockingham School District
Westminster School District

The Bellows Falls Union High School District shall also be considered necessary for the formation of the new Unified School District but it shall not be referred to as a Town School District and its interests are represented by the voters of each of the Town School Districts.
 2. The Windham Northeast Unified School District will offer education to pre-kindergarten through Grade 12.
 3. The Windham Northeast Unified School District Board of Directors will be comprised of ten (10) board members who shall have equal votes and whose initial representation will mirror that of Union High School District #27 (Bellows Falls High School) on March 7, 2017. This ratio will be reviewed upon the issuance of each U.S. Census and may be reviewed more frequently to reformulate its membership in accordance with

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existing state law at that time. Formulation of the initial membership on the board of school directors as detailed below:

Number of Board Members by District

Athens	1
Grafton	1
Rockingham	5
Westminster	3

The Windham Northeast Unified School District Board Directors will be nominated from the legal voters of each Town School District (and after formation of the Unified School District, each member town), and will be elected by Australian ballot for three-year terms, except for those initially elected at the time of the formation of the Windham Northeast Unified School District. Candidates will be elected by an at-large vote of the electorate in the Town School Districts.

- A. The use of the Windham Northeast Unified School District schools and related facilities
4. and property will be determined by the Windham Northeast Unified School District Board of Directors in a manner that most effectively and efficiently attains quality and equitable education for all students. However, the Windham Northeast Unified School District Board of Directors will continue to use all school facilities operating as elementary/middle public schools on July 1, 2018 for Windham Northeast Unified School District programs and activities unless a majority vote of the electorate of the municipality in which the school is located approves a plan to close a school facility. Decisions regarding the use of schools for pre-kindergarten programs will be determined by the Windham Northeast Unified School District Board of Directors.
- 4.B. No later than June 30, 2018, the Forming Entities will convey to the Windham Northeast Unified School District all of their school-related real property and personal property, including all land, buildings and contents for One Dollar subject to all encumbrances of record and the Windham Northeast Unified School District will assume all capital associated therewith.
- 4.C. In the event that, and at such subsequent time as, the Windham Northeast Unified School District determines that any of the real property, including buildings and land, conveyed to it by the Forming Entities other than the Union High School District is or are unnecessary to the continued operation of the Windham Northeast Unified School District and its educational programs, the Windham Northeast Unified School District shall convey such real property, for the sum of one dollar, and subject to all encumbrances of record, the assumption or repayment of all outstanding bonds and notes and the repayment of any school construction aid or grants as required by Vermont law, to the municipality in which it is located.

The conveyance of any of the above school properties shall be conditioned upon the town/village owning and utilizing the real property for community and public purposes for a minimum of five years. In the event a town/village elects to sell the real property prior to five years of ownership, the town shall compensate the Windham Northeast Unified School District for all capital improvements and renovations completed after the formation of the Windham Northeast Unified School District and prior to the sale to the town/village. In the event a town/village elects not to acquire ownership of such

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real property, the Windham Northeast Unified School District shall, pursuant to Vermont statutes, sell the property upon such terms and conditions as established by the Windham Northeast Unified School District Board of School Directors.

- 4.D. For at least the first year that the Windham Northeast Unified School District is fully operational and providing educational services, students will attend elementary school and middle school according to their town/district of residence.

5.A. Capital Debt:

The Windham Northeast Unified School District will assume all capital debt of Forming Entities, including both principal and interest, as may exist at the close of business on June 30, 2018.

5.B. Operating Fund Deficits and Balances:

The Windham Northeast Unified School District will assume any and all general operating deficits and/or surpluses and fund balances of the Forming Entities that may exist at the close of business on June 30, 2018. Those Forming Entities with surpluses, fund balances or remaining reserve funds at the close of business on June 30, 2018, will transfer all such funds to the Windham Northeast Unified School District. In addition, reserve funds identified for specific purposes will be transferred to the Windham Northeast Unified School District and will be applied for said purpose unless otherwise determined through appropriate legal process.

5 C. Specified Funds:

The Forming Schools will transfer to the Windham Northeast Unified School District any pre-existing school district specific endowments or other restricted accounts that may exist on June 30, 2018. Scholarship funds or like accounts held by school districts on June 30, 2018 that have specified conditions of use will be used in accordance with said provisions.

6. The provisions of the Report and Formation Plan approved by the State Board of Education on December 20, 2016, which is on file at the offices of the Windham Northeast Supervisory Union shall govern the Unified School District.
(Voted by Australian Ballot)

Article 13: To elect the following directors to the initial Board of Directors of the Windham Northeast Unified School District:

Athens: 1 Director for a one-year term expiring in March of 2019

Grafton: 1 Director for a two-year term expiring in March of 2020

Rockingham: Rockingham: 5 Directors
2 for one year terms expiring in March of 2019
1 for a two-year term expiring in March of 2020
2 for three year terms expiring in March of 2021

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Westminster: 3 Directors:

- 1 for a one-year term expiring in March of 2019
- 1 for a two-year term expiring in March of 2020
- 1 for a three-year term expiring in March of 2021

(Voted by Australian Ballot)

Article 14: Transacted other non-binding business brought before the Town School District.

Article 15: Voted to accept the reports of the Town Officers.

Article 16: Voted to raise and appropriate the sum of \$130,000.00 for the Town Highway equipment fund.

Article 17: Voted to raise and appropriate the sum of \$15,000.00 for the Bridge Rehabilitation Reserve Fund.

Article 18: Voted to raise and appropriate the sum of \$4,200.00 in addition to the sum (\$4,200.00) included in the budget proposed by the Selectboard making the total \$8,400.00 for the support of the Westminster West Public Library.

Article 19: Voted to **not** support the Southeastern Vermont Economic Development Strategies.

Article 20: Voted to create a reserve fund in the amount of \$63,000.00 for the proposed needed upgrades to the Town Highway Garage from the 2016 fiscal year.

Article 21: Voted to **not** approve the placement of \$100,000.00 in the Capital Reserve Fund for the purpose of renovation to the Town Hall from the FY 2016 surplus.

Article 22: Voted to **not** place \$140,000.00 in the Rainy Day Reserve Fund for the purpose of any and all emergency expenses that the Town may face due to unplanned circumstances from the FY 2016 surplus.

Article 23: Voted to raise and appropriate the sum of \$2,050,385.00 to pay the indebtedness of the Town, repair highways and pay general expenses of the Town for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Article 24: Transacted all other non-binding business to come before the Town Officers.

Prepared by Alison Bigwood, Town Clerk March 4, 2017

Town of Westminster - FY 2017 Abstract of Grand List

Real Estate	Count	Taxable	Taxable	Taxable	Taxable	
		Municipal LV	Education LV Homestead	Education LV Non-Residential	Total Education LV	
(LV = Listed Valuation)						
Residential I	641	105,453,900	74,702,400	30,751,500	105,453,900	
Residential II	450	121,049,500	72,491,200	48,558,300	121,049,500	
Mobile Homes - U	37	530,700	238,700	292,000	530,700	
Mobile Homes - L	120	10,460,200	7,276,300	3,183,900	10,460,200	
Seasonal I	10	418,300	0	418,300	418,300	
Seasonal II	26	2,564,800	0	2,564,800	2,564,800	
Commercial	51	23,243,600	0	23,243,600	23,243,600	
Commercial Apts.	5	1,445,300	77,400	1,367,900	1,445,300	
Industrial	3	774,100	0	774,100	774,100	
Utilities - E	5	12,407,233	0	12,407,233	12,407,233	
Utilities - O	2	578,800	0	578,800	578,800	
Farm	17	8,958,400	2,919,300	6,039,100	8,958,400	
Other	0	0	0	0	0	
Woodland	61	6,475,300	16,800	6,458,500	6,475,300	
Miscellaneous	131	6,855,800	691,600	6,164,200	6,855,800	
TOTALS	1559	301,215,933	158,413,700	142,802,233	301,215,933	
Cable	1	1,141,759	0	1,141,759	1,141,759	
TOTAL TAXABLE PROPERTY		302,357,692	158,413,700	143,943,992	302,357,692	
TOTAL LISTED VALUE OF REAL ESTATE FOR TAXATION					302,357,692	
COMPARATIVE GRAND LIST AND TAX RATE						
FISCAL YEAR ENDING:	GRAND LIST	TOWN	SCHOOL	FIRE	LOCAL AGREEMENT*	TOTAL TAX RATE
2013	2,813,542					
Homestead		0.5742	1.4109	0.0849	0.0017	2.0717
Non-Resident		0.5742	1.4109	0.0849	0.0017	2.0708
2014	2,809,352					
Homestead		0.5893	1.6958	0.0851	0.0024	2.3727
Non-Resident		0.5893	1.5022	0.0851	0.0024	2.1791
2015	2,803,702					
Homestead		0.5994	1.6551	0.0866	0.0024	2.3425
Non-Resident		0.5994	1.5486	0.0866	0.0024	2.2734
2016	2,817,035					
Homestead		0.4925	1.6601	0.0875	0.0024	2.2425
Non-Resident		0.4925	1.5674	0.0875	0.0024	2.1498
2017	2,834,086					
Homestead		0.5222	1.5377	0.0933	0.0026	2.1558
Non-Resident		0.5222	1.5551	0.0933	0.0026	2.1732
*LOCAL AGREEMENT consists of the following exempt properties:				Total Non-Taxable Parcels	33	
Non-Residential, Non-Approved Contracts		52,000	Total State-Owned Parcels		5	
Veterans - Homestead		80,000	Total Contracts		0	
Veterans - Non-Residential		50,000	Total Veteran's Ex. Parcels		13	
Total		182,000	Total Land Use Ex. Parcels		134	
				Total Special Exemptions	10	



WESTMINSTER COMMUNITY SCHOOLS

SCHOOL ST. WESTMINSTER, VT 05158 | PHONE: (802) 722-3241

We invite community and parents to participate in our school in whatever way they are able. We have “monthly events” throughout the year that share our school with the greater Westminster Community. Visit our website at wnesu.org/wcs for events and dates.

Principal: Doug Kussius

Administrative Assistant: Trish Adams



Journey into your imagination... Studio Y

Studio Y is an interactive, multidisciplinary arts-based program for students that uses a variety of mediums to explore curriculum and ideas and develop qualities of character.



Westminster Community Schools

Doug Kussius, Principal
Trish Adams, Administrative Assistant
www.wnesu.org/wcs
802-722-3241

What an exciting year at Westminster Community Schools! I am so happy and proud to be a part of this amazing place. We continue to make improvements in state-wide test results. Last year students surpassed the state average in 8 out of 10 tests given on the Smarter Balanced Assessment Consortium (SBAC) test.

We are required to have a Continuous Improvement Plan as a school to demonstrate how we plan to increase student learning outcomes across all measures and to meet certain requirements of the state and federal government. This document emphasizes how we plan to increase our professional expertise in teaching the core subjects and addresses how we will continue to bolster our school climate and culture. This plan was approved by the school board on December 19th, 2017 and can be viewed on our website at www.wnesu.org/wcs under the school information tab.

State test scores only tell a part of the story of Westminster Community Schools. Our school board, community, and teachers all hold a much broader and deeper vision for learning for the youngest members of our town. The school board has crafted and revised a Strategic Plan to guide some of this work which includes exploration of multi-age classes, curriculum development around human and cultural differences, nature-based learning, and the development and promotion of transferable skills. However, the biggest and most innovative approach that we are using to improve and round out the educational experience for students is *Studio Y Goes West*. This program is in its first year and is housed in the Westminster West School. All students are immersed in an acting- and art's-based problem solving experience 'out west' several times a year. Students use their imaginations to join a fictional story and engage in rigorous challenges of character and academics. During these experiences students are challenged to solve problems and are encouraged to be more independent than usual. These experiences give students the best opportunities to push their academic skills and, just as importantly, time to discover and learn how to use qualities of character like perseverance, self-control, perspective taking, curiosity, kindness, and leadership. This instruction happens in the moment as struggles are really occurring. The learning and experience itself are also followed up at the Westminster Center school in guidance sessions and the day to day work of being a student.

The amazing and magical transformation inside the building could not have happened without the dedication and vision of Janelle Beard, our Studio Y Goes West conductor (instructor). She was given a mighty help from the Community Education Support Committee, which dedicated countless hours painting the building and scouring the community for donations of artifacts and antiques to be used in the story experiences.

Connected to Studio Y Goes West we are growing and evolving a new program time we call "Inkling". The general concept is to provide a structured time during the day that is student-driven. It is a strong step in the direction of personalizing learning, giving each child what they need and creating a partnership in education where children take an important role. It looks different in every grade level, but the concept is that students know and are empowered to improve their learning through projects, practice, and experiences tailored specifically to their needs--regardless of ability level. During this time we also provide additional tutoring services in math and reading so that no student misses primary instruction just to catch up. We are excited

about this process and plan to have it working hand in hand with Studio Y Goes West as we develop personalized proficiency-based plans and student-led conferences for the spring of 2019.

Another exciting program we have begun this year is Forest Kindergarten. This nature-based education movement has gotten a lot of attention around the country and we have established our very own program. A big thank you to Kurn Hattin who graciously allows us to use Evan's Woods. Once a week all kindergarten students spend the day in the forest playing, exploring, and learning.

We continue to have one of the best after school programs & summer programs in the state. We proudly boast a top-notch farm-to-school, all homemade, and as local and organic as possible food service program. We support a total of one hour of recess a day, at least an hour and a half of physical education, art, and music instruction a week, and a dedicated staff who pride themselves on our ability to create an emotionally safe and mentally challenging learning environment. Holding on to the best of our traditions and pushing innovation to the cutting edge makes Westminster Community Schools one that should be a source of pride for every resident.

One of our teachers who embodied these very characteristics for so long will be leaving at the end of this year. Liz Bourne has dedicated over 30 years to Westminster youngsters guiding them in their love of reading and helping them learn about evolving technology, the world, and their town. Liz is a rare educator who continued to evolve and master her craft over her tenure. Just last year she was an instrumental member of a group that secured a grant for 20 Ipads from the State of Vermont. She has used them with students to start documentation of the town's rich and important history in collaboration with the Westminster Historical Society. She has been a strong support to get Studio Y Goes West off the ground and was co-creator of Literacy Cafe celebrations at our school. She will be missed.

I thank you for your continued strong support of your community school and the partnerships that we enjoy to provide a rich and meaningful early learning experience for all Westminster children.

Westminster Town School District Enrollment

Grades K-6 (As of Fall Census Nov 2, 2017)

Year	K	1	2	3	4	5	6	Total
05-06	25	35	33	32	27	21	33	206
06-07	36	30	38	33	30	26	22	215
07-08	29	38	24	34	28	30	24	207
08-09	35	25	37	27	29	30	26	209
09-10	23	37	21	38	25	30	28	202
10-11	16	23	37	22	35	23	29	185
11-12	34	17	27	37	21	31	24	191
12-13	35	32	15	27	36	22	35	202
13-14	30	35	30	15	19	31	20	180
14-15	16	27	36	31	13	22	26	171
15-16	30	19	31	36	27	18	17	178
16-17	32	30	16	28	31	19	19	175
17-18	21	33	30	21	29	34	24	192

Grades 7-8

7	8	Total
37	46	83
38	35	73
29	34	63
23	30	53
35	23	58
31	35	66
38	31	69
29	41	70
39	29	68
25	31	56
34	23	57
28	35	63
28	32	60

17-18 Pre-K Enrollment: 29 four-year olds, with 9 in WNESU programs and 16 in "partner" sites. 30 three-year olds, with 6 in WNESU programs and 10 in "partner" sites.

Westminster Tuition Students in 7th and 8th grades 2017-2018

Public Schools	Total Tuition	Paid by Westminster	7th Grade	8th Grade	Total
Bellows Falls Middle School	\$15,538	\$15,538	13	18	31
Putney Central	\$16,000	\$16,000	1	1	2
Green Mountain	\$14,500	\$14,500	1		1
Dummerston	\$16,000	\$16,000		2	2
Private					
Compass School (Westminster)	\$15,130	\$15,130	3	6	9
The Grammar School (Putney)	\$18,500	\$15,130	5	2	7
Kurn Hattin Homes (Westminster)	\$15,130	\$15,130	2	1	3
Greenwood School	\$57,998	\$15,130	1		1
Hilltop Montessori (Brattleboro)	\$18,500	\$15,130		1	1
Other Special Education or Section 504 Arrangements	-	-	1	1	2
Total			27	32	59

Notes:
 The town is responsible for the full tuition to public schools. For private schools, the town pays up to the average of Vermont unionized middle schools (\$14,297 in 2015). Families pay any balance, although Compass, Kurn Hattin and The Grammar School currently accept the town's payment in full. Private schools can offer financial aid and can have additional fees. Public school tuitions are subject to additional changes ("undercharges") or refunds ("overcharges" depending on actual costs)

Annual Directors' Report from the Westminster School Board – January, 2018

Our Center School has a new main entrance this year as we have altered the school to make room for all the elementary students of Westminster. I think I will make the new entrance a metaphor for where we are at with our town school this Winter of 2018. Not only are we entering the school in a new way, but we also are entering a new style of school governance, a new school meals program, and a new school wide program involving the West School building.

It seems to me that Westminster may be an example of what our Governor Scott asks of our education system: that it be innovative and of such quality that it attracts young families and more students and that the community be actively involved in ways that help defray costs, improve the students' school experience or both. Unlike most towns in Vermont we are in our fourth year of increase in our student population. No doubt some of this increase is just due to happenstance, but some may also be due to you, the community, and your support of the schools.

One year ago we were presented by Act 46 with the option of giving up our town governance of our schools in favor of a regional governance. We voted against that option along with Athens and Grafton in our four-town supervisory union. As a result, your board has met repeatedly with school officials from Athens, Grafton and Rockingham over the year to meet the legislatively mandated goals of Act 46 without merging. We have also met with representatives of neighboring towns outside our supervisory union and across the state. The goals of Act 46 are increased equity in educational opportunity, efficiency, and transparency and accountability. Our joint town proposal for an "Alternative Governance Structure" was submitted on time by December 26, thanks to the hard work of a number of folks, but I want to thank especially Chris Kibbe, our superintendent, who wrapped the whole think up, piles of data and written material, and got it off to the state in time for Christmas. The most important elements of our joint proposal are continued town governance of the schools by town boards and town meetings with 1) biannual joint meetings between the boards of the four towns and the Union High School district, 2) a late fall public meeting and "state of the union" address to present the supervisory union budget and areas of collaboration between the districts, 3) a goal-setting check list adopted by member boards to promote collaboration and resource-sharing, 4) initial collaboration efforts between districts focused on food service and after-school programs.

Speaking of food service, our Westminster School meals program has been impressively successful lately, thanks in large part to our director, Harley Sterling, and to community support. It's a program that utilizes the school garden, local farms, and creates yummy and nutritious food. So successful is the program that it sells as many meals to teachers and community members as do all the other towns in the supervisory union put together. With the enthusiastic endorsement of our food service director and our neighboring school districts, the Westminster school meals style program will be adopted by the whole supervisory union next year. This means that all the students and teachers in Westminster, Athens, Grafton, and Rockingham and the High School will enjoy the same locally-sourced, in-school made meals that students in Westminster have enjoyed for several years.

This year our school started an innovative new program at the West School, which we call "Studio Y". All the elementary students participate in this immersion program on a revolving basis. Please refer to Principal Kussius's description of "Studio Y" contained in this report. Suffice it to say here that the program has intrigued and excited the school board as much as it has the students and staff, and it has the board's full support.

Now to our budget for next year. The bottom line is that our total budget is a hair over \$4,734,000, if you choose to pass it as presented. This is an increase of \$309,000 over what we budgeted last year, though less than we spent the year before.

Annual Directors' Report from the Westminster School Board – January, 2018

The primary reasons for the increase include an increase in the number of 7th and 8th grade students over what was budgeted for last year, as well as an increase in the 7th and 8th grade special education costs. We also have a higher proportion of students in the supervisory union relative to the other towns, so our assessments are higher. Your board has chosen to mitigate some of the budget increase by decreasing the teaching staff by one and adopting several other efficiencies. If this were the end of the story, I would be happy. Unfortunately, it is not. The state education fund is low and the state has chosen to refill the fund by effectively adding \$.10 to our property tax rate. In the end, our property tax rate for our town school will rise from about \$1.12 per \$100 value to \$1.29. \$.10 of the increase is due to the state shortfall; \$.07 is due to our local budget increase.

I want to close by noting that this year marks the last that Liz Bourne will be our school librarian. Also, the director of special education services, Sharon Reynolds, will be retiring, as will Chris Kibbe, our superintendent for many years now. We the Board wish to thank Liz, Sharon and Chris for all their hard work on behalf of our children and we wish each of these wonderful educators well.

Please come by the school if you get a chance. Try out the new entrance, which is by the gym, and maybe pick up from the freezer in the lobby a sample of the wonderful food produced by our school meals program.

Thank you,

David Major, Chair
Westminster School
Board

District: **Westminster**
County: **Windham**

T234
Windham Northeast

Property dollar equivalent yield	9,842
Income dollar equivalent yield per 2.0% of household income	11,862
Homestead tax rate per \$3,842 of spending per equalized pupil	1.00

Expenditures		FY2016	FY2017	FY2018	FY2019	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$4,937,812	\$5,133,503	\$4,582,758	\$4,734,011	1.
2.	Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	Act 144 Expenditures, to be excluded from Education Spending (Manchester & Windsor on Locally adopted or warned budget	-	-	-	-	3.
4.		\$4,937,812	\$5,133,503	\$4,582,758	\$4,734,011	4.
5.	Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Budget	\$4,937,812	\$5,133,503	\$4,582,758	\$4,734,011	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	\$929,125	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$894,659	\$1,188,745	\$658,213	\$228,143	10.
11.	Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	All Act 144 revenues, including local Act 144 tax revenues (Manchester & Windsor only)	-	-	-	-	12.
13.	Offsetting revenues	\$894,659	\$1,188,745	\$658,213	\$228,143	13.
14.	Education Spending	\$4,043,153	\$3,944,758	\$3,924,545	\$4,505,868	14.
15.	Equalized Pupils	254.47	246.73	258.78	266.23	15.
16.	Education Spending per Equalized Pupil	\$15,888.53	\$15,988.16	\$15,165.57	\$16,924.72	16.
17.	Less ALL net eligible construction costs (or P&I) per equalized pupil	\$544.86	\$545.87	\$498.87	-	17.
18.	Less share of SpEd costs in excess of \$50,000 for an individual (per equp)	\$4.08	\$3.51	\$4.19	-	18.
19.	Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equp)	-	-	-	-	19.
20.	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equp)	-	-	-	-	20.
21.	Estimated costs of new students after census period (per equp)	-	-	-	-	21.
22.	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equp)	-	-	-	-	22.
23.	Less planning costs for merger of small schools (per equp)	-	-	-	-	23.
24.	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equp)	-	-	\$32.92	-	24.
25.	Excess spending threshold	threshold = \$17,103 \$17,103.00	Allowable growth \$16,100.22	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00	25.
26.	Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$15,889	\$15,988	\$15,166	\$16,924.72	27.
28.	District spending adjustment (minimum of 100%)	167.973% <small>based on \$1,225</small>	164.809% <small>based on \$2,701</small>	149.267% <small>based on yield \$10,180</small>	171.964% <small>based on yield \$9,842</small>	28.
Prorating the local tax rate						
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$16,924.72 ÷ (\$9,842.00 ÷ \$1,000)]	\$1,6629 <small>based on \$0.87%</small>	\$1,6481 <small>based on \$1.00</small>	\$1,4927 <small>based on \$1.00</small>	\$1,7196 <small>based on \$1.00</small>	29.
30.	Percent of Westminster equalized pupils not in a union school district	71.97%	71.07%	74.00%	76.09%	30.
31.	Portion of district eq homestead rate to be assessed by town (76.09% x \$1.72)	\$1,1968	\$1,1713	\$1,1046	\$1,3084	31.
32.	Common Level of Appraisal (CLA)	99.12%	97.93%	98.71%	101.44%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1,3084 ÷ 101.44%)	\$1,2074 <small>based on \$0.98</small>	\$1,1961 <small>based on \$1.00</small>	\$1,1190 <small>based on \$1.00</small>	\$1,2898 <small>based on \$1.00</small>	33.
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>						
34.	Anticipated income cap percent (to be prorated by line 30) [(\$16,924.72 ÷ \$11,862) x 2.00%]	3.02% <small>based on 1.60%</small>	2.94% <small>based on 2.00%</small>	2.53% <small>based on 2.00%</small>	2.85% <small>based on 2.00%</small>	34.
35.	Portion of district income cap percent applied by State (76.09% x 2.85%)	2.17% <small>based on 1.60%</small>	2.09% <small>based on 2.00%</small>	1.87% <small>based on 2.00%</small>	2.17% <small>based on 2.00%</small>	35.
36.	Percent of equalized pupils at Bellows Falls UHSD #27	28.03%	28.93%	26.00%	23.91%	36.
37.		0.4477	0.4640	0.4187	0.4118	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$9,842 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,862 for a base income percent of 2.0% and a non-residential tax rate of \$1,629. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of School Directors
Westminster School District
Bellows Falls, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Westminster School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

143 BARRE STREET • MONTPELIER • VERMONT 05602 • 802-223-6261 • FAX: 802-223-1550 • www.fsv-cpas.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of the Westminster School District as of June 30, 2017, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the schedules of the District's proportionate share of the net pension liability and District contributions in Schedule 1 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2017, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 School District'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 School District's internal control over financial reporting and compliance.

Respectfully submitted,

Fothergill Segale & Valley, CPAs

FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

December 13, 2017

WESTMINSTER SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017

Our discussion and analysis of Westminster School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the School District's financial statements which begin with Exhibit A.

Financial Highlights

- The School District's net position decreased as a result of this year's operations. Net position of our governmental activities decreased by \$343,224, or about 12%, compared to an increase of \$44,008 in the prior year.
- The cost of all of the School District's programs was \$5,018,293 this year compared to \$4,740,037 in the prior year.
- The General Fund reported a net decrease in fund balance this year of \$300,011, which was \$20,658 better than what was budgeted.
- The total fund balance for the General Fund was \$457,693 as of June 30, 2017. The restricted fund balance was \$3,548 and is for technology supplies. The committed fund balance was \$204,080 and consists of \$64,080 for capital improvements, \$80,000 as revenue for fiscal year 2018 to reduce property taxes and \$60,000 as revenue for fiscal year 2019 to reduce property taxes. The assigned fund balance was \$247,585, of which \$36,787 is for the afterschool program, \$100,000 is assigned as revenue for fiscal year 2018 to reduce property taxes, and the balance of \$110,798 is assigned as future revenue. The nonspendable fund balance was \$2,480 and consists of food service inventory. (Exhibit C)

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the School District as a whole and present a longer-term view of the School District's finances. Fund financial statements start on Exhibit C. For governmental and business-type activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the School District's operations in more detail than the government-wide statements by providing information about the School District's most significant funds. The remaining statements provide financial information about activities for which the School District acts solely as a trustee or agent for the benefit of those outside the government.

Reporting the School District as a Whole

The financial statements of the School District as a whole begin with Exhibit A. One of the most important questions asked about the School District's finances is, "Is the School District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the School District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

WESTMINSTER SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017
(Continued)

These two statements report the School District's net position and its change in net position. You can think of the School District's net position – the difference between assets and liabilities – as one way to measure the School District's financial health, or financial position. Over time, increases or decreases in the School District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the School District's property tax base and the condition of the School District's capital assets, to assess the overall health of the School District.

All of the School District's governmental activities include regular and special education for Kindergarten through 8th grade, support services, administrative services, transportation, food service activities, interest on long-term debt and other activities. Property taxes and state grants finance most of these activities.

Reporting the School District's Most Significant Funds

Our analysis of the School District's governmental funds begins with Exhibit C and provides detailed information about the most significant funds – not the School District as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The School District's funds use the following accounting approach.

- Governmental funds – The School District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in Exhibits D and F.

The School District as Agent

The School District is the fiscal agent for funds held for various school related activities. All of the School District's fiduciary activities are Agency Funds and are reported in a separate Statement of Fiduciary Net Position in Exhibit H. We exclude these activities from the School District's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

WESTMINSTER SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017
(Continued)

The School District as a Whole

The School District's combined net position decreased by \$343,224 from a year ago – from \$2,762,674 to \$2,419,450. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the School District's governmental activities.

Table 1
Net Position

	Governmental Activities		
	2017	2016	Change
Current and other assets	\$ 556,669	\$ 862,703	\$ (306,034)
Capital assets	2,910,724	3,030,124	(119,400)
Total assets	<u>3,467,393</u>	<u>3,892,827</u>	<u>(425,434)</u>
Total deferred outflows of resources	95,948	63,679	32,269
Other liabilities	98,976	104,999	(6,023)
Net pension liability	155,939	106,764	49,175
Long-term debt outstanding	873,418	968,985	(95,567)
Total liabilities	<u>1,128,333</u>	<u>1,180,748</u>	<u>(52,415)</u>
Total deferred inflows of resources	<u>15,558</u>	<u>13,084</u>	<u>2,474</u>
Net position:			
Invested in capital assets, net of debt	2,037,306	2,061,139	(23,833)
Restricted	3,548	3,548	0
Unrestricted	<u>378,596</u>	<u>697,987</u>	<u>(319,391)</u>
Total net position	<u><u>\$ 2,419,450</u></u>	<u><u>\$ 2,762,674</u></u>	<u><u>\$ (343,224)</u></u>

Unrestricted net position decreased from \$697,987 to \$378,596. The amount invested in capital assets, net of related debt, decreased by \$23,833. Page 7 of this analysis shows the most significant differences between the actual results and the budget.

WESTMINSTER SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017
(Continued)

Table 2
Change in Net Position

	Governmental Activities		
	2017	2016	Change
REVENUES			
Program revenues:			
Charges for services	\$ 142,193	\$ 113,406	\$ 28,787
Operating grants and contributions	583,186	653,434	(70,248)
General revenues:			
Act 68 State aid	3,944,758	4,043,154	(98,396)
Investment income	1,405	1,986	(581)
Other general revenue	3,527	19,110	(15,583)
Loss on disposal of assets	0	(47,045)	47,045
Total revenues	4,675,069	4,784,045	(108,976)
PROGRAM EXPENSES			
Regular instruction and related	2,725,220	2,419,077	306,143
Special Education and related	616,843	589,283	27,560
Support services - student based	437,427	421,167	16,260
Administrative support services	388,495	403,454	(14,959)
Buildings and grounds	381,770	378,085	3,685
Transportation	162,021	214,941	(52,920)
Food service	212,145	197,801	14,344
Interest on long-term debt	35,211	44,194	(8,983)
On behalf payments	59,161	72,035	(12,874)
Total program expenses	5,018,293	4,740,037	278,256
CHANGE IN NET POSITION	\$ (343,224)	\$ 44,008	\$ (387,232)

Revenues decreased by \$108,976 and expenses increased by \$278,256 compared to fiscal year 2016. The decrease in revenue is due mostly to 68 State aid, which decreased \$98,396 from the prior year.

The increase in regular education and related costs were the result of increased purchased services and secondary education tuition.

Table 3 presents the cost of each of the School District's four largest programs -- regular instruction and related services, special education and related services, student based support services, and administrative support services as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the School District's taxpayers by each of these functions.

WESTMINSTER SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017
(Continued)

	Table 3			
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	<u>2017</u>	<u>2017</u>	<u>2016</u>	<u>2016</u>
<i>Governmental Activities</i>				
Regular instruction and related services	\$2,725,220	\$ 2,676,666	\$2,419,077	\$2,358,144
Special education and related services	616,843	179,352	589,283	169,429
Support services - student based	437,427	437,427	421,167	421,167
Administrative support services	388,495	388,495	403,454	403,454
All others	850,308	610,974	907,056	621,003
Total governmental activities	<u>\$5,018,293</u>	<u>\$ 4,292,914</u>	<u>\$4,740,037</u>	<u>\$3,973,197</u>

The School District's Funds

As the School District completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$457,693. Expenditures exceeded revenues and other financing sources by \$300,011 during fiscal year 2017.

General Fund Budgetary Highlights

Quarterly financial reports reviewed by the Board of School Directors served as the vehicle for monitoring the actual results compared to budget for the fiscal year. Over the course of the year, the District's management did not adjust the budget.

Please see Exhibit G for a comparison of actual to budget that shows the favorable and unfavorable variances that arose during the year in the General Fund. The largest budget to actual variances were as follows:

	Budget	Actual	(Unfavorable) Favorable Variances
Revenues:			
Special education	\$ 484,176	\$ 437,491	\$ (46,685)
Food service	137,031	180,173	43,142
Expenditures:			
Regular education programs	2,490,514	2,684,621	(194,107)
Special education services	691,694	616,843	74,851
Board of education	67,396	21,221	46,175
School administration	230,484	183,527	46,957
Operation and maintenance	324,252	281,064	43,188

The major change in actual revenue for special education versus budget was due to a change in student needs resulting in less than anticipated special education expenses and thus less special education revenue. The food service revenues exceeded budget due to unbudgeted commodities and afterschool meals and receiving more than anticipated Head Start student lunches.

The regular education expenses were over budget due to change in student needs and more than projected assessments by the Supervisory Union. Board of education services were under budget due to not having spent contingency funds budgeted for staff raises due to contracts not being settled. School administration was under budget due to change in personnel resulting in lower than anticipated salary and benefits. Operation and maintenance were under budget due to fewer repairs and maintenance costs than anticipated and change in personnel resulting in lower salary and health insurance.

WESTMINSTER SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017
(Continued)

Capital Assets and Debt Administration

Capital Assets

At June 30, 2017, the School District had \$2,910,724 invested in a broad range of capital assets, including elementary school buildings, equipment, and transportation equipment net of accumulated depreciation. (See Table 4 below) This amount represents a net decrease (including additions and deductions) of \$119,400 compared to last year.

Table 4
Capital Assets at Year-End
(Net of Accumulated Depreciation)

	2017	2016	Decrease
Buildings and improvements	\$2,798,381	\$2,899,087	\$ (100,706)
Vehicles	83,199	97,609	(14,410)
Equipment	29,144	33,428	(4,284)
Totals	\$2,910,724	\$3,030,124	\$ (119,400)

This year's addition was new Macbooks.

More detailed information about the School District's capital assets is presented in Note 3 to the financial statements.

Debt Administration

At June 30, 2017, the School District had \$873,418 in bond and leases outstanding versus \$968,985 on June 30, 2016 -- a net decrease of \$95,567. This included loan proceeds of \$16,935 and payments of \$112,502.

Economic Factors and Next Year's Budgets and Rates

Each year the School Districts' elected and appointed officials weigh the needs of their student population and the impact that has on the local economy. When adopting the budget for fiscal year 2017-2018, the Board considered regional unemployment and other changes in the local community, anticipated shifts in student enrollment and their changing needs, possible shifts in other revenue streams that would impact the budget and the impact of the School District's budget as it relates to the local economy and resident tax rates.

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Superintendent of Schools at the Windham Northeast Supervisory Union office at 25 Cherry St., Bellows Falls, Vermont 05101.

BALANCE SHEET
GOVERNMENTAL FUNDS

JUNE 30, 2017

	<u>General Fund</u>
ASSETS	
Cash	\$ 468,295
Accounts receivable - WNESU	67,645
Accounts receivable - others	18,249
Food service inventory	<u>2,480</u>
Total assets	<u><u>\$ 556,669</u></u>
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 37,269
Due to WNESU	59,912
Unearned revenue	<u>1,795</u>
Total liabilities	<u>98,976</u>
 FUND BALANCES	
Nonspendable	2,480
Restricted	3,548
Committed	204,080
Assigned	<u>247,585</u>
Total fund balance	<u>457,693</u>
Total liabilities and fund balance	<u><u>\$ 556,669</u></u>

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

JUNE 30, 2017

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 457,693

Amounts reported for governmental activities in the
statement of net position are different because:

Capital assets used in governmental activities are not
financial resources and therefore are not reported as
assets in governmental funds. The cost of the assets is
\$4,525,679 and the accumulated depreciation is \$1,614,955. 2,910,724

Some liabilities, including net pension obligations, are not due and
payable in the current period and, therefore, are not reported in
the governmental funds:

Net pension liability (155,939)

Deferred outflows and inflows of resources related to pensions are
applicable to future periods and, therefore, are not reported in
the governmental funds. 80,390

Long-term liabilities, including bonds payable, are not due
and payable in the current period and therefore are not
reported as liabilities in the funds. Long-term liabilities at
year end consist of the following:

Bond and leases payable (873,418)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 2,419,450

WESTMINSTER SCHOOL DISTRICT

EXHIBIT E

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE -
GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2017

	General Fund
REVENUES	
Act 68 State aid	\$ 3,944,758
Special education	437,491
Afterschool fees & donations	48,554
Investment income	1,405
Other income	3,527
Food service	180,173
On behalf payments	133,400
Total revenues	<u>4,749,308</u>
EXPENDITURES	
Current	
Regular education programs	2,684,621
Special education services	616,843
Co-curricular activities	10,228
Guidance services	103,371
Health services	74,120
Behavioral services	52,398
Speech services	48,387
Occupational therapy	26,651
Physical therapy	4,067
Instructional development	5,727
Library services	78,397
Technology services	65,109
Board of Education	21,221
Superintendent services	38,291
Assistant superintendent services	9,424
School administration	183,527
Fiscal services	70,923
Operation and maintenance	281,064
Transportation services	147,611
Support services	4,462
Data facilitator	29,619
Food service	212,145
On behalf payments	133,400
Debt service	
Principal	112,502
Interest	35,211
Capital outlays	
Technology services	16,935
Total expenditures	<u>5,066,254</u>
EXCESS REVENUES (EXPENDITURES)	(316,946)
OTHER FINANCING SOURCES (USES)	
Note proceeds	<u>16,935</u>
NET CHANGE IN FUND BALANCE	(300,011)
FUND BALANCE - JULY 1, 2016	<u>757,704</u>
FUND BALANCE - JUNE 30, 2017	<u>\$ 457,693</u>

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2017

TOTAL NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS \$ (300,011)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$16,935) is less than depreciation expense (\$136,335) in the period. (119,400)

Repayment of bond and lease principal (\$112,502) is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 112,502

Note proceeds is revenue in the governmental funds, but the proceeds increase long-term liabilities in the statement of net position. (16,935)

Governmental funds report pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense:

District pension contributions	17,138	
Cost of benefits earned, net of employee contributions	<u>(36,518)</u>	<u>(19,380)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (343,224)

Governmental funds report on behalf revenue and expenditures based on the approximate contributions made to the Vermont State Teachers' Retirement System by the State of Vermont on the School District's behalf. On the statement of activities, both the revenue and expense decrease by \$74,239 to represent the long-term actuarially determined contributions.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND

YEAR ENDED JUNE 30, 2017

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Act 68 State aid	\$ 3,944,758	\$ 3,944,758	\$ 0
Special education	484,176	437,491	(46,685)
Afterschool fees & donations	68,013	48,554	(19,459)
Food service	137,031	180,173	43,142
Investment income	1,100	1,405	305
Other income	0	3,527	3,527
Total revenues	<u>4,635,078</u>	<u>4,615,908</u>	<u>(19,170)</u>
EXPENDITURES			
Current			
Regular education programs	2,490,514	2,684,621	(194,107)
Special education services	691,694	616,843	74,851
Co-curricular activities	13,550	10,228	3,322
Guidance services	125,460	103,371	22,089
Health services	73,200	74,120	(920)
Psychological services	68,722	52,398	16,324
Speech services	51,093	48,387	2,706
Occupational therapy	22,347	26,651	(4,304)
Physical therapy	4,438	4,067	371
Instructional development	11,356	5,727	5,629
Library services	71,372	78,397	(7,025)
Technology services	65,444	65,109	335
Board of Education	67,396	21,221	46,175
Superintendent services	38,059	38,291	(232)
Grant management services	7,011	9,424	(2,413)
School administration	230,484	183,527	46,957
Fiscal services	74,167	70,923	3,244
Operation and maintenance	324,252	281,064	43,188
Transportation services	146,388	147,611	(1,223)
Support services	1,652	4,462	(2,810)
Data facilitator	29,008	29,619	(611)
Food service	199,787	212,145	(12,358)
Debt service			
Principal	108,671	112,502	(3,831)
Interest	39,682	35,211	4,471
Capital outlays			
Technology services	0	16,935	(16,935)
Total expenditures	<u>4,955,747</u>	<u>4,932,854</u>	<u>22,893</u>
EXCESS REVENUES (EXPENDITURES)	(320,669)	(316,946)	3,723
OTHER FINANCING SOURCES (USES)			
Note proceeds	0	16,935	16,935
NET CHANGE IN FUND BALANCE	<u>\$ (320,669)</u>	<u>(300,011)</u>	<u>\$ 20,658</u>
FUND BALANCE - JULY 1, 2016		757,704	
FUND BALANCE - JUNE 30, 2017		<u>\$ 457,693</u>	

**WESTMINSTER TOWN SCHOOL DISTRICT
2019 PROPOSED REVENUE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Budget	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
GENERAL FUND						
1	APPLIED SURPLUS	(\$324,833.00)	(\$324,833.00)	(\$180,000.00)	(\$97,963.00)	\$82,037.00
2	PRIOR YEAR TUITION REFUND	\$0.00	\$0.00	(\$29,432.34)	\$0.00	\$29,432.34
3	INTEREST	(\$1,100.00)	(\$1,313.68)	(\$1,700.25)	(\$1,313.53)	\$386.72
4	MISCELLANEOUS	\$0.00	(\$21.56)	\$0.00	\$0.00	\$0.00
5	EDUCATION SPENDING	(\$3,944,758.00)	(\$3,944,758.00)	(\$3,924,545.00)	(\$4,505,868.00)	(\$581,323.00)
6	MAINSREAM BLOCK GRANT	(\$86,387.00)	(\$86,387.00)	\$0.00	\$0.00	\$0.00
7	SPECIAL EDUCATION REIMBURSEMENT	(\$366,156.00)	(\$319,471.34)	\$0.00	(\$61,550.00)	(\$61,550.00)
8	ESSENTIAL EARLY EDUCATION	(\$31,633.00)	(\$31,633.00)	\$0.00	\$0.00	\$0.00
9	TRANSFER FROM BUS RESERVE	(\$836.00)	(\$836.10)	\$0.00	\$0.00	\$0.00
10	ADJUSTMENT PRIOR YEARS EXPENDITURES	\$0.00	(\$2,453.43)	\$0.00	\$0.00	\$0.00
11	EQUIPMENT NOTE/LEASE PROCEEDS	\$0.00	(\$16,935.00)	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND REVENUE		(\$4,755,703.00)	(\$4,728,642.11)	(\$4,135,677.59)	(\$4,666,694.53)	(\$531,016.94)
AFTERSCHOOL PROGRAM						
12	AFTERSCHOOL STATE FUNDS	(\$24,160.00)	(\$28,436.27)	(\$30,000.00)	(\$30,000.00)	\$0.00
13	HOLT FUNDS	\$0.00	\$0.00	(\$11,690.00)	(\$11,690.00)	\$0.00
14	GARDEN TO TABLE REVENUE	(\$21,177.00)	(\$3,790.57)	\$0.00	\$0.00	\$0.00
15	AFTERSCHOOL PARTICIPANT	(\$22,426.00)	(\$16,327.29)	(\$20,000.80)	(\$15,626.44)	\$4,374.36
16	AFTERSCHOOL DONATIONS	(\$250.00)	\$0.00	\$0.00	\$0.00	\$0.00
17	AFTERSCHOOL INTEREST	\$0.00	(\$91.13)	\$0.00	\$0.00	\$0.00
18	TRANSFER FROM GENERAL FUND	(\$10,000.00)	(\$5,000.00)	(\$5,000.00)	(\$10,000.00)	(\$5,000.00)
TOTAL AFTERSCHOOL PROGRAM REVENUE		(\$78,013.00)	(\$53,645.26)	(\$66,690.80)	(\$67,316.44)	(\$625.64)
FOODSERVICE						
19	INTEREST	\$0.00	(\$0.29)	\$0.00	\$0.00	\$0.00
20	HEAD START STUDENT LUNCH	(\$16,885.00)	(\$36,800.03)	(\$16,071.00)	\$0.00	\$16,071.00
21	STUDENT MEALS	(\$15,000.48)	(\$21,402.50)	(\$23,750.00)	\$0.00	\$23,750.00
22	ADULT SALES	(\$9,270.00)	(\$18,671.14)	(\$17,062.00)	\$0.00	\$17,062.00
23	STUDENT ALA CARTE	(\$1,655.00)	(\$1,012.71)	(\$1,620.00)	\$0.00	\$1,620.00
24	SPECIAL FUNCTIONS	(\$4,680.00)	(\$3,706.20)	(\$4,300.00)	\$0.00	\$4,300.00
25	DONATIONS	\$0.00	(\$595.00)	\$0.00	\$0.00	\$0.00
26	MISC. FOOD SERVICE REVENUE	(\$8,000.00)	(\$3,625.91)	(\$5,825.40)	\$0.00	\$5,825.40
27	STATE LUNCH MATCH	(\$1,116.00)	(\$795.44)	(\$1,430.00)	\$0.00	\$1,430.00
28	STATE BREAKFAST MATCH	(\$415.00)	(\$202.27)	(\$131.25)	\$0.00	\$131.25
29	STATE BREAKFAST REIMBURSEMENT	(\$540.00)	(\$354.60)	(\$650.00)	\$0.00	\$650.00
30	STATE LUNCH REIMBURSEMENT	(\$900.00)	(\$1,221.20)	(\$3,066.00)	\$0.00	\$3,066.00
31	AFTER SCHOOL SNACK	(\$4,730.00)	(\$5,419.72)	(\$17,947.00)	\$0.00	\$17,947.00
32	FRESH FRUIT & VEGGIES GRANT	(\$9,720.00)	(\$9,815.00)	(\$9,815.00)	\$0.00	\$9,815.00
33	FEDERAL LUNCH REIMBURSEMENT	(\$43,120.00)	(\$44,857.56)	(\$48,575.21)	\$0.00	\$48,575.21
34	FEDERAL BREAKFAST REIMBURSEMENT	(\$21,000.00)	(\$17,422.53)	(\$13,769.25)	\$0.00	\$13,769.25
35	CASH IN LIEU OF COMMODITIES-AMP	\$0.00	(\$481.39)	\$0.00	\$0.00	\$0.00
36	AFTER SCHOOL MEALS PROGRAM	\$0.00	(\$6,613.88)	\$0.00	\$0.00	\$0.00
37	COMMODITIES	\$0.00	(\$6,445.21)	\$0.00	\$0.00	\$0.00
38	TRANSFER FROM GENERAL FUND	(\$62,755.52)	(\$31,972.42)	(\$58,534.07)	\$0.00	\$58,534.07
39	ADJUSTMENT TO PRIOR YEAR EXPENDITURE	\$0.00	(\$729.88)	\$0.00	\$0.00	\$0.00
TOTAL FOODSERVICE REVENUE		(\$199,787.00)	(\$212,144.88)	(\$222,546.18)	\$0.00	\$222,546.18
E-RATE REIMBURSEMENTS						
40	E-RATE REIMBURSEMENTS	\$0.00	(\$1,052.00)	\$0.00	\$0.00	\$0.00
TOTAL E-RATE REIMBURSEMENTS		\$0.00	(\$1,052.00)	\$0.00	\$0.00	\$0.00
GRAND TOTAL TO BE VOTED UPON BY TAXPAYE		(\$5,033,503.00)	(\$4,995,484.25)	(\$4,424,914.57)	(\$4,734,010.97)	(\$309,096.40)

**WESTMINSTER TOWN SCHOOL DISTRICT
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Adopted	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
GENERAL FUND						
REGULAR EDUCATION						
1	TEACHERS' SALARIES	\$846,340.60	\$866,792.27	\$912,987.20	\$918,655.55	\$5,668.35
2	AIDES' SALARIES	\$112,950.09	\$104,612.05	\$116,611.95	\$122,371.27	\$5,759.32
3	EARLY ED OUTREACH PARA SALARY	\$0.00	\$936.00	\$1,000.00	\$1,000.00	\$0.00
4	KINDERGARTEN HOME VISITS	\$0.00	\$504.00	\$1,500.00	\$1,500.00	\$0.00
5	SUBSTITUTE TEACHERS	\$24,200.00	\$39,832.46	\$24,200.00	\$33,000.00	\$8,800.00
6	HEALTH INSURANCE STIPEND	\$2,000.00	\$3,000.00	\$0.00	\$1,900.00	\$1,900.00
7	HEALTH INSURANCE	\$230,508.94	\$207,187.65	\$228,193.46	\$170,579.27	(\$57,614.19)
8	DISABILITY INSURANCE	\$3,335.68	\$3,399.06	\$3,706.56	\$3,346.56	(\$360.00)
9	FLEX SPENDING	\$41.40	\$82.80	\$82.80	\$41.40	(\$41.40)
10	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$33,320.00	\$33,320.00
11	FICA/MEDI	\$75,390.04	\$72,143.04	\$80,806.89	\$82,499.65	\$1,692.76
12	GROUP LIFE INSURANCE	\$341.13	\$345.24	\$396.00	\$272.16	(\$123.84)
13	MUNICIPAL RETIREMENT	\$6,245.33	\$5,991.05	\$6,413.68	\$6,785.42	\$371.74
14	OPEB/TEACHERS RETIREMENT	\$0.00	\$6,362.60	\$8,520.40	\$9,100.00	\$579.60
15	RETIREMENT STIPEND	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00
16	WORKERS COMPENSATION	\$7,588.28	\$7,499.76	\$8,556.02	\$7,503.27	(\$1,052.75)
17	UNEMPLOYMENT COMPENSATION	\$7,500.00	\$2.22	\$7,500.00	\$3,500.00	(\$4,000.00)
18	COURSE REIMBURSEMENT	\$6,000.00	\$9,154.50	\$6,000.00	\$6,000.00	\$0.00
19	DENTAL INSURANCE	\$6,010.00	\$5,665.93	\$6,188.30	\$5,080.00	(\$1,108.30)
20	EDUCATIONAL PURCHASED SERVICES	\$6,000.00	\$129,007.50	\$6,500.00	\$1,973.30	(\$4,526.70)
21	EXTENDED SCHOOL YR PURCH. ED SERVICES	\$0.00	\$900.00	\$900.00	\$900.00	\$0.00
22	PURCHASED PROFESSIONAL SERVICES	\$0.00	\$0.00	\$34,500.00	\$0.00	(\$34,500.00)
23	WNESU ASSMNT (ELL)	\$3,484.91	\$3,320.51	\$3,560.17	\$9,455.16	\$5,894.99
24	WNESU ASSMNT (REG ED PARAEDUCATORS)	\$6,636.30	\$51,135.34	\$15,000.00	\$32,908.95	\$17,908.95
25	WNESU ASSMNT (REG ED TEACHER)	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
26	EST/504 SERVICES	\$4,000.00	\$0.00	\$2,000.00	\$61,000.00	\$59,000.00
27	EST/504 EXTENDED SCHOOL YEAR SERVICES	\$0.00	\$0.00	\$0.00	\$5,200.00	\$5,200.00
28	5TH GRADE ENVIRONMENTAL	\$5,000.00	\$4,655.00	\$5,000.00	\$5,000.00	\$0.00
29	REPAIRS/MAINTENANCE	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
30	INSTRUMENT REPAIRS	\$500.00	\$853.50	\$500.00	\$500.00	\$0.00
31	TRAVEL REIMBURSEMENT	\$3,000.00	\$2,403.76	\$3,000.00	\$3,000.00	\$0.00
32	PROFESSIONAL DEVELOPMENT TRAVEL	\$0.00	\$974.21	\$0.00	\$0.00	\$0.00
33	SUPPLIES	\$13,650.00	\$8,810.25	\$17,075.00	\$15,000.00	(\$2,075.00)
34	PHYSICAL ED SUPPLIES	\$500.00	\$0.00	\$500.00	\$600.00	\$100.00
35	ART SUPPLIES	\$1,500.00	\$1,998.44	\$1,500.00	\$2,500.00	\$1,000.00
36	MUSIC SUPPLIES	\$500.00	\$438.99	\$500.00	\$500.00	\$0.00
37	INSTRUCTIONAL SUPPLIES	\$13,650.00	\$17,988.99	\$13,650.00	\$17,485.00	\$3,835.00
38	ART INSTRUCTIONAL SUPPLIES	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
39	MUSIC INSTRUCTIONAL SUPPLIES	\$500.00	\$250.10	\$500.00	\$500.00	\$0.00
40	PHYSICAL ED INSTRUCTIONAL SUPPLIES	\$500.00	\$482.71	\$500.00	\$500.00	\$0.00
41	BOOKS	\$7,800.00	\$6,516.79	\$9,000.00	\$7,000.00	(\$2,000.00)
42	MANIPULATIVES	\$1,950.00	\$1,559.70	\$1,950.00	\$1,200.00	(\$750.00)
43	DUES/MEMBERSHIPS	\$0.00	\$442.55	\$0.00	\$0.00	\$0.00
44	SOFTWARE LICENSING FEES	\$5,000.00	\$3,384.60	\$5,000.00	\$5,000.00	\$0.00
	TOTAL REGULAR EDUCATION	\$1,425,622.70	\$1,568,633.57	\$1,536,798.43	\$1,580,476.96	\$43,678.53
SPECIAL EDUCATION						
45	WNESU ASSESSMENT (SPECIAL EDUCATION)	\$555,621.58	\$516,672.32	\$248,566.72	\$270,007.46	\$21,440.74
	TOTAL SPECIAL EDUCATION	\$555,621.58	\$516,672.32	\$248,566.72	\$270,007.46	\$21,440.74
STUDENT ACTIVITIES						
46	STUDENT ACTIVITIES SUPPLIES	\$1,750.00	\$731.23	\$1,750.00	\$1,750.00	\$0.00
47	STUDENT ACTIVITIES DUES & FEES	\$5,800.00	\$4,143.46	\$5,800.00	\$5,800.00	\$0.00
48	WINTER SPORTS PROGRAM	\$6,000.00	\$5,353.50	\$6,000.00	\$6,000.00	\$0.00
	TOTAL STUDENT ACTIVITIES	\$13,550.00	\$10,228.19	\$13,550.00	\$13,550.00	\$0.00
HOME SCHOOL LIAISON						
49	WNESU ASSESSMENT (HOME SCHOOL LIAISON)	\$0.00	\$2,058.24	\$2,260.24	\$2,531.96	\$271.72
	TOTAL HOME SCHOOL LIAISON	\$0.00	\$2,058.24	\$2,260.24	\$2,531.96	\$271.72
TRUANCY OFFICER SERVICES						

**WESTMINSTER TOWN SCHOOL DISTRICT
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Adopted	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
50	TRUANCY OFFICER SERVICES	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
TOTAL TRUANCY OFFICER SERVICES		\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
GUIDANCE SERVICES						
51	GUIDANCE SALARIES	\$66,506.00	\$67,171.00	\$67,171.00	\$69,538.78	\$2,367.78
52	HEALTH INSURANCE	\$14,557.36	\$14,198.28	\$14,198.31	\$13,912.71	(\$285.60)
53	DISABILITY INSURANCE	\$230.78	\$233.04	\$241.82	\$225.65	(\$16.17)
54	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
55	FICA/MEDI	\$5,087.71	\$4,801.93	\$5,138.58	\$5,319.72	\$181.14
56	GROUP LIFE INSURANCE	\$16.44	\$16.44	\$18.00	\$12.96	(\$5.04)
57	WORKERS COMPENSATION	\$512.10	\$495.99	\$544.09	\$483.85	(\$60.24)
58	COURSE REIMBURSEMENT	\$350.00	\$140.00	\$350.00	\$350.00	\$0.00
59	DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
60	PURCHASED EDUCATIONAL SERVICES	\$36,250.00	\$15,903.90	\$9,000.00	\$16,000.00	\$7,000.00
61	TRAVEL	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
62	SUPPLIES	\$200.00	\$59.96	\$200.00	\$200.00	\$0.00
63	INSTRUCTIONAL MATERIALS	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
64	TESTING SUPPLIES	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
65	BOOKS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL GUIDANCE SERVICES		\$125,460.39	\$103,370.54	\$98,611.80	\$109,593.67	\$10,981.87
HEALTH SERVICES						
66	HEALTH SALARIES	\$61,867.00	\$62,486.00	\$62,486.00	\$64,688.63	\$2,202.63
67	HEALTH SUBSTITUTE SALARY	\$0.00	\$2,535.00	\$780.00	\$1,380.00	\$600.00
68	DISABILITY INSURANCE	\$214.68	\$216.48	\$244.95	\$209.91	(\$35.04)
69	FICA/MEDI	\$4,732.82	\$4,959.65	\$4,839.88	\$5,054.25	\$214.37
70	GROUP LIFE INSURANCE	\$16.44	\$16.44	\$18.00	\$12.96	(\$5.04)
71	WORKERS COMPENSATION	\$476.38	\$480.12	\$512.46	\$450.10	(\$62.36)
72	COURSE REIMBURSEMENT	\$350.00	\$45.00	\$350.00	\$350.00	\$0.00
73	DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
74	WNESU ASSESSMENT (SUBSTANCE ABUSE PROG)	\$596.04	\$561.80	\$524.81	\$576.20	\$51.39
75	WNESU ASSESSMENT (SPEC ED MEDICAL)	\$0.00	\$0.00	\$0.00	\$559.41	\$559.41
76	REPAIRS/MAINTENANCE	\$250.00	\$75.29	\$250.00	\$250.00	\$0.00
77	COMMUNICATIONS	\$0.00	\$516.06	\$825.00	\$550.00	(\$275.00)
78	TRAVEL	\$400.00	\$110.70	\$400.00	\$400.00	\$0.00
79	SUPPLIES	\$2,750.00	\$1,767.43	\$2,750.00	\$2,750.00	\$0.00
80	BOOKS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
81	DUES/FEES	\$875.00	\$0.00	\$875.00	\$875.00	\$0.00
TOTAL HEALTH SERVICES		\$72,978.36	\$74,119.97	\$75,306.10	\$78,556.46	\$3,250.36
PSYCHOLOGICAL SERVICES						
82	WNESU ASSMNT (PSYCHOLOGICAL SERVICES)	\$66,871.84	\$52,348.12	\$20,492.04	\$25,845.50	\$5,353.46
TOTAL PSYCHOLOGICAL SERVICES		\$66,871.84	\$52,348.12	\$20,492.04	\$25,845.50	\$5,353.46
SPEECH/AUDIOLOGY SERVICE						
83	WNESU ASSMNT (SLP)	\$42,135.44	\$36,475.63	\$18,486.89	\$16,778.87	(\$1,708.02)
TOTAL SPEECH/AUDIOLOGY SERVICE		\$42,135.44	\$36,475.63	\$18,486.89	\$16,778.87	(\$1,708.02)
OCCUPATIONAL THERAPY SERVICE						
84	WNESU ASSMNT (OT)	\$18,966.71	\$24,088.14	\$11,413.61	\$11,443.07	\$29.46
TOTAL OCCUPATIONAL THERAPY SERVICE		\$18,966.71	\$24,088.14	\$11,413.61	\$11,443.07	\$29.46
PHYSICAL THERAPY SERVICES						
85	WNESU ASSMNT (PT)	\$3,729.40	\$4,066.78	\$1,810.69	\$1,286.64	(\$524.05)
TOTAL PHYSICAL THERAPY SERVICES		\$3,729.40	\$4,066.78	\$1,810.69	\$1,286.64	(\$524.05)
COURSE REIMBURSEMENT						
86	WNESU ASSMNT (TEACHER ORIENTATION)	\$306.16	\$1,333.47	\$1,041.34	\$1,692.03	\$650.69
87	WNESU ASSMNT (SPEC ED STAFF DEVELOPMENT)	\$0.00	\$0.00	\$56.59	\$55.94	(\$0.65)
TOTAL COURSE REIMBURSEMENT		\$306.16	\$1,333.47	\$1,097.93	\$1,747.97	\$650.04
STAFF DEVELOPMENT						
88	STAFF DEVELOPMENT SALARY	\$0.00	\$0.00	\$6,370.00	\$6,370.00	\$0.00

**WESTMINSTER TOWN SCHOOL DISTRICT
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget 7/1/2016 - 6/30/2017	2 Years Prior Actual 7/1/2016 - 6/30/2017	1 Year Prior Adopted 7/1/2017 - 6/30/2018	Budget Total 7/1/2018 - 6/30/2019	Budget Difference
89 STAFF DEVELOPMENT FICA	\$0.00	\$0.00	\$487.31	\$487.31	\$0.00
90 STAFF DEVELOPMENT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$8.24	\$8.24
91 WORKERS' COMPENSATION INSURANCE	\$0.00	\$0.00	\$51.60	\$51.60	\$0.00
92 MATH/SCIENCE STAFF DEVELOPMENT	\$2,500.00	\$300.00	\$2,500.00	\$0.00	(\$2,500.00)
93 REGULAR EDUCATION STAFF DEVELOPMENT	\$2,500.00	\$819.00	\$2,500.00	\$0.00	(\$2,500.00)
94 READ+WRITE STAFF DEVELOPMENT	\$2,500.00	\$2,200.00	\$2,500.00	\$0.00	(\$2,500.00)
95 RESPONSIVE CLASSROOM SERVICES	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
96 STAFF DEVELOPMENT SUPPLIES	\$250.00	\$0.00	\$250.00	\$0.00	(\$250.00)
97 RESPONSIVE CLASSROOM SUPPLIES	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
98 TEACHER IN-SERVICE EXPENDITURE	\$1,500.00	\$400.00	\$1,500.00	\$1,000.00	(\$500.00)
99 STAFF DEVELOPMENT BOOKS	\$500.00	\$674.78	\$500.00	\$500.00	\$0.00
TOTAL STAFF DEVELOPMENT	\$11,050.00	\$4,393.78	\$17,958.91	\$9,717.15	(\$8,241.76)
LIBRARY SERVICES					
100 LIBRARY SALARIES	\$56,623.60	\$58,117.00	\$58,117.00	\$55,357.76	(\$2,759.24)
101 HEALTH INSURANCE	\$4,443.49	\$11,477.22	\$11,609.13	\$12,437.40	\$828.27
102 DISABILITY INSURANCE	\$102.03	\$106.80	\$110.24	\$179.64	\$69.40
103 HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
104 FICA/MEDI	\$4,331.70	\$3,802.11	\$4,445.95	\$4,234.87	(\$211.08)
105 GROUP LIFE INSURANCE	\$11.02	\$11.01	\$18.00	\$12.96	(\$5.04)
106 WORKERS COMPENSATION INSURANCE	\$436.00	\$429.14	\$470.75	\$385.18	(\$85.57)
107 COURSE REIMBURSEMENT	\$210.00	\$300.00	\$210.00	\$210.00	\$0.00
108 DENTAL INSURANCE	\$210.00	\$211.05	\$210.00	\$350.00	\$140.00
109 TRAVEL REIMBURSEMENT	\$250.00	\$413.95	\$250.00	\$250.00	\$0.00
110 SUPPLIES	\$1,398.00	\$0.00	\$1,398.00	\$2,000.00	\$602.00
111 BOOKS	\$2,627.34	\$2,565.81	\$2,627.34	\$3,185.00	\$557.66
112 DUES & FEES	\$729.00	\$963.17	\$1,429.00	\$4,430.00	\$3,001.00
TOTAL LIBRARY SERVICES	\$71,372.18	\$78,397.26	\$80,895.41	\$85,832.81	\$4,937.40
INFORMATION TECHNOLOGY					
113 PURCHASED PROFESSIONAL SERVICES	\$1,000.00	\$0.00	\$1,000.00	\$3,500.00	\$2,500.00
114 WNESU ASSMNT (TIRE)	\$14,247.18	\$14,166.70	\$14,039.03	\$15,861.23	\$1,822.20
115 LEASE EQUIPMENT PRINCIPAL	\$13,670.74	\$18,616.57	\$13,743.00	\$13,743.00	\$0.00
116 CYBER LIABILITY INSURANCE	\$481.00	\$389.92	\$425.00	\$400.00	(\$25.00)
117 COMMUNICATIONS	\$0.00	\$121.33	\$5,500.00	\$5,500.00	\$0.00
118 TRAVEL REIMBURSEMENT	\$200.00	\$0.00	\$200.00	\$100.00	(\$100.00)
119 SUPPLIES	\$10,400.00	\$9,807.63	\$10,900.00	\$18,900.00	\$8,000.00
120 SUPPLIES-LEASE AGREEMENT	\$0.00	\$16,935.00	\$0.00	\$0.00	\$0.00
121 DUES/FEES	\$1,450.00	\$1,425.00	\$1,450.00	\$950.00	(\$500.00)
122 WNESU ASSMNT (TECH)	\$10,720.48	\$11,146.41	\$11,562.37	\$14,288.06	\$2,725.69
123 WNESU ASSMNT (TECHNOLOGY BILLBACK)	\$26,945.80	\$27,000.62	\$27,210.32	\$28,924.77	\$1,714.45
TOTAL INFORMATION TECHNOLOGY	\$79,115.20	\$99,609.18	\$86,029.72	\$102,167.06	\$16,137.34
BOARD OF EDUCATION					
124 BOARD STIPENDS	\$4,300.00	\$4,300.00	\$4,300.00	\$4,300.00	\$0.00
125 BOARD SECRETARY/CLERK SALARY	\$2,550.00	\$2,600.00	\$1,625.00	\$2,525.00	\$900.00
126 FICA/MEDI	\$524.03	\$527.88	\$453.26	\$522.11	\$68.85
127 WORKERS' COMPENSATION INSURANCE	\$52.75	\$50.39	\$43.85	\$55.28	\$11.43
128 PURCHASED PROFESSIONAL SERVICES	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00
129 LEGAL LIABILITY INSURANCE	\$2,640.00	\$2,550.24	\$2,654.00	\$3,000.00	\$346.00
130 ADVERTISING	\$0.00	\$106.75	\$0.00	\$0.00	\$0.00
131 TRAVEL/CONFERENCE	\$100.00	\$0.00	\$100.00	\$0.00	(\$100.00)
132 SUPPLIES & MATERIALS	\$200.00	\$99.50	\$200.00	\$200.00	\$0.00
133 BOOKS	\$0.00	\$63.00	\$0.00	\$75.00	\$75.00
134 DUES/FEES	\$1,800.00	\$1,748.83	\$0.00	\$0.00	\$0.00
135 CONTINGENCY FUND	\$32,308.43	\$0.00	\$45,590.36	\$5,323.00	(\$40,267.36)
136 WNESU ASSMNT (BD OF ED/LEGAL SERVICES)	\$14,921.34	\$8,266.01	\$30,298.66	\$16,873.89	(\$13,424.77)
137 LEGAL SERVICES	\$8,000.00	\$608.00	\$3,000.00	\$300.00	(\$2,700.00)
TOTAL BOARD OF EDUCATION	\$67,396.55	\$21,220.60	\$88,265.13	\$33,174.28	(\$55,090.85)
SUPERINTENDENT'S OFFICE					
138 WNESU ASSMNT (SUPERINTENDENT'S OFFICE)	\$38,058.71	\$38,291.18	\$39,800.88	\$47,882.20	\$8,081.32
TOTAL SUPERINTENDENT'S OFFICE	\$38,058.71	\$38,291.18	\$39,800.88	\$47,882.20	\$8,081.32

**WESTMINSTER TOWN SCHOOL DISTRICT
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget 7/1/2016 - 6/30/2017	2 Years Prior Actual 7/1/2016 - 6/30/2017	1 Year Prior Adopted 7/1/2017 - 6/30/2018	Budget Total 7/1/2018 - 6/30/2019	Budget Difference
ASST. SUPT./CURRICULUM COORD/GRANT MANAGER					
139 WNESU ASSMNT (ASST SUPT/CURR/GRNT)	\$7,010.84	\$9,424.28	\$26,216.45	\$34,583.62	\$8,367.17
TOTAL ASST. SUPT./CURR. COORD./GRANT MGR	\$7,010.84	\$9,424.28	\$26,216.45	\$34,583.62	\$8,367.17
SCHOOL ADMINISTRATION					
140 WNESU ASSMNT (OTHER ADMIN ASST)	\$3,805.58	\$4,110.80	\$4,173.44	\$4,687.97	\$514.53
141 ADMINISTRATION SALARIES	\$93,872.00	\$85,000.00	\$85,000.00	\$88,400.00	\$3,400.00
142 ADMINISTRATION SECRETARY SALARIES	\$36,468.80	\$37,252.82	\$37,204.80	\$38,143.20	\$938.40
143 ADMIN SECRETARY SUBSTITUTE SALARY	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
144 HEALTH INSURANCE	\$41,528.50	\$19,166.12	\$19,167.13	\$21,272.02	\$2,104.89
145 DISABILITY INSURANCE	\$452.28	\$424.08	\$439.94	\$410.63	(\$29.31)
146 FLEX SPENDING	\$41.40	\$0.00	\$0.00	\$0.00	\$0.00
147 HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$4,200.00	\$4,200.00
148 FICA/MEDI	\$9,971.07	\$9,004.00	\$9,348.67	\$9,680.55	\$331.88
149 GROUP LIFE INSURANCE	\$180.88	\$32.88	\$36.00	\$25.92	(\$10.08)
150 MUNICIPAL RETIREMENT	\$2,096.96	\$2,048.85	\$2,046.26	\$2,097.88	\$51.62
151 ANNUITY CONTRIBUTION	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00
152 WORKERS' COMPENSATION INSURANCE	\$1,003.62	\$903.27	\$989.86	\$880.49	(\$109.37)
153 COURSE REIMBURSEMENT	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
154 DENTAL INSURANCE	\$350.00	\$58.34	\$350.00	\$0.00	(\$350.00)
155 WNESU ASSMNT (504 COORD)	\$3,185.07	\$2,157.30	\$0.00	\$0.00	\$0.00
156 REPAIRS/MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
157 LEASING EQUIPMENT	\$3,500.00	\$8,053.96	\$3,500.00	\$8,000.00	\$4,500.00
158 COMMUNICATIONS	\$6,500.00	\$7,216.20	\$6,500.00	\$7,200.00	\$700.00
159 PRINTING	\$500.00	\$467.47	\$500.00	\$500.00	\$0.00
160 TRAVEL/CONFERENCE	\$3,000.00	\$90.00	\$3,000.00	\$3,000.00	\$0.00
161 SUPPLIES	\$3,500.00	\$3,109.36	\$3,500.00	\$3,500.00	\$0.00
162 PARENTAL INVOLVEMENT	\$1,500.00	\$918.80	\$1,500.00	\$1,500.00	\$0.00
163 PUBLIC MEETING EXPENSE	\$750.00	\$506.01	\$750.00	\$750.00	\$0.00
164 DUES/FEES	\$1,300.00	\$883.99	\$1,300.00	\$1,300.00	\$0.00
165 SOFTWARE LICENSING FEES	\$2,400.00	\$1,210.00	\$2,400.00	\$500.00	(\$1,900.00)
TOTAL SCHOOL ADMINISTRATION	\$226,406.16	\$182,689.25	\$184,706.10	\$199,048.66	\$14,342.56
SPECIAL EDUCATION ADMINISTRATION					
166 WNESU ASSMNT (SPECIAL ED ADMIN)	\$40,181.09	\$33,454.65	\$19,539.76	\$20,094.67	\$554.91
TOTAL SPECIAL EDUCATION ADMINISTRATION	\$40,181.09	\$33,454.65	\$19,539.76	\$20,094.67	\$554.91
FISCAL SERVICES					
167 PROFESSIONAL SERVICES-TREASURER	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
168 WNESU ASSMNT (FISCAL SERVICES)	\$59,667.26	\$59,422.72	\$59,596.91	\$68,868.37	\$9,271.46
169 AUDIT SERVICES	\$10,500.00	\$10,500.00	\$11,000.00	\$11,500.00	\$500.00
170 SHORT-TERM INTEREST	\$3,000.00	\$0.00	\$2,000.00	\$1,000.00	(\$1,000.00)
TOTAL FISCAL SERVICES	\$74,167.26	\$70,922.72	\$73,596.91	\$82,368.37	\$8,771.46
OPERATIONS AND MAINTENANCE					
171 CUSTODIAL SALARIES	\$115,030.01	\$101,726.24	\$103,999.00	\$118,143.15	\$14,144.15
172 CUSTODIAN OVERTIME	\$0.00	\$12.96	\$0.00	\$0.00	\$0.00
173 HEALTH INSURANCE STIPEND	\$415.00	\$500.00	\$0.00	\$0.00	\$0.00
174 HEALTH INSURANCE	\$29,647.29	\$15,085.68	\$23,058.24	\$41,285.00	\$18,226.76
175 DISABILITY INSURANCE	\$400.59	\$313.00	\$374.40	\$383.37	\$8.97
176 HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$6,762.00	\$6,762.00
177 FICA/MEDI	\$8,831.54	\$7,590.31	\$7,955.92	\$9,037.95	\$1,082.03
178 GROUP LIFE INSURANCE	\$46.53	\$37.84	\$54.00	\$38.88	(\$15.12)
179 MUNICIPAL RETIREMENT	\$6,638.09	\$5,350.44	\$5,719.96	\$6,497.87	\$777.91
180 WORKERS' COMPENSATION INSURANCE	\$7,123.00	\$5,749.93	\$7,801.31	\$5,957.37	(\$1,843.94)
181 DENTAL INSURANCE	\$300.00	\$300.00	\$300.00	\$550.00	\$250.00
182 CONTRACTED SERVICES	\$0.00	\$1,180.00	\$0.00	\$2,000.00	\$2,000.00
183 WATER & SEWER	\$2,750.00	\$2,100.00	\$2,750.00	\$2,750.00	\$0.00
184 CLEANING SERVICES	\$200.00	\$0.00	\$200.00	\$0.00	(\$200.00)
185 TRASH REMOVAL/DISPOSAL	\$2,600.00	\$2,540.04	\$2,600.00	\$2,600.00	\$0.00
186 REPAIRS/MAINTENANCE	\$25,500.00	\$12,345.04	\$25,500.00	\$20,000.00	(\$5,500.00)
187 CAPITAL IMPROVEMENT REPAIRS	\$10,000.00	\$9,733.65	\$10,000.00	\$10,000.00	\$0.00

WESTMINSTER TOWN SCHOOL DISTRICT
2019 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Adopted	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
188	PROPERTY/GENERAL LIABILITY INSURANCE	\$10,500.00	\$10,941.32	\$11,500.00	\$10,500.00	(\$1,000.00)
189	COMMUNICATIONS	\$720.00	\$505.98	\$770.00	\$550.00	(\$220.00)
190	TRAVEL & CONFERENCE	\$600.00	\$50.00	\$1,000.00	\$1,000.00	\$0.00
191	SUPPLIES	\$18,850.00	\$28,509.10	\$19,250.00	\$25,000.00	\$5,750.00
192	ELECTRICITY	\$28,000.00	\$28,208.73	\$28,000.00	\$28,500.00	\$500.00
193	ELECTRICITY - WEST	\$3,000.00	\$1,827.94	\$3,100.00	\$2,100.00	(\$1,000.00)
194	HEAT	\$18,950.00	\$15,441.31	\$18,950.00	\$16,000.00	(\$2,950.00)
195	HEATING FUEL - WEST	\$7,000.00	\$1,028.02	\$7,000.00	\$6,000.00	(\$1,000.00)
196	GASOLINE/PROPANE	\$250.00	\$2,923.08	\$250.00	\$2,700.00	\$2,450.00
197	DUES/FEES	\$1,295.00	\$2,296.00	\$1,400.00	\$2,300.00	\$900.00
198	WNESU ASSMNT (BLDG)	\$15,255.37	\$13,425.99	\$14,998.27	\$16,519.88	\$1,521.61
	TOTAL OPERATIONS AND MAINTENANCE	\$313,902.42	\$269,722.60	\$296,531.10	\$337,175.47	\$40,644.37
	CARE & UPKEEP OF GROUNDS					
199	SNOW PLOWING SERVICES	\$7,500.00	\$8,660.00	\$8,000.00	\$8,500.00	\$500.00
200	SNOW PLOWING - WEST WEST	\$0.00	\$2,420.00	\$3,000.00	\$3,000.00	\$0.00
201	RECREATION IMPROVEMENTS	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
202	GROUNDS REPAIRS & MAINTENANCE	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00
203	GASOLINE	\$600.00	\$260.66	\$600.00	\$600.00	\$0.00
	TOTAL CARE & UPKEEP OF GROUNDS	\$10,350.00	\$11,340.66	\$13,850.00	\$14,350.00	\$500.00
	VEHICLE MAINTENANCE AND SERVICES					
204	VEHICLE REPAIRS & MAINTENANCE	\$500.00	\$118.10	\$500.00	\$500.00	\$0.00
205	VEHICLE GASOLINE	\$1,200.00	\$551.76	\$1,200.00	\$650.00	(\$550.00)
	TOTAL VEHICLE MAINTENANCE AND SERVICES	\$1,700.00	\$669.86	\$1,700.00	\$1,150.00	(\$550.00)
	STUDENT TRANSPORTATION					
206	WNESU ASSMNT (STUDENT TRANSPORTATION)	\$89,430.50	\$93,922.58	\$94,507.60	\$72,644.29	(\$21,863.31)
207	WNESU ASSMNT (BUS PURCHASE)	\$18,392.60	\$18,499.37	\$18,729.05	\$35,419.66	\$16,690.61
208	WNESU ASSMNT (SPECIAL ED TRANSPORTATION)	\$35,996.64	\$34,519.52	\$14,883.03	\$13,454.24	(\$1,428.79)
	TOTAL STUDENT TRANSPORTATION	\$143,819.74	\$146,941.47	\$128,119.68	\$121,518.19	(\$6,601.49)
	ADVERTISING					
209	ADVERTISING	\$800.00	\$905.48	\$800.00	\$800.00	\$0.00
	TOTAL ADVERTISING	\$800.00	\$905.48	\$800.00	\$800.00	\$0.00
	DATA FACILITATOR					
210	WNESU ASSMNT (DATA FACILITATOR)	\$2,085.19	\$2,129.16	\$2,118.73	\$2,465.06	\$346.33
211	WNESU ASSMNT (DATA FAC. BILLBACK)	\$26,923.06	\$27,489.97	\$27,750.27	\$28,205.01	\$454.74
	TOTAL DATA FACILITATOR	\$29,008.25	\$29,619.13	\$29,869.00	\$30,670.07	\$801.07
	WNESU THROUGHOUT ASSESSMENT					
212	WNESU ASSMNT (THROUGHOUT)	\$851.95	\$1,498.97	\$839.85	\$947.94	\$108.09
	TOTAL WNESU THROUGHOUT ASSESSMENT	\$851.95	\$1,498.97	\$839.85	\$947.94	\$108.09
	FOOD SERVICE					
213	WNESU ASSESSMENT (FOOD SERVICE)	\$0.00	\$0.00	\$0.00	\$31,023.34	\$31,023.34
	TOTAL FOOD SERVICE	\$0.00	\$0.00	\$0.00	\$31,023.34	\$31,023.34
	LONG TERM DEBT					
214	LONG TERM INTEREST	\$39,682.00	\$34,097.37	\$34,098.00	\$25,790.66	(\$8,307.34)
215	CAPITAL BOND-PRINCIPAL	\$95,000.00	\$95,000.00	\$95,000.00	\$95,000.00	\$0.00
	TOTAL LONG TERM DEBT	\$134,682.00	\$129,097.37	\$129,098.00	\$120,790.66	(\$8,307.34)
	INTERFUND TRANSFER					
216	TRANSFER TO FOOD SERVICE	\$62,755.52	\$31,483.09	\$58,534.07	\$0.00	(\$58,534.07)
217	TRANSFER TO FOODSERVICE-NEGATIVE BAL PMT	\$5,000.00	\$489.33	\$5,000.00	\$0.00	(\$5,000.00)
218	TRANSFER TO AFTERSCHOOL PROGRAM	\$10,000.00	\$5,000.00	\$5,000.00	\$10,000.00	\$5,000.00
	TOTAL INTERFUND TRANSFER	\$77,755.52	\$36,972.42	\$68,534.07	\$10,000.00	(\$58,534.07)
	ADJUSTMENT OF PRIOR YEAR EXPENDITURE					
219	ADJUSTMENT OF PRIOR YR EXPENDITURE	\$0.00	\$1,108.62	\$0.00	\$0.00	\$0.00
	ADJUSTMENT OF PRIOR YEAR EXPENDITURE	\$0.00	\$1,108.62	\$0.00	\$0.00	\$0.00

**WESTMINSTER TOWN SCHOOL DISTRICT
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Adopted	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
EARLY EDUCATION						
220	EARLY EDUCATION ASSESSMENT	\$28,085.65	\$28,085.64	\$23,530.00	\$25,846.50	\$2,316.50
221	PRESCHOOL TUITION	\$80,392.00	\$64,878.03	\$88,984.00	\$84,942.00	(\$4,042.00)
TOTAL EARLY EDUCATION		\$108,477.65	\$92,963.67	\$112,514.00	\$110,788.50	(\$1,725.50)
ESSENTIAL EARLY EDUCATION (EEE)						
222	WNESU ASSESSMENT (EEE)	\$63,890.86	\$58,287.54	\$39,020.90	\$54,150.58	\$15,129.68
223	WNESU ASSESSMENT (EEE MEDICAL)	\$222.40	\$0.00	\$178.72	\$0.00	(\$178.72)
224	WNESU ASSESSMENT (EEE PSYCH)	\$1,850.09	\$49.97	\$670.20	\$764.86	\$94.66
225	WNESU ASSESSMENT (EEE SLP)	\$8,958.33	\$11,910.96	\$7,202.02	\$10,638.99	\$3,436.97
226	WNESU ASSESSMENT (EEE OT)	\$3,379.76	\$2,562.53	\$2,716.08	\$2,644.53	(\$71.55)
227	WNESU ASSESSMENT (EEE PT)	\$708.90	\$0.00	\$1,172.85	\$6,373.84	\$5,200.99
228	WNESU ASSESSMENT (EEE ADMIN)	\$4,076.59	\$838.16	\$3,182.56	\$2,820.18	(\$362.38)
229	WNESU ASSESSMENT (EEE TRANSPORTATION)	\$867.97	\$0.00	\$874.84	\$0.00	(\$874.84)
TOTAL ESSENTIAL EARLY EDUCATION (EEE)		\$83,954.90	\$73,649.16	\$55,018.17	\$77,392.98	\$22,374.81
REGULAR EDUCATION GRADES 7/8						
230	EST/504 SERVICES 7/8	\$5,000.00	\$5,279.99	\$5,000.00	\$5,000.00	\$0.00
231	504/EST TESTING SERVICES	\$3,000.00	\$0.00	\$3,000.00	\$300.00	(\$2,700.00)
232	EST/504 SERVICES-PURCH TRANSPORTATION	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,500.00
233	TUITION-IN STATE 7/8	\$870,000.00	\$950,683.65	\$645,000.00	\$932,200.00	\$287,200.00
TOTAL REGULAR EDUCATION GRADES 7/8		\$878,000.00	\$955,963.64	\$653,000.00	\$942,000.00	\$289,000.00
SPECIAL EDUCATION GRADES 7/8						
234	SPECIAL ED PROFESSIONAL SERVICES 7/8	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
235	SPECIAL EDUCATION TUITION - PRIVATE 7/8	\$0.00	\$0.00	\$0.00	\$87,000.00	\$87,000.00
236	SPECIAL EDUCATION EXCESS COSTS 7/8	\$32,000.00	\$8,428.00	\$0.00	\$50,000.00	\$50,000.00
TOTAL SPECIAL EDUCATION GRADES 7/8		\$32,000.00	\$8,428.00	\$0.00	\$141,000.00	\$141,000.00
TOTAL GENERAL FUND		\$4,755,703.00	\$4,690,678.92	\$4,135,677.59	\$4,666,694.53	\$531,016.94
AFTERSCHOOL PROGRAM						
237	AFTERSCHOOL PROGRAM COORDINATOR	\$16,000.00	\$14,586.32	\$19,000.00	\$19,000.00	\$0.00
238	AFTERSCHOOL PROGRAM DIRECTOR	\$4,600.00	\$5,475.75	\$7,000.00	\$7,000.00	\$0.00
239	HOLT WELLNESS COORDINATOR	\$3,000.00	\$240.00	\$4,000.00	\$4,000.00	\$0.00
240	GARDEN TO TABLE COORDINATOR	\$9,500.00	\$1,680.00	\$3,000.00	\$3,000.00	\$0.00
241	HOLT WELLNESS COORDINATOR	\$0.00	\$4,592.50	\$0.00	\$0.00	\$0.00
242	AFTERSCHOOL PROGRAM ASSISTANTS	\$15,000.00	\$4,929.30	\$5,000.00	\$5,000.00	\$0.00
243	HOLT WELLNESS ASSISTANT	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
244	GARDEN TO TABLE ASSISTANT	\$3,000.00	\$1,359.00	\$1,500.00	\$1,500.00	\$0.00
245	AFTERSCHOOL SUMMER ASSISTANT	\$0.00	\$10,329.17	\$10,000.00	\$10,000.00	\$0.00
246	AFTERSCHOOL DATA ENTRY	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
247	HOLT SUMMER ASSISTANT	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
248	HOLT PROGRAM ASSISTANT	\$300.00	\$2,459.88	\$0.00	\$0.00	\$0.00
249	AFTERSCHOOL PROGRAM TUTOR	\$2,000.00	\$3,598.57	\$2,400.00	\$2,400.00	\$0.00
250	AFTERSCHOOL PROGRAM CLUB LEADERS	\$200.00	\$605.00	\$400.00	\$400.00	\$0.00
251	HOLT PROGRAM CLUB LEADERS	\$3,200.00	\$60.00	\$0.00	\$0.00	\$0.00
252	HEALTH INSURANCE	\$0.00	\$1,434.25	\$0.00	\$0.00	\$0.00
253	FICA/MEDI	\$4,473.00	\$3,699.61	\$3,404.25	\$3,954.75	\$550.50
254	MUNICIPAL RETIREMENT	\$920.00	\$2,130.73	\$805.75	\$825.00	\$19.25
255	WORKERS' COMPENSATION INSURANCE	\$450.00	\$1,450.08	\$310.80	\$366.69	\$55.89
256	PROFESSIONAL DEVELOPMENT	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00
257	PURCHASED PROFESSIONAL SERVICES	\$400.00	\$897.60	\$900.00	\$900.00	\$0.00
258	OTHER PROFESSIONAL SERVICES	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00
259	COMMUNICATIONS	\$300.00	\$283.02	\$300.00	\$300.00	\$0.00
260	TRAVEL/CONFERENCE	\$70.00	\$308.28	\$70.00	\$70.00	\$0.00
261	SUPPLIES	\$3,900.00	\$3,713.57	\$4,900.00	\$4,900.00	\$0.00
262	SNACKS	\$2,450.00	\$167.40	\$1,700.00	\$1,700.00	\$0.00
263	DUES/FEES	\$100.00	\$1,629.80	\$1,600.00	\$1,600.00	\$0.00
264	SUMMER FIELD TRIPS	\$0.00	\$290.00	\$0.00	\$0.00	\$0.00
TOTAL AFTERSCHOOL PROGRAM		\$78,013.00	\$65,949.83	\$66,690.80	\$67,316.44	\$625.64

**WESTMINSTER TOWN SCHOOL DISTRICT
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget <u>7/1/2016 - 6/30/2017</u>	2 Years Prior Actual <u>7/1/2016 - 6/30/2017</u>	1 Year Prior Adopted <u>7/1/2017 - 6/30/2018</u>	Budget Total <u>7/1/2018 - 6/30/2019</u>	Budget Difference
FOOD SERVICES					
265	FOOD SERVICE COORDINATOR SALARY	\$39,409.62	\$43,000.00	\$43,000.00	\$0.00 (\$43,000.00)
266	FOOD SERVICE SALARIES	\$24,664.65	\$27,764.96	\$33,101.88	\$0.00 (\$33,101.88)
267	FRESH FRUITS & VEGGIES SALARY	\$2,300.00	\$937.50	\$2,300.00	\$0.00 (\$2,300.00)
268	FOODSERVICE SUBSITUTE SALARY	\$140.00	\$450.00	\$140.00	\$0.00 (\$140.00)
269	HEALTH INSURANCE STIPEND	\$85.00	\$0.00	\$0.00	\$0.00 \$0.00
270	HEALTH INSURANCE	\$16,166.38	\$28,861.54	\$28,861.59	\$0.00 (\$28,861.59)
271	DISABILITY INSURANCE	\$222.34	\$240.26	\$245.62	\$0.00 (\$245.62)
272	FICA/MEDI	\$4,918.89	\$5,174.68	\$5,832.51	\$0.00 (\$5,832.51)
273	FRESH FRUITS & VEGGIES FICA/MEDI	\$176.00	\$67.90	\$175.95	\$0.00 (\$175.95)
274	GROUP LIFE INSURANCE	\$35.67	\$36.14	\$54.00	\$0.00 (\$54.00)
275	MUNICIPAL RETIREMENT	\$3,697.21	\$3,689.96	\$3,752.48	\$0.00 (\$3,752.48)
276	FRESH FRUITS & VEGGIES MUNI RETIREMENT	\$132.25	\$51.53	\$126.50	\$0.00 (\$126.50)
277	WORKERS' COMPENSATION	\$1,478.99	\$1,616.22	\$2,620.65	\$0.00 (\$2,620.65)
278	STAFF TRAINING	\$160.00	\$195.00	\$160.00	\$0.00 (\$160.00)
279	DENTAL INSURANCE	\$300.00	\$539.67	\$575.00	\$0.00 (\$575.00)
280	USDA, STORAGE & DELIVERY	\$400.00	\$248.00	\$400.00	\$0.00 (\$400.00)
281	REPAIRS/MAINTENANCE	\$3,200.00	\$2,442.91	\$0.00	\$0.00 \$0.00
282	SUPPLIES	\$2,500.00	\$3,413.64	\$3,400.00	\$0.00 (\$3,400.00)
283	PAPER/CHEMICALS	\$4,000.00	\$3,086.61	\$2,000.00	\$0.00 (\$2,000.00)
284	PROPANE	\$2,400.00	\$1,274.02	\$2,400.00	\$0.00 (\$2,400.00)
285	FOOD	\$75,000.00	\$72,852.55	\$75,000.00	\$0.00 (\$75,000.00)
286	BREAKFAST	\$7,800.00	\$7,289.75	\$7,800.00	\$0.00 (\$7,800.00)
287	MILK	\$9,500.00	\$7,935.04	\$9,500.00	\$0.00 (\$9,500.00)
288	DUES & FEES	\$1,100.00	\$717.00	\$1,100.00	\$0.00 (\$1,100.00)
289	ADJUSTMENT OF PRIOR YR EXPENDITURE	\$0.00	\$260.00	\$0.00	\$0.00 \$0.00
TOTAL FOODSERVICE		\$199,787.00	\$212,144.88	\$222,546.18	\$0.00 (\$222,546.18)
E-RATE EXPENDITURES					
290	E-RATE SUPPLIES	\$0.00	\$1,052.00	\$0.00	\$0.00 \$0.00
TOTAL E-RATE EXPENDITURES		\$0.00	\$1,052.00	\$0.00	\$0.00 \$0.00
GRAND TOTAL TO BE VOTED UPON BY TAXPAYERS		\$5,033,503.00	\$4,969,825.63	\$4,424,914.57	\$4,734,010.97 \$309,096.40

Report of the Superintendent of Schools--January 2018

Because I will be retiring at the end of June this year, this is my last report to you as Superintendent of the Windham Northeast Supervisory Union. I am proud of the many accomplishments and improvements that our team has made in the schools, the business operations, and the educational services in the WNESU over the past seven years. I particularly want to recognize the efforts of Business Manager Edie Lou Cole and Director of Student Services Sharon Reynolds, whose efforts were most critical in our success. Mrs. Reynolds will also be retiring at the end of the current school year and I wish her peace and the best of luck in the future. It has been an honor to serve the students, parents, and community members of our four towns and I thank you all for that opportunity. There is still plenty to do and more improvements that can be made as we go forward as a community, but the staff, teachers, and administrators that serve you in our schools and at the WNESU are more than up to the tasks ahead.

The following is my usual discussion of the proposed budgets for fiscal year 2019 (FY19). I noted prior to the vote on school consolidation last spring that the three towns that offer school choice in grades 7 and 8 (Athens, Grafton, and Westminster) would probably be facing substantial education tax increases in FY19 if the consolidation vote failed. Unfortunately, that is exactly what has happened. While the four WNESU member district towns have jointly submitted an "alternative structure proposal" to the Agency of Education requesting that the current governance structure of the WNESU remain as it is, the year to year effects of changeable school choice numbers and other local factors will continue to impact tax rates in unpredictable ways. In my opinion, it will be very difficult in the future to control school costs in the WNESU without consolidating governance and discontinuing grades 7 and 8 choice. While I understand that school choice is a hot political item and that it is very popular with some parents, the vast majority of 7th and 8th graders in the three towns that offer choice now go to the Bellows Falls Middle School. Hundreds of thousands of dollars every year could be saved in tuition payments if the four towns became a single district.

Another benefit of a consolidated school district would have been the end of the WNESU and its separate budget. But that did not come to pass, so here is a brief summary of the programs and services administered by the WNESU and some budget highlights for FY19.

WNESU Services and Budget- The WNESU provides services in a number of key areas which include:

- The Early Education Program serves 3 and 4 year-old students at our own programs in Westminster and Bellows Falls and through our private pre-school provider partners;
- The Office of Student Services, which provides special education personnel and services for all special education students pre-K through age 21;
- The Business Office, which provides human resource, budget management, and payroll services to all of our member districts;
- Transportation Services, which provides all bussing services;
- The Office of the Superintendent, which oversees all school services and functions and assists the school boards in their legally prescribed functions. The Superintendent's Office also provides support to the schools in the administration of student 504 plans, English Language Learner instruction, and technology infrastructure maintenance as well as instruction and assistance to teachers to make effective use of the district's technology resources, and:
- A new program for next year—an in-house school meal program for the entire district. We expect to be able to offer significantly better food for all of our students at a modest increase in cost.

Overall, the FY19 WNESU expense budget is up by 9.70%, but revenues from the food service are expected to offset these costs so that the actual increase to member districts is only 2.68%. The primary increases are in special education, where additional paraprofessionals will be needed to serve high-needs students and for the implementation and ongoing support of the district-wide in-house school lunch program.

FY 19 School Budgets-

Legislative Actions Affecting Tax Rates- Last year the Vermont Legislature used 80 million dollars in one-time available money to fill a gap in the amount needed for funding the State Education Fund. It is not clear how the gap between Ed Fund obligations and available funds will be met this year without raising education taxes across the board. The tax estimation sheets build in this increase by lowering the amount of money that a dollar of taxation yields (see Dollar Equivalent Yield Formula below). If nothing else had changed from last year's budgets to this year's proposed ones, this gap would add about 7 to 10 cents to the local education tax rates.

Another legislative action at the 11th hour of the last session was to include a “recapture” provision in state payments to the school districts for projected savings in costs realized through the change to a new health insurance program for employees. Two thirds of this funding reduction is occurring this fiscal year and one third of it will occur in FY19. The amount of these penalties to our member districts was, thankfully, relatively small. The respective boards hope to offset these funding shortfalls by saving money in other areas without an increase in taxes. For the record, the recapture amounts for FY19 for each of our districts are as follows:

Athens	\$1,644
Grafton	\$1,531
Rockingham	\$30,150
Westminster	\$11,278
Bellows Falls Union High School	\$24,315

Tax Rates- Your estimated town education taxes are included in the budget materials elsewhere in this Town Report as usual. Remember that your actual education tax bill will depend upon the nature and valuation of your property holdings (residence vs. additional acreage), participation in the Current Use Program, and whether you participate in the income sensitivity program based upon your household income.

Factors That Affect Education Taxation- What follows is an updated version of a guide to the factors that affect school tax rates that I have published for the past four years. It again includes a chart that gives an overview of the factors that will influence each town’s school residential property taxes in school year 2018-2019 (Fiscal Year 2019). The most significant factors in the calculation of the education tax this year are Education Spending and the reduction in the Dollar Equivalent Yield to pay for the gap in in the State Ed Fund.

Homestead Education Tax Rate/Dollar Equivalent Yield Formula-Two years ago the legislature replaced the way that the state education tax rate is calculated with a different method called the Dollar Equivalent Yield Formula. The current estimate from the VT Tax Commissioner for the Dollar Equivalent Yield is lower than last year to take into account the gap in the Ed Fund created by the use of the one-time money last year. This means that a dollar of taxation will raise less money this year than it did last year, thus having the effect of increasing tax rates, everything else being equal. The Dollar Yield is set finally by the State Legislature in the spring and may change from the figure used in the estimated tax calculations.

School District Expense Budgets and Education Spending- The expense budget is what we all vote on during Town Meeting Day. However, the effect that a budget has on tax rates also depends on expected offsetting revenues.

The best number to use to compare this year’s total impact of expenses and revenues against previous years is called “Education Spending”, which appears as a line on your town budget’s revenue report and on line 14 of the tax estimation sheets. When education spending goes up, more money needs to be raised in taxes. When it goes down, less tax money needs to be raised. Significantly, Rockingham Town School District was able to lower its Education Spending for FY19.

Equalized Pupils- This is a weighted calculation of the number of students in each district that is very important in the tax calculation. Presuming education spending stays the same, a higher number of equalized pupils compared to the previous year reduces the tax rate while a lower one will increase it. Here are the changes in equalized pupils for our member districts for FY19 compared to FY18:

Athens-1.07; Rockingham +9.45; Grafton -1.71; Westminster +7.45; BFUHS -5.14

Common Level of Appraisal (CLA)- This is calculation that we receive from the VT Tax Department that mathematically expresses the relationship between actual real estate sales versus the properties’ assessed values. A falling CLA means that properties are selling for more than their assessed values and this makes tax rates increase. A rising CLA means that properties are selling for less than their assessed values and makes tax rates fall. Both local school district taxes and high school taxes are affected by the CLA. Here is the list of increases and decreases in CLA for our member districts for FY19 compared to FY18:

Athens +3.62%; Rockingham +3.66%; Grafton -2.21%; Westminster +2.73%

Other Local Factors- Budget surpluses and deficits (properly called fund balances) that occur from year to year can have significant impacts on local budgets in terms of the money that must be raised by taxes. School districts that have audited surpluses, if they do not establish a reserve fund by a vote of the electorate for the money to be used for

other purposes, must return this money to the taxpayers as a revenue that will help to reduce the amount of money to be raised in taxes. Rockingham and Westminster were able to take advantage of FY 17 surpluses in order to offset spending increases this year and/or to propose the establishment of reserve funds.

Changes in the amount of reserve funds designated from prior years for budget reduction can affect revenues in local budgets as well. On Town Meeting Day last year Westminster designated reserve funds to offset educational expenses in FY19.

Finally, the percentage of students from each town that attend the high school each year often change, which affects the charges to the member towns. And, the pupil counts for each town may change relative to each other, which affects each town’s share of WNESU assessments. These factors are not reflected in the chart below.

As I have said before, there is nothing simple about school finance. The following chart summarizes the effects of the factors I have discussed above on each member district’s projected tax rates for the proposed FY19 budgets. These factors exert pressure on taxes to either be higher or lower, as indicated in the chart below.

	Athens	BFUHS	Grafton	Rockingham	Westminster
Dollar Equivalent Yield Estimate	Higher	Higher	Higher	Higher	Higher
Education Spending	Higher	Higher	Higher	Lower	Higher
Equalized Pupils	Higher	Higher	Higher	Lower	Lower
Common Level of Appraisal	Lower	Individual Town CLA Rates Apply	Higher	Lower	Lower
Fund Balance (surplus or deficit)	Higher	Lower	Higher	Lower	Lower
Reserve Funds Available	No Effect	No Effect	No Effect	No Effect	Lower

Effect on FY 19 Member District Tax Rates of the Factors Used to Calculate State Education Taxes

To help you understand more about your projected town school property tax rates, I encourage you to take the time to study your preliminary tax projection sheet and your school’s proposed budget and revenue sheets, which are all contained elsewhere in this Town Report. You will see how the factors I have discussed above have affected your local tax rate. Please feel free to contact either me or WNESU Business Manager, Edie Cole, if you have questions regarding any of the materials in the Town Report.

Thanks again to all the folks that have helped make the schools of the Windham Northeast Supervisory Union a success over the years and best wishes for the future.

Christopher Kibbe,
 Superintendent of Schools,
 Windham Northeast Supervisory Union

Windham Northeast Supervisory Union Special Education Profile for January 2018

As my retirement approaches, I would like to thank the Boards and the community for the support that I have received to increase the overall function of Special Education in WNESU. The Business Office Manager, Edie Cole and the Superintendent, Chris Kibbe have worked side by side with me to facilitate the needed changes in special education. My tenure in the past ten years has gone by so quickly, especially with all of the changes we have faced in special education.

Special education consolidation has provided us with many opportunities to re-evaluate and improve our skills, productivity, flexibility and collaboration with our general education partners, reduce costs per student and establish appropriate business practices.

Progressive development of the structure of Special Education in WNESU has provided us with the staffing to support the challenges our students and parents face on a daily basis. This year, our instructional staff for special education students, including special education teachers and para-educators, have provided our students with the additional support and care they have needed for success.

We have implemented a variety of checks and balances for the financial responsibility system in collaboration with the Business Office for more financial program oversight for all of special education costs. Our attention to time studies/schedules, timesheets, purchases and contracts has reduced expenditures and allowed us to access all of our possible reimbursements. Medicaid continues to be used for our early education programs and be the primary source of funding which covers most of the expenditures for early education despite the increased numbers of students and the diminishing Medicaid funding.

In 2009, we began with the hire of an LEA position for out-of-district students. This has enabled us to bring our students back to their home schools and reduce our expenditures, and continually improving educational services working toward proficiency-based learning for all.

In 2013, adding an Assistant Director of Student Support Services to assist in the development of the 6 programs that were initiated has allowed us to continue to increase the efficacy of our programs and provide the additional needed supports to maintain our students in the SU.

We have two programming streams that have an elementary, middle and high school component for our students. Life skills and students who have had stressful life events now have a specific support system that can provide the educational opportunities that they need for a successful transition to adulthood with teachers who have the needed skills.

These two programming streams have been invaluable in improving the educational experiences for all of our students. We are able to consolidate our support services within the programs and decrease the number of stressful situations for all students. Overall, we have decreased the number of out-of-district students from around 100 to a consistent 30 students a year.

The State has renamed the (EEE) Essential Early Education program to (ECSE) Early Childhood Special Education program. As our middle and high school population in special education have decreased, the increasing demand is evident with a larger portion of the population requiring assistance at an earlier age. The strength of this is that we are reaching students at an earlier age which allows for more students to exit special education by the time they reach the middle and high school grades.

Our special education staff continues to work diligently in a collaborate effort with one another to develop curriculum; endorse the programming; provide appropriate challenges; share accommodations and modifications for students to establish increasing supports for regular educators and continually increase the substance of our programs.

While this work continues, all of the special education case managers and related services staff work with the counselors and regular education teachers who are progressing and beginning to develop a higher level of skills for their Personalized Learning Plans in coordination with Transition/Multi-year Plans and Work-based Learning Plans.

Working with other community agencies continues to be a challenge with the changes in funding and rules through the political system statewide and nationally.

I wish the best for WNESU students and families and hope the challenges of the future are met with vibrant positive leadership to navigate the future. Thank you for your enduring support for the special education students and staff of WNESU.

Respectfully submitted,

Sharon Reynolds, M.Ed.
Director of Student Support Services

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

To the Selectboard
Windham Northeast Supervisory Union
Bellows Falls, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Windham Northeast Supervisory Union as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Supervisory Union's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Windham Northeast Supervisory Union as of June 30, 2017, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

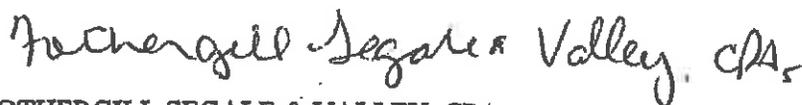
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the schedules of the Supervisory Union's proportionate share of the net pension liability and Supervisory Union contributions in Schedule 1 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2017, on our consideration of the Supervisory Union's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 Supervisory Union'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 Supervisory Union's internal control over financial reporting and compliance.

Respectfully submitted,



FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

December 27, 2017

WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017

Our discussion and analysis of Windham Northeast Supervisory Union's financial performance provides an overview of the Supervisory Union's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the Supervisory Union's financial statements which begin with Exhibit A.

Financial Highlights

Government-Wide Reporting:

- The Supervisory Union's net position decreased by \$104,055 during fiscal year 2017 as a result of this year's operations, compared to an increase of \$66,385 in the prior year.
- The total cost of all of the Supervisory Union's programs was \$11,888,690 for fiscal year 2017 which was an increase of \$541,590 when compared to fiscal year 2016.

Governmental Funds Reporting:

- During fiscal year 2017 the General Fund reported an increase in fund balance of \$0, compared to \$3 in fiscal year 2016.
- The Special Revenue Fund, which reports the activities related to Federal, State and local grants, had a decrease in fund balance of \$14,918, compared to a decrease of \$15,841 in the prior year. This decrease in fund balance was covered by available EPSDT funds. The Special Revenue fund balance as of June 30, 2017 was \$2,685, which is for EPSDT programs.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the Supervisory Union as a whole and present a longer-term view of the Supervisory Union's finances. Fund financial statements starting with Exhibit C include only governmental activities. These statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Supervisory Union's operations in more detail than the government-wide statements by providing information about the Supervisory Union's most significant funds.

Reporting the Supervisory Union as a Whole

Our analysis of the Supervisory Union as a whole begins on Page 8. One of the most important questions asked about the Supervisory Union's finances is, "Is the Supervisory Union as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Supervisory Union as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Supervisory Union's net position and change in net position. You can think of the Supervisory Union's net position – the difference between assets and liabilities – as one way to measure the Supervisory Union's financial health, or financial position. Over time, increases or decreases in the Supervisory Union's net position is one indicator of whether its financial health is

WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017

improving or deteriorating. You will need to consider other non-financial factors, however, to assess the overall health of the Supervisory Union.

All of the Supervisory Union's basic services are governmental activities. They include the administrative, fiscal, building, special education, medicaid supported and other services as well as the activity related to Federal, State and other grants that support Bellows Falls Union High School, Athens, Grafton, Rockingham, Westminster School Districts and the Athens/Grafton Contract School District. Assessments to the member School Districts and State and Federal grants finance most of these activities.

Reporting the Supervisory Union's Most Significant Funds

Governmental Funds

All of the Supervisory Union's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Supervisory Union's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Supervisory Union's programs.

The Supervisory Union as a Whole (Government-Wide Financial Statement Analysis)

Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Supervisory Union's governmental type activities.

Table 1
Net Position

	Governmental Activities		Net Change
	2017	2016	
Current and other assets	\$ 1,340,999	\$ 1,028,811	\$ 312,188
Capital assets	565,612	431,755	133,857
Total assets	1,906,611	1,460,566	446,045
Total deferred outflows of resources	950,666	571,551	379,115
Other liabilities	1,338,311	1,011,205	327,106
Net pension liability	1,266,021	650,495	615,526
Long-term debt	0	11,894	(11,894)
Total liabilities	2,604,332	1,673,594	930,738
Total deferred inflows of resources	3,046	4,569	(1,523)
Net position:			
Invested in capital assets, net of debt	487,846	346,071	141,775
Restricted	2,685	17,603	(14,918)
Unrestricted	(240,632)	(9,720)	(230,912)
Total net position	\$ 249,899	\$ 353,954	\$ (104,055)

WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017

Table 2
Change in Net Position

	Governmental Activities		Net Change
	2017	2016	
REVENUE			
Program revenue:			
Operating grants and contributions	\$ 3,830,052	\$ 3,681,711	\$ 148,341
Capital contributions	7,000	7,000	0
General revenue:			
Assessments	7,881,165	7,681,964	199,201
Other general revenue	66,418	42,810	23,608
Total revenue	<u>11,784,635</u>	<u>11,413,485</u>	<u>371,150</u>
PROGRAM EXPENSES			
Administrative services	2,476,018	2,171,993	304,025
Regular Education	491,123	488,231	2,892
Special education services	6,330,384	6,119,410	210,974
EPSDT services	40,109	44,912	(4,803)
Title I program services	1,342,953	1,670,135	(327,182)
Title II program services	310,152	236,463	73,689
21st Century grant program	146,076	150,571	(4,495)
Other state/local/federal program services	506,375	455,471	50,904
Interest on long-term debt	0	1,214	(1,214)
On behalf payments	245,500	8,700	236,800
Total program expenses	<u>11,888,690</u>	<u>11,347,100</u>	<u>541,590</u>
Increase(decrease) in net position	<u>\$ (104,055)</u>	<u>\$ 66,385</u>	<u>\$ (170,440)</u>

The Supervisory Union's total revenues increased by \$371,150 in fiscal year 2017, most of this relating to assessments and also operating grants and contributions due to increase in on-behalf payments from the State of Vermont.

Expenses increased by \$541,590 in fiscal year 2017. Special education services increased which also resulted in increased assessment revenue. Also, more funds were spent on an additional bus. There was an increase in grants spending for the IDEA B grant and 21C and Holt grants. The on-behalf payments increased as a result of the State's calculation estimating what the State will contribute to the Vermont State Teachers' Retirement System on the Supervisory Union's behalf.

Table 3 presents the cost of each of the Supervisory Union's four largest programs that were funded from general revenue – Special education services, Administrative services, Federal/State/local grant programs and Regular education. The net cost shows the financial burden that was placed on the Supervisory Union's members by each of these functions.

WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017

Table 3
Governmental Activities

	Total Cost of Services <u>2017</u>	Net Cost of Services <u>2017</u>	Total Cost of Services <u>2016</u>	Net Cost of Services <u>2016</u>
Special education services	\$ 6,330,384	\$ 5,892,151	\$ 6,119,410	\$ 5,733,101
Administrative services	2,476,018	1,653,446	2,171,993	1,420,002
Federal/State/local grant programs	2,345,665	14,918	2,557,552	15,841
Regular education	491,123	491,123	488,231	488,231
All others	245,500	0	9,914	1,214
	<u>\$ 11,888,690</u>	<u>\$ 8,051,638</u>	<u>\$ 11,347,100</u>	<u>\$ 7,658,389</u>

The Supervisory Union's Funds (*Fund Financial Statement Analysis*)

As the Supervisory Union completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$2,688, which is less than last year's total of \$17,606. This year's total change in fund balance is from a decrease of \$14,918 in the Special Revenue Fund.

General Fund Budgetary Highlights

Quarterly financial reports reviewed by the Board of School Directors served as the vehicle for monitoring actual results compared to the budget for the fiscal year. Exhibit G has a comparison of actual to budget that shows where the favorable and unfavorable variances arose during the year. Some of the larger variances are as follows:

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Assessments	\$ 8,271,223	\$ 7,881,165	\$ (390,058)
State revenue - State placed reimbursements	282,440	156,791	(125,649)
Expenditures:			
General Administrative Services			
Board of education	85,037	11,593	73,444
Capital outlay	107,000	182,774	(75,774)
Regular Education			
Instruction	265,124	445,611	(180,487)
Special Education			
Instruction	4,725,047	4,300,968	424,079
Psychologist	519,999	406,662	113,337
Special area admin services	312,450	259,745	52,705

**WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2017**

Assessment revenue was under budget due to actual expenditures being lower than anticipated expenditures. State placed reimbursements were under budget due to decreased student needs.

In General Administrative Services, capital outlay was over budget due to the purchase of two buses. Board of Education is under budget due to unspent contingency funds. Regular education instruction was over budget due mostly to salaries and benefits related to time schedule adjustments. Special education instruction was under budget due mostly to lower than anticipated private tuition costs. Special education psychologist expense was under budget due to professional services being less than anticipated. Special education administrative services were under budget due to a change in personnel.

Capital Assets and Debt Administration

Capital Assets

During fiscal year June 30, 2017, the Supervisory Union invested \$166,766 in two new buses and \$23,008 in an automated timeclock system. This along with the \$55,917 of depreciation increased capital assets, net of depreciation, by \$115,509 from \$431,755 to \$565,612.

Debt Administration

At June 30, 2017, the Supervisory Union had \$0 in leases outstanding compared to \$11,894 at June 30, 2016.

At June 30, 2017, the Supervisory Union had \$77,766 in a capital improvement note that was borrowed during 2017. This was used to purchase the buses. This loan is reflected as short term debt and was repaid in September of 2017.

Economic Factors and Next Year's Budgets and Rates

Each year the Supervisory Union's elected and appointed officials weigh the needs of their student population and the impact that it has on the local economy. When adopting the budget for fiscal year 2017-2018, the Board considered regional unemployment and other changes in the local community, anticipated shifts in student enrollment and their changing needs, possible shifts in other revenue streams that would impact the budget, and the impact of the budget as it relates to the local economy and resident tax rates.

Contacting the Supervisory Union's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Supervisory Union's finances and to show the Supervisory Union's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Windham Northeast Supervisory Union office at Windham Northeast Supervisory Union, 25 Cherry Street, Bellows Falls, Vermont.

WINDHAM NORTHEAST SUPERVISORY UNION

EXHIBIT C

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2017

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash	\$ 696,875	\$ 0	\$ 696,875
Due from State of Vermont	56,293	202,842	259,135
Due from other Districts	332,842	23,204	356,046
Due from other funds	0	48,413	48,413
Other receivables	5,394	526	5,920
Prepays	23,023	0	23,023
Total assets	\$ 1,114,427	\$ 274,985	\$ 1,389,412
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 584,590	\$ 114,051	\$ 698,641
Unearned revenue	403,655	158,249	561,904
Due to other funds	48,413	0	48,413
Short-term loan	77,766	0	77,766
Total liabilities	1,114,424	272,300	1,386,724
Fund Balances			
Nonspendable - prepaids	23,023	0	23,023
Restricted for grants			
EPSDT program	0	2,685	2,685
Unassigned	(23,020)	0	(23,020)
Total fund balances	3	2,685	2,688
Total liabilities and fund balances	\$ 1,114,427	\$ 274,985	\$ 1,389,412

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

JUNE 30, 2017

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS	\$	2,688
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$1,003,134 and the accumulated depreciation is \$437,522.</p>		565,612
<p>Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the governmental funds:</p> <p style="padding-left: 20px;">Net pension liability</p>		(1,266,021)
<p>Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:</p> <p style="padding-left: 20px;">Pension related</p>		
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>947,620</u>
	\$	<u><u>249,899</u></u>

See Notes to Financial Statements.

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2017

	General Fund	Special Revenue Fund	Total
REVENUES			
Assessments	\$ 7,881,165	\$ 0	\$ 7,881,165
Federal revenue	11,387	2,646,746	2,658,133
State and local revenue	804,185	122,234	926,419
Other revenue	64,911	0	64,911
Investment income	1,507	0	1,507
On behalf payments	245,500	0	245,500
	<u>9,008,655</u>	<u>2,768,980</u>	<u>11,777,635</u>
EXPENDITURES			
Current			
Administrative services	2,195,567	0	2,195,567
Regular education	491,123	0	491,123
Special education services	5,881,797	438,233	6,320,030
EPSDT services	0	40,109	40,109
Title I program services	0	1,342,953	1,342,953
Title II program services	0	310,152	310,152
21st Century Grant	0	146,076	146,076
Other State/Local and Federal program services	0	506,375	506,375
On behalf payments	245,500	0	245,500
Debt service			
Principal	11,894	0	11,894
Capital outlay	182,774	0	182,774
	<u>9,008,655</u>	<u>2,783,898</u>	<u>11,792,553</u>
NET CHANGE IN FUND BALANCES	0	(14,918)	(14,918)
FUND BALANCES - JULY 1, 2016	<u>3</u>	<u>17,603</u>	<u>17,606</u>
FUND BALANCES - JUNE 30, 2017	<u>\$ 3</u>	<u>\$ 2,685</u>	<u>\$ 2,688</u>

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2017

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS		\$ (14,918)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Depreciation expense of \$55,917 and asset purchases of \$182,774 are reported in the period.		126,857
Capital contributions are not reported in the governmental funds as revenue, however in the statement of activities they are reported as Capital contributions.		7,000
Payment of lease payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		11,894
Governmental funds report pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense:		
Supervisory Union pension contributions	154,514	
Cost of benefits earned, net of employee contributions	<u>(389,402)</u>	<u>(234,888)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ (104,055)</u>

See Notes to Financial Statements.

WINDHAM NORTHEAST SUPERVISORY UNION
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 COMPARED TO BUDGET - GENERAL FUND
 YEAR ENDED JUNE 30, 2017

EXHIBIT G

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
<i>Assessments:</i>			
Athens/Grafton Consolidated School District	\$ 522,376	\$ 489,481	\$ (32,895)
Rockingham School District	3,840,779	3,644,459	(196,320)
Westminster School District	1,218,067	1,192,721	(25,346)
Bellows Falls Union High School	2,690,001	2,554,504	(135,497)
Federal revenue - food reimbursements	0	11,387	11,387
State revenue - Medicaid	337,960	313,244	(24,716)
State revenue - transportation aid	216,629	207,415	(9,214)
State revenue - State placed reimbursements	282,440	156,791	(125,649)
State revenue - extraordinary spec. ed. reimb.	134,064	126,735	(7,329)
Miscellaneous revenues	18,000	64,911	46,911
Investment income	600	1,507	907
TOTAL REVENUES	9,260,916	8,763,155	(497,761)
EXPENDITURES			
<i>General Administrative Services</i>			
Home-to-school liaison	0	13,288	(13,288)
Health Services	3,848	3,627	221
Teacher orientation	1,977	8,609	(6,632)
Technology Services	228,550	231,732	(3,182)
Board of Education	85,037	11,593	73,444
Board secretary/clerk	1,292	2,095	(803)
Legal services	10,000	39,674	(29,674)
Superintendent	245,699	247,199	(1,500)
Asst. Supt & grant coordinator	45,260	60,841	(15,581)
Other administrative services	24,568	26,539	(1,971)
Fiscal services	360,799	368,911	(8,112)
Custodial	98,485	86,675	11,810
Transportation services	633,338	590,999	42,339
Advertising	5,500	4,869	631
Data facilitator	67,308	68,725	(1,417)
Other	0	4,809	(4,809)
Medicaid and stars	435,547	417,657	17,890
Capital outlay	107,000	182,774	(75,774)
Total General Administrative Services	2,354,208	2,370,616	(16,408)
<i>Regular Education</i>			
English language learner	22,498	21,436	1,062
Instruction	265,124	445,611	(180,487)
Speech	0	999	(999)
Occupational therapy	0	4,972	(4,972)
Coordinator	26,743	17,773	8,970
Special area administrative services	0	332	(332)
Total Regular Education	314,365	491,123	(176,758)

WINDHAM NORTHEAST SUPERVISORY UNION EXHIBIT G
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 COMPARED TO BUDGET - GENERAL FUND
 YEAR ENDED JUNE 30, 2017

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<i>Special Education</i>			
Instruction	4,725,047	4,300,968	424,079
Psychologist	519,999	406,662	113,337
Speech	327,647	283,636	44,011
Occupational therapy	204,052	180,118	23,934
Physical therapy	29,000	31,624	(2,624)
Special area administrative services	312,450	259,745	52,705
Transportation	160,484	153,899	6,585
Debt service - lease payment	12,000	11,894	106
Total Special Education	6,290,679	5,628,546	662,133
<i>Special Education - EEE</i>			
Special education EEE	229,823	209,887	19,936
Health Services	800	0	800
Psychologist	6,655	180	6,475
Speech	32,224	42,845	(10,621)
Occupational therapy	12,158	9,218	2,940
Physical therapy	2,550	0	2,550
Special area administrative services	14,664	3,015	11,649
Transportation	2,790	0	2,790
Total Special Education - EEE	301,664	265,145	36,519
<i>Summer food expenditures</i>	0	7,725	(7,725)
TOTAL EXPENDITURES	9,260,916	8,763,155	497,761
NET CHANGE IN FUND BALANCE	\$ 0		\$ 0
FUND BALANCE - JULY 1, 2016		0	
FUND BALANCE - JUNE 30, 2017		3	
		\$ 3	

See Notes to Financial Statements.

WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED REVENUE BUDGET

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
GENERAL FUND					
OTHER REVENUE					
1 OTHER TRANSPORTATION FEES	(\$18,000.00)	(\$32,884.13)	(\$18,000.00)	(\$18,000.00)	\$0.00
2 INTEREST ON INVESTMENTS	(\$600.00)	(\$1,506.89)	(\$1,699.88)	(\$1,700.00)	(\$0.12)
3 MISCELLANEOUS REVENUE	\$0.00	(\$5,323.90)	\$0.00	\$0.00	\$0.00
4 OTHER FISCAL SERVICES	\$0.00	(\$1,100.00)	\$0.00	(\$1,100.00)	(\$1,100.00)
5 STATE TRANSPORTATION AID	(\$216,629.00)	(\$207,415.00)	(\$188,265.00)	(\$214,028.00)	(\$25,763.00)
6 VOCATIONAL EDUCATION TRANSPORTATION REIMB	\$0.00	\$0.00	(\$59,500.00)	(\$59,500.00)	\$0.00
7 SALE/LOSS FIXED ASSETS	\$0.00	(\$9,253.78)	\$0.00	\$0.00	\$0.00
8 ADJUSTMENT OF PRIOR YEARS' REVENUE	\$0.00	(\$13.33)	\$0.00	\$0.00	\$0.00
9 PARAPRO ASSESSMENTS	\$0.00	(\$12,070.00)	\$0.00	\$0.00	\$0.00
10 MAINSTREAM BLOCK GRANT	\$0.00	\$0.00	(\$467,065.00)	(\$495,274.00)	(\$28,209.00)
11 SPECIAL EDUCATION REIMBURSEMENT	\$0.00	\$0.00	(\$2,854,469.05)	(\$3,100,238.63)	(\$245,769.58)
12 EXTRA ORDINARY SPEC ED REIMBURSEMENT	(\$134,064.00)	(\$126,735.24)	(\$233,820.00)	(\$269,460.00)	(\$35,640.00)
13 SPECIAL EDUCATION STATE PLACED REIMBURSEMENT	(\$282,440.00)	(\$156,790.68)	(\$261,068.00)	(\$47,000.00)	\$214,068.00
14 ESSENTIAL EARLY EDUCATION GRANT	\$0.00	\$0.00	(\$99,772.00)	(\$103,487.00)	(\$3,715.00)
TOTAL OTHER REVENUES	(\$651,733.00)	(\$553,092.95)	(\$4,183,658.93)	(\$4,309,787.63)	(\$126,128.70)
ATHENS/GRAFTON JOINT CONTRACT SCHOOL ASSESSMENT					
15 ELL ASSESSMENT	(\$1,781.83)	(\$1,697.78)	(\$1,851.19)	(\$3,594.93)	(\$1,743.74)
16 HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$1,052.37)	(\$1,035.51)	(\$917.70)	\$117.81
17 REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$472.96)	(\$224.98)	(\$196.63)	\$28.35
18 COURSE REIMBURSEMENT ASSESSMENT	(\$156.54)	(\$681.83)	(\$541.47)	(\$643.32)	(\$101.85)
19 TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$7,284.55)	(\$7,243.40)	(\$7,299.93)	(\$6,030.57)	\$1,269.36
20 INFORMATION TECHNOLOGY ASSESSMENT	(\$5,481.35)	(\$5,699.15)	(\$6,012.13)	(\$5,432.44)	\$579.69
21 BOARD OF EDUCATION ASSESSMENT	(\$6,837.24)	(\$1,084.13)	(\$13,769.51)	(\$4,777.36)	\$8,992.15
22 LEGAL SERVICES ASSESSMENT	(\$792.00)	(\$3,142.21)	(\$1,985.00)	(\$1,638.24)	\$346.76
23 SUPERINTENDENT ASSESSMENT	(\$19,459.33)	(\$19,578.19)	(\$20,695.41)	(\$18,205.21)	\$2,490.20
24 ASST SUPT/GRANT MGR/CURR. COORD. ASSESSMENT	(\$3,584.63)	(\$4,818.60)	(\$13,631.87)	(\$13,148.98)	\$482.89
25 OTHER ADMINISTRATION ASSESSMENT	(\$1,945.79)	(\$2,101.13)	(\$2,170.08)	(\$1,782.41)	\$387.67
26 504 COORDINATOR ASSESSMENT	(\$1,628.52)	(\$1,103.75)	\$0.00	\$0.00	\$0.00
27 FISCAL SERVICES ASSESSMENT	(\$30,507.73)	(\$30,382.70)	(\$30,988.83)	(\$26,184.33)	\$4,804.50
28 BUILDING ASSESSMENT	(\$7,800.04)	(\$6,864.66)	(\$7,798.70)	(\$6,281.00)	\$1,517.70
29 TRANSPORTATION ASSESSMENT	(\$51,628.18)	(\$45,808.44)	(\$54,220.31)	(\$34,783.76)	\$19,436.55
30 BUS PURCHASE ASSESSMENT	\$0.00	(\$8,021.78)	\$0.00	(\$16,959.75)	(\$16,959.75)
31 MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$435.60)	(\$766.45)	(\$436.70)	(\$360.40)	\$76.30
32 DATA FACILITATOR ASSESSMENT	(\$1,066.15)	(\$1,088.62)	(\$1,101.69)	(\$937.24)	\$164.45
33 SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$304.76)	(\$287.27)	(\$272.89)	(\$219.07)	\$53.82
34 SPECIAL EDUCATION ASSESSMENT	(\$197,016.67)	(\$183,210.35)	(\$88,138.74)	(\$95,741.37)	(\$7,602.63)
35 SPECIAL EDUCATION MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$198.35)	(\$198.35)
36 SPECIAL EDUCATION PSYCHOLOGICAL ASSESSMENT	(\$23,711.95)	(\$18,562.01)	(\$7,266.23)	(\$9,164.50)	(\$1,898.27)
37 SPECIAL EDUCATION SPEECH ASSESSMENT	(\$14,940.71)	(\$12,933.81)	(\$6,555.23)	(\$5,949.58)	\$605.65
38 SPECIAL EDUCATION OT ASSESSMENT	(\$6,725.36)	(\$8,213.39)	(\$3,893.71)	(\$3,874.18)	\$19.53
39 SPECIAL EDUCATION PT ASSESSMENT	(\$1,322.40)	(\$1,442.04)	(\$642.05)	(\$456.23)	\$185.82
40 SPECIAL EDUCATION STAFF DEV. ASSESSMENT	\$0.00	\$0.00	(\$20.06)	(\$19.84)	\$0.22
41 SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$14,247.73)	(\$11,870.72)	(\$6,928.56)	(\$7,125.33)	(\$196.77)
42 SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$17,236.02)	(\$16,528.76)	(\$7,126.34)	(\$6,442.20)	\$684.14
43 EEE ASSESSMENT	(\$32,634.90)	(\$29,772.79)	(\$20,156.73)	(\$21,042.98)	(\$886.25)
44 EEE MEDICAL ASSESSMENT	(\$113.60)	(\$0.02)	(\$92.32)	\$0.00	\$92.32
45 EEE PSYCHOLOGY ASSESSMENT	(\$945.01)	(\$25.56)	(\$346.20)	(\$297.23)	\$48.97
46 EEE SPEECH ASSESSMENT	(\$4,575.84)	(\$6,084.00)	(\$3,720.30)	(\$4,134.32)	(\$414.02)
47 EEE OT ASSESSMENT	(\$1,726.36)	(\$1,308.88)	(\$1,403.03)	(\$1,027.67)	\$375.36
48 EEE PT ASSESSMENT	(\$362.10)	(\$0.02)	(\$605.85)	(\$2,476.88)	(\$1,871.03)
49 EEE ADMINISTRATION ASSESSMENT	(\$2,082.29)	(\$428.08)	(\$1,643.99)	(\$1,095.92)	\$548.07
50 EEE TRANSPORTATION ASSESSMENT	(\$415.71)	\$0.08	(\$419.00)	\$0.00	\$419.00
51 REGULAR EDUCATION BILLBACK	(\$50,410.01)	(\$45,093.39)	(\$31,322.87)	(\$38,417.82)	(\$7,094.95)
TOTAL ATH/GRAF JOINT CONTRACT SCHOOL ASSESSMENT	(\$509,160.90)	(\$477,369.16)	(\$344,317.41)	(\$339,557.74)	\$4,759.67
ROCKINGHAM TOWN SCHOOL DISTRICT ASSESSMENT					
52 ELL ASSESSMENT	(\$9,946.29)	(\$9,477.06)	(\$10,580.25)	(\$24,031.86)	(\$13,451.61)
53 REGULAR EDUCATION BILLBACK	(\$150,801.81)	(\$197,383.06)	(\$151,783.97)	(\$119,024.63)	\$32,759.34
54 HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$5,874.43)	(\$6,310.05)	(\$6,346.47)	(\$36.42)

WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED REVENUE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
55	REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$2,640.08)	(\$1,285.84)	(\$1,314.49)	(\$28.65)
56	COURSE REIMBURSEMENT ASSESSMENT	(\$873.81)	(\$3,805.97)	(\$3,094.69)	(\$4,300.57)	(\$1,205.88)
57	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$40,662.86)	(\$40,433.02)	(\$41,721.76)	(\$40,313.95)	\$1,407.81
58	INFORMATION TECHNOLOGY ASSESSMENT	(\$30,597.30)	(\$31,813.05)	(\$34,361.53)	(\$36,315.47)	(\$1,953.94)
59	INFORMATION TECHNOLOGY BILLBACK	(\$40,418.71)	(\$41,315.14)	(\$40,815.46)	(\$43,387.18)	(\$2,571.72)
60	BOARD OF EDUCATION ASSESSMENT	(\$38,165.97)	(\$6,051.98)	(\$78,697.76)	(\$31,936.28)	\$46,761.48
61	LEGAL SERVICES ASSESSMENT	(\$4,421.00)	(\$17,540.09)	(\$11,345.00)	(\$10,951.53)	\$393.47
62	SUPERINTENDENT ASSESSMENT	(\$108,623.36)	(\$109,286.83)	(\$118,281.84)	(\$121,700.59)	(\$3,418.75)
63	ASST SUPT/GRANT MGR/CURR. COORD. ASSESSMENT	(\$20,009.65)	(\$26,897.74)	(\$77,911.11)	(\$87,900.04)	(\$9,988.93)
64	OTHER ADMINISTRATION ASSESSMENT	(\$10,861.51)	(\$11,732.74)	(\$12,402.81)	(\$11,915.26)	\$487.55
65	504 COORDINATOR ASSESSMENT	(\$9,090.50)	(\$6,157.18)	\$0.00	\$0.00	\$0.00
66	FISCAL SERVICES ASSESSMENT	(\$170,296.28)	(\$169,598.44)	(\$177,112.48)	(\$175,040.43)	\$2,072.05
67	BUILDING ASSESSMENT	(\$43,540.35)	(\$38,319.11)	(\$44,572.44)	(\$41,988.02)	\$2,584.42
68	TRANSPORTATION ASSESSMENT	(\$187,140.14)	(\$163,014.12)	(\$196,536.02)	(\$126,083.02)	\$70,453.00
69	BUS PURCHASE ASSESSMENT	\$0.00	(\$32,107.91)	\$0.00	(\$61,475.14)	(\$61,475.14)
70	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$2,431.55)	(\$4,278.31)	(\$2,495.90)	(\$2,409.34)	\$86.56
71	DATA FACILITATOR ASSESSMENT	(\$5,951.35)	(\$6,076.66)	(\$6,296.54)	(\$6,265.37)	\$31.17
72	DATA FACILITATOR BILLBACK	(\$26,923.06)	(\$27,489.97)	(\$27,750.27)	(\$28,205.01)	(\$454.74)
73	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$1,701.16)	(\$1,603.40)	(\$1,559.66)	(\$1,464.50)	\$95.16
74	SPECIAL EDUCATION ASSESSMENT	(\$2,019,852.94)	(\$1,878,237.53)	(\$903,615.39)	(\$981,559.02)	(\$77,943.63)
75	SPECIAL EDUCATION MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$2,033.63)	(\$2,033.63)
76	SPECIAL EDUCATION PSYCHOLOGICAL ASSESSMENT	(\$243,099.43)	(\$190,301.28)	(\$74,494.80)	(\$93,956.24)	(\$19,461.44)
77	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$153,175.08)	(\$132,599.88)	(\$67,205.47)	(\$60,996.29)	\$6,209.18
78	SPECIAL EDUCATION OT ASSESSMENT	(\$68,949.73)	(\$84,205.04)	(\$39,919.06)	(\$39,718.92)	\$200.14
79	SPECIAL EDUCATION PT ASSESSMENT	(\$13,557.50)	(\$14,784.08)	(\$6,582.40)	(\$4,677.34)	\$1,905.06
80	SPECIAL EDUCATION STAFF DEV. ASSESSMENT	\$0.00	\$0.00	(\$205.70)	(\$203.36)	\$2.34
81	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$146,070.44)	(\$121,577.79)	(\$71,032.96)	(\$73,050.22)	(\$2,017.26)
82	SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$62,476.56)	(\$59,912.84)	(\$25,831.32)	(\$23,351.48)	\$2,479.84
83	EEE ASSESSMENT	(\$133,297.48)	(\$121,607.10)	(\$115,490.69)	(\$137,200.18)	(\$21,709.49)
84	EEE MEDICAL ASSESSMENT	(\$464.00)	(\$0.04)	(\$528.96)	\$0.00	\$528.96
85	EEE PSYCHOLOGY ASSESSMENT	(\$3,859.90)	(\$104.42)	(\$1,983.60)	(\$1,937.91)	\$45.69
86	EEE SPEECH ASSESSMENT	(\$18,690.03)	(\$24,850.10)	(\$21,315.92)	(\$26,955.78)	(\$5,639.86)
87	EEE OT ASSESSMENT	(\$7,051.30)	(\$5,346.23)	(\$8,038.83)	(\$6,700.38)	\$1,338.45
88	EEE PT ASSESSMENT	(\$1,479.00)	\$0.00	(\$3,471.30)	(\$16,149.28)	(\$12,677.98)
89	EEE ADMINISTRATION ASSESSMENT	(\$8,505.12)	(\$1,748.39)	(\$9,419.46)	(\$7,145.42)	\$2,274.04
90	EEE TRANSPORTATION ASSESSMENT	(\$1,506.32)	\$0.00	(\$1,518.24)	\$0.00	\$1,518.24
	TOTAL ROCKINGHAM TOWN SCHOOL DISTRICT ASSMNT	(\$3,784,491.49)	(\$3,588,171.01)	(\$2,395,569.48)	(\$2,458,004.60)	(\$62,435.12)
	WESTMINSTER TOWN SCHOOL DISTRICT ASSESSMENT					
91	ELL ASSESSMENT	(\$3,484.91)	(\$3,320.51)	(\$3,560.17)	(\$9,455.16)	(\$5,894.99)
92	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$2,058.24)	(\$2,260.24)	(\$2,531.96)	(\$271.72)
93	REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$925.01)	(\$432.67)	(\$517.18)	(\$84.51)
94	COURSE REIMBURSEMENT ASSESSMENT	(\$306.16)	(\$1,333.47)	(\$1,041.34)	(\$1,692.03)	(\$650.69)
95	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$14,247.18)	(\$14,166.70)	(\$14,039.03)	(\$15,861.22)	(\$1,822.19)
96	INFORMATION TECHNOLOGY ASSESSMENT	(\$10,720.48)	(\$11,146.41)	(\$11,562.37)	(\$14,288.06)	(\$2,725.69)
97	INFORMATION TECHNOLOGY BILLBACK	(\$26,945.80)	(\$27,000.62)	(\$27,210.32)	(\$28,924.79)	(\$1,714.47)
98	BOARD OF EDUCATION ASSESSMENT	(\$13,372.34)	(\$2,120.32)	(\$26,481.16)	(\$12,565.10)	\$13,916.06
99	LEGAL SERVICES ASSESSMENT	(\$1,549.00)	(\$6,145.50)	(\$3,817.50)	(\$4,308.80)	(\$491.30)
100	SUPERINTENDENT ASSESSMENT	(\$38,058.71)	(\$38,291.18)	(\$39,800.88)	(\$47,882.20)	(\$8,081.32)
101	ASST SUPT/GRANT MGR/CURR. COORD. ASSESSMENT	(\$7,010.84)	(\$9,424.28)	(\$26,216.45)	(\$34,583.62)	(\$8,367.17)
102	OTHER ADMINISTRATION ASSESSMENT	(\$3,805.58)	(\$4,110.80)	(\$4,173.44)	(\$4,687.97)	(\$514.53)
103	504 COORDINATOR ASSESSMENT	(\$3,185.07)	(\$2,157.30)	\$0.00	\$0.00	\$0.00
104	FISCAL SERVICES ASSESSMENT	(\$59,667.26)	(\$59,422.72)	(\$59,596.91)	(\$68,868.36)	(\$9,271.45)
105	BUILDING ASSESSMENT	(\$15,255.37)	(\$13,425.99)	(\$14,998.27)	(\$16,519.88)	(\$1,521.61)
106	TRANSPORTATION ASSESSMENT	(\$107,823.10)	(\$93,922.59)	(\$113,236.66)	(\$72,644.29)	\$40,592.37
107	BUS PURCHASE ASSESSMENT	\$0.00	(\$18,499.37)	\$0.00	(\$35,419.66)	(\$35,419.66)
108	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$851.95)	(\$1,499.04)	(\$839.85)	(\$947.94)	(\$108.09)
109	DATA FACILITATOR ASSESSMENT	(\$2,085.19)	(\$2,129.10)	(\$2,118.73)	(\$2,465.06)	(\$346.33)
110	DATA FACILITATOR BILLBACK	(\$26,923.06)	(\$27,490.03)	(\$27,750.27)	(\$28,205.01)	(\$454.74)
111	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$596.04)	(\$561.80)	(\$524.81)	(\$576.20)	(\$51.39)
112	SPECIAL EDUCATION ASSESSMENT	(\$555,621.58)	(\$516,672.32)	(\$248,566.72)	(\$270,007.46)	(\$21,440.74)
113	SPECIAL EDUCATION MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$559.41)	(\$559.41)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED REVENUE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
114	SPECIAL EDUCATION PSYCHOLOGICAL ASSESSMENT	(\$66,871.84)	(\$52,348.12)	(\$20,492.04)	(\$25,845.50)	(\$5,353.46)
115	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$42,135.44)	(\$36,475.63)	(\$18,486.89)	(\$16,778.88)	\$1,708.01
116	SPECIAL EDUCATION OT ASSESSMENT	(\$18,966.71)	(\$23,163.15)	(\$10,980.94)	(\$10,925.89)	\$55.05
117	SPECIAL EDUCATION PT ASSESSMENT	(\$3,729.40)	(\$4,066.78)	(\$1,810.69)	(\$1,286.64)	\$524.05
118	SPECIAL EDUCATION STAFF DEV. ASSESSMENT	\$0.00	\$0.00	(\$56.59)	(\$55.94)	\$0.65
119	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$40,181.09)	(\$33,454.65)	(\$19,539.76)	(\$20,094.66)	(\$554.90)
120	SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$35,996.64)	(\$34,519.52)	(\$14,883.03)	(\$13,454.24)	\$1,428.79
121	EEE ASSESSMENT	(\$63,890.86)	(\$58,287.50)	(\$39,020.90)	(\$54,150.58)	(\$15,129.68)
122	EEE MEDICAL ASSESSMENT	(\$222.40)	\$0.00	(\$178.72)	\$0.00	\$178.72
123	EEE PSYCHOLOGY ASSESSMENT	(\$1,850.09)	(\$49.97)	(\$670.20)	(\$764.86)	(\$94.66)
124	EEE SPEECH ASSESSMENT	(\$8,958.33)	(\$11,910.96)	(\$7,202.02)	(\$10,638.99)	(\$3,436.97)
125	EEE OT ASSESSMENT	(\$3,379.76)	(\$2,562.53)	(\$2,716.08)	(\$2,644.53)	\$71.55
126	EEE PT ASSESSMENT	(\$708.90)	\$0.00	(\$1,172.85)	(\$6,373.84)	(\$5,200.99)
127	EEE ADMINISTRATION ASSESSMENT	(\$4,076.59)	(\$838.19)	(\$3,182.56)	(\$2,820.18)	\$362.38
128	EEE TRANSPORTATION ASSESSMENT	(\$867.97)	\$0.00	(\$874.84)	\$0.00	\$874.84
129	REGULAR EDUCATION BILLBACK	(\$6,636.30)	(\$51,135.34)	(\$28,552.63)	(\$32,908.95)	(\$4,356.32)
TOTAL WESTMINSTER TOWN SCHOOL DISTRICT ASSMNT		(\$1,189,981.94)	(\$1,164,635.64)	(\$798,048.53)	(\$872,255.04)	(\$74,206.51)
BELLOWS FALLS UNION HIGH SCHOOL ASSESSMENT						
130	ELL ASSESSMENT	(\$7,284.79)	(\$6,941.15)	(\$7,323.17)	(\$17,777.66)	(\$10,454.49)
131	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$4,302.51)	\$0.00	\$0.00	\$0.00
132	REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$1,933.63)	(\$890.00)	(\$972.40)	(\$82.40)
133	COURSE REIMBURSEMENT ASSESSMENT	(\$639.99)	(\$2,787.50)	(\$2,142.00)	(\$3,181.37)	(\$1,039.37)
134	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$29,782.03)	(\$29,613.75)	(\$28,877.93)	(\$29,822.41)	(\$944.48)
135	INFORMATION TECHNOLOGY ASSESSMENT	(\$22,409.88)	(\$23,300.31)	(\$23,783.51)	(\$26,864.52)	(\$3,081.01)
136	BOARD OF EDUCATION ASSESSMENT	(\$27,953.27)	(\$4,432.35)	(\$54,471.06)	(\$23,625.00)	\$30,846.06
137	LEGAL SERVICES ASSESSMENT	(\$3,238.00)	(\$12,846.56)	(\$7,852.50)	(\$8,101.43)	(\$248.93)
138	SUPERINTENDENT ASSESSMENT	(\$79,557.21)	(\$80,043.15)	(\$81,869.39)	(\$90,028.51)	(\$8,159.12)
139	ASST SUPT/GRANT MGR/CURR. COORD. ASSESSMENT	(\$14,655.34)	(\$19,700.30)	(\$53,926.58)	(\$65,024.41)	(\$11,097.83)
140	OTHER ADMINISTRATION ASSESSMENT	(\$7,955.12)	(\$8,593.22)	(\$8,584.67)	(\$8,814.36)	(\$229.69)
141	504 COORDINATOR ASSESSMENT	(\$6,658.01)	(\$4,509.57)	\$0.00	\$0.00	\$0.00
142	504 ADMINISTRATION SUPPORT BILLBACK	(\$6,181.40)	(\$3,846.41)	(\$7,993.16)	(\$6,563.57)	\$1,429.59
143	FISCAL SERVICES ASSESSMENT	(\$124,727.29)	(\$124,216.14)	(\$122,589.31)	(\$129,486.88)	(\$6,897.57)
144	BUILDING ASSESSMENT	(\$31,889.54)	(\$28,065.44)	(\$30,851.05)	(\$31,060.82)	(\$209.77)
145	TRANSPORTATION ASSESSMENT	(\$134,117.90)	(\$116,827.48)	(\$140,851.65)	(\$90,360.04)	\$50,491.61
146	BUS PURCHASE ASSESSMENT	\$0.00	(\$23,010.80)	\$0.00	(\$44,057.45)	(\$44,057.45)
147	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$1,780.90)	(\$3,133.38)	(\$1,727.55)	(\$1,782.32)	(\$54.77)
148	DATA FACILITATOR ASSESSMENT	(\$4,358.85)	(\$4,450.66)	(\$4,358.18)	(\$4,634.83)	(\$276.65)
149	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$1,245.95)	(\$1,174.39)	(\$1,079.53)	(\$1,083.37)	(\$3.84)
150	SPECIAL EDUCATION ASSESSMENT	(\$1,548,049.86)	(\$1,439,510.56)	(\$692,546.30)	(\$752,283.63)	(\$59,737.33)
151	SPECIAL EDUCATION MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$1,558.61)	(\$1,558.61)
152	SPECIAL EDUCATION PSYCHOLOGICAL ASSESSMENT	(\$186,315.57)	(\$145,850.16)	(\$57,094.09)	(\$72,009.68)	(\$14,915.59)
153	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$117,396.01)	(\$101,626.81)	(\$51,507.42)	(\$46,748.60)	\$4,758.82
154	SPECIAL EDUCATION OT ASSESSMENT	(\$52,844.25)	(\$64,536.23)	(\$30,594.65)	(\$30,441.26)	\$153.39
155	SPECIAL EDUCATION OT BILLBACK	(\$56,565.95)	\$0.00	\$0.00	\$0.00	\$0.00
156	SPECIAL EDUCATION PT ASSESSMENT	(\$10,390.70)	(\$11,330.77)	(\$5,044.86)	(\$3,584.79)	\$1,460.07
157	SPECIAL EDUCATION STAFF DEV. ASSESSMENT	\$0.00	\$0.00	(\$157.65)	(\$155.86)	\$1.79
158	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$111,950.88)	(\$93,174.28)	(\$54,440.88)	(\$55,986.94)	(\$1,546.06)
159	SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$44,775.13)	(\$42,937.79)	(\$18,512.56)	(\$16,735.32)	\$1,777.24
160	REGULAR EDUCATION BILLBACK	(\$57,277.25)	(\$151,809.02)	\$0.00	\$0.00	\$0.00
TOTAL BELLOWS FALLS UNION HIGH SCHOOL ASSMNT		(\$2,690,001.07)	(\$2,554,504.32)	(\$1,489,069.65)	(\$1,562,746.04)	(\$73,676.39)
TOTAL GENERAL FUND		(\$8,825,368.40)	(\$8,337,773.08)	(\$9,210,664.00)	(\$9,542,351.05)	(\$331,687.05)
PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS						
BEST GRANT						
161	BEST GRANT	\$ (2,788.60)	\$ -	\$ -	\$ -	\$0.00
TOTAL BEST GRANT		\$ (2,788.60)	\$ -	\$ -	\$ -	\$ -

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED REVENUE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
LOCAL WELLNESS GRANT						
162	LOCAL WELLNESS GRANT	\$ (2,000.00)	\$ (1,292.00)	\$ -	\$ -	\$0.00
TOTAL LOCAL WELLNESS GRANT		\$ (2,000.00)	\$ (1,292.00)	\$ -	\$ -	\$ -
FLEXIBLE PATHWAYS EXPANSION						
163	FLEXIBLE PATHWAYS EXPANSION	(\$9,200.00)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FLEXIBLE PATHWAYS EXPANSION		(\$9,200.00)	\$0.00	\$0.00	\$0.00	\$0.00
ACT 156 DISTRICT ANALYSIS GRANT REVENUE						
164	ACT 156 DISTRICT ANALYSIS	\$0.00	(\$17,124.25)	\$0.00	\$0.00	\$0.00
TOTAL ACT 156 DISTRICT ANALYSIS GRANT REVENUE		\$0.00	(\$17,124.25)	\$0.00	\$0.00	\$0.00
CONSOLIDATED FEDERAL GRANT REVENUE						
165	CONSOLIDATED FEDERAL GRANT REVENUE	(\$1,891,943.31)	(\$1,653,105.54)	(\$1,698,860.10)	(\$1,483,087.54)	\$215,772.56
TOTAL CONSOLIDATED FEDERAL GRANT REVENUE		(\$1,891,943.31)	(\$1,653,105.54)	(\$1,698,860.10)	(\$1,483,087.54)	\$215,772.56
FEDERAL HOMELESS GRANT						
166	HOMELESS GRANT	(\$15,011.97)	(\$8,663.04)	\$0.00	(\$14,196.90)	(\$14,196.90)
TOTAL FEDERAL HOMELESS GRANT		(\$15,011.97)	(\$8,663.04)	\$0.00	(\$14,196.90)	(\$14,196.90)
VT VEHI/VSBIT GRANTS						
167	VT EDUCATION HEALTH INITIATIVE	(\$12,267.06)	(\$6,456.22)	\$0.00	\$0.00	\$0.00
168	VERMONT SCHOOL BOARDS INSURANCE TRUST	(\$7,446.00)	(\$7,245.97)	\$0.00	\$0.00	\$0.00
TOTAL VT VEHI/VSBIT GRANTS		(\$19,713.06)	(\$13,702.19)	\$0.00	\$0.00	\$0.00
TOBACCO LITIGATION GRANT REVENUE						
169	TOBACCO LITIGATION SETTLEMENT	(\$34,308.13)	(\$12,574.20)	(\$30,000.00)	(\$30,000.00)	\$0.00
TOTAL TOBACCO LITIGATION GRANT REVENUE		(\$34,308.13)	(\$12,574.20)	(\$30,000.00)	(\$30,000.00)	\$0.00
LICENSING FEES GRANT REVENUE						
170	LICENSING FEES GRANT REVENUE	(\$1,438.99)	(\$528.66)	(\$907.81)	(\$538.00)	\$369.81
TOTAL LICENSING FEES GRANT REVENUE		(\$1,438.99)	(\$528.66)	(\$907.81)	(\$538.00)	\$369.81
VERMONT BIRTH TO THREE/FIVE GRANT						
171	VERMONT BIRTH TO THREE/FIVE GRANT	(\$3,835.54)	(\$610.57)	\$0.00	\$0.00	\$0.00
TOTAL VERMONT BIRTH TO THREE/FIVE GRANT		(\$3,835.54)	(\$610.57)	\$0.00	\$0.00	\$0.00
BELLOWS FALLS MIDDLE SCHOOL-21C GRANT REVENUE						
172	BFMS AFTERSCHOOL PROGRAM REVENUE	\$0.00	\$0.00	(\$13,166.09)	\$0.00	\$13,166.09
173	BFMS AFTERSCHOOL PROGRAM HOLT GRANT	(\$29,000.00)	(\$25,036.41)	\$0.00	(\$22,400.00)	(\$22,400.00)
174	BFMS 21ST CENTURY GRANT	(\$126,565.25)	(\$60,080.91)	(\$64,775.00)	(\$64,775.00)	\$0.00
TOTAL B.F. MIDDLE SCHOOL-21C GRANT REVENUE		(\$155,565.25)	(\$85,117.32)	(\$77,941.09)	(\$87,175.00)	(\$9,233.91)
CENTER FOR HEALTH/LEARNING-UMATTER GRANT						
175	CENTER FOR HEALTH/LEARNING-UMATTER GRANT	\$0.00	(\$386.86)	\$0.00	\$0.00	\$0.00
TOTAL CENTER FOR HEALTH/LEARNING-UMATTER GRANT		\$0.00	(\$386.86)	\$0.00	\$0.00	\$0.00
WESTMINSTER 21C GRANT REVENUE						
176	21ST CENTURY GRANT	(\$147,233.92)	(\$85,994.60)	(\$85,996.00)	(\$83,815.98)	\$2,180.02
TOTAL WESTMINSTER 21C GRANT REVENUE		(\$147,233.92)	(\$85,994.60)	(\$85,996.00)	(\$83,815.98)	\$2,180.02
SCHOOL BASED SUBSTANCE ABUSE SERVICE GRANT						
177	SCHOOL BASED SUBSTANCE ABUSE SERVICE GRANT	(\$37,979.00)	(\$34,802.21)	(\$37,793.00)	(\$33,615.82)	\$4,177.18
TOTAL SCHOOL BASED SUBSTANCE ABUSE SERVICE GRANT		(\$37,979.00)	(\$34,802.21)	(\$37,793.00)	(\$33,615.82)	\$4,177.18
IDEA B GRANTS						
178	IDEA B GRANTS	(\$404,599.96)	(\$438,232.86)	(\$603,633.00)	(\$539,747.73)	\$63,885.27
TOTAL IDEA B GRANTS		(\$404,599.96)	(\$438,232.86)	(\$603,633.00)	(\$539,747.73)	\$63,885.27
EPSDT/MEDICAID REVENUE						

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED REVENUE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2016 - 6/30/2017</u>	<u>7/1/2016 - 6/30/2017</u>	<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2018 - 6/30/2019</u>	
179	EPSDT MEDICAID REVENUE	(\$49,892.25)	(\$25,191.43)	(\$19,964.00)	\$0.00	\$19,964.00
TOTAL EPSDT/MEDICAID REVENUE		(\$49,892.25)	(\$25,191.43)	(\$19,964.00)	\$0.00	\$19,964.00
FOOD SERVICE PROGRAM						
180	FOODSERVICE EQUIPMENT GRANT	(\$714.00)	(\$714.00)	\$0.00	\$0.00	\$0.00
181	INTEREST INCOME	\$0.00	\$0.00	\$0.00	(\$172.00)	(\$172.00)
182	STUDENT MEALS	\$0.00	\$0.00	\$0.00	(\$80,000.00)	(\$80,000.00)
183	SUMMER ADULT PAYMENTS	\$0.00	(\$100.55)	\$0.00	\$0.00	\$0.00
184	ADULT SALES	\$0.00	\$0.00	\$0.00	(\$38,000.00)	(\$38,000.00)
185	STUDENT A LA CARTE	\$0.00	\$0.00	\$0.00	(\$16,000.00)	(\$16,000.00)
186	SPECIAL FUNCTIONS REVENUE	\$0.00	\$0.00	\$0.00	(\$9,000.00)	(\$9,000.00)
187	VENDING	\$0.00	\$0.00	\$0.00	(\$4,000.00)	(\$4,000.00)
188	FOOD SERVICE DONATIONS	\$0.00	\$0.00	\$0.00	(\$600.00)	(\$600.00)
189	SUMMER FOOD SERVICE DONATIONS	\$0.00	\$0.00	\$0.00	(\$325.00)	(\$325.00)
190	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)
191	STATE MATCH LUNCH	\$0.00	(\$4,689.60)	\$0.00	(\$5,000.00)	(\$5,000.00)
192	STATE MATCH BREAKFAST	\$0.00	(\$1,645.20)	\$0.00	(\$2,000.00)	(\$2,000.00)
193	STATE BREAKFAST REIMBURSEMENT	\$0.00	(\$1,336.57)	\$0.00	(\$1,800.00)	(\$1,800.00)
194	STATE LUNCH REIMBURSEMENT	\$0.00	(\$4,093.96)	\$0.00	(\$5,200.00)	(\$5,200.00)
195	AFTERSCHOOL SNACK	\$0.00	(\$5,677.72)	\$0.00	(\$7,000.00)	(\$7,000.00)
196	FRESH, FRUITS AND VEGETABLES GRANT	\$0.00	(\$34,875.00)	\$0.00	(\$38,000.00)	(\$38,000.00)
197	FEDERAL LUNCH REIMBURSEMENT	\$0.00	(\$225,700.10)	\$0.00	(\$230,000.00)	(\$230,000.00)
198	FEDERAL BREAKFAST REIMBURSEMENT	\$0.00	(\$79,681.71)	\$0.00	(\$85,000.00)	(\$85,000.00)
199	AFTER SCHOOL MEALS PROGRAM	\$0.00	(\$19,370.46)	\$0.00	(\$21,680.00)	(\$21,680.00)
200	FEDERAL SUMMER FOOD SERVICE REVENUE	\$0.00	(\$7,624.56)	\$0.00	(\$24,000.00)	(\$24,000.00)
201	COMMODITIES	\$0.00	\$0.00	\$0.00	(\$31,000.00)	(\$31,000.00)
202	HEAD START STUDENT LUNCH	\$0.00	\$0.00	\$0.00	(\$36,800.00)	(\$36,800.00)
203	ATHENS/GRAFTON SCHOOL CONTRIBUTION	\$0.00	\$0.00	\$0.00	(\$11,795.33)	(\$11,795.33)
204	ROCKINGHAM SCHOOL DISTRICT CONTRIBUTION	\$0.00	\$0.00	\$0.00	(\$78,850.99)	(\$78,850.99)
205	WESTMINSTER SCHOOL DISTRICT CONTRIBUTION	\$0.00	\$0.00	\$0.00	(\$31,023.34)	(\$31,023.34)
206	BELLOWS FALLS UNION HIGH SCHOOL CONTRIBUTION	\$0.00	\$0.00	\$0.00	(\$58,330.34)	(\$58,330.34)
TOTAL FOOD SERVICE PROGRAM REVENUE		(\$714.00)	(\$385,509.43)	\$0.00	(\$820,577.00)	(\$820,577.00)
MEDICAID REVENUE						
207	CASH IN LIEU OF COMMODITIES	\$0.00	(\$105.10)	\$0.00	\$0.00	\$0.00
208	CHILDCARE/ADULT FOOD	\$0.00	(\$3,656.92)	\$0.00	\$0.00	\$0.00
209	RESERVE TRANSFER - MEDICAD	(\$125,000.00)	(\$313,213.89)	(\$120,000.00)	(\$97,055.00)	\$22,945.00
210	MEDICAID REIMBURSEMENT	(\$212,960.00)	(\$30.00)	(\$213,488.00)	(\$213,488.00)	\$0.00
211	ATHENS/GRAFTON EARLY EDUCATION ASSESSMENT	(\$13,213.33)	(\$12,112.14)	(\$10,780.00)	(\$9,367.95)	\$1,412.05
212	ROCKINGHAM EARLY EDUCATION ASSESSMENT	(\$56,288.41)	(\$56,288.15)	(\$65,690.00)	(\$64,785.55)	\$904.45
213	WESTMINSTER EARLY EDUCATION ASSESSMENT	(\$28,085.65)	(\$28,085.74)	(\$23,530.00)	(\$25,846.50)	(\$2,316.50)
214	STARS BONUS PROGRAM	\$0.00	(\$4,164.63)	\$0.00	\$0.00	\$0.00
TOTAL MEDICAID REVENUE		(\$435,547.39)	(\$417,656.57)	(\$433,488.00)	(\$410,543.00)	\$22,945.00
FEDERAL E-RATE REIMBURSEMENT						
215	E-RATE REIMBURSEMENT	\$0.00	(\$13,869.56)	\$0.00	\$0.00	\$0.00
TOTAL FEDERAL E-RATE REIMBURSEMENT		\$0.00	(\$13,869.56)	\$0.00	\$0.00	\$0.00
GRAND TOTAL OF REVENUES		(\$12,037,139.77)	(\$11,532,134.37)	(\$12,199,247.00)	(\$13,045,648.02)	(\$846,401.02)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget 7/1/2016 - 6/30/2017	2 Years Prior Actual 7/1/2016 - 6/30/2017	1 Year Prior Revised 7/1/2017 - 6/30/2018	Budget Total 7/1/2018 - 6/30/2019	Budget Difference	
GENERAL FUND						
GENERAL ADMINISTRATION						
HOME-TO-SCHOOL LIAISON						
1	HOME-TO-SCHOOL LIAISON SALARY	\$0.00	\$9,023.68	\$6,164.00	\$6,440.00	\$276.00
2	HOME-TO- SCHOOL LIAISON HEALTH INSURANCE	\$0.00	\$2,960.53	\$2,022.31	\$1,677.23	(\$345.08)
3	HOME-TO-SCHOOL LIAISON DISABILITY INSURANCE	\$0.00	\$31.30	\$22.19	\$20.93	(\$1.26)
4	HOME-TO-SCHOOL LIAISON HEALTH SAVINGS ACCT	\$0.00	\$0.00	\$0.00	\$230.00	\$230.00
5	HOME-TO-SCHOOL LIAISON FICA	\$0.00	\$631.31	\$471.55	\$492.66	\$21.11
6	HOME-TO-SCHOOL LIAISON LIFE INSURANCE	\$0.00	\$2.41	\$1.80	\$1.30	(\$0.50)
7	HOME-TO-SCHOOL LIAISON MUNICIPAL RETIREMENT	\$0.00	\$496.29	\$339.02	\$354.20	\$15.18
8	HOME-TO-SCHOOL LIAISON WORKERS' COMPENSATION	\$0.00	\$66.63	\$49.93	\$44.81	(\$5.12)
9	HOME-TO- SCHOOL LIAISON DENTAL INSURANCE	\$0.00	\$51.24	\$35.00	\$35.00	\$0.00
10	HOME-TO-SCHOOL LIAISON SUPPLIES	\$0.00	\$24.17	\$250.00	\$250.00	\$0.00
11	HOME-TO- SCHOOL LIAISON REFRESHMENTS	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
	TOTAL HOME-TO-SCHOOL LIAISON	\$0.00	\$13,287.56	\$9,605.80	\$9,796.13	\$190.33
SUBSTANCE ABUSE COUNSELOR						
12	SUBSTANCE ABUSE COUNSELOR-LOCAL MATCH	\$3,536.24	\$3,169.92	\$3,169.92	\$2,928.87	(\$241.05)
13	SUBSTANCE ABUSE COUNSELOR DISABILITY INSURANCE	\$12.27	\$15.10	(\$1.15)	\$7.93	\$9.08
14	SUBSTANCE ABUSE COUNSELOR FICA	\$270.53	\$242.58	\$242.50	\$224.06	(\$18.44)
15	SUBSTANCE ABUSE COUNSELOR LIFE INSURANCE	\$1.64	\$1.67	(\$0.06)	\$0.81	\$0.87
16	SUBSTANCE ABUSE COUNSELOR MUNICIPAL RETIRE	\$0.00	\$174.20	\$0.00	\$161.09	\$161.09
17	SUBSTANCE ABUSE COUNSELOR WORKERS' COMP	\$27.23	\$23.41	\$25.68	\$20.38	(\$5.30)
	TOTAL SUBSTANCE ABUSE COUNSELOR	\$3,847.91	\$3,626.88	\$3,436.89	\$3,343.14	(\$93.75)
COURSE REIMBURSEMENT/TEACHER ORIENTATION						
18	TEACHER ORIENTATION SALARY	\$1,000.00	\$3,815.86	\$5,000.00	\$5,000.00	\$0.00
19	TEACHER ORIENTATION FICA	\$76.50	\$291.91	\$382.50	\$382.50	\$0.00
20	TEACHER ORIENTATION WORKERS COMPENSATION	\$0.00	\$34.50	\$37.00	\$34.79	(\$2.21)
21	COURSE REIMBURSEMENT	\$500.00	\$3,617.50	\$1,000.00	\$4,000.00	\$3,000.00
22	STAFF ORIENTATION EXPENSE	\$400.00	\$424.00	\$400.00	\$400.00	\$0.00
23	DUES & FEES	\$0.00	\$425.00	\$0.00	\$0.00	\$0.00
	TOTAL COURSE REIMBURSEMENT/TEACHER ORIENTATION	\$1,976.50	\$8,608.77	\$6,819.50	\$9,817.29	\$2,997.79
TECHNOLOGY INTEGRATION RESOURCE EDUCATOR						
24	TECHNOLOGY INTEGRATION RESOURCE ED SALARY	\$64,959.00	\$65,609.00	\$65,609.00	\$67,921.72	\$2,312.72
25	HEALTH INSURANCE	\$19,514.82	\$19,033.54	\$19,033.54	\$13,912.71	(\$5,120.83)
26	DISABILITY INSURANCE	\$225.41	\$227.64	\$236.19	\$220.75	(\$15.44)
27	FLEX SPENDING ACCOUNT	\$41.40	\$41.40	\$41.40	\$41.40	\$0.00
28	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
29	FICA/MEDICARE	\$4,969.37	\$4,360.66	\$5,019.09	\$5,196.01	\$176.92
30	GROUP LIFE INSURANCE	\$16.44	\$16.44	\$18.00	\$12.96	(\$5.04)
31	WORKERS COMPENSATION INSURANCE	\$500.18	\$484.46	\$531.43	\$472.60	(\$58.83)
32	COURSE REIMBURSEMENT	\$350.00	\$675.00	\$350.00	\$350.00	\$0.00
33	DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
34	TRAVEL/CONFERENCE	\$250.00	\$138.24	\$250.00	\$250.00	\$0.00
35	SUPPLIES	\$800.00	\$520.39	\$500.00	\$500.00	\$0.00
	TOTAL TECHNOLOGY INTEGRATION RESOURCE EDUCATOR	\$91,976.62	\$91,456.77	\$91,938.65	\$92,028.15	\$89.50
INFORMATION TECHNOLOGY SERVICE						
36	INFORMATION TECHNOLOGY SALARY	\$16,000.00	\$18,437.24	\$19,617.00	\$19,617.00	\$0.00
37	HEALTH INSURANCE	\$0.00	\$1,833.04	\$0.00	\$1,211.00	\$1,211.00
38	DISABILITY INSURANCE	\$0.00	\$43.50	\$0.00	\$63.76	\$63.76
39	HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$230.00	\$230.00
40	FICA/MEDICARE	\$1,224.00	\$1,378.11	\$1,500.70	\$1,500.70	\$0.00
41	LIFE INSURANCE	\$0.00	\$3.92	\$0.00	\$2.59	\$2.59
42	MUNICIPAL RETIREMENT	\$920.00	\$1,013.73	\$1,078.94	\$1,078.94	\$0.00
43	WORKERS' COMPENSATION INSURANCE	\$0.00	\$542.01	\$158.90	\$136.55	(\$22.35)
44	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
45	DENTAL INSURANCE	\$0.00	\$71.68	\$0.00	\$60.00	\$60.00
46	PROFESSIONAL SERVICES	\$1,000.00	\$7,890.00	\$15,000.00	\$10,000.00	(\$5,000.00)
47	CYBER LIABILITY INSURANCE	\$365.00	\$286.96	\$0.00	\$300.00	\$300.00
48	COMMUNICATIONS	\$8,500.00	\$7,799.00	\$8,664.00	\$5,500.00	(\$3,164.00)
49	TRAVEL REIMBURSEMENT	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
50	SUPPLIES	\$4,000.00	\$1,181.00	\$4,000.00	\$4,000.00	\$0.00

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
51	SOFTWARE	\$1,000.00	\$0.00	\$500.00	\$500.00	\$0.00
52	TECHNOLOGY LICENSING FEES	\$36,000.00	\$31,478.76	\$25,000.00	\$37,000.00	\$12,000.00
53	BFMS INFO TECH SALARY BILLBACK	\$20,596.03	\$22,118.42	\$21,005.28	\$22,700.74	\$1,695.46
54	BFMS INFO TECH HEALTH INSURANCE BILLBACK	\$3,233.27	\$2,394.86	\$3,069.83	\$2,421.99	(\$647.84)
55	BFMS INFO TECH DISABILITY INSURANCE BILLBACK	\$71.47	\$57.02	\$75.62	\$73.78	(\$1.84)
56	BFMS INFO TECH HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$460.00	\$460.00
57	BFMS INFO TECH FICA BILLBACK	\$1,575.59	\$1,651.83	\$1,606.91	\$1,736.61	\$129.70
58	BFMS INFO TECH LIFE INSURANCE BILLBACK	\$6.58	\$5.15	\$7.20	\$5.18	(\$2.02)
59	BFMS INFO TECH MUNI RETIREMENT BILLBACK	\$1,184.27	\$1,216.47	\$1,155.34	\$1,248.52	\$93.18
60	BFMS INFO TECH WORKERS COMPENSATION BILLBACK	\$158.59	\$0.00	\$170.14	\$157.95	(\$12.19)
61	BFMS INFO TECH DENTAL BILLBACK	\$120.00	\$93.64	\$120.00	\$120.00	\$0.00
62	WEST INFO TECH SALARY BILLBACK	\$20,596.03	\$21,722.25	\$21,005.28	\$22,700.74	\$1,695.46
63	WEST INFO TECH HEALTH INSURANCE BILLBACK	\$3,233.27	\$2,309.07	\$3,069.83	\$2,421.99	(\$647.84)
64	WEST INFO TECH DISABILITY BILLBACK	\$71.47	\$54.79	\$75.62	\$73.78	(\$1.84)
65	WEST INFO TECH HEALTH SAVINGS ACCOUNT BILLBACK	\$0.00	\$0.00	\$0.00	\$460.00	\$460.00
66	WEST INFO TECH FICA BILLBACK	\$1,575.59	\$1,623.60	\$1,606.91	\$1,736.61	\$129.70
67	WEST INFO TECH LIFE INSURANCE BILLBACK	\$6.58	\$4.95	\$7.20	\$5.18	(\$2.02)
68	WEST INFO TECH MUNI RETIREMENT BILLBACK	\$1,184.27	\$1,195.84	\$1,155.34	\$1,248.52	\$93.18
69	WEST INFO TECH WORKERS COMP BILLBACK	\$158.59	\$0.00	\$170.14	\$157.95	(\$12.19)
70	WEST INFO TECH DENTAL BILLBACK	\$120.00	\$90.15	\$120.00	\$120.00	\$0.00
71	CES INFO TECH SALARY BILLBACK	\$5,149.01	\$5,477.60	\$5,251.32	\$5,675.18	\$423.86
72	CES INFO TECH HEALTH INSURANCE BILLBACK	\$808.32	\$565.19	\$767.46	\$605.50	(\$161.96)
73	CES INFO TECH DISABILITY INSURANCE BILLBACK	\$17.87	\$13.40	\$18.90	\$18.44	(\$0.46)
74	CES INFO TECH HEALTH SAVINGS ACCOUNT BILLBACK	\$0.00	\$0.00	\$0.00	\$115.00	\$115.00
75	CES INFO TECH FICA BILLBACK	\$393.90	\$408.65	\$401.72	\$434.15	\$32.43
76	CES INFO TECH LIFE INSURANCE BILLBACK	\$1.64	\$1.20	\$1.80	\$1.30	(\$0.50)
77	CES INFO TECH MUNI RETIREMENT BILLBACK	\$296.07	\$300.90	\$288.83	\$312.13	\$23.30
78	CES INFO TECH WORKERS COMP BILLBACK	\$39.65	\$0.00	\$42.54	\$39.49	(\$3.05)
79	CES INFO TECH DENTAL BILLBACK	\$30.00	\$22.12	\$30.00	\$30.00	\$0.00
80	SRES INFO TECH SALARY BILLBACK	\$5,149.01	\$5,647.39	\$5,251.32	\$5,675.18	\$423.86
81	SRES INFO TECH HEALTH INSURANCE BILLBACK	\$808.32	\$572.42	\$767.46	\$605.50	(\$161.96)
82	SRES INFO TECH DISABILITY INSURANCE BILLBACK	\$17.87	\$13.57	\$18.90	\$18.44	(\$0.46)
83	SRES INFO TECH HEALTH SAVINGS REIMB. ACCT BILLBACK	\$0.00	\$0.00	\$0.00	\$115.00	\$115.00
84	SRES INFO TECH FICA BILLBACK	\$393.90	\$421.33	\$401.72	\$434.15	\$32.43
85	SRES INFO TECH LIFE INSURANCE BILLBACK	\$1.64	\$1.22	\$1.80	\$1.30	(\$0.50)
86	SRES INFO TECH MUNI RETIREMENT BILLBACK	\$296.07	\$310.23	\$288.83	\$312.13	\$23.30
87	SRES INFO TECH WORKERS COMP BILLBACK	\$39.65	\$0.00	\$42.54	\$39.49	(\$3.05)
88	SRES INFO TECH DENTAL BILLBACK	\$30.00	\$22.41	\$30.00	\$30.00	\$0.00
TOTAL INFORMATION TECHNOLOGY		\$136,573.52	\$140,274.62	\$143,745.32	\$155,212.46	\$11,467.14
BOARD OF EDUCATION						
89	FACT TV SERVICES	\$100.00	\$600.00	\$300.00	\$300.00	\$0.00
90	LEGAL LIABILITY INSURANCE	\$11,050.00	\$10,839.23	\$10,350.00	\$10,750.00	\$400.00
91	ADVERTISING	\$100.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
92	TRAVEL	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
93	BOARD SUPPLIES	\$100.00	\$24.00	\$0.00	\$0.00	\$0.00
94	NEGOTIATION SUPPLIES	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
95	SCHOOL BOARD BOOKS	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
96	VT SCHOOL BOARD ASSOCIATION DUES	\$0.00	\$0.00	\$9,071.83	\$7,000.00	(\$2,071.83)
97	SMALL CLAIM COURT FEES	\$0.00	\$130.00	\$0.00	\$0.00	\$0.00
98	CONTINGENCY FUND	\$73,487.00	\$0.00	\$151,026.00	\$51,341.00	(\$99,685.00)
TOTAL BOARD OF EDUCATION		\$85,037.00	\$11,593.23	\$171,847.83	\$70,791.00	(\$101,056.83)
BOARD OF EDUCATION SECRETARY/CLERK						
99	BOARD SECRETARY/CLERK SALARY	\$1,200.00	\$1,950.00	\$1,450.00	\$1,950.00	\$500.00
100	BOARD SECRETARY/CLERK FICA	\$91.82	\$130.92	\$110.93	\$149.18	\$38.25
101	BOARD SEC/CLERK WORKERS COMPENSATION	\$0.00	\$14.40	\$10.73	\$13.56	\$2.83
TOTAL BOARD OF EDUCATION SECRETARY/CLERK		\$1,291.82	\$2,095.32	\$1,571.66	\$2,112.74	\$541.08
LEGAL SERVICES						
102	LEGAL SERVICES	\$10,000.00	\$39,674.37	\$25,000.00	\$25,000.00	\$0.00
TOTAL LEGAL SERVICES		\$10,000.00	\$39,674.37	\$25,000.00	\$25,000.00	\$0.00
SUPERINTENDENT'S OFFICE						
103	SUPERINTENDENT SALARY	\$120,878.00	\$122,087.00	\$123,308.00	\$123,308.00	\$0.00

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
104	SUPERINTENDENT'S OFFICE SALARIES	\$68,861.60	\$70,766.51	\$70,586.60	\$72,346.56	\$1,759.96
105	HEALTH INSURANCE	\$23,391.48	\$23,635.24	\$23,294.12	\$18,164.95	(\$5,129.17)
106	DISABILITY INSURANCE	\$658.40	\$672.11	\$689.02	\$658.73	(\$30.29)
107	FLEX SPENDING	\$124.20	\$48.73	\$82.80	\$41.40	(\$41.40)
108	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$4,200.00	\$4,200.00
109	FICA/MEDICARE	\$14,515.08	\$14,283.58	\$14,832.94	\$14,967.57	\$134.63
110	LIFE INSURANCE	\$49.32	\$49.66	\$51.17	\$38.88	(\$12.29)
111	MUNICIPAL RETIREMENT	\$3,959.54	\$3,892.29	\$3,882.32	\$3,979.06	\$96.74
112	TEACHER RETIREMENT	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
113	WORKERS COMPENSATION INSURANCE	\$1,460.99	\$1,424.03	\$1,570.55	\$1,361.36	(\$209.19)
114	COURSE REIMBURSEMENT	\$500.00	\$345.00	\$250.00	\$1,000.00	\$750.00
115	DENTAL INSURANCE	\$950.00	\$953.59	\$950.00	\$950.00	\$0.00
116	STAFF DEVELOPMENT	\$2,000.00	\$1,650.00	\$2,000.00	\$17,000.00	\$15,000.00
117	PROFESSIONAL SERVICES	\$200.00	\$126.00	\$200.00	\$200.00	\$0.00
118	REPAIRS/MAINTENANCE	\$450.00	\$0.00	\$450.00	\$0.00	(\$450.00)
119	TRAVEL	\$1,000.00	\$1,087.71	\$1,500.00	\$1,500.00	\$0.00
120	ADMINISTRATION TEAM EXPENSES	\$400.00	\$913.53	\$600.00	\$1,000.00	\$400.00
121	SUPPLIES	\$1,000.00	\$256.44	\$1,000.00	\$1,000.00	\$0.00
122	BOOKS	\$500.00	\$841.93	\$900.00	\$900.00	\$0.00
123	SOFTWARE	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
124	FURNITURE & FIXTURES	\$500.00	\$0.00	\$500.00	\$1,000.00	\$500.00
125	DUES	\$4,000.00	\$4,166.00	\$4,000.00	\$4,200.00	\$200.00
TOTAL SUPERINTENDENT'S OFFICE		\$245,698.61	\$247,199.35	\$260,647.52	\$277,816.51	\$17,168.99
ASST SUPER./CURRICULUM COORD./GRANT MNGR						
126	ASSISTANT SUPERINTENDENT SALARY	\$0.00	\$0.00	\$85,000.00	\$90,000.00	\$5,000.00
127	CURRICULUM COORD/GRANT MANAGER SALARY	\$38,233.00	\$52,553.97	\$47,628.00	\$48,818.70	\$1,190.70
128	ASSISTANT CURRICULUM COORDINATOR SALARY	\$0.00	\$0.00	\$0.00	\$18,316.91	\$18,316.91
129	HEALTH INSURANCE	\$0.00	\$836.36	\$19,775.83	\$14,931.74	(\$4,844.09)
130	DISABILITY INSURANCE	\$132.67	\$174.24	\$477.46	\$510.69	\$33.23
131	HEALTH REIMBURSEMENT ACCOUNT	\$18.30	\$0.00	\$0.00	\$2,800.00	\$2,800.00
132	HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$676.20	\$676.20
133	FICA/MEDICARE	\$2,924.83	\$3,914.55	\$10,146.05	\$12,017.87	\$1,871.82
134	LIFE INSURANCE	\$7.27	\$10.28	\$28.58	\$28.36	(\$0.22)
135	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,007.43	\$1,007.43
136	WORKERS COMPENSATION	\$294.39	\$388.06	\$1,074.29	\$1,093.35	\$19.06
137	COURSE REIMBURSEMENT	\$250.00	\$1,475.00	\$3,200.00	\$6,000.00	\$2,800.00
138	DENTAL INSURANCE	\$0.00	\$217.86	\$555.80	\$555.80	\$0.00
139	STAFF DEVELOPMENT	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
140	PROFESSIONAL SERVICES	\$0.00	\$38.00	\$0.00	\$0.00	\$0.00
141	TRAVEL	\$500.00	\$465.29	\$900.00	\$1,000.00	\$100.00
142	SUPPLIES	\$500.00	\$362.57	\$500.00	\$500.00	\$0.00
143	BOOKS	\$200.00	\$29.70	\$200.00	\$200.00	\$0.00
144	SOFTWARE	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
145	ASSESSMENT CURRICULUM MATERIALS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
146	DUES/MEMBERSHIPS	\$500.00	\$375.00	\$500.00	\$500.00	\$0.00
TOTAL ASST SUPER./CURRICULUM COORD./GRANT MNGR		\$45,260.46	\$60,840.88	\$171,686.01	\$200,657.05	\$28,971.04
OTHER ADMINISTRATIVE SERVICES						
147	UNEMPLOYMENT COMPENSATION INSURANCE	\$15,000.00	\$16,124.08	\$15,000.00	\$15,000.00	\$0.00
148	PARKS PLACE RENTAL	\$1,200.00	\$1,165.00	\$1,331.00	\$1,200.00	(\$131.00)
149	LEASING EQUIPMENT	\$5,000.00	\$5,975.34	\$7,000.00	\$7,000.00	\$0.00
150	SUPPLIES	\$2,000.00	\$1,868.13	\$2,000.00	\$2,000.00	\$0.00
151	HEALTH CARE CONTRIBUTION	\$1,368.00	\$1,405.98	\$2,000.00	\$2,000.00	\$0.00
TOTAL OTHER ADMINISTRATIVE SERVICES		\$24,568.00	\$26,538.53	\$27,331.00	\$27,200.00	(\$131.00)
FISCAL SERVICES						
152	BUSINESS MANAGER SALARY	\$72,119.36	\$74,340.14	\$74,282.94	\$76,510.40	\$2,227.46
153	FISCAL OFFICE SALARIES	\$158,702.06	\$171,040.37	\$165,669.37	\$178,904.67	\$13,235.30
154	HEALTH INSURANCE	\$56,410.47	\$49,316.03	\$51,518.66	\$33,841.07	(\$17,677.59)
155	DISABILITY INSURANCE	\$800.95	\$829.02	\$863.83	\$830.10	(\$33.73)
156	FLEX SPENDING	\$33.12	\$33.48	\$33.12	\$33.12	\$0.00
157	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$4,340.00	\$4,340.00
158	HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$3,220.00	\$3,220.00
159	FICA/MEDICARE	\$17,657.83	\$17,886.72	\$18,356.35	\$19,539.25	\$1,182.90

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
160	LIFE INSURANCE	\$165.22	\$151.00	\$162.27	\$56.38	(\$105.89)
161	MUNICIPAL RETIREMENT	\$13,272.23	\$13,491.70	\$13,197.38	\$14,047.83	\$850.45
162	WORKERS COMPENSATION INSURANCE	\$1,777.32	\$1,811.89	\$1,943.49	\$1,777.18	(\$166.31)
163	COURSE REIMBURSEMENT	\$1,000.00	\$1,087.00	\$1,000.00	\$1,000.00	\$0.00
164	DENTAL INSURANCE	\$910.00	\$915.99	\$910.00	\$910.00	\$0.00
165	PROFESSIONAL SERVICES	\$25,000.00	\$23,512.13	\$25,000.00	\$25,000.00	\$0.00
166	AUDIT SERVICES	\$11,000.00	\$10,500.00	\$11,500.00	\$13,000.00	\$1,500.00
167	COMMUNICATIONS	\$0.00	\$505.95	\$800.00	\$600.00	(\$200.00)
168	TRAVEL/CONFERENCE	\$4,000.00	\$2,403.56	\$4,000.00	\$4,000.00	\$0.00
169	SUPPLIES	\$5,600.00	\$6,441.55	\$5,600.00	\$6,500.00	\$900.00
170	BOOKS	\$0.00	\$119.90	\$0.00	\$0.00	\$0.00
171	FINANCIAL SYSTEM	\$16,700.00	\$15,823.58	\$15,500.00	\$16,500.00	\$1,000.00
172	DUES/FEES	\$650.00	\$768.23	\$650.00	\$770.00	\$120.00
173	INTEREST ON SHORT-TERM DEBT	\$0.00	\$940.87	\$1,000.00	\$1,000.00	\$0.00
	TOTAL FISCAL SERVICES	\$385,798.56	\$391,919.11	\$391,987.41	\$402,380.00	\$10,392.59
	OPERATION/MAINTENANCE OF PLANT					
174	CUSTODIAL SALARIES	\$13,209.72	\$11,138.18	\$13,450.92	\$13,788.60	\$337.68
175	FICA/MEDICARE	\$1,010.54	\$852.06	\$1,029.00	\$1,054.83	\$25.83
176	WORKERS COMPENSATION INSURANCE	\$815.04	\$626.41	\$824.54	\$695.29	(\$129.25)
177	SECURSHRED SERVICES	\$250.00	\$260.00	\$250.00	\$250.00	\$0.00
178	PROFESSIONAL SERVICES	\$1,200.00	\$1,610.10	\$3,000.00	\$1,600.00	(\$1,400.00)
179	WATER/SEWER	\$1,700.00	\$2,042.05	\$1,800.00	\$2,000.00	\$200.00
180	DISPOSAL SERVICES	\$2,500.00	\$2,451.93	\$2,400.00	\$2,400.00	\$0.00
181	SNOW PLOWING SERVICES	\$1,500.00	\$1,357.50	\$1,500.00	\$1,500.00	\$0.00
182	REPAIRS/MAINTENANCE	\$1,500.00	\$1,919.81	\$1,000.00	\$1,500.00	\$500.00
183	CHERRY HILL BUILDING RENTAL	\$27,000.00	\$26,316.04	\$26,316.00	\$27,961.00	\$1,645.00
184	PROPERTY/GENERAL LIABILITY INSURANCE	\$4,000.00	\$3,673.27	\$4,300.00	\$5,000.00	\$700.00
185	COMMUNICATIONS	\$20,000.00	\$16,512.42	\$16,700.00	\$16,700.00	\$0.00
186	SUPPLIES	\$2,200.00	\$2,147.14	\$2,200.00	\$2,200.00	\$0.00
187	ELECTRICITY	\$6,600.00	\$7,105.53	\$7,200.00	\$7,200.00	\$0.00
188	HEAT	\$15,000.00	\$8,662.84	\$16,250.00	\$12,000.00	(\$4,250.00)
	TOTAL OPERATION/MAINTENANCE OF PLANT	\$98,485.30	\$86,675.28	\$98,220.46	\$95,849.72	(\$2,370.74)
	STUDENT TRANSPORTATION					
189	TRANSPORTATION SALARIES	\$178,140.79	\$200,615.22	\$178,140.79	\$206,514.00	\$28,373.21
190	TRANSPORTATION SUMMER YMCA SALARIES	\$0.00	\$7,855.23	\$0.00	\$8,000.00	\$8,000.00
191	GRAFTON SUMMER TRANSPORTATION SALARY	\$0.00	\$1,228.07	\$0.00	\$1,200.00	\$1,200.00
192	ROCKINGHAM REC DEPT. TRANSPORTATION SALARY	\$0.00	\$79.52	\$0.00	\$100.00	\$100.00
193	TRANSPORTATION MAINTENANCE SALARIES	\$4,000.00	\$963.04	\$3,000.00	\$1,000.00	(\$2,000.00)
194	TRANSPORTATION - COCURRICULAR SALARIES	\$26,250.00	\$26,430.34	\$29,000.00	\$27,225.00	(\$1,775.00)
195	TRANSPORTATION - FIELD TRIPS SALARIES	\$24,000.00	\$22,900.99	\$22,000.00	\$23,588.00	\$1,588.00
196	TRANSP TECH CENTER/CAREER CENTER SALARY	\$28,196.96	\$35,786.12	\$38,049.99	\$36,379.70	(\$1,670.29)
197	HEALTH INSURANCE	\$53,138.49	\$68,823.27	\$67,689.11	\$64,147.03	(\$3,542.08)
198	DISABILITY INSURANCE	\$156.43	\$706.17	\$1,001.90	\$988.02	(\$13.88)
199	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$14,252.00	\$14,252.00
200	FICA/MEDICARE	\$19,934.97	\$21,545.42	\$21,290.43	\$23,256.51	\$1,966.08
201	LIFE INSURANCE	\$16.44	\$189.76	\$223.05	\$202.18	(\$20.87)
202	MUNICIPAL RETIREMENT	\$5,203.70	\$6,142.03	\$6,290.62	\$8,114.38	\$1,823.76
203	WORKERS COMPENSATION INSURANCE	\$22,410.54	\$25,798.86	\$26,494.75	\$26,486.29	(\$8.46)
204	DENTAL INSURANCE	\$0.00	\$1,075.00	\$675.00	\$1,446.00	\$771.00
205	STAFF DEVELOPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
206	PROFESSIONAL SERVICES	\$3,000.00	\$3,758.25	\$3,600.00	\$3,600.00	\$0.00
207	PROPANE PUMPING STATION	\$0.00	\$0.00	\$20,000.00	\$0.00	(\$20,000.00)
208	REPAIRS/MAINTENANCE	\$85,000.00	\$77,144.45	\$85,000.00	\$80,000.00	(\$5,000.00)
209	BUS LEASE	\$77,290.00	\$0.00	\$0.00	\$0.00	\$0.00
210	BUS RADIO LEASE	\$0.00	\$9,857.50	\$9,900.00	\$9,900.00	\$0.00
211	STUDENT TRANSPORTATION PURCHASED SERVICE	\$0.00	\$3,723.01	\$5,000.00	\$4,000.00	(\$1,000.00)
212	HOMELESS STUDENT TRANSPORTATION	\$1,000.00	\$5,970.11	\$1,000.00	\$1,000.00	\$0.00
213	TRANSPORTATION INSURANCE	\$7,700.00	\$6,643.88	\$6,800.00	\$6,600.00	(\$200.00)
214	COMMUNICATIONS	\$3,500.00	\$3,093.43	\$1,260.00	\$3,500.00	\$2,240.00
215	TRAVEL	\$500.00	\$79.65	\$100.00	\$100.00	\$0.00
216	SUPPLIES	\$3,000.00	\$1,745.82	\$3,000.00	\$3,000.00	\$0.00
217	BUS PROPANE	\$0.00	\$6,945.81	\$13,685.00	\$12,000.00	(\$1,685.00)
218	BUS DIESEL FUEL	\$90,000.00	\$47,592.44	\$65,743.00	\$44,000.00	(\$21,743.00)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
219	BUS GASOLINE	\$0.00	\$3,699.14	\$0.00	\$4,000.00	\$4,000.00
220	EQUIPMENT	\$82,000.00	\$159,766.00	\$161,266.00	\$157,912.00	(\$3,354.00)
221	DUES/MEMBERSHIPS	\$400.00	\$606.85	\$400.00	\$800.00	\$400.00
TOTAL STUDENT TRANSPORTATION		\$715,338.32	\$750,765.38	\$770,609.64	\$773,311.11	\$2,701.47
ADVERTISING & PRINTING						
222	ADVERTISEMENTS	\$5,000.00	\$4,574.21	\$4,000.00	\$4,000.00	\$0.00
223	PRINTING AND PUBLISHING	\$500.00	\$294.50	\$1,500.00	\$1,500.00	\$0.00
TOTAL ADVERTISING & PRINTING		\$5,500.00	\$4,868.71	\$5,500.00	\$5,500.00	\$0.00
DATA FACILITATOR						
224	DATA FACILITATOR SALARY	\$47,472.00	\$49,494.00	\$49,494.00	\$53,777.80	\$4,283.80
225	DATA FACILITATOR HEALTH INSURANCE	\$14,557.36	\$14,198.28	\$14,198.31	\$8,558.79	(\$5,639.52)
226	DATA FACILITATOR DISABILITY INSURANCE	\$164.73	\$171.72	\$178.18	\$174.78	(\$3.40)
227	DATA FACILITATOR HEALTH REIMB ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
228	DATA FACILITATOR FICA	\$3,631.60	\$3,504.62	\$3,786.29	\$4,114.00	\$327.71
229	DATA FACILITATOR LIFE INSURANCE	\$16.44	\$16.44	\$18.00	\$12.96	(\$5.04)
230	DATA FACILITATOR WORKERS' COMPENSATION	\$365.53	\$365.46	\$400.90	\$374.19	(\$26.71)
231	DATA FACILITATOR COURSE REIMBURSEMENT	\$750.00	\$430.00	\$750.00	\$350.00	(\$400.00)
232	DATA FACILITATOR DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
233	DATA FACILITATOR TRAVEL	\$0.00	\$194.40	\$200.00	\$200.00	\$0.00
TOTAL DATA FACILITATOR		\$67,307.66	\$68,724.92	\$69,375.68	\$70,712.52	\$1,336.84
ADJUSTMENT TO PRIOR YEARS' EXPENDITURE						
234	PRIOR YEAR EXPENSE ADJUSTMENT	\$0.00	\$4,588.70	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTMENT TO PRIOR YEARS' EXPENDITURE		\$0.00	\$4,588.70	\$0.00	\$0.00	\$0.00
OTHER EXPENDITURES						
235	PARAPRO ASSESSMENTS	\$0.00	\$220.00	\$0.00	\$0.00	\$0.00
TOTAL PARAPRO ASSESSMENTS		\$0.00	\$220.00	\$0.00	\$0.00	\$0.00
TOTAL GENERAL ADMINISTRATION		\$1,918,660.28	\$1,952,958.38	\$2,249,323.37	\$2,221,527.82	(\$27,795.55)
REGULAR EDUCATION						
ENGLISH LANGUAGE LEARNER (ELL)						
236	ELL SALARIES	\$20,213.60	\$19,613.94	\$21,035.20	\$37,959.84	\$16,924.64
237	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$8,317.37	\$8,317.37
238	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,240.00	\$2,240.00
239	FICA/MEDICARE	\$1,546.34	\$1,500.42	\$1,609.19	\$2,903.93	\$1,294.74
240	OPEB/TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,431.00	\$1,431.00
241	WORKERS' COMPENSATION INSURANCE	\$217.88	\$144.83	\$170.39	\$307.47	\$137.08
242	COURSE REIMBURSEMENT	\$140.00	\$80.00	\$0.00	\$0.00	\$0.00
243	TRAVEL	\$230.00	\$97.20	\$300.00	\$300.00	\$0.00
244	SUPPLIES	\$50.00	\$0.00	\$100.00	\$450.00	\$350.00
245	INSTRUCTIONAL MATERIALS	\$0.00	\$0.00	\$0.00	\$850.00	\$850.00
246	ASSESSMENT MATERIALS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL ENGLISH LANGUAGE LEARNER (ELL)		\$22,497.82	\$21,436.39	\$23,314.78	\$54,859.61	\$31,544.83
REGULAR INSTRUCTION/BILLBACK						
247	RETIREMENT STIPEND	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
248	BFMS REG ED TEACHERS SALARIES-BILLBACK	\$0.00	\$20,527.27	\$0.00	\$0.00	\$0.00
249	BFMS REG ED PARAS SALARIES-BILLBACK	\$28,958.04	\$17,377.01	\$23,379.92	\$20,621.00	(\$2,758.92)
250	BFMS REG ED SUBSTITUTES-BILLBACK	\$0.00	\$249.00	\$0.00	\$0.00	\$0.00
251	BFMS REG ED HEALTH INS STIPEND BILLBACK	\$0.00	\$42.60	\$0.00	\$0.00	\$0.00
252	BFMS REG ED HEALTH INSURANCE BILLBACK	\$4,919.88	\$11,725.75	\$6,822.92	\$4,467.79	(\$2,355.13)
253	BFMS REG ED DISABILITY INSURANCE BILLBACK	\$59.02	\$161.64	\$84.17	\$67.26	(\$16.91)
254	BFMS REG ED FLEX SPENDING BILLBACK	\$0.00	\$28.94	\$6.14	\$5.96	(\$0.18)
255	BFMS REG ED HEALTH REIMB ACCT BILLBACK	\$0.00	\$0.00	\$0.00	\$1,010.10	\$1,010.10
256	BFMS REG ED FICA BILLBACK	\$2,218.23	\$2,689.65	\$1,788.56	\$1,583.18	(\$205.38)
257	BFMS REG ED LIFE INSURANCE BILLBACK	\$13.54	\$20.12	\$19.20	\$11.27	(\$7.93)
258	BFMS REG ED MUNICIPAL RETIRE BILLBACK	\$1,667.30	\$922.14	\$1,285.90	\$1,138.23	(\$147.67)
259	BFMS REG ED WORKERS' COMP BILLBACK	\$223.27	\$280.84	\$189.38	\$144.00	(\$45.38)
260	BFMS REG ED DENTAL INSURANCE BILLBACK	\$158.10	\$348.57	\$266.56	\$216.45	(\$50.11)
261	BFUHS REG ED TEACHER SALARIES-BILLBACK	\$40,413.73	\$57,219.03	\$0.00	\$0.00	\$0.00
262	BFUHS REG ED PARAS' SALARIES BILLBACK	\$0.00	\$11,649.61	\$0.00	\$0.00	\$0.00

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget 7/1/2016 - 6/30/2017	2 Years Prior Actual 7/1/2016 - 6/30/2017	1 Year Prior Revised 7/1/2017 - 6/30/2018	Budget Total 7/1/2018 - 6/30/2019	Budget Difference	
263	BFUHS REG ED PARAS' SUBSTITUTES BILLBACK	\$0.00	\$6.00	\$0.00	\$0.00	\$0.00
264	BFUHS REG ED HEALTH INS STIPEND BILLBACK	\$0.00	\$36.88	\$0.00	\$0.00	\$0.00
265	BFUHS REG ED HEALTH INSURANCE BILLBACK	\$13,074.93	\$23,735.03	\$0.00	\$0.00	\$0.00
266	BFUHS REG ED DISABILITY INSURANCE BILLBACK	\$140.24	\$279.27	\$0.00	\$0.00	\$0.00
267	BFUHS REG ED FLEX SPENDING BILLBACK	\$0.00	\$0.98	\$0.00	\$0.00	\$0.00
268	BFUHS REG ED FICA BILLBACK	\$3,091.65	\$5,343.16	\$0.00	\$0.00	\$0.00
269	BFUHS REG ED LIFE INSURANCE BILLBACK	\$11.01	\$27.10	\$0.00	\$0.00	\$0.00
270	BFUHS REG ED MUNICIPAL RETIRE BILLBACK	\$0.00	\$637.82	\$0.00	\$0.00	\$0.00
271	BFUHS REG ED OPEB/TEACHER RETIREMENT BILLBACK	\$0.00	\$31.48	\$0.00	\$0.00	\$0.00
272	BFUHS REG ED WORKERS' COMPENSATION BILLBACK	\$311.19	\$508.85	\$0.00	\$0.00	\$0.00
273	BFUHS REG ED DENTAL INS BILLBACK	\$234.50	\$566.77	\$0.00	\$0.00	\$0.00
274	WEST REG ED TEACHER SALARIES BILLBACK	\$0.00	\$6,517.49	\$0.00	\$0.00	\$0.00
275	WEST REG ED PARAS SALARIES BILLBACK	\$5,791.08	\$13,319.53	\$17,725.05	\$20,622.80	\$2,897.75
276	WEST REG ED INSURANCE STIPEND BILLBACK	\$0.00	\$45.25	\$0.00	\$0.00	\$0.00
277	WEST REG ED HEALTH INSURANCE BILLBACK	\$0.00	\$5,883.28	\$7,972.56	\$7,652.00	(\$320.56)
278	WEST REG ED DISABILITY INSURANCE BILLBACK	\$20.10	\$63.82	\$63.46	\$67.02	\$3.56
279	WEST REG ED HEALTH REIMBURSEMENT BILLBACK	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
280	WEST REG ED FICA BILLBACK	\$443.02	\$1,430.84	\$1,355.96	\$1,576.43	\$220.47
281	WEST REG ED LIFE INSURANCE BILLBACK	\$4.52	\$13.17	\$18.00	\$12.96	(\$5.04)
282	WEST REG ED MUNICIPAL RETIREMENT BILLBACK	\$332.99	\$732.59	\$974.82	\$1,134.25	\$159.43
283	WEST REG ED OPEB/TEACHER RETIRE BILLBACK	\$0.00	\$99.28	\$0.00	\$0.00	\$0.00
284	WEST REG ED WORKERS COMP BILLBACK	\$44.59	\$146.81	\$142.78	\$143.49	\$0.71
285	WEST REG ED DENTAL INS BILLBACK	\$0.00	\$214.37	\$300.00	\$300.00	\$0.00
286	ATH/GRAF REG ED TEACHER SALARIES BILLBACK	\$23,736.00	\$1,075.01	\$0.00	\$0.00	\$0.00
287	ATH/GRAF REG ED PARAS SALARIES BILLBACK	\$15,874.48	\$61,463.79	\$27,324.88	\$30,079.50	\$2,754.62
288	ATH/GRAF REG ED SUBSTITUTES BILLBACK	\$0.00	\$35.25	\$0.00	\$0.00	\$0.00
289	ATH/GRAF REG ED HEALTH INS STIPEND BILLBACK	\$0.00	\$727.59	\$0.00	\$387.05	\$387.05
290	ATH/GRAF REG ED HEALTH INSURANCE BILLBACK	\$5,964.45	\$7,361.85	\$0.00	\$2,810.95	\$2,810.95
291	ATH/GRAF REG ED DISABILITY INSURANCE BILLBACK	\$138.28	\$208.40	\$98.36	\$99.02	\$0.66
292	ATH/GRAF REG ED HEALTH REIMB ACCT BILLBACK	\$0.00	\$0.00	\$0.00	\$646.24	\$646.24
293	ATH/GRAF REG ED FICA BILLBACK	\$3,048.63	\$4,733.13	\$2,090.37	\$2,330.69	\$240.32
294	ATH/GRAF REG ED LIFE INSURANCE BILLBACK	\$20.25	\$47.39	\$21.80	\$16.01	(\$5.79)
295	ATH/GRAF REG ED MUNICIPAL RETIRE BILLBACK	\$926.63	\$3,380.40	\$1,502.84	\$1,675.66	\$172.82
296	ATH/GRAF REG ED WORKERS COMPENSATION BILLBACK	\$306.85	\$467.42	\$221.32	\$211.99	(\$9.33)
297	ATH/GRAF REG ED DENTAL INSURANCE BILLBACK	\$394.44	\$432.10	\$63.30	\$160.71	\$97.41
298	KH REGULAR EDUCATION SALARY	\$0.00	\$2,025.00	\$0.00	\$0.00	\$0.00
299	KH REGULAR EDUCATION FICA	\$0.00	\$154.92	\$0.00	\$0.00	\$0.00
300	KH REG ED WORKERS COMPENSATION	\$0.00	\$14.95	\$0.00	\$0.00	\$0.00
301	CES REG ED TEACHER SALARIES BILLBACK	\$0.00	\$16,186.84	\$0.00	\$0.00	\$0.00
302	CES REG ED PARAS SALARIES BILLBACK	\$75,412.12	\$104,721.94	\$80,939.19	\$60,088.57	(\$20,850.62)
303	CES REG ED SUBSTITUTES BILLBACK	\$0.00	\$61.50	\$0.00	\$0.00	\$0.00
304	CES REG ED HEALTH INSURANCE STIPEND BILLBACK	\$0.00	\$9.85	\$0.00	\$0.00	\$0.00
305	CES REG ED HEALTH INSURANCE BILLBACK	\$25,498.73	\$39,733.45	\$24,714.94	\$17,088.42	(\$7,626.52)
306	CES REG ED DISABILITY INSURANCE BILLBACK	\$262.37	\$423.26	\$291.38	\$195.29	(\$96.09)
307	CES REG ED HEALTH REIMBURSE ACCT BILLBACK	\$0.00	\$0.00	\$0.00	\$3,569.44	\$3,569.44
308	CES REG ED FICA BILLBACK	\$5,784.33	\$7,069.07	\$6,191.81	\$4,596.78	(\$1,595.03)
309	CES REG ED LIFE INSURANCE BILLBACK	\$58.03	\$80.55	\$66.60	\$33.04	(\$33.56)
310	CES REG ED MUNICIPAL RETIRE BILLBACK	\$4,347.70	\$5,754.57	\$4,451.69	\$3,304.87	(\$1,146.82)
311	CES REG ED WORKERS COMPENSATION BILLBACK	\$582.21	\$893.31	\$655.61	\$418.10	(\$237.51)
312	CES REG ED DENTAL INSURANCE BILLBACK	\$638.94	\$1,134.52	\$630.00	\$464.88	(\$165.12)
313	SRES REG ED PARAS SALARIES BILLBACK	\$0.00	\$1,907.93	\$0.00	\$0.00	\$0.00
314	SRES REG ED HEALTH INSURANCE BILLBACK	\$0.00	\$163.87	\$0.00	\$0.00	\$0.00
315	SRES REG ED DISABILITY INSURANCE BILLBACK	\$0.00	\$5.59	\$0.00	\$0.00	\$0.00
316	SRES REG ED FICA BILLBACK	\$0.00	\$141.49	\$0.00	\$0.00	\$0.00
317	SRES REG ED LIFE INSURANCE BILLBACK	\$0.00	\$1.45	\$0.00	\$0.00	\$0.00
318	SRES REG ED MUNICIPAL RETIRE BILLBACK	\$0.00	\$104.93	\$0.00	\$0.00	\$0.00
319	SRES REG ED WORKERS' COMPENSATION BILLBACK	\$0.00	\$14.09	\$0.00	\$0.00	\$0.00
320	SRES REG ED DENTAL INSURANCE BILLBACK	\$0.00	\$3.35	\$0.00	\$0.00	\$0.00
TOTAL REGULAR INSTRUCTION BILLBACK		\$265,125.37	\$445,420.70	\$211,659.47	\$190,351.40	(\$21,308.07)
INELIGIBLE SPECIAL EDUCATION COSTS						
321	INELIGIBLE SPEC ED TUITION - PRIVATE	\$0.00	\$190.00	\$0.00	\$0.00	\$0.00
TOTAL INELIGIBLE SPECIAL EDUCATION COSTS		\$0.00	\$190.00	\$0.00	\$0.00	\$0.00
REGULAR EDUCATION SPEECH SERVICES						

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
322	REGULAR EDUCATION SPEECH SALARY	\$0.00	\$712.74	\$0.00	\$0.00	\$0.00
323	REGULAR EDUCATION SPEECH HEALTH INSURANCE	\$0.00	\$225.11	\$0.00	\$0.00	\$0.00
324	REGULAR EDUCATION SPEECH DISABILITY INSURANCE	\$0.00	\$2.48	\$0.00	\$0.00	\$0.00
325	REGULAR EDUCATION SPEECH FICA/MEDICARE	\$0.00	\$49.34	\$0.00	\$0.00	\$0.00
326	REGULAR EDUCATION SPEECH LIFE INSURANCE	\$0.00	\$0.19	\$0.00	\$0.00	\$0.00
327	REGULAR EDUCATION SPEECH WORKERS' COMP	\$0.00	\$5.26	\$0.00	\$0.00	\$0.00
328	REGULAR EDUCATION SPEECH DENTAL INSURANCE	\$0.00	\$4.14	\$0.00	\$0.00	\$0.00
	TOTAL REGULAR EDUCATION SPEECH SERVICES	\$0.00	\$999.26	\$0.00	\$0.00	\$0.00
	REGULAR EDUCATION OCCUPATIONAL THERAPY					
329	REGULAR EDUCATION OT SALARY	\$0.00	\$2,435.56	\$0.00	\$0.00	\$0.00
330	REGULAR EDUCATION OT ASSISTANT SALARY	\$0.00	\$1,157.42	\$1,441.91	\$1,562.20	\$120.29
331	REGULAR EDUCATION OT HEALTH INSURANCE	\$0.00	\$887.68	\$1,142.01	\$1,006.34	(\$135.67)
332	REGULAR EDUCATION OT DISABILITY INSURANCE	\$0.00	\$12.48	\$5.19	\$5.08	(\$0.11)
333	REGULAR EDUCATION OT FLEX SPENDING	\$0.00	\$0.81	\$0.00	\$0.00	\$0.00
334	REGULAR EDUCATION OT HEALTH REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$168.00	\$168.00
335	REGULAR EDUCATION OT FICA/MEDI	\$0.00	\$242.27	\$110.31	\$119.51	\$9.20
336	REGULAR EDUCATION OT LIFE INSURANCE	\$0.00	\$1.05	\$1.08	\$0.78	(\$0.30)
337	REGULAR EDUCATION OT MUNICIPAL RETIREMENT	\$0.00	\$197.62	\$79.31	\$85.92	\$6.61
338	REGULAR EDUCATION OT WORKERS' COMPENSATION	\$0.00	\$26.53	\$11.68	\$10.87	(\$0.81)
339	REGULAR EDUCATION OT COURSE REIMBURSEMENT	\$0.00	\$1.67	\$24.00	\$24.00	\$0.00
340	REGULAR EDUCATION OT DENTAL INSURANCE	\$0.00	\$9.33	\$18.00	\$18.00	\$0.00
	TOTAL REGULAR EDUCATION OCCUPATIONAL THERAPY	\$0.00	\$4,972.42	\$2,833.49	\$3,000.70	\$167.21
	504 COORDINATOR					
341	504 COORDINATOR SALARY	\$17,581.72	\$11,711.81	\$0.00	\$0.00	\$0.00
342	FICA/MEDICARE	\$1,345.00	\$895.70	\$0.00	\$0.00	\$0.00
343	MUNICIPAL RETIREMENT	\$0.00	\$644.02	\$0.00	\$0.00	\$0.00
344	WORKERS' COMPENSATION INSURANCE	\$135.38	\$86.48	\$0.00	\$0.00	\$0.00
345	STAFF DEVELOPMENT	\$1,000.00	\$219.99	\$0.00	\$0.00	\$0.00
346	TRAVEL REIMBURSEMENT	\$300.00	\$336.50	\$0.00	\$0.00	\$0.00
347	SUPPLIES	\$100.00	\$7.68	\$0.00	\$0.00	\$0.00
348	BOOKS & PERIODICALS	\$100.00	\$24.99	\$0.00	\$0.00	\$0.00
349	504 SECRETARY SALARIES	\$5,294.93	\$2,737.04	\$5,541.50	\$4,524.23	(\$1,017.27)
350	504 SECRETARY HEALTH INSURANCE	\$100.00	\$702.38	\$1,594.51	\$1,089.90	(\$504.61)
351	504 SECRETARY DISABILITY INSURANCE	\$18.72	\$8.47	\$19.95	\$14.70	(\$5.25)
352	504 SECRETARY HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$252.00	\$252.00
353	504 SECRETARY FICA/MEDICARE	\$412.71	\$199.85	\$423.92	\$346.10	(\$77.82)
354	504 SECRETARY LIFE INSURANCE	\$3.29	\$1.45	\$3.60	\$2.33	(\$1.27)
355	504 SECRETARY MUNICIPAL RETIREMENT	\$310.21	\$150.54	\$304.79	\$248.83	(\$55.96)
356	504 SECRETARY WORKERS' COMPENSATION	\$41.54	\$20.21	\$44.89	\$31.48	(\$13.41)
357	504 SECRETARY DENTAL INSURANCE	\$0.00	\$26.43	\$60.00	\$54.00	(\$6.00)
	TOTAL 504 COORDINATOR	\$26,743.50	\$17,773.54	\$7,993.16	\$6,563.57	(\$1,429.59)
	REGULAR EDUCATION ADMINISTRATIVE SERVICES					
358	REGULAR EDUCATION ADMINISTRATIVE SALARY	\$0.00	\$260.01	\$0.00	\$0.00	\$0.00
359	REGULAR EDUCATION ADMIN SUPPORT SALARY	\$0.00	\$32.27	\$0.00	\$0.00	\$0.00
360	REGULAR EDUCATION ADMIN DISABILITY INSURANCE	\$0.00	\$0.86	\$0.00	\$0.00	\$0.00
361	REGULAR EDUCATION ADMIN FICA/MEDI	\$0.00	\$19.18	\$0.00	\$0.00	\$0.00
362	REGULAR EDUCATION ADMIN LIFE INSURANCE	\$0.00	\$0.20	\$0.00	\$0.00	\$0.00
363	REGULAR EDUCATION ADMIN MUNICIPAL RETIREMENT	\$0.00	\$14.30	\$0.00	\$0.00	\$0.00
364	REGULAR EDUCATION ADMIN WORKER'S COMP	\$0.00	\$1.92	\$0.00	\$0.00	\$0.00
365	REGULAR EDUCATION ADMIN DENTAL INSURANCE	\$0.00	\$3.55	\$0.00	\$0.00	\$0.00
	TOTAL REGULAR EDUCATION ADMINISTRATIVE SERVICES	\$0.00	\$332.29	\$0.00	\$0.00	\$0.00
	TOTAL REGULAR EDUCATION	\$314,366.69	\$491,124.60	\$245,800.90	\$254,775.28	\$8,974.38
	SPECIAL EDUCATION					
366	SPECIAL ED TEACHER SALARY	\$1,243,008.55	\$1,208,256.70	\$1,265,669.40	\$1,337,255.28	\$71,585.88
367	SPEC ED EXTENDED SCHOOL YR TEACHER SALARY	\$5,918.00	\$19,146.15	\$18,360.00	\$18,360.00	\$0.00
368	SPEC ED PARAPROFESSIONAL SALARY	\$1,210,185.88	\$1,149,730.53	\$1,255,083.56	\$1,469,815.27	\$214,731.71
369	SPEC ED EXTENDED SCHOOL YR PARA SALARY	\$55,515.45	\$31,549.89	\$31,620.00	\$31,620.00	\$0.00
370	SPECIAL ED SUBSTITUTES	\$56,000.00	\$63,196.00	\$60,000.00	\$60,000.00	\$0.00
371	SPECIAL EDUCATION HEALTH INSURANCE STIPEND	\$5,735.09	\$5,600.78	\$0.00	\$4,500.00	\$4,500.00
372	SPECIAL EDUCATION TUTORS	\$0.00	\$24,024.00	\$0.00	\$0.00	\$0.00

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
373	SPECIAL EDUCATION HEALTH INSURANCE	\$579,050.93	\$593,515.83	\$636,148.07	\$593,645.51	(\$42,502.56)
374	SPECIAL EDUCATION DISABILITY INSURANCE	\$8,532.48	\$8,039.73	\$9,068.01	\$9,136.10	\$68.09
375	SPECIAL EDUCATION FLEX SPENDING	\$207.00	\$252.55	\$245.44	\$286.49	\$41.05
376	SPECIAL EDUCATION HEALTH REIMBURSE ACCOUNT	\$0.00	\$0.00	\$0.00	\$116,230.52	\$116,230.52
377	SPECIAL EDUCATION FICA	\$197,054.46	\$173,021.40	\$194,866.19	\$218,873.19	\$24,007.00
378	SPECIAL EDUCATION EXTENDED SCHOOL YR FICA	\$4,700.00	\$3,812.93	\$3,823.47	\$3,823.47	\$0.00
379	SPECIAL EDUCATION LIFE INSURANCE	\$1,292.58	\$1,174.74	\$1,433.80	\$1,107.12	(\$326.68)
380	SPECIAL EDUCATION MUNICIPAL RETIREMENT	\$69,886.71	\$63,464.20	\$69,029.20	\$81,061.87	\$12,032.67
381	SPECIAL EDUCATION EXTENDED SCHOOL YR MUNICIPAL RETIREMENT	\$3,192.14	\$1,351.42	\$1,739.10	\$1,739.10	\$0.00
382	SPECIAL EDUCATION OPEB/TEACHER RETIREMENT	\$0.00	\$3,200.55	\$2,194.00	\$7,155.00	\$4,961.00
383	SPECIAL EDUCATION RETIREMENT INCENTIVE	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
384	SPECIAL EDUCATION WORKERS COMPENSATION	\$18,149.44	\$18,465.70	\$20,551.73	\$19,907.46	(\$644.27)
385	SPECIAL EDUCATION COURSE REIMBURSEMENT	\$8,000.00	\$10,511.84	\$10,000.00	\$10,000.00	\$0.00
386	SPECIAL EDUCATION DENTAL INSURANCE	\$19,228.84	\$19,508.40	\$21,851.20	\$22,884.31	\$1,033.11
387	SPECIAL EDUCATION PURCHASED ED SERVICES	\$0.00	\$199,059.74	\$0.00	\$145,273.71	\$145,273.71
388	SPECIAL EDUCATION PURCHASED PROFESSIONAL SVCS	\$220,827.50	\$67,893.80	\$480,268.00	\$0.00	(\$480,268.00)
389	SPECIAL EDUCATION EXTENDED SCHOOL YR PROFESSIONAL SVCS	\$14,000.00	\$23,349.76	\$13,000.00	\$0.00	(\$13,000.00)
390	SPECIAL EDUCATION COPIER RENTAL	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
391	SPECIAL EDUCATION LEASE AGREEMENTS	\$12,000.00	\$11,894.05	\$12,000.00	\$12,000.00	\$0.00
392	SPECIAL EDUCATION TUITION - PRIVATE	\$844,550.00	\$539,666.25	\$713,000.00	\$846,400.00	\$133,400.00
393	SPECIAL EDUCATION EXTENDED SCHOOL YR PRIVATE TUITION	\$120,650.00	\$59,572.00	\$60,000.00	\$71,512.00	\$11,512.00
394	SPECIAL EDUCATION TRAVEL/CONFERENCE	\$2,000.00	\$1,255.84	\$3,000.00	\$1,300.00	(\$1,700.00)
395	SPECIAL EDUCATION EXCESS COSTS	\$15,000.00	\$0.00	\$24,642.00	\$72,250.00	\$47,608.00
396	SPECIAL EDUCATION SUPPLIES	\$14,000.00	\$6,064.38	\$13,500.00	\$10,000.00	(\$3,500.00)
397	SPECIAL EDUCATION EXTENDED SCHOOL YR SUPPLIES	\$0.00	\$79.70	\$0.00	\$0.00	\$0.00
398	SPECIAL EDUCATION ADAPTIVE PE SUPPLIES	\$500.00	\$488.88	\$500.00	\$500.00	\$0.00
399	SPECIAL EDUCATION COMPUTERS	\$0.00	\$0.00	\$25,173.00	\$0.00	(\$25,173.00)
400	SPECIAL EDUCATION ASSESSMENT MATERIALS	\$1,000.00	\$0.00	\$500.00	\$0.00	(\$500.00)
401	SPECIAL EDUCATION BOOKS & PERIODICALS	\$5,000.00	\$3,568.07	\$5,000.00	\$3,500.00	(\$1,500.00)
402	SPECIAL EDUCATION AUDIO-VISUAL SUPPLIES	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)
403	SPECIAL EDUCATION MANIPULATIVES	\$0.00	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)
404	SPECIAL EDUCATION DUES & FEES	\$360.00	\$145.92	\$4,270.00	\$500.00	(\$3,770.00)
405	SPECIAL EDUCATION FIELD TRIPS	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SPECIAL EDUCATION		\$4,737,045.05	\$4,312,861.73	\$4,958,536.17	\$5,170,636.40	\$212,100.23
SPECIAL EDUCATION MEDICAL SERVICES						
406	SPECIAL EDUCATION MEDICAL SERVICES	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
TOTAL SPECIAL EDUCATION MEDICAL SERVICES		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
SPECIAL EDUCATION PSYCHOLOGICAL SERVICES						
407	PSYCHOLOGIST SALARY	\$84,487.24	\$93,583.44	\$89,944.29	\$89,630.40	(\$313.89)
408	HEALTH INSURANCE	\$15,888.85	\$16,849.28	\$15,795.61	\$11,371.41	(\$4,424.20)
409	DISABILITY INSURANCE	\$293.17	\$309.05	\$323.80	\$291.30	(\$32.50)
410	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
411	FICA/MEDICARE	\$6,654.52	\$6,928.57	\$6,880.74	\$6,856.73	(\$24.01)
412	LIFE INSURANCE	\$16.44	\$11.59	\$18.00	\$12.96	(\$5.04)
413	MUNICIPAL RETIREMENT	\$4,858.02	\$5,147.13	\$5,084.44	\$5,067.17	(\$17.27)
414	WORKERS' COMPENSATION	\$650.55	\$691.02	\$728.55	\$623.65	(\$104.90)
415	COURSE REIMBURSEMENT	\$1,000.00	\$1,580.91	\$3,000.00	\$2,000.00	(\$1,000.00)
416	DENTAL INSURANCE	\$300.00	\$316.61	\$300.00	\$300.00	\$0.00
417	PURCHASED PROFESSIONAL SERVICES	\$395,700.00	\$276,555.41	\$232,627.20	\$338,060.00	\$105,432.80
418	EXTENDED SCHOOL YR PROFESSIONAL SERVICES	\$900.00	\$0.00	\$550.00	\$0.00	(\$550.00)
419	COMMUNICATIONS	\$700.00	\$571.32	\$600.00	\$600.00	\$0.00
420	TRAVEL	\$1,800.00	\$1,934.84	\$1,800.00	\$2,000.00	\$200.00
421	SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$100.00	\$100.00
422	BOOKS	\$250.00	\$10.95	\$0.00	\$100.00	\$100.00
423	ASSESSMENT MATERIALS	\$5,000.00	\$2,171.44	\$4,500.00	\$2,200.00	(\$2,300.00)
424	DUES/MEMBERSHIPS	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SPECIAL EDUCATION PSYCHOLOGICAL SERVICES		\$519,998.79	\$406,661.56	\$362,152.63	\$462,013.62	\$99,860.99
SPECIAL EDUCATION SPEECH SERVICES						
425	SPEECH SALARIES	\$153,244.46	\$153,085.60	\$158,268.94	\$164,273.46	\$6,004.52
426	SPEECH EXTENDED SCHOOL YR SALARY	\$1,382.60	\$976.08	\$1,000.00	\$1,000.00	\$0.00
427	SPEECH SALARIES ASSISTANT	\$78,445.29	\$52,479.79	\$80,014.24	\$57,013.21	(\$23,001.03)
428	SPEECH EXTENDED SCHOOL YR ASSISTANT	\$5,410.16	\$2,442.56	\$3,800.00	\$2,100.00	(\$1,700.00)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
429	HEALTH INSURANCE	\$54,554.20	\$43,293.03	\$46,223.50	\$34,145.10	(\$12,078.40)
430	DISABILITY INSURANCE	\$827.53	\$713.60	\$857.82	\$716.96	(\$140.86)
431	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$6,720.00	\$6,720.00
432	HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$1,150.00	\$1,150.00
433	FICA/MEDICARE	\$18,243.92	\$14,908.19	\$18,228.66	\$16,890.25	(\$1,338.41)
434	EXTENDED SCHOOL YR FICA/MEDICARE	\$0.00	\$0.00	\$367.20	\$275.40	(\$91.80)
435	LIFE INSURANCE	\$96.59	\$85.83	\$95.85	\$63.55	(\$32.30)
436	MUNICIPAL RETIREMENT	\$4,901.18	\$4,333.96	\$4,400.76	\$3,108.23	(\$1,292.53)
437	WORKERS COMPENSATION	\$1,836.31	\$1,543.13	\$1,968.97	\$1,561.28	(\$407.69)
438	COURSE REIMBURSEMENT	\$1,000.00	\$487.70	\$2,320.00	\$1,950.00	(\$370.00)
439	DENTAL INSURANCE	\$1,280.00	\$1,290.66	\$1,280.00	\$1,371.30	\$91.30
440	CONTRACTED SERVICES	\$0.00	\$1,875.00	\$0.00	\$1,000.00	\$1,000.00
441	EXTENDED SCHOOL YR SPEECH/AUDIOLOGY SERVICES	\$0.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
442	COMMUNICATIONS	\$400.00	\$0.00	\$140.00	\$0.00	(\$140.00)
443	TRAVEL	\$2,500.00	\$2,709.86	\$3,600.00	\$3,000.00	(\$600.00)
444	SUPPLIES	\$1,005.00	\$350.61	\$500.00	\$500.00	\$0.00
445	INSTRUCTIONAL MATERIALS	\$300.00	\$178.20	\$650.00	\$500.00	(\$150.00)
446	BOOKS	\$400.00	\$293.85	\$0.00	\$0.00	\$0.00
447	ASSESSMENT MATERIALS	\$1,000.00	\$1,555.45	\$1,000.00	\$1,600.00	\$600.00
448	DUES	\$820.00	\$1,033.00	\$1,000.00	\$1,000.00	\$0.00
TOTAL SPECIAL EDUCATION SPEECH SERVICES		\$327,647.24	\$283,636.10	\$326,715.94	\$299,938.74	(\$26,777.20)
SPECIAL EDUCATION OCCUPATIONAL THERAPY SERVICES						
449	OCCUPATIONAL THERAPY SALARIES	\$62,122.77	\$53,489.20	\$75,075.00	\$59,059.88	(\$16,015.12)
450	EXTENDED SCHOOL YR OCCUP. THERAPY SALARIES	\$137.19	\$749.90	\$400.00	\$600.00	\$200.00
451	OCCUPATIONAL THERAPY ASSISTANT SALARIES	\$60,960.17	\$59,463.57	\$59,368.78	\$62,176.07	\$2,807.29
452	EXTENDED SCHOOL YR OCCUP. THERAPY SALARIES	\$399.67	\$0.00	\$0.00	\$0.00	\$0.00
453	HEALTH INSURANCE	\$53,586.99	\$45,839.25	\$32,089.84	\$41,489.64	\$9,399.80
454	DISABILITY INSURANCE	\$428.96	\$397.01	\$484.00	\$394.02	(\$89.98)
455	FLEX SPENDING	\$0.00	\$17.82	\$0.00	\$41.40	\$41.40
456	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$5,432.00	\$5,432.00
457	HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,300.00	\$2,300.00
458	FICA/MEDICARE	\$9,456.92	\$7,524.83	\$10,315.55	\$9,320.44	(\$995.11)
459	LIFE INSURANCE	\$49.32	\$44.16	\$52.92	\$35.77	(\$17.15)
460	MUNICIPAL RETIREMENT	\$7,108.14	\$6,253.70	\$7,416.39	\$6,700.98	(\$715.41)
461	WORKERS COMPENSATION	\$951.87	\$839.58	\$1,088.99	\$847.73	(\$241.26)
462	COURSE REIMBURSEMENT	\$1,000.00	\$105.81	\$1,176.00	\$1,176.00	\$0.00
463	DENTAL INSURANCE	\$950.00	\$649.01	\$582.00	\$737.00	\$155.00
464	COMMUNICATIONS	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
465	TRAVEL	\$5,300.00	\$3,380.61	\$4,500.00	\$3,400.00	(\$1,100.00)
466	SUPPLIES	\$400.00	\$645.00	\$400.00	\$400.00	\$0.00
467	INSTRUCTIONAL SUPPLIES	\$100.00	\$0.00	\$100.00	\$200.00	\$100.00
468	MANIPULATIVES	\$100.00	\$99.90	\$0.00	\$0.00	\$0.00
469	ASSESSMENT MATERIALS	\$500.00	\$488.40	\$500.00	\$500.00	\$0.00
470	DUES & FEES	\$300.00	\$130.00	\$515.00	\$500.00	(\$15.00)
TOTAL SPEC ED OCCUPATIONAL THERAPY SERVICES		\$204,052.00	\$180,117.75	\$194,064.47	\$195,310.93	\$1,246.46
SPECIAL EDUCATION PHYSICAL THERAPY						
471	PHYSICAL THERAPY CONTRACTED SERVICES	\$22,500.00	\$29,493.75	\$25,000.00	\$20,000.00	(\$5,000.00)
472	TRAVEL	\$5,000.00	\$2,130.00	\$5,000.00	\$3,000.00	(\$2,000.00)
473	SUPPLIES	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
474	ASSESSMENT MATERIALS	\$1,000.00	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)
TOTAL SPECIAL EDUCATION PHYSICAL THERAPY		\$29,000.00	\$31,623.75	\$32,000.00	\$23,000.00	(\$9,000.00)
SPECIAL EDUCATION STAFF DEVELOPMENT						
475	SPECIAL EDUCATION STAFF DEVELOPMENT BOOKS	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
TOTAL SPECIAL EDUCATION STAFF DEVELOPMENT		\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
SPECIAL EDUCATION ADMINISTRATIVE SERVICES						
476	SPECIAL EDUCATION ADMINISTRATIVE SALARIES	\$81,925.00	\$72,778.46	\$86,219.29	\$79,899.44	(\$6,319.85)
477	SPEECH AND LANGUAGE ADMINISTRATIVE SALARIES	\$5,703.49	\$5,208.99	\$5,817.56	\$5,963.00	\$145.44
478	SPECIAL ED SECRETARY SALARY	\$85,049.97	\$95,045.80	\$94,554.82	\$97,339.75	\$2,784.93
479	LEA OUT OF DISTICT PLACEMENT COORD. SALARY	\$61,836.97	\$17,147.88	\$60,000.00	\$57,000.00	(\$3,000.00)
480	HEALTH INSURANCE	\$29,493.05	\$36,545.56	\$53,380.23	\$63,758.92	\$10,378.69
481	DISABILITY INSURANCE	\$816.97	\$606.01	\$872.27	\$780.57	(\$91.70)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
482	FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
483	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$11,928.00	\$11,928.00
484	FICA/MEDICARE	\$18,010.81	\$13,962.21	\$18,535.75	\$18,375.47	(\$160.28)
485	LIFE INSURANCE	\$98.07	\$75.82	\$100.02	\$69.27	(\$30.75)
486	MUNICIPAL RETIREMENT	\$4,943.27	\$5,485.61	\$5,200.52	\$5,353.68	\$153.16
487	WORKERS' COMPENSATION	\$1,812.85	\$1,404.30	\$1,962.61	\$1,671.33	(\$291.28)
488	COURSE REIMBURSEMENT	\$3,000.00	\$235.00	\$3,000.00	\$3,000.00	\$0.00
489	DENTAL INSURANCE	\$1,159.69	\$1,141.63	\$1,230.01	\$1,471.00	\$240.99
490	STAFF DEVELOPMENT	\$5,000.00	\$656.94	\$1,000.00	\$1,000.00	\$0.00
491	PURCHASED PROFESSIONAL SERVICES	\$0.00	\$450.00	\$0.00	\$0.00	\$0.00
492	CONFERENCES	\$1,500.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
493	LEASING/RENTALS	\$0.00	\$2,201.06	\$1,500.00	\$2,200.00	\$700.00
494	COMMUNICATIONS	\$1,600.00	\$845.90	\$1,650.00	\$1,000.00	(\$650.00)
495	TRAVEL	\$3,500.00	\$1,787.65	\$3,100.00	\$2,000.00	(\$1,100.00)
496	OFFICE SUPPLIES	\$2,000.00	\$2,015.38	\$2,000.00	\$2,000.00	\$0.00
497	MATERIALS	\$1,500.00	\$0.00	\$1,000.00	\$600.00	(\$400.00)
498	COMPUTERS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
499	MEETING EXPENSES	\$1,000.00	\$585.42	\$500.00	\$1,000.00	\$500.00
500	BOOKS	\$500.00	\$304.50	\$500.00	\$500.00	\$0.00
501	DUES/FEES	\$1,000.00	\$1,261.00	\$1,200.00	\$1,260.00	\$60.00
TOTAL SPECIAL EDUCATION ADMINISTRATIVE SERVICES		\$312,450.14	\$259,745.12	\$345,323.08	\$359,211.83	\$13,888.75
SPECIAL EDUCATION TRANSPORTATION						
502	SPEC ED EXTENDED SCHOOL YR TRANSP. SALARY	\$0.00	\$8,114.30	\$0.00	\$10,500.00	\$10,500.00
503	SPECIAL EDUCATION TRANSPORTATION SALARY	\$83,447.76	\$68,170.81	\$75,344.76	\$68,405.00	(\$6,939.76)
504	HEALTH INSURANCE	\$22,336.85	\$16,768.31	\$14,565.66	\$12,352.07	(\$2,213.59)
505	DISABILITY INSURANCE	\$0.00	\$172.29	\$262.81	\$256.44	(\$6.37)
506	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$3,696.00	\$3,696.00
507	FICA/MEDICARE	\$6,383.74	\$5,532.93	\$5,584.70	\$6,036.23	\$451.53
508	LIFE INSURANCE	\$0.00	\$45.88	\$51.66	\$28.77	(\$22.89)
509	MUNICIPAL RETIREMENT	\$3,939.49	\$2,174.64	\$3,425.41	\$2,093.47	(\$1,331.94)
510	WORKERS COMPENSATION	\$7,176.51	\$6,632.80	\$6,949.85	\$6,874.52	(\$75.33)
511	REPAIRS/MAINTENANCE	\$12,000.00	\$26,063.15	\$12,000.00	\$12,000.00	\$0.00
512	EXTENDED SCHOOL YEAR TRANSPORTATION	\$1,200.00	\$277.35	\$0.00	\$0.00	\$0.00
513	PURCHASED PRIVATE TRANSPORTATION	\$0.00	\$5,922.08	\$0.00	\$0.00	\$0.00
514	VEHICLE INSURANCE	\$0.00	\$738.20	\$0.00	\$0.00	\$0.00
515	SUPPLIES	\$1,000.00	\$0.00	\$2,000.00	\$1,500.00	(\$500.00)
516	PROPANE	\$0.00	\$0.00	\$0.00	\$4,650.00	\$4,650.00
517	DIESEL	\$0.00	\$8,482.82	\$0.00	\$4,500.00	\$4,500.00
518	GASOLINE	\$23,000.00	\$4,803.34	\$30,618.00	\$5,000.00	(\$25,618.00)
TOTAL SPECIAL EDUCATION TRANSPORTATION		\$160,484.35	\$153,898.90	\$150,802.85	\$137,892.50	(\$12,910.35)
TOTAL SPECIAL EDUCATION		\$6,290,677.57	\$5,628,544.91	\$6,370,595.14	\$6,659,004.02	\$288,408.88
ESSENTIAL EARL EDUCATION SERVICES (EEE)						
519	ESSENTIAL EARLY EDUCATION (EEE) SALARIES	\$61,253.00	\$65,353.65	\$63,414.00	\$70,846.79	\$7,432.79
520	EEE EXTENDED SCHOOL YR CASE MANAGER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521	EEE PARAPROFESSIONAL SALARIES	\$104,655.01	\$85,419.07	\$129,993.01	\$135,793.60	\$5,800.59
522	EEE EXTENDED SCHOOL YR PARA SALARIES	\$0.00	\$503.40	\$3,000.00	\$1,000.00	(\$2,000.00)
523	EEE SUBSTITUTE SALARIES	\$0.00	\$4,312.50	\$6,000.00	\$25,300.00	\$19,300.00
524	EEE HEALTH INSURANCE STIPEND	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
525	EEE HEALTH INSURANCE	\$32,332.71	\$26,490.12	\$39,113.38	\$29,008.00	(\$10,105.38)
526	EEE DISABILITY INSURANCE	\$575.70	\$566.89	\$696.27	\$635.47	(\$60.80)
527	EEE FLEX SPENDING	\$41.40	\$41.40	\$41.40	\$41.40	\$0.00
528	EEE HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$5,839.96	\$5,839.96
529	EEE FICA/MEDI	\$13,310.33	\$11,299.26	\$15,484.14	\$17,481.48	\$1,997.34
530	EEE LIFE INSURANCE	\$109.94	\$105.91	\$144.00	\$87.56	(\$56.44)
531	EEE MUNICIPAL RETIREMENT	\$6,017.66	\$4,152.11	\$7,314.62	\$6,912.60	(\$402.02)
532	EEE WORKERS COMPENSATION	\$1,277.49	\$1,152.56	\$1,639.50	\$1,582.46	(\$57.04)
533	EEE COURSE REIMBURSEMENT	\$1,800.00	\$663.99	\$750.00	\$750.00	\$0.00
534	EEE DENTAL INSURANCE	\$950.00	\$1,333.33	\$2,150.00	\$1,601.42	(\$548.58)
535	EEE CONTRACTED PROFESSIONAL SERVICES	\$0.00	\$445.64	\$0.00	\$11,200.00	\$11,200.00
536	EEE COMMUNICATIONS	\$2,400.00	\$463.68	\$0.00	\$500.00	\$500.00
537	EEE TRAVEL	\$1,800.00	\$4,648.06	\$2,500.00	\$5,000.00	\$2,500.00
538	EEE SUPPLIES	\$2,300.00	\$1,801.18	\$1,500.00	\$1,500.00	\$0.00

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
539	EEE BOOKS	\$100.00	\$367.42	\$100.00	\$0.00	(\$100.00)
540	EEE MANIPULATIVE DEVICES	\$100.00	\$0.00	\$100.00	\$0.00	(\$100.00)
541	EEE SOFTWARE	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
542	EEE ASSESSMENT MATERIALS	\$700.00	\$267.24	\$500.00	\$300.00	(\$200.00)
	TOTAL ESSENTIAL EARLY EDUCATION SERVICES (EEE)	\$229,823.24	\$209,887.41	\$274,440.32	\$315,880.74	\$41,440.42
	ESSENTIAL EARLY EDUCATION SERVICES MEDICAL SERVICES					
543	EEE MEDICAL SERVICES	\$800.00	\$0.00	\$800.00	\$0.00	(\$800.00)
	TOTAL ESSENTIAL EARLY EDUCATION MEDICAL SERVICES	\$800.00	\$0.00	\$800.00	\$0.00	(\$800.00)
	ESSENTIAL EARLY EDUCATION PSYCHOLOGICAL SERVICES					
544	EEE PSYCHOLOGICAL SERVICES	\$6,655.00	\$180.00	\$3,000.00	\$3,000.00	\$0.00
	TOTAL EEE PSYCHOLOGICAL SERVICES	\$6,655.00	\$180.00	\$3,000.00	\$3,000.00	\$0.00
	ESSENTIAL EARLY EDUCATION (EEE) SPEECH SERVICES					
545	EEE SPEECH SALARY	\$23,539.41	\$4,259.63	\$23,539.41	\$4,000.00	(\$19,539.41)
546	EEE SPEECH ASSISTANT SALARY	\$0.00	\$26,683.77	\$0.00	\$25,000.00	\$25,000.00
547	EEE SPEECH EXTENDED SCHOOL YR ASSISTANT SALARY	\$0.00	\$407.00	\$0.00	\$500.00	\$500.00
548	EEE SPEECH HEALTH INSURANCE	\$5,924.66	\$7,256.50	\$5,924.66	\$7,000.00	\$1,075.34
549	EEE SPEECH DISABILITY INSURANCE	\$81.68	\$107.47	\$84.74	\$95.88	\$11.14
550	EEE SPEECH FICA/MEDICARE	\$1,800.76	\$2,242.00	\$1,800.76	\$2,256.75	\$455.99
551	EEE SPEECH LIFE INSURANCE	\$16.44	\$10.34	\$18.00	\$10.00	(\$8.00)
552	EEE SPEECH MUNICIPAL RETIREMENT	\$0.00	\$285.41	\$0.00	\$1,402.50	\$1,402.50
553	EEE SPEECH WORKERS COMPENSATION	\$181.25	\$231.49	\$190.67	\$205.26	\$14.59
554	EEE SPEECH COURSE REIMBURSEMENT	\$400.00	\$56.30	\$400.00	\$50.00	(\$350.00)
555	EEE SPEECH DENTAL INSURANCE	\$280.00	\$180.15	\$280.00	\$208.70	(\$71.30)
556	EEE SPEECH CONTRACTED SERVICES	\$0.00	\$1,125.00	\$0.00	\$1,000.00	\$1,000.00
	TOTAL ESSENTIAL EARLY EDUCATION SPEECH SERVICES	\$32,224.20	\$42,845.06	\$32,238.24	\$41,729.09	\$9,490.85
	ESSENTIAL EARLY EDUCATION OCCUP. THERAPY SERV.					
557	EEE OCCUPATIONAL THERAPY SALARY	\$6,500.00	\$6,206.96	\$6,500.00	\$6,000.00	(\$500.00)
558	EEE OCCUPATIONAL THERAPY ASSISTANT SALARY	\$1,500.00	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)
559	EEE OT HEALTH INSURANCE	\$3,000.00	\$1,136.91	\$3,000.00	\$2,420.00	(\$580.00)
560	EEE OT DISABILITY INSURANCE	\$30.00	\$21.69	\$30.00	\$19.50	(\$10.50)
561	EEE OT FLEX SPENDING	\$0.00	\$2.07	\$0.00	\$0.00	\$0.00
562	EEE OT FICA/MEDICARE	\$612.00	\$416.40	\$612.00	\$459.00	(\$153.00)
563	EEE OT LIFE INSURANCE	\$5.42	\$1.37	\$5.94	\$2.33	(\$3.61)
564	EEE OT MUNICIPAL RETIREMENT	\$460.00	\$341.38	\$460.00	\$330.00	(\$130.00)
565	EEE OT WORKERS COMPENSATION	\$0.00	\$45.83	\$0.00	\$41.75	\$41.75
566	EEE OT DENTAL INSURANCE	\$50.00	\$0.00	\$50.00	\$0.00	(\$50.00)
567	EEE OT CONTRACTED SERVICES	\$0.00	\$945.00	\$0.00	\$1,000.00	\$1,000.00
568	EEE OT TRAVEL	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
	TOTAL ESSENTIAL EARLY EDUCATION OCCUP. THERAPY	\$12,157.42	\$9,217.61	\$12,157.94	\$10,372.58	(\$1,785.36)
	ESSENTIAL EARLY EDUCATION PHYSICAL THERAPY SERVICES					
569	EEE PHYSICAL THERAPY CONTRACTED SERVICES	\$1,800.00	\$0.00	\$5,000.00	\$22,000.00	\$17,000.00
570	EEE PHYSICAL THERAPY TRAVEL	\$750.00	\$0.00	\$250.00	\$3,000.00	\$2,750.00
	TOTAL ESSENTIAL EARLY EDUCATION PHYSICAL THERAPY	\$2,550.00	\$0.00	\$5,250.00	\$25,000.00	\$19,750.00
	ESSENTIAL EARLY EDUCATION ADMINISTRATION					
571	EEE COORDINATOR STIPEND	\$2,700.00	\$0.00	\$2,700.00	\$0.00	(\$2,700.00)
572	EEE SLP ADMINISTRATOR SALARY	\$0.00	\$608.51	\$0.00	\$0.00	\$0.00
573	EEE ADMIN ASSISTANT SALARY	\$9,701.32	\$1,591.20	\$9,891.88	\$7,882.88	(\$2,009.00)
574	EEE ADMIN HEALTH INSURANCE	\$230.00	\$123.21	\$230.00	\$2,117.48	\$1,887.48
575	EEE ADMIN DISABILITY INSURANCE	\$43.83	\$17.29	\$34.94	\$21.36	(\$13.58)
576	EEE ADMIN FICA/MEDICARE	\$966.30	\$273.28	\$756.73	\$603.04	(\$153.69)
577	EEE ADMIN LIFE INSURANCE	\$7.56	\$3.42	\$8.28	\$3.24	(\$5.04)
578	EEE ADMIN MUNICIPAL RETIREMENT	\$917.73	\$377.51	\$544.06	\$433.52	(\$110.54)
579	EEE ADMIN WORKERS' COMPENSATION	\$97.26	\$16.24	\$80.12	\$0.00	(\$80.12)
580	EEE ADMIN DENTAL INSURANCE	\$0.00	\$4.14	\$0.00	\$0.00	\$0.00
	TOTAL ESSENTIAL EARLY EDUCATION ADMINISTRATION	\$14,664.00	\$3,014.80	\$14,246.01	\$11,061.52	(\$3,184.49)
	ESSENTIAL EARLY EDUCATION TRANSPORTATION					
581	EEE TRANSPORTATION SALARY	\$2,400.00	\$0.00	\$2,400.00	\$0.00	(\$2,400.00)
582	EEE TRANSPORTATION FICA/MEDI	\$183.60	\$0.00	\$183.60	\$0.00	(\$183.60)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget 7/1/2016 - 6/30/2017	2 Years Prior Actual 7/1/2016 - 6/30/2017	1 Year Prior Revised 7/1/2017 - 6/30/2018	Budget Total 7/1/2018 - 6/30/2019	Budget Difference
583 EEE TRANSPORTATION WORKERS COMP	\$206.40	\$0.00	\$228.48	\$0.00	(\$228.48)
TOTAL ESSENTIAL EARLY EDUCATION TRANSPORTATION	\$2,790.00	\$0.00	\$2,812.08	\$0.00	(\$2,812.08)
TOTAL ESSENTIAL EARLY EDUCATION	\$301,663.86	\$265,144.88	\$344,944.59	\$407,043.93	\$62,099.34
TOTAL GENERAL FUND	\$8,825,368.40	\$8,337,772.77	\$9,210,664.00	\$9,542,351.05	\$331,687.05
PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS					
GRANTS					
CONSOLIDATED FEDERAL GRANTS					
HOME-TO-SCHOOL LIAISON					
584 HOME-TO-SCHOOL LIAISON SALARY	\$55,476.00	\$52,616.32	\$58,000.00	\$57,960.00	(\$40.00)
585 HEALTH INSURANCE	\$18,201.00	\$17,262.59	\$18,200.81	\$15,095.06	(\$3,105.75)
586 DISABILITY INSURANCE	\$193.00	\$182.54	\$199.71	\$188.37	(\$11.34)
587 HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,070.00	\$2,070.00
588 FICA/MEDICARE	\$4,020.00	\$3,681.13	\$4,330.00	\$4,433.94	\$103.94
589 LIFE INSURANCE	\$15.00	\$14.03	\$16.20	\$11.66	(\$4.54)
590 MUNICIPAL RETIREMENT	\$3,052.00	\$2,893.85	\$3,190.00	\$3,187.80	(\$2.20)
591 WORKERS' COMPENSATION INSURANCE	\$407.00	\$388.52	\$449.59	\$403.29	(\$46.30)
592 DENTAL INSURANCE	\$315.00	\$298.76	\$315.00	\$315.00	\$0.00
593 TRAVEL REIMBURSEMENT	\$1,937.00	\$1,256.54	\$1,701.09	\$2,000.00	\$298.91
TOTAL HOME-TO-SCHOOL LIAISON	\$83,616.00	\$78,594.28	\$86,402.40	\$85,665.12	(\$737.28)
HOME-TO-SCHOOL LIAISON GRADES 5-12					
594 HOME-TO-SCHOOL LIAISON GRADES 5-12 SALARY	\$71,132.66	\$53,624.64	\$48,000.00	\$46,006.40	(\$1,993.60)
595 HEALTH INSURANCE	\$15,086.00	\$15,085.68	\$15,085.68	\$15,217.03	\$131.35
596 DISABILITY INSURANCE	\$168.00	\$167.92	\$165.62	\$149.52	(\$16.10)
597 HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
598 FICA/MEDICARE	\$3,912.00	\$3,848.29	\$3,519.49	\$3,519.49	\$0.00
599 LIFE INSURANCE	\$20.00	\$19.19	\$18.00	\$12.96	(\$5.04)
600 MUNICIPAL RETIREMENT	\$2,927.00	\$2,949.33	\$2,600.00	\$2,530.35	(\$69.65)
601 WORKERS' COMPENSATION INSURANCE	\$897.00	\$395.96	\$372.65	\$320.11	(\$52.54)
602 DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
603 TRAVEL REIMBURSEMENT	\$1,528.00	\$1,161.95	\$3,691.78	\$1,200.00	(\$2,491.78)
TOTAL HOME-TO-SCHOOL LIAISON GRADES 5-12	\$96,020.66	\$77,602.96	\$73,803.22	\$72,105.86	(\$1,697.36)
OTHER TITLE I SERVICES					
604 SERVICES TO HOMELESS STUDENTS-TRAVEL	\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
605 PARENTAL INVOLVEMENT	\$15,000.00	\$7,225.93	\$15,015.93	\$0.00	(\$15,015.93)
606 SERVICES TO HOMELESS SUPPLIES	\$5,015.48	\$314.89	\$2,000.00	\$0.00	(\$2,000.00)
607 PARENTAL INVOLVEMENT BOOKS	\$0.00	\$5,821.12	\$0.00	\$0.00	\$0.00
608 SERVICES TO HOMELESS STUDENTS-MISCELLANEOUS	\$1,000.00	\$25.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER TITLE I SERVICES	\$21,015.48	\$13,386.94	\$19,015.93	\$0.00	(\$19,015.93)
CFG-IMPROVING TEACHER QUALITY-TITLE IIA					
609 MENTORING TRAINING & STIPEND	\$31,958.00	\$18,699.83	\$29,695.00	\$19,919.00	(\$9,776.00)
610 MENTORING FICA/MEDI	\$2,444.84	\$1,412.60	\$2,271.67	\$1,524.00	(\$747.67)
611 MENTORING TEACHER RETIREMENT	\$2,208.90	\$864.19	\$4,032.58	\$2,988.00	(\$1,044.58)
612 MENTORING WORKERS COMP INSURANCE	\$0.00	\$36.16	\$0.00	\$139.00	\$139.00
613 CURRICULUM DIRECTOR WORKERS' COMP INSURANCE	\$0.00	\$101.92	\$0.00	\$0.00	\$0.00
614 COMPASS SCHOOL PROFESSIONAL DEVELOPMENT	\$15,564.00	\$10,800.00	\$3,960.98	\$11,064.00	\$7,103.02
615 EUREKA MATH CONFERENCE	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
616 WILDBRANCH PROFESSIONAL SERVICES	\$10,860.00	\$0.00	\$0.00	\$0.00	\$0.00
617 POWERSCHOOL UNIVERSITY TRAINING	\$10,048.53	\$0.00	\$0.00	\$0.00	\$0.00
618 MENTORING PROFESSIONAL SERVICES	\$1,274.40	\$2,623.70	\$0.00	\$0.00	\$0.00
619 MATH CONSULTANTS	\$62,895.12	\$24,942.86	\$24,000.00	\$25,000.00	\$1,000.00
620 LITERACY CONSULTANTS	\$60,832.00	\$50,600.00	\$53,000.00	\$50,000.00	(\$3,000.00)
621 RESPONSIVE CLASSROOM	\$4,003.20	\$0.00	\$0.00	\$0.00	\$0.00
622 INSTRUCTIONAL PRACTICES	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00
623 WRITING INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$4,400.00	\$0.00	\$0.00	\$0.00	\$0.00

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
624	SCIENCE CONSULTANTS	\$34,728.91	\$14,500.00	\$0.00	\$14,000.00	\$14,000.00
625	KURN HATIN PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$6,154.61	\$0.00	(\$6,154.61)
626	MATH CONSULTANTS TRAVEL	\$1,104.88	\$1,995.12	\$0.00	\$0.00	\$0.00
627	SCIENCE CONSULTANTS TRAVEL	\$521.09	\$521.09	\$0.00	\$0.00	\$0.00
628	POWERSCHOOL UNIVERSITY TRAVEL	\$4,075.10	\$0.00	\$0.00	\$0.00	\$0.00
629	READING/LITERACY TRAINING MATERIALS	\$4,860.00	\$0.00	\$0.00	\$0.00	\$0.00
630	MATH TRAINING MATERIALS	\$991.66	\$0.00	\$0.00	\$0.00	\$0.00
631	SCIENCE TRAINING MATERIALS	\$206.97	\$0.00	\$0.00	\$0.00	\$0.00
632	DIFFERENTIATED INSTRUCTION	\$1,087.88	\$0.00	\$0.00	\$0.00	\$0.00
633	VLC DUES AND FEES	\$3,300.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL CFG-IMPROVING TEACHER QUALITY-TITLE IIA	\$260,215.48	\$127,097.47	\$123,114.84	\$124,634.00	\$1,519.16
SUMMER SCHOOL						
634	SUMMER SCHOOL LITERACY SALARY	\$15,733.75	\$16,558.00	\$0.00	\$16,000.00	\$16,000.00
635	SUMMER SCHOOL LITERACY FICA	\$1,204.25	\$1,266.68	\$0.00	\$1,224.00	\$1,224.00
636	SUMMER SCHOOL LITERACY TEACHER RETIREMENT	\$2,020.00	\$1,565.89	\$0.00	\$2,400.00	\$2,400.00
637	SUMMER SCHOOL LITERACY WORKERS' COMPENSATION	\$0.00	\$122.26	\$0.00	\$0.00	\$0.00
638	SUMMER SCHOOL MATH SALARIES	\$15,733.75	\$16,782.00	\$0.00	\$16,000.00	\$16,000.00
639	SUMMER SCHOOL MATH FICA	\$1,204.25	\$1,283.84	\$0.00	\$1,224.00	\$1,224.00
640	SUMMER SCHOOL MATH TEACHER RETIREMENT	\$2,020.00	\$1,616.00	\$0.00	\$2,400.00	\$2,400.00
641	SUMMER SCHOOL MATH WORKERS' COMPENSATION	\$0.00	\$123.92	\$0.00	\$0.00	\$0.00
	TOTAL SUMMER SCHOOL	\$37,916.00	\$39,318.59	\$0.00	\$39,248.00	\$39,248.00
HOMEWORK ASSISTANCE						
642	HOMEWORK ASSISTANCE LITERACY SALARY	\$22,601.00	\$16,692.72	\$17,941.00	\$16,000.00	(\$1,941.00)
643	HOMEWORK ASSISTANCE LITERACY FICA/MEDI	\$1,729.00	\$1,263.81	\$1,372.50	\$1,224.00	(\$148.50)
644	HOMEWORK ASSISTANCE LITERACY TEACHER RETIRE	\$2,620.00	\$1,653.20	\$2,436.39	\$2,400.00	(\$36.39)
645	HOMEWORK ASSISTANCE LITERACY WORKERS' COMP	\$0.00	\$123.26	\$0.00	\$0.00	\$0.00
646	HOMEWORK ASSISTANCE MATH SALARY	\$18,492.00	\$20,324.29	\$17,941.00	\$16,000.00	(\$1,941.00)
647	HOMEWORK ASSISTANCE MATH FICA/MEDI	\$1,415.00	\$1,482.43	\$1,372.50	\$1,224.00	(\$148.50)
648	HOMEWORK ASSISTANCE MATH TEACHER RETIRE	\$2,143.00	\$1,921.56	\$2,436.39	\$2,400.00	(\$36.39)
649	HOMEWORK ASSISTANCE MATH WORKERS' COMP	\$0.00	\$150.07	\$0.00	\$0.00	\$0.00
	TOTAL HOMEWORK ASSISTANCE	\$49,000.00	\$43,611.34	\$43,499.78	\$39,248.00	(\$4,251.78)
BELLOWS FALLS MIDDLE SCHOOL-CFG SERVICES						
BFMS SCHOOLWIDE SERVICES						
650	MATH INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$4,250.00	\$0.00	\$0.00	\$0.00	\$0.00
651	LITERACY INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL BFMS SCHOOLWIDE SERVICES	\$4,400.00	\$0.00	\$0.00	\$0.00	\$0.00
BELLOWS FALLS MIDDLE SCHOOL-CFG LITERACY						
652	BFMS CFG LITERACY SALARIES	\$158,551.00	\$79,651.97	\$96,232.16	\$86,991.00	(\$9,241.16)
653	BFMS CFG LITERACY HEALTH INSURANCE STIPEND	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00
654	BFMS CFG LITERACY HEALTH INSURANCE	\$38,548.82	\$19,033.54	\$19,033.54	\$9,014.16	(\$10,019.38)
655	BFMS CFG LITERACY DISABILITY INSURANCE	\$542.69	\$276.36	\$286.75	\$282.72	(\$4.03)
656	BFMS CFG LITERACY FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$20.70	\$20.70
657	BFMS CFG LITERACY HEALTH REIMBURSE ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,100.00	\$2,100.00
658	BFMS CFG LITERACY FICA	\$11,951.46	\$5,628.81	\$6,093.37	\$6,654.81	\$561.44
659	BFMS CFG LITERACY LIFE INSURANCE	\$49.66	\$24.70	\$27.00	\$19.44	(\$7.56)
660	BFMS CFG LITERACY TEACHER RETIREMENT	\$20,446.25	\$9,321.10	\$10,914.00	\$13,048.65	\$2,134.65
661	BFMS CFG LITERACY OPEB/TEACHER RETIREMENT	\$549.00	\$548.50	\$0.00	\$4,293.00	\$4,293.00
662	BFMS CFG LITERACY WORKERS' COMP INSURANCE	\$1,161.57	\$593.69	\$645.18	\$605.28	(\$39.90)
663	BFMS CFG LITERACY DENTAL INSURANCE	\$700.00	\$350.00	\$350.00	\$525.00	\$175.00
	TOTAL BFMS-CFG LITERACY	\$232,750.45	\$115,678.67	\$133,582.00	\$123,554.76	(\$10,027.24)
BELLOWS FALLS MIDDLE SCHOOL-CFG MATH						
664	BFMS CFG MATH SALARIES	\$168,248.00	\$71,397.80	\$61,615.90	\$68,013.00	\$6,397.10
665	BFMS CFG MATH HEALTH INSURANCE STIPEND	\$250.00	\$500.00	\$0.00	\$0.00	\$0.00
666	BFMS CFG MATH HEALTH INSURANCE	\$38,298.82	\$9,516.78	\$19,033.54	\$9,014.16	(\$10,019.38)
667	BFMS CFG MATH DISABILITY INSURANCE	\$656.12	\$223.20	\$305.74	\$221.04	(\$84.70)
668	BFMS CFG MATH FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$20.70	\$20.70
669	BFMS CFG MATH HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,100.00	\$2,100.00
670	BFMS CFG MATH FICA	\$12,871.07	\$5,278.92	\$6,496.91	\$5,202.99	(\$1,293.92)
671	BFMS CFG MATH LIFE INSURANCE	\$55.66	\$24.62	\$27.00	\$19.44	(\$7.56)
672	BFMS CFG MATH TEACHER RETIREMENT	\$20,323.35	\$8,364.46	\$10,914.00	\$10,201.95	(\$712.05)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget 7/1/2016 - 6/30/2017	2 Years Prior Actual 7/1/2016 - 6/30/2017	1 Year Prior Revised 7/1/2017 - 6/30/2018	Budget Total 7/1/2018 - 6/30/2019	Budget Difference
673 BFMS CFG MATH OPEB/TEACHER RETIREMENT	\$549.00	\$1,645.50	\$0.00	\$2,862.00	\$2,862.00
674 BFMS CFG MATH WORKERS' COMP INSURANCE	\$1,579.57	\$527.20	\$687.91	\$473.23	(\$214.68)
675 BFMS CFG MATH DENTAL INSURANCE	\$561.00	\$175.02	\$350.00	\$525.00	\$175.00
TOTAL BFMS-CFG MATH	\$243,392.59	\$97,653.50	\$99,431.00	\$98,653.51	(\$777.49)
TOTAL BELLOWS FALLS MIDDLE SCHOOL-CFG SERVICES	\$480,543.04	\$213,332.17	\$233,013.00	\$222,208.27	(\$10,804.73)
BELLOWS FALLS UNION HIGH SCHOOL-CFG SERVICES					
BELLOWS FALLS UNION HIGH SCHOOL-SCHOOLWIDE SERVICE					
676 PBGR WORK SALARIES	\$1,344.39	\$1,344.39	\$0.00	\$0.00	\$0.00
677 PBGR WORK FICA	\$100.31	\$100.31	\$0.00	\$0.00	\$0.00
678 PBGR WORK TEACHER RETIREMENT	\$153.30	\$153.30	\$0.00	\$0.00	\$0.00
TOTAL BFUHS-SCHOOLWIDE SERVICE	\$1,598.00	\$1,598.00	\$0.00	\$0.00	\$0.00
BELLOWS FALLS UNION HIGH SCHOOL-CFG LITERACY					
679 BFUHS CFG LITERACY SALARY	\$97,238.00	\$51,039.00	\$0.00	\$0.00	\$0.00
680 BFUHS CFG LITERACY HEALTH INSURANCE	\$26,440.04	\$19,033.54	\$0.00	\$0.00	\$0.00
681 BFUHS CFG LITERACY DISABILITY INSURANCE	\$336.42	\$177.12	\$0.00	\$0.00	\$0.00
682 BFUHS CFG LITERACY FICA	\$7,194.48	\$3,409.62	\$0.00	\$0.00	\$0.00
683 BFUHS CFG LITERACY LIFE INSURANCE	\$33.44	\$16.44	\$0.00	\$0.00	\$0.00
684 BFUHS CFG LITERACY TEACHER RETIREMENT	\$11,813.88	\$5,915.70	\$0.00	\$0.00	\$0.00
685 BFUHS CFG LITERACY WORKERS COMP INSURANCE	\$696.75	\$376.87	\$0.00	\$0.00	\$0.00
686 BFUHS CFG LITERACY DENTAL INSURANCE	\$700.00	\$350.00	\$0.00	\$0.00	\$0.00
TOTAL BELLOWS FALLS UNION HIGH SCHOOL-CFG LITERAC	\$144,453.01	\$80,318.29	\$0.00	\$0.00	\$0.00
BELLOWS FALLS UNION HIGH SCHOOL-CFG MATH					
687 BFUHS CFG MATH SALARIES	\$171,624.27	\$84,151.24	\$70,224.55	\$66,305.00	(\$3,919.55)
688 BFUHS CFG MATH HEALTH INSURANCE	\$47,606.71	\$21,650.65	\$20,080.38	\$15,334.66	(\$4,745.72)
689 BFUHS CFG MATH DISABILITY INSURANCE	\$541.11	\$251.30	\$244.79	\$215.49	(\$29.30)
690 BFUHS CFG MATH FLEX SPENDING	\$41.40	\$41.40	\$41.40	\$41.40	\$0.00
691 BFUHS CFG MATH HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
692 BFUHS CFG MATH FICA	\$12,425.86	\$5,598.51	\$4,899.59	\$5,072.33	\$172.74
693 BFUHS CFG MATH LIFE INSURANCE	\$41.87	\$18.69	\$19.42	\$12.96	(\$6.46)
694 BFUHS CFG MATH TEACHER RETIREMENT	\$20,417.07	\$10,145.91	\$8,697.58	\$9,945.75	\$1,248.17
695 BFUHS CFG MATH WORKERS COMP INSURANCE	\$1,263.55	\$621.37	\$681.63	\$461.35	(\$220.28)
696 BFUHS CFG MATH DENTAL INSURANCE	\$865.50	\$398.14	\$369.24	\$350.00	(\$19.24)
TOTAL BELLOWS FALLS UNION HIGH SCHOOL-CFG MATH	\$254,827.34	\$122,877.21	\$105,258.58	\$100,538.94	(\$4,719.64)
TOTAL BELLOWS FALLS UNION HIGH SCHOOL-CFG SERVICES	\$400,878.35	\$204,793.50	\$105,258.58	\$100,538.94	(\$4,719.64)
WESTMINSTER TSD-CFG SERVICES					
WESTMINSTER TSD-CFG LITERACY					
697 WESTMINSTER TSD CFG LITERACY SALARIES	\$41,950.00	\$41,760.00	\$20,265.22	\$25,623.00	\$5,357.78
698 WESTMINSTER TSD CFG LITERACY HEALTH INSURANCE	\$18,839.00	\$18,838.13	\$19,033.54	\$0.00	(\$19,033.54)
699 WESTMINSTER TSD CFG LITERACY DISABILITY INSURANCE	\$145.00	\$143.47	\$150.34	\$83.27	(\$67.07)
700 WESTMINSTER TSD CFG LITERACY FICA	\$3,195.00	\$2,712.31	\$3,194.64	\$1,960.16	(\$1,234.48)
701 WESTMINSTER TSD CFG LITERACY LIFE INSURANCE	\$16.50	\$16.27	\$18.00	\$10.80	(\$7.20)
702 WESTMINSTER TSD CFG LITERACY TEACHER RETIRE	\$4,840.00	\$4,839.90	\$4,563.00	\$3,843.45	(\$719.55)
703 WESTMINSTER TSD CFG LITERACY WORKERS COMP INS	\$308.40	\$308.36	\$338.26	\$178.28	(\$159.98)
TOTAL WESTMINSTER TSD-CFG LITERACY	\$69,293.90	\$68,618.44	\$47,563.00	\$31,698.96	(\$15,864.04)
WESTMINSTER TSD-CFG MATH					
704 WESTMINSTER TSD CFG MATH SALARIES	\$61,867.00	\$61,866.00	\$69,036.14	\$66,265.00	(\$2,771.14)
705 WESTMINSTER TSD CFG MATH HEALTH INSURANCE	\$14,199.00	\$14,198.28	\$14,198.28	\$10,396.71	(\$3,801.57)
706 WESTMINSTER TSD CFG MATH DISABILITY INSURANCE	\$215.00	\$214.68	\$222.72	\$215.36	(\$7.36)
707 WESTMINSTER TSD CFG MATH HEALTH REIMB ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
708 WESTMINSTER TSD CFG MATH FICA	\$4,731.56	\$4,400.21	\$4,732.75	\$5,069.27	\$336.52
709 WESTMINSTER TSD CFG MATH LIFE INSURANCE	\$16.44	\$16.44	\$18.00	\$12.96	(\$5.04)
710 WESTMINSTER TSD CFG MATH TEACHER RETIREMENT	\$8,430.00	\$7,088.68	\$8,493.40	\$9,939.75	\$1,446.35
711 WESTMINSTER TSD CFG MATH WORKERS COMP INS	\$457.00	\$456.82	\$501.11	\$461.07	(\$40.04)
712 WESTMINSTER TSD CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL WESTMINSTER TSD-CFG MATH	\$90,266.00	\$88,591.11	\$97,552.40	\$95,510.12	(\$2,042.28)
TOTAL WESTMINSTER TSD-CFG SERVICES	\$159,559.90	\$157,209.55	\$145,115.40	\$127,209.08	(\$17,906.32)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget 7/1/2016 - 6/30/2017	2 Years Prior Actual 7/1/2016 - 6/30/2017	1 Year Prior Revised 7/1/2017 - 6/30/2018	Budget Total 7/1/2018 - 6/30/2019	Budget Difference	
ATHENS/GRAFTON JOINT CONTRACT SCHOOL-CFG SVCS						
ATHENS/GRAFTON-CFG LITERACY						
713	ATHENS/GRAFTON CFG LITERACY SALARY	\$35,849.00	\$32,023.44	\$35,994.42	\$33,152.50	(\$2,841.92)
714	ATHENS/GRAFTON CFG LITERACY HEALTH INSURANCE	\$7,710.00	\$7,702.73	\$7,099.14	\$4,279.40	(\$2,819.74)
715	ATHENS/GRAFTON CFG LITERACY DISABILITY INSURANCE	\$110.50	\$110.04	\$115.28	\$107.75	(\$7.53)
716	ATHENS/GRAFTON CFG LITERACY HEALTH REIMB ACCT	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
717	ATHENS/GRAFTON CFG LITERACY FICA/MEDI	\$2,352.00	\$2,259.82	\$2,449.80	\$2,536.17	\$86.37
718	ATHENS/GRAFTON CFG LITERACY LIFE INSURANCE	\$8.25	\$8.23	\$9.00	\$6.48	(\$2.52)
719	ATHENS/GRAFTON CFG LITERACY TEACHER RETIRE	\$4,558.00	\$3,711.14	\$4,349.00	\$4,972.88	\$623.88
720	ATHENS/GRAFTON CFG LITERACY WORKERS COMP INS	\$237.00	\$236.46	\$0.00	\$230.68	\$230.68
721	ATHENS/GRAFTON CFG DENTAL INSURANCE	\$175.00	\$174.99	\$175.00	\$175.00	\$0.00
TOTAL ATHENS/GRAFTON-CFG LITERACY		\$50,999.75	\$46,226.85	\$50,191.64	\$46,860.86	(\$3,330.78)
ATHENS/GRAFTON-CFG MATH						
722	ATHENS/GRAFTON CFG MATH SALARY	\$35,849.00	\$32,023.56	\$35,735.03	\$33,152.50	(\$2,582.53)
723	ATHENS/GRAFTON CFG MATH HEALTH INSURANCE	\$7,710.00	\$7,704.37	\$7,099.14	\$4,279.40	(\$2,819.74)
724	ATHENS/GRAFTON CFG MATH DISABILITY INSURANCE	\$110.50	\$110.04	\$115.28	\$107.75	(\$7.53)
725	ATHENS/GRAFTON CFG MATH HEALTH REIMB ACCT	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
726	ATHENS/GRAFTON CFG MATH FICA/MEDI	\$2,352.00	\$2,260.06	\$2,449.80	\$2,536.17	\$86.37
727	ATHENS/GRAFTON CFG MATH LIFE INSURANCE	\$8.25	\$8.21	\$9.00	\$6.48	(\$2.52)
728	ATHENS/GRAFTON CFG MATH TEACHER RETIRE	\$4,558.00	\$3,711.86	\$4,349.00	\$4,972.88	\$623.88
729	ATHENS/GRAFTON CFG MATH WORKERS COMP INS	\$237.00	\$236.46	\$259.39	\$230.68	(\$28.71)
730	ATHENS/GRAFTON CFG MATH DENTAL INSURANCE	\$175.00	\$175.01	\$175.00	\$175.00	\$0.00
TOTAL ATHENS/GRAFTON-CFG MATH		\$50,999.75	\$46,229.57	\$50,191.64	\$46,860.86	(\$3,330.78)
TOTAL ATH/GRAF SCHOOL-CFG SERVICES		\$101,999.50	\$92,456.42	\$100,383.28	\$93,721.72	(\$6,661.56)
INDIRECT CFG ADMINISTRATION COSTS						
731	BUSINESS MANAGER SALARY	\$18,029.84	\$18,513.54	\$18,570.74	\$19,127.60	\$556.86
732	ACCOUNTS PAYABLE SALARY	\$15,478.34	\$11,240.46	\$11,275.20	\$11,557.08	\$281.88
733	CFG GRANT MANAGER SALARY	\$33,372.00	\$32,378.03	\$33,372.00	\$34,206.30	\$834.30
734	BUSINESS MANAGER HEALTH INSURANCE	\$3,017.99	\$2,895.44	\$3,017.14	\$2,274.28	(\$742.86)
735	ACCOUNTS PAYABLE HEALTH INSURANCE	\$5,561.09	\$5,257.61	\$3,948.90	\$2,842.85	(\$1,106.05)
736	CFG GRANT MANAGER HEALTH INSURANCE	\$2,976.00	\$6,838.22	\$3,161.93	\$2,494.65	(\$667.28)
737	BUSINESS MANAGER DISABILITY INSURANCE	\$62.56	\$61.84	\$66.85	\$62.16	(\$4.69)
738	ACCOUNTS PAYABLE DISABILITY INSURANCE	\$53.71	\$37.27	\$40.59	\$37.56	(\$3.03)
739	CFG GRANT MANAGER DISABILITY INSURANCE	\$116.06	\$106.80	\$120.14	\$111.17	(\$8.97)
740	BUSINESS MANAGER FLEX SPENDING	\$8.28	\$7.92	\$8.28	\$8.28	\$0.00
741	BUSINESS MANAGER HEALTH REIMBURSEMENT ACCT	\$0.00	\$0.00	\$0.00	\$560.00	\$560.00
742	ACCOUNTS PAYABLE HEALTH REIMBURSEMENT ACCT	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00
743	CFG GRANT MANAGER HEALTH SAVING ACCOUNT	\$0.00	\$0.00	\$0.00	\$473.80	\$473.80
744	BUSINESS MANAGER FICA/MEDI	\$1,379.28	\$1,322.51	\$1,420.67	\$1,463.26	\$42.59
745	ACCOUNTS PAYABLE FICA/MEDI	\$1,184.10	\$819.23	\$862.55	\$884.12	\$21.57
746	CFG GRANT MANAGER FICA/MEDI	\$2,646.90	\$2,414.07	\$2,552.95	\$2,616.78	\$63.83
747	BUSINESS MANAGER LIFE INSURANCE	\$6.58	\$6.32	\$3.60	\$2.59	(\$1.01)
748	ACCOUNTS PAYABLE LIFE INSURANCE	\$5.75	\$3.92	\$4.50	\$3.24	(\$1.26)
749	CFG GRANT MANAGER LIFE INSURANCE	\$6.73	\$6.16	\$7.42	\$5.34	(\$2.08)
750	BUSINESS MANAGER MUNICIPAL RETIREMENT	\$1,036.72	\$1,017.90	\$1,021.38	\$1,052.02	\$30.64
751	ACCOUNTS PAYABLE MUNICIPAL RETIREMENT	\$890.00	\$618.12	\$620.17	\$635.64	\$15.47
752	CFG GRANT MANAGER TEACHER RETIREMENT	\$4,645.64	\$3,752.56	\$3,867.81	\$4,645.22	\$777.41
753	BUSINESS MANAGER WORKERS' COMPENSATION	\$138.83	\$200.74	\$150.42	\$133.09	(\$17.33)
754	ACCOUNTS PAYABLE WORKERS' COMPENSATION	\$119.18	\$0.00	\$91.33	\$80.41	(\$10.92)
755	CFG GRANT MANAGER WORKERS' COMPENSATION	\$266.42	\$258.04	\$270.31	\$238.01	(\$32.30)
756	BUSINESS MANAGER DENTAL INSURANCE	\$70.00	\$67.19	\$70.00	\$70.00	\$0.00
757	CFG GRANT MANAGER DENTAL INSURANCE	\$144.00	\$132.14	\$144.20	\$144.20	\$0.00
758	SINGLE AUDIT	\$7,000.00	\$7,000.00	\$7,000.00	\$6,000.00	(\$1,000.00)
TOTAL INDIRECT CFG ADMINISTRATION COSTS		\$98,216.00	\$94,956.03	\$91,669.08	\$92,429.65	\$760.57
KURN HATIN CFG SERVICES						
KURN HATIN SCHOOLWIDE SERVICES						
759	KURN HATIN PROFESSIONAL SERVICES	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00
TOTAL KURN HATIN SCHOOLWIDE SERVICES		\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00
KURN HATIN-CFG LITERACY						

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
760	KURN HATIN CFG LITERACY SALARY	\$61,413.05	\$49,886.68	\$81,504.06	\$52,194.00	(\$29,310.06)
761	KURN HATIN CFG LITERACY HEALTH INS STIPEND	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
762	KURN HATIN CFG LITERACY HEALTH INSURANCE	\$19,514.82	\$0.00	\$0.00	\$0.00	\$0.00
763	KURN HATIN CFG LITERACY DISABILITY INSURANCE	\$139.00	\$138.60	\$172.61	\$169.63	(\$2.98)
764	KURN HATIN CFG LITERACY FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
765	KURN HATIN CFG LITERACY FICA/MEDI	\$3,667.00	\$3,843.18	\$3,667.94	\$3,992.84	\$324.90
766	KURN HATIN CFG LITERACY LIFE INSURANCE	\$13.70	\$13.70	\$18.00	\$12.96	(\$5.04)
767	KURN HATIN CFG LITERACY TEACHER RETIREMENT	\$11,630.00	\$5,556.98	\$9,800.00	\$7,829.10	(\$1,970.90)
768	KURN HATING CFG LITERACY OPEB/TEACHER RETIRE	\$1,097.00	\$1,097.00	\$0.00	\$0.00	\$0.00
769	KURN HATIN CFG LITERACY WORKERS' COMPENSATION	\$577.00	(\$167.75)	\$388.37	\$363.17	(\$25.20)
	TOTAL KURN HATIN-CFG LITERACY	\$98,051.57	\$60,868.39	\$95,550.98	\$65,103.10	(\$30,447.88)
	KURN HATIN-CFG MATH					
770	KURN HATIN CFG MATH SALARY	\$64,331.85	\$54,133.00	\$60,407.01	\$58,522.00	(\$1,885.01)
771	KURN HATIN CFG MATH HEALTH INSURANCE	\$8,967.00	\$8,966.94	\$7,223.16	\$5,535.99	(\$1,687.17)
772	KURN HATIN CFG MATH DISABILITY INSURANCE	\$188.00	\$187.80	\$194.88	\$190.20	(\$4.68)
773	KURN HATIN CFG MATH FLEX SPENDING	\$41.40	\$41.40	\$41.40	\$41.40	\$0.00
774	KURN HATIN CFG MATH HEALTH REIMB ACCOUNT	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
775	KURN HATIN CFG MATH FICA/MEDI	\$4,002.00	\$3,887.32	\$4,141.18	\$4,476.93	\$335.75
776	KURN HATIN CFG MATH LIFE INSURANCE	\$16.44	\$16.44	\$18.00	\$12.96	(\$5.04)
777	KURN HATIN CFG MATH TEACHER RETIREMENT	\$6,275.00	\$6,274.06	\$9,800.00	\$8,778.30	(\$1,021.70)
778	KURN HATIN CFG MATH WORKERS' COMPENSATION INS	\$598.00	\$939.52	\$438.48	\$407.20	(\$31.28)
779	KURN HATIN CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
	TOTAL KURN HATIN-CFG MATH	\$84,769.69	\$74,796.48	\$82,614.11	\$79,714.98	(\$2,899.13)
	KURN HATIN SUMMER SCHOOL					
780	KURN HATIN SUMMER LITERACY SALARY	\$5,062.62	\$5,677.00	\$0.00	\$5,600.00	\$5,600.00
781	KURN HATIN SUMMER LITERACY FICA/MEDI	\$386.58	\$434.28	\$0.00	\$428.00	\$428.00
782	KURN HATIN SUMMER LITERACY TEACHER RETIRE	\$650.25	\$321.26	\$0.00	\$840.00	\$840.00
783	KURN HATIN SUMMER LITERACY WORKERS COMP INS	\$0.00	\$41.92	\$0.00	\$39.00	\$39.00
784	KURN HATIN SUMMER MATH SALARIES	\$5,062.63	\$3,829.00	\$0.00	\$4,000.00	\$4,000.00
785	KURN HATIN SUMMER MATH FICA	\$386.58	\$292.92	\$0.00	\$306.00	\$306.00
786	KURN HATIN SUMMER MATH TEACHER RETIRE	\$650.24	\$162.27	\$0.00	\$600.00	\$600.00
787	KURN HATIN SUMMER MATH WORKER'S COMP INS	\$0.00	\$28.27	\$0.00	\$28.00	\$28.00
	TOTAL KURN HATIN SUMMER SCHOOL	\$12,198.90	\$10,786.92	\$0.00	\$11,841.00	\$11,841.00
	TOTAL KURN HATIN CFG SERVICES	\$203,020.16	\$154,451.79	\$178,165.09	\$156,659.08	(\$21,506.01)
	COMPASS CFG SERVICES					
788	COMPASS CFG LITERACY SALARIES & BENEFITS	\$0.00	\$0.00	\$33,386.00	\$0.00	(\$33,386.00)
	TOTAL COMPASS CFG SERVICES	\$0.00	\$0.00	\$33,386.00	\$0.00	(\$33,386.00)
	CENTRAL ELEMENTARY SCHOOL-CFG SERVICES					
	CENTRAL ELEMENTARY SCHOOL-SCHOOLWIDE SERVICES					
789	SUCCESS FOR ALL READING PROGRAM	\$20,585.00	\$8,800.00	\$0.00	\$0.00	\$0.00
	TOTAL CES-SCHOOLWIDE SERVICES	\$20,585.00	\$8,800.00	\$0.00	\$0.00	\$0.00
	CENTRAL ELEMENTARY SCHOOL-CFG LITERACY					
790	CES CFG LITERACY SALARIES	\$87,233.00	\$86,954.95	\$107,305.00	\$92,519.50	(\$14,785.50)
791	CES CFG LITERACY HEALTH INSURANCE	\$14,322.00	\$14,321.61	\$14,322.30	\$10,734.34	(\$3,587.96)
792	CES CFG LITERACY DISABILITY INSURANCE	\$302.00	\$301.80	\$313.04	\$300.69	(\$12.35)
793	CES CFG LITERACY FLEX SPENDING	\$42.00	\$41.40	\$41.40	\$41.40	\$0.00
794	CES CFG LITERACY HEALTH REIMB ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
795	CES CFG LITERACY FICA	\$6,392.00	\$6,085.57	\$6,762.00	\$7,077.74	\$315.74
796	CES CFG LITERACY LIFE INSURANCE	\$19.00	\$18.85	\$27.00	\$19.44	(\$7.56)
797	CES CFG LITERACY TEACHER RETIREMENT	\$10,110.00	\$10,082.47	\$12,138.50	\$13,877.93	\$1,739.43
798	CES CFG LITERACY WORKERS' COMP INSURANCE	\$631.00	\$642.08	\$704.34	\$643.75	(\$60.59)
799	CES CFG LITERACY DENTAL INSURANCE	\$525.00	\$524.98	\$525.00	\$525.00	\$0.00
	TOTAL CENTRAL ELEMENTARY SCHOOL-CFG LITERACY	\$119,576.00	\$118,973.71	\$142,138.58	\$128,539.79	(\$13,598.79)
	CENTRAL ELEMENTARY SCHOOL-CFG MATH					
800	CES CFG MATH SALARIES	\$87,209.00	\$86,955.05	\$119,321.61	\$92,519.50	(\$26,802.11)
801	CES CFG MATH HEALTH INSURANCE	\$26,133.00	\$26,133.35	\$26,132.70	\$20,533.02	(\$5,599.68)
802	CES CFG MATH DISABILITY INSURANCE	\$302.00	\$301.80	\$313.04	\$300.69	(\$12.35)
803	CES CFG MATH HEALTH REIMB ACCOUNT	\$0.00	\$0.00	\$0.00	\$4,200.00	\$4,200.00

**WINDHAM NORTHEAST SUPERVISORY UNION
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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
804	CES CFG MATH FICA	\$6,409.00	\$6,119.86	\$6,652.06	\$7,077.74	\$425.68
805	CES CFG MATH LIFE INSURANCE	\$25.00	\$24.71	\$27.00	\$19.44	(\$7.56)
806	CES CFG MATH TEACHER RETIREMENT	\$10,466.00	\$10,078.41	\$12,138.50	\$13,877.93	\$1,739.43
807	CES CFG MATH WORKERS COMPENSATION	\$631.00	\$642.08	\$704.34	\$643.75	(\$60.59)
808	CES CFG MATH DENTAL INSURANCE	\$175.00	\$175.02	\$175.00	\$175.00	\$0.00
	TOTAL CENTRAL ELEMENTARY SCHOOL-CFG MATH	\$131,350.00	\$130,430.28	\$165,464.25	\$139,347.07	(\$26,117.18)
	TOTAL CENTRAL ELEMENTARY SCHOOL-CFG SERVICES	\$271,511.00	\$258,203.99	\$307,602.83	\$267,886.86	(\$39,715.97)
	SAXTONS RIVER ELEMENTARY SCHOOL-CFG SERVICES					
	SAXTONS RIVER ELEMENTARY SCHOOL-SCHOOLWIDE SERVICES					
809	LITERACY INSTRUCTION	\$7,980.00	\$400.00	\$0.00	\$0.00	\$0.00
810	LITERACY INSTRUCTION TRAVEL	\$120.00	\$59.49	\$0.00	\$0.00	\$0.00
	TOTAL SRES-SCHOOLWIDE SERVICES	\$8,100.00	\$459.49	\$0.00	\$0.00	\$0.00
	SAXTONS RIVER ELEMENTARY SCHOOL-CFG LITERACY					
811	SRES CFG LITERACY SALARIES	\$32,805.00	\$32,804.52	\$20,080.86	\$21,352.50	\$1,271.64
812	SRES CFG LITERACY HEALTH INSURANCE	\$9,516.66	\$9,516.76	\$9,516.77	\$3,478.18	(\$6,038.59)
813	SRES CFG LITERACY DISABILITY INSURANCE	\$143.00	\$113.81	\$118.10	\$69.40	(\$48.70)
814	SRES CFG LITERACY HEALTH REIMB ACCOUNT	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00
815	SRES CFG LITERACY FICA	\$2,477.00	\$2,327.58	\$2,509.55	\$1,633.47	(\$876.08)
816	SRES CFG LITERACY LIFE INSURANCE	\$10.25	\$8.21	\$9.00	\$6.48	(\$2.52)
817	SRES CFG LITERACY TEACHER RETIREMENT	\$3,881.95	\$3,802.10	\$3,462.00	\$3,202.88	(\$259.12)
818	SRES CFG LITERACY WORKERS' COMPENSATION	\$243.00	\$242.23	\$265.72	\$148.57	(\$117.15)
819	SRES CFG LITERACY DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00
	TOTAL SAXTONS RIVER ELEMENTARY SCHOOL-CFG LITERACY	\$49,076.86	\$48,815.21	\$35,962.00	\$30,766.48	(\$5,195.52)
	SAXTONS RIVER ELEMENTARY SCHOOL-CFG MATH					
820	SRES CFG MATH SALARIES	\$32,805.00	\$32,804.48	\$20,080.86	\$21,352.50	\$1,271.64
821	SRES CFG MATH HEALTH INSURANCE	\$9,516.70	\$9,516.78	\$9,516.77	\$3,478.18	(\$6,038.59)
822	SRES CFG MATH DISABILITY INSURANCE	\$114.00	\$113.83	\$118.10	\$69.40	(\$48.70)
823	SRES CFG MATH HEALTH REIMB ACCOUNT	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00
824	SRES CFG MATH FICA	\$2,426.00	\$2,327.44	\$2,509.55	\$1,633.47	(\$876.08)
825	SRES CFG MATH LIFE INSURANCE	\$6.20	\$8.23	\$9.00	\$6.48	(\$2.52)
826	SRES CFG MATH TEACHER RETIREMENT	\$3,881.95	\$3,801.92	\$3,461.95	\$3,202.88	(\$259.07)
827	SRES CFG MATH WORKERS' COMPENSATION INSURANCE	\$326.50	\$242.23	\$265.72	\$148.57	(\$117.15)
828	SRES CFG MATH DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00
	TOTAL SAXTONS RIVER ELEMENTARY SCHOOL-CFG MATH	\$49,076.35	\$48,814.91	\$35,961.95	\$30,766.48	(\$5,195.47)
	TOTAL SAXTONS RIVER ELEMENTARY SCHOOL-CFG SVCS	\$106,253.21	\$98,089.61	\$71,923.95	\$61,532.96	(\$10,390.99)
	TOTAL CONSOLIDATED FEDERAL GRANTS SERVICES	\$2,369,764.78	\$1,653,104.64	\$1,612,353.38	\$1,483,087.54	(\$129,265.84)
	LOCAL WELLNESS GRANT					
829	LOCAL WELLNESS GRANT REPAIRS & MAINTENANCE	\$0.00	\$160.05	\$0.00	\$0.00	\$0.00
830	LOCAL WELLNESS GRANT SUPPLIES	\$0.00	\$1,131.95	\$0.00	\$0.00	\$0.00
	TOTAL LOCAL WELLNESS GRANT	\$0.00	\$1,292.00	\$0.00	\$0.00	\$0.00
	ACT 156 DISTRICT ANALYSIS GRANT					
831	ACT 156 PROFESSIONAL SERVICES	\$0.00	\$17,124.25	\$0.00	\$0.00	\$0.00
	TOTAL ACT 156 DISTRICT ANALYSIS GRANT	\$0.00	\$17,124.25	\$0.00	\$0.00	\$0.00
	HOMELESS GRANT					
832	HOMELESS GRANT SALARIES	\$11,724.37	\$7,200.00	\$16,624.00	\$12,211.28	(\$4,412.72)
833	HOMELESS GRANT HEALTH INSURANCE	\$1,486.00	\$0.00	\$0.00	\$0.00	\$0.00
834	HOMELESS GRANT DISABILITY INSURANCE	\$0.00	\$8.32	\$75.00	\$39.69	(\$35.31)
835	HOMELESS GRANT FICA	\$897.00	\$550.80	\$1,271.00	\$934.16	(\$336.84)
836	HOMELESS GRANT LIFE INSURANCE	\$0.00	\$2.73	\$20.00	\$5.18	(\$14.82)
837	HOMELESS GRANT MUNICIPAL RETIREMENT	\$428.00	\$396.00	\$956.00	\$671.62	(\$284.38)
838	HOMELESS GRANT WORKER'S COMPENSATION	\$0.00	\$53.16	\$0.00	\$84.97	\$84.97
839	HOMELESS GRANT PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$5.00	\$0.00	(\$5.00)
840	HOMELESS GRANT SUPPLIES	\$455.00	\$452.03	\$95.00	\$250.00	\$155.00
	TOTAL HOMELESS GRANT	\$14,990.37	\$8,663.04	\$19,046.00	\$14,196.90	(\$4,849.10)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
TOBACCO LITIGATION SETTLEMENT GRANT						
841	TOBACCO GRANT COORDINATOR SALARY	\$9,000.00	\$2,100.00	\$12,000.00	\$9,991.93	(\$2,008.07)
842	TOBACCO GRANT DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$27.05	\$27.05
843	TOBACCO GRANT FICA/MEDICARE	\$1,200.00	\$160.66	\$1,245.00	\$764.38	(\$480.62)
844	TOBACCO GRANT LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$2.75	\$2.75
845	TOBACCO GRANT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$690.00	\$549.56	(\$140.44)
846	TOBACCO GRANT TEACHER RETIREMENT	\$0.00	\$24.51	\$0.00	\$0.00	\$0.00
847	TOBACCO GRANT WORKERS' COMPENSATION	\$0.00	\$15.51	\$65.00	\$69.52	\$4.52
848	TOBACCO GRANT PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$8,600.00	\$0.00	(\$8,600.00)
849	TOBACCO GRANT PROFESSIONAL SERVICES	\$10,250.00	\$0.00	\$0.00	\$8,600.00	\$8,600.00
850	TOBACCO GRANT TRAVEL	\$2,891.44	\$21.60	\$2,000.00	\$250.00	(\$1,750.00)
851	TOBACCO GRANT SUPPLIES	\$9,702.35	\$9,641.92	\$5,400.00	\$8,800.00	\$3,400.00
852	TOBACCO GRANT BOOKS	\$548.34	\$0.00	\$0.00	\$334.81	\$334.81
853	TOBACCO GRANT ONLINE SURVEY SYSTEM	\$716.00	\$610.00	\$0.00	\$610.00	\$610.00
TOTAL TOBACCO LITIGATION SETTLEMENT GRANT		\$34,308.13	\$12,574.20	\$30,000.00	\$30,000.00	\$0.00
INTEGRATED FIELD REVIEW GRANT						
854	INTEGRATED FIELD REVIEW SUBSTITUTE SALARY	\$0.00	\$0.00	\$3,879.00	\$0.00	(\$3,879.00)
855	INTEGRATED FIELD REVIEW FICA	\$0.00	\$0.00	\$321.00	\$0.00	(\$321.00)
856	INTEGRATED FIELD REVIEW TRAVEL	\$0.00	\$0.00	\$2,200.00	\$0.00	(\$2,200.00)
857	INTEGRATED FIELD REVIEW REFRESHMENTS	\$0.00	\$0.00	\$313.50	\$0.00	(\$313.50)
TOTAL INTEGRATED FIELD REVIEW GRANT		\$0.00	\$0.00	\$6,713.50	\$0.00	(\$6,713.50)
VERMONT BIRTH TO FIVE GRANT						
858	VT BIRTH TO FIVE TRANSPORTATION SALARY	\$1,120.72	\$163.45	\$0.00	\$0.00	\$0.00
859	VT BIRTH TO FIVE TRANSPORTATION FICA	\$74.46	\$12.12	\$0.00	\$0.00	\$0.00
860	VT BIRTH TO FIVE TRANSPORTATION MUNICIPAL RETIRE	\$390.36	\$0.00	\$0.00	\$0.00	\$0.00
861	VT BIRTH TO FIVE TRANSPORT WORKERS' COMP INS	\$0.00	\$1.21	\$0.00	\$0.00	\$0.00
862	VT BIRTH TO FIVE SUPPLIES	\$250.00	\$318.79	\$0.00	\$0.00	\$0.00
863	VT BIRTH TO FIVE DUES/FEEES	\$0.00	\$115.00	\$0.00	\$0.00	\$0.00
TOTAL VERMONT BIRTH TO FIVE GRANT		\$1,835.54	\$610.57	\$0.00	\$0.00	\$0.00
BELLOWS FALLS MIDDLE SCHOOL HOLT GRANT						
864	BFMS HOLT GRANT DIRECTOR	\$9,000.00	\$756.13	\$0.00	\$0.00	\$0.00
865	BFMS HOLT GRANT TRANSPORTATION SALARY	\$0.00	\$2,166.87	\$0.00	\$0.00	\$0.00
866	BFMS HOLT GRANT TEACHER SALARY	\$12,000.00	\$12,139.75	\$0.00	\$12,139.75	\$12,139.75
867	BFMS HOLT GRANT PARA SALARY	\$0.00	\$2,698.07	\$0.00	\$2,698.07	\$2,698.07
868	BFMS HOLT GRANT FICA	\$0.00	\$1,936.31	\$0.00	\$1,936.31	\$1,936.31
869	BFMS HOLT GRANT MUNICIPAL RETIREMENT	\$0.00	\$706.07	\$0.00	\$706.07	\$706.07
870	BFMS HOLT GRANT WORKERS' COMPENSATION	\$0.00	\$1,095.19	\$0.00	\$1,094.80	\$1,094.80
871	BFMS HOLT GRANT PROFESSIONAL DEVELOPMENT	\$2,500.00	\$225.00	\$0.00	\$225.00	\$225.00
872	BFMS HOLT GRANT PROFESSIONAL SERVICES	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00
873	BFMS HOLT GRANT TRAVEL	\$500.00	\$120.31	\$0.00	\$300.00	\$300.00
874	BFMS HOLT GRANT SUPPLIES	\$3,000.00	\$374.56	\$0.00	\$500.00	\$500.00
875	BFMS HOLT GRANT SNACKS	\$0.00	\$16.95	\$0.00	\$0.00	\$0.00
876	BFMS HOLT GRANT DUES/FEEES	\$2,000.00	\$2,501.20	\$0.00	\$2,500.00	\$2,500.00
TOTAL BELLOWS FALLS MIDDLE SCHOOL HOLT GRANT		\$29,000.00	\$25,036.41	\$0.00	\$22,400.00	\$22,400.00
BELLOWS FALLS MIDDLE SCHOOL 21ST CENTURY GRANT						
877	21ST CENTURY DIRECTOR	\$72,881.60	\$33,396.00	\$30,360.00	\$10,000.00	(\$20,360.00)
878	21ST CENTURY TRANSPORTATION	\$8,622.02	\$4,455.00	\$5,250.00	\$0.00	(\$5,250.00)
879	21ST CENTURY SITE COORDINATOR	\$10,550.00	\$1,739.02	\$7,650.00	\$39,661.06	\$32,011.06
880	21ST CENTURY SITE TEACHERS	\$3,812.00	\$4,193.20	\$3,812.00	\$0.00	(\$3,812.00)
881	21ST CENTURY HEALTH INSURANCE	\$16,025.37	\$7,703.11	\$5,424.00	\$7,208.05	\$1,784.05
882	21ST CENTURY HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
883	21ST CENTURY FICA/MEDI	\$7,333.66	\$2,988.38	\$3,731.00	\$3,799.08	\$68.08
884	21ST CENTURY MUNICIPAL RETIREMENT	\$4,369.99	\$2,099.26	\$2,473.00	\$2,181.36	(\$291.64)
885	21ST CENTURY TEACHER RETIREMENT EXPENDITURE	\$0.00	\$1,546.65	\$1,925.00	\$0.00	(\$1,925.00)
886	21ST CENTURY WORKERS' COMPENSATION	\$720.61	\$0.00	\$0.00	\$525.45	\$525.45
887	21ST CENTURY EVAL. & PROFESSIONAL DEVELOP.	\$250.00	\$250.00	\$250.00	\$0.00	(\$250.00)
888	21ST CENTURY UNIT/ENRICHMENT SUPPLIES	\$1,500.00	\$1,650.00	\$3,200.00	\$0.00	(\$3,200.00)
889	21ST CENTURY SNACKS	\$500.00	\$60.29	\$500.00	\$0.00	(\$500.00)
TOTAL BFMS 21ST CENTURY GRANT		\$126,565.25	\$60,080.91	\$64,575.00	\$64,775.00	\$200.00

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget 7/1/2016 - 6/30/2017	2 Years Prior Actual 7/1/2016 - 6/30/2017	1 Year Prior Revised 7/1/2017 - 6/30/2018	Budget Total 7/1/2018 - 6/30/2019	Budget Difference
TOTAL BFMS 21ST CENTURY & HOLT GRANTS	\$155,565.25	\$85,117.32	\$64,575.00	\$87,175.00	\$22,600.00
WESTMINSTER TSD 21 ST CENTURY GRANT					
890 21ST C AFTERSCHOOL COORDINATOR SALARY	\$1,552.50	\$0.00	\$0.00	\$0.00	\$0.00
891 21ST C TRANSPORTATION SALARY	\$5,853.38	\$2,926.64	\$2,297.00	\$3,137.33	\$840.33
892 21ST C SUMMER TRANSPORTATION SALARY	\$6,458.94	\$3,843.23	\$5,000.00	\$0.00	(\$5,000.00)
893 21ST C DIRECTOR SALARY	\$56,113.94	\$30,384.75	\$26,313.00	\$28,593.50	\$2,280.50
894 21ST C HOMEWORKTEACHER SALARIES	\$0.00	\$1,471.07	\$0.00	\$0.00	\$0.00
895 21ST C PROGRAM ASSISTANT SALARIES	\$47,860.74	\$27,542.55	\$33,729.00	\$29,000.00	(\$4,729.00)
896 21ST C SUMMER ASSISTISTANT SALARIES	\$7,119.00	\$7,119.00	\$5,000.00	\$7,000.00	\$2,000.00
897 21ST C TUTOR SALARIES	\$5,240.50	\$0.00	\$0.00	\$0.00	\$0.00
898 21ST C HEALTH INSURANCE	\$6,213.00	\$6,299.47	\$3,755.00	\$7,208.05	\$3,453.05
899 21ST C HEALTH REIMBURSEMENT ACCOUNTS	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
900 21ST C FICA	\$9,954.01	\$5,548.89	\$5,535.00	\$5,181.41	(\$353.59)
901 21ST C MUNICIPAL RETIREMENT	\$867.91	\$403.36	\$3,577.00	\$1,572.69	(\$2,004.31)
902 21ST C TEACHER RETIREMENT	\$0.00	\$455.64	\$790.00	\$0.00	(\$790.00)
903 21ST C WORKERS COMP	\$0.00	\$0.00	\$0.00	\$723.00	\$723.00
TOTAL WESTMINSTER TSD 21 ST CENTURY GRANT	\$147,233.92	\$85,994.60	\$85,996.00	\$83,815.98	(\$2,180.02)
CENTER FOR HEALTH/LEARNING-UMATTER GRANT					
904 UMATTER GRANT SUPPLIES	\$0.00	\$386.86	\$0.00	\$0.00	\$0.00
TOTAL CENTER FOR HEALTH/LEARNING-UMATTER GRANT	\$0.00	\$386.86	\$0.00	\$0.00	\$0.00
VT VEHI/VSBIT GRANTS					
905 VEHI PATH POINTS SUPPLIES	\$0.00	\$1,029.00	\$0.00	\$0.00	\$0.00
906 VEHI PATH POINTS SALARIES	\$0.00	\$4,550.00	\$0.00	\$0.00	\$0.00
907 VEHI PATH POINTS FICA/MEDI	\$0.00	\$343.62	\$0.00	\$0.00	\$0.00
908 VEHI PATH POINTS WORKERS COMPENSATION	\$0.00	\$33.60	\$0.00	\$0.00	\$0.00
909 VEHI PATH POINTS REPAIRS/MAINTENANCE	\$0.00	\$2,030.00	\$0.00	\$0.00	\$0.00
910 VSBIT SAFTEY GRANT SUPPLIES	\$0.00	\$5,715.97	\$0.00	\$0.00	\$0.00
TOTAL VT VEHI/VSBIT GRANTS	\$0.00	\$13,702.19	\$0.00	\$0.00	\$0.00
LICENSING BOARD GRANT					
911 LICENSING BOARD GRANT STIPENDS	\$845.00	\$492.00	\$845.00	\$500.00	(\$345.00)
912 LICENSING BOARD GRANT FICA	\$62.81	\$36.66	\$62.81	\$38.00	(\$24.81)
TOTAL LICENSING BOARD GRANT	\$907.81	\$528.66	\$907.81	\$538.00	(\$369.81)
TOTAL 200	\$2,724,605.80	\$1,879,098.33	\$1,819,591.69	\$1,698,813.42	(\$120,778.27)
DOH-SCHOOL BASED SUBSTANCE ABUSE PROGRAM (SAP)					
913 SAP COUNSELOR SALARY	\$29,000.00	\$28,529.27	\$30,450.00	\$26,340.23	(\$4,109.77)
914 SAP DISABILITY INSURANCE	\$135.57	\$135.56	\$106.30	\$71.32	(\$34.98)
915 SAP COUNSELOR FICA	\$2,219.00	\$2,182.70	\$2,329.00	\$2,015.03	(\$313.97)
916 SAP LIFE INSURANCE	\$14.88	\$14.77	\$10.80	\$7.25	(\$3.55)
917 SAP MUNICIPAL RETIREMENT	\$1,569.22	\$1,569.36	\$1,675.00	\$1,448.71	(\$226.29)
918 SAP COUNSELOR WORKERS' COMPENSATION	\$301.33	\$210.66	\$307.90	\$183.28	(\$124.62)
919 SAP TRAINING EDUCATION	\$1,000.00	\$75.00	\$900.00	\$200.00	(\$700.00)
920 SAP TRAVEL	\$900.00	\$234.84	\$621.00	\$250.00	(\$371.00)
921 SAP TRAINING MATERIALS/SUPPLIES	\$2,500.00	\$0.05	\$1,500.00	\$1,500.00	\$0.00
922 SAP FISCAL ADMINISTRATION DUES/FEEES	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00
923 SAP MENTOR SERVICES	\$1,260.00	\$750.00	\$1,000.00	\$500.00	(\$500.00)
TOTAL DOH-SUBSTANCE ABUSE PROGRAM (SAP)	\$40,000.00	\$34,802.21	\$40,000.00	\$33,615.82	(\$6,384.18)
IDEA B GRANTS					
IDEA B SPECIAL EDUCATION					
924 IDEA B SUPPLIES	\$2,000.00	\$1,831.45	\$37,000.00	\$2,000.00	(\$35,000.00)
925 IDEA B INSTRUCTIONAL MATERIALS	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
926 IDEA B AUDIO VISUAL MATERIALS	\$5,000.00	\$0.00	\$8,000.00	\$0.00	(\$8,000.00)
927 IDEA B SOFTWARE	\$2,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
928 IDEA B MEDICAL ASSISTANT SALARY	\$0.00	\$0.00	\$26,828.00	\$0.00	(\$26,828.00)
929 IDEA B CONTRACTED SERVICES - MEDICAL DOCTOR	\$3,000.00	\$0.00	\$6,000.00	\$7,000.00	\$1,000.00
930 IDEA B PSYCHOLOGICAL PROFESSIONAL SERVICES	\$55,000.00	\$21,272.25	\$39,000.00	\$21,800.00	(\$17,200.00)
931 IDEA B PSYCHOLOGIST TRAVEL	\$10,000.00	\$3,731.00	\$0.00	\$4,000.00	\$4,000.00
932 IDEA B PSYCHOLOGIST SUPPLIES & MATERIALS	\$3,000.00	\$0.00	\$3,000.00	\$1,000.00	(\$2,000.00)
933 IDEA B OCCUPATIONAL THERAPY SUPPLIES	\$2,000.00	\$589.41	\$2,900.00	\$500.00	(\$2,400.00)
934 IDEA B SPECIAL ED PROFESSIONAL DEVELOPMENT	\$2,000.00	\$1,647.50	\$2,000.00	\$0.00	(\$2,000.00)
935 IDEA B SPECIAL ED STAFF TRAINING SALARY	\$10,958.90	\$6,117.21	\$22,978.35	\$6,000.00	(\$16,978.35)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019		
936	IDEA B SPECIAL ED STAFF DEVELOPMENT	\$0.00	\$790.30	\$0.00	\$0.00	\$0.00
937	IDEA B SPECIAL ED STAFF FICA/MEDI	\$838.36	\$493.77	\$1,757.84	\$459.00	(\$1,298.84)
938	IDEA B SPECIAL ED MUNICIPAL RETIREMENT	\$602.74	\$281.55	\$1,263.81	\$330.00	(\$933.81)
939	IDEA B SPECIAL ED TEACHER RETIREMENT	\$0.00	\$38.43	\$0.00	\$0.00	\$0.00
940	IDEA B SPEC ED STAFF DEVELOPMENT WORKERS COMP	\$0.00	\$51.01	\$0.00	\$42.00	\$42.00
941	IDEA B SPECIAL ED STAFF DEVELOPMENT	\$180.00	\$179.99	\$0.00	\$0.00	\$0.00
942	IDEA B CONSULT SPECIALTY AREA	\$10,820.00	\$1,754.10	\$11,000.00	\$7,000.00	(\$4,000.00)
943	IDEA B PROFESSIONAL DEVELOPMENT BOOKS	\$0.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)
944	IDEA B SPECIAL ED DIRECTOR SALARY	\$102,467.00	\$91,533.00	\$64,103.37	\$95,849.00	\$31,745.63
945	IDEA B SPECIAL ED SECRETARY SALARY	\$0.00	\$7,336.08	\$0.00	\$7,491.74	\$7,491.74
946	IDEA B SPECIAL ED DIRECTOR HEALTH INSURANCE	\$15,089.97	\$15,085.68	\$15,085.68	\$11,371.41	(\$3,714.27)
947	IDEA B SPECIAL ED SECRETARY HEALTH INSURANCE	\$0.00	\$2,622.69	\$0.00	\$1,211.00	\$1,211.00
948	IDEA B SPECIAL ED DIRECTOR DISABILITY INSURANCE	\$317.62	\$341.83	\$329.52	\$353.75	\$24.23
949	IDEA B SPEC ED ADMIN HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,530.00	\$2,530.00
950	IDEA B SPECIAL ED DIRECTOR FICA/MEDI	\$7,002.28	\$6,733.71	\$4,903.91	\$7,332.45	\$2,428.54
951	IDEA B SPECIAL ED SECRETARY FICA/MEDI	\$0.00	\$540.72	\$0.00	\$573.12	\$573.12
952	IDEA B SPECIAL ED DIRECTOR LIFE INSURANCE	\$32.88	\$36.04	\$32.88	\$28.51	(\$4.37)
953	IDEA B SPECIAL ED DIRECTOR 403B MATCH	\$4,000.00	\$4,000.00	\$5,500.00	\$5,500.00	\$0.00
954	IDEA B SPECIAL ED SECRETARY MUNICIPAL RETIRE	\$0.00	\$403.38	\$0.00	\$412.05	\$412.05
955	IDEA B SPECIAL ED DIRECTOR TEACHER RETIREMENT	\$10,610.00	\$10,608.78	\$10,500.00	\$14,377.35	\$3,877.35
956	IDEA B SPECIAL ED DIRECTOR WORKERS COMP	\$740.24	\$730.05	\$694.64	\$666.92	(\$27.72)
957	IDEA B SPEC ED SEC WORKERS'COMPENSATION	\$0.00	\$0.00	\$0.00	\$52.13	\$52.13
958	IDEA B SPECIAL ED DIRECTOR DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
959	IDEA B SPECIAL ED SECRETARY DENTAL INSURANCE	\$0.00	\$66.82	\$0.00	\$70.00	\$70.00
960	IDEA B SPECIAL ED DOC CONSORTIUM CONTRACT	\$7,000.00	\$5,654.00	\$7,000.00	\$7,000.00	\$0.00
961	IDEA B SPECIAL ED SUPPLIES & MATERIALS	\$16,000.00	\$13,531.75	\$15,500.00	\$15,000.00	(\$500.00)
962	BFMS SPEC ED ADAPTIVE PE SALARY	\$6,101.50	\$3,791.81	\$4,872.27	\$5,554.86	\$682.59
963	BFMS SPEC ED ADAPTIVE PE HEALTH INSURANCE	\$602.00	\$601.95	\$0.00	\$733.26	\$733.26
964	BFMS SPEC ED ADAPTIVE PE DISABILITY INSURANCE	\$6.00	\$5.50	\$0.00	\$18.05	\$18.05
965	BFMS SPEC ED ADAPTIVE PE HEALTH REIMB ACCOUNT	\$0.00	\$0.00	\$0.00	\$169.54	\$169.54
966	BFMS SPEC ED ADAPTIVE PE FICA/MEDICARE	\$291.00	\$290.10	\$372.73	\$424.95	\$52.22
967	BFMS SPEC ED ADAPTIVE PE LIFE INSURANCE	\$1.50	\$1.35	\$0.00	\$1.57	\$1.57
968	BFMS SPEC ED ADAPTIVE PE TEACHER RETIREMENT	\$440.00	\$439.50	\$567.00	\$833.23	\$266.23
969	BFMS SPEC ED ADAPTIVE PE WORKERS' COMPENSATION	\$28.00	\$28.00	\$0.00	\$38.65	\$38.65
970	BFMS SPEC ED ADAPTIVE PE DENTAL INSURANCE	\$30.00	\$29.15	\$0.00	\$42.39	\$42.39
971	BFMS SPEC ED ADAPTIVE PE SUPPLIES	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00
972	WEST SPECIAL EDUCATION SALARY	\$31,765.00	\$27,397.98	\$0.00	\$46,864.00	\$46,864.00
973	WEST SPECIAL EDUCATION HEALTH INSURANCE	\$5,950.00	\$5,915.95	\$0.00	\$4,732.76	\$4,732.76
974	WEST SPECIAL EDUCATION DISABILITY INSURANCE	\$47.00	\$46.26	\$0.00	\$126.90	\$126.90
975	WEST SPECIAL EDUCATION FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$34.50	\$34.50
976	WEST SPECIAL EDUCATION FICA/MEDICARE	\$2,083.00	\$1,958.02	\$0.00	\$3,585.10	\$3,585.10
977	WEST SPECIAL EDUCATION LIFE INSURANCE	\$9.00	\$8.22	\$0.00	\$10.80	\$10.80
978	WEST SPECIAL EDUCATION TEACHER RETIREMENT	\$4,636.00	\$3,203.49	\$0.00	\$6,364.02	\$6,364.02
979	WEST SPEC ED OPEB/TEACHER RETIREMENT	\$1,097.00	\$1,097.00	\$0.00	\$0.00	\$0.00
980	WEST SPECIAL EDUCATION WORKERS COMPENSATION	\$0.00	\$202.31	\$0.00	\$0.00	\$0.00
981	WEST SPECIAL EDUCATION DENTAL INSURANCE	\$146.00	\$145.85	\$0.00	\$291.70	\$291.70
982	MENTAL HEALTH CLINICIAN SALARY	\$27,502.00	\$25,298.24	\$57,604.00	\$41,001.67	(\$16,602.33)
983	MENTAL HEALTH CLINICIAN HEALTH INSURANCE	\$11,103.00	\$10,049.24	\$0.00	\$16,772.29	\$16,772.29
984	MENTAL HEALTH CLINICIAN DISABILITY INSURANCE	\$59.00	\$53.09	\$0.00	\$133.26	\$133.26
985	MENTAL HEALTH CLINICIAN HEALTH REIMB ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
986	MENTAL HEALTH CLINICIAN FICA	\$2,217.00	\$1,691.93	\$0.00	\$3,136.63	\$3,136.63
987	MENTAL HEALTH CLINICIAN LIFE INSURANCE	\$10.00	\$8.68	\$0.00	\$12.96	\$12.96
988	MENTAL HEALTH CLINICIAN MUNICIPAL RETIREMENT	\$1,595.00	\$1,391.36	\$0.00	\$2,255.09	\$2,255.09
989	MENTAL HEALTH CLINICIAN WORKERS' COMP	\$214.00	\$186.80	\$0.00	\$285.29	\$285.29
990	MENTAL HEALTH CLINICIAN DENTAL INSURANCE	\$300.00	\$158.39	\$0.00	\$300.00	\$300.00
991	IDEA B SPECIAL ED STAFF TRAINING SALARY	\$5,303.00	\$0.00	\$0.00	\$0.00	\$0.00
992	IDEA B SPECIAL ED STAFF TRAINING FICA	\$405.68	\$0.00	\$0.00	\$0.00	\$0.00
993	IDEA B SPECIAL ED STAFF TRAINING MUNI RETIRE	\$291.67	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL IDEA B SPECIAL EDUCATION		\$380,743.34	\$282,352.67	\$358,644.00	\$359,323.90	\$679.90
IDEA B ESSENTIAL EARLY EDUCATION						
994	IDEA B EEE SPECIAL EDUCATOR	\$144,968.85	\$107,848.26	\$101,124.12	\$121,290.20	\$20,166.08
995	IDEA B EEE HEALTH INS STIPEND	\$500.00	\$500.00	\$0.00	\$400.00	\$400.00
996	IDEA B EEE HEALTH INSURANCE	\$14,823.65	\$9,276.92	\$14,198.31	\$10,396.71	(\$3,801.60)
997	IDEA B EEE DISABILITY INSURANCE	\$434.38	\$363.91	\$466.77	\$395.49	(\$71.28)

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
998	IDEA B EEE HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
999	IDEA B EEE FICA/MEDICARE	\$9,576.35	\$8,061.04	\$7,735.99	\$9,309.30	\$1,573.31
1000	IDEA B EEE LIFE INSURANCE	\$32.88	\$26.77	\$36.00	\$23.33	(\$12.67)
1001	IDEA B EEE TEACHER RETIREMENT	\$19,935.00	\$12,499.52	\$12,022.40	\$18,253.53	\$6,231.13
1002	IDEA B EEE WORKERS COMPENSATION	\$963.89	\$800.04	\$911.20	\$846.72	(\$64.48)
1003	IDEA B EEE DENTAL INSURANCE	\$700.00	\$570.36	\$350.00	\$630.00	\$280.00
1004	IDEA B EEE CONTRACTED SERVICE - MEDICAL DOCTOR	\$6,000.00	\$920.00	\$6,000.00	\$1,000.00	(\$5,000.00)
1005	IDEA B EEE PSYCHOLOGIST PROFESSIONAL SERVICES	\$5,000.00	\$5,935.00	\$5,000.00	\$6,000.00	\$1,000.00
1006	IDEA B EEE SUPPLIES	\$1,899.00	\$1,117.31	\$1,899.00	\$1,200.00	(\$699.00)
1007	IDEA B EEE BOOKS	\$1,500.00	\$282.32	\$1,450.00	\$350.00	(\$1,100.00)
	TOTAL IDEA B ESSENTIAL EARLY EDUCATION	\$206,334.00	\$148,201.45	\$151,193.79	\$172,895.28	\$21,701.49
	IDEA B ISP SERVICES					
1008	ISP PLACEMENT TUTORING	\$8,303.35	\$2,499.00	\$3,555.50	\$2,500.00	(\$1,055.50)
1009	ISP PLACEMENT TUTORING FICA/MEDI	\$635.21	\$191.11	\$272.00	\$191.25	(\$80.75)
1010	ISP PLACEMENT TUTORING TEACHER RETIREMENT	\$0.00	\$0.00	\$611.00	\$0.00	(\$611.00)
1011	ISP PLACEMENT TUTORING WORKERS COMPENSATION	\$61.44	\$18.45	\$61.50	\$18.00	(\$43.50)
1012	ISP CONTRACTED SPECIAL ED TUTORING	\$4,500.00	\$3,586.00	\$1,650.00	\$3,600.00	\$1,950.00
1013	ISP SPEECH SALARY	\$2,516.00	\$923.77	\$1,203.90	\$1,000.00	(\$203.90)
1014	ISP SPEECH HEALTH INSURANCE	\$0.00	\$274.24	\$0.00	\$0.00	\$0.00
1015	ISP SPEECH DISABILITY INSURANCE	\$0.00	\$3.02	\$0.00	\$0.00	\$0.00
1016	ISP SPEECH FICA/MEDI	\$192.47	\$63.94	\$92.10	\$76.50	(\$15.60)
1017	ISP SPEECH LIFE INSURANCE	\$0.00	\$0.24	\$0.00	\$0.00	\$0.00
1018	ISP SPEECH TEACHER RETIREMENT	\$291.60	\$107.10	\$204.00	\$135.80	(\$68.20)
1019	ISP SPEECH WORKERS COMPENSATION	\$0.00	\$6.82	\$0.00	\$7.00	\$7.00
1020	ISP SPEECH DENTAL INSURANCE	\$0.00	\$5.05	\$0.00	\$0.00	\$0.00
	TOTAL IDEA B ISP SERVICES	\$16,500.07	\$7,678.74	\$7,650.00	\$7,528.55	(\$121.45)
	TOTAL IDEA B GRANTS	\$603,577.41	\$438,232.86	\$517,487.79	\$539,747.73	\$22,259.94
	EPSDT/MEDICAID					
1021	ATH/GRAF EPSDT NURSE SALARY	\$15,620.10	\$16,239.90	\$8,119.95	\$0.00	(\$8,119.95)
1022	ATH/GRAF EPSDT HEALTH INSURANCE	\$2,229.13	\$2,145.24	\$1,072.64	\$0.00	(\$1,072.64)
1023	ATH/GRAF EPSDT DISABILITY INSURANCE	\$54.20	\$55.80	\$29.23	\$0.00	(\$29.23)
1024	ATH/GRAF EPSDT FICA/MEDICARE	\$1,194.94	\$1,242.54	\$621.18	\$0.00	(\$621.18)
1025	ATH/GRAF EPSDT LIFE INSURANCE	\$7.07	\$5.40	\$2.70	\$0.00	(\$2.70)
1026	ATH/GRAF EPSDT TEACHER RETIREMENT	\$2,005.62	\$0.00	\$0.00	\$0.00	\$0.00
1027	ATH/GRAF EPSDT WORKERS COMPENSATION	\$120.27	\$119.91	\$66.00	\$0.00	(\$66.00)
1028	ATH/GRAF EPSDT DENTAL INSURANCE	\$105.00	\$103.92	\$52.50	\$0.00	(\$52.50)
1029	ATH/GRAF EPSDT SNAP/NURSE SOFTWARE SUBSCRIPTION	\$0.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
1030	SAXTONS RIVER EPSDT NURSE SALARY	\$18,095.70	\$18,276.60	\$9,138.30	\$0.00	(\$9,138.30)
1031	SAXTONS RIVER EPSDT HEALTH INSURANCE	\$6,439.85	\$0.00	\$0.00	\$0.00	\$0.00
1032	SAXTONS RIVER EPSDT DISABILITY INSURANCE	\$62.79	\$52.80	\$32.90	\$0.00	(\$32.90)
1033	SAXTONS RIVER EPSDT FICA/MEDICARE	\$1,384.32	\$1,398.03	\$699.08	\$0.00	(\$699.08)
1034	SAXTONS RIVER EPSDT LIFE INSURANCE	\$5.43	\$5.20	\$2.70	\$0.00	(\$2.70)
1035	SAXTONS RIVER EPSDT TEACHER RETIREMENT	\$2,323.49	\$329.10	\$0.00	\$0.00	\$0.00
1036	SAXTONS RIVER EPSDT WORKERS COMPENSATION	\$139.34	\$134.96	\$74.32	\$0.00	(\$74.32)
1037	SAXTONS RIVER EPSDT DENTAL INSURANCE	\$105.00	\$0.00	\$52.50	\$0.00	(\$52.50)
	TOTAL EPSDT/MEDICAID	\$49,892.25	\$40,109.40	\$20,964.00	\$0.00	(\$20,964.00)
	FOODSERVICE PROGRAM					
1038	FOODSERVICE SUBGRANT-ROCKINGHAM	\$0.00	\$289,870.85	\$0.00	\$0.00	\$0.00
1039	FOODSERVICE SUBGRANT-WESTMINSTER	\$0.00	\$87,913.47	\$0.00	\$0.00	\$0.00
1040	FOOD SERVICE DIRECTORS' SALARIES	\$0.00	\$0.00	\$0.00	\$95,334.00	\$95,334.00
1041	SUMMER FOOD SERVICE ADMINISTRATION	\$0.00	\$371.87	\$0.00	\$0.00	\$0.00
1042	FOOD SERVICE STAFF SALARY	\$0.00	\$0.00	\$0.00	\$166,443.00	\$166,443.00
1043	SUMMER FOOD SERVICE STAFF SALARY	\$0.00	\$3,054.00	\$0.00	\$5,800.00	\$5,800.00
1044	FRESH FRUITS AND VEGETABLES' SALARIES	\$0.00	\$0.00	\$0.00	\$9,594.00	\$9,594.00
1045	FOOD SERVICE SUBSTITUTE SALARY	\$0.00	\$0.00	\$0.00	\$1,760.00	\$1,760.00
1046	FOOD SERVICE HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$111,079.00	\$111,079.00
1047	FOOD SERVICE DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$284.00	\$284.00
1048	FOOD SERVICE HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$25,704.00	\$25,704.00
1049	FOOD SERVICE FICA	\$0.00	\$0.00	\$0.00	\$20,162.00	\$20,162.00
1050	SUMMER FOOD SERVICE FICA	\$0.00	\$262.09	\$0.00	\$444.00	\$444.00
1051	FRESH FRUITS AND VEGETABLES' FICA	\$0.00	\$0.00	\$0.00	\$734.00	\$734.00

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
1052	FOOD SERVICE LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$168.00	\$168.00
1053	FOOD SERVICE MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$11,566.00	\$11,566.00
1054	SUMMER FOOD SERVICE MUNICIPAL RETIREMENT	\$0.00	\$20.45	\$0.00	\$0.00	\$0.00
1055	FRESH FRUITS AND VEGETABLES' MUNICIPAL RETIRE	\$0.00	\$0.00	\$0.00	\$528.00	\$528.00
1056	FOOD SERVICE WORKERS' COMPENSATION	\$0.00	\$76.74	\$0.00	\$5,755.00	\$5,755.00
1057	SUMMER FOOD SERVICE WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$122.00	\$122.00
1058	FOOD SERVICE STAFF TRAINING	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
1059	FOOD SERVICE DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$3,300.00	\$3,300.00
1060	USDA, STORAGE & DELIVERY	\$0.00	\$0.00	\$0.00	\$2,300.00	\$2,300.00
1061	FOOD SERVICE REPAIRS/MAINTENANCE	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
1062	FOOD SERVICE TRAVEL	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
1063	SUMMER FOOD SERVICE TRAVEL	\$0.00	\$459.14	\$0.00	\$650.00	\$650.00
1064	FOOD SERVICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$14,000.00	\$14,000.00
1065	SUMMER FOOD SERVICE SUPPLIES	\$0.00	\$55.54	\$0.00	\$230.00	\$230.00
1066	PAPER & CHEMICALS	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
1067	PROPANE	\$0.00	\$0.00	\$0.00	\$2,600.00	\$2,600.00
1068	GASOLINE	\$0.00	\$0.00	\$0.00	\$4,600.00	\$4,600.00
1069	SCHOOL YEAR FOOD SERVICE FOOD	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00
1070	SUMMER FOOD SERVICE FOOD	\$0.00	\$3,425.28	\$0.00	\$6,300.00	\$6,300.00
1071	FOOD SERVICE DUES & FEES	\$0.00	\$0.00	\$0.00	\$4,120.00	\$4,120.00
	TOTAL FOODSERVICE PROGRAM	\$0.00	\$385,509.43	\$0.00	\$820,577.00	\$820,577.00
	MEDICAID					
	EARLY EDUCATION GENERAL ADMINISTRATION					
1072	MEDICAID/SPECIAL ED SALARY	\$36,438.11	\$43,120.50	\$42,595.20	\$43,701.90	\$1,106.70
1073	ASSISTANT TO THE MEDICAID CLERK	\$0.00	\$8,422.65	\$0.00	\$7,882.88	\$7,882.88
1074	HEALTH INSURANCE	\$15,888.85	\$15,795.60	\$15,795.60	\$13,187.90	(\$2,607.70)
1075	DISABILITY INSURANCE	\$126.44	\$147.84	\$153.34	\$175.69	\$22.35
1076	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$3,220.00	\$3,220.00
1077	FICA/MEDICARE	\$2,787.51	\$3,741.91	\$3,258.53	\$4,085.20	\$826.67
1078	LIFE INSURANCE	\$16.44	\$16.44	\$18.00	\$16.85	(\$1.15)
1079	MUNICIPAL RETIREMENT	\$2,095.19	\$2,456.63	\$2,342.86	\$2,837.16	\$494.30
1080	WORKERS' COMPENSATION	\$280.57	\$380.59	\$345.02	\$358.63	\$13.61
1081	DENTAL INSURANCE	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
1082	TRAVEL	\$0.00	\$191.62	\$0.00	\$0.00	\$0.00
1083	SUPPLIES	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
	TOTAL EARLY EDUCATION GENERAL ADMINISTRATION	\$58,233.11	\$74,573.78	\$65,108.55	\$76,066.21	\$10,957.66
	EARLY EDUCATION OUTREACH TEACHER					
1084	EARLY ED OUTREACH TEACHER SALARY	\$35,373.80	\$36,811.57	\$36,811.60	\$39,858.70	\$3,047.10
1085	HEALTH INSURANCE	\$13,660.37	\$13,324.43	\$13,323.48	\$8,142.36	(\$5,181.12)
1086	DISABILITY INSURANCE	\$122.75	\$122.75	\$132.52	\$129.54	(\$2.98)
1087	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$1,960.00	\$1,960.00
1088	FICA/MEDICARE	\$2,706.10	\$2,540.73	\$2,816.09	\$3,049.19	\$233.10
1089	LIFE INSURANCE	\$11.51	\$11.52	\$12.60	\$9.07	(\$3.53)
1090	WORKERS' COMPENSATION	\$272.38	\$271.82	\$298.17	\$277.34	(\$20.83)
1091	COURSE REIMBURSEMENT	\$0.00	\$375.00	\$0.00	\$0.00	\$0.00
1092	DENTAL INSURANCE	\$245.00	\$245.01	\$449.19	\$245.00	(\$204.19)
1093	TRAVEL	\$1,300.00	\$1,367.06	\$1,300.00	\$1,300.00	\$0.00
	TOTAL EARLY EDUCATION OUTREACH TEACHER	\$53,691.91	\$55,069.89	\$55,143.65	\$54,971.20	(\$172.45)
	EARLY EDUCATION DIRECT INSTRUCTION					
1094	EARLY EDUCATION SALARIES	\$130,670.20	\$133,986.43	\$133,986.40	\$141,979.30	\$7,992.90
1095	EARLY EDUCATION AIDE SALARIES	\$45,874.83	\$36,747.92	\$43,845.90	\$36,300.66	(\$7,545.24)
1096	EARLY EDUCATION SUBSTITUTE SALARIES	\$3,500.00	\$3,262.50	\$0.00	\$0.00	\$0.00
1097	HEALTH INSURANCE	\$57,461.50	\$40,339.70	\$56,226.29	\$22,370.74	(\$33,855.55)
1098	DISABILITY INSURANCE	\$612.17	\$565.14	\$640.20	\$579.41	(\$60.79)
1099	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$4,704.00	\$4,704.00
1100	FICA/MEDICARE	\$13,773.45	\$11,777.88	\$13,604.17	\$13,638.42	\$34.25
1101	LIFE INSURANCE	\$79.83	\$70.95	\$80.09	\$54.17	(\$25.92)
1102	MUNICIPAL RETIREMENT	\$1,824.09	\$1,164.54	\$1,612.50	\$1,996.54	\$384.04
1103	WORKERS' COMPENSATION	\$1,386.35	\$1,284.79	\$1,440.66	\$1,240.47	(\$200.19)
1104	COURSE REIMBURSEMENT	\$1,050.00	\$1,220.00	\$1,050.00	\$1,050.00	\$0.00
1105	STARS BONUS PROGRAM COURSE REIMBURSEMENT	\$0.00	\$480.00	\$0.00	\$0.00	\$0.00
1106	DENTAL INSURANCE	\$1,363.00	\$1,132.66	\$1,317.31	\$1,317.31	\$0.00
1107	PURCHASED EDUCATIONAL SERVICES	\$450.00	\$270.00	\$450.00	\$450.00	\$0.00

**WINDHAM NORTHEAST SUPERVISORY UNION
2019 PROPOSED EXPENDITURE BUDGET**

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
1108	LEASING/RENTALS	\$0.00	\$278.00	\$0.00	\$150.00	\$150.00
1109	COMMUNICATIONS	\$1,000.00	\$2,243.86	\$1,500.00	\$1,500.00	\$0.00
1110	TRAVEL	\$1,000.00	\$568.19	\$1,000.00	\$1,000.00	\$0.00
1111	STARS BONUS PROGRAM TRAVEL	\$0.00	\$4,164.63	\$0.00	\$0.00	\$0.00
1112	SUPPLIES	\$3,700.00	\$1,104.25	\$3,700.00	\$3,700.00	\$0.00
1113	INSTRUCTIONAL MATERIALS	\$1,250.00	\$283.05	\$1,250.00	\$1,250.00	\$0.00
1114	CLASS REFRESHMENTS	\$5,500.00	\$4,051.61	\$4,500.00	\$4,500.00	\$0.00
1115	BOOKS	\$300.00	\$103.92	\$300.00	\$300.00	\$0.00
1116	DUES/MEMBERSHIPS	\$1,500.00	\$804.25	\$1,500.00	\$1,500.00	\$0.00
	TOTAL EARLY EDUCATION DIRECT INSTRUCTION	\$272,295.42	\$245,904.27	\$268,003.52	\$239,581.02	(\$28,422.50)
	EARLY EDUCATION ADMINISTRATIVE SERVICES					
1117	EARLY EDUCATION SUPERVISOR	\$9,180.00	\$9,455.00	\$9,455.00	\$9,900.00	\$445.00
1118	EARLY EDUCATION SECRETARY	\$8,427.41	\$7,801.85	\$5,087.73	\$7,882.88	\$2,795.15
1119	EARLY EDUCATION SUPERVISOR HEALTH INSURANCE	\$3,588.93	\$3,885.41	\$2,657.52	\$0.00	(\$2,657.52)
1120	EARLY EDUCATION SUPERVISOR DISABILITY INSURANCE	\$29.24	\$38.35	\$18.32	\$0.00	(\$18.32)
1121	EARLY EDUCATION SUPERVISOR FICA/MEDI	\$1,346.97	\$943.42	\$1,112.52	\$1,360.39	\$247.87
1122	EARLY EDUCATION SUPERVISOR LIFE INSURANCE	\$7.30	\$5.21	\$7.89	\$0.00	(\$7.89)
1123	EARLY ED SUPERVISOR WORKERS COMPENSATION	\$135.57	\$127.42	\$117.80	\$123.73	\$5.93
1124	EARLY EDUCATION SUPERVISOR DENTAL INSURANCE	\$0.00	\$43.18	\$0.00	\$0.00	\$0.00
1125	EARLY EDUCATION SUPERVISOR DUES/FEES	\$0.00	\$380.00	\$0.00	\$0.00	\$0.00
	TOTAL EARLY EDUCATION ADMINISTRATIVE SERVICES	\$22,715.42	\$22,679.84	\$18,456.78	\$19,267.00	\$810.22
	EARLY EDUCATION OPERATION & MAINTENANCE OF PLANT					
1126	EARLY EDUCATION CUSTODIAL SALARY	\$2,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
1127	EARLY EDUCATION CUSTODIAL FICA/MEDI	\$153.00	\$0.00	\$153.00	\$0.00	(\$153.00)
1128	EARLY EDUCATION CUSTODIAL WORKERS COMP	\$123.40	\$0.00	\$123.40	\$0.00	(\$123.40)
1129	REPAIRS/MAINTENANCE	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
1130	BUILDING LEASE	\$13,684.00	\$13,684.00	\$13,684.00	\$14,539.00	\$855.00
1131	COMMUNICATIONS	\$1,200.00	\$33.90	\$1,200.00	\$1,200.00	\$0.00
1132	CLEANING SUPPLIES	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
1133	BUILDING SUPPLIES FOR REPAIRS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
1134	ELECTRICITY	\$2,200.00	\$1,427.33	\$2,200.00	\$0.00	(\$2,200.00)
1135	HEAT	\$2,500.00	\$969.25	\$2,500.00	\$0.00	(\$2,500.00)
	TOTAL EARLY ED OPERATION & MAINTENANCE OF PLANT	\$22,960.40	\$16,114.48	\$22,960.40	\$16,839.00	(\$6,121.40)
	EARLY EDUCATION CARE & UPKEEP OF GROUNDS					
1136	EARLY EDUCATION REPAIRS/MAINTENANCE	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00
1137	EARLY EDUCATION PLAYGROUND SUPPLIES	\$5,000.00	\$1,792.50	\$2,500.00	\$2,500.00	\$0.00
	TOTAL EARLY EDUCATION CARE & UPKEEP OF GROUNDS	\$5,000.00	\$2,392.50	\$2,500.00	\$2,500.00	\$0.00
	EARLY EDUCATION STUDENT TRANSPORTATION					
1138	EARLY EDUCATION TRANSPORTATION SALARY	\$130.00	\$106.02	\$1,130.00	\$1,130.00	\$0.00
1139	EARLY EDUCATION DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$3.67	\$3.67
1140	EARLY EDUCATION FICA	\$9.95	\$7.58	\$86.45	\$86.45	\$0.00
1141	EARLY EDUCATION WORKERS COMPENSATION	\$11.18	\$0.79	\$98.65	\$98.45	(\$0.20)
	TOTAL EARLY EDUCATION STUDENT TRANSPORTATION	\$151.13	\$114.39	\$1,315.10	\$1,318.57	\$3.47
	EARLY EDUCATION ADVERTISING					
1142	EARLY EDUCATION ADVERTISEMENTS	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL EARLY EDUCATION ADVERTISING	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
	EARLY EDUCATION ADJUSTMENT TO PRIOR YR EXPEND					
1143	PRIOR YR EXPENDITURE ADJUSTMENT	\$0.00	\$807.42	\$0.00	\$0.00	\$0.00
	TOTAL EARLY EDUCATION ADJUSTMENT TO PRIOR YR EXPE	\$0.00	\$807.42	\$0.00	\$0.00	\$0.00
	TOTAL MEDICAID	\$435,547.39	\$417,656.57	\$433,488.00	\$410,543.00	(\$22,945.00)
	FEDERAL E-RATE PROGRAM					
1144	ERATE CONTRACTED SERVICES	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
1145	E-RATE SUPPLIES	\$0.00	\$12,339.61	\$0.00	\$0.00	\$0.00
1146	E-RATE DUES & FEES	\$0.00	\$29.95	\$0.00	\$0.00	\$0.00
	TOTAL FEDERAL E-RATE PROGRAM	\$0.00	\$13,869.56	\$0.00	\$0.00	\$0.00
	GRAND TOTAL	\$12,678,991.25	\$11,547,051.13	\$12,042,195.48	\$13,045,648.02	\$1,003,452.54

NOTES:

It is with great honor and sadness that the Selectboard recognizes two individuals that have meant so much to this community for so long. Both Betty Holton and Artie Aiken passed this year but will not be forgotten. Thank you both for exemplifying community in Westminster and Vermont through kindness and dedication to life and family.



Town of Westminster



2017
Town of Westminster
Citizen of the year

Karen Walter



Sullivan, Powers & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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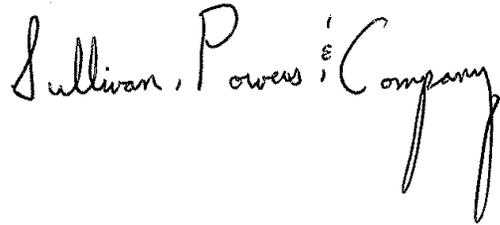
Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

January 10, 2018

Selectboard
Town of Westminster
P.O. Box 147
Westminster, Vermont 05158

We have reviewed the financial statements of the Town of Westminster, Vermont as of and for the year ended June 30, 2017.

The financial statements and our report thereon are available for public inspection at the Town Treasurer's Office and on their website at www.westminstervt.org.

A handwritten signature in black ink that reads "Sullivan, Powers & Company". The signature is written in a cursive style with a large, stylized 'S' and 'C'.

Town of Westminster, Vermont

Management's Discussion and Analysis

June 30, 2017

As management of the Town of Westminster, Vermont (The Town), we offer readers of the Town's financial statements, this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2017, within the limitations of the modified cash basis of accounting. Please read it in conjunction with the Town's financial statements that accompany this letter.

Financial Highlights

The Town's modified cash basis net position decreased by \$487,936 during the fiscal year from \$1,734,004 to \$1,246,068.

The Town's General Fund fund balance decreased by \$264,621 during the fiscal year from \$666,075 to \$401,454.

Using This Annual Report

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the Town's modified cash basis of accounting.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements.

The Town's financial statements are comprised of three components:

- 1) government-wide financial statements,
- 2) fund financial statements, and
- 3) notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the finances of the Town of Westminster, in a manner similar to a private-sector business, within the limitations of the modified cash basis of accounting. The government-wide financial statements consist of the *statement of net position* and the *statement of activities*.

The *statement of net position* presents information on all of the Town of Westminster's modified cash basis assets, deferred outflows and inflows of resources and liabilities, with the difference reported as modified cash basis net position. Over time, increase or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

(3)

The *statement of activities* presents information showing how the government's modified cash basis net position changed during the most recent fiscal year. All changes in the modified cash basis net position are reported as the underlying collection or payment occurs.

Both of the government-wide financial statements detail functions of the Town of Westminster that are primarily supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the Town of Westminster include general government, public safety, highways, and streets, culture and recreation, community development, cemeteries, sanitation and social service funding.

The government-wide financial statements are designed to include not only the Town of Westminster itself (known as the primary government), but also any legally separate entities for which it is financially accountable (known as component units). The Town of Westminster has no component units.

The government-wide financial statements can be found in Exhibits A and B of this report.

Fund financial statements.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Westminster, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: *governmental funds and fiduciary funds.*

Governmental funds. Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year, within the limitations of the modified cash basis of accounting. Such information may be useful in evaluating a government's near-term financing requirements.

The Town of Westminster maintains seventeen (17) individual governmental funds. Information is presented separately in the governmental fund Statement of Modified Cash Basis Assets, Liabilities and Fund Balances (Exhibit C), in the governmental fund Statement of Cash Receipts, Cash Disbursements and Changes in Modified Cash Basis Fund Balances (Exhibit D), and the Combining Schedules.

The Town of Westminster adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with its budget.

The basic governmental fund financial statements can be found in Exhibits C through E of this report.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the Town's own programs. The Town maintains three (3) fiduciary funds, the Frank Miller Health Fund, the Campbell Fund and the Richmond Streeter Fund. Information concerning these funds can be found in Exhibits F & G and on Schedules 11 and 12.

Notes to the financial statements.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements in this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

**SUMMARIZED STATEMENT OF NET POSITION – MODIFIED CASH BASIS
GOVERNMENTAL ACTIVITIES**

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,169,180	\$ 1,669,469
Investments	<u>92,091</u>	<u>92,054</u>
Total Assets	<u>1,261,271</u>	<u>1,761,523</u>
LIABILITIES		
Due to State of Vermont	425	750
Payroll Withholdings Payable	0	53
Tax Sale Overpayments	3,332	9,201
Due to Others	<u>1,425</u>	<u>1,200</u>
Total Liabilities	<u>5,182</u>	<u>11,204</u>
DEFERRED INFLOWS OF RESOURCES		
Prepaid Property Taxes	<u>10,021</u>	<u>16,315</u>
Total Deferred Inflows of Resources	<u>10,021</u>	<u>16,315</u>
NET POSITION		
Restricted	534,090	751,263
Unrestricted	<u>711,978</u>	<u>982,741</u>
Total Net Position	<u>\$ 1,246,068</u>	<u>\$ 1,734,004</u>

As noted earlier, net position may serve over time to be a useful indicator of a government's financial position. In the case of the Town of Westminster, assets exceeded liabilities and deferred inflows of resources by \$1,246,068 at the close of fiscal year 2017 on the modified cash basis of accounting.

A portion of the Town's net position (\$534,090) represents resources that are subject to external restriction as to how they may be used. The remaining balance of unrestricted net position (\$711,978) is to be used to meet the government's ongoing obligations to citizens and creditors. Included in unreserved net position are amounts that management has designated for particular purposes, such as capital reserve funds.

SUMMARIZED STATEMENT OF ACTIVITIES

	<u>2017</u>	<u>2016</u>
Receipts		
Property Taxes	\$ 1,397,225	\$ 1,613,589
Penalties and Interest on Delinquent Taxes	71,969	52,370
General State Grants	131,208	130,247
Unrestricted Investment Earnings	4,624	4,201
Insurance Proceeds	10,296	0
Other	2,512	4,263
Charges for Services	110,525	84,109
Operating Grants and Contributions	190,195	231,896
Capital Grants/Loans and Contributions	<u>0</u>	<u>556,983</u>
Total Receipts	<u>1,918,554</u>	<u>2,677,658</u>
Disbursements		
General Government	669,290	523,774
Public Safety	106,283	111,227
Highways and Streets	652,825	783,522
Culture and Recreation	9,185	10,116
Community Development	465	2,828
Sanitation	210,368	211,106
Cemetery	14,131	12,050
Capital Outlay - General Government	11,067	4,595
Capital Outlay - Highways and Streets	700,528	331,037
Debt Service	<u>32,348</u>	<u>0</u>
Total Disbursements	<u>2,406,490</u>	<u>1,990,255</u>
Net Increase/(Decrease) in Modified Cash Basis Net Position	<u>\$ (487,936)</u>	<u>\$ 687,403</u>

As noted earlier, the Town of Westminster uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

At the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$1,246,068 a decrease of \$487,936 over the previous fiscal year. The General Fund balance component had a fund balance of \$401,454, a decrease of \$264,621 from the previous fiscal year.

General Fund Budgetary Highlights

Total receipts were \$32,900 more than budgeted. This was primarily due to the collection of a hold harmless (current use aid) reimbursement of 22,377, our local ordinance fees of \$15,699, FEMA reimbursement monies of \$10,235 and unbudgeted insurance proceeds of \$10,296. These overages were offset by an error in the calculation of the 2017 tax rate causing tax revenues to come in underbudget.

Total disbursements were \$197,521 more than budgeted. The major factor was the unbudgeted transfers to the Equipment Fund from the past years surplus of \$191,000, a premature grader payment of \$32,348 and retirement packages and wages for the Road Crew of \$58,043. This was offset from marginal savings in many areas.

Other Major Funds:

The Community Improvement Grant Fund ended the year with a fund balance of \$195,761 which was a \$9,751 increase over the balance at June 30, 2016. The major source of revenues was from loan repayments.

The Capital Improvement Fund ended the year with a fund balance of \$198,708 which was a \$21,228 decrease over the balance at June 30, 2016.

The Equipment Fund ended the year with a fund balance of \$11,128 which was a \$169,184 decrease over the balance at June 30, 2016.

Other Fund Balances are as follows:

Reappraisal Fund	\$110,095
Tri-Centennial Fund	253
Emergency Management Fund	19,081
Restoration Fund	20,929
E-911 Fund	1,721
Recreation Committee Fund	610
Retreatment Fund	197
Bridge Rehabilitation Fund	107,233
Town Garage Fund	63,000
New Cemetery Fund	38,215
Permanent Care Fund	72,415
Maple Grove Grange Trust Fund	1,402
Military and Flag Fund	<u>3,866</u>
Total Non-Major Fund Balances	<u>\$439,017</u>

The Town also reports on the following Private-Purpose Trust Funds

Frank Miller Health Fund	\$16,819
Campbell Fund	10,534
Richmond Streeter Fund	<u>3,776</u>
Total Private-Purpose Trust Funds	<u>\$31,129</u>

Capital Outlay

During the year, the town spent \$21,228 on new front doors and side panels from "Woodstone" and additional engineering fees from the Capital Improvement Fund. From the Equipment Fund and surplus, \$321,000 was spent on the grader update, along with the excavator, and a new truck. And \$210,344 on paving from the Retreatment Fund.

Debt

The Town made their first principal (\$31,690) and interest (\$658) payment to Mascoma Savings Bank towards their grader loan leaving a balance of \$122,810.

Economic Factors and Next Years' Budgets and Rates. Some of the economic factors that were factored in formulating the budget for fiscal year 2017-18:

A careful examination of the overall budget was done with the wishes of our taxpayers to reduce the surplus. In doing so, the taxpayers enjoyed a one-time relief that was compounded by a missed calculation in the taxes to be raised. All in all, the surplus was cut and the budget still supports the Highway Department and public safety.

The voters approved a budget for fiscal year 2018 in the amount of \$2,050,385, a net increase of (\$92,761). The increase is primarily due to the budget line items for the Grader promissory note, the 3% employee pay increases, the \$13,000 increase for Windham County Sheriff's Department, and 5% increase in both health & property insurances.

This financial report is designed to provide a general overview of the Town of Westminster, Vermont's financial condition. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Town Manager, Town of Westminster, and P.O. Box 147, Westminster, Vermont 05158.

Selectboard

The Westminster Selectboard has been very busy this year setting the priority of transparency as promised last year. The Board had approximately 4 public hearings, multiple meetings on ordinance changes, speed limit changes that were posted 60+ days before enforcement instead of 30 as per State Law, the web page was updated for meeting agendas and minutes, and an article was published in the Gazette every month explaining Board activities. The Board also formalized a contract with FACTV to cover the regularly scheduled meetings, which are on the second and fourth Wednesdays of each month at 6:30 PM. We hope this helps, and we will continue to post all of the activities that we are working on and informational updates, which we hope will generate your attendance and comments. Your participation is key to a healthy and active Town.

In the current climate of change, uncertainty, and State and Federal mandates, the Board continues to work hard on staying ahead of the monetary fluctuations which hurt each and every one of us. This past year, the Board tackled the Westminster West Town Hall (WWTH) and the North Westminster Community House (NWCH). The WWTH was reopened after a thorough examination of the insurance requirements, with input from the State of Vermont's Fire Marshall, the building is now American Disabilities Act (ADA) accessible, properly shored, and has the proper safety lighting required for all municipal buildings in Vermont. The NWCH received new windows and a new sill on both the north and south sides of the building. This building will need a new roof very soon and is still closed to the public because of the need for ADA upgrades and the same safety lighting measures that were done to the WWTH. Both of these buildings are valuable assets and need to be maintained. This coming budget will include the start of the renovation to the Town Hall to ensure the Town and its taxpayers that the historic building can function in the capacity that is expected. The Board has decided to do this construction in phased sections with local contractors because the initial estimates from larger companies were too high. As was stated last year, the Board is looking into and trying to stay ahead of all these changes without sudden monetary impact to our taxpayers.

The Town of Westminster has nearly 70 miles of town roads in 45.24 square miles of area, which is nearly 29,000 square acres, 1700+ parcels, and five municipal buildings. The maintenance of these assets takes planning and foresight. In our opinion, this year's budget is respectful and responsible to the Westminster taxpayer and will protect our Town in the future sustaining all of these resources.

The Board would like to thank the Executive Department, the Clerks, the Listers and the Road Crew for their fine work in keeping Westminster a great place to live. We are very lucky to have such dedicated employees working for us.

Lastly, thank you for your continued support of your Selectboard. Please feel free to come to our meetings and voice any concerns or questions that you may have.

Respectfully Submitted,

*Sheldon Beebe, Chair Craig Allen – Vice Chair Nancy Dalzell – Clerk
Toby Young Susan Harlow*

Executive Department

The Executive Department had a personnel change this past year in that Kelley Thayer joined the executive team and has proved to be a great asset for this Town. Kelley is the new Administrative Assistant to the Manager and the Zoning Administrator.

Financially, this year has been a challenge with new State mandates regarding our road management. All Towns in the State of Vermont will be paying a permit fee to work on our own roads. This money has been allocated to help hire new people, at the State level, who will help us comply to the new Act 64 laws. Act 64 is a statewide stormwater retreatment and protection Act which will help protect our waterways from unwanted runoff due to erosion and poor grading practices. Stone, gravel, and guardrails will be stressed in the budget that we are in right now and next year (FY19), the budget proposes a \$14,000 increase to cover the costs of these changes. Progress of the Town's Capital Improvements:

- Historic Town Hall – Work has commenced on a back door egress for the Town Hall which is a safety measure. All municipal buildings are required to have two means of egress. The Selectboard has decided to proceed with the rest of the renovation in smaller sections as it seems more economical to hire locally for smaller projects than to do it in one large contract.
- Westminster West Town Hall – This building is back open to the public after Streeter, LLC finished the renovation project to shore up the foundation, install safety measures to the electrical system and to make the building ADA accessible. This work placed this building back in good graces with our insurance carrier VLCT PACIF and the State's Fire Marshall.
- North Westminster Community House – The Community House was given 11 new windows and a new sill on the north and south sides of the building. This work was done by Mathew Brennan, Builder. This work was needed because of the water damage over the years to the lower sections. The Road Crew also cut and groomed brush and trees to let in more light to keep these areas dryer and hopefully less mildew and rot.
- The last two municipal buildings (Post Office & Town Garage) did not have any major work done to them this past year.

I would personally like to thank the following people, who through hard work and dedication, have kept our Town flowing and up to date.

- Kelley Thayer – the Administrative Assistant to the Town Manager and Zoning Department. Clerk for the DRB, the Planning Commission, and on occasion the Selectboard. Thanks Kelley.
- Alison Bigwood and Patty Mark – The Town Clerk and Assistant respectfully. Thank you for all your help.
- The Road Crew led by Mark Lund and now Ron Clace. The dedication for our safety by these men is remarkable. The remaining Crew: Chuck Lawrence, Dan Saccoccio, Ben Masure, Jon Shaunessey, and Carson Fullam. Thanks for a great job as always.
- Also, I want to thank our Selectboard, for their continued hard work this past year. Thank you Sheldon Beebe, Toby Young, Craig Allen, Nancy Dalzell, and Susan Harlow.

- Last, but not least, is our Assessment firm and our Listers. Good job Al from NEMRC and to the Listers made up of Jackie Atwood, Doug Oftedahl, and Rachael Cohen. As always in Westminster, the door to the Town Manager's office is open. Please feel free to come in and see me. I won't promise to do anything but my best for you, the Town.

Respectfully Submitted,

Russell R. Hodgkins, Town Manager

Town Clerk/ Treasurer

Greetings All:

Again we have had a busy and productive year in the Town Clerk/Treasurer Office:

Elections: Town Meeting, March: Ballots Cast 606 – Absentee 51- At Polls 555

New Registered Voters: 136 Purged/Transferred Voters: 95 Total Registered Voters: 2,403
Vitals Statistics:

Births: 20

Civil Marriage: 16 (Resident: 11 / Non-Resident: 5)

Deaths: 19

Burials: 34 (Resident: 6) / Non-Resident: 28

Certified copies, 129. Land Records, 1982. Town records, 83. Dog Licenses issued, 425. Liquor licenses issued, 3. DMV registrations, 102. Fish and Wildlife licenses, 48. Maps recorded, 7. Cemetery deeds, 6. Land postings, 11. Catering Permits, 6. Green Mountain Passports, 5.

Minutes and Agendas filed for the Westminster Selectboard, Planning Commission, DRD, Activities Committee, Trustees of Campbell Fund, Public Funds Committee, Board of Civil Authority, Board of Abatement, Fire District #3 Prudential Committee, Westminster School Board, BFUHS Board, WNESU Board, River Valley Tech Center, Fire District #5, Conservation Commission, copies of payroll and payables warrants for Westminster School and BFUHS: Total pages filed: 1,117.

We will have the Rabies Clinic Saturday March 24, 2018 from 10-12 at the town garage. The vaccine is \$10.00 and dogs and cats are welcome. We will be there to license your dogs as well. The fee this year is: \$9.00 Sp/Neut. - \$13.00 Non Sp/Neut.

To the Residents of this great town, thank you for your kindness and support.

To the Town Crew, thank you for all you do, we appreciate it.

To Patty Mark my assistant, thank you, the days can seem unending at certain times of the year but we have gotten through! The good and the bad, we did the best we could and got the job done!

Respectfully submitted, Alison Bigwood, Clerk/Treasurer

Zoning Administrator's Report - 2018

This past year, the Town of Westminster processed 62 zoning applications. Most were brought in front of the Zoning Administrator and the remaining were processed through the Development Review Board.

The Development Review Board deserves many thanks for their continued hard work and dedication. These volunteers preserve the great Town we live in. It is with great respect and gratitude that I say "Thank You" to Chris Potter – Chair, Eric Anderson, Kevin Hughes, Tim Harty, and Don Anderson.

The Planning Commission this year is tackling the 2020 Census. This work is not exciting or gratifying. It is time consuming and will have little to no benefit to this Commission, but somebody has to do it. With a substantial thanks to this past years Commission which consists of Chris Vincent – Chair, Randy Major, Matt Conklin, Kathy Kinston, Kevin Hughes and Doug Oftedahl. Special thanks to Randy & Matt who recently resigned from this Commission for their years of service.

The Historic Review Board has been very active this year. They are in the process of updating the "Historic Village" register and viewed approximately 6 new applications for development within the borders of the Historic Village". The recommendations from this Board are viewed as very useful to the Development Review Board who has the last say in development of this District. Thanks for a great job to Peter Terrell – Chair, Tony Diorio, and Matt Sargent.

In closing, the Zoning Department has been very busy this past year as you can see and will continue to serve our community with respect and helpfulness. Please feel free to come in and talk with either Kelley Thayer or myself and we will walk you through your zoning needs.

Respectfully Submitted,

Russell R. Hodgkins, Zoning Administrator

Lister's Report - 2018

This past year, the Town of Westminster continued the services of NEMRC for the assessment portion of the listing task and we have a knowledgeable group of Listers. The Listing job has changed substantially over the last few years and is very challenging to learn. They are all working extremely hard to help and support the public. The Listers office is open Monday through Friday for research purposes and is open on Monday, Tuesday, and Thursday 1/2 days with the Listers. Appointments can be made by calling the Listers number 722-9516. I would like to thank NEMRC (Al and Ernie) for keeping Westminster in good standing with the State of Vermont and Jackie Atwood, Doug Oftedahl, and Rachael Cohen for their dedication to learning the position of Lister. Great job.

In closing, the Listing Department has been very busy this past year and will continue to serve our community to the best of their ability. Please feel free to come in and talk with the Listers for all your property value needs.

Respectfully Submitted,

Russell R. Hodgkins, Zoning Administrator

Development Review Board

The Development Review Board (DRB) is your local volunteer land use board that holds quasi-judicial proceedings (hearings) at least once a month to review Zoning Land Use. These duties include hearing applications for conditional uses, variances, site plan reviews, subdivision reviews, and waiver permits, and as well as appeals of decisions of our Zoning Administrator.

From July 1, 2016 to June 30, 2017, we reviewed approximately 20 applications.

Westminster DRB would like to say thank you to both Russ Hodgkins ZA and Kelley Thayer our new recording secretary for their continued support and guidance throughout the year. In addition we would like to thank Kyle Skrocki, Cathy Mullins and Karen Astley for their years of service to the DRB. Their expertise in zoning matters will be greatly missed.

The DRB would like to welcome Don Anderson and Tim Harty to the Board. The DRB is looking for more individuals to join the Board, as alternate members. If you are interested, please contact any member of the Board. The DRB looks forward to assisting you in the permit application process and continuing to make the experience a more professional, speedy, and friendly process.

Chris Potter, Chairman; Eric Anderson, Vice Chairman; Kevin Hughes, Clerk; Don Anderson and Tim Harty members; Toby Young, Selectboard alternate member.

PUBLIC FUNDS & CAMPBELL FUND

The 2017 year has been a quiet one for the Commissioners & Trustees of Public Funds & Campbell Fund. We continue to discuss options for investing with something that would give us higher rates of return or ways that we can fundraise. We have been talking with representatives of Edward Jones, Wells Fargo and local banks, researching their requirements and offerings.

We have had several requests for aid during the year. We again provided turkeys for the Thanksgiving Season to 10 Westminster families. We also helped Santa with a few surprises on his list. The Commissioners & Trustees meet as needed throughout the year. Anyone wishing to join us and help people in our community, please contact one of us. Commissioners: Ila Mitchell, Karen Walter, & one vacant seat; Trustees: Pete Harrison, Mike Fawcett & Barbara Taylor

Historic Review Board

Board members and officers: Dan Axtell, Ruth Grandy, Barbara Greenough, Obe Lisai, Robert Haas, Karen Larson, Richard Michelman, Fletcher Procter, Rachael Scott, Barbara Taylor

The Westminster Historical Society was busy in 2017. Board members and curators continued the work of cataloging items discovered a few years ago in a trunk in the Bradley Law Office. Items include many newspapers and periodicals from the early to mid 1800s.

In the spring, all 4th graders visited the museum and had the chance to examine, handle, and photograph items in the collection. This was through a program developed by Westminster school librarian and Historical Society member Liz Bourne. Historical Society docents were impressed with the amount of knowledge the students had retained from their earlier visit to the Billings Farm Museum, and the strong interest in history many of them displayed. The program is expected to continue in 2018. We are pleased to be bringing all Westminster public school students in to get acquainted with their town's history, and the objects that tell our story.

The Westminster West Library owns a large number of photo albums which once belonged to local families, including the Goodells, Harlows, Ranneys, etc. Among those pictured are Walter Ranney, youthful leader of the church choir who was fatally wounded at Gettysburg during Pickett's Charge, and Johnny Coombs, the arsonist who torched barns and houses in Westminster West during the 1880s. The library graciously allowed the Historical Society to scan the photos and create a digital archive. Kathy Lisai worked on this project for many months. Does anyone know of a similar archive of East Parish and North Westminster photos? We would love to help preserve them for future Westminster historians.

Bob Haas and Chris Bergmann continued documenting Westminster cellar holes and other archaeological sites, getting their exact gps location, and placing them on a map. Much work remains to be done on this project, especially in North Westminster, and other volunteers are welcome. If you know of a cellar hole or other interesting site, please contact Bob Haas (387-2601) or other board members. The cellar hole project was presented at the very-well-attended annual meeting held in October.

The museum and Law Office were open on Sunday afternoons during the summer. In the autumn, board members and curators spent hours photographing, documenting, and packing items in the cases, in preparation for renovations to the building contemplated by the Selectboard.

Restoration work continued on the Law Office, which had its lead-based paint removed and replaced by Moman's in 2017. This unique treasure preserves the 19th century workspace of William Czar Bradley, one of two Congressmen from Westminster. The Law Office is a considerable expense for a small historical society. We have never asked for a tax appropriation from the town, but donations are always welcome. We are also always looking for new members. The cost is \$10/year for individuals and \$50 for businesses. Your membership and interest helps preserve historical artifacts and memories of one of Vermont's most historically significant towns. We hope many more Westminster citizens will want to get involved in 2018.

Planning Commission

This past year (2017) for the Planning Commission has been one of challenge, change and sorrow. The Commission was given the task to rewrite the Zoning Bylaws with input from the Development Review Board (DRB) and Legal Counsel. The Zoning Bylaws is the document that governs land use in our Town and must reflect the Town Plan and public belief. This was a challenging task because this document is precise and accurate for legal purposes. The DRB also requested that revisions be made to this document to make it “user friendly”. We completed this work and the Selectboard adopted the new Bylaws in July of this past year. The Commission would like to thank our Zoning Administrator, Russell Hodgkins for doing the leg work between the DRB, Legal Counsel, and ourselves.

The Selectboard this fall changed our membership to five people, from seven. This will make it easier to keep a full slate of Commissioners because we are having a hard time filling all of the seats on this Commission. Which brings us to the sorrowful part of our year. The Planning Commission and Town lost a wonderful man this year in John Barnett. John was a member of the Planning Commission for many years and was an intricate part of creating the new Town Plan last year and the beginning of the Bylaws. His legal background was priceless with his insight to legal complications that each and every passage could bring to the Town.

The Planning Commission would like to thank past members who retired this past year in Matt Conklin and Randy Major. Thank you guys for your dedication to the Town. The Planning Commission is a group of volunteers who prides itself in making Westminster a great place to live. If anyone is interested in joining our team, please contact the Town Hall and they will guide you to getting started.

Chris Vincent – Chair, Kathy Kingston – Vice Chair, Kevin Hughes – Clerk, Doug Oftedahl and Nancy Dalzell – Selectboard Alternate

BUTTERFIELD LIBRARY
ANNUAL REPORT
2017

The Butterfield Library is in the Westminster Institute building on Main Street in Westminster Village. We are open Mondays from 12:30-4:00 and Tuesdays and Thursdays from 12:30-7:00. We decided to be open one morning every other week from 9:00-11:30. The OPEN sign will be out to indicate which week, or you can call us at 722-4891 to find out before coming. We are also open on voting days so that people can get books when they come to vote. Nearly 5,000 books circulated as well as magazines, books on CD and DVDs. We also can get books on inter-library loan which usually get here in about a week. WiFi is available. You can also get access to 'Universal Class' and 'Overdrive' through the Department of Libraries

Last Summer's Reading Program sponsored by the Vermont Department of Libraries was 'Build a better World'. 15 kids signed up. Those who signed up read lots of books and got ice cream certificates at the end.

At the last meeting before Christmas, the Craft Group had a cookie swap. We meet every other Thursday morning from 9:30 to 11:30. Bring you knitting, sewing or any other craft and join us. There are people there who can help you if you have a problem. The Craft Group started Jan. 3, 2008.

The best news is that we are finally going to be automated. It may take a while as we have over 12, 000 books to put bar codes on and enter into the computer. I am looking forward to it. Not sure at this point if we will keep the card catalog or not. Not everyone likes to look stuff up on the computer.

I would like to thank all those who have helped me in one way or another over the last year. I would not be able to do it all without you.

Linda Fawcett, Librarian





Bellows Falls Area Senior Center

It has been another exciting and busy year for the Center!

Building maintenance this year included scraping and repainting the center doors, power washing the building and the repair of rotted window frames. Major service was performed on the center van, including; all new hoses, A/C units, shocks and a new battery.

We continued serving a daily average of 30 Meals-on-Wheels and 33 congregate meals were served which translates into 16,380+ meals for the year.

Our dedicated volunteers donated 2700 hours of in-kind service.

Activities and services remained constant with the addition of multiple driver safety courses with AARP, the annual AARP free tax preparation, VNA-sponsored flu clinic for our area residents, AARP Fraud Watch presentations, Efficiency Vermont presentations, Basic Tai Chi for fall prevention class, multiple weekly Bone Builders classes, SMP Medicare Rights, Vermont Legal Aid presentations, Annual Senior Picnic, safe drug disposal presentation and collection, numerous nutritional presentations, VNA Footcare clinic, VNA Blood Pressure Clinic, 90 years young celebration, special day trips, birthday celebrations, ice cream socials, various musical and historical presentations and well attended holiday luncheon celebrations. This year we added 41 new members, and hope to increase that number next year. Major fundraising efforts included the Holiday Bazaar, Annual Appeal Letter, Senior Center Cookbook and Jamboree.

Financially, the center has seen a rise in meals cost of 3% coupled with a decrease in federal funds by \$12996.00, it will be a challenging year ahead for the meals program.

The Bellows Falls Area Senior Center is a non-profit serving the needs of older people ages 50+ in the towns of Rockingham, Westminster, Grafton, Athens, and Walpole, New Hampshire. Provides help for fostering successful aging through services and activities in areas of education, recreation, social work, arts, employment, health and our Meals On Wheels and Congregate Meals program.

The Bellows Falls Area Senior Center would like to request level funding in the amount of \$3700.00 from the Town of Westminster.

We thank the voters and the Town of Westminster for your continued support of our center and local area seniors.

Teagen Kosut
Executive Director



Connecticut River Joint Commissions – 2017 Town Report

Suite 225, 10 Water St., Lebanon, NH 03766.

Website at <http://www.crjc.org>

CRJC continues its mission to preserve the visual and ecological integrity and working landscape of the Connecticut River Valley. With five local subcommittees and over 100 volunteers, it is guiding the watershed's growth by reviewing and commenting on proposed actions, from large scale development projects including the Northern Pass and Hydro-Electric Dam Relicensing, to proposed regulatory changes, such as the NH shoreland protection rules.

During FY 17 CRJC convened a meeting on the Conte Wildlife Refuge with the US Fish and Wildlife Service to learn about their Water-on-Wheels Express and to develop a partnership to bring this

educational exhibit to Connecticut River communities. CRJC was a sponsor of the 20th Annual Source-to-Sea Cleanup with the Connecticut River Conservancy and partnered with them on an analysis of erosion studies as part of the FERC relicensing process of hydro-electric dams. As a result, FERC requested the dams' owner to provide additional information on erosion along the river.

CRJC emphasized the Vermont Clean Water Initiative with a focus on best agricultural practices to reduce impacts on surface waters. CRJC continues to bring public policy decision makers to our meetings to keep them abreast of the issues facing the Connecticut River. Finally, CRJC worked with the students of the Rockefeller Center at Dartmouth to conduct a valuation of the Connecticut River to the New Hampshire Economy. Read or download the study here: <http://www.crjc.org/news-and-events/>.

The current officers of the Joint Commissions are *Jason Rasmussen, President (VT)*; *James McClammer, Vice President (NH)*; *Jennifer Griffin, Treasurer (NH)*; *Steven Lembke, Secretary (VT)*. For a full list of Commissioners see the following website: <http://www.crjc.org/about-crjc/commissioners/>.



Headwaters of the Connecticut River,
Fourth Connecticut Lake, Pittsburg, NH



The Current has been southern Windsor and Windham County's public transit provider since 2003. Our mission is to provide a safe, reliable and efficient transportation system that supports economic opportunity and quality of life for the 27 towns we serve. As a private non-profit 501c3, we rely more than ever on local contributions to deliver rides and to provide the required local match for replacement vehicles.

The Current is funded by state and federal grants, contributions from towns and resorts, fares on some routes, and contributions from our human service partners. We operate bus routes and senior or disabled transportation services via our fleet of 36 buses, vans, and a network of over 50 very dedicated volunteer drivers.



Our operating expenses last year were \$5,164,289. With that we provided 282,102 bus, van, taxi, and volunteer rides. Our buses and vans traveled 910,711 miles over 50,096 hours.

In Westminster we operate volunteer services which last year provided 865 rides at a cost of \$17,476.

We are requesting a \$1,250 contribution from the Town of Westminster this year. We hope you will once again support us.

We are always seeking your input to improve our services. Please contact me by email (rgagnon@crtransit.org); phone (802) 460-7433 x 201; or visit us at www.crtransit.org to let us know how The Current may improve service in your community.

Sincerely,

A handwritten signature in black ink that reads 'Rebecca Gagnon'.

Rebecca Gagnon
General Manager



Early Education Services

Our Mission: The first door to open all others.

Our Vision: That Early Education Services is the first and best step toward making good on the promise of every child, every family, and every home.

Head Start classrooms now provide year round, school day and half day programming for 24 preschoolers in Westminster and 48 in Brattleboro. We reduced enrollment from 16 students per classroom to 12 in order to better address the rising needs of many students who are struggling with socio-emotional and behavioral challenges. Smaller groups and increased support will help to improve every Head Start child's school readiness abilities.

VT Education Act 166 funds enabled us to provide a parity step adjustment to increase Head Start and Early Head Start teacher salaries toward the goal of aligning with those of public school teacher wages. Teacher qualification requirements also adjusted to be more commensurate with those of public school teachers. *This was the first step toward matching public school teacher salaries, and we will continue to seek funding in order to accomplish that goal.*

EES Head Start and Early Head Start children again demonstrated steady progress, measured by **Teaching Strategies Gold Data** assessments collected in the fall, winter and spring last year, in all learning domains. This success was due to a focus on teaching with intentionality, utilizing curriculum rich with social/emotional foundations and working with parents to reinforce school readiness skills at home. Our Behavior Specialist, funded with Vermont Strengthening Families funds, created opportunities for teachers to learn more about responding to the unique needs of highly stressed children and provided direct individualized support for children to have successful school experiences. This year Head Start children showed significant gains in all areas, including language, literacy, math, physical, socio-emotional development and Early Head Start children again ranked high in language and cognitive skills.

EES also provided direct supports for parents to improve their parenting skills and work toward their self-sufficiency goals with the continuation of our Dedicated Dads, Parenting Journey, Young Parents Groups, Playgroups, Teddy Bear Teas (kindergarten transition), Welcome Babies Program, Reach-Up case management services and a host of other opportunities built to support our Windham County families. This year, 455 families participated in EES' programs and reported an average 4.73 of a possible 5 (high) satisfaction results, and 4.61 overall quality of life improvement scores.

Our goals for 2018 include: 1) Continuing to build teacher salaries to work to match those in public schools, 2) Continuing to build the skills to address the needs of our escalating population of traumatized children, and 3) Make strident steps with technology to produce worthy data and market our strengths and services. Thanks to the residents of Westminster for your ongoing and continued support. Debra J. Gass, EES Executive Director



The Gathering Place would like to take this opportunity to thank you for your support in the past and your consideration of our request for a contribution in Fiscal Year 2019.

The Gathering Place (TGP) is a 501c3 not-for-profit organization that has proudly served the elders and adults with disabilities residents of the Windham County region including bordering New Hampshire and Massachusetts communities since 1989. TGP is conveniently located on 30 Terrace Street in Brattleboro with a satellite location opening soon in the Deerfield Valley area. Seniors and adult disabled individuals of a variety of ages, races, religions and socioeconomic status enjoy the benefits of the Center and its services. The Gathering Place is both a cost-effective way to minimize the stress of providing care at home and an affordable alternative to nursing facility placement. The center is open Monday through Friday from 8:00AM to 5:00PM.

TGP's myriad of services and activities are designed to bring health, fun, laughter and companionship to the lives of our participants and peace of mind to their families. Our services include:

- Nursing oversight
- Access to on-site counseling, and occupational and physical therapies
- Daily exercise program
- Recreation and social activities
- Nutritious meals and snacks
- Personal care (showers, podiatry, hairdressing)
- Outreach services
- Companionship
- Special events
- Access to transportation and coordination of medical appointments

There are many different ways that program participants may pay for their services.

- Private pay refers to those participants who pay The Gathering Place's stated fee.
- TGP offers scholarships for those who exhibit financial need, to help cover the cost of attendance. For those program participants whose income falls within TGP's Sliding Fee Scale range, an adjusted fee is calculated according to the scale.
- Vermont Medicaid
- Dementia and Respite Grants
- American Parkinson's Disease Association

In the last Fiscal Year TGP provided services to 159 families. The services included:

49852 hours of service
41365 hours of planned activities
25104 breakfasts, lunches and snacks
23061 hours of exercise per year

As part of our fundraising program, we ask local towns for financial support so that we can continue to provide an excellent program and stand ready to meet the future demand for our services, including the ability to fund our income sensitive sliding fee scale for those folks that need our support. The Gathering Place is asking for your help and is requesting funding in the amount of **\$250.00**.

Thank you for your consideration, we look forward to your response. If you have any questions or require additional information please contact me at your earliest convenience.

Sincerely,



Mary Fredette
Executive Director



Health Care & Rehabilitation Services

Health Care and Rehabilitation Services (HCERS) is a comprehensive community mental health provider serving residents of Windsor and Windham counties. HCERS assists and advocates for individuals, families, and children who are living with mental illness, developmental disabilities, and substance use disorders. HCERS provides these services through outpatient mental health services, alcohol and drug treatment program, community rehabilitation and treatment program, developmental services division, and alternatives and emergency services programs.

During FY17, HCERS provided 4,096 hours of services to 56 residents of the Town of Westminster. The services provided included all of HCERS' programs resulting in a wide array of supports for the residents of Westminster.

Anyone with questions about HCERS services should contact George Karabakakis, Chief Executive Officer, at (802) 886-4500.



Invitation to Serve your Community

Serving Bennington, Windham and Windsor Counties
160 Benmont Ave., Suite 90 Bennington, VT 05201
802-772-7875 | caliberti@svcoa.net | rsvp.vt.gov

Proudly Sponsored by Southwestern Vermont Council on Aging

Westminster Annual Town Report FY 2017

Green Mountain RSVP connects volunteers 55 and older to opportunities at nonprofit organizations with a positive impact to the towns within Bennington, Windsor, and Windham Counties. We are sponsored by the Southwestern VT Council on Aging (SVCOA).

As part of our Healthy Living focus, we partner with some of the following volunteer stations: Meals on Wheels providers, transportation programs, Food Pantries, The American Red Cross, AARP/VITA Tax Programs, Bone Builder Exercise classes, and mentor programs in local schools. We also partner with many other nonprofits, like senior meal sites, hospitals, museums, libraries, and knitting projects.

We provide annual recognition and social events for volunteers. We issue a bi-monthly newsletter in each county. We help support nonprofits with background checks and liability insurance for RSVP volunteers.

RSVP is providing volunteers at the Bellows Falls Senior Center for the Bone Builders class and meals on wheels programs which benefit town residents. RSVP also furnishes volunteers to the Kurn Hattin Homes School to provide tutoring to students. RSVP staff have attended the monthly Senior Meal to assess needs in the area and offer information about various volunteering opportunities.

The total number of people served in the towns we cover was 2754. Broken down by our impact jobs it is: Food Delivery – 125, Bone Builders- 646, Transportation- 529, Mentoring -26, AARP TaxAide, 895, and Food Pantry Support – 533. We also support additional nonprofit organizations, but do not collect data on people served. Going forward we will focus on the same impact jobs, with a focus on seniors and letting them age in place. We utilize an independent living survey to collect data for performance measures which we report annually to CNCS, our Government funder.

Your Town's funds are essential for us to continue to support and develop programs for seniors who wish to volunteer. Our staff and administrative costs are covered by federal funds from the Corporation for National and Community Service (CNCS) – Senior Corps. Your partnership within the Westminster community can truly make a difference for Windham County with local volunteers helping their neighbors.

Respectfully,
Cathy Aliberti
Green Mountain RSVP Director

volunteer
do good/feel good



Our Place Drop-In Center

Our Place is a day time drop-in-center that provides help with food and other essential needs in a non-judgmental, safe and respectful atmosphere. The people who need our help are living on a limited income; some due to a job loss or reduction in work hours and wages, others like the elderly and disabled have fixed incomes that do not cover their rising expenses. Some of the people we serve have children and work one or more part-time jobs. Our kitchen staff prepares fresh food that is either donated or purchased from a variety of sources including local markets and farms, Thomas Dairy, UNFI and Vermont Food bank. Our Place serves breakfast and lunch Monday through Friday each week – an average of 1100 meals in the dining room or as to go meals.

In our food pantry we provide a selection of free groceries to an average of 200 different households each month. Over the past twelve months, we provided nutritious food to an average of 47 different households that included 84 adults and 44 children who live in Westminister. There are people who visit the food pantry on a regular basis and some who only need supplemental food when there is an unexpected expense such as a car repair, family emergency or other financial crisis in their lives. The food we offer includes fresh produce, milk, orange juice, frozen meat, canned tuna, vegetables, fruit, shelf stable juice and soups, pasta and cereal. In addition to the families and individuals who access the food pantry and meals at Our Place, we deliver an average of 42 bags of groceries each month to seniors and disabled people in our service area from Rockingham to Athens and south to Westminister. We help coordinate the Healthy Harvest Network, which is a partnership of seven local food shelves that are sharing surplus perishable food to reduce waste. These food shelves in southeastern Vermont are mainly staffed by volunteers who work to help their neighbors. We also help coordinate a direct food distribution from the Vermont Foodbank that occurs on the 4th Tuesday of each month at the Waypoint Center near the Bellows Falls train station. On a regular basis, 250 families attend this food distribution that focuses mainly on fresh produce as well as other surplus food at the foodbank.

We are grateful for the financial support that the residents of the Town of Westminister provide to Our Place each year. The one thousand dollars that you provide helps us purchase food that is not available through donations.



Parks Place Community Resource Center occupies a comfortable old house in Bellows Falls, Vermont. Opened in 1995, the Resource Center provides access to health and human services, education, community justice, parenting, substance abuse prevention and treatment, youth programs, and mental health counseling among others. Parks Place offers a convenient, welcoming space for programs and services that would otherwise be inaccessible to members of this community. Parks Place serves approximately 3,000 persons annually who are seeking to find what they need to move their lives forward.

Traditionally Parks Place has reported data using an unduplicated system, which means that we have reported only the number of unique individuals we serve, rather than the number of services they receive. For instance, if somebody comes in to use the computer and then goes on to apply for 3Squares, join a peer group, and take a parenting class, they would have traditionally only been counted one time. We believe that reporting the number of “connections” that our clients make, rather than the number of unique individuals we serve, more accurately represents both our philosophy and our mission.

In Fiscal Year 2016 Parks Place served 2,606 unique individuals, 113 of which were from Westminster and 25 of which were from Westminster West. By comparison, when we look at FY17 we see that 7,621 total connections were made and of those, 254 were made by Westminster residents and 28 were made by residents of Westminster West. This new way of interpreting data focuses on the number of services our clients are accessing, rather than the number of unique individuals that we serve.

Parks Place mission is to open doors to opportunities by connecting people with the resources they need to move their lives forward in a positive direction. Over forty different agencies and non-profits provide services at Parks Place on a regular, on-going basis. Many meet weekly with clients and hold regular office hours, while others are present on a monthly-basis, or as needed. This partnership allows a distinct opportunity for collaboration and success in serving this community.

Parks Place uses a survey each year to evaluate our success in serving this community. As one survey respondent reports: “Bellows Falls is small. Basically all needs are met at one place. PARKS PLACE!” This message is demonstrated in the fact that 40% of all respondents reported that they have accessed Parks Place more than twenty times and when asked which services they learned about through using Parks Place a common theme was “all” or “too many to list.”

Parks Place would like to thank you for your support in helping us to serve our mission. This work would not be possible without contributions like that of Westminster.



The Windham Regional Commission

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

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

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

We help towns make the most of the financial and human resources they have both individually and collectively, assisting with projects between and among towns, building and augmenting the capacity of volunteer-based town boards and commissions, and providing professional services to towns that may want to take on a project that is beyond what they can comfortably manage with their own staff and volunteers. Our relationship with towns is inherently collaborative. For instance, towns choose to have their plans reviewed by the Commission; town plan review and approval by the WRC is not mandatory. The regional plan, which was updated in 2014 following a 2-year process, is developed in consultation with our towns, reflects town plan policies, and is ultimately approved by our towns.

Highlights from the past year reflect the range of services we provide to the towns of the region. We're collaborating with the Brattleboro Development Credit Corporation and our counterparts in NH and MA to improve economic opportunity and household income. We provided assistance to 24 towns with plans, zoning, updating flood hazard area regulations, community revitalization and general town planning technical assistance. We coordinated the formation of the Green River Watershed Alliance, which builds off of the successful Saxtons River Collaborative, with funding through the High Meadows Fund. We're leading two renewable energy grant programs. One provides assistance to schools and other public buildings to install modern wood-fueled heating systems. The other provides grants for renewable energy development. We've helped towns apply for grants to conduct road erosion inventories, and to do work to reduce road erosion. We also continue to be the primary GIS and mapping resource for our towns. An annual report is available on our website (www.windhamregional.org). Click on the heading "About Us." We encourage you to visit your town's page on our website to see highlights of our work for you over the last two years, as well as your town's profile (<http://windhamregional.org/towns>). A video about the WRC is available on our homepage.

Funding for the WRC is provided through contracts with state agencies, federal grants, and town assessments. Town assessments make up a relatively small percentage of our budget; about 7% of a \$1.4 million budget for FY 2017. But it is the only funding we receive that has no conditions placed upon it by entities beyond the WRC's borders. Your town's assessment makes it possible for us to leverage the resources to serve you. The town's assessment for this year is \$7,077. To see our detailed Program of Work and budget for FY 2018, visit our website and click on the heading "About Us."



Southeastern Vermont Community Action

Southeastern Vermont Community Action is an anti-poverty, community-based, nonprofit organization serving Windham and Windsor counties since 1965.

Our mission is to enable people to cope with and reduce the hardships of poverty; create sustainable self-sufficiency; and reduce the causes and move toward the elimination of poverty. SEVCA has a variety of programs and services to meet this end. They include: Head Start, Weatherization, Emergency Home Repair, Emergency Services/Crisis Intervention, (fuel/utility, housing and food assistance), Homelessness Prevention, Micro-Business Development, Individual Development Accounts (asset building & financial literacy), Volunteer Income Tax Assistance, VT Health Connect Navigation, and Thrift Stores.

In the community of Westminster we have provided the following services during FY2017:

Weatherization: 11 homes (28 people) were weatherized at a cost of \$89,024

Emergency Heating System Replacement: 3 homes (3 people) received furnace repairs or replacements at a cost of \$1,817

Emergency Home Repair: 3 homes (7 people) received services to address health and safety risks, repair structural problems, and reduce energy waste, valued at \$6,646

Tax Preparation: 16 households (24 people) rec'd services and tax credits totaling \$16,876

VT Health Connect Navigation: 30 households (63 people) received assistance to enroll in the Vermont Health Exchange, valued at \$3,619

Emergency Services: 42 households (84 people) received 206 services valued at \$1,515 (including financial counseling; crisis intervention, nutrition education; referral to and assistance in accessing needed services)

Fuel/Utility Assistance: 18 households (40 people) received 24 assists valued at \$11,784

Housing Assistance: 2 households (5 people) received 2 assists valued at \$3,109

Jobs for Independence Program: 6 households (6 people) were recruited, screened and referred for enhanced employment services, valued at \$2,410

Thrift Store Vouchers: 5 households (13 people) rec'd goods and services valued at \$323

Community support, through town funding, helps to build a strong partnership. The combination of federal, state, private and town funds allow us to not only maintain, but to increase and improve service. We thank the residents of Westminster for their continued support.

Stephen Geller, Executive Director
Southeastern Vermont Community Action (SEVCA)
91 Buck Drive
Westminster, VT 05158
(800) 464-9951 or (802) 722-4575
sevca@sevca.org
www.sevca.org



Need help finding help?

Dialing 2-1-1 or Texting your zip code to 898211
is your first step.

Are you facing difficult times and don't know where to turn?
Vermont 2-1-1 is an easy-to-remember three-digit phone number that connects you with the services that can help you.

Looking for help with everyday needs?

At 2-1-1, you will speak to someone who will provide the human touch, help to solve problems, and link callers throughout Vermont with government programs, community-based organizations, support groups, and other local resources.

When should you contact 2-1-1?

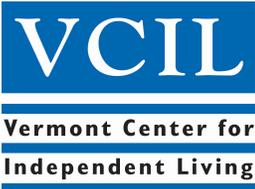
Call **2-1-1** or **text your zip code to 898211** for everyday needs and in difficult times. 24/7/365 or 1-866-652-4636 toll-free in Vermont or 1-802-652-4636 from outside Vermont.

Get the Vermont 2-1-1 Smartphone App!

Search for "Vermont 2-1-1" at your phone's app store

Also visit: www.vermont211.org

*In Vermont, call 9-1-1 to save a life, stop a crime or report a fire;
Contact 2-1-1 for community information and referral.*



THE VERMONT CENTER FOR INDEPENDENT LIVING

Since 1979, The Vermont Center for Independent Living (VCIL) has been teaching people with disabilities and the Deaf how to gain more control over their lives and how to access tools and services to live more independently. VCIL employees (85% of whom have a disability) conduct public education, outreach, individual advocacy and systems change advocacy to help promote the full inclusion of people with disabilities into community life.

Preliminary numbers for our In FY'17 (10/2016-9/2017) VCIL responded to over **3,041** requests from individuals, agencies and community groups for information, referral and assistance and program services for individuals living with a disability. VCIL Peer Advocate Counselors (PACs) provided one-on-one peer counseling to **347** individuals to help increase their independent living skills and **10** peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted **160** households with information on technical assistance and/or alternative funding for modifications; **84** of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided **94** individuals with information on assistive technology; **45** of these individuals received funding to obtain adaptive equipment. **530** individuals had meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60. We are also now home to the Vermont Telecommunications Equipment Distribution Program (VTEDP) which served **49** people and provided **22** peers with adaptive telecommunications enabling low-income Deaf, Deaf-blind, Hard of Hearing and individuals with disabilities to communicate by telephone.

VCIL's central office is located in downtown Montpelier and we have five branch offices in Bennington, Chittenden, Lamoille, Rutland and Windham Counties. Our Peer Advocate Counselors and services are available to people with disabilities throughout Vermont. Our Windham County office also houses the Vermont Interpreter Referral Service (VIRS) (previously under the VT Center for the Deaf and Hard of Hearing) and provides statewide interpreter referral services for sign language, spoken English and CART services for assignments in medical, legal, mental health, employment, educational, civil and recreational settings.

During FY '17, **5** residents of **Westminster** received services from the following programs:

- Home Access Program (HAP)
(over \$8,400 spent on home modifications)
- Information Referral and Assistance (I,R&A)

To learn more about VCIL, please call VCIL's toll-free I-Line at: **1-800-639-1522**, or, visit our web site at www.vcil.org.



Your local health district office is in Brattleboro at the address and phone number above. Come visit or give us a call! At the Vermont Department of Health, we are working every day for your health. With twelve district offices around the state, and state office and laboratory in Chittenden County, we deliver a wide range of public health services and support to your community.

For example, in 2017 the Health Department:

Supported healthy communities: The Health Department's 3-4-50 initiative aims to engage multiple sectors – business, education, municipalities – in implementing policies and strategies that will reduce the three (3) behaviors of tobacco use, physical inactivity and poor diet that lead to four (4) chronic diseases of cancer, heart disease and stroke, diabetes and lung disease that result in 59% of death in Windham county. The local office is working to get these sector partners to sign-on to 3-4-50 and make a commitment to take action that will help to reduce the chronic disease in our state.

Provided WIC nutrition services and healthy foods to families: We served 980 pregnant women and children to age five in the Brattleboro health district with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support. We partner with grocery stores across the state to enable participants to use a debit-like card to access nutritious foods. The average value of foods provided is \$50 per person per month.

Worked to prevent and control the spread of disease: In 2017 we responded to about 96 cases of reportable diseases in the District. In FY2017, \$15,014,203 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide, including \$938, 595 in the Brattleboro District.

Aided communities in addressing substance abuse and misuse: Regional Prevention Partnerships statewide worked to increase state and community capacity to prevent underage and binge drinking, and reduce prescription drug misuse and marijuana use. In the Brattleboro Health District, we are fortunate to work with 5 prevention coalitions who, in collaboration with other community partners, educate the community through forums, meetings and trainings about the importance of substance abuse prevention. The work includes youth and schools, medical practitioners and pharmacists. It supports efforts across the continuum of care including treatment, recovery and maintenance. For more information on your local coalition, visit: <http://www.healthvermont.gov/local/brattleboro/alcohol-and-drug-abuse-prevention>

Other: The district office supports Town Health Officers by providing annual training. This year twelve area Town Health Officers attended a training on hoarding disorder and how to best help the person in a hoarding environment.



The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization, owned by its member municipalities and directed by a 13-member Board of Directors elected by the membership and comprising municipal officials from across the state.

VLCT's mission is to serve and strengthen Vermont local government. All 246 Vermont cities and towns are members of VLCT, along with 138 other municipal entities, including villages, solid waste districts, regional planning commissions, and fire districts.

Local governments in Vermont provide essential services to residents and visitors alike. From maintaining roads to providing safety services, recreational programs, water and sewer infrastructure, street lighting, and libraries, the work carried out by appointed and elected officials and community volunteers is both critical and challenging. The demands on local government are complex and require resources that are not always available in every city, town or village in the state.

VLCT is the only statewide organization devoted solely to delivering a wide range of services to local officials who serve municipalities of varying populations and geographic regions but face similar requirements with disparate resources. The organization provides legal, consulting, and education services to its members, offering important advice and responses to direct inquiries, as well as training programs on specific topics of concern to officials as they carry out the duties required by statute or directed by town meeting voters. VLCT represents cities and towns before the state legislature and state agencies, ensuring that municipal voices are heard collectively and loudly, and also advocates at the federal level, primarily through its partner, the National League of Cities.

VLCT offers opportunities to purchase risk management products and services that directly meet the specific and specialized needs of local government through the VLCT Employee Resource and Benefit (VERB) Trust and the VLCT Property and Casualty Intermunicipal Fund (PACIF).

During the 2017 calendar year, in addition to providing responses to more than 3,700 telephone inquiries, holding 16 training sessions, and following approximately 300 separate pieces of legislation, 13 summer study committees, and developing VLCT's legislative platform with five municipal policy committees, VLCT celebrated its 50th anniversary. Throughout the year, VLCT recognized local officials and employees who have served a number of communities for 50 years, and highlighted some of the many successes of the organization and local government during the last 50 years. It was also an important year to look ahead, to consider new ideas, and to think about new programs and ways of delivering services to members that will address their changing needs in the coming years. VLCT launched a new website in June 2017 that, despite a few initial glitches, has functioned well and serves as a better connection point for members, thanks to consistent updates, new information, and easier navigation tools. VLCT has also moved the majority of its mission-critical IT systems to the "cloud" in an effort to provide more security for member information, greater protection against hacking attempts, and greater redundancy of access that will help the organization remain operational following a disaster scenario. The move to the cloud also reduces the need to acquire, maintain, and replace costly capital equipment.

At the heart of all these activities is VLCT's commitment to serving as a good steward of member assets, and we are proud of the continued progress being made in that effort. Members are welcome to visit the VLCT office anytime to review the operations of the organization, to ask questions, and to access resources that can help each individual official and employee carry out the important work of local government.

To learn more about the Vermont League of Cities and Towns, including its audited financial statements, visit the VLCT website at www.vlct.org.



VISITING NURSE AND HOSPICE FOR VT AND NH
Home Health, Hospice and Maternal Child Health
Services in Westminster, VT

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

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

Between July 1, 2016 and June 30, 2017 VNH made 1,030 homecare visits to 60 Westminster residents. This included approximately \$50,880 in unreimbursed care to Westminster residents.

- **Home Health Care:** 572 home visits to 40 residents with short-term medical or physical needs.
- **Long-Term Care:** 81 home visits to 5 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 332 home visits to 11 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 45 home visits to 4 residents for well baby, preventative and palliative medical care.

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

Westminster'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,


Jeanne McLaughlin, President & CEO (1-888-300-8853)



The mission of Westminster Cares is to create opportunities for seniors and adults with disabilities to live with independence and dignity in the community.

Westminster Cares is supported by town funds; a community annual appeal; individual, corporate and memorial donations; several fundraising events and grants through Senior Solutions and private family foundations. We are extremely appreciative of the all financial support that enables us to fulfill our mission. We also appreciate the thousands of hours volunteers donate each year to our carry out our programs and services.

In 2017, our core services included: Meals-On-Wheels, transportation, home medical equipment loans, visiting and information and referral. Volunteers drove thousands of miles, delivering Meals-On-Wheels five days a week to between 10-15 individuals. Due to the generosity of a community member, frozen meals continue to be provided on Fridays to those needing weekend meals. Transportation is another service offered – volunteers gave 188 rides, driving just over 3475 miles transporting those who no longer can drive to medical appointments, physical therapy, grocery stores, pharmacies and other essential services so they can remain in our community. Through our equipment loan program, multiple pieces of durable home medical equipment were loaned each month to community members who were recuperating from surgery or in need of medical accommodation. Volunteers also made home visits to those in need of company and visited several Westminster residents who now reside in assisted living residences and local nursing homes. The Butterfield Library partnered with Westminster Cares to select books for those who can't access the library. Our volunteers delivered and picked up books from residents at their homes.

Our community nurse for the previous four years left her position in May. We're grateful for the excellent in-home care Isabelle Abramson provided to residents and for her dedication and caring about their health and well-being. After a four month search, we hired our new community nurse, Debbie Brookes, who joined us in October. Debbie will continue to make in-home visits, assist with medication management and pill planning, blood pressure checks, preventive foot care and other non-invasive medical services. Her one-on-one consultations help to educate seniors and their families about a variety of issues. In 2017 our nurses made approximately 60 visits to seniors in our town and served more during Blood Pressure Clinics at the monthly Senior Lunches. (No available nurse from June-Sept.)

Westminster Cares continues to host many healthy aging programs, including three "Living Strong" weight training classes; two weekly "Tai Chi for Falls Prevention" classes; one weekly

“Gentle Yoga” class, and one “Chair Yoga” class; a twice monthly discussion group and pot-luck called, “Secrets of Healthy Aging;” a monthly senior lunch; an art class co-hosted with Putney Cares called, “The Artist in Each of Us” and a seasonal Wednesday Walking group. WC also works closely with Senior Solutions/Southeast Council on Aging, the Visiting Nurse Association, the Bellows Falls Senior Center, the V.A., SEVCA and the other Cares organizations in Windham County.

The following community members served on our Board of Directors in 2017: Pete Harrison, president; Lori Larue, vice-president; Miriam Lanata, treasurer; Regina Borden, secretary; Sally Ryea; Heidi Anderson; Don Dawson; Robin Lawrence and Barbara Sherrod. Barbara stepped down at the end of year, fulfilling her three-year board term. Karen Walter, Phyllis Anderson and Kathy Elliott continue to serve as board members emerita.

Westminster Cares honored the town’s residents who are 90 years and older during its Annual Meeting and Celebration of Aging, November 5th, 2017, at the Westminster Fire Station. There are currently eleven Westminster residents who are over 90 years old. Four were able to attend the event. Everyone enjoyed the video presentation and hearing stories about our guests.

In 2018, Westminster Cares will celebrate its 30th anniversary! Plans are underway for several speakers, workshops, and fun events to thank the community for supporting us all these years. Our goal for the coming year is to continue offering high-quality programs and services that meet the needs of a growing senior population in Westminster.

Donna Dawson, Director
Westminster Cares, Inc.
wecares@sover.net
1.802.722.3607
www.westminstercares.org
P.O. Box 312
Westminster, VT 05158

The Westminster Gazette

2017

The Westminster Gazette, an eight page newspaper for the residents of Westminster, celebrated it's thirteenth year in 2016. It is a non-partisan publication, run by volunteers and is dedicated to sharing information about the happenings in and around Westminster. Approximately 1,400 copies of the Gazette are sent to all residents of Westminster and volunteers deliver the paper to local businesses in Westminster, Walpole and Bellows Falls. It also serves as low cost advertising for local organizations (churches, schools, civic groups) to promote events.

The community supplies the content for the paper and anyone is welcome to submit articles of interest to westminsternews@gmail.com or to The Westminster Town Hall. Submissions must be limited to 500 words and will be reviewed for content that fits within the paper's policies. Pictures are always welcome-especially Mystery Photos entries. If you are not receiving a copy, please e-mail the Gazette.

The Gazette relies on the financial support of the Town of Westminster, advertisers, underwriters and donors. Current Underwriters (who donate \$300 or more annually) include Kurn Hattin Homes, Town of Westminster, The Westminster Center School, Burtco, Inc., Westminster Cares, Westminster Activities Commission, Sojourns Community Health Clinic, The Dascomb Trust, K Beebe, The Rotary and Westminster Fire & Rescue Association. We would welcome 1-2 more Underwriters to help offset expenses. Businesses that advertise on page eight are featured annually in a monthly edition as the "Business of the Month." The Gazette has seen an increase in postage costs and have been working to find creative ways to cover expenses. We do ask non-residents to pay \$10 annually, which has helped.

Current members of the board include Charmion Handy, Chairwoman; Donna Dawson; Alma Beals, Treasurer/Book keeper; Joyce Sullivan; as well as Editor and independent contractor, Robert Smith. The Gazette has many opportunities for 2018 and is actively seeking an additional board member and a volunteer to help deliver the paper in the community. The group meets the last Monday of the month at the Westminster Institute (Westminster Cares office) at 4:30 PM. Visitors and donations are always welcome. Thanks to everyone for your continued support.

Charmion Lea Handy

Chair of the Board of Directors



Windham County Humane Society Town Report July 1, 2016 to June 30, 2017

Description of Services:

The Windham County Humane Society (WCHS) is a non-profit organization serving all residents of the towns of Windham County, Vermont. The mission of WCHS is to ensure the safety and well being of animals as well as enhancing the relationship between individuals and pets through adoption, education, advocacy, compassion and promotion of animal welfare.

Animal Intake and Outcome numbers

1,816 animals came in to WCHS:

- 640 animals were seen at our Wellness clinic
- 332 animals were surrendered by their owners
- 14 animals were seized by law enforcement
- 280 animals were brought in as strays
- 475 animals came as transports from regions of the country where the euthanasia rate is high due to overpopulation
- 75 animals that were adopted out were returned to WCHS

Outcomes

- 851 animals were adopted
- 157 animals were reunited with their owner
- 50 animals (<5%) were euthanized for health or behavior issues. *WCHS does not euthanize for time or space.*
- 27 Animals were euthanized for owners who could not afford veterinary clinic fees for this service
- 13 animals died in care
- 24 animals were transferred to other animal welfare organizations
- 3 animals were dead on arrival.

The average length of stay for animals was 12 days. Total expenses for WCHS in 2016-17 were \$537,288.

Spay/Neuter

WCHS hosts two spay/neuter clinics every month for income eligible residents of Windham County. A simple application is required. The WCHS provides financial assistance to applicants who can't afford the fees, and free spay/neuter for free-roaming, un-owned cats.

- In 2016-17 the WCHS spayed/neutered 449 shelter animals.
- In 2016-17 the WCHS spayed/neutered 381 cats, 73 dogs and 8 rabbits for Windham County pet owners.

Pet Care Assistance

This program provides basic preventative care, including vaccines, at low-to-no cost to low-income pet owners. Pet owners must apply and provide proof of residency in Windham County and proof of financial need

In 2016-17, we provided:

- Distemper vaccine to 68 dogs and 207 cats
- Rabies vaccine to 295 animals
- Microchips to 23 animals
- 502 doses of flea/tick preventative
- 90 doses of wormer
- 92 bags of prescription food

WCHS served Westminster residents as follows:

- 2 residents surrendered a total of 1 dog and 1 cat
- 11 residents adopted 8 cats and 6 dogs
- 4 residents used our PCA program to spay/neuter 7 cats and vaccinate 1 cat and 1 dog
- 5 residents were reunited with their lost animal
- 3 residents brought in a total of 3 stray cats



WINDHAM COUNTY SHERIFF'S OFFICE

Keith D. Clark, Sheriff
PO Box 266, Newfane VT 05345
Tel: (802) 365-4942
Fax: (802) 365-4945



Westminster Report

The Windham County Sheriff's Office provided an augmented police service to the people of Westminster FY2017 (July 1, 2016 to June 30, 2017) in the amount of \$57000, or approximately 2000 hours of service for the year. Our office was able to provide 2028.75 hours of service, at no additional cost to the town. The service provided included motor vehicle enforcement and response to 1006 calls for service, or calls where response would not be provided by the town's primary law enforcement agency.

During FY17, we issued a total of 368 tickets. Under Vermont law, the town could receive up to \$22026.40 in fund disbursement from the Vermont Court Administrator's Office/Vermont Judicial Bureau from this ticket revenue. Additionally, 304 warnings were issued and 1006 calls for service were answered.

As many have noticed, our deputies have been equipped with body worn cameras. Each deputy has been equipped with this technology to provide them with an investigatory tool, while ensuring the accountability of the activities our agency is involved in. We've continued to maintain our fleet of cruisers by replacing two vehicles with 2017 Ford Interceptor Sedans.

It is with joy, and sadness, that we report the conclusion of our Electronic Monitoring pilot program, as of June 30th, 2017. We successfully and effectively demonstrated a way to operate an actively monitored system, which resulted in a cost savings of \$300,000 in incarceration expenses over the life of the project. The pilot program was merged into the state's Department of Corrections, where we hope they realize the same successes that we did.

As in year's past, we provide several programs to the citizens of Windham County. These programs are provided by leveraging grant funds and other sources of funding, and are not charged to the contracted towns or villages. These programs include Click It or Ticket, Are You Okay?, DUI campaigns, the Drug Evaluation and Classification Program, Work Zone Safety Enforcement, Toys for Kids, and snow mobile patrols. We continue to maintain secured anonymous drug disposal bin in our lobby, to help the citizens of our community safely dispose of unwanted/unused prescription medications. It is the continued support of Westminster and other towns which help contribute to our ability to provide these no-cost services to Windham County as a whole.

The Windham County Sheriff's Office is pleased to serve the people of Westminster and look forward to the upcoming year. If you have a need for our services, please don't hesitate to contact our office at 802-365-4942 for non-emergencies or 911 for emergencies.

Respectfully submitted,

Sheriff Keith D. Clark

Incidents	Qty	Incidents	Qty
911 Hangup	3	Identity Theft	1
Accident - Injury	1	Illegal Dumping	1
Accident - LSA	2	Information	1
Accident - damage	10	Juvenile Problem	8
Animal Problem	16	Littering	3
Arrest on Warrant	3	Motor Vehicle Complaint	9
Assault - Simple	1	Noise	3
Assist - Agency	63	Ordinance Violation	2
Assist - Citizen	21	Parking	2
Assist - Motorist	11	Patient Watch	1
Assist - Other	4	Property Watch	14
Attempt to Locate	2	RFA - Service	2
Attempt to Serve	2	Special Event/Occasion	5
Bad Check	2	Suspicious Event	26
Burglary	2	Theft	14
Citizen Dispute	4	Threats/Harassment	3
Conspiracy	1	Traffic Hazard	5
Directed Patrol	193	Traffic Stop	500
Disorderly Conduct	2	Trespass	5
Disturbance	3	TRO/FRO Service	1
DLS	1	Untimely Death	2
Domestic Disturbance	2	Vandalism	4
Found/Lost Property	1	VIN verification	34
Fraud	3	Welfare Check	7
Grand Total			1006



Windham & Windsor Housing Trust (WWHT) is a non-profit organization founded in 1987, serving the residents of Windham and southern Windsor County. We provide housing for residents of low and moderate incomes, preserve and revitalize neighborhoods, help residents acquire their own homes, and generally improve the social, economic, and cultural health of communities of Windham and southern Windsor County.

WWHT's mission is *to strengthen the communities of Southeast Vermont through the development and stewardship of permanently affordable housing and through ongoing support and advocacy for its residents.*

Homeownership Center

The **Home Repair Program** provides low cost loans to low and moderate income homeowners throughout Windham and Windsor counties to make critical home repairs. These include repairs necessary to bring a home up to code and make it a safe place to live. Our rehabilitation specialist inspects the home, determines which repairs are necessary, and works with the homeowner to plan and finance the project. We assisted 24 homeowners in 2017 with home repair projects.

One-to-one Counseling helps renters and homeowners understand and navigate their options and make smart financial decisions. The program is available to all residents in both counties. We provide homebuyer education, financial literacy training and credit counseling. In 2017, 79 of our clients were able to purchase a home.

The **Shared Equity Program** provides grants to income-eligible homebuyers to subsidize the purchase of single-family homes. Grants are used toward the purchase price of the land underneath the home, lowering the cost to the homebuyer. Windham & Windsor Housing Trust retains ownership of the land and ensures long-term affordability through special ground lease provisions. 135 homes are in the shared equity program.

Rental Housing Development Program-In order to meet the diverse housing needs of a community, WWHT develops affordable rental housing opportunities. This takes the form of both rehabilitation of existing housing and the construction of new apartments. WWHT works with towns to plan for meeting local affordable housing and community development needs. In 2017, WWHT began renovation of a historic apartment building and broke ground on 18 new apartments in Putney, as well as breaking ground on 22 micro-apartments for the homeless in Brattleboro.

Rental Housing Management Program-WWHT owns 707 rental apartments with over 1,074 tenants. We manage the rental properties in and near Brattleboro and contract with Stewart Property Management Services for the properties in northern Windham and Windsor Counties. WWHT takes pride in the appearance of our multi-family housing and is committed to providing the staff and financial resources necessary to ensure long-term health and safety for our residents as well as preservation of property values. Although WWHT is a non-profit, we pay local property taxes on our rental properties and our shared-equity homeowners pay property taxes to the Towns and Villages.

For more information, please visit us on the web at www.w-wht.org



**Women's Freedom Center's
Statement of Services
And
Report to the Town of Westminster**

The mission of the Women's Freedom Center is to work to end physical, sexual and emotional violence against the women and children of Windham and southern Windsor Counties. The Freedom Center works to fulfill its mission by educating the community regarding the root causes of violence against women, challenging the systems that help keep it in place and by providing support and services, including shelter and safe housing, to women and their children who have experienced domestic violence, sexual assault, stalking, and dating violence. Since our beginnings in 1977, we have provided support to the survivors of these crimes, as well as consultation and educational activities to a wide range of community groups to help create a community in which violence is not tolerated.

Emergency support such as shelter, safety planning, financial assistance, and information and referral is available 24 hours a day, 365 days a year. Ongoing individual and group support for women and children; legal, medical, housing and social services advocacy; and cooperative work with other agencies are provided during the week. Due to the rural nature of Windham County and the isolation inherent in many abusive relationships, we are committed to meeting with women wherever we may do so safely. Sometimes this means assisting her to get to us and other times it means us going to her, somewhere safe in her community.

During the fiscal year July 1, 2016 through June 30, 2017, the Women's Freedom Center responded to over 1,700 crisis telephone calls and provided hundreds of hours of individual and group support, advocacy, emergency financial and housing assistance, access to legal representation, transportation and childcare to 638 women, 17 men, and 478 children who had been abused. These figures include 9 survivors and their 6 children from Westminster. In addition, we provided over 200 community outreach activities including school presentations and workshops throughout Windham County.

The Women's Freedom Center is a private, non-profit organization relying heavily on community support to provide our free and confidential services. We thank you for your town's contribution to the Freedom Center and hope you will look at it as an investment in creating a future free from violence, something we all deserve.

Regards,

Vickie Sterling
Executive Director
Women's Freedom Center

WOMEN'S FREEDOM CENTER ♦ P.O. BOX 933 BRATTLEBORO, VT 05301
WWW.WOMENSFREEDOMCENTER.NET ♦ ADMIN@WOMENSFREEDOMCENTER.NET ♦ 802-257-7364



Youth Services was established in 1972. We provide transformative programs in prevention, intervention and development for young people and families in Windham County Communities. We assist over 1,000 children, youth and families annually. We help youth and young adults living in difficult circumstances learn the life skills that will assist them in living successfully on their own and as engaged and productive community citizens. Our broad array of program services include:

- Transitioning youth in foster care to independent living as young adults
- Assistance to teens leaving home or at-risk for running away with counseling, family mediation, and housing
- Court Diversion for youth and adults, an alternative to the traditional court system using a restorative justice approach to repair the harm to victims and the community while addressing the underlying issues of the people who violated the law
- Therapeutic case management services, support and referral
- Career development focused groups and one-on-one mentoring for high school students with behavioral and learning disabilities
- Substance abuse prevention for youth and adults
- Supervised visitation and Child Advocacy services
- Counseling services for young adults including Assessment, Intervention and Recovery

This year, we respectfully request \$2,250 from the Town of Westminster to help fund our agency's services. We served 25 residents from Westminster during Fiscal Year 2017 and remain available to provide services in the future. Your continued support is beneficial to the children, youth and families in your town.

For additional information please see our website at www.youthservicesinc.org, call 802-257-0361 or email info@youthservicesinc.org. Thank you for your consideration of this request.

Russell Bradbury-Carlin
Executive Director

Transforming Lives, Inspiring Futures

NOTES:

Town of Westminster Fire District #3



Westminster Fire District # 3

Report of Prudential Committee

Fiscal Year ending 6/30/17
Proposed Budget for Fiscal year 2018-2019

The proposed Budget for Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

The proposed budget for the Fiscal year 2018-2019 is \$257,010 a \$7,340 (2.8%) decrease over the current 2017-2018 budget of \$264,350. The decrease centers on the removal of one-time costs for a Firehouse engineering study (\$8,000) and a reduction in the projected Fire House Bond payment due to a Bond Refunding (\$9,040). These reductions were offset by an increase to our Capital Reserve Account (\$8,500) and an increase in Insurance costs (\$2,000). For further details, we direct all readers to the budget and to the Review Level Financial Statement for the actual results for the fiscal year ending 6/30/17. The Prudential Committee strongly supports the budget and we ask the same of the taxpayers.

The Prudential Committee would like to thank the officers and members of the Westminster Volunteer Fire and Rescue Department for their dedication and service to the community. We also would like to thank the family and friends of the officers and members for their support and understanding of the commitment it takes to be an officer and member.

Respectfully submitted,
Christopher J. Hackett
Daniel Green
Christopher Harlow

Westminster Fire District # 3 - Proposed Budget

	FY18 Adopted	FY19 Proposed	
	Budget	Budget	YOY
	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	Change
Revenue			
Property Taxes	\$ 264,350.00	\$ 257,010.00	\$ (7,340.00)
Total Revenue	\$ 264,350.00	\$ 257,010.00	\$ (7,340.00)
Expenses			
Fire Chief & Dep. Expense	\$ 7,500.00	\$ 7,500.00	\$ -
Administrative Expenses	\$ 500.00	\$ 500.00	\$ -
Annual Audit	\$ 3,700.00	\$ 4,100.00	\$ 400.00
Miscellaneous Supplies	\$ 400.00	\$ 400.00	\$ -
Miscellaneous Utilities	\$ 250.00	\$ 250.00	\$ -
Secretary Expense	\$ 1,250.00	\$ 1,250.00	\$ -
Insurance	\$ 30,000.00	\$ 32,000.00	\$ 2,000.00
Firemen Expense	\$ 19,000.00	\$ 19,000.00	\$ -
Miscellaneous Expenses	\$ 500.00	\$ 500.00	\$ -
Dry Hydrants	\$ 500.00	\$ 500.00	\$ -
Fire Prevention	\$ 750.00	\$ 750.00	\$ -
Training	\$ 1,800.00	\$ 1,800.00	\$ -
Mutual Aid Dues	\$ 36,200.00	\$ 35,500.00	\$ (700.00)
Telephone	\$ 2,800.00	\$ 3,000.00	\$ 200.00
Heat	\$ 6,500.00	\$ 6,000.00	\$ (500.00)
Maintenance of Building	\$ 4,000.00	\$ 3,500.00	\$ (500.00)
Electricity	\$ 3,600.00	\$ 3,600.00	\$ -
Substation - Heat	\$ 2,000.00	\$ 2,000.00	\$ -
Substation - Electricity	\$ 500.00	\$ 550.00	\$ 50.00
Substation - Maintenance	\$ 500.00	\$ 500.00	\$ -
New Equipment	\$ 4,000.00	\$ 4,000.00	\$ -
Gas & Diesel Fuel	\$ 6,500.00	\$ 6,500.00	\$ -
Maintenance of Vehicles	\$ 16,500.00	\$ 16,500.00	\$ -
Maintenance of Equipment	\$ 3,000.00	\$ 3,000.00	\$ -
Refurbish Fire Apparatus	\$ 7,500.00	\$ 7,500.00	\$ -
Rescue - New Equipment	\$ 1,500.00	\$ 1,500.00	\$ -
Rescue - Supplies	\$ 2,000.00	\$ 2,000.00	\$ -
Rescue - Training	\$ 750.00	\$ 1,000.00	\$ 250.00
Rescue - Health Services	\$ 1,250.00	\$ 1,250.00	\$ -
Rescue - Equipment	\$ 500.00	\$ 500.00	\$ -
Street Lights	\$ 3,600.00	\$ 3,600.00	\$ -
Capital Reserve Fund Transfer	\$ 38,500.00	\$ 47,000.00	\$ 8,500.00
Radio Repair	\$ 3,000.00	\$ 3,000.00	\$ -
Firehouse Bond Payment	\$ 30,000.00	\$ 27,960.00	\$ (2,040.00)
Firehouse Interest Payment	\$ 7,000.00		\$ (7,000.00)
Equipment replacement	\$ 4,500.00	\$ 4,500.00	\$ -
Firehouse Eng. Study	\$ 8,000.00	\$ -	\$ (8,000.00)
Officer expense	\$ 4,000.00	\$ 4,000.00	\$ -
Total Expenses	\$ 264,350.00	\$ 257,010.00	\$ (7,340.00)

TOWN OF WESTMINSTER, VERMONT
- FIRE DISTRICT #3
REVIEW REPORT
JUNE 30, 2017

TOWN OF WESTMINSTER, VERMONT – FIRE DISTRICT #3
REVIEW REPORT
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JUNE 30, 2017

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VT Lic. #92-000180

Independent Accountant's Review Report

Prudential Committee
Town of Westminster, Vermont – Fire District #3
P.O. Box 98
Westminster, Vermont 05158

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Town of Westminster, Vermont – Fire District #3 as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Westminster, Vermont – Fire District #3's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Fire District personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The management of the Town of Westminster, Vermont – Fire District #3 is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

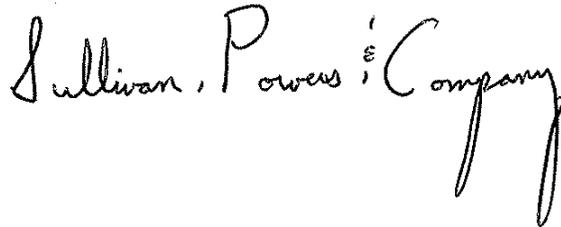
Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the cash basis of accounting.

Other Information

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with the cash basis of accounting, as described in Note I. D. The supplementary information included in Schedules 1 through 3 are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements but has been compiled on the cash basis of accounting from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, we do not express an opinion or provide any assurance on such supplementary information.

January 9, 2018
Montpelier, Vermont
Vt Lic. #92-000180

A handwritten signature in black ink that reads "Sullivan, Powers & Company". The signature is written in a cursive style with a large, stylized initial 'S' and a long, sweeping tail on the 'y' of 'Company'.

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF NET POSITION - CASH BASIS
JUNE 30, 2017

(See Independent Accountant's Review Report)

	Governmental Activities
<u>ASSETS</u>	
Cash	\$ <u>180,208</u>
Total Assets	\$ <u><u>180,208</u></u>
<u>LIABILITIES</u>	
Liabilities:	\$ <u>0</u>
Total Liabilities	<u>0</u>
<u>NET POSITION</u>	
Unrestricted	<u>180,208</u>
Total Net Position	\$ <u><u>180,208</u></u>

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 STATEMENT OF ACTIVITIES - CASH BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

(See Independent Accountant's Review Report)

	<u>Program Cash Receipts</u>				<u>Net (Disbursements) Receipts and Changes in Net Position</u>
	<u>Cash Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Functions:					
Governmental Activities:					
Fire Protection	\$ 304,371	\$ 12,378	\$ 0	\$ 0	\$ (291,993)
Total Governmental Activities	<u>\$ 304,371</u>	<u>\$ 12,378</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>(291,993)</u>
General Receipts:					
Property Taxes					246,350
Unrestricted Investment Earnings					78
Proceeds from Sale of Fire Truck					<u>3,500</u>
Total General Receipts					<u>249,928</u>
Change in Net Position					(42,065)
Net Position - July 1, 2016					<u>222,273</u>
Net Position - June 30, 2017					<u>\$ 180,208</u>

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
GOVERNMENTAL FUNDS
JUNE 30, 2017

(See Independent Accountant's Review Report)

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash	\$ <u>47,219</u>	\$ <u>132,989</u>	\$ <u>180,208</u>
TOTAL ASSETS	\$ <u><u>47,219</u></u>	\$ <u><u>132,989</u></u>	\$ <u><u>180,208</u></u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:			
Committed	0	132,989	132,989
Unassigned	<u>47,219</u>	<u>0</u>	<u>47,219</u>
Total Fund Balances	<u>47,219</u>	<u>132,989</u>	<u>180,208</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u><u>47,219</u></u>	\$ <u><u>132,989</u></u>	\$ <u><u>180,208</u></u>

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts:			
Property Taxes	\$ 246,350	\$ 0	\$ 246,350
Interest	19	59	78
Charges for Services	12,143	0	12,143
Miscellaneous	235	0	235
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>258,747</u>	<u>59</u>	<u>258,806</u>
Cash Disbursements:			
Fire Protection	180,525	0	180,525
Capital Outlay:			
Fire Protection	0	94,465	94,465
Debt Service:			
Principal	29,381	0	29,381
	<u> </u>	<u> </u>	<u> </u>
Total Cash Disbursements	<u>209,906</u>	<u>94,465</u>	<u>304,371</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>48,841</u>	<u>(94,406)</u>	<u>(45,565)</u>
Other Financing Sources/(Uses):			
Proceeds from Sale of Fire Truck	0	3,500	3,500
Transfer In/(Out)	(37,000)	37,000	0
	<u> </u>	<u> </u>	<u> </u>
Total Other Financing Sources/(Uses)	<u>(37,000)</u>	<u>40,500</u>	<u>3,500</u>
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	11,841	(53,906)	(42,065)
Fund Balance - July 1, 2016	<u>35,378</u>	<u>186,895</u>	<u>222,273</u>
Fund Balance - June 30, 2017	<u>\$ 47,219</u>	<u>\$ 132,989</u>	<u>\$ 180,208</u>

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

(See Independent Accountant's Review Report)

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 246,350	\$ 246,350	\$ 0
Interest Income	0	19	19
Charges for Services	0	12,143	12,143
Miscellaneous	0	235	235
 Total Cash Receipts	 246,350	 258,747	 12,397
Cash Disbursements:			
Chief and Deputy's Fees, Expenses and Supplies	7,500	7,500	0
Administrative Expenses	500	480	20
Accounting Fees	3,600	3,900	(300)
Miscellaneous Supplies	400	193	207
Miscellaneous Utilities	250	389	(139)
Secretary Expense	1,250	1,250	0
Insurance	29,500	31,599	(2,099)
Firemen Expense	19,000	18,856	144
Firemen Pay for Services	0	5,220	(5,220)
Miscellaneous Expenses	500	2,217	(1,717)
Dry Hydrants	500	0	500
Fire Prevention	750	930	(180)
Training	1,800	200	1,600
Mutual Aid Dues	35,000	34,486	514
Telephone	2,800	3,119	(319)
Heat	6,500	1,874	4,626
Maintenance of Building	3,500	2,519	981
Electricity	3,600	3,555	45
Substation - Heat	2,000	2,360	(360)
Substation - Electricity	400	305	95
Substation - Maintenance	500	1,786	(1,286)
New Equipment	4,000	12,297	(8,297)
Equipment Replacement	4,500	10,285	(5,785)
Gas & Diesel Fuel	6,500	3,941	2,559
Maintenance of Vehicles	14,500	16,028	(1,528)
Maintenance of Equipment	3,000	1,817	1,183
Refurbish Fire Apparatus	6,000	3,103	2,897
Rescue - New Equipment	1,500	4,172	(2,672)
Rescue - Supplies	2,000	706	1,294

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

(See Independent Accountant's Review Report)

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements:/(Cont'd)			
Rescue - Training	\$ 750	\$ 700	\$ 50
Rescue - Health Services	1,250	584	666
Rescue - Equipment	500	123	377
Street Lights	3,500	3,319	181
Radio Repair	3,000	712	2,288
Firehouse Bond Payment	30,000	29,381	619
Firehouse Interest Payment	8,500	0	8,500
Transfer to Capital Reserve Fund	37,000	37,000	0
	246,350	246,906	(556)
Total Cash Disbursements	246,350	246,906	(556)
Excess of Cash Receipts Over Cash Disbursements	\$ 0	11,841	\$ 11,841
Fund Balance - July 1, 2016		35,378	
Fund Balance - June 30, 2017		\$ 47,219	

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

The Town of Westminster, Vermont – Fire District #3 (herein the "Fire District") provides fire protection to the Town of Westminster, Vermont and is a separate entity controlled by the Prudential Committee.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1.D., these financial statements are presented on the 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 activity of the Town of Westminster, Vermont – Fire District #3. The financial 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 impose specific financial 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 Fire District.

B. Basis of Presentation

The accounts of the Fire District 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, 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 Fire District 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 Fire District 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 Fire District.

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

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

Fund Financial Statements: The fund financial statements provide information about the Fire District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The Fire District reports on the following major governmental funds:

General Fund – The General Fund is the main operating fund of the Fire District. It is used to account for all financial resources except those accounted for in another fund.

Capital Reserve Fund – The Capital Reserve Fund is used to account for financial resources to be used for the acquisition of capital equipment or for major capital expenses after authorization by the voters.

C. Measurement Focus

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

Governmental fund financial statements are reported using the current financial resources measurement focus within the limitations of the cash basis of accounting. Their reported 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 cash basis fund balances.

D. Basis of Accounting

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

The Fire District's policy is to prepare its financial statements 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.

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

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

E. Assets, Liabilities and Equity

1. Cash

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

2. 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 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 of 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 Prudential Committee's intended use of the resources); and unassigned.

3. 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 from/to other funds". All other outstanding balances between funds are reported as "due from/to other funds".

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 fiscal year 2017.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2017, expenditures in the General Fund exceeded appropriations by \$556. These over expenditures were funded by excess revenues.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

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 its collateral securities that are in the possession of an outside party. The Fire District does not have any policy to limit the exposure to custodial credit risk. The following table reflects the custodial credit risk of the Fire District's deposits.

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured by FDIC	\$ <u>180,208</u>	\$ <u>196,129</u>
Total	\$ <u>180,208</u>	\$ <u>196,129</u>

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

B. Interfund Balances and Activity

Interfund transfers during the year ended June 30, 2017 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Capital Reserve Fund	\$ <u>37,000</u>	Annual Funding
Total		\$ <u>37,000</u>	

C. 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 Prudential Committee’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 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 Fire District does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Fire District 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 Fire District’s policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

In addition, governments also are required to disclose the purpose for each major special revenue fund – identifying which specific revenues and other resources are authorized to be reported in each. The Fire District does not have any Special Revenue Funds.

Fund balances are committed as follows:

Governmental Activities:

Capital Reserve Fund – Committed for Fire Equipment Expenditures	\$ <u>132,989</u>
Total Committed Fund Balances	\$ <u>132,989</u>

IV. OTHER INFORMATION

A. Property Taxes

Property taxes are due in two equal installments, on September 10 and February 10, and become delinquent on February 11. The Town of Westminster, Vermont bills and collects its own property taxes and also for Fire District #3. The Town remits the Fire District’s tax assessment after it has been collected. Tax revenue is recognized when cash is received. For the fiscal year ended June 30, 2017, the tax rate for the Fire District was \$.0875 per \$100 of assessed valuation.

B. Risk Management

The Town of Westminster – Fire District #3 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 of Westminster – Fire District #3 maintains commercial insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town of Westminster – Fire District #3. Settled claims have not exceeded this coverage in any of the past three fiscal years.

C. Long-Term Debt

General Obligation Bonds - The Fire District issues general obligation bonds to provide resources for the acquisition and construction of major capital facilities and to refund prior issues. General obligation bonds have been issued for general governmental activities.

General obligation bonds are direct and pledge the full faith and credit of the Fire District. New bonds generally are issued as 10 to 20 year bonds. Refunding bonds are issued for various terms based on the debt service of the debt refunded.

The bonds payable of the Fire District consist of the following:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable - Vermont Municipal Bond Bank – Fire House Construction, Annual Principal Payments of \$30,000 Due December 1, Interest Due June 1 and December 1, Various Interest Rates Ranging from 2.8% to 5.18%, Due December, 2021, The Fire District Received a \$619 Reduction in Principal and Only Paid \$29,381 During the Fiscal Year Due to a Bond Refunding	\$180,000	\$ 0	\$ 30,000	\$150,000
Total Bonds Payable	\$180,000	\$ 0	\$ 30,000	\$150,000

Anticipated maturities are as follows:

<u>Governmental Activities</u>				
	<u>Principal</u>	<u>Interest</u>	<u>Refunding Savings Credit</u>	<u>Total</u>
2018	\$ 30,000	\$ 6,922	\$ (9,254)	\$ 27,668
2019	30,000	5,403	(7,443)	27,960
2020	30,000	3,871	(7,650)	26,221
2021	30,000	2,328	(2,281)	30,047
2022	<u>30,000</u>	<u>777</u>	<u>0</u>	<u>30,777</u>
	<u>\$ 150,000</u>	<u>\$ 19,301</u>	<u>\$ (26,628)</u>	<u>\$ 142,673</u>

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 COMPARATIVE STATEMENT OF CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCE
 GENERAL FUND
 JUNE 30, 2017 AND 2016

(See Independent Accountant's Review Report)

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 47,219	\$ 37,138
TOTAL ASSETS	\$ 47,219	\$ 37,138
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to Other Funds	\$ 0	\$ 1,760
Total Liabilities	<u>0</u>	<u>1,760</u>
Fund Balance	<u>47,219</u>	<u>35,378</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 47,219	\$ 37,138

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 COMPARATIVE STATEMENT OF CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCE
 CAPITAL RESERVE FUND
 JUNE 30, 2017 AND 2016

(See Independent Accountant's Review Report)

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 132,989	\$ 185,135
Due from Other Funds	<u>0</u>	<u>1,760</u>
TOTAL ASSETS	\$ 132,989	\$ 186,895
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	\$ 0	\$ 0
Fund Balance	<u>132,989</u>	<u>186,895</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 132,989	\$ 186,895

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
COMPARATIVE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017

(With Comparative Totals for Fiscal Year Ending June 30, 2016)

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total 2017	Total 2016
Cash Receipts:				
Property Taxes	\$ 246,350	\$ 0	\$ 246,350	\$ 242,750
Interest Income	19	59	78	133
Donations	0	0	0	50
Charges for Services	12,143	0	12,143	9,090
Miscellaneous	235	0	235	447
	<u>258,747</u>	<u>59</u>	<u>258,806</u>	<u>252,470</u>
Total Cash Receipts				
Cash Disbursements:				
Fire Protection:				
Chief and Deputy's Fees, Expenses and Supplies	7,500	0	7,500	4,842
Administrative Expenses	480	0	480	725
Accounting Fees	3,900	0	3,900	3,700
Miscellaneous Supplies	193	0	193	296
Miscellaneous Utilities	389	0	389	306
Secretary Expense	1,250	0	1,250	1,250
Insurance	31,599	0	31,599	29,546
Firemen Expense	18,856	0	18,856	16,668
Firemen Pay for Services	5,220	0	5,220	2,990
Miscellaneous Expenses	2,217	0	2,217	1,310
Fire Prevention	930	0	930	949
Training	200	0	200	1,141
Mutual Aid Dues	34,486	0	34,486	32,707
Telephone	3,119	0	3,119	2,919
Heat	1,874	0	1,874	5,121
Maintenance of Building	2,519	0	2,519	4,833
Electricity	3,555	0	3,555	3,336
Substation - Heat	2,360	0	2,360	1,156
Substation - Electricity	305	0	305	476
Substation - Maintenance	1,786	0	1,786	0
New Equipment	12,297	0	12,297	8,246
Equipment Replacement	10,285	0	10,285	3,067
Gas & Diesel Fuel	3,941	0	3,941	4,669
Maintenance of Vehicles	16,028	0	16,028	15,687
Maintenance of Equipment	1,817	0	1,817	5,246
Refurbish Fire Apparatus	3,103	0	3,103	8,816
Rescue - New Equipment	4,172	0	4,172	2,139
Rescue - Supplies	706	0	706	895

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
COMPARATIVE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCES
FOR THE YEARS ENDED JUNE 30, 2017

(With Comparative Totals for Fiscal Year Ending June 30, 2016)

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total 2017	Total 2016
Fire Protection/(Cont'd):				
Rescue - Training	\$ 700	\$ 0	\$ 700	\$ 607
Rescue - Health Services	584	0	584	578
Rescue - Equipment	123	0	123	401
Street Lights	3,319	0	3,319	3,643
Radio Repair	712	0	712	2,876
Firehouse Bond Payment	29,381	0	29,381	30,000
Firehouse Interest Payment	0	0	0	9,909
Capital Expenses	<u>0</u>	<u>94,465</u>	<u>94,465</u>	<u>25,000</u>
Total Cash Disbursements	<u>209,906</u>	<u>94,465</u>	<u>304,371</u>	<u>236,050</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>48,841</u>	<u>(94,406)</u>	<u>(45,565)</u>	<u>16,420</u>
Other Financing Sources/(Uses):				
Proceeds from Sale of Fire Truck	0	3,500	3,500	0
Transfer In/(Out)	<u>(37,000)</u>	<u>37,000</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources/(Uses)	<u>(37,000)</u>	<u>40,500</u>	<u>3,500</u>	<u>0</u>
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	11,841	(53,906)	(42,065)	16,420
Fund Balance - Beginning of Year	<u>35,378</u>	<u>186,895</u>	<u>222,273</u>	<u>205,853</u>
Fund Balance - End of Year	<u>\$ 47,219</u>	<u>\$ 132,989</u>	<u>\$ 180,208</u>	<u>\$ 222,273</u>

Westminster Fire District # 3

Westminster Volunteer Fire & Rescue Departments'
Chiefs' Report
Fiscal Year Ending June 30, 2017

Greetings All,

First and foremost I would like to thank all of the volunteers of the WVFD for all of the time and energy they devote to helping the towns people of Westminster and surrounding communities. We are strictly a volunteer department, we get reimbursement for mileage for calls. These men and women on our department do it for the love of helping their fellow citizens in there time of need. These devoted men and women leave their paying jobs, their families, their kids sports games or concerts, get out of bed in the middle of the night to help serve in the community as they do. We are fortunate to have so many devoted professionals. Please thank and support them.

We have a 1986 Forestry a1988 Tanker and a 1997 Rescue Truck that will all need to be replaced in the near future. We have been discussing and reviewing viable options for these trucks. With that said any additional funds we can put in the capital reserve will be very beneficial.

We are always looking for new members; anyone interested in volunteering their time to help the community in a time of need, please contact me or stop by the Firehouse any Sunday morning and pick up an application.

It was an incredibly busy year we had a total of 385 emergency calls last fiscal year.

A reminder that the only items permissible to burn in the State of Vermont are brush, natural vegetation and unfinished wood. You need to obtain a burn permit to do so, the day of the burn you must call and speak with one of our fire wardens. You will need to provide your name, 911 address of the burn, what you are burning, size of the pile and phone number. Please call during reasonable hours as these are their homes your calling. Our Wardens are; Chief Cole Streeter - 802-722-3178, Deputy Warden Mark Lund - 802-463-9355, Deputy Warden Pat Haas - 802-387-5778

The Break Down For Calls Is As Follows:

Brush Fires	7
Chimney Fires	5
Structure Fires	13
False Alarms	28
Hazmat Incidents	7
Motor Vehicle Accidents	41
Policy/Agency Assists	44
Power Lines Down	11
Public Assists	45
Rescue EMS Incidents	169
Animal Rescue	1

Un-Permitted Burns	7
Vehicle Fires	6
Search & Rescues	1

Total Calls **385**

Out of the 385 calls, **37** calls were on Interstate 91

Out of the 385 calls, **42** calls were Mutual Aid Calls out of town.

Respectfully Submitted,

Cole Streeter
Westminster Fire Chief

Community Information

Recycling and Solid Waste

Locations:
Rockingham/Westminster
Recycling Center: Route 5 near BFUHS
Hours: Wed. & Sat. 8:00-1:00 pm

Putney Fire Department, 14 Main
Street Hours: 24/7

Windham Solid Waste Management
District 327 Old Ferry Road, Brattleboro,
VT Phone-802-257-0272

Westminster Rabies Clinic

Date: March 24, 2018
Location: Town Garage
Time: 10:00am-12:00 pm
Held by: Rockingham Veterinary Clinic
\$10.00 Rabies Vaccination Fee
Registered Dogs then as well

The Town Clerk will also be there to register dogs. For more information, contact the Town Clerk at 722-4091

Fire Wardens (Burn Permits)

Pat Haas.....802-387-5778
Mark Lund..... 802-722-4349
Cole Streeter..... 802-722-3178

Libraries

Butterfield Library 802-722-4891
Hours: Monday: 1:00 - 4:00 pm
Tuesday & Thursday: 1:00 - 7:00 pm

Westminster West Library 802-387-4682
Hours: Monday: 7:00-9:00 pm
Tuesday & Wednesday: 2:00-6:00 pm
Thursday: 10:30 am-12:30 pm
Saturday: 10:00-12:00 pm

Meeting Schedule

Selectboard

2nd & 4th Wednesday(s) at 6:30 pm

Development Review Board

1st Monday at 6:30 pm

Planning Commission

2nd Monday at 6:30 pm

Conservation Commission

4th Thursday at 7:00 pm

All other meetings are held when necessary and agendas are posted. For more information on meetings contact the Town Manager’s office 722-4255 or refer to the Town Website at www.westminstervt.org.

TOWN OF WESTMINSTER
P.O. BOX 147
WESTMINSTER, VT 05158

PRESORTED STANDARD
U.S. POSTAGE PAID
PERMIT NO. 3
WESTMINSTER, VT 05158

RABIES CLINIC

SATURDAY, MARCH 24, 2018

10:00 a.m.-12:00 p.m.

Located at the Town Garage Held by
Rockingham Veterinary Clinic
Dr. Vincent DiBernardo

**THE TOWN CLERK'S OFFICE SELLS
VT DMV REGISTRATION RENEWALS
AND FISH AND GAME LICENSES**

**PROPERTY TAXES ARE DUE IN TWO
INSTALLMENTS SEPT 10TH and FEB
10th**

**Town Meeting is Saturday, March 3, 2018 at 10:00 A.M.
Bellows Falls Union High School Auditorium**
Refreshments and Lunch available