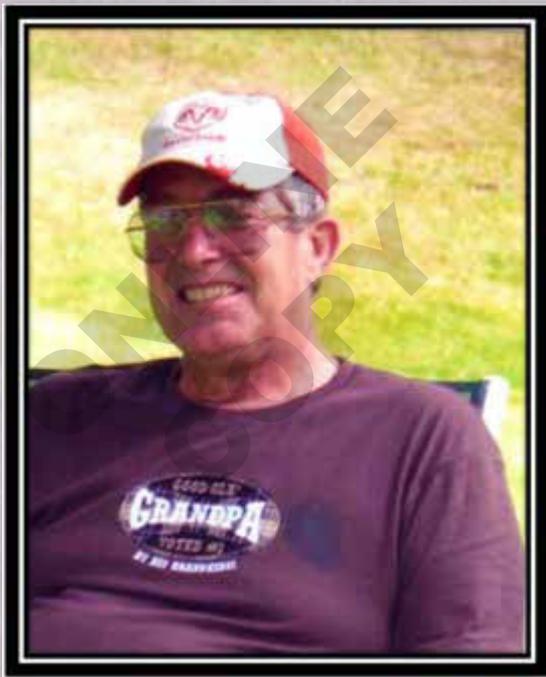


*The Town of*  
**WINHALL**  
*Vermont*



**2018**  
**Annual Town Report**

**Fiscal Year July 1, 2017 to June 30, 2018**

## Community Information

<b>Winhall Population: 769</b>	<a href="http://www.winhall.org">www.winhall.org</a>	<b>Registered Voters: 752</b>
<b>Town Clerk &amp; Treasurer</b>	<a href="mailto:winclerk@comcast.net">winclerk@comcast.net</a>	(802) 297-2122 office
Office Hours: Monday - Thursday, 7:00AM to 1:00PM		(802) 297-2582 fax
<b>Delinquent Tax Collector</b>		(802) 297-0342
<b>Town Administrator</b>	<a href="mailto:townadmin@winhall.org">townadmin@winhall.org</a>	(802) 297-2119
<b>Select Board</b>		
Scheduled Meetings:	1 <sup>st</sup> and 3 <sup>rd</sup> Wednesday of every month, starting at 5:00PM	
Meeting Location:	Town Offices, 115 VT Route 30, Winhall, VT 05340	
<b>Winhall Planning Commission</b>	<a href="mailto:wpczba@winhall.org">wpczba@winhall.org</a>	
Scheduled Meetings:	1 <sup>st</sup> and 3 <sup>rd</sup> Tuesday of every month, starting at 7:30PM	
Meeting Location:	Town Offices, 115 VT Route 30, Winhall, VT 05340	
<b>Zoning Board of Adjustment</b>	Meetings scheduled as necessary	
<b>Zoning Administrator</b>	<a href="mailto:wpczba@winhall.org">wpczba@winhall.org</a>	(802) 297-1820
Office Hours: Tuesday - Wednesday, 9:00AM to 11:00AM		
<b>Health Officer</b>	<a href="mailto:bill@winhall.org">bill@winhall.org</a>	
<b>Animal Control Officer</b>	<a href="mailto:patwsalo@gmail.com">patwsalo@gmail.com</a>	(802) 297-1032
<b>Facilities Manager</b>	<a href="mailto:facilities@winhall.org">facilities@winhall.org</a>	
<b>School Board</b>		(802) 297-2128
Scheduled Meetings:	3rd Tuesday of every month, starting at 5:00PM	
Meeting Location:	Town Offices, 115 VT Route 30, Winhall, VT 05340	
<b>Board of Listers</b>	<a href="mailto:listers@winhall.org">listers@winhall.org</a>	(802) 297-2151
Scheduled Meetings:	Meetings scheduled as necessary	
Office Hours: Monday - Thursday, 9:00AM to 12:00PM		
<b>Memorial Library</b>	<a href="http://www.winhallmemoriallibrary.org">www.winhallmemoriallibrary.org</a>	(802) 297-9741
Hours: Tuesday - Thursday, 2:00PM to 6:00PM; Saturday, 9:00AM to 1:00PM		
<b>Emergency Response</b>		911
<b>Police Department (non-emergency)</b>		(802) 297-2121
<b>Fire Department (non-emergency)</b>		(802) 297-9823
<b>Highway Department</b>	<a href="mailto:highway@winhall.org">highway@winhall.org</a>	(802) 297-2120
<b>Transfer Station</b>	<a href="mailto:transfer@winhall.org">transfer@winhall.org</a>	(802) 297-2130
Hours: Monday, Tuesday, Friday, 8:00AM to 4:00PM		
Saturday - Sunday, 9:00AM to 4:00PM		
Open Week of Christmas (closed Christmas Day) and week of New Year's		
Open Wednesdays following a Monday or Tuesday Holiday		

*This Town Report  
is dedicated  
in memory of  
T. David Glabach  
for his service and  
commitment to the  
Town of Winhall.*

*11/06/1942 ~ 07/22/2018*



Dave was born in Brattleboro on November 6, 1942. He owned and operated D. Glabach Associates for 50 years, and was an active member in the community. Dave served the Town of Winhall in numerous capacities over the years, as Town Health Officer, Winhall Select Board member, Winhall Fire Department volunteer, community Green-Up Day organizer, Winhall Planning and Zoning Commission member, and Industrial Society member.

**Table of Contents**

Delinquent Tax Report.....	2
Elected and Appointed Officials.....	3
Tax Rate.....	5
Town Meeting Warning 2019.....	6
Annual School District Meeting Minutes 2018.....	7
Annual Town Meeting Minutes 2018.....	9
Department & Organization Reports.....	11
Proposed Municipal Budget.....	Insert
Financial Statements and Reports.....	Special Section
School District Warning 2019 & Proposed Budget.....	Special Section
Vital Records.....	Back Cover

## Delinquent Tax Report as of June 30, 2018

### 2018

Barden, Jeffrey L.	\$380.95
Bausano, Thomas & Marguerite	\$6,739.92
Bermudez, Michael & Allison	\$3,476.43
Buhr, Richard & Ann	\$3,516.48
C/O J. Frohling, Esq.	\$1,172.16
C/O J. Frohling, Esq.	\$1,125.27
Capen, Dorothy J.	\$10,326.73
CTL, Inc.	\$17,094.00
Derby, Steven & Yonsuk	\$15,808.53
Elite Manufacturing	\$1,494.51
Gallo, Richard & Mary Jane	\$52.64**
Gilberto, Michael & Mary	\$3,791.94
Greig, Tina D.	\$1,506.23
Hagerman, Kenneth D.	\$14,456.64
Hyman, Andrew & Miriam	\$5,227.83
Jabara, Richard G.	\$3,125.76
Kramer, Wendy Lynn	\$1,318.69
Lexicon Limited Co.	\$1,662.51
McNeel, Andrea	\$6,642.24
Miller, Joanna Sharron	\$6,310.12
O'Flaherty, Helen	\$97.68
Palmieri, Angelo	\$941.63
Penkoff, Gregory	\$3,553.60
Reid, Edward J.	\$1,255.27
Rial Properties, LLC	\$11,026.12
Runeare, Joanna Sharron	\$17,082.28
Tosone, John & Cindy	\$14.18**
Wasserman, Zachary	\$421.61**
Weber, Anthony W.	\$12,168.97
Weindl, Eriv & Gundela	\$5,750.65
WKL, LLC	\$4,815.86
<u>Yildirim, Ali</u>	<u>\$52.01**</u>
<b>Total 2018</b>	<b>\$162,409.44</b>

\* Paid

\*\* Partially Paid

### 2017

Buhr, Richard & Ann	\$3,672.90
CTL, Inc.	\$15,532.07
Elite Manufacturing	\$115.63**
Gilberto, Michael & Mary	\$2,645.48**
Greenfield, Jeffrey	\$1,133.61**
Greig, Tina D.	\$1,573.23
Kramer, Wendy Lynn	\$1,377.34
Lexicon Limited Co.	\$128.63**
Lightfoot, Monica	\$4,489.10
O'Flaherty, Helen	\$102.03
Palmieri, Angelo	\$983.52
Weber, Anthony W.	\$12,710.27
<u>Wild, Henry S.</u>	<u>\$3,756.56</u>
<b>Total 2017</b>	<b>\$48,220.37</b>

### 2016

Buhr, Richard & Ann	\$3,589.02
Greig, Tina D.	\$34.83**
Hyman, Andrew & Miriam	\$3,902.74
O'Flaherty, Helen	\$99.70
<u>Palmieri, Angelo</u>	<u>\$961.06</u>
<b>Total 2016</b>	<b>\$8,587.35</b>

### 2015

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

### 2014

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

**Grand Total** **\$221,214.83**

## Elected Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Moderator	Scott Bushee	2019
Town Clerk	Elizabeth Grant CMC, CVC	2019
Town Treasurer	Elizabeth Grant CMC, CVC	2019
Select Board	William B. Schwartz, Esq., Chair E. Stuart Coleman, Vice Chair Julie Isaacs, Member	2020 2021 2019
Listers	Doug Poulter Raymond Gutoff Lucia Wing	2020 2021 2019
Delinquent Tax Collector	Kathryn Coleman	2019
Grand Juror	Alexander Bilka	2019
Town Agent	Alexander Bilka	2019
Justices of the Peace	Timothy Apps Christina Mackenzie Raymond Gutoff Megan McMahon Tara Van de Velde	2020 2020 2020 2020 2020
School Moderator	Scott Bushee	2019
School Treasurer	Elizabeth Grant	2019
School Directors	Jennifer Samuelson Dean Gianotti, Jr. Meridith Dennes	2020 2019 2021

## Appointed Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Chief of Police	Jeffery Whitesell	06/30/19
Town Administrator	Lissa Stark	06/30/19
Secretary to the Boards	Lucia Wing	06/30/19
Assistant Town Clerk	Alexander Bilka	03/05/19
Assistant Town Treasurer	Kathryn Coleman	03/05/19
Planning Commission	Marcel Gisquet, Chairman	06/30/20
	Robert McIntyre	06/30/19
	Tamatha Blanchard	06/30/21
	Patricia Glabach	06/30/21
	Cliff DesMarais	06/30/19
	Jerome Driscoll	06/30/20
	Lucia Wing	06/30/20
Zoning Administrator	Lucia Wing	06/30/21
Curator of the Museum	Vacant	
Energy Coordinator	Vacant	
Zoning Board of Adjustment	Julie Isaacs (Mackinnon's Term)	06/30/19
	Doug Poulter	06/30/20
	Cooky Glass	06/30/21
	Robert McIntyre	06/30/19
	Dean Gianotti Sr. (Hartmann's Term)	06/30/20
Windham Regional Commission	Vacant	
	Vacant	
Winhall Beautification Committee	Julie Isaacs, Chair	N/A
Town Health Officer	William Schwartz	01/31/20
Forest Fire Warden	Lawrence Jenks	01/01/20
Assistant Fire Warden	Vernon Jenks	01/01/20
Trustee of Public Funds	Select Board	N/A
Cemetery Commissioners	Select Board	N/A
Fence Viewers	Select Board	N/A
Pound Keeper	Patrick Salo	06/30/19
Animal Control Officer	Patrick Salo	06/30/19
Tree Warden	Stuart Coleman	03/05/19
Council on Aging	Vacant	N/A
Town Service Officer	Elizabeth Grant	03/05/19
Recreation Committee Chair	Laura Gianotti	06/30/19

**TOWN OF WINHALL, VERMONT**  
**SETTING THE TAX RATE ~ COMPUTATIONS FOR 2018-2019**

AMOUNT TO BE RAISED BY TAXES FROM 2018/2019 PRINTED BUDGET	\$2,170,890.00
PLUS (Articles from Town Meeting)	+ <u>2,500.00</u>
TOTAL AMOUNT TO BE RAISED BY TAXES	\$2,173,390.00
TOWN OF WINHALL GRAND LIST FOR 2018	\$7,009,331.35
Calculation: Divide the amount to be raised by taxes by the Grand List	\$2,173,390.00 <u>\$7,009,331.35</u> <b>= \$0.3101 2018/2019 Town Tax Rate</b>

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

TOWN OF WINHALL EDUCATION TAX RATES FOR 2018-2019  
 CALCULATED BY THE VERMONT COMMISSIONER OF TAXES

HOMESTEAD EDUCATION TAX RATE  
 Base Homestead Tax Rate for FY19: \$2.1225  
**Combined Town Tax Rate and Homestead Tax Rate: \$2.4326**

NON-RESIDENTIAL EDUCATION TAX RATE  
 Base Non-Residential Tax Rate for FY19: \$1.6307  
**Combined Town Tax Rate and Non-Residential Tax Rate: \$1.9408**

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

  
 William Schwartz, Chair

  
 E. Stuart Coleman, Vice Chair

  
 David Glabach, Member

July 18, 2018

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

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

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

Vermont's Elections Management Platform has streamlined the elections administration process, providing voters with greater access to voter specific information.

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

Elizabeth Grant, CMC/CVC  
Winhall Town Clerk

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

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

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

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

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

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

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

STATE OF VERMONT

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

The inhabitants of the Town of Winhall qualified to vote in the annual Town Meeting are hereby notified and warned to meet at The Mountain School in said town on Tuesday, March 6, 2018 at 10:00AM to transact the business below, to be done from the floor as well as Australian ballot for elected officials and ballot articles. On March 6, 2018, polls will be open from 10:00AM to 7:00PM.

Any voter unable to come to the polls may request an absentee ballot by contacting the Town Clerk no later than 1:00PM on Monday, March 5, 2018.

Vermont's Elections Management Platform has streamlined the elections administration process, providing voters with greater access to voter specific information.

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

Elizabeth Grant, CMC/CVC  
Winhall Town Clerk

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

The legal voters of the Town of Winhall are hereby warned and notified to meet at The Mountain School on Tuesday, March 6, 2018 to transact the following business;

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

*Scott Bushee, Town Moderator opened the meeting at 10:00 AM; next pledge of allegiance; non-voters allowed to speak but not to vote.*

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

ARTICLE 2: Shall the Town approve the budget proposed by the Winhall Select Board as presented in the 2017 Town Report? (Floor Vote)

*(First Stuart Coleman moved to amend Article 2 to include an addition to the budget of \$100,000 to the reserve fund; seconded by Dave Glabach; unanimous. Discussion included: Coleman explained the Old Town Hall needed much more work than originally anticipated including expanded elevator cost. After further discussion from the floor, Dean Giannotti made the motion to approve the amended budget of \$2,480,890 as discussed; seconded by Laura Giannotti; unanimous. Article 2 passes.)*

ARTICLE 3: Shall the voters approve the proposed amended Town of Winhall Zoning Regulations as prepared by the Planning Commission and adopted by the Select Board on December 20, 2017? (Australian Ballot)

*Motion by Larry Wohler to open discussion; seconded by Tim Apps; unanimous. There was no discussion.*

ARTICLE 4: Shall the voters approve the expanded boundaries of the Commercial and Village Zoning Districts depicted on the proposed Official Zoning Map as prepared by the Planning Commission and adopted by the Select Board on December 20, 2017? (Australian Ballot)

*Motion by Larry Wohler to open discussion; seconded by Sandy Mackinnon; unanimous. There was no discussion.*

ARTICLE 5: Shall the voters appropriate the sum of \$2500 for the replacement of the observation tower on Bromley Summit, located on the Long Trail, in the Hapgood State Forest? This will be built with the supervision of the Green Mountain Club, the non-profit organization whose volunteers are caretakers of the Long Trail. (Floor Vote)

*Ben Drew made the motion to bring Article 5 to the floor; seconded by Mark Eichhorn; unanimous. Katie Brooks, Green Mt. Club representative, spoke about the plans to rebuild the lookout tower on Bromley. After discussion, Lisa Kelly made the motion to approve the one-time appropriation of \$2,500 for the lookout tower; seconded by Diana Scott; unanimous. Article 5 passes.*

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

*Kelly Pajala, State representative replacing Oliver Olsen, read the Ted Friedman resolution (posthumously) for all his achievements for the State of Vermont and the Town of Winhall. Discussion followed about bills before the Vermont Legislature.*

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

Winhall Select Board  
William Schwartz, Chair  
E. Stuart Coleman, Vice Chair  
David Glabach, Member

*Elizabeth Mack*  
*Scott Beahm*

### WINHALL TOWN SCHOOL DISTRICT WARNING

The legal voters of the Winhall Town School District are hereby notified and warned to meet at the Mountain School on Tuesday, March 6, 2018 at 10:00 AM to transact the following business.

Absentee voting will be permitted on all matters to be voted upon by Australian Ballot. For the purposes of Australian balloting, the polls will be open from 10:00 AM to 7:00 PM on Tuesday, March 6, 2018.

*PRESENT: School Board Dean Gianotti Jr., Christie Mackenzie, Jennifer Samuelson: Scott Bushee, Moderator, opened the School Meeting at 11:00 AM.*

*Discussion included: BBA Director speaks about BBA tuition which increased by 2.2%. Seth Bongartz followed stating that BBA will accept the state-wide student tuition average of \$15,130 for the following school year only for all Winhall students attending BBA. Next Headmaster of the Mountain School speaks. Next Mountain School Chair, Ian Jones speaks. Next Maple Street School Headmaster speaks; asks only for State average tuition; Maple Street wants to remain a school choice school. Scott Bushee reads the following Articles.*

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

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

Article 3: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2018 through June 30, 2018?

*(Motion by Tim Apps; seconded by Marty Nadler; no further discussion unanimous; Article 3 carries.)*

Article 4: Shall the voters of the school district approve the school board to expend \$3,529,578, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$21,018 per equalized pupil. The project spending per equalized pupil is 13.21% higher than spending for the current year.

*(Motion by Marty Nadler to bring Article 4 to the floor; seconded by Tim Apps; unanimous. Discussion: Bill Schwartz makes the motion to approve Article 4 as written; seconded by Tom Logan; unanimous. Article 4 carries.)*

Article 5: Shall the Winhall School District vote on questions concerning elementary and high school choice (to be voted by Australian Ballot).

*(Marty Nadler makes the motion to bring Article 5 to the floor for discussion; seconded by Al Bilka; unanimous.*

***(Christie Mackenzie makes the motion to leave Article 5 on the table; seconded by Larry Wohler; passes. There is no more discussion relative to Article 5.)***

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

***Christie Mackenzie makes the motion for a revised Article 6: Shall the voters request the Winhall School Board to explore alternative enrollment options other than our current non-operating K-12 choice model; seconded by Marty Nadler; discussion followed relative to the following topics: school choice; form committees to study school choice or merger with Taconic and Green; explore all***

options and solutions; how to get a handle on increasing property taxes thru exploration to allow for more time to come up with the right decision; raising additional funding for schools; find a way to afford school choice; and support the Winhall School Board in their efforts to find answers.

Randy Ameden makes the motion to move the question;-seconded by Bill Schwartz; unanimous; petition to have a paper ballot. Results of paper ballot: **(81 yes; 75 no; 2 blanks; revised Article 6 carries.)**

(Motion by Stuart Coleman to recess the meeting until 7:00 PM when polls close; seconded by Mark Eichhorn; unanimous.)

**WINHALL BOARD OF SCHOOL DIRECTORS**

Christy Makenzie, Chair  
Dean Gianotti, Clerk  
Jennifer Samuelson



ONLINE  
COPY

## Select Board

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

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

This year has been more of a struggle than others. We lost a Selectboard member, David Glabach, who had been one of the most active members of our community for many years, in many capacities and a friend to all.

Although there have been a number of setbacks, we are working out the final checklists and preparing to re-open the new and improved Community Arts Center (if it is not open by the time of this annual meeting it will be shortly).

Julie Issacs had been regularly attending our Selectboard meetings, out of community interest, and she was welcomed to join the Board to fulfill David's term as the first woman selectperson in Winhall's history.

The New Salt Shed and the new Electronics Building are up and running. As are the cameras that were installed for better supervision of the yard and areas outside the yard. The Town Highway Equipment has been upgraded and replaced as necessary to maintain our roads and roadsides on a year round basis. Upper Taylor Hill Road line striping was delayed and will be striped in the Spring. The Police Department has, yet again, come in under budget and obtained State and National Grants to support our Police Department and Town and to provide us with better services with less cost to our constituents (as well the Police Department personnel, along with other local volunteers, continue to oversee the successful Community Food Pantries we now have to help those in need).

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

May we all be healthy, joyful and prosperous as this year progresses.

All the best,  
William Schwartz, Chair  
Winhall Selectboard

P.S.A.

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



## WINHALL POLICE & RESCUE

113 Vermont Route 30  
P.O. Box 139  
Winhall, Vermont 05340

Dear Citizens, Property Owners & Friends of Winhall,

The Heroin crisis is here and touches most everyone in and around our community. We have seen an increase in trafficking illegal drugs through our community and as a result there is an increased law enforcement presence and pressure on major drug routes and corridors such as routes 7 and 91. Corporal Jeremiah Rogers and K-9 "Gunnar" has completed training at the Police Academy and is now certified in drug detection, tracking, building searches and protection. This team has already been involved in two significant drug search and seizures since November 2018. We have also been successful in reviving two people who had suffered opiate overdoses by responding quickly and administering Narcan. We continue to encounter a high number of drunk and drugged drivers on our roads. These irresponsible drivers are a direct threat to the health and safety of our community and we remain committed to provide the safest possible community for you to reside in.

Sgt. Greg Gould continues to teach at the Mountain school once a week, teaching our young community members about the six pillars of character, bullying, drug, alcohol and smoking awareness. Sgt. Gould has also certified all children in the 5<sup>th</sup> through 8<sup>th</sup> grades in First Aid, CPR and AED use.

As a reminder, all alarms that require an emergency response within the town of Winhall are required to be registered. Please contact administrative assistant Nicole Dernier at [nicole.dernier@vermont.gov](mailto:nicole.dernier@vermont.gov) for more information or call any weekday afternoon at 802-297-1013.

Communication is key in preventing and solving crimes. We post advisory notices such as road closures, storm updates, press releases, crime trends or incidents, crime prevention strategies, etc. through Nixle, Facebook and Twitter. I encourage you to visit and like our Facebook page. If you would like to be added to our Nixle email list, please email Nicole.

Winhall Police and Rescue continues to provide the Winhall community with the most skilled and professional police officers/EMT's that you will find. All officers are certified EMT's with some of the staff holding advanced level certifications. We also rely on a cadre of volunteers that also assist us on the medical calls. Please contact us if you have an interest in volunteering as an EMS provider.

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

Respectfully submitted,

Jeffery L. Whitesell Sr.

Chief of Police & Rescue

# Winhall Volunteer Fire Department Annual Report 2018

## The Winhall Fire Department responded to the following 112 calls for 2018:

Motor Vehicle Accidents.....	27
Fire Alarms.....	29
CO Alarms.....	7
Wires Down/ Trees on Wires.....	16
Water Heater.....	1
Oven Fire.....	1
Structure Fires.....	3
Brush/Lumber Fires.....	5
Flooded Basement.....	1
Smoke in House.....	4
Mutual Aid Cover Truck.....	2
Rescued Hiker.....	1
Odor Investigation.....	6
Furnace Issue.....	1
Fluids Leaking.....	2
Chimney Fires.....	1
Closed Road.....	1
Tractor Trailer Stuck.....	1
Service Call.....	2
Explosion Investigation.....	1

Monthly Meetings.....12

Training Sessions.....13

## Winhall Fire Department Elected Officers

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

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

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

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

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

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

Thank you for your continued support.

Sincerely,  
Harold Coleman, Chief  
Winhall Fire Department

## Board of Listers

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

Equalized Grand List: \$723,850,128

C.O.D. (Coefficient of Dispersion) 14.70 %

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

C.L.A. (Common Level of Appraisal) 96.94 %

C.L.A. measures how close a town's local appraisals are to fair market value by using sales data to determine the ratio of the aggregate value of local education property tax Grand List to the aggregate value of the equalized education property tax Grand List. The higher the number, the better. The State of Vermont requires town wide reappraisal when the C.L.A. falls below 80%. The Town of Winhall is well positioned.

A link to an online GIS tax/parcel map is available on the town's website: [winhall.org](http://winhall.org)

## **Planning Commission**

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

In 2018 the Winhall Planning Commission:

- Held its final Informational Hearing on 2/20/18 relative to amendments to the Winhall Zoning Regulations.
- Amendments to the Winhall Zoning Regulations and expansion to the commercial zone was voted in by Australian Ballot on Town Meeting Day in March 2018.
- Began multiple discussions relative to short-term rentals.
- Drafted a “Policy Resolution” for short-term rentals.
- Granted an administrative amendment to Corsones Subdivision.
- Heard a proposal for a microbrewery.

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

### **WINHALL PLANNING COMMISSION**

Marcel Gisquet, Chair

Tami Blanchard, Vice-Chair

Cliff DesMarais, Treasurer

Lucia Wing, Secretary

Patricia Glabach

Jerome Driscoll

Robert McIntyre

## **Zoning Board of Adjustment**

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

In 2018 the Zoning Board of Adjustment took the following action:

- Heard an Appeal by Ernest Salo for a previously permitted mobile home on
- #29 Black Cherry Ridge Road; the permit was upheld.
- Granted a Conditional Use Permit for the “Escape Room” business located in the Village of Bondville,
- Granted a Conditional Use Permit for the “Bondville Summer Concert Series” held at the Bondville Fairgrounds site.
- Granted a Conditional Use Permit for the “Grindstone Pub” restaurant located in the Lincoln Maples Hardware Store in the Village of Bondville.
- Held an organizational meeting welcoming new ZBA members Julie Isaacs and Dean Gianotti Sr.

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

WINHALL ZONING BOARD OF ADJUSTMENT

Cooky Glass, Chair

Julie Isaacs, Vice-Chair

Doug Poulter

Dean Gianotti Sr.

Robert McIntyre

## **Zoning Administrator**

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

In 2018 the Zoning Administrator acted on (47) zoning applications to include: Additions, Barns, Garages, Signs, Renovations, Porches, deck, roof extensions & dormers, Breezeway, Entryway, Single family residences, Commercial hardware store, Sheds, Conditional & change of uses, New businesses.

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

Lucia Wing, Zoning Administrator

# Winhall Memorial Library - Annual Report

July 1, 2017-June 30, 2018

Thank you for the support of the town and community. The enthusiasm for the library continues to flourish. Our patronage continues to grow, with regular attendance at each of our events. Thanks to my trustees for their support, while giving me the freedom to steer the library into the future. Thanks to the wonderful volunteers; the library would not be a success without your help. Thanks to Laura Gianotti of the Winhall Community Arts Center! Thank you to our amazing patrons!

-Dawn Santos



- 500 New Books added in FY 17/18
- 240 Audiobooks/Over 300 DVDs in the collection
- Patron Computers, printer, Free 24/7 Wi-Fi
- Hosted Trunk or Treat, Santa Tree Lighting, and movie events in conjunction with the Winhall Community Arts Center
- 3000 Patron Visits/2900 materials loaned out FY 17/18
- Over 350 Community Luncheon attendees/average 30 each month FY 17/18
- 10 children completed Summer Reading Challenge
- Monthly Artists Showings/6 Art Openings with over 160 in attendance

## Monthly Events at the WML

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



## Notable Highlights

The library received a generous donation in memory of Ted Friedman. We utilized this donation to purchase new non-fiction children's books for our collection.

We were gifted an entire cozy mystery collection from the estate of Estelle Schwartz.

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

In June we had a guest chef Cookbook Club where Chef Erik Peckel of Erik Peckel Catering demonstrated how to make Chicken Picatta and Watermelon Salad, and then fed the crowd.

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

In July, 25 people attended a fun filled performance from Rockin' Ron the Friendly Pirate courtesy of a grant from the Vermont Department of Libraries.

The community came out to support the library at our annual Friendraiser; where we sold books, gave out free hotdogs, had face painting, and enjoyed music from the Eukeladies and a performance from Magician Tom Joyce.

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

Progress has been made in inventorying and automating the collection.

### Board of Trustees

#### Officers

Steve Obletz  
Patricia Glabach  
Tamatha Blanchard

#### Board Members

Lorraine Farmer  
Alexis Matrone  
Judy Reynolds  
Vicki Smul  
Elaine Villano

#### Librarian

Dawn Santos

Please like us on Facebook and follow us on Instagram!

Library Hours:  
Tuesdays and Thursdays 2pm-6pm  
Saturday 9am-1pm  
[www.winhallmemoriallibrary.org](http://www.winhallmemoriallibrary.org)





March 2019

Dear Winhall Community,

The Mountain School at Winhall is once again excited to submit our sending town tuition at the State average for the 2019-2020 school year. We have enjoyed the work we have done over this past year with the Winhall School Board and the BRSU. We have engaged in productive communication, allowing a better monitoring of student numbers, which was an important key to planning for the town's budget. We will continue to work with the Board for the benefit of the citizens of Winhall, allowing school choice while keeping costs manageable for our taxpayers. MSW is proud of its relationship with the community of Winhall, offering a quality education to all Winhall children without charging the town and families any more for tuition than the State average.

This year is MSW's 20th year of service to Winhall and Stratton as their community school. We work hard to live by our founding principles as an accredited New England Association of Schools and Colleges town academy: an independent school with a public mission that fosters academic excellence and social equity for every student from our sending towns. To ensure that our students enjoy a rich and rewarding education, MSW works diligently to raise money beyond town tuition through annual fundraisers generously supported by our community.

Our ownership of the building has allowed us to invest in improvements in heating and lighting, producing a better learning environment while decreasing heating and electric costs. We have also improved the building by painting walls and replacing carpets in a number of classrooms. Continuous improvement is the philosophy we follow, in the classrooms and to the building, both of which benefit our students and the community.

At MSW, we celebrate that "Vermont is Our Classroom", and we have continued to improve upon our outdoor classroom program. We are committed to developing connections with our surrounding communities. We have worked to keep our student to teacher ratio low by regrouping some classes and increasing support staff in the classroom. MSW also provides individualized programs to students as needed.

We look forward to continuing to work with the citizens of Winhall and Stratton to provide a strong education for our children, while keeping costs reasonable and celebrating the benefits of school choice for our families. Thank you for your ongoing support.

Respectfully submitted,  
Peter Ahlfeld  
Head of School



## ANNUAL REPORT

Senior Solutions-- Council on Aging for Southeastern Vermont offers support services to elders and their families. Our mission is to promote successful aging. This is a summary of services provided to **Winhall** in the last year (2017-2018).

**Information and Assistance:** Our toll-free Senior Helpline at 1-800-642-5119 answered **10** calls from your town. Callers were assisted with applying for benefits, health insurance problems, housing needs, fuel assistance and many other services. Extensive resources are also detailed at [www.SeniorSolutionsVT.org](http://www.SeniorSolutionsVT.org)

**Health Insurance:** We helped residents with Medicare Part D or Advantage Plan or other Medicare-related questions.

**Senior Nutrition:** We provided **1** resident with **61** home delivered meals. Home delivered meals are available to seniors who are unable to shop or cook due to illness or advancing age. We also cooperate with local partners to offer congregate community meals nearby at Townshend Federated Church and Second Congregational Church in Londonderry.

**Transportation:** Special arrangements are made for non- Medicaid seniors who require medical transportation.

**Case Management & Advocacy:** We provided **1** elder resident with in-home case management for **1.5** hours to enable them to remain living safely in the setting they prefer. Often a few well-chosen support services can prevent premature institutionalization.

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

Your contribution generates Federal matching funds to support our services. We do not charge for any of our services. Your town's support is greatly appreciated.

*Submitted by Carol Stamatakis, Executive Director*

38 Pleasant Street, Springfield, VT 05156  
(802)885-2655 Fax (802)885-2665 Toll Free (866)673-8376  
Senior HelpLine (800)642-5119  
[www.SeniorSolutionsVT.org](http://www.SeniorSolutionsVT.org)



## Caring For Our Communities in Sickness and in Health

*"I recently had my first experience at Grace Cottage's ER, and I was amazed and impressed by the care that I received. The ER was full, but I didn't feel at all rushed. Everyone calmly answered my questions and clearly explained what was happening, working very hard to get to the root of my health issue. I can't speak highly enough about one and all there." Cheryl Cook, Jamaica, VT*

**Grace Cottage Family Health & Hospital** has served the healthcare needs of our rural community with competence and compassion for almost 70 years. In 2018, for the second year in a row, we received national acclaim as a "Top 20 Critical Access Hospital for Patient Satisfaction," out of 1,339 such hospitals in the U.S., and the only hospital in the Northeast so named. The award was given by the National Rural Health Association, based on surveys filled out by our patients. In February of 2018, we welcomed a new CEO with 35 years of healthcare experience, Doug DiVello.

**Grace Cottage Hospital** is comprised of a 19-bed inpatient facility for acute and rehabilitative care, a 24-hour Emergency Department, a hospice care suite, and laboratory and diagnostic imaging departments. In 2018, donations allowed us to purchase, among many other things, a new non-invasive ventilation system for the ER.

**Grace Cottage Family Health** offers expanded hours for the convenience of area residents. More than the 7,000 locals choose Grace Cottage for their primary care. We offer physicals and wellness visits, chronic disease management, pediatrics, podiatry, and mental health services. Many of our providers are accepting new patients.

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

Grace Cottage's **Rehabilitation Department** continues to offer exceptional care for both hospital patients and outpatients, with sixteen physical, occupational, and speech therapists on staff. New services include lymphedema therapy, custom orthotics, and neurodevelopmental treatment for brain injuries, stroke rehabilitation, Parkinson's disease, and other issues affecting movement and speech.

Grace Cottage is committed to promoting wellness. We encourage area residents and visitors to take advantage of our low-cost or free wellness classes and events, including yoga and Strong Bones, which are held in the beautiful and serene **Community Wellness Center**. Various support groups are offered throughout the year. More information is at [www.gracecottage.org](http://www.gracecottage.org)

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

Private donations and town appropriations enable us to provide the best possible care for our region.

On behalf of all of the patients that we serve, **thank you for your support**. You help to make Grace Cottage the special place that it is.

*Grace Cottage is an independent, non-profit 501(C)3 organization.*

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

### FY 2018, by the numbers:

**20,696:** Patient visits to Grace Cottage Family Health

**4,065:** Patient days in hospital

**3,087:** Emergency Dept. visits

**6,323:** Outpatient Rehab visits

**2,065:** Diagnostic Imaging visits

**4,338:** Community Health Team visits

**3,584:** Visits to Wellness classes and events

**2,025:** Individual donations to Grace Cottage



# Northshire Rescue Squad

P.O. Box 26

Manchester Center, VT 05255

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

Email: NorthshireRescue@gmail.com

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

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

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

## Call per town fiscal year 2017-2018

Arlington	21	Rupert	1
Bennington		Rutland	
(SVMC)	7	(RRMC)	7
Danby	89	Sandgate	2
Dorset	148	South Poultney	1
East Dorset	49	Stratton	2
Granville	1	Sunderland	1
Londonderry	1	Tinmouth	3
Manchester	837	Winhall	21
Mount Tabor	9	Perkinsville	1
Pawlet	2	Wallingford	1
Peru	3	West Pawlet	2

1209

Respectfully Submitted,

Michael Casey, NRP  
Chief Operations Officer



## MAPLE STREET SCHOOL

Dear Winhall residents,

Thank you for the opportunity to partner with you as a K-8 school of choice for the residents of Winhall. We are proud of the relationship that we have developed with Winhall over the course of the past 21 years. Founded as a K-8 independent day school in 1998, Maple Street School has grown from an initial group of 35 students to our current enrollment of 111 students. As partners in education with the town of Winhall, allow me to express my gratitude for the opportunity to work with the School Board and the town.

Maple Street is an approved independent day school by the State of Vermont, and our 21 dedicated and talented faculty and staff members do an amazing job supporting our students and the mission of the school. Maple Street School students come from 16 area towns, with 45 of our 111 students currently residing in Winhall. Last year, in order to assist the town of Winhall with managing a more predictable tax rate, we voluntarily instituted an enrollment cap, which allows the town to better estimate equalized spending per pupil.

Our K-8 curriculum nurtures intellectual and creative growth, all while retaining the inherent curiosity and joy of learning. From athletics to the arts, Winhall residents who choose Maple Street School receive a comprehensive education that prepares them well for high school, college, and life. Maple Street students and faculty are careful stewards of the community, and we constantly look for ways that we can improve ourselves and help others. Each student at Maple Street participates in local and national service projects that instill a sense of community responsibility. We also welcome area school children and their families to Maple Street for athletic events and performances including hosting a no-cost annual children's theater performance by a nationally recognized group for 700 local school children.

The time between Kindergarten and 8th grade covers so much developmental ground in a child's life, and Winhall students and their families are fortunate to have the opportunity to choose the school that works for them during these crucial years. Our local schools do an incredible job of delivering the best education possible to the students in their care, and I am thankful to be a part of such a talented and collegial group of educational leaders.

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

Sincerely,

Fanning Hearon  
Head of School  
Maple Street School



Dear Sending Town Voters:

We are pleased to submit to you our 2019-2020 sending town tuition of \$17,490, which constitutes a 2.49% increase from the current year. This compares with our tuition for non-sending towns of \$19,490.

We arrived at this sending town tuition number based on our strong desire to continue to be a source of strength to our sending communities. Our primary cost drivers, teacher salaries and benefits, will increase at 2.8% and over 11%, respectively, but we are confident we can cover this gap through additional fundraising and prudent cost management.

BBA's tuition has increased 2.3% annually since the 2015-2016 school year, and over the last decade, the average increase is 2.74%. These figures represent not only our immediate sensitivity to the cost pressures faced statewide, but our long-term commitment to maintaining affordability.

During the past decade, thanks to our capital fundraising efforts, we have invested millions of dollars in facilities. We have created special programming at the Mountain Campus and the Dene Farm at Hildene, invested in sound and projection systems in our Riley Center for the Arts, purchased Steinway pianos, and more. We became an iPad school and have put iPads in the hands of every single student, expanded athletic offerings, constructed a state of the art turf field, renovated our fitness center, and now we embark on a \$20 million building program to expand our capacity, enhance academic offerings, and provide more space together as a community.

In addition, most recently we raised \$100,000 at our fundraising gala in May to directly support public elementary schools by creating an education innovation fund.

We raise close to \$1 million annually to support operations, and we augment annual fundraising with an endowment draw of approximately \$800,000. Additionally, we bring in students from around the globe to enhance cultural diversity and understanding while providing \$3 million in additional revenues.

BBA provides outstanding educational opportunities to young people in our communities. We strive to be a source of strength to our communities, and the support we receive from these communities is one of the greatest sources of strength for our school.

Respectfully submitted,

Mark H. Tashjian  
Headmaster

Seth Bongartz  
Chair of the Board



Habitat for Humanity International (HfHI) is a global non-profit housing organization whose vision is a world where everyone has a decent place to live. Habitat works in all 50 of the United States and in 70 countries. Since its founding in 1976 by Linda and Millard Fuller, Habitat has helped more than 13 million people achieve strength, stability and self-reliance through safe, decent and affordable shelter.

Bennington County Habitat for Humanity (BCHFH) is an affiliate of HfHI. BCHFH works in partnership with Bennington County residents who cannot otherwise become homeowners or afford needed home repairs. An applicant's need for better housing, income, and willingness to partner with BCHFH are paramount when choosing qualified homebuyer partners. Each adult partner family member must complete 200 hours of sweat equity. Homebuyers pay an interest free mortgage thru monthly payments that include escrow for property taxes, insurance, and Homeowner Association fees, where applicable. Homebuyers' monthly payments never exceed more than 30% of their income. The monthly mortgage payments help build more homes.

BCHFH is locally run and locally funded. With the exception of some contract services, Habitat homes are built by local volunteers. Area businesses, service providers, and individuals help build, donate materials, and provide financial support. Town appropriations purchase building supplies and materials for our local projects.

Fiscal year 2018 (July 1, 2017- June 30, 2018) was a good year for BCHFH. We had two houses under construction in the first half of the fiscal year and finished those houses in the second half of the year. The Palmer family moved home in April 2018 to the North Branch neighborhood of Bennington, and the Sausville family was able to close on their house shortly after the end of FY18. The Sausvilles and Palmers are now neighbors. We also hired a full-time Construction Manager in late May 2018, and this new staff position has helped us build and repair more houses each year. We began our ninth home in the Jennifer Lane neighborhood in June 2018. We are partnering with the Southwest Vermont Council on Aging to build ramps for people who want to remain safely in their own homes. These folks income qualify through our Habitat program, and we have discovered the work is rewarding, especially since several of the people we partnered with needed a ramp in order to come home from health care facilities. We continue to build in both the Jennifer Lane neighborhood of Manchester Center and in the North Branch Street development of Bennington.

Our Resale Store in Manchester sells new and gently used furniture, building supplies, appliances, housewares, tools, and home improvement products that have been donated to us. We sell items at reasonable prices, thereby affording shoppers with quality furnishings they can afford, and we keep items out of the landfill. The proceeds from the store provide meaningful support for our construction programs.

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

Respectfully submitted by Monica Knorr, President, Board of Director



## 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. Winhall currently has two vacancies. Each Commissioner represents their town's interests before the Commission, brings information from the Commission back to their town, and serves on at least one of a number of WRC committees that address regional and municipal issues and concerns. Active service on these committees is very important because the WRC is organized around a strong committee structure. It's within these committees that most Commission decisions are made. All WRC meetings are open to the public and subject to Vermont open meeting law.

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

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

Past year highlights reflect the range of services we provide to the towns of the region. We've begun a pilot study in collaboration with the Rich Earth Institute to explore innovative technologies that can help address village wastewater capacity and groundwater quality issues. We continue to support the development of watershed collaboratives, and participate in efforts like the Confluence Project, which bring together diverse stakeholders and citizens to better connect with their shared watersheds to improve water and habitat quality. 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 conduct road erosion work. We assist towns with local emergency operations planning. We also continue to be the primary GIS and mapping resource for our towns. An annual report is available on our website ([www.windhamregional.org](http://www.windhamregional.org)). Click on the heading "About Us." We encourage you to visit your town's page on our website to see 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 5% of a \$2.25 million budget for FY 2019. But it is the only funding we receive that has no conditions placed upon it by entities beyond the WRC's borders. Your town's assessment makes it possible for us to leverage the resources to serve you. The town's assessment for this year is \$1,770. To see our detailed Program of Work and budget for FY 2019, visit our website and click on the heading "About Us."



4711 Waterbury-Stowe Road, Waterbury Center, Vermont 05677

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

Phone: 802-244-7037 Fax: 802-244-5867

November 29, 2018

Town of Winhall  
115 VT Route 30  
Bondville, VT 05340

Dear Town of Winhall,

Thank you for your gift to the Green Mountain Club. This gift is designated for the Bromley Tower project.

The Green Mountain Club works tirelessly to protect Vermont's Long Trail. Every year we maintain more than 500 miles of trail on the Long Trail, the entire Appalachian Trail in Vermont and established trails in the Northeast Kingdom. We also manage over 70 overnight sites and 25,000 acres of conserved trail lands.



The fire tower on the summit of Bromley Mountain has been a favorite lookout for day hikers and Long Trail hikers alike for many years, with its sweeping views of Killington, Okemo, Stratton, Glastenbury and other surrounding peaks. We look forward to replacing the old structure with a new observation tower to share this wonderful vista with future hikers!

Thank you again for your generous gift to this project.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael DeBonis'.

Michael DeBonis  
Executive Director

A handwritten note in black ink that says 'Thank you!' followed by the initials 'MUG'.

*The Green Mountain Club is a 501(c)(3) organization. Your contribution of \$2,500.00 on 11/28/2018 is tax-deductible to the fullest extent allowed by law. No goods or services were provided in exchange for your donation.*

Since 2012, Southeastern Vermont Economic Development Strategies (SeVEDS) has sought funding from every town in the Windham Region to support long-term economic development strategies that generate growth and prosperity. In 2018, thirteen towns funded SeVEDS, representing 75% of Windham residents. Every community is asked to fund at \$3 per capita. That funding has added staff capacity, allowed us to increase regional programming and the collective impact on the region's economy. To address shared regional challenges like declining population, and to achieve regional goals like improving wages and opportunities for residents, a shared effort above and beyond the capacity of any individual community is required. The investment that municipalities make through SeVEDS demonstrates our region's commitment to creating a vibrant regional economy and healthy workforce. Municipal support for SeVEDS leverages state and federal funding, as well as funding from the Brattleboro Development Credit Corporation (BDCC), to support strategic planning and program implementation for projects designed to help the region reach the goals and objectives.

For more information on SeVEDS visit [brattleborodevelopment.com](http://brattleborodevelopment.com) or [www.seveds.com](http://www.seveds.com)

*the people &  
partnerships  
that create  
IMPACT*

4,599

number of people who took part in BDCC & SeVEDS projects, programs, events, and trainings



51 town leaders who took part in 24 Southern Vermont Economy Project webinars, workshops, and the Broadband, Housing, and SoVermont Economic Summits



28 Board Members representing 13 towns in Windham County



681 Vermont Young Professionals creating a vibrant community here at 14 SoVTYP events including the annual gala with over 300 attendees

186

Number of partner organizations



75% of Windham residents who fund the work of SeVEDS through 12 town budgets



1,054

Workers Connected to New Opportunities

- 119 Employers participating in Workforce Center of Excellence visits and events
- 603 Job seekers helped through Career Expo and Rapid Response events
- 11 Vermont Training Program visits, 2 awards, \$125k to train 120 workers
- 331 College students connected with BDCC Paid Internships



300

Local Businesses & Employers Assisted

- 58 Companies directly helped to stay, start, or grow here
- 93 Helped to find, train, and retain talent
- 227 Entrepreneurs and "wantrapreneurs" attended trainings & workshops
- 4 Paid interns turned into full-time employees

1,203 Students Connected to Career Pathways

- 4 High school and 16 college partners
- 16 Career skill-building and resume trainings
- 138 Employers hosting, hiring, and engaging students
- 48 campus and college events to promote Paid Internships
- 865 High schoolers at Sophomore Summit, Career Expo, Fast Tracks visits

#### Strategic Planning for the Economic Region

This federally recognized Comprehensive Economic Development Strategy (CEDS) Project is well underway. The 2019 plan created by Windham and Bennington County stakeholders is a long term strategy to grow the Southern Vermont Economy Zone – a region facing significant economic challenges recognized by the Vermont State Legislature in 2015. Once completed, the 2019 one CEDS will replace the 2014 Windham Region CEDS.

- 729 Entrepreneurs receiving INSTIG8 small business and startup training and access to resources through workshops, events, and one-on-one technical assistance

Contact: Adam Grinold, Executive Director, BDCC,  
[agrinold@brattleborodevelopment.com](mailto:agrinold@brattleborodevelopment.com)

## LONDONDERRY VOLUNTEER RESCUE SQUAD TOWN REPORT

The Londonderry volunteer Rescue Squad responded to 548 in 2018. This was a record high total with an increase of 77 calls over last year. The locations of these calls are as follows: 3 in Andover, 9 in Landgrove, 148 in Londonderry, 89 in South Londonderry, 74 in Peru, 36 in Stratton, 58 in Weston, 46 in Windham, 68 in Winhall, 2 in Jamaica, 2 in Chester, 1 in Mount Holly and 12 in Manchester. Of these, there were 58 calls at the following ski areas: 33 at Bromley, 15 at Stratton, 8 at Magic and 2 at X-country areas.

Of these calls: 314 were illnesses, 142 injuries, 52 motor vehicle accidents, 17 stand-by calls, and 23 public assists. We responded to 23 mutual aid calls, while 39 calls resulted in other services coming to our aid. Our members initiated Advanced Life Support interventions on over 200 calls. These interventions include: starting 144 pre-hospital IV's, cardiac defibrillations, and administration of albuterol, epinephrine, Narcan, aspirin, nitroglycerin, Nitros Oxide, morphine, fentanyl, dextrose, etc. We called in the DHART helicopter 6 times and used a Paramedic Intercept service 2 times.

LVRs has been using Nitrous Oxide (laughing gas) for pain control for the last year. We have used it 16 times this year on patients with great success. This not only cuts down on the use of opiates given to patients, but our AEMT's can administer it so a Paramedic does not need to be called in for pain control.

Our Squad Membership seems to be constantly changing with members leaving and new ones joining. This year we lost 7 members but had 7 new members join. We are also excited to be conducting an EMT course, with 13 people taking it. Some of our members are upgrading their certifications but we are hoping to get a number of new members as well. We have just completed an AEMT course in which 3 of our members upgraded their certifications. We are always looking for new, dedicated members that have the time to make a commitment to the Squad. Please go to our website at ([londonderryrescuevt.org](http://londonderryrescuevt.org)) to download joining applications and to check us out.

LVRs currently has 45 members on our ambulance service. We also have about 30 members on our Londonderry Technical Rescue (LTR). This is a separate department within our Squad with its own Executive Committee and members. They do vehicle extrications, back country rescues, swift and cold water rescues, low angle rescues, lost and/or injured hikers, snowmobile accidents, etc. They are very active with calls and trainings and are always looking for new members. No medical training is needed, but rescue experience and being physical fit is helpful.

We have two issues that continue to be an ongoing problem that you can help us with. The first is finding your location in your time of need. Our GPS's are helping with this, but we need you to post your 911 address next to the road where we can see the numbers easily. We can't see or read them if they are on your houses, away from the road, very small, or under the snow in the winter months. The other issue is to have a current medical list printed out as well as your medical treatments and/or conditions. It takes a long time going through pill bottle by pill bottle to get them listed. It's your life that we can save with this knowledge.

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

### Treasurer's Report

For the year 2018, the Londonderry volunteer Rescue Squad had expenses totaling \$153,962.37. There were 548 calls at an average expense of \$280.96 per call. This low average cost is only possible because of the commitment and sacrifices that our volunteers make.



**Your Community Media & Training Center**  
**www.gnat-tv.org**

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

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

**In addition to our meeting coverage, GNAT offers free and low cost media services and provides a platform for local voices to be heard.** Residents, government entities, community organizations and schools within our eleven-town service territory may produce and broadcast non-commercial television programs. GNAT maintains community television studio facilities, lends high quality video equipment and provides technical training. GNAT maintains a vibrant **youth program** including internships, media production camps and school collaborations. **The News Project** provides local news and information (in 2018 GNAT Produced 255 local News Project programs).

**Local media coverage is vital to our democracy. We ask for your financial contribution to help support the work we do. Thank you again for your thoughtful consideration and support.**

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

**Service Area / Comcast Cable Channels**

**Channels 15, 16 & 17:** Arlington, Dorset, Manchester, Peru, Rupert, Sandgate, Sunderland & Winhall  
**Channels 8,10 & 18:** Stratton  
**Channel 8, 10:** Weston & Londonderry

**Mission**

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

**Vision**

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

**2018 Usage Data**

432	Equipment & Facility Reservations
182	Training Sessions
394	People Trained
50	Community Video Announcements
461	Community Bulletin Board Announcements
634	Local Public Programs Produced
191	Government Meetings
167,866	Online Video Views

**GNAT Statement of Financial Activities Summary Year Ending September 30, 2018**

<b>INCOME</b>	
PEG Access Operating Revenue	\$413,094
Program Service	\$5917
Fundraising / Other Income	\$26,390
Net Assets Released from Restriction (Acquisition of Capital Assets/Expense)	\$23,067
Total Unrestricted Revenue, Gains & Other Support	\$468,468
<b>EXPENSE</b>	
Payroll Fees, Taxes and Salaries	\$304,080
Rent / Utilities / Insurance	\$74,037
Production/Program Supplies	\$12,999
Equipment / Depreciation	\$25,982
Small Equipment	\$2015
Other Operating Expense	\$68,451
Total Expense	\$487,564
Increase (Decrease) in Unrestricted Net Assets	(\$19,096)
<b>Assets</b>	
PEG Access Capital Revenue	\$41,309
Net Assets, Released from Restrictions	\$23,067
Increase Temporarily Restricted Net Assets	\$18,242
Net Assets, Beginning of Year	\$509,774
Net Assets, End of Year	\$508,920



# FLOOD BROOK ATHLETIC ASSOCIATION

PO Box 526, Londonderry, VT 05148



Residents, Taxpayers and Winhall Town Select Board

December 2nd, 2018

The Flood Brook Athletic Association (FBAA) would like to thank all of the residents, taxpayers and the Town's select boards for all their support over the years.

FBAA is a community organization, whose mission is to provide positive, rewarding, and safe opportunities to participate in affordable sports programs for our area's youth. We are committed to providing athletic experiences that promote individual and team skill development, teamwork, and perseverance. We are comprised of volunteers who are dedicated to organizing our programs; raising funds for uniforms and equipment; and maintaining the dugouts, fields, and scoreboards at Flood Brook School and Pingree Park.

Throughout this past year, we've had 180 boys and girls participating in our various programs. Our basketball and baseball programs have had continued success and our summer basketball program and multiple tennis seasons, which are opened to the surrounding communities, have seen increased enrollment. Within the basketball program, we were able to increase our reversible uniforms, doubled the amount of teams that entered our 5<sup>th</sup>/6<sup>th</sup> grade tournament and began a Kindergarten intro to basketball program. Our baseball program hosted a "pitch, hit and run" event and we were able to upgrade the concession stand at Pingree Park. With these additions and improvements, we have increased our fundraising efforts and are currently planning to expand our dance, running, and tennis programs as well as invest in some facility upgrades.

Our fundraising activities along with our registration fees are often not enough to cover the expenses our organization incurs. Many area residents and businesses have supported our efforts through volunteer services and donations; however we still fall short of our financial expectations. Therefore, we would like to humbly request to the residents, taxpayers and Winhall Town Select Board to consider appropriating \$500.00 to assist us in providing these valuable athletic programs to our area's youth.

In closing, we would like to thank the residents of Winhall, parents, coaches, managers and local businesses as well as past and present members of the board, for all their many contributions to the youth of our community. Your efforts are greatly appreciated and needed.

Respectfully,  
FBAA Board

Please consider supporting this worthwhile endeavor by joining the FBAA board, sharing your experience as a youth coach, or pitching in with other volunteer and fundraising efforts. Please join us at our monthly meetings, every second Wednesday of the month.

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

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

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

Between July 1, 2017 and June 30, 2018 VNH made 059 homecare visits to 6 Winhall residents. This included approximately \$4,698 in unreimbursed care to Winhall residents.

- **Home Health Care:** 58 home visits to 5 residents with short-term medical or physical needs.
- **Hospice Services:** 1 home visits to 1 resident who were in the final stages of their lives.

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

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

Sincerely,



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

**TOWN OF WINHALL**

**PROPOSED BUDGET**

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

ONLINE  
COPY

Town of Winhall Statement of Revenues, Expenditures, and Changes in Fund Balance					
	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/17-6/30/18	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
<b>REVENUES</b>					
Taxes	30000	11,303,790.00	10,012,295.10	11,380,890.00	14,883,297.00
Taxes - (Over) Short	30800	0.00	7.19	0.00	0.00
Taxes - Delinquent (schedules)	30100	0.00	561,729.83	0.00	0.00
Interest on Taxes	30900	0.00	36,621.34	0.00	0.00
PILT - VT Fish & Wildlife	30200	15,000.00	9,896.55	10,000.00	10,000.00
Dog Licenses	31300	600.00	694.15	600.00	700.00
1st Class Licenses	31000	500.00	920.00	500.00	500.00
2nd Class Licenses	31100	200.00	0.00	200.00	200.00
Zoning/Building Permits	31875	11,450.00	9,150.00	9,800.00	10,400.00
Copier Fees	31400	2,500.00	3,724.00	2,500.00	2,500.00
Interest Income	31700	15,000.00	12,553.51	16,000.00	16,000.00
Miscellaneous	31800	10,000.00	4,676.04	6,000.00	6,000.00
Municipal Forest Fund	31900	3,000.00	3,556.84	3,000.00	3,500.00
National Forest - Federal	32000	5,000.00	42,792.00	20,000.00	40,000.00
Planning Comm / ZBA Permits	32100	1,700.00	525.00	2,000.00	1,500.00
Sale of Vehicles	32500	3,000.00	0.00	0.00	0.00
Sewage Hook-Up Permits/WS Fire District	32750	50,000.00	59,845.23	40,000.00	60,000.00
Timber Sales	32700	0.00	26,527.00	0.00	0.00
1% Option Taxes	32725	60,000.00	90,643.52	60,000.00	75,000.00
Truck Permits	32900	100.00	115.00	100.00	100.00
Transfer Station Fees	32800	3,000.00	5,664.91	3,000.00	4,500.00
Transfer Station Const Debris	32805	4,500.00	5,687.00	5,000.00	5,500.00
Transfer Station MSW Bags	32810	45,000.00	25,666.00	46,000.00	25,000.00
Reappraisal Reimbursement	32650	10,000.00	17,051.00	10,000.00	15,000.00
Mortgage Income - Mountain School	33600	38,000.00	38,258.16	60,000.00	38,000.00
Vt. State Aid - Highway	33000	100,000.00	96,400.61	100,000.00	100,000.00
Grants	33200/33300	130,000.00	135,972.68	2,000.00	10,000.00
Tax Collector Fees	31650	66,000.00	43,500.00	70,000.00	70,000.00
Town Clerk Fees	31600	30,000.00	25,479.50	35,000.00	30,000.00
Surplus	33900	684,000.00		559,000.00	
<b>Total General Revenue</b>		<b>12,592,340.00</b>	<b>11,269,952.16</b>	<b>12,441,590.00</b>	<b>15,407,697.00</b>

	Item Code	Budget 7/1/17-6/30/18	Actual 7/1/17-6/30/18	Budget 7/1/18-6/30/19	Budget Request 7/1/19-6/30/20
<b>Police Revenue</b>					
Salary Reimbursement	32400	92,000.00	74,533.75	127,000.00	107,000.00
Fines	32300	9,000.00	6,526.25	9,000.00	7,000.00
Highway Safety & Education	32440	10,000.00	13,732.75	10,000.00	10,000.00
Snowmobile Safety & Education	32420	5,000.00	818.31	5,000.00	5,000.00
Stratton Corp. Law Enforcement	32550	155,600.00	164,920.00	161,500.00	167,600.00
Winhall Brook Camp Ground	32590	5,000.00	3,121.62	6,500.00	4,000.00
Other	32600	6,000.00	1,337.22	6,000.00	6,000.00
<b>Total Police Revenue</b>		<b>282,600.00</b>	<b>264,989.90</b>	<b>325,000.00</b>	<b>306,600.00</b>
<b>TOTAL REVENUES</b>		<b>12,874,940.00</b>	<b>11,534,942.06</b>	<b>12,766,590.00</b>	<b>15,714,297.00</b>
<b>General Expenses</b>					
State Education Taxes	67050	9,000,000.00	8,273,230.80	9,000,000.00	8,500,000.00
Winhall School District (BRSU)					3,500,000.00
Accounting	41000	9,000.00	9,500.00	9,200.00	10,000.00
Advertising	41200	2,000.00	1,339.92	1,200.00	1,200.00
Attorney Fees	42200	2,000.00	654.17	2,000.00	1,500.00
Bennington County Tax	67000	52,000.00	56,168.23	60,000.00	60,000.00
Postage	42700	4,000.00	1,763.07	3,000.00	2,000.00
Printing	42800	800.00	7.00	500.00	100.00
Supplies & Other Expenses	43000	7,500.00	4,177.28	5,000.00	4,500.00
Engineering	41700	4,000.00	10,150.00	4,000.00	7,000.00
Town of Jamaica - Forest	67100	1,800.00	1,308.23	2,000.00	2,000.00
VLCT Dues	44200	1,800.00	1,896.00	2,500.00	2,000.00
<b>Total General Expenses</b>		<b>9,084,900.00</b>	<b>8,360,194.70</b>	<b>9,089,400.00</b>	<b>12,090,300.00</b>
<b>Community Center, 3 River Road</b>					
Electricity	41900	3,000.00	1,305.62	3,800.00	4,000.00
LP Gas	42500	2,200.00	3,844.29	2,200.00	4,000.00
Repairs & Maintenance	41300	3,000.00	1,425.60	2,000.00	8,000.00
Telephone / Internet	43400	1,600.00	3,367.48	3,600.00	3,600.00
Community Arts Center Expenses	41350	1,500.00	1,149.07	1,500.00	1,000.00
<b>Total Town Hall</b>		<b>11,300.00</b>	<b>11,092.06</b>	<b>13,100.00</b>	<b>20,600.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/17-6/30/18	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
<b>Municipal Building / Fire Station</b>					
Utilities / Telephone / Internet	58900	8,200.00	10,275.17	9,800.00	10,000.00
LP Gas	58950	200.00	139.07	100.00	100.00
Repairs & Maintenance	58000	5,000.00	6,898.79	10,000.00	7,000.00
<b>Total Municipal Building</b>		<b>13,400.00</b>	<b>17,313.03</b>	<b>19,900.00</b>	<b>17,100.00</b>
<b>School, 9 School Road</b>					
Building Repairs/Energy Upgrades	43704	5,000.00	2,995.96	0.00	0.00
Community Center Expense	43700	1,000.00	2,223.40	0.00	0.00
LP Gas	43710	100.00	0.00	50.00	0.00
Community Center Mortgage	43701	80,000.00	79,146.71	80,000.00	80,000.00
<b>Total Community Center</b>		<b>86,100.00</b>	<b>84,366.07</b>	<b>80,050.00</b>	<b>80,000.00</b>
<b>Town Office, 113/115 VT RT 30</b>					
Electricity	44300	5,500.00	5,602.87	6,000.00	6,000.00
LP Gas	44500	5,000.00	5,064.19	4,000.00	5,000.00
Telephones / Cell / Internet	44600	9,000.00	4,385.16	7,000.00	5,000.00
Office Equipment & Maintenance	44700	3,000.00	559.93	1,000.00	1,000.00
Building Repairs & Maintenance	44800	25,000.00	37,973.56	15,000.00	15,000.00
Town Hall Debt Service	44900	60,000.00	53,095.30	60,000.00	55,000.00
<b>Total Town Office 113/115 VT RT 30</b>		<b>107,500.00</b>	<b>106,681.01</b>	<b>93,000.00</b>	<b>87,000.00</b>
<b>Other Expenses</b>					
Animal Control Officer	41600	4,000.00	3,527.95	4,000.00	4,500.00
Health Officer Expense	41950	500.00	0.00	200.00	200.00
School Bus Diesel	41850			10,000.00	10,000.00
Cemetery Maintenance	41400	2,000.00	3,870.09	3,000.00	3,500.00
Library Maintenance & Supplies	42300	2,000.00	3,390.14	2,200.00	3,000.00
Recreation Area Maintenance	42850	3,000.00	1,985.45	1,000.00	2,000.00
Street Lights	42900	8,000.00	7,215.65	9,000.00	7,000.00
Town Insurance	42100	125,000.00	138,814.00	135,000.00	142,000.00
E911 / Wages	43800	1,000.00	1,050.75	1,000.00	1,200.00
<b>Total Other Expenses</b>		<b>145,500.00</b>	<b>159,854.03</b>	<b>165,400.00</b>	<b>173,400.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/17-6/30/18	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
<b>Admin. Salaries &amp; Expenses</b>					
Administrative Salaries 40000/40050/40500	40000	85,000.00	82,844.04	86,000.00	89,000.00
Select Board Salaries	40600	13,000.00	12,954.56	13,000.00	13,500.00
Computer System Expense/NEMRC	42000	5,000.00	2,426.23	5,000.00	3,500.00
Custodial Services/Grounds Mtce.	43702	50,000.00	43,881.33	50,000.00	47,500.00
Paydata	42650	3,000.00	2,662.71	3,000.00	3,000.00
Bank Charges	43010	100.00	15.60	50.00	50.00
Finance Charges	43011	0.00	912.59	200.00	200.00
Town Report	43450	2,000.00	1,930.92	2,000.00	2,000.00
Administrator Travel/Expense/Equip	41100	2,000.00	293.66	2,000.00	1,000.00
Select Board Travel / Expenses	43600	1,000.00	0.00	1,000.00	500.00
Town Service Recognition	43650	1,000.00	4,682.06	5,000.00	5,000.00
<b>Total Admin. Salaries/Expense</b>		<b>162,100.00</b>	<b>152,603.70</b>	<b>167,250.00</b>	<b>165,250.00</b>
<b>Allocable Expenses</b>					
Social Security	67600	75,000.00	82,342.51	85,000.00	85,000.00
Unemployment Insurance	67900	1,500.00	367.00	1,500.00	1,000.00
VMERS Pension Plan	67700	60,000.00	72,968.94	110,000.00	78,000.00
Health Insurance	67200	200,000.00	212,596.68	225,000.00	241,000.00
Dental Insurance	67250	5,000.00	6,505.25	5,000.00	7,000.00
Life Insurance/ST/LT Disability/Aflac	67400	12,000.00	8,703.91	12,000.00	10,000.00
Accrued Paid Time Off	67800	5,000.00	0.00	5,000.00	2,000.00
Employee Vision Plan	67350	0.00	265.13	0.00	0.00
<b>Total Allocable Expenses</b>		<b>358,500.00</b>	<b>383,749.42</b>	<b>443,500.00</b>	<b>424,000.00</b>
<b>Town Clerk</b>					
Salaries	40700/40100	23,000.00	20,154.68	30,000.00	35,000.00
Fees (Town Clerk)	43500	30,000.00	25,755.50	30,000.00	30,000.00
Board of Civil Authority	41500	6,000.00	950.91	6,000.00	2,000.00
Travel & Expenses	41110	1,000.00	811.47	1,000.00	500.00
Elections	41800	2,000.00	1,380.00	4,000.00	4,000.00
Town Records Conversion	43475	10,000.00	10,918.95	10,000.00	3,000.00
Office Equipment / Software	43001	3,000.00	3,215.27	5,000.00	5,000.00
<b>Total Town Clerk</b>		<b>75,000.00</b>	<b>63,186.78</b>	<b>86,000.00</b>	<b>79,500.00</b>
<b>Town Treasurer / Tax Collector</b>					
Salaries	40800/40200	25,000.00	27,537.19	30,000.00	30,000.00
Fees (Tax Collector)	43502	66,000.00	43,875.00	70,000.00	70,000.00
Office Equipment / Supplies	43002	2,000.00	3,742.51	5,000.00	7,000.00
<b>Total Town Treasurer</b>		<b>93,000.00</b>	<b>75,154.70</b>	<b>105,000.00</b>	<b>107,000.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/17-6/30/18	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
<b>Listers</b>					
Tax Map Update	43200	3,050.00	2,200.00	1,850.00	4,800.00
Tax Appraisal Maint & Wages	43300/40400	15,000.00	17,134.05	20,000.00	20,000.00
Office Equipment / Supplies	43003	2,200.00	264.05	2,000.00	1,000.00
Town Assessor Expense	43050	12,000.00	960.00	6,000.00	2,000.00
Tax Abatements/Appeals	43100	5,000.00	0.00	5,000.00	5,000.00
Software / NEMRC Support	43004	2,500.00	1,763.46	2,000.00	2,000.00
Listers/Travel/Education/Dues	42400	1,550.00	454.16	1,550.00	1,550.00
<b>Total Listers</b>		<b>41,300.00</b>	<b>22,775.72</b>	<b>38,400.00</b>	<b>36,350.00</b>
<b>Planning &amp; Zoning</b>					
Planning Commission Expenses	65000	4,950.00	9,955.55	8,000.00	7,150.00
WRC Assessment	65100	1,700.00	1,708.00	1,500.00	1,800.00
ZBA Expenses	65200	3,450.00	3,548.00	3,250.00	1,200.00
Zoning Administrator Salary	40900	6,450.00	7,995.97	7,600.00	9,000.00
Zoning Administrator Fees	40901	4,150.00	4,062.50	4,200.00	4,200.00
<b>Total Planning &amp; Zoning</b>		<b>20,700.00</b>	<b>27,270.02</b>	<b>24,550.00</b>	<b>23,350.00</b>
<b>Fire &amp; Rescue</b>					
Fire Dept. - Fire Truck Maint	63150	8,000.00	0.00	7,000.00	5,000.00
Diesel/Gas	63250	5,000.00	0.00	2,000.00	2,000.00
Fire & Rescue Dispatch Service	63200	40,000.00	37,602.00	38,000.00	40,000.00
<b>Total Fire &amp; Rescue</b>		<b>53,000.00</b>	<b>37,602.00</b>	<b>47,000.00</b>	<b>47,000.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/17-6/30/18	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
<b>Police / Rescue Department</b>					
Salaries & Wages	45000	524,000.00	534,937.71	592,000.00	615,000.00
Administrative Support	45500	42,200.00	43,178.56	44,000.00	45,800.00
Court Time	45400	2,000.00	0.00	2,000.00	2,000.00
Gas & Oil	45950	15,000.00	15,747.53	15,000.00	15,000.00
Highway Safety & Education	45300	10,000.00	10,564.91	10,000.00	10,000.00
Information Systems	46000	28,000.00	24,201.55	20,000.00	20,000.00
K-9 Expense	46050	9,800.00	7,058.62	6,000.00	7,000.00
Medical Expense	46100	0.00	297.57	0.00	0.00
Mileage	46200	10,000.00	11,347.17	10,000.00	10,000.00
Office Equipment Replacement	47600	5,000.00	4,757.78	6,000.00	6,000.00
PD / Rescue Training	47500	9,000.00	7,051.07	9,500.00	10,000.00
Postage	46700	1,500.00	1,081.52	1,500.00	1,500.00
Prisoner Transport	46800	1,000.00	0.00	1,000.00	1,000.00
Radar Equipment Certification	46900	6,000.00	6,060.00	1,000.00	1,000.00
Radios/Paging Services	47100	6,000.00	6,511.14	6,000.00	6,000.00
Vehicle Purchase & Lease	45800	0.00	68.48	0.00	0.00
Repair & Maintenance - Cruisers	45900	11,000.00	9,065.66	11,000.00	11,000.00
Rescue Supplies & Equipment	63300	10,000.00	5,868.45	10,000.00	10,000.00
Snowmobile Safety & Education	45200	5,000.00	535.82	5,000.00	5,000.00
Supplies & Other Expenses	47800	16,000.00	16,171.88	16,000.00	16,500.00
Telephone	47400	8,500.00	9,502.92	9,000.00	9,000.00
Uniforms & Equipment	47900	11,000.00	15,612.91	17,000.00	17,000.00
Video Equipment Replacement	47950	10,000.00	8,917.00	5,000.00	0.00
<b>Total Police/Rescue Dept.</b>		<b>741,000.00</b>	<b>738,538.25</b>	<b>797,000.00</b>	<b>818,800.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/17-6/30/18	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
<b>Transfer Station</b>					
Attendant Salaries	60000	60,000.00	82,106.63	75,000.00	87,000.00
Compactor (solid waste disposal fees)	60500	25,000.00	25,550.21	16,000.00	25,000.00
Electricity	60900	3,700.00	3,215.96	3,800.00	3,500.00
Supplies & Maint / Improvements / Bags	61300	15,000.00	12,688.28	16,000.00	25,000.00
Uniforms / PPE	61500	2,000.00	1,365.75	1,500.00	2,500.00
Solid Waste Compliance / Haz Waste	60700	8,000.00	15,543.14	15,000.00	20,000.00
Training	60400	1,500.00	1,145.51	1,500.00	1,500.00
Water	61600	200.00	233.61	200.00	200.00
Tire Disposal Fees	61700	500.00	526.00	500.00	500.00
Metal Disposal Fees	61800	1,000.00	330.00	500.00	500.00
Compost/Organics Disposal Fees	61900	2,000.00	1,865.70	2,000.00	2,200.00
Construction & Demolition	61100	10,000.00	17,798.05	16,000.00	16,000.00
<b>Total Transfer Station</b>		<b>128,900.00</b>	<b>162,368.84</b>	<b>148,000.00</b>	<b>183,900.00</b>
<b>Highway Department Expense</b>					
Salaries & Wages	50000	165,000.00	170,811.56	175,000.00	187,000.00
Bituminous Concrete	55000	300,000.00	292,285.52	125,000.00	0.00
Chloride	55100	14,000.00	3,596.80	14,000.00	14,000.00
Cold Patch	55200	200.00	0.00	200.00	200.00
Culverts	55300	10,000.00	9,903.32	6,500.00	5,000.00
Gravel	55400	70,000.00	71,009.90	70,000.00	70,000.00
Guard Rails	55500	8,000.00	11,655.06	8,000.00	8,000.00
Other / Training	55600	1,500.00	971.90	1,000.00	1,000.00
Outside Equipment / Services	55700	12,000.00	5,950.76	12,000.00	8,000.00
Road Improvement	55800	172,500.00	173,080.07	55,000.00	50,000.00
Road Signs	55900	8,000.00	1,414.23	4,000.00	4,000.00
Salt	56000	65,000.00	71,343.49	50,000.00	70,000.00
Sidewalk Maintenance	56200	5,000.00	5,015.52	5,000.00	6,500.00
Sand	56100	30,000.00	42,336.00	35,000.00	45,000.00
Road Striping	55950	10,000.00	0.00	10,000.00	20,000.00
Gas - No Lead	51000	2,000.00	0.00	3,000.00	500.00
Diesel	50500	35,000.00	40,603.06	30,000.00	35,000.00
Oil	51600	1,500.00	1,007.59	1,700.00	1,700.00
Equipment/Roadside Mower Lease	53100	24,000.00	23,466.14	31,000.00	31,000.00
<b>Total Highway Dept.</b>		<b>933,700.00</b>	<b>924,450.92</b>	<b>636,400.00</b>	<b>556,900.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/17-6/30/18	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
<b>Truck / Equipment Repairs</b>					
Truck 1 - 2017 Western Star	51810	2,000.00	2,729.05	3,000.00	5,000.00
Truck 4 - 2015 Ram	51840	2,000.00	1,413.19	2,500.00	3,000.00
Multipurpose Truck F150	51870			1,500.00	1,000.00
Truck 2 - 2014 International	51850	4,000.00	6,776.38	7,000.00	9,000.00
Truck 3 - 2014 International	51860	4,000.00	8,153.96	7,000.00	9,000.00
Grader	51900	4,000.00	1,337.46	19,000.00	6,000.00
Backhoe 2017 Deere	51910	2,500.00	1,860.53	2,000.00	3,000.00
Bucketloader 2008 Komatsu	51920	4,000.00	2,653.61	2,000.00	2,000.00
Sanders	51930	500.00	28.35	500.00	1,000.00
Roadside Mower	51950	1,000.00	1,486.50	1,000.00	1,800.00
Other Maintenance / Inspect	52000	2,000.00	2,182.32	1,000.00	1,000.00
Supplies & Other Expenses	52100	10,000.00	11,084.70	8,500.00	8,500.00
<b>Total Truck Repairs</b>		<b>36,000.00</b>	<b>39,706.05</b>	<b>55,000.00</b>	<b>50,300.00</b>
<b>Town Garage</b>					
Electricity/Telephone/Internet	50900	5,000.00	4,172.60	4,200.00	4,200.00
Heating Oil	51300	2,000.00	2,293.76	2,500.00	2,500.00
Repairs & Maint - Town Shed	50300	2,500.00	3,986.02	2,500.00	4,000.00
Uniforms	52900	2,500.00	1,285.20	1,500.00	1,500.00
Garage Generator	50400	200.00	247.35	100.00	200.00
4-Bay Garage	50200	5,000.00	5,000.00	3,000.00	3,000.00
LP Gas	51400	4,000.00	3,374.67	3,000.00	4,000.00
<b>Total Town Garage</b>		<b>21,200.00</b>	<b>20,359.60</b>	<b>16,800.00</b>	<b>19,400.00</b>
<b>Reserve Funds (Amounts to be Added)</b>					
Highway Equipment Fund	53200	200,000.00	200,000.00	200,000.00	100,000.00
Highway Maintenance Fund					100,000.00
Fire & Rescue Equipment Fund	63000	60,000.00	60,000.00	60,000.00	60,000.00
Municipal Facilities Reserve Fund	63001	0.00	0.00	100,000.00	120,000.00
Sand/Salt Shed Reserve Fund	53201	25,000.00	25,000.00	0.00	10,000.00
Winhall Beautification Committee	71500	9,000.00	9,000.00	9,000.00	0.00
Tax Re-Appraisal Reserve Fund	63002	20,000.00	20,000.00	10,000.00	0.00
Police Equipment Reserve Fund	63004	47,000.00	47,000.00	45,000.00	0.00
General Reserve Fund	63006	184,000.00	184,000.00	0.00	0.00
Bituminous Concrete Reserve Fund	63005	100,000.00	100,000.00	200,000.00	225,000.00
<b>Total Reserve Funds</b>		<b>645,000.00</b>	<b>645,000.00</b>	<b>624,000.00</b>	<b>615,000.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/17-6/30/18	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
<b>Emergency Management Expense</b>					
All Traffic Message Solutions	69000	0.00	0.00	0.00	0.00
Facilities Equipment	69050	4,000.00	0.00	4,000.00	3,000.00
Cots-blankets-bedding	69100	0.00	0.00	0.00	0.00
Non-perishable foods	69130	500.00	0.00	500.00	500.00
Water-bottled	69150	500.00	0.00	500.00	500.00
<b>Total Emergency Management</b>		<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>4,000.00</b>
<b>Appropriations</b>					
Benn Area Habitat for Humanity	70000	760.00	760.00	760.00	760.00
Benn County Meals on Wheels	70900	600.00	600.00	600.00	600.00
Carlos Otis Clinic	70100	6,000.00	6,000.00	6,000.00	6,000.00
Center for Restorative Justice	70150	500.00	500.00	500.00	500.00
Floodbrook Athletic Association	70200	500.00	500.00	500.00	500.00
Grace Cottage Hospital	70400	2,000.00	2,000.00	2,000.00	2,000.00
Londonderry Rescue Squad	70500	6,000.00	6,000.00	6,000.00	6,500.00
Manchester Rescue Squad	70600	4,500.00	4,500.00	4,500.00	4,500.00
Mountain Valley Health Council	70800	2,000.00	2,000.00	2,000.00	2,000.00
Recreation Committee	71600	0.00	0.00	0.00	0.00
So. Vt. Council on Aging	71000	500.00	500.00	500.00	500.00
VT Green-Up	71100	50.00	50.00	50.00	50.00
Vermont Nursing Alliance	71200	1,350.00	1,350.00	1,350.00	1,350.00
Winhall Fire Department	71350	62,500.00	62,500.00	62,500.00	62,500.00
Winhall Memorial Library	71300	21,000.00	21,000.00	21,000.00	21,000.00
United Counseling Service	71075	330.00	330.00	330.00	330.00
Greater Northshire Access TV	71050	2,000.00	2,000.00	2,000.00	2,000.00
The Collaborative	71800	750.00	750.00	750.00	1,000.00
SE VT Econ Development Strategies					2,307.00
Neighborhood Connections	70850	500.00	500.00	500.00	750.00
<b>Total Appropriations</b>		<b>111,840.00</b>	<b>111,840.00</b>	<b>111,840.00</b>	<b>115,147.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/17-6/30/18	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
Total Revenues		12,874,940.00	11,534,942.06	12,766,590.00	15,714,297.00
Total Expenditures		12,874,940.00	12,144,106.90	12,766,590.00	15,714,297.00
Variance		0.00	(609,164.84)	0.00	0.00
Surplus Applied from Previous Year(s)			684,000.00		
Grand List (Estimated)		6,985,148.35		7,009,331.35	7,071,462.35
Amount to be Raised by Taxes		2,303,790.00		2,173,390.00	2,883,297.00
Projected Town Tax Rate		0.3298		0.3101	0.4077
Approved by Select Board 12/19/2018	William B. Schwartz, Esq., Chair	E. Stuart Coleman, Vice Chair	Julie Isaacs, Member		

**TOWN OF WINHALL, VERMONT**

**Financial Statements and Schedules**

**Year Ended June 30, 2018**

**(With Independent Auditors' Report Thereon)**

**ONLINE  
COPY**

**Love, Cody & Company, CPAs**

## TABLE OF CONTENTS

Independent Auditors' Report.....	1
Management's Discussion and Analysis (Required Supplementary Information) ..	3
<b>Basic Financial Statements</b>	
Government-wide Financial Statements:	
Statement of Net Position.....	10
Statement of Activities.....	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	12
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities..	15
Statement of Fiduciary Net Position – Fiduciary Funds.....	16
Statement of Changes in Fiduciary Net Position – Fiduciary Funds.....	17
Notes to Financial Statements .....	18
Required Supplementary Information Other Than MD&A:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund .....	30
Other Supplementary Information:	
Combining Balance Sheet – Nonmajor Governmental Funds .....	31
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	33



## **Independent Auditors' Report**

Board of Selectmen  
Town of Winhall, 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 Town of Winhall, Vermont as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town'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 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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.

115 Elm Street • P.O. Box 319 • Bennington, Vermont 05201-0319  
(802) 442-5552 • (800) 894-5511  
Facsimile: (802) 442-7314 • e-mail: [mail@lovecody.com](mailto:mail@lovecody.com)  
[www.lovecody.com](http://www.lovecody.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, each major fund, and the aggregate remaining fund information of the Town of Winhall, Vermont, as of June 30, 2018, and the respective changes in financial position thereof 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 the management's discussion and analysis on pages 3 - 9, and the budgetary comparison information on page 30, 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 Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Winhall, Vermont's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Love, Cody & Company, CPAs, P.C.*

December 31, 2018

Vt. Reg. #357

Love, Cody & Company, CPAs

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2018**

The Management's Discussion and Analysis of the Town of Winhall, Vermont's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2018. It focuses on the year-end results and provides an objective analysis of the various funds the Town operates in the conduct of its business from a management perspective. It discusses both the government-wide and fund-based financial statements. Please read it in conjunction with the Town's financial statements, which immediately follow this section.

**Financial Highlights**

Government-wide financial statements:

- ❖ The assets of the Town of Winhall exceeded its liabilities at the close of the most recent fiscal year by \$5,766,757 (net position). Of this amount, \$1,294,813 (*unrestricted net position*) may be used by the various funds of the Town to meet the Town's ongoing obligations to its citizens and creditors.
- ❖ The Town's total net position stands at \$5,766,757 all of which is attributable to governmental activities.

Fund financial statements:

- ❖ As of the close of the 2018 fiscal year, the Town of Winhall's governmental funds reported combined ending fund balances of \$3,067,484, a decrease of \$1,082,548.

**Overview of the Financial Statements**

The financial section of this report consists of three parts: Management's Discussion and Analysis (this section), the basic financial statements, and additional required supplementary information. The basic financial statements include two kinds of statements that present different views of the Town. The Statement of Net Position and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements for governmental activities report how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers a broad overview of the Town of Winhall's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town of Winhall's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town of Winhall is improving or deteriorating.

The statement of activities presents information showing how the government's net assets have changed during the most recent fiscal year. All changes in net position are reported as soon as

**TOWN OF WINHALL, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**Year Ended June 30, 2018**

the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the Town of Winhall that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Town of Winhall include general government, public safety, public works, community programs and public improvements.

Government-wide financial statements are designed to include the primary government unit as well as any legally separate entities for which the primary government is financially accountable. These separate entities are known as component units. The Town of Winhall has no such entities that qualify as component units.

#### **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 Winhall, 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 of Winhall can be classified into one category: governmental funds.

#### **Governmental Funds**

All of the Town'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 Town's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are reconciled in the schedules following each of the governmental fund financial statements.

#### **Notes**

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2018**

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information to provide additional financial information not included in the basic financial statements. The notes to financial statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the Town's budget with actual General Fund revenues and expenditures. Other supplementary information consists of combining statements for the nonmajor governmental funds.

The following table summarizes the major features of the Town's financial statements, including the portion of the Town's activities covered and the types of information within.

**Major Features of the Government-wide and Fund Financial Statements**

	<b>Government-wide Statements</b>	<b>Fund Financial Statements</b>
Scope	Entire Town (except fiduciary funds)	The activities of the Town that are not proprietary or fiduciary. Includes general fund and special revenue funds.
Required financial statements	-Statement of net position  -Statement of activities	-Balance sheet  -Statement of revenues, expenditures, and changes in fund balances
Accounting basis and measurement focus	Accrual basis of accounting and economic resources measurement focus	Modified accrual basis of accounting and current financial resources measurement focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included
Type of inflow/outflow of information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2018**

**FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE**

This section summarizes information and data as related to the Statement of Net Position as of June 30, 2018 and the Statement of Activities for the year ended June 30, 2018.

**Government-Wide Statements**

The Town's combined net position amounted to approximately \$6.0 million at June 30, 2018. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental activities.

**Table 1  
Net Position (in Thousands)**

	2018	2017
<b>Assets:</b>		
Current assets	\$ 3,030	4,059
Capital assets, net	3,660	2,868
<b>Total assets</b>	<b>6,690</b>	<b>6,927</b>
<b>Deferred outflows of financial resources:</b>		
VMERS pension plan	290	309
<b>Total assets and deferred outflows</b>	<b>6,980</b>	<b>7,236</b>
<b>Liabilities:</b>		
Current liabilities	73	43
Long-term liabilities	1,121	1,135
<b>Total liabilities</b>	<b>1,194</b>	<b>1,178</b>
<b>Deferred inflows of financial resources:</b>		
VMERS pension plan	19	11
<b>Net position:</b>		
Invested in capital assets, net of related debt	3,202	2,374
Restricted net position	1,270	1,721
Unrestricted net position	1,295	1,952
<b>Total net position</b>	<b>\$ 5,767</b>	<b>6,047</b>

The Town's liquidity – the ability to pay for its most immediate obligations – is measured by comparing current assets to current liabilities. The Town has current assets approximately 42 times greater than it does current liabilities.

The Town's solvency – the ability to fulfill its total obligations – is measured by comparing debt-to-assets ratio and debt-to-net position ratio. Debt-to-assets ratio, which equals 17.8%, computes the percent of assets financed with debt. Debt-to-net position ratio, which equals 20.7%, computes the amount that is owed for debt on every dollar that the Town has available for use providing programs.

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2018**

The Town's capital assets, such as infrastructure, buildings and equipment, less outstanding debt used to acquire them, amount to \$3.2 million. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net assets of \$1.27 million have been restricted by the voters or sources external to the Town to be used for specific purposes. The unrestricted net assets of \$1.29 million may be used to meet the Town's ongoing activities.

**Table 2  
Changes in Net Position (in Thousands)**

	2018	2017
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 396	546
Grants and contributions	302	178
General revenues:		
Property taxes	2,360	3,376
Other general revenues	244	180
<b>Total revenues</b>	<b>3,302</b>	<b>4,280</b>
<b>Expenses:</b>		
General government	3,561	2,817
<b>Change in net position</b>	<b>\$ (259)</b>	<b>1,463</b>

Net position of the Town's governmental activities decreased by approximately 4.6% or \$259 thousand. Unrestricted net position comprises approximately 22.5% of the total net position of governmental activities.

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2018**

**Table 3  
Governmental Activities (in Thousands)**

	Total Cost of Services	
	2018	2017
General government	\$ 1,088	1,160
Highways and roads	870	1,253
Public safety	619	891
Transfer station	68	143
Other organizations	112	102
Community Center	85	75
Debt management- interest	21	19
	<b>\$ 2,863</b>	<b>3,643</b>

The costs of providing governmental services amounted to approximately \$2.9 million for the year ended June 30, 2018. The cost of providing services is offset by charges for services and program-specific operating and capital grants, resulting in a net cost of services of approximately \$2.9 million. The net cost of services is funded by property taxes, investment earnings, and grants and contributions not restricted to specific programs.

**Table 4  
Capital Assets at Year-end  
Net of Depreciation (in Thousands)**

	2018	2017
Land	\$ 714	714
Buildings and improvements	2,171	1,524
Equipment and vehicles	775	630
Totals	<b>\$ 3,660</b>	<b>2,868</b>

**FINANCIAL ANALYSIS OF THE TOWN FUNDS**

The budget process consumes three months of Select Board and staff time; researching and accurately preparing the municipal budget for the coming year is crucial. Revenues and expenses within the budget are monitored regularly throughout the year, and then a proposed budget is finalized by early January. Fiscal management is always a challenge to regulate and balance as projects and services are planned for and provided.

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2018**

**Municipal Projects:**

- The Town continues to act as an independent town with its own Solid Waste Implementation Plan. The Town held the required three Household Hazardous Waste collection events throughout the year, as well as complied with various State mandates. [Winhall.org](http://Winhall.org) contains a section on disposal options for various materials.
- The Highway Department replaced one of its plow trucks and purchased a new Backhoe for use by both the Highway and Transfer Station Departments.
- A new Highway Department road salt storage shed was constructed.
- A new Transfer Station electronics storage shed was partially constructed and is in the process of being finished.
- Reconstruction work continued on the Old Town Hall (Community Center).
- A large expenditure continues to be paving. This year, a 0.6-mile section of Winhall Hollow Road and a 0.9-mile section of Upper Taylor Hill Road were reclaimed and repaved at a total cost of just over \$295,000.
- Funding was procured through the State Structures Grant Program in the amount of \$130,000 to help off-set the cost of replacing a large culvert on Raspberry Hill Road.
- The Police Department continues to provide both police and rescue services throughout the Town of Winhall. Police coverage contracts generate revenues to offset departmental expenses. The Police Department acts as first responders to medical calls; this is a service unique to Winhall. Grant funding continues to be an important source of revenues to purchase critical equipment.
- The Transfer Station continues to participate in the statewide electronics recycling program; a self-sustaining program for the Town with a small net profit. Clothing recycling and metal recycling further reduce solid waste disposal fees for the Town.

**Reserve Funds:**

The Town continues to appropriate funds in an effort to prepare for large capital purchases and other expenditures that may span multiple fiscal years. The budget includes several specific Reserve Fund appropriations annually for a variety of potential expenditures (anticipated and unanticipated).

**Additional Financial Information:**

Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Town of Winhall at 115 Vermont Route 30 in Winhall, Vermont 05340, via e-mail at: [townadmin@winhall.org](mailto:townadmin@winhall.org), or via telephone at: (802) 297-2119.

**TOWN OF WINHALL, VERMONT**  
**Statement of Net Position**  
**June 30, 2018**

	<b>Primary Governmental Activities</b>
<b>Assets:</b>	
Cash	\$ 2,624,371
Investments	179,995
Delinquent property taxes receivable	221,215
Interest receivable - delinquent taxes	4,219
Capital assets:	
Land	714,260
Other capital assets, net of accumulated depreciation	2,946,320
<b>Total assets</b>	<b>6,690,380</b>
<b>Deferred Outflows of Financial Resources:</b>	
VMERS pension plan	289,985
<b>Total assets and deferred outflows of financial resources</b>	<b>\$ 6,980,365</b>
<b>Liabilities:</b>	
Accounts payable	\$ 50,904
Accrued payroll and benefits	22,639
Accrued compensated absences	102,359
Bonds payable	458,250
Capital lease obligation	65,161
Net pension liability - VMERS	494,940
<b>Total liabilities</b>	<b>1,194,253</b>
<b>Deferred Inflows of Financial Resources:</b>	
VMERS pension plan	19,355
<b>Net position:</b>	
Invested in capital assets, net of related debt	3,202,330
Restricted	1,269,614
Unrestricted	1,294,813
<b>Total net position</b>	<b>\$ 5,766,757</b>

See accompanying notes to financial statements.

TOWN OF WINHALL, VERMONT  
Statement of Activities  
Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Governmental activities:</i>					
General government	\$ 1,257,841	100,338	69,740	-	(1,087,763)
Highways and roads	1,099,068	-	229,445	-	(869,623)
Public safety	880,464	258,464	2,929	-	(619,071)
Transfer station	105,479	37,133	-	-	(68,346)
Other organizations	111,840	-	-	-	(111,840)
Community Center	85,515	-	-	-	(85,515)
Debt management - interest	20,583	-	-	-	(20,583)
<b>Total governmental activities</b>	<b>\$ 3,560,790</b>	<b>395,935</b>	<b>302,114</b>	<b>-</b>	<b>(2,862,741)</b>
<i>General revenues:</i>					
Property taxes					2,359,934
Sales tax					90,644
Investment earnings					33,254
Miscellaneous					120,449
<b>Total general revenues</b>					<b>2,604,281</b>
<i>Change in net position</i>					(258,460)
<i>Net position - beginning</i>					6,047,174
<i>Prior period adjustment</i>					(21,957)
<b>Net position - ending</b>					<b>\$ 5,766,757</b>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2018**

	General Fund	Nonmajor Governmental Funds	Totals (Memorandum Only)
<b>Assets</b>			
Cash	\$ 1,484,035	1,140,336	2,624,371
Investments	-	179,995	179,995
Delinquent property taxes receivable	221,215	-	221,215
Interest receivable - delinquent taxes	4,219	-	4,219
Due from other funds	37,684	-	37,684
<b>Total assets</b>	<b>\$ 1,747,153</b>	<b>1,320,331</b>	<b>3,067,484</b>
<b>Liabilities</b>			
Accounts payable	\$ 50,904	-	50,904
Accrued payroll and payroll taxes	22,639	-	22,639
Due to other funds	-	37,684	37,684
<b>Total liabilities</b>	<b>73,543</b>	<b>37,684</b>	<b>111,227</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - delinquent property taxes	204,563	-	204,563
<b>Fund Balances</b>			
Fund balances:			
Restricted	-	414,601	414,601
Committed	-	855,013	855,013
Assigned	-	13,033	13,033
Unassigned	1,469,047	-	1,469,047
<b>Total fund balances</b>	<b>1,469,047</b>	<b>1,282,647</b>	<b>2,751,694</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,747,153</b>	<b>1,320,331</b>	<b>3,067,484</b>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Reconciliation of the Balance Sheet - Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2018**

---

Total fund balances - governmental funds, page 12		\$ 2,751,694
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</p>		
Governmental capital assets	\$ 8,355,330	
Less accumulated depreciation	<u>(4,694,750)</u>	3,660,580
<p>Other long-term assets (delinquent property taxes receivable) are not available to pay for current period expenditures and therefore are deferred in the funds.</p>		
		204,563
<p>Deferred outflows of financial resources related to pension activities are not recognized in the funds</p>		
		289,985
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.</p>		
		(1,120,710)
<p>Deferred inflows of financial resources related to pension activities are not recognized in the funds</p>		
		(19,355)
<hr/>		
Net position - governmental activities, page 10		<u>\$ 5,766,757</u>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2018**

	General Fund	Nonmajor Governmental Funds	Totals (Memorandum Only)
<b>Revenues:</b>			
Property taxes	\$ 2,300,801	-	2,300,801
Interest on delinquent accounts	36,621	-	36,621
Sales tax revenue	90,644	-	90,644
Intergovernmental revenue	302,113	-	302,113
Charges for services	324,685	-	324,685
Licenses and permits	71,249	-	71,249
Investment income	12,554	20,700	33,254
Other	119,487	965	120,452
	<u>3,258,154</u>	<u>21,665</u>	<u>3,279,819</u>
<b>Expenditures:</b>			
General expenses	111,768	27,000	138,768
Professional and consulting services	20,304	-	20,304
Town Hall	6,576	-	6,576
Municipal building	10,414	-	10,414
Other expenses	158,803	-	158,803
Community Center	85,515	-	85,515
Town Office 113 VT Route 30:			
Operating costs	53,586	-	53,586
Debt service:			
Principal	35,250	-	35,250
Interest	17,845	-	17,845
Administrative salaries and expense	279,113	-	279,113
Travel and expense	6,241	-	6,241
Allocable expenses	383,484	-	383,484
Appropriations	111,840	-	111,840
Planning commission	15,212	-	15,212
Public safety	776,140	7,054	783,194
Transfer station	162,369	-	162,369
Highway department	991,416	-	991,416
Capital outlay	-	1,080,480	1,080,480
	<u>3,225,876</u>	<u>1,114,534</u>	<u>4,340,410</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>32,278</b>	<b>(1,092,869)</b>	<b>(1,060,591)</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	3,557	645,000	648,557
Operating transfers out	(645,000)	(3,557)	(648,557)
	<u>(641,443)</u>	<u>641,443</u>	<u>-</u>
<b>Deficiency of revenues and other financing sources over expenditures and other financing uses</b>	<b>(609,165)</b>	<b>(451,426)</b>	<b>(1,060,591)</b>
<b>Fund balances, July 1, 2017</b>	<b>2,100,169</b>	<b>1,734,073</b>	<b>3,834,242</b>
<b>Prior period adjustment</b>	<b>(21,957)</b>	<b>-</b>	<b>(21,957)</b>
<b>Fund balances, June 30, 2018</b>	<b>\$ 1,469,047</b>	<b>1,282,647</b>	<b>2,751,694</b>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances - Governmental Funds**  
**to the Statement of Activities**  
**Year Ended June 30, 2018**

---

Net change in fund balances - governmental funds, page 14 \$ (1,060,591)

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

Governmental funds report capital outlays as expenditures however, in the statement of activities, the cost of these assets is depreciated over their estimated useful lives:

Expenditures for capital assets	\$ 1,098,728	
Less: current year depreciation and amortization	<u>(300,954)</u>	797,774

When recognizing the sale of capital assets, the governmental funds report the total proceeds of the sale. Only the gain or loss on the sale is reported on the Statement of Activities. This represents the net book value of assets sold or disposed during the year. (4,700)

Revenues in the statement of activities that do not provide current financial resources (property taxes not collected within 60 days of fiscal year end) are not reported as revenues in the funds. This amount represents an increase in deferred property taxes. 22,511

Non-current accrued compensated absences are not recorded as an expenditure in the governmental funds. This amount represents the increase in accrued paid time off. (16,378)

Non-current accrued pension liabilities are not recorded as an expenditure in the governmental funds. This amount represents the change in accrued pension liability. (52,714)

Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 55,638

---

Change in net position - governmental activities, page 11 \$ (258,460)

---

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds - Private-Purpose Trust Fund**  
**June 30, 2018**

	Pearl S. Landman Fund
<b>Assets</b>	
Cash	\$ 679
Investments	11,331
<b>Total assets</b>	<b>\$ 12,010</b>
<b>Net position</b>	
Net position:	
Restricted	12,010
	12,010
<b>Total liabilities and net position</b>	<b>\$ 12,010</b>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds Private-Purpose Trust Fund**  
**Year Ended June 30, 2018**

	<b>Pearl S. Landman Fund</b>
<i>Revenues:</i>	
Investment income	\$ 1,124
	1,124
<i>Operating expenses</i>	
Trust fees	-
	-
<i>Excess of revenues over expenditures</i>	1,124
<i>Net position, July 1, 2017</i>	10,886
<i>Net position, June 30, 2018</i>	\$ 12,010

See accompanying notes to financial statements.

## TOWN OF WINHALL, VERMONT

### Notes to Financial Statements

#### (1) *Summary of Significant Accounting Policies*

##### (a) *Financial Reporting Entity*

The Town of Winhall, Vermont is a unit of local government created by charter in 1761. The Town operates under a Board of Selectmen form of government and provides services as outlined in its charter.

The financial statements of the Town of Winhall, Vermont include all of the financial activity of the general government, special revenue, and nonexpendable trust funds. These components are included because they are under the direct control of the Board of Selectmen. The Town exercises significant oversight, and financial interdependence exists. The Town is not a component unit of another reporting entity.

The financial statements of the Town of Winhall, Vermont do not include the financial activity of the Winhall School District and the Winhall Volunteer Fire Company, Inc. They are excluded from the financial statements of the Town because the Board of Selectmen does not have control over these entities and the Town does not exercise significant oversight. The majority of the Town's transactions with the school district relate to the levying and collection of property taxes. The majority of the Town's transactions with the fire company relate to the appropriation of funds for the fire company's operations as voted each year at the Town's annual meeting in March.

The Town applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

##### (b) *Basis of Presentation*

The basic financial statements include both government-wide (based on the Town as a whole) and fund financial statements.

##### *Government-wide Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the Town. Eliminations have been made to minimize the effect of internal transactions between funds. Governmental activities generally are financed through taxes, State aid, intergovernmental revenues, and other exchange and nonexchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs, and 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 statements provide information about the Town's funds. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining funds are aggregated and reported as non-major funds.

(continued)

## TOWN OF WINHALL, VERMONT

### Notes to Financial Statements

(1) **Summary of Significant Accounting Policies (continued)**

(b) **Basis of Presentation (continued)**

**Fund Financial Statements (continued)**

The financial activities of the Town that are reported in the accompanying financial statements have been classified in the major funds described in the following paragraphs.

**Governmental Funds**

**General Fund** - The General Fund is used to account for all revenues and expenditures applicable to the general operations of the governmental agencies of the Town. All general operating revenues which are not restricted as to use by sources external to the Town are recorded in the General Fund.

**Special Revenue Funds** - The Special Revenue Funds are operating funds for which the use of revenues is restricted, generally by Federal and State governments or the Town's voters. The Town uses fourteen Special Revenue Funds.

**Capital Projects Funds** - Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays. The Town uses three capital projects funds.

**Fiduciary Funds**

**Private-Purpose Trust Funds** - Private-Purpose Trust Funds are used to report trust arrangements under which principal and income benefit individuals, private organizations or other governments. The Town reports three private-purpose trust funds.

(c) **Measurement Focus and Basis of Accounting**

The Town has implemented the provisions of Governmental Accounting Standards Board, Statement 34 (GASB 34). GASB 34 requires the Town to present government-wide financial statements which include capital assets and related depreciation. In addition, GASB 34 requires the presentation of management's discussion and analysis of the Town's financial performance and activities for the fiscal year.

The Town-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the Town gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after the end of the fiscal year, except for property taxes which are recognized if collected within 60 days of year-end.

(continued)

TOWN OF WINHALL, VERMONT

Notes to Financial Statements

(1) **Summary of Significant Accounting Policies (continued)**

(d) **Budgets and Budgetary Accounting**

The Town follows these procedures in establishing the budgetary data for the General Fund reflected in the financial statements.

1. The Board of Selectmen and Town Treasurer prepare the annual operating budget for the General Fund for the Town's year ended June 30. The operating budget includes proposed expenditures and the means of financing them.
2. Prior to March of the current year, the Town distributes to its citizens a "Town Report" which contains the warning for the annual Town meeting and the proposed operating budget for the year.
3. In March of the current year, an annual Town meeting is held and the budget is legally enacted by a general Town vote.
4. The Board of Selectmen must approve budget revisions.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund.
6. The budget for the General Fund is adopted on the modified cash basis. The budgeted amounts are as originally adopted.
7. Appropriations lapse at year-end.

(e) **Cash and Cash Equivalents**

Cash includes amounts in demand deposits as well as investments in certificates of deposit.

(f) **Investments**

Investments, which consist of mutual fund shares, are reported at fair value. Unrealized gains and losses in the value of investments are included in revenue.

(g) **Capital Assets**

Property and equipment is stated at known or estimated historical cost. Depreciation is computed using the straight-line method over estimated useful lives. The Town's policy for determining capital assets and their respective depreciable lives is as follows:

	<u>Capitalization Threshold</u>	<u>Minimum Life (years)</u>
Land	5,000	N/A
Buildings and improvements	10,000	20 - 30
Equipment and vehicles	10,000	5 - 7
Infrastructure	10,000	20

When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to income as incurred; significant renewals and betterments are capitalized. Deduction is made for retirements resulting from renewals or betterments.

(continued)

TOWN OF WINHALL, VERMONT

Notes to Financial Statements

(1) **Summary of Significant Accounting Policies (continued)**

(g) **Capital Assets (continued)**

Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. Neither their historical cost nor related depreciation has historically been reported in the financial statements. As permitted by GASB Statement No. 34 the Town will report infrastructure assets prospectively from July 1, 2004, the effective date of the statement for the Town. No infrastructure assets have been constructed or acquired subsequent to that effective date.

(h) **Retirement Plan**

Certain Town employees are members of the state administered Vermont Municipal Employees' Retirement System. The Town and its employees each contribute a statutory percentage of compensation to the system. The Town funds accrued pension cost from the General Fund.

(i) **Encumbrance Accounting**

Encumbrances outstanding at year-end are recorded as a reservation of fund balance in the Town's governmental funds, since they do not constitute expenditures or liabilities.

(j) **Compensated Absences**

In the government-wide financial statements long-term obligations are reported as liabilities in the applicable statement of assets.

The current portion of accumulated unpaid paid time off is accrued when incurred in governmental funds (using the modified accrual basis of accounting).

(k) **Risk Management**

The Town is exposed to various risks of loss related to general liability, property and casualty, workers' compensation, employee health and accident and environmental liability. The Town purchases commercial insurance coverage for the risks of losses to which it is exposed, with the exception for environmental liabilities for which coverage is not available.

(l) **Total Columns**

Total Columns are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in fund balances in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(m) **Governmental Fund Balance/Net Assets**

Beginning with fiscal year 2011, the Town implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

(continued)

## TOWN OF WINHALL, VERMONT

### Notes to Financial Statements

**(1) Summary of Significant Accounting Policies (continued)**  
**(m) Governmental Fund Balance/Net Assets (continued)**

The following classifications describe the relative strength of the spending constraints:

Non-spendable fund balance is either not in spendable form (such as inventory), or is required to be maintained intact legally or contractually.

Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed fund balance—amounts constrained to specific purposes by the Town itself, using its highest level of decision-making authority (i.e., Selectboard). To be reported as committed, amounts cannot be used for any other purpose unless the Selectboard takes the same highest level action to remove or change the constraint.

Assigned fund balance—amounts the Town intends to use for a specific purpose. Intent can be expressed by the Selectboard or by an official or body to which the Selectboard Council delegates the authority.

Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

In the government-wide financial statements, net assets are classified in the following categories:

Invested in Capital Assets, Net of Related Debt – This category groups all capital assets into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restricted resources are used first to fund appropriations when there are both restricted and unrestricted resources available.

Unrestricted – This category includes both designated and undesignated net assets of the Town. Designated net assets include reserves that were established by the Board, which are considered internally designated. Undesignated net assets are not restricted for any project or other purpose.

**(n) Interfund Receivables and Payables**

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts. Transactions which constitute reimbursements of a fund for expenditures or expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses (transfers out) in the reimbursing fund and as reductions of the expenditures or expenses (transfers in) in the fund that is reimbursed.

## TOWN OF WINHALL, VERMONT

### Notes to Financial Statements

#### **(2) Explanation of Certain Differences Between Governmental Fund Statements and the Government-wide Statements**

Due to the differences in the measurement focus and basis of accounting used in the governmental fund statements and the government-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic focus of the Statement of Activities, compared with the current financial resources focus of the governmental funds.

#### *Total Fund Balances of Governmental Funds vs. Net Position of Governmental Activities*

The total of fund balances of the Town's governmental funds differs from "net position" of governmental activities reported in the Statement of Net Position. This difference primarily results from the additional long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the governmental fund Balance Sheets.

#### *Statement of Revenues, Expenditures and Changes in Fund Balance vs. Statement of Activities*

Differences between the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of the categories listed below.

1. Long-Term Revenue and Expense Differences - Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.
2. Long-Term Debt Transaction Differences - Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the governmental fund statements, whereas interest payments are recorded in the Statement of Activities as incurred, and principal payments are recorded as a reduction of liabilities in the Statement of Net Assets.
3. Capital Assets - Capital related differences include the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the Statement of Activities, and the difference between recording an expenditure for the purchase of capital items in the governmental fund statements and depreciation expense on those items as recorded in the Statement of Activities.

#### **(3) Cash and Investments**

Deposits are maintained in two financial institutions and are carried at cost. The carrying amount of the Town's cash balances at June 30, 2018 was \$2,625,050, with a corresponding bank balance of \$2,685,826. Of the bank balance, \$507,233 was insured by the Federal Deposit Insurance Corporation and \$2,178,593 was uninsured.

#### Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. At year end, the uninsured amount of \$2,178,593 was subject to custodial credit risk.

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

**(3) Cash and Investments (continued)**

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town's investment policy reduces this risk by structuring the investment portfolio so that the operating funds are maintained in demand accounts to meet cash needs for ongoing operations, thus avoiding the need to redeem certificates of deposit prior to maturity, and investing excess, designated, or restricted funds in certificates of deposits when a favorable interest rate is available.

The Town's investments consist of shares in American Mutual Fund – A and are not subject to significant credit risk or interest rate risk.

**(4) Capital Assets**

Capital asset activity for the year was as follows:

	Balance 06/30/17	Additions	Transfers and Disposals	Balance 06/30/18
<b>Governmental activities:</b>				
Land	\$ 714,260	-	-	714,260
Buildings and improvements	4,191,079	723,598	-	4,914,677
Equipment and vehicles	2,720,526	375,130	(369,263)	2,726,393
Totals at historical cost	7,625,865	1,098,728	(369,263)	8,355,330
Less accumulated depreciation for:				
Buildings and improvements	(2,667,300)	(76,035)	-	(2,743,335)
Equipment and vehicles	(2,091,059)	(224,919)	364,563	(1,951,415)
	(4,758,359)	(300,954)	364,563	(4,694,750)
Governmental activities capital assets, net	\$ 2,867,506	797,774	(4,700)	3,660,580

Depreciation expense was charged to governmental functions as follows:

General government	\$ 23,143
Highways and roads	180,253
Public safety	91,751
Transfer station	5,807
	<u>\$ 300,954</u>

**(5) Internal Balances**

During the course of normal operations, the Town has various transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental fund financial statements generally reflect such transactions as transfers. Transfers among funds are provided for as part of the annual budget process. Transfers are used to move revenues from the fund required to collect the revenue to the fund required or authorized to expend them.

Internal balances at June 30, 2018 consisted of the General Fund having amounts due from the Law Enforcement Block Grant Fund and the Police Equipment Reserve Fund of \$718 and \$36,966, respectively.

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

**(5) Internal Balances (continued)**

Internal transfers for the year ended June 30, 2018 were as follows:

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>	<b>Purpose</b>
General	Emergency Equipment Fund	\$ 60,000	Appropriation
General	Equipment Replacement Fund	200,000	Appropriation
General	Bituminous Concrete Fund	100,000	Appropriation
General	General Reserve Fund	184,000	Appropriation
General	Police Equipment Fund	47,000	Appropriation
General	Sand/Salt Shed Fund	25,000	Appropriation
General	Beautification Fund	9,000	Appropriation
General	Reappraisal Fund	20,000	Appropriation
Municipal Forest Fund	General	3,557	Interest Income
		<b>\$ 648,557</b>	

**(6) Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2017 was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
Bonds payable	\$ 493,500	-	35,250	458,250	35,250
Other liabilities:					
Capital lease obligations	85,548	-	20,387	65,161	21,040
Compensated absences	85,982	16,377	-	102,359	-
	<b>\$ 665,030</b>	<b>16,377</b>	<b>55,637</b>	<b>625,770</b>	<b>56,290</b>

Maturities of bonds payable are as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 35,250	16,523	51,773
2020	35,250	15,202	50,452
2021	35,250	13,880	49,130
2022	35,250	12,558	47,808
2023	35,250	11,236	46,486
2024-2028	176,250	36,352	212,602
2029-2033	105,750	5,948	111,698
	<b>\$ 458,250</b>	<b>111,699</b>	<b>569,949</b>

**(7) Leases**

The Town leases certain equipment under agreements, which are classified as capital leases. At June 30, 2018 equipment recorded under capital lease in the Government-wide financial statements amounted to \$108,540. Accumulated amortization amounted to \$23,259.

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

**(7) Leases (continued)**

Future minimum payments required under capital leases are as follows:

Year ending June 30,				
2019	\$		23,125	
2020			23,125	
2021			23,125	
Total minimum lease payments			69,375	
Less amount representing interest			(4,214)	
Present value of minimum lease payments			\$ 65,161	

**(8) Property Taxes**

Property taxes attach as an enforceable lien on property as of April 1st. Taxes were levied in September 2017 and were payable October 11, 2017.

**(9) Employees Retirement System Plan Description**

The Town contributes to the Vermont Municipal Employees Retirement System (VMERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Vermont. VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Retirement System Division of the Vermont State Treasurer's Office issues a publicly available financial report that includes financial statements and required supplementary information for VMERS. That report may be obtained by writing to Retirement System Division, Vermont State Treasurer's Office, 133 State Street, Montpelier, Vermont 05602.

Plan members in "Group C" are required to contribute 10.0% of their annual covered compensation and the Town is required to contribute at an actuarially determined rate. The current rate is 7.25% of annual covered payroll. The contribution requirements of plan members and the Town of Winhall are established and may be amended by the Retirement Board, Vermont Municipal Employees Retirement System.

**(10) Deferred Inflows of Financial Resources**

Deferred inflows of financial resources in the General Fund consists of \$204,563 in delinquent taxes receivable and related penalty and interest not collected within 60 days of year-end.

**(11) Pension Reporting for Assets/Liabilities and Deferred Outflows/Inflows of Financial Resources Pension Plan Description and Benefits Provided**

A detailed description of the Vermont Municipal Employees Retirement System (VMERS) is included in Note 9 to the financial statements.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2018, the Town reported the following liability for its proportionate share of the net pension liability for VMERS. The net pension liability was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The Town's proportion of the net liability was based on a projection of the Town's long-term share of contributions to VMERS relative to the projected contributions of all participating members, actuarially determined. This information was provided by VMERS reports provided to the Town.

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

**(11) Pension Reporting for Assets/Liabilities and Deferred Outflows/Inflows of Financial Resources (continued)**

Actuarial valuation date: June 30, 2017

Town of Winhall's portion of the Plan's total net pension liability: \$ 494,940

For the year ended June 30, 2018, the Town recognized pension expense of \$124,318. At June 30, 2018 the Town reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 82,435	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	25,131	7,103
Difference between expected and actual experience	7,200	12,252
Changes in assumptions	103,615	-
Town contributions subsequent to the measurement date	71,604	-
	\$ 289,985	19,355

The Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

June 30, 2019	\$	69,094
June 30, 2020		97,143
June 30, 2021		31,100
June 30, 2022		1,689
	\$	199,026

**Significant Actuarial Assumptions and Methods**

**Investment rate of return:** 7.50%, net of pension plan investment expenses, including inflation.

**Salary Increases:** 5% per year

(continued)

TOWN OF WINHALL, VERMONT

Notes to Financial Statements

**(11) Pension Reporting for Assets/Liabilities and Deferred Outflows/Inflows of Financial Resources (continued)**  
**Significant Actuarial Assumptions and Methods (continued)**

**Mortality:**

*Death in Active Service:*

Groups A, B, C - 98% of RP-2014 blended 60% Blue Collar Employee, 40% Healthy Employee with generational projection using Scale SSA-2017.

Group D - RP-2014 Blue Collar Annuitant Table with generation projection using Scale SSA-2017.

*Healthy Post-retirement:*

Groups A, B, C - 98% of RP-2014 blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational projection using Scale SSA-2017.

Group D - 100% of RP-2014 Healthy Annuitant with generational projection using Scale SSA-2017.

*Disabled Post-retirement:*

All Groups - RP-2014 Disabled Mortality Table with generational projection using Scale SSA-2017.

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

**Cost-of-Living Adjustments:**

Assumed to occur on January 1 following one year of retirement at the rate of 1.15% per annum for Group A members and 1.30% per annum for Groups B, C and D members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Groups A, B, and D who receive a disability retirement benefit, and at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2018 COLA is assumed to be 0.75% for all groups.

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

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

**Inflation:** 2.5%.

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

**(11) Pension Reporting for Assets/Liabilities and Deferred Outflows/Inflows of Financial Resources (continued)**  
**Significant Actuarial Assumptions and Methods (continued)**

**Long-Term Expected Rate of Return:**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017, is summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	16.00%	6.07%
Non-US Equity	16.00%	7.42%
Global Equity	9.00%	6.85%
Fixed Income	24.00%	2.41%
Real Estate	8.00%	4.62%
Private Markets	15.00%	7.80%
Hedge Funds	8.00%	3.95%
Risk Parity	4.00%	4.84%

**Discount Rate**

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

The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.5%) or one percent higher (8.5%):

1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
\$ 883,683	\$ 494,940	\$ 172,541

**(12) Subsequent Events**

Management has evaluated subsequent events through December 31, 2018, the date the financial statements were available to be issued.

**TOWN OF WINHALL, VERMONT**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2018**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property taxes	\$ 2,303,790	2,300,801	(2,989)
Interest on delinquent accounts	-	36,621	36,621
Sales tax revenue	60,000	90,644	30,644
Intergovernmental revenue	263,000	302,113	39,113
Charges for services	358,600	324,685	(33,915)
Licenses and permits	64,550	71,249	6,699
Investment income	15,000	12,554	(2,446)
Other	126,000	119,487	(6,513)
Use of prior year surplus	684,000	-	(684,000)
	<b>3,874,940</b>	<b>3,258,154</b>	<b>(616,786)</b>
<b>Expenditures:</b>			
General expenses	126,850	111,768	15,082
Professional and consulting services	15,000	20,304	(5,304)
Town Hall	8,200	6,576	1,624
Municipal building	8,400	10,414	(2,014)
Other expenses	145,000	158,803	(13,803)
Community Center	87,600	85,515	2,085
Town Office 113 VT Route 30:			
Operating costs	47,500	53,586	(6,086)
Debt service	60,000	53,095	6,905
Administrative salaries and expense	321,100	279,113	41,987
Travel and expense	6,550	6,241	309
Allocable expenses	353,500	383,484	(29,984)
Appropriations	111,840	111,840	-
Planning commission	10,100	15,212	(5,112)
Public safety	798,000	776,140	21,860
Transfer station	128,900	162,369	(33,469)
Highway department	1,001,400	991,416	9,984
	<b>3,229,940</b>	<b>3,225,876</b>	<b>4,064</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>645,000</b>	<b>32,278</b>	<b>(612,722)</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	3,557	3,557
Operating transfers out	(645,000)	(645,000)	-
	<b>(645,000)</b>	<b>(641,443)</b>	<b>3,557</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>-</b>	<b>(609,165)</b>	<b>(609,165)</b>
<b>Fund balance, July 1, 2017</b>	<b>2,100,169</b>	<b>2,100,169</b>	<b>-</b>
<b>Prior period adjustment</b>	<b>(21,957)</b>	<b>(21,957)</b>	<b>-</b>
<b>Fund balance, June 30, 2018</b>	<b>\$ 2,078,212</b>	<b>1,469,047</b>	<b>(609,165)</b>

TOWN OF WINHALL, VERMONT  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2018

	Special Revenue Funds								
	Beautifi- cation Fund	Municipal Forest Fund	Planning Fund	DARE Fund	Bituminous Concrete Fund	Compactor Closure Fund	Law Enforcement Block Grant Fund	Municipal Building Fund	Reappraisal Fund
<b>Assets</b>									
Cash	\$ 20,456	-	19,158	7,233	198,250	8,072	997	61,773	225,395
Investments	-	179,995	-	-	-	-	-	-	-
	\$ 20,456	179,995	19,158	7,233	198,250	8,072	997	61,773	225,395
<b>Liabilities</b>									
Due to other funds	-	-	-	-	-	-	718	-	-
<b>Fund Balance</b>									
Restricted	-	179,995	19,158	7,233	198,250	8,072	279	-	-
Committed	20,456	-	-	-	-	-	-	61,773	225,395
Assigned	-	-	-	-	-	-	-	-	-
	20,456	179,995	19,158	7,233	198,250	8,072	279	61,773	225,395
	\$ 20,456	179,995	19,158	7,233	198,250	8,072	997	61,773	225,395

(continued)

TOWN OF WINHALL, VERMONT  
Combining Balance Sheet  
Nonmajor Governmental Funds (Continued)  
June 30, 2018

	Special Revenue Funds					Capital Projects Funds			Total Nonmajor Governmental Funds
	Emergency Relief Fund	Sand/ Salt Shed Fund	Winhall Museum	Safety Wellness Program	General Reserve Fund	Emergency Equipment Fund	Equipment Replacement Fund	Police Equipment Fund	
<b>Assets</b>									
Cash	\$ 13,033	17,095	1,614	1,251	166,974	299,461	-	99,574	1,140,336
Investments	-	-	-	-	-	-	-	-	179,995
	\$ 13,033	17,095	1,614	1,251	166,974	299,461	-	99,574	1,320,331
<b>Liabilities</b>									
Due to other funds	\$ -	-	-	-	-	-	-	36,966	37,684
<b>Fund Balance</b>									
Restricted	-	-	1,614	-	-	-	-	-	414,601
Committed	-	17,095	-	1,251	166,974	299,461	-	62,608	855,013
Assigned	13,033	-	-	-	-	-	-	-	13,033
	13,033	17,095	1,614	1,251	166,974	299,461	-	62,608	1,282,647
	\$ 13,033	17,095	1,614	1,251	166,974	299,461	-	99,574	1,320,331

TOWN OF WINHALL, VERMONT  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended June 30, 2018

	Special Revenue Funds								
	Beautifi- cation Fund	Municipal Forest Fund	Planning Fund	DARE Fund	Bituminous Concrete Fund	Compactor Closure Fund	Law Enforcement Block Grant Fund	Municipal Building Fund	Reappraisal Fund
<b>Revenues:</b>									
Investment income (loss)	\$ 39	17,833	40	1	330	15	2	609	404
Donations	-	-	-	965	-	-	-	-	-
	39	17,833	40	966	330	15	2	609	404
<b>Expenditures:</b>									
General government	5,661	-	4,124	-	-	-	-	-	-
Public safety	-	-	-	7,054	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	542,895	-
	5,661	-	4,124	7,054	-	-	-	542,895	-
<b>Excess (deficiency) of revenues over expenditures</b>	(5,622)	17,833	(4,084)	(6,088)	330	15	2	(542,286)	404
<b>Other financing sources (uses):</b>									
Operating transfers in	9,000	-	-	-	100,000	-	-	-	20,000
Operating transfers out	-	(3,557)	-	-	-	-	-	-	-
	9,000	(3,557)	-	-	100,000	-	-	-	20,000
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	3,378	14,276	(4,084)	(6,088)	100,330	15	2	(542,286)	20,404
<b>Total fund balances, July 1, 2017</b>	17,078	165,719	23,242	13,321	97,920	8,057	277	604,059	204,991
<b>Total fund balances, June 30, 2018</b>	\$ 20,456	179,995	19,158	7,233	198,250	8,072	279	61,773	225,395

(continued)

TOWN OF WINHALL, VERMONT  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Governmental Funds (Continued)  
Year Ended June 30, 2018

	Special Revenue Funds					Capital Projects Funds			Total Nonmajor Governmental Funds
	Emergency Relief Fund	Sand/ Salt Shed Fund	Winhall Museum	Safety Wellness Program	General Reserve Fund	Emergency Equipment Fund	Equipment Replacement Fund	Police Equipment Fund	
<b>Revenues:</b>									
Investment income (loss)	\$ 24	144	3	3	189	527	365	172	20,700
Donations	-	-	-	-	-	-	-	-	965
	24	144	3	3	189	527	365	172	21,665
<b>Expenditures:</b>									
General government	-	-	-	-	17,215	-	-	-	27,000
Public safety	-	-	-	-	-	-	-	-	7,054
Capital outlay	-	182,308	-	-	-	-	314,949	40,328	1,080,480
	-	182,308	-	-	17,215	-	314,949	40,328	1,114,534
<b>Excess (deficiency) of revenues over expenditures</b>	24	(182,164)	3	3	(17,026)	527	(314,584)	(40,156)	(1,092,869)
<b>Other financing sources (uses):</b>									
Operating transfers in	-	25,000	-	-	184,000	60,000	200,000	47,000	645,000
Operating transfers out	-	-	-	-	-	-	-	-	(3,557)
	-	25,000	-	-	184,000	60,000	200,000	47,000	641,443
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	24	(157,164)	3	3	166,974	60,527	(114,584)	6,844	(451,426)
<b>Total fund balances, July 1, 2017</b>	13,009	174,259	1,611	1,248	-	238,934	114,584	55,764	1,734,073
<b>Total fund balances, June 30, 2018</b>	\$ 13,033	17,095	1,614	1,251	166,974	299,461	-	62,608	1,282,647

## WINHALL TOWN SCHOOL DISTRICT WARNING

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

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

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

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

Article 3: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2019 through June 30, 2020?

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

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

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

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

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

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

Dated this 8th day of January 2019.

WINHALL BOARD OF SCHOOL DIRECTORS

Jennifer Samuelson, Chair

Meridith Dennes, Clerk

Dean Gianotti, Jr.

## WINHALL SCHOOL BOARD REPORT January 2019

This past year has been a lively one, with board members traveling to meet with representatives from the Vermont Agency of Education and the State Board of Education to discuss our future under Act 46, as well as welcoming increased attendance and participation by members of the community at our monthly meetings. It is clear to us that education and property tax rates are matters of great concern to our fellow residents, and we have worked diligently to create a more sustainable model for education that will also help to stabilize the tax rate.

When we began our work as a newly constituted board this past March, we were faced with an alarmingly high tax rate and uncertainty about the future of our school district. At that point, we decided that, although we could not know whether the State Board of Education would merge us with another district or keep us as a stand-alone district, we could begin to implement a series of measures to tighten our educational model that would benefit us under any circumstance. These measures included:

- o Crafting a Vision Statement. Our School Board's vision is ***"To support each child's intellectual growth and academic success while encouraging creativity, independence, and responsibility to self and others."*** This Vision Statement guides our activities as a school board and allows us to make decisions that work in furtherance of it.
- o Strengthening our connection with the Bennington-Rutland Supervisory Union. We are grateful to members of the BRSU for their unwavering guidance, wisdom, and support as we have worked as a board to gather meaningful data and interpret it. This has been a busy year, and we appreciate the many hours that the BRSU has devoted to Winhall as we have strived to find the best path forward.
- o Analyzing our options to merge with other school districts and predicting our tax rate in each of these scenarios. We discovered that no merger scenario exists that would significantly lower our tax rate and we determined, instead, that the best way to reduce our tax rate is to stabilize our growth.
- o Increasing channels of communication with our local schools. Most of our K-12 students choose to attend independent schools; yet, because they are independent, the schools do not have any clearly established channels of communication with the School Board. We have opened up the Public Comment portion of our monthly meetings to allow for updates from our receiving schools so that we will have a better sense of the number of anticipated students in the upcoming year. The schools understand that unexpected increases in enrollment have a detrimental effect on our budget and property tax rate, and at least one school has pledged to cap the number of Winhall students in order to assist us in preparing the budget in future years.
- o Creating a link from the School Board's webpage to the BRSU webpage. From there, browsers can view the list of local schools who are approved to receive tuition payments from the school district and click on the link to explore each individual school. As a School Board, we felt that this was the best way to communicate the different educational options that are available so that each family can determine which schools best suit its children's unique interests and needs.

- o Tightening the documentation required to establish residency in order for the district to pay tuition. Families who wish to request tuition must now submit, on an annual basis, a variety of documents that provide clear evidence of residence in Winhall. Families who do not meet this threshold are denied their request.

In November, the State Board of Education decided that Winhall should remain a standalone K-12 choice district within the BRSU. In our opinion, this is welcomed news. We value our placement within the BRSU and we feel that the measures that we have implemented over the past year will, indeed, help to reduce and stabilize the tax rate. Moreover, we anticipate significantly fewer students in the 2019-2020 school year, which will lead to the following results: (1) our tax rate will drop; (2) we will be able to remain a sending town to BBA at a tax rate that we feel is reasonable and without incurring a penalty; and (3) we will have a budget surplus due to over-budgeting the number of students for the current school year.

With regard to the budget surplus, we recommend that the voters agree to the following stabilizing actions. First, we recommend that the voters pass Article 6 and deposit \$85,000 of the budget surplus into a Bus Reserve Fund, which we forecast will be spent within the next two years to purchase a new school bus. Second, we recommend that the voters pass Article 7 and deposit the remaining budget surplus (approximately \$172,000) into a tax stabilization reserve fund. Third, we recommend that the voters pass Article 8 and appropriate an additional \$100,000 into the tax stabilization reserve fund, bringing the total amount in the fund to approximately \$272,000. This fund will be used in future years to offset any unanticipated increases in enrollment in order to keep us out of the penalty box. These actions, combined with the measures noted above, should help us to create a budget going forward that will not be so vulnerable to unexpected increases in enrollment.

We are proud of the work that we have accomplished in the past year, and we could not have done it without the community's faith in us, patience as we worked to methodically explore our options, and participation at our meetings and throughout the community. We are hopeful that our work this year will establish a framework for success in future years, yet we realize that there will always be new challenges and work to do. We are grateful for your support and for this opportunity to serve you.

Jennifer Samuelson, Chair  
Dean Gianotti, Jr.  
Meridith Dennes

**Winhall School District**  
**Actual Tax Rate for FY19 & Projected Tax Rate for FY20**

		<u>FY19</u>	<u>FY20</u>
(a) Voted Budget and Warned Article		\$3,529,578	\$3,511,445
(b) Less Local revenues		159,000	145,615
(c) Plus Budget Deficit to be Raised		<u>319,942</u>	<u>0</u>
(d) Education Spending	<b>(a - b + c)</b>	\$3,690,520	\$3,365,830
(e) Equalized Pupils (Projection FY20)		<u>175.59</u>	<u>189.79</u>
(f) Education Spending/Equalized Pupil	<b>(d ÷ e)</b>	\$21,018	\$17,734
(g) Applicable Penalty Exclusions		<u>3,202</u>	<u>0</u>
(h) Ed Spending/Equalized Pupil Less Exclusions	<b>(f - g)</b>	\$17,816	\$17,734
(i) Additional Ed Spending/Pupil Over Penalty Threshold (FY20-\$18,311)		<u>0</u>	<u>0</u>
(j) Adjusted Education Spending/Equalized Pupil	<b>(f + i)</b>	<u>\$21,018</u>	<u>\$17,734</u>
(k) Property Yield (FY20 pending legislative approval)		\$10,220	\$10,666
(l) Residential Equalized Tax Rate	<b>(j ÷ k)</b>	<u>\$2.057</u>	<u>\$1.6627</u>
(m) CLA		<u>96.89%</u>	<u>96.85%</u>
(n) Actual Tax Rate	<b>(l ÷ m)</b>	<u>\$2.1226</u>	<u>\$1.7167</u>

**Property Yield**

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

**Winhall School District**  
**Historical Tax Rates**

	<u>Equalized Tax Rate</u>	<u>CLA</u>	<u>Actual Tax Rate</u>
FY20 Projected	\$1.6677	96.85%	\$1.7167
FY19	\$2.0566	96.89%	\$2.1226
FY18	\$1.9330	94.53%	\$2.0449
FY17	\$1.6936	96.94%	\$1.7471
FY16	\$1.6471	95.27%	\$1.7289
FY15	\$1.6891	97.73%	\$1.7283
FY14	\$1.6122	97.02%	\$1.6617
FY13	\$1.7321	94.75%	\$1.8281

# Winhall School District

## FY20 Budget

	FY18	FY18	FY19	FY19	FY20	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u>
						<u>20 vs 19</u>
<b><u>EXPENDITURES</u></b>						
Early Education	\$34,958	\$47,662	\$49,005	\$37,995	\$40,272	
Instructional Program	2,315,397	2,651,005	2,903,727	2,639,825	2,843,029	
Transportation	103,112	102,480	102,781	95,916	96,542	
General Administration - Board	10,344	11,426	11,766	12,076	12,219	
Office of the Superintendent	57,195	57,195	73,076	73,076	72,645	
Fiscal Services	6,965	8,502	10,306	16,471	13,618	
Special Education	<u>307,316</u>	<u>301,058</u>	<u>378,917</u>	<u>371,181</u>	<u>333,120</u>	
<b>Total Expenditures to be Voted</b>	<b>\$2,835,287</b>	<b>\$3,179,328</b>	<b>\$3,529,578</b>	<b>\$3,246,540</b>	<b>\$3,411,445</b>	
Warned Article	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	
<b>Total District Expenditures</b>	<b><u>\$2,835,287</u></b>	<b><u>\$3,179,328</u></b>	<b><u>\$3,529,578</u></b>	<b><u>\$3,246,540</u></b>	<b><u>\$3,511,445</u></b>	-0.5%
<b><u>REVENUES</u></b>						
<u>Local/Miscellaneous</u>						
Transportation Fees	\$32,000	\$28,005	\$26,000	\$23,200	\$23,200	
Interest	850	385	700	700	700	
Winhall Community Center Note	79,147	79,147	79,147	79,147	79,147	
Return of Prior Year Tuition	<u>0</u>	<u>15,184</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<b><u>\$111,997</u></b>	<b><u>\$122,721</u></b>	<b><u>\$105,847</u></b>	<b><u>\$103,047</u></b>	<b><u>\$103,047</u></b>	
<u>State/Federal</u>						
Transportation Reimbursement	\$36,657	\$36,645	\$38,451	\$40,328	\$32,026	
Special Education Reimbursement	9,903	3,998	8,202	3,858	4,042	
Other State Grants	0	3,178	0	13,910	0	
Forest Revenue	<u>10,800</u>	<u>10,103</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	
	<b><u>\$57,360</u></b>	<b><u>\$53,924</u></b>	<b><u>\$53,153</u></b>	<b><u>\$64,596</u></b>	<b><u>\$42,568</u></b>	
<b>Revenue Subtotal</b>	<b>\$169,357</b>	<b>\$176,645</b>	<b>\$159,000</b>	<b>\$167,643</b>	<b>\$145,615</b>	
Education Spending	2,840,667	2,840,667	3,690,520	3,690,520	3,365,830	
<b>Total Revenue Receipts</b>	<b>\$3,010,024</b>	<b><u>\$3,017,312</u></b>	<b>\$3,849,520</b>	<b><u>\$3,858,163</u></b>	<b>\$3,511,445</b>	
Surplus Used/(Deficit) Raised	(201,902)		(319,942)		0	
Reserve Transfers	<u>27,165</u>		<u>0</u>		<u>0</u>	
<b>Total Revenue</b>	<b><u>\$2,835,287</u></b>		<b><u>\$3,529,578</u></b>		<b><u>\$3,511,445</u></b>	-0.5%

# Winhall School District

FY20 Budget

	General Fund	Bus Reserve	Tax Stabilization Reserve
<b>FUND BALANCES</b>			
<b>Actual Balance June 30, 2017</b>	(\$216,822)	\$60,000	\$27,165
Actual Revenue FY18	\$3,017,312		
Actual Expenditures FY18	(3,179,328)	(60,000)	
Reserve Transfer	<u>27,165</u>		(27,165)
<b>Actual Balance June 30, 2018</b>	<b><u>(\$351,673)</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
Anticipated Revenue FY19	\$3,858,163		
Anticipated Expenditure FY19	(3,246,540)		
Healthcare Recapture	(2,069)		
Reserve Transfer <i>(To be Voted 3/2019)</i>	<u>(257,881)</u>	<u>\$85,000</u>	<u>\$172,881</u>
<b>Anticipated Balance June 30, 2019</b>	<b><u>\$0</u></b>	<b><u>\$85,000</u></b>	<b><u>\$172,881</u></b>
Budgeted Revenue FY20	\$3,511,445		
Budgeted Expenditure FY20	(3,411,445)		
Warned Article	<u>(100,000)</u>		<u>\$100,000</u>
<b>Budgeted Balance June 30, 2020</b>	<b><u>\$0</u></b>	<b><u>\$85,000</u></b>	<b><u>\$272,881</u></b>

			FY18 <u>Budget</u>	FY18 <u>Actual</u>	FY19 <u>Budget</u>	FY19 <u>Anticipated</u>	FY20 <u>Budget</u>
<b>EXPENDITURES</b>							
<b>EARLY EDUCATION</b>							
1100	300	Contracted Services/Tuition	<u>\$34,958</u>	<u>\$47,662</u>	<u>\$49,005</u>	<u>\$37,995</u>	<u>\$40,272</u>
<b>INSTRUCTIONAL PROGRAM</b>							
1100	561	Tuition - Public In State	\$278,900	\$390,700	\$368,100	\$271,040	\$282,600
1100	564	Tuition - Out of State	0	30,260	15,500	31,236	16,000
1100	566	Tuition - Private In State	2,006,300	2,200,067	2,498,265	2,319,640	2,512,225
1100	569	Vocational Tuition	8,197	8,156	5,362	5,209	0
1100	593	Instructional Services	22,000	16,456	16,000	12,700	4,600
2100	500	Services	0	3,335	500	0	500
5210	900	Prior Year Tuition	<u>0</u>	<u>2,031</u>	<u>0</u>	<u>0</u>	<u>27,104</u>
			<b><u>\$2,315,397</u></b>	<b><u>\$2,651,005</u></b>	<b><u>\$2,903,727</u></b>	<b><u>\$2,639,825</u></b>	<b><u>\$2,843,029</u></b>

# Winhall School District

FY20 Budget

			FY18	FY18	FY19	FY19	FY20
<u>EXPENDITURES</u>			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
<b>TRANSPORTATION</b>							
2711	331	Director of Operations	\$0	\$0	\$7,473	\$7,473	\$6,489
2711	511	Salaries & Benefits	81,579	62,051	80,710	69,809	71,403
2711	592	District Services	5,383	5,383	0	0	0
2711	430	R&M/Supplies/Services	12,000	23,516	14,000	18,000	18,000
2711	500	Bus Purchase	3,500	10,959	0	0	0
2711	520	Insurance	<u>650</u>	<u>571</u>	<u>598</u>	<u>634</u>	<u>650</u>
			<b><u>\$103,112</u></b>	<b><u>\$102,480</u></b>	<b><u>\$102,781</u></b>	<b><u>\$95,916</u></b>	<b><u>\$96,542</u></b>
<b>GENERAL ADMINISTRATION - BOARD</b>							
2310	111	Board Stipends	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
2310	290	Payroll Fringe	344	344	344	344	344
2310	330	Professional Services	1,000	2,236	1,000	1,000	1,000
2310	520	Comprehensive Insurance	3,400	3,595	4,300	4,610	4,800
2310	540	Advtg, Warnings, Notices, etc.	500	0	500	500	500
2310	580	Travel, Expenses, & Supplies	300	0	300	300	300
2310	810	Dues & Memberships, VSBA	<u>300</u>	<u>751</u>	<u>822</u>	<u>822</u>	<u>775</u>
			<b><u>\$10,344</u></b>	<b><u>\$11,426</u></b>	<b><u>\$11,766</u></b>	<b><u>\$12,076</u></b>	<b><u>\$12,219</u></b>
<b>OFFICE OF THE SUPERINTENDENT</b>							
2320	331	Assessment	<b><u>\$57,195</u></b>	<b><u>\$57,195</u></b>	<b><u>\$73,076</u></b>	<b><u>\$73,076</u></b>	<b><u>\$72,645</u></b>
<b>FISCAL SERVICES</b>							
2520	332	Accounting Assessment	\$3,765	\$3,765	\$7,431	\$7,431	\$8,243
2520	370	Audit Expense	2,700	2,375	2,375	2,375	2,375
2520	500	Short-Term Interest	0	2,362	0	6,665	3,000
2520	610	Supplies, Materials, Etc.	<u>500</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>
			<b><u>\$6,965</u></b>	<b><u>\$8,502</u></b>	<b><u>\$10,306</u></b>	<b><u>\$16,471</u></b>	<b><u>\$13,618</u></b>
<b>SPECIAL EDUCATION</b>							
<u>Instructional Services</u>							
1100	594	Public School Excess Costs	<u>\$17,684</u>	<u>\$11,426</u>	<u>\$14,600</u>	<u>\$6,864</u>	<u>\$7,200</u>
<u>BRSU Assessments</u>							
Early Education			\$8,314	\$8,314	\$8,450	\$8,450	\$8,754
Student Services K-8			21,057	21,057	31,869	31,869	32,531
Student Services 9-12			228,183	228,183	270,299	270,299	249,769
Support Services/Administration			<u>32,078</u>	<u>32,078</u>	<u>53,699</u>	<u>53,699</u>	<u>34,866</u>
			<b><u>\$289,632</u></b>	<b><u>\$289,632</u></b>	<b><u>\$364,317</u></b>	<b><u>\$364,317</u></b>	<b><u>\$325,920</u></b>
<b>Total Special Education</b>			<b><u>\$307,316</u></b>	<b><u>\$301,058</u></b>	<b><u>\$378,917</u></b>	<b><u>\$371,181</u></b>	<b><u>\$333,120</u></b>
<b>Expenditures to be Voted</b>			<b><u>\$2,835,287</u></b>	<b><u>\$3,179,328</u></b>	<b><u>\$3,529,578</u></b>	<b><u>\$3,246,540</u></b>	<b><u>\$3,411,445</u></b>
Warned Article			0		0		100,000
<b>Total District Expenditures</b>			<b><u>\$2,835,287</u></b>		<b><u>\$3,529,578</u></b>		<b><u>\$3,511,445</u></b>

Winhall School District

FY20 Budget

	FY19 Budget			FY19 Anticipated			FY20 Budget		
	Rate	Students	Tuition	Rate	Students	Tuition	Rate	Students	Tuition
<b><u>Tuition - Public In State</u></b>									
Dorset	\$14,000	3.00	\$42,000	\$14,000	2.00	\$28,000	\$15,700	2.00	\$31,400
Flood Brook	\$14,000	4.00	56,000	\$14,000	2.00	28,000	\$15,700	2.00	31,400
Jamaica Village School	\$14,850	2.00	29,700						
Leland & Gray	\$16,400	1.00	16,400						
Manchester	\$14,000	16.00	224,000	\$14,000	15.36	215,040	\$15,700	14.00	219,800
<b>Total Public</b>		<b>26.00</b>	<b>\$368,100</b>		<b>19.36</b>	<b>\$271,040</b>		<b>18.00</b>	<b>\$282,600</b>
<b><u>Tuition - Out of State</u></b>									
Pomfret	\$15,500	1.00	\$15,500	\$15,618	1.00	\$15,618			
Proctor Academy				\$15,618	1.00	15,618	\$16,000	1.00	\$16,000
<b>Total Out of State</b>		<b>1.00</b>	<b>\$15,500</b>		<b>2.00</b>	<b>\$31,236</b>		<b>1.00</b>	<b>\$16,000</b>
<b><u>Tuition - Private In State</u></b>									
BBA	\$15,500	39.40	\$610,700	\$15,618	40.43	\$631,436	\$17,490	40.00	\$699,600
Long Trail 6				\$13,910	2.00	27,820			
Long Trail 7-12	\$15,500	10.00	155,000	\$15,618	9.00	140,562	\$16,000	8.00	128,000
Maple Street K-6	\$13,800	41.00	565,800	\$13,910	34.60	481,286	\$14,250	32.00	456,000
Maple Street 7/8	\$15,500	15.00	232,500	\$15,618	11.00	171,798	\$16,000	12.00	192,000
Mountain School K-6	\$13,800	31.00	427,800	\$13,910	31.68	440,669	\$14,250	30.00	427,500
Mountain School 7/8	\$15,500	7.00	108,500	\$15,618	5.39	84,181	\$16,000	7.00	112,000
New Enrollment	\$14,733	10.00	147,330				\$15,125	15.00	226,875
Red Fox Community School	\$15,500	2.00	31,000	\$13,910	1.00	13,910	\$14,250	1.00	14,250
Stratton Mountain	\$15,500	14.17	219,635	\$15,618	21.00	327,978	\$16,000	16.00	256,000
<b>Total Private</b>		<b>169.57</b>	<b>\$2,498,265</b>		<b>156.10</b>	<b>\$2,319,640</b>		<b>161.00</b>	<b>\$2,512,225</b>
<b>Total Tuition</b>		<b>196.57</b>	<b>\$2,881,865</b>		<b>177.46</b>	<b>\$2,621,916</b>		<b>180.00</b>	<b>\$2,810,825</b>
<b><u>Vocational Tuition</u></b>									
Southwest VT/CDC	19,148	0.28	\$5,362	\$18,603	0.28	\$5,209			\$0
<b>Total</b>			<b>\$5,362</b>			<b>\$5,209</b>			<b>\$0</b>

FY19 FTE

FTE Adjustment for Exited Students

FTE Adjustment for Full Year FY19

Less 12th Grade

Plus Estimated Kindergarten

Estimated New Students

FY20 FTE

177.46

(2.01)

1.55

(20.00)

8.00

15.00

180.00

(3-Mtn School; 3-Maple St; 2 MEMS)

## Bennington-Rutland Supervisory Union FY20 General Budget

	<u>FY18 Budget</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY19 Anticipated</u>	<u>FY20 Budget</u>
<b><u>EXPENDITURES</u></b>					
District Shared Positions	\$238,912	\$249,448	\$243,630	\$455,774	\$472,709
Student/Staff Support Positions	140,295	218,274	233,057	219,513	317,310
Technology Staff	214,801	201,748	228,467	227,976	236,829
Administration	996,803	980,525	992,877	977,890	1,020,448
Director of Operations	0	0	183,678	169,533	175,431
Transportation	668,074	642,330	671,728	660,804	678,861
Foodservice Coordinator	<u>0</u>	<u>0</u>	<u>89,020</u>	<u>95,274</u>	<u>99,009</u>
<b>Total Expenditures</b>	<b>\$2,258,885</b>	<b>\$2,292,325</b>	<b>\$2,642,457</b>	<b>\$2,806,764</b>	<b>\$3,000,597</b>
Grants - CFP/Medicaid/Merger Incentive	<u>1,184,554</u>	<u>1,134,896</u>	<u>1,123,477</u>	<u>1,251,651</u>	<u>1,220,751</u>
<b>Total BRSU Expenditures</b>	<b><u>\$3,443,439</u></b>	<b><u>\$3,427,221</u></b>	<b><u>\$3,765,934</u></b>	<b><u>\$4,058,415</u></b>	<b><u>\$4,221,348</u></b>
<b><u>REVENUE</u></b>					
Interest	\$1,000	\$3,005	\$1,500	\$3,000	\$3,000
Miscellaneous	500	1,207	500	500	500
District Service Fees	0	7,658	0	0	0
District Shared Teachers	238,912	249,448	243,630	455,774	472,709
Transportation Service Fees	668,074	642,330	671,728	660,804	678,861
Grants - CFP/Medicaid/Merger Incentive	1,184,554	1,134,896	1,123,477	1,251,651	1,220,751
Grant Administration	<u>28,000</u>	<u>34,690</u>	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>
<b>Revenues</b>	<b>\$2,121,040</b>	<b>\$2,073,234</b>	<b>\$2,067,835</b>	<b>\$2,398,729</b>	<b>\$2,402,821</b>
Assessments	<u>1,252,399</u>	<u>1,252,399</u>	<u>1,698,099</u>	<u>1,698,099</u>	<u>1,793,527</u>
<b>Subtotal</b>	<b><u>\$3,373,439</u></b>	<b><u>\$3,325,633</u></b>	<b><u>\$3,765,934</u></b>	<b><u>\$4,096,828</u></b>	<b><u>\$4,196,348</u></b>
Surplus Used/(Deficit Raised)	<u>70,000</u>		<u>0</u>		<u>25,000</u>
<b>Total Revenue</b>	<b><u>\$3,443,439</u></b>		<b><u>\$3,765,934</u></b>		<b><u>\$4,221,348</u></b>

### **EXPENDITURES**

#### **District Positions/Shared Teachers**

1100	110	Salaries	\$163,630	\$175,735	\$169,016	\$317,617	\$327,146
1100	210	Medical Insurance	45,929	49,660	44,430	89,293	95,554
1100	290	PR Taxes/Fringe/Insurance	20,353	23,279	21,184	39,864	41,009
1100	320	Professional Development	<u>9,000</u>	<u>774</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
<b>District Shared Positions Subtotal</b>			<b><u>\$238,912</u></b>	<b><u>\$249,448</u></b>	<b><u>\$243,630</u></b>	<b><u>\$455,774</u></b>	<b><u>\$472,709</u></b>

**Bennington-Rutland Supervisory Union  
FY20 General Budget**

			<b>FY18</b>	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>
			<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Anticipated</u></b>	<b><u>Budget</u></b>
<b>Student/Staff Support Positions</b>							
<b><u>ESL Position</u></b>							
2100	110	Salaries	\$60,128	\$60,304	\$62,113	\$62,113	\$63,976
2100	210	Medical Insurance	22,160	19,374	21,096	15,723	16,771
2100	290	PR Taxes/Fringe/Insurance	6,522	6,042	6,577	6,162	6,318
2100	320	Professional Development	2,000	0	2,000	2,000	2,000
2100	580	Travel	1,000	0	1,000	1,000	1,000
2100	610	Supplies	500	0	500	500	500
			<b><u>\$92,310</u></b>	<b><u>\$85,720</u></b>	<b><u>\$93,286</u></b>	<b><u>\$87,498</u></b>	<b><u>\$90,565</u></b>
<b><u>Curriculum</u></b>							
2212	110	Director of Teaching & Learning	\$17,000	\$85,000	\$87,380	\$87,500	\$87,380
2212	110	Tech Innovation & Data Mgmt Leader	0	0	0	0	60,000
2212	210	Medical Insurance	3,317	20,862	21,096	0	22,641
2212	290	PR Taxes/Fringe/Insurance	1,668	8,343	8,795	8,764	16,374
2212	320	Professional Development	5,000	800	5,000	5,000	5,000
2212	580	Travel	2,000	1,833	2,000	2,000	2,000
2212	610	Supplies	2,000	1,597	2,000	2,000	2,000
			<b><u>\$30,985</u></b>	<b><u>\$118,435</u></b>	<b><u>\$126,271</u></b>	<b><u>\$105,264</u></b>	<b><u>\$195,395</u></b>
<b><u>Services</u></b>							
2200	650	Alpine - Student Data	\$8,000	\$6,219	\$6,500	\$7,598	\$7,850
2200	650	Panorama - Survey System	4,000	3,000	4,000	4,000	4,000
2200	650	Progress Monitoring - Students	3,000	996	1,000	1,000	2,500
2320	670	Professional Learning System	0	0	0	6,053	7,500
2320	670	Substitute System	0	0	0	6,100	7,500
2200	592	Staff Training	2,000	4,122	2,000	2,000	2,000
			<b><u>\$17,000</u></b>	<b><u>\$14,119</u></b>	<b><u>\$13,500</u></b>	<b><u>\$26,751</u></b>	<b><u>\$31,350</u></b>
<b>Student/Staff Support Subtotal</b>			<b><u>\$140,295</u></b>	<b><u>\$218,274</u></b>	<b><u>\$233,057</u></b>	<b><u>\$219,513</u></b>	<b><u>\$317,310</u></b>
<b>Technology Staff</b>							
2230	110	Salaries	\$146,850	\$135,566	\$153,089	\$153,089	\$157,662
2230	210	Medical Insurance	38,690	42,956	45,077	45,076	48,228
2230	290	PR Taxes/Fringe/Insurance	23,261	21,070	24,301	24,311	24,939
2230	320	Professional Development	2,500	324	2,500	2,500	2,500
2230	580	Travel	3,500	1,832	3,500	3,000	3,500
<b>Technology Staff Subtotal</b>			<b><u>\$214,801</u></b>	<b><u>\$201,748</u></b>	<b><u>\$228,467</u></b>	<b><u>\$227,976</u></b>	<b><u>\$236,829</u></b>
<b>Administration</b>							
2320	110	Superintendent	\$135,000	\$132,000	\$135,000	\$135,000	\$138,000
2320	110	Assistant Superintendent	69,000	66,000	67,848	67,848	69,748
2320	115	Salaries - Staff	331,798	331,428	348,744	334,961	358,428
2320	116	Minutes	538	540	538	600	600
2320	210	Medical Insurance	146,672	119,382	116,275	111,288	118,904
2320	290	PR Taxes/Fringe/Insurance	74,060	69,171	73,381	70,915	74,626
2320	320	Professional Development	19,500	17,921	19,500	19,500	19,500
2320	321	Board/Staff Development	3,000	7,436	3,000	7,500	7,500
2320	330	Contracted Services	1,500	2,893	1,500	1,500	1,500
2320	330	Flex Plan Administration	1,200	864	1,200	500	500
2320	330	Alarm System Monitoring/Maint.	700	276	700	700	700
2320	360	Legal	2,500	15,162	2,500	2,500	2,500
2320	370	Audit	10,000	9,500	9,500	9,500	9,500

**Bennington-Rutland Supervisory Union  
FY20 General Budget**

			<u>FY18 Budget</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY19 Anticipated</u>	<u>FY20 Budget</u>
2320	423	Custodial/Trash	6,100	5,649	6,100	6,100	6,100
2320	440	Equip Rent/Copier	3,500	3,093	3,500	3,500	2,000
2320	441	Rent	85,235	88,855	90,191	90,191	91,544
2320	520	Comprehensive Insurance	5,900	5,896	6,100	6,476	6,741
2320	530	Telephone	2,500	2,307	2,500	2,500	2,500
2320	530	Internet	8,200	7,740	8,200	8,000	8,000
2320	531	Postage	4,000	3,382	4,000	4,000	4,000
2320	540	Advertising	1,500	1,448	1,500	1,500	1,500
2320	580	Local Travel	6,000	3,135	6,000	4,500	4,500
2320	610	Supplies	10,000	10,532	12,000	12,000	12,000
2320	670	Tech Supplies/Services	3,000	7,956	8,000	8,000	8,000
2320	670	Accounting System	18,000	18,762	18,000	18,360	18,900
2320	670	Website Portal	4,200	4,550	4,200	1,050	0
2320	670	School Messaging Software	2,500	2,504	2,500	2,379	2,500
2320	670	Learning Mgmt/Student Info. System	25,200	27,706	27,000	33,860	31,900
2320	670	IQM2 (Board Mtg Mgmt System)	4,500	4,662	4,900	4,662	4,895
2320	670	Impero Security System	0	0	0	0	4,862
2320	730	Equip Purchase	4,000	3,928	2,000	2,000	2,000
2320	810	Dues	<u>7,000</u>	<u>5,847</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
<b>Administration Subtotal</b>			<b><u>\$996,803</u></b>	<b><u>\$980,525</u></b>	<b><u>\$992,877</u></b>	<b><u>\$977,890</u></b>	<b><u>\$1,020,448</u></b>
<b>Director Of Operations</b>							
26/27	110	Director of Operations Salary	\$0	\$0	\$80,000	\$78,000	\$80,340
26/27	115	Assistant Salary	0	0	35,000	36,900	38,007
26/27	210	Medical Insurance	0	0	42,192	28,380	30,356
26/27	290	PR Taxes/Fringe/Insurance	0	0	17,486	17,253	17,728
26/27	300/500	Professional Development	0	0	3,000	3,000	3,000
26/27	580	Travel	0	0	3,000	3,000	3,000
26/27	610	Supplies & Materials	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<b>Director of Operations Subtotal</b>			<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$183,678</u></b>	<b><u>\$169,533</u></b>	<b><u>\$175,431</u></b>
<b>Transportation</b>							
2711	115	Salaries - Drivers	\$67,922	\$56,484	\$61,950	\$59,099	\$60,780
2711	210	Medical Insurance	8,409	1,339	8,258	0	0
2711	290	PR Taxes/Fringe/Insurance	11,298	9,609	10,502	10,710	11,129
2711	519	Transportation Contracts	<u>580,445</u>	<u>574,898</u>	<u>591,018</u>	<u>590,995</u>	<u>606,952</u>
<b>Transportation Subtotal</b>			<b><u>\$668,074</u></b>	<b><u>\$642,330</u></b>	<b><u>\$671,728</u></b>	<b><u>\$660,804</u></b>	<b><u>\$678,861</u></b>
<b>Foodservice Program</b>							
3100	110	Foodservice Coordinator	\$0	\$0	\$60,000	\$57,500	\$59,225
3100	210	Medical Insurance	0	0	15,723	21,095	22,641
3100	290	PR Taxes/Fringe/Insurance	0	0	9,297	9,412	9,643
3100	300/500	Professional Development	0	0	1,500	1,500	1,500
3100	580	Travel	0	0	2,000	2,000	2,000
3100	610	Supplies & Materials	0	0	500	500	500
3100	650	Mealtime Mgmt System	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,267</u>	<u>3,500</u>
<b>Foodservice Subtotal</b>			<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$89,020</u></b>	<b><u>\$95,274</u></b>	<b><u>\$99,009</u></b>
<b>Total Expenditures</b>			<b><u>\$2,258,885</u></b>	<b><u>\$2,292,325</u></b>	<b><u>\$2,642,457</u></b>	<b><u>\$2,806,764</u></b>	<b><u>\$3,000,597</u></b>

**Bennington-Rutland Supervisory Union  
FY20 General Budget**

			<u>FY18 Budget</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY19 Anticipated</u>	<u>FY20 Budget</u>
<b>EXPENDITURES</b>							
<b>Consolidated Federal Program (CFP) Intervention &amp; Professional Development (Title I, II &amp; Title IV)</b>							
<u>Intervention Positions</u>							
1100	110	Intervention Salaries	\$236,239	\$327,873	\$289,850	\$250,508	\$257,940
1100	210	Medical Insurance	52,163	65,811	43,844	64,021	68,685
1100	290	PR Taxes/Fringe/Insurance	59,605	72,501	71,498	64,203	74,665
2213	300/500	Professional Development	<u>13,750</u>	<u>0</u>	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>
			<u>\$361,757</u>	<u>\$466,185</u>	<u>\$416,442</u>	<u>\$389,982</u>	<u>\$412,540</u>
<u>Home School Coordinator</u>							
2110	110	Salary	\$59,018	\$64,212	\$35,658	\$53,540	\$55,146
2110	210	Medical Insurance	19,382	13,928	4,125	6,193	6,612
2110	290	PR Taxes/Fringe/Insurance	6,973	6,652	3,296	5,013	5,155
2213	300/500	Professional Development	<u>2,500</u>	<u>0</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
			<u>\$87,873</u>	<u>\$84,792</u>	<u>\$44,329</u>	<u>\$65,996</u>	<u>\$68,163</u>
<u>Instructional Innovation Leaders (FY18/Coaching)</u>							
2210	110	Salaries	\$132,103	\$69,986	\$131,966	\$156,045	\$160,606
2210	210	Medical Insurance	22,160	0	15,723	15,723	16,771
2210	290	PR Taxes/Fringe/Insurance	33,337	14,607	30,321	27,034	44,764
2210	610	Supplies & Materials	1,000	64	1,000	1,000	1,000
2213	580	Travel	3,000	0	3,000	3,000	3,000
2213	300/500	Professional Development	<u>5,000</u>	<u>6,050</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
			<u>\$196,600</u>	<u>\$90,707</u>	<u>\$187,010</u>	<u>\$207,802</u>	<u>\$231,141</u>
<u>Other Intervention &amp; Professional Development</u>							
1100	300	Homeless Services	\$2,000	\$1,790	\$2,000	\$2,000	\$2,000
1100	300	Parent Participation Support	0	0	0	4,379	4,500
2210	116	Curriculum Development Stipends	15,000	11,800	15,000	4,500	5,000
2210	291	PR Taxes/Fringe/Insurance	3,253	2,698	3,712	1,050	1,300
2213	320	Professional Development Services	41,500	25,714	40,000	89,248	40,000
2213	320	Support Services/Independent Schools	7,815	0	7,815	800	5,000
2213	320	PBIS/BEST Training & Support	0	8,995	0	31,704	30,000
2213	610	Supplies & Materials	2,000	338	2,000	2,000	2,000
2400	300/500	Professional Development	<u>12,000</u>	<u>11,500</u>	<u>12,000</u>	<u>55,000</u>	<u>12,000</u>
			<u>\$83,568</u>	<u>\$62,835</u>	<u>\$82,527</u>	<u>\$190,681</u>	<u>\$101,800</u>
<b>Total CFP Subtotal</b>			<b><u>\$729,798</u></b>	<b><u>\$704,519</u></b>	<b><u>\$730,308</u></b>	<b><u>\$854,461</u></b>	<b><u>\$813,644</u></b>
<b>Medicaid/EPSTD Intervention &amp; Support</b>							
<u>Intervention/Curriculum</u>							
1100	110	Intervention Salaries	\$0	\$127,605	\$127,756	\$149,175	\$153,650
1100	210	Medical Insurance	0	35,748	34,559	34,557	36,966
1100	290	PR Taxes/Fringe/Insurance	0	12,712	30,806	15,188	15,552
1100	320	Instructional Services	0	1,549	10,000	10,000	10,000
1100	610	Supplies & Materials	0	503	1,500	1,500	1,500
2212	110	Literacy Salaries	0	1,700	0	0	0
2212	290	PR Taxes/Fringe/Insurance	0	139	0	0	0
2213	300/500	Professional Development	<u>0</u>	<u>13,191</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
			<u>\$200,000</u>	<u>\$193,147</u>	<u>\$209,621</u>	<u>\$215,420</u>	<u>\$222,668</u>
<u>OT/PT (Non Sped Services)</u>							
216/90	110	Salaries	\$4,068	\$1,521	\$4,553	\$0	\$0
216/90	210	Medical Insurance	1,336	404	1,207	0	0
216/90	290	PR Taxes/Fringe/Insurance	<u>630</u>	<u>242</u>	<u>673</u>	<u>0</u>	<u>0</u>

**Bennington-Rutland Supervisory Union  
FY20 General Budget**

			FY18	FY18	FY19	FY19	FY20
			Budget	Actual	Budget	Anticipated	Budget
			<u>\$6,034</u>	<u>\$2,167</u>	<u>\$6,433</u>	<u>\$0</u>	<u>\$0</u>
<b>Social Worker/Nurse Support</b>							
2110	110	Social Worker Salary	\$24,465	\$24,465	\$50,397	\$50,397	\$51,909
2110	210	Medical Insurance	11,117	11,939	21,096	21,095	22,641
2110	290	PR Taxes/Fringe/Insurance	3,530	5,068	8,345	8,347	8,547
2110	580	Travel	2,000	2,950	2,000	2,000	2,000
2110	610	Supplies & Materials	500	0	500	500	500
2130	650	Software Subscription	5,000	0	5,000	3,900	4,100
2213	300/500	Professional Development	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
			<u>\$48,112</u>	<u>\$44,422</u>	<u>\$88,838</u>	<u>\$87,739</u>	<u>\$91,197</u>
<b>After School Programs</b>							
1100	110	ASP Coordinator	\$0	\$20,352	\$19,974	\$28,261	\$29,108
1100	210	Medical Insurance	0	5,818	8,258	8,258	8,816
1100	290	PR Taxes/Fringe/Insurance	0	4,187	2,923	2,429	2,503
1100	580	Travel	0	321	2,000	2,000	2,000
1100	592	Local Services	0	0	10,000	10,000	10,000
1100	610	Supplies	0	817	500	1,000	500
2213	300/500	Professional Development	<u>0</u>	<u>744</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
			<u>\$40,000</u>	<u>\$32,239</u>	<u>\$45,155</u>	<u>\$53,448</u>	<u>\$54,427</u>
<b>PBIS Coordinator/Support</b>							
2100	110	PBIS Coordinator	\$0	\$2,000	\$3,000	\$0	\$0
2100	290	PR Taxes/Fringe/Insurance	0	163	245	0	0
2213	300/500	Professional Development	<u>0</u>	<u>534</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
			<u>\$0</u>	<u>\$2,697</u>	<u>\$6,245</u>	<u>\$3,000</u>	<u>\$3,000</u>
<b>Administration</b>							
2400	110	Salaries	\$20,660	\$20,059	\$20,660	\$18,650	\$19,210
2400	110	Sftw Implementation Team	0	2,610	0	0	0
2400	210	Medical Insurance	6,731	6,897	7,862	7,862	8,386
2400	290	PR Taxes/Fringe/Insurance	3,347	4,154	3,355	3,145	3,219
2400	330	Contracted Services	<u>5,000</u>	<u>4,698</u>	<u>5,000</u>	<u>4,698</u>	<u>5,000</u>
			<u>\$35,738</u>	<u>\$38,418</u>	<u>\$36,877</u>	<u>\$34,355</u>	<u>\$35,815</u>
<b>Total Medicaid/EPSDT Subtotal</b>			<b><u>\$329,884</u></b>	<b><u>\$313,090</u></b>	<b><u>\$393,169</u></b>	<b><u>\$393,962</u></b>	<b><u>\$407,107</u></b>
<b>Taconic &amp; Green Transition Grant</b>							
2300	116	Salaries/Board & Administration	\$26,295	\$18,325		\$2,260	
2300	291	PR Taxes/Fringe/Insurance	2,115	1,617		287	
2300	330	Board Development	7,500	967		0	
2300	330	Communications	0	21,000		0	
2300	360	Legal	4,217	13,348		194	
2300	580	Travel/Mileage	2,639	467		212	
2300	610	Supplies, Postage, Adv., Etc.	1,106	6,482		53	
2300	610	Election/Annual Report	0	14,622		0	
2300	650	Learning/Student Sftw Implementation	25,000	14,900		0	
2500	650	Other Software Implementation	5,000	6,964		222	
2600	110	New Positions Start FY18	36,000	18,595		0	
2711	650	Transportation Support	<u>15,000</u>	<u>0</u>		<u>0</u>	
<b>T&amp;G Transition Grant Subtotal</b>			<b><u>\$124,872</u></b>	<b><u>\$117,287</u></b>		<b><u>\$3,228</u></b>	
<b>Total Grant Expenditures</b>			<b><u>\$1,184,554</u></b>	<b><u>\$1,134,896</u></b>	<b><u>\$1,123,477</u></b>	<b><u>\$1,251,651</u></b>	<b><u>\$1,220,751</u></b>

**BENNINGTON-RUTLAND SUPERVISORY UNION**  
**GENERAL ASSESSMENT FY20**

	<u>Total</u>	<u>Mettawee</u>	<u>Taonic &amp; Green</u>	<u>Winhall</u>
1 ADM K-6/8 (Preliminary)	1076.29	156.90	919.39	
2 District Share		<u>14.58%</u>	<u>85.42%</u>	
3 <b>Student/Staff Support Positions &amp; Technology (60%)</b>	<b><u>\$506,773</u></b>	<b><u>\$73,877</u></b>	<b><u>\$432,896</u></b>	
4 ADM PK-12 (Preliminary)	2256.57	323.03	1,742.34	191.20
5 Percentage		<u>14.32%</u>	<u>77.21%</u>	<u>8.47%</u>
6 <b>Administration</b>	<b><u>\$872,446</u></b>	<b><u>\$124,891</u></b>	<b><u>\$673,632</u></b>	<b><u>\$73,923</u></b>
7 ADM PK-12 (Preliminary)	2065.37	323.03	1,742.34	
8 Percentage		<u>14.86%</u>	<u>80.14%</u>	<u>5.00%</u>
9 <b>Accounting</b>	<b><u>\$164,868</u></b>	<b><u>\$24,497</u></b>	<b><u>\$132,128</u></b>	<b><u>\$8,243</u></b>
10 ADM K-6/8 (Preliminary)	1076.29	156.90	919.39	
11 Percentage		<u>14.58%</u>	<u>85.42%</u>	
12 <b>Direction of Operations/Building &amp; Grounds (60%)</b>	<b><u>\$105,259</u></b>	<b><u>\$15,345</u></b>	<b><u>\$89,914</u></b>	
13 ADM K - 12 served (Preliminary)	1761.54		1,580.54	181.00
14 Percentage			<u>89.72%</u>	<u>10.28%</u>
15 Fleet Oversight/District Runs (36%)	\$63,154		\$56,665	\$6,489
16 Contract Oversight (4%)	<u>7,018</u>	<u>\$3,509</u>	<u>3,509</u>	<u>0</u>
17 <b>Director of Operations/Transportation (40%)</b>	<b><u>\$70,172</u></b>	<b><u>\$3,509</u></b>	<b><u>\$60,174</u></b>	<b><u>\$6,489</u></b>
18 ADM PK (on site) - 6/8 (Preliminary)	1148.29	184.90	963.39	
19 District Share		<u>16.10%</u>	<u>83.90%</u>	
20 <b>Foodservice Coordinator</b>	<b><u>\$99,009</u></b>	<b><u>\$15,942</u></b>	<b><u>\$83,067</u></b>	
21 <b>Assessment Allocation Prior to Applied Surplus</b>	<b><u>\$1,818,527</u></b>	<b><u>\$258,061</u></b>	<b><u>\$1,471,811</u></b>	<b><u>\$88,655</u></b>
22 <u>Less Surplus Used (based on prior years assessment %'s)</u>	<u>(25,000)</u>	<u>(3,424)</u>	<u>(20,298)</u>	<u>(1,278)</u>
23 <b>FY20 Assessment</b>	<b><u>\$1,793,527</u></b>	<b><u>\$254,637</u></b>	<b><u>\$1,451,513</u></b>	<b><u>\$87,377</u></b>

# Bennington-Rutland Supervisory Union FY20 Special Education Budget

	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Anticipated	FY20 Budget
<b>EXPENDITURES</b>					
PK Sites	\$225,303	\$192,859	\$232,946	\$196,527	\$291,925
Early Education Instruction/Support	256,002	224,106	239,172	232,267	239,431
Direct Services	68,923	81,299	76,827	81,721	256,089
Anchor Program	271,174	329,058	335,440	359,956	390,498
Behavior Analyst	94,436	12,407	90,299	93,531	95,939
Services - Operating Grades in the SU	3,095,917	3,198,958	3,181,331	3,310,810	3,392,402
Services - Non-operating Grades	4,236,596	4,430,805	4,244,243	4,115,292	3,924,424
Psychological Services PK-12	266,556	262,957	274,458	271,868	286,002
Occupational/Physical Therapy PK-12	321,209	326,188	324,022	329,055	343,744
Administration PK-12	812,922	765,995	808,472	828,967	864,358
Transportation PK-12	<u>318,419</u>	<u>349,630</u>	<u>348,021</u>	<u>365,684</u>	<u>404,591</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$9,967,457</u></b>	<b><u>\$10,174,262</u></b>	<b><u>\$10,155,231</u></b>	<b><u>\$10,185,678</u></b>	<b><u>\$10,489,403</u></b>
<b>REVENUE</b>					
Service Fees/Misc	\$0	\$5,926	\$0	\$0	\$0
Direct Services	68,923	81,299	76,827	81,721	256,089
IDEA Grants	645,803	620,990	662,840	684,879	718,333
Medicaid Grant	37,665	0	0	0	0
Early Education Block Grants	149,764	149,764	150,386	150,386	158,909
Special Education Block Grants	822,228	822,228	820,351	820,351	844,163
State Reimbursement	<u>4,566,240</u>	<u>5,209,777</u>	<u>4,657,999</u>	<u>4,617,084</u>	<u>4,620,933</u>
<b>REVENUE SUBTOTAL</b>	<b><u>\$6,290,623</u></b>	<b><u>\$6,889,984</u></b>	<b><u>\$6,368,403</u></b>	<b><u>\$6,354,421</u></b>	<b><u>\$6,598,427</u></b>
Assessments	<u>3,676,834</u>	<u>3,676,834</u>	<u>3,891,058</u>	<u>3,871,268</u>	<u>3,890,976</u>
<b>TOTAL REVENUE</b>	<b><u>\$9,967,457</u></b>	<b><u>\$10,566,818</u></b>	<b><u>\$10,259,461</u></b>	<b><u>\$10,225,689</u></b>	<b><u>\$10,489,403</u></b>
Surplus(Deficit) offset to Assessments	<u>0</u>		<u>(104,230)</u>		<u>0</u>
<b>TOTAL REVENUE</b>	<b><u>\$9,967,457</u></b>		<b><u>\$10,155,231</u></b>		<b><u>\$10,489,403</u></b>

## EXPENDITURES

<b>PK Sites</b>							
1100	110	Salaries	\$120,329	\$120,669	\$124,169	\$124,169	\$182,774
1100	115	Paraeducators/Subs	18,072	18,346	18,936	1,000	1,500
1100	210	Group Medical	22,160	20,770	21,096	21,095	45,282
1100	290	PR Taxes/Fringe/Ins.	15,081	14,679	15,132	12,066	19,617
1100	610	Services/Supplies	3,000	1,448	3,000	1,500	1,500
2152	110	Salaries	39,077	0	33,600	28,250	29,080
2152	115	SLPA Salaries	0	11,211	0	0	0
2152	210	Group Medical	0	3,392	9,434	0	0
2152	290	PR Taxes/Fringe/Ins.	3,584	1,778	3,579	3,478	3,588
2200	110	Mentoring	0	0	0	900	2,400
2200	290	PR Taxes/Fringe/Ins.	0	0	0	69	184
2200	325	Prof Development/Tuition	<u>4,000</u>	<u>566</u>	<u>4,000</u>	<u>4,000</u>	<u>6,000</u>
<b>Total PK Sites</b>			<b><u>\$225,303</u></b>	<b><u>\$192,859</u></b>	<b><u>\$232,946</u></b>	<b><u>\$196,527</u></b>	<b><u>\$291,925</u></b>

**Bennington-Rutland Supervisory Union  
FY20 Special Education Budget**

	<u>FY18 Budget</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY19 Anticipated</u>	<u>FY20 Budget</u>
<b>Early Education Instruction</b>					
<u>Instruction</u>					
1100 110 Salary	\$84,340	\$78,990	\$79,397	\$74,390	\$76,622
1100 112 ESY	3,000	287	500	1,500	500
1100 210 Medical	21,952	18,813	18,416	17,258	18,404
1100 290 PR Taxes/Fringe/Ins.	8,814	7,693	7,921	7,436	7,541
1100 320 Instructional Services	1,000	800	0	1,166	2,366
1100 320 Instructional Services/IDEA	10,987	3,852	10,534	8,000	8,000
1100 610 Supplies	<u>1,000</u>	<u>4,464</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
	<b>\$131,093</b>	<b>\$114,899</b>	<b>\$119,968</b>	<b>\$112,950</b>	<b>\$116,633</b>
<u>Speech/Support</u>					
2100 320 Support Services	\$500	\$605	\$500	\$2,500	\$2,500
2152 110 Salary - Speech	76,415	71,422	79,424	78,265	80,558
2152 112 ESY	500	437	500	500	500
2152 210 Medical	25,262	19,746	16,290	15,751	16,760
2152 290 PR Taxes/Fringe/Ins.	8,232	7,554	8,490	8,301	8,480
2152 610 Supplies	<u>1,000</u>	<u>602</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<b>\$111,909</b>	<b>\$100,366</b>	<b>\$106,204</b>	<b>\$106,317</b>	<b>\$109,798</b>
<u>Staff Support</u>					
2200 325 Prof Development/Tuition	\$6,000	\$2,951	\$6,000	\$6,000	\$6,000
2200 580 Travel	<u>7,000</u>	<u>5,890</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
	<b>\$13,000</b>	<b>\$8,841</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>\$13,000</b>
<b>Total Early Education Instruction/Support</b>	<b>\$256,002</b>	<b>\$224,106</b>	<b>\$239,172</b>	<b>\$232,267</b>	<b>\$239,431</b>
<u>Occupational Therapy</u>					
2160 110 Salary	\$10,166	\$12,196	\$9,638	\$8,030	\$8,270
2160 210 Medical	3,432	4,359	2,937	2,605	2,793
2160 290 PR Taxes/Fringe/Insurance	<u>1,624</u>	<u>2,015</u>	<u>1,501</u>	<u>1,274</u>	<u>1,308</u>
	<b>\$15,222</b>	<b>\$18,570</b>	<b>\$14,076</b>	<b>\$11,909</b>	<b>\$12,371</b>
<u>Physical Therapy</u>					
2190 110 Salary	\$5,386	\$2,701	\$0	\$0	\$0
2190 290 PR Taxes/Fringe/Insurance	<u>457</u>	<u>227</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>\$5,843</b>	<b>\$2,928</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Occupational/Physical Therapy</b>	<b>\$21,065</b>	<b>\$21,498</b>	<b>\$14,076</b>	<b>\$11,909</b>	<b>\$12,371</b>
<u>Administration</u>					
2420 610 Testing Supplies/Adv/Postage	<u>\$6,000</u>	<u>\$3,814</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>
<b>Total Early Education Services</b>	<b>\$283,067</b>	<b>\$249,418</b>	<b>\$259,248</b>	<b>\$250,176</b>	<b>\$257,802</b>
<b>Direct Services PK-8</b>					
1100 110 Salary/Teacher	\$20,214	\$24,532	\$24,859	\$25,268	\$134,026
1100 110 Salary/Paraeducators	6,642	14,858	11,978	12,605	18,041
1100 210 Medical	6,966	3,867	4,129	4,129	45,162
1100 290 PR Taxes/Fringe/Insurance	2,686	2,124	3,446	3,769	21,860
1100 320 Behavior Interventionist	31,415	33,950	31,415	34,950	36,000
2200 325 Prof Development/Tuition	<u>1,000</u>	<u>1,968</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Total Special Ed Direct Services</b>	<b>\$68,923</b>	<b>\$81,299</b>	<b>\$76,827</b>	<b>\$81,721</b>	<b>\$256,089</b>

## Bennington-Rutland Supervisory Union FY20 Special Education Budget

		<u>FY18</u>	<u>FY18</u>	<u>FY19</u>	<u>FY19</u>	<u>FY20</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	
<b>Anchor Program</b>							
1100	110	Salary/Teachers & Behaviorist	\$126,969	\$135,317	\$162,306	\$146,326	\$155,269
1100	115	Salary/Paraeducators	35,554	73,803	50,641	68,861	78,328
1100	115	Salaries/ESY	0	3,437	3,500	4,500	3,500
1100	120	Substitutes	2,000	1,800	2,000	2,000	2,000
1100	210	Medical	52,758	52,898	55,521	56,523	66,000
1100	290	PR Taxes/Fringe/Insurance	20,893	26,901	26,224	27,126	29,344
1100	610	Program Supplies/Services	5,000	2,755	5,000	5,000	5,000
2100	320	Counseling Services	22,000	0	0	0	0
2100	110	Salaries/Counseling	0	17,039	19,191	32,316	33,286
2100	210	Medical	0	2,450	3,188	5,368	5,730
2100	290	PR Taxes/Fringe/Insurance	0	2,073	1,869	3,936	4,041
2200	325	Professional Development	6,000	10,585	6,000	8,000	8,000
<b>Total Anchor Program</b>			<b><u>\$271,174</u></b>	<b><u>\$329,058</u></b>	<b><u>\$335,440</u></b>	<b><u>\$359,956</u></b>	<b><u>\$390,498</u></b>
<b>Behavior Analyst</b>							
1100	110	Salary	\$57,784	\$6,138	\$55,000	\$70,000	\$72,100
1100	210	Medical	22,233	5,294	21,096	8,258	8,816
1100	290	PR Taxes/Fringe/Insurance	7,419	975	7,203	7,773	8,023
1100	610	Supplies	500	0	500	1,000	500
2200	320	Professional Development	3,500	0	3,500	3,500	3,500
2200	580	Travel	3,000	0	3,000	3,000	3,000
			<b><u>\$94,436</u></b>	<b><u>\$12,407</u></b>	<b><u>\$90,299</u></b>	<b><u>\$93,531</u></b>	<b><u>\$95,939</u></b>
<b>Services Provided to Students in Grades Educated Within Schools in the Supervisory Union</b>							
<u>Instruction</u>							
1100	110	Salary/Teacher	\$979,499	\$1,109,968	\$1,168,716	\$1,252,111	\$1,265,108
1100	112	ESY Services	26,000	30,857	29,000	35,000	29,000
1100	120	Substitutes	12,000	9,801	12,000	12,000	12,000
1100	210	Medical	284,082	260,209	266,646	268,874	317,464
1100	290	PR Taxes/Fringe/Insurance	106,035	114,941	124,012	133,328	134,188
1100	320	Instructional Services/IDEA	21,583	2,974	13,590	0	0
1100	3/500	Tuition/Services	775,546	801,207	682,212	715,956	711,268
1100	592	District Services/Extraordinary	152,370	154,544	154,108	155,430	161,153
1100	610	Supplies & Equipment	37,500	24,415	37,500	37,500	37,500
			<b><u>\$2,394,615</u></b>	<b><u>\$2,508,916</u></b>	<b><u>\$2,487,784</u></b>	<b><u>\$2,610,199</u></b>	<b><u>\$2,667,681</u></b>
<u>Student Support</u>							
2100	320	Contracted Services	\$10,988	\$16,400	\$1,009	\$1,009	\$1,009
2100	112	ESY Support Services	5,000	897	4,500	7,000	4,500
2100	290	PR Taxes/Fringe/Insurance	406	73	367	575	370
2140	110	Salary/Counseling	4,200	7,444	7,700	5,600	17,600
2140	290	PR Taxes/Fringe/Insurance	341	569	628	460	2,401
2140	320	Evaluations	7,500	15,307	7,500	7,500	7,500
2140	320	Counseling Services	13,375	9,007	4,000	20,600	10,000
2152	110	Salary/Speech Teacher	422,196	418,309	443,697	444,631	457,683
2152	112	ESY Services	12,000	17,132	14,500	12,500	14,500
2152	115	SLPA	0	8,151	0	0	0
2152	120	Substitutes	2,000	0	2,000	2,000	2,000
2152	210	Medical	107,697	87,851	86,042	80,288	85,822

## Bennington-Rutland Supervisory Union FY20 Special Education Budget

			<u>FY18 Budget</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY19 Anticipated</u>	<u>FY20 Budget</u>
2152	290	PR Taxes/Fringe/Insurance	45,385	44,056	47,009	46,864	48,119
2152	320	Speech/Auditory Services	1,470	2,495	2,983	2,060	2,060
2152	610	Speech Supplies	7,000	7,007	7,000	7,000	7,000
2711	519	Transportation Services	<u>2,000</u>	<u>8,069</u>	<u>0</u>	<u>500</u>	<u>500</u>
			<u>\$641,558</u>	<u>\$642,767</u>	<u>\$628,935</u>	<u>\$638,587</u>	<u>\$661,064</u>

### Staff Support

2200	112	PD Support Stipends	\$3,000	\$5,970	\$7,500	\$5,100	\$6,600
2200	290	PR Taxes/Fringe/Insurance	244	608	612	424	557
2213	325	Prof Development/Tuition	45,000	36,833	45,000	45,000	45,000
2214	325	District Prof Development	10,000	1,212	10,000	10,000	10,000
2214	580	Travel	<u>1,500</u>	<u>2,652</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
			<u>\$59,744</u>	<u>\$47,275</u>	<u>\$64,612</u>	<u>\$62,024</u>	<u>\$63,657</u>

**Total Services/Grades in the SU** \$3,095,917 \$3,198,958 \$3,181,331 \$3,310,810 \$3,392,402

### Services Provided to Students in Grades Educated Outside of the Supervisory Union

#### Instruction

1100	3/500	Services/Tuition	\$3,869,223	\$4,089,424	\$3,909,286	\$3,793,298	\$3,669,418
1100	610	Supplies	<u>500</u>	<u>924</u>	<u>500</u>	<u>500</u>	<u>500</u>
			<u>\$3,869,723</u>	<u>\$4,090,348</u>	<u>\$3,909,786</u>	<u>\$3,793,798</u>	<u>\$3,669,918</u>

#### Student Support

2100	3/500	Services	\$2,805	\$3,451	\$7,750	\$0	\$0
2140	320	Evaluations	7,500	23,507	7,500	7,500	7,500
2140	3/500	Counseling Services	113,398	90,544	104,028	92,292	67,154
2152	3/500	Speech Services	210,789	174,739	162,129	149,699	141,822
2160	3/500	Occupational Therapy Services	16,281	7,943	14,002	10,386	10,253
2190	3/500	Physical Therapy	500	1,380	800	500	500
2711	519	Transportation Services	<u>15,600</u>	<u>38,893</u>	<u>38,248</u>	<u>61,117</u>	<u>27,277</u>
			<u>\$366,873</u>	<u>\$340,457</u>	<u>\$334,457</u>	<u>\$321,494</u>	<u>\$254,506</u>

**Total Services/Grades Outside the SU** \$4,236,596 \$4,430,805 \$4,244,243 \$4,115,292 \$3,924,424

### Psychological

2100	110	Salary/Psychologists	\$184,666	\$184,665	\$190,205	\$190,205	\$195,912
2100	210	Medical	30,670	27,606	29,355	23,981	25,587
2100	290	PR Taxes/Fringe/Insurance	38,020	40,055	41,698	44,982	51,303
2100	611	Materials & Supplies	3,000	2,554	3,000	3,000	3,000
2200	325	Professional Development	6,000	4,269	6,000	6,000	6,000
2200	580	Travel	<u>4,200</u>	<u>3,808</u>	<u>4,200</u>	<u>3,700</u>	<u>4,200</u>
			<u>\$266,556</u>	<u>\$262,957</u>	<u>\$274,458</u>	<u>\$271,868</u>	<u>\$286,002</u>

### Occupational Therapy K-12

2160	110	Salary	\$143,870	\$143,444	\$145,433	\$151,594	\$156,141
2160	210	Medical	49,472	52,145	46,306	47,843	51,305
2160	290	PR Taxes/Fringe/Insurance	23,128	23,418	23,051	23,975	24,599
2160	610	Supplies	2,000	1,973	2,000	2,000	2,000
2200	320	Professional Development	1,500	150	4,500	1,500	4,500
2200	580	Travel	<u>2,000</u>	<u>1,223</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
			<u>\$221,970</u>	<u>\$222,353</u>	<u>\$223,290</u>	<u>\$228,912</u>	<u>\$240,545</u>

## Bennington-Rutland Supervisory Union FY20 Special Education Budget

	FY18 <u>Budget</u>	FY18 <u>Actual</u>	FY19 <u>Budget</u>	FY19 <u>Anticipated</u>	FY20 <u>Budget</u>
<b>Physical Therapy K-12</b>					
2190 110 Salary	\$71,552	\$75,778	\$79,478	\$80,978	\$83,362
2190 290 PR Taxes/Fringe/Insurance	6,072	6,412	6,628	6,706	6,916
2190 610 Supplies	300	147	300	300	300
2200 580 Travel	250	0	250	250	250
	<u>\$78,174</u>	<u>\$82,337</u>	<u>\$86,656</u>	<u>\$88,234</u>	<u>\$90,828</u>
<b>Total Occupational/Physical Therapy K-12</b>	<b><u>\$300,144</u></b>	<b><u>\$304,690</u></b>	<b><u>\$309,946</u></b>	<b><u>\$317,146</u></b>	<b><u>\$331,373</u></b>
<b>Administration</b>					
2400 110 Director of Student Services	\$46,000	\$44,000	\$45,232	\$45,232	\$46,498
2400 110 Program Directors	410,764	415,974	428,453	423,533	436,239
2400 115 Salaries - Clerical	40,000	20,059	20,660	37,834	38,969
2400 210 Medical	125,276	113,142	114,147	116,014	124,368
2400 290 PR Taxes/Fringe/Insurance	84,636	84,739	87,687	96,213	106,719
2400 325 Professional Development	20,000	14,624	25,000	25,000	25,000
2400 330 Contracted Service	8,000	9,927	8,000	8,000	8,000
2400 360 Legal	5,000	1,227	5,000	5,000	5,000
2400 531 Postage	1,600	1,304	1,600	1,600	1,600
2400 540 Advertising	3,000	1,076	3,000	3,000	3,000
2400 580 Travel	13,000	10,294	13,000	13,000	13,000
2400 610 Supplies/Software/Copier	8,500	8,143	8,500	8,500	8,500
2400 739 Equipment	3,000	1,528	3,000	3,000	3,000
	<u>\$768,776</u>	<u>\$726,037</u>	<u>\$763,279</u>	<u>\$785,926</u>	<u>\$819,893</u>
<b>Transportation Administration</b>					
2711 110 Coordinator	\$25,393	\$25,732	\$26,504	\$24,600	\$25,338
2711 210 Medical	7,559	0	7,173	8,438	9,056
2711 290 PR Taxes/Fringe/Insurance	5,194	10,412	5,516	4,003	4,071
	<u>\$38,146</u>	<u>\$36,144</u>	<u>\$39,193</u>	<u>\$37,041</u>	<u>\$38,465</u>
<b>Total Administration</b>	<b><u>\$806,922</u></b>	<b><u>\$762,181</u></b>	<b><u>\$802,472</u></b>	<b><u>\$822,967</u></b>	<b><u>\$858,358</u></b>
<b>Transportation</b>					
2712 115 Salary/Drivers & Assistants	\$180,922	\$194,376	\$197,839	\$201,749	\$229,310
2712 210 Medical	25,285	32,859	32,249	32,830	43,320
2712 290 PR Taxes/Fringe/Insurance	32,512	33,401	34,949	39,024	44,929
2712 430 Repairs & Maintenance	16,000	22,834	16,000	20,000	20,000
2712 500 Services/Insurance	2,000	3,366	2,000	3,704	4,000
2712 540 Advertising	1,000	0	1,000	1,000	1,000
2712 580 Prof Dev/Travel	500	120	500	500	500
2712 592 Services/Districts	3,000	1,803	3,000	3,000	3,000
2712 610 Supplies	1,200	140	1,200	1,200	1,200
2712 620 Fuel	25,000	27,540	25,000	28,000	33,000
2712 910 Bus Lease Payments	31,000	33,191	34,284	34,677	24,332
<b>Total Transportation</b>	<b><u>\$318,419</u></b>	<b><u>\$349,630</u></b>	<b><u>\$348,021</u></b>	<b><u>\$365,684</u></b>	<b><u>\$404,591</u></b>
<b>Total Special Education/Early Education</b>	<b><u>\$9,967,457</u></b>	<b><u>\$10,174,262</u></b>	<b><u>\$10,155,231</u></b>	<b><u>\$10,185,678</u></b>	<b><u>\$10,489,403</u></b>

**BENNINGTON-RUTLAND SUPERVISORY UNION**  
**SPECIAL EDUCATION ASSESSMENTS - FY20**

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic &amp; Green</u>	<u>Winhall</u>
1 <b>PK Sites - Less Medicaid covered costs</b>				
2 Students at Site		28.00	44.00	
3 <b>Site Based Early Education</b>	<b><u>\$291,925</u></b>	<b><u>\$114,225</u></b>	<b><u>\$177,700</u></b>	
4 <b>Early Education - Instruction - Less IDEA covered costs if applicable</b>				
5 ADM (less site)	130.00	2.00	117.80	10.20
6 Percentage Allocation		<u>1.5%</u>	<u>90.6%</u>	<u>7.8%</u>
7 <b>Early Education Instruction</b>	<b><u>\$115,133</u></b>	<b><u>\$1,771</u></b>	<b><u>\$104,329</u></b>	<b><u>\$9,033</u></b>
8 <b>Early Education - Speech - Less IDEA covered costs if applicable</b>				
9 ADM (less site for Mettawee)	174.00	2.00	161.80	10.20
10 Percentage Allocation		<u>1.1%</u>	<u>93.0%</u>	<u>5.9%</u>
11 <b>Early Education Speech</b>	<b><u>\$116,298</u></b>	<b><u>\$1,336</u></b>	<b><u>\$108,144</u></b>	<b><u>\$6,818</u></b>
12 <b>Early Ed Instructional/Support Services &amp; Admin - Less IDEA covered costs if applicable</b>				
13 ADM	202.00	30.00	161.80	10.20
14 Percentage Allocation		<u>14.9%</u>	<u>80.1%</u>	<u>5.1%</u>
15 <b>Early Ed Instr. Support Services/Admin</b>	<b><u>\$18,371</u></b>	<b><u>\$2,728</u></b>	<b><u>\$14,715</u></b>	<b><u>\$928</u></b>
16 <b>Early Ed Block Grant Allocation</b>				
17 ADM	202.00	30.00	161.80	10.20
18 Percentage Allocation		<u>14.9%</u>	<u>80.1%</u>	<u>5.1%</u>
19 <b>Early Ed Block Grant Allocation</b>	<b><u>(\$158,909)</u></b>	<b><u>(\$23,599)</u></b>	<b><u>(\$127,285)</u></b>	<b><u>(\$8,025)</u></b>
20 <b>Services K-6/8 Grades Served - Includes Anchor Program &amp; Behavior Analyst - Less IDEA covered costs</b>				
21 Projected FY20 Enrollment	1,092.00	154.00	916.00	22.00
22 Percentage Allocation		<u>14.1%</u>	<u>83.9%</u>	<u>2.0%</u>
23 Services K-6/8	\$3,878,839			
24 Less Block Grant Allocation	(364,904)			
25 Less Estimated Reimbursement	<u>(1,899,234)</u>			
26 <b>Services K-6/8 to be Assessed</b>	<b><u>\$1,614,701</u></b>	<b><u>\$227,715</u></b>	<b><u>\$1,354,455</u></b>	<b><u>\$32,531</u></b>
27 <b>Services 7/9-12 &amp; K-8 choice out of our SU</b>				
28 Projected FY20 Enrollment	880.00	134.00	597.00	149.00
29 Percentage Allocation		<u>15.2%</u>	<u>67.8%</u>	<u>16.9%</u>
30 Services 7/9-12	\$3,924,424			
31 Less Block Grant Allocation	(369,192)			
32 Less Estimated Reimbursement	<u>(2,080,082)</u>			
33 <b>Services 7/9-12 to be Assessed</b>	<b><u>\$1,475,150</u></b>	<b><u>\$224,626</u></b>	<b><u>\$1,000,755</u></b>	<b><u>\$249,769</u></b>
34 <b>Behavior Analyst/Psychological/OT/PT/Administration/Transportation - Less IDEA covered costs</b>				
35 Projected FY20 Enrollment	2,174.00	318.00	1,674.80	181.20
36 Percentage Allocation		<u>14.6%</u>	<u>77.0%</u>	<u>8.3%</u>
37 Psych/OT/PT/Admin/Transportation	\$1,169,991			
38 Less Block Grant Allocation	(110,067)			
39 Less Estimated Reimbursement	<u>(641,617)</u>			
40 <b>Psych/OT/PT/Adm/Transp to be Assessed</b>	<b><u>\$418,307</u></b>	<b><u>\$61,186</u></b>	<b><u>\$322,255</u></b>	<b><u>\$34,866</u></b>
41 <b>TOTAL FY20 ASSESSMENT</b>	<b><u>\$3,890,976</u></b>	<b><u>\$609,988</u></b>	<b><u>\$2,955,068</u></b>	<b><u>\$325,920</u></b>

OFFICE OF THE SUPERINTENDENT - TREASURER'S REPORT

The Bennington-Rutland Supervisory Union engaged RHR Smith & Company, CPA's, Buxton, Maine, to conduct an audit of its FY18 financial statements. Copies of the audit report will be available upon completion for public inspection at BRSU.org or by calling the Bennington-Rutland Supervisory Union, 362-2452.

Summary of Fund Balances

	<u>General Fund</u>	<u>Equipment / Software Reserves</u>	<u>Special Education</u>
<b>Balance June 30, 2017</b>	<b>\$164,272</b>	<b>\$0</b>	<b>\$19,080</b>
Transfer to Equipment Reserve Fund	(15,000)	15,000	
Actual Revenues FY18	3,325,633	0	\$10,566,818
Actual Expenditures FY18	<u>(3,427,221)</u>	<u>0</u>	<u>(10,174,262)</u>
<b>Actual Fund Balance June 30, 2018</b>	<b>\$47,684</b>	<b>\$0</b>	<b>\$411,636</b>
Transfer to Equipment Reserve Fund	(3,000)	3,000	
Anticipated Revenues FY19	4,096,828	0	10,225,689
Anticipated Expenditures FY19	<u>(4,058,415)</u>	<u>(10,000)</u>	<u>(10,185,678)</u>
Anticipated Vehicle Purchases			<u>(220,967)</u>
<b>Anticipated Fund Balance June 30, 2019</b>	<b>\$83,097</b>	<b>\$8,000</b>	<b>\$230,680</b>
Transfer to Equipment Reserve Fund	(3,000)	3,000	
Budgeted Revenues FY20	4,196,348	0	10,489,403
Budgeted Expenditures FY20	<u>(4,221,348)</u>	<u>0</u>	<u>(10,489,403)</u>
<b>Budgeted Fund Balance June 30, 2020</b>	<b>\$55,097</b>	<b>\$11,000</b>	<b>\$230,680</b>

## REPORT OF THE SUPERINTENDENT OF SCHOOLS

Jacquelyne Wilson

January 2019



Act 46 governance changes finally came to an end this year for the Bennington Rutland Supervisory Union (BRSU). On July 1, 2018, we launched two newly merged districts: the Taconic and Green Regional School District (TGRSD) and the Mettawee School District. The Taconic and Green district operates public schools for grades K-8 and offers choice for grades 9-12. The Mettawee School District operates the Mettawee Community School for preK-6 students and offers choice for grades 7-12. The Winhall School District, a non-operating district offering school choice K-12, will remain in the BRSU. There was some anticipation that the Vermont State Board of Education (SBE) would assign both the Arlington School District and the Sandgate School District to the BRSU, but this did not happen. In November, both of these districts were assigned to our southern neighbor in Bennington, Southwest Vermont Supervisory Union (SVSU). So, it looks like our merger work, which has been ongoing for the past five years, has come to end. We are thankful that we can now dedicate our energies to what really matters - providing a quality education for our children. Many possibilities have opened for us as a result of the merger. For example, we will be exploring the establishment of a regional middle school and themed schools.

Both of our newly merged boards, Taconic & Green and Mettawee, have worked tirelessly over the past year to make the launching of these new districts a success. I can honestly say that I have never worked with such committed Board members. They truly care about all children and strive to provide educational opportunities for children at a cost that is responsible.

The Taconic & Green merger created a single district and brought five schools together (Currier Memorial, Dorset, Flood Brook, Manchester Elementary Middle, and Sunderland). The Board is concerned about equity of opportunity amongst our schools and have charged me with striving for equity where it is reasonable and beneficial for students. We have made some changes this year to increase equity but there is more work to be done. If money were no object, the transition would be easy, but we know that we have a responsibility to be fiscally conservative and deliver a good product - so change will happen, but not all at once. In the current budget, we added one full time health teacher and we will be making some changes to the Manchester public preK program which will allow access for families from other towns within the district. This spring, we will launch a study to take a look at establishing a regional middle school.

Both the Mettawee Board and the Taconic and Green Board are sensitive to the changing demographics in Vermont. Both Boards have adopted a 3-year attrition plan to reduce staffing when and where it makes sense. If a teacher or paraprofessional retires or leaves their position, my office carefully scrutinizes the need to rehire. The attrition plan suggests a class size of 15-18 students in grades K-3, and 18-24 students in grades 4-8 with the caveat that the educational experience and environment will always be considered in the decision-making process.

Educationally, we are focusing on transitioning to Proficiency-Based Learning (PBL). Act 77, which was passed in 2013 by the Vermont Legislature, requires that all Vermont students graduate with a proficiency-based diploma in 2020. Given that we don't operate a high school, the expectations for us are different. We are working to transition our system to one that uses proficiencies to measure student learning, but of course we won't be required to produce a PBL transcript. Proficiency-Based Learning uses standards to assess learning and students are afforded more time if they need it to master the standards, while students who already demonstrate mastery of the standards are able to move on. The use of proficiencies will support our commitment to personalized learning. All of our schools are offering sessions on this transition throughout the year so please be sure to check your local school calendars and attend a session or two.

We had some changes in leadership this year. Irene and Marty Nadler ended their interim principalships at Manchester Elementary Middle School and are attempting retirement again! We thank Irene and Marty for the support and caring they brought to Manchester Elementary Middle School. Deb Fishwick and Betsy Memoe were hired as Co-Principals for Manchester Elementary Middle School and began their tenure on July 1, 2018. Deb comes with many years of experience as a principal at the Shrewsbury Elementary School, and Betsy Memoe previously served as the MEMS middle school counselor for over two decades.

Skyler Labombard replaced Sarah Reed as the Director of Teaching and Learning. Skyler previously was the Principal for the Sunderland Elementary School. Skyler was replaced by Jennifer Turner. Jennifer previously was a math coach in the BRSU and prior to that a kindergarten teacher at Currier Memorial. Jennifer is a first-year principal and tells us she loves what she is doing - lucky us!

My sincere thanks to all the Board members who made this first year of merger a success. Your commitment to our children is laudable. We are all growing and learning together and from my perspective the journey is a stimulating and fulfilling one.

I thank all of our leaders, teachers, and support staff for their unrelenting commitment to excellence. Education has changed - it is demanding and requires continuous learning and adjustment. We are asking a lot of them and they step to the plate time and time again.

And finally, a sincere thanks to all of you, the taxpayers. You continue to be there for the children of this community. Our children are truly lucky to learn in an environment where education is so highly valued.

**SUPERINTENDENT'S ENROLLMENT REPORT  
WINHALL SCHOOL DISTRICT  
ENROLLMENT: DECEMBER 1, 2018**

SCHOOL	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Burr & Burton	-	-	-	-	-	-	-	-	-	-	-	13	10	7	11	41
Dorset	-	-	1	-	-	1	-	-	-	-	-	-	-	-	-	2
Flood Brook	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-	2
Long Trail	-	-	-	-	-	-	-	-	2	2	-	1	3	-	3	11
Manchester	-	-	1	3	2	2	1	2	-	2	3	-	-	-	-	16
Maple Street	-	-	3	5	4	6	4	6	6	6	5	-	-	-	-	45
Mountain School	-	-	4	7	6	3	4	4	4	2	4	-	-	-	-	38
PK Partners	4	8	-	-	-	-	-	-	-	-	-	-	-	-	-	12
Pomfret	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Proctor Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Red Fox	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
Stratton Mtn	-	-	-	-	-	-	-	-	-	3	2	3	5	3	5	21
<b>Total</b>	<b>4</b>	<b>8</b>	<b>10</b>	<b>15</b>	<b>12</b>	<b>12</b>	<b>9</b>	<b>13</b>	<b>13</b>	<b>15</b>	<b>14</b>	<b>17</b>	<b>18</b>	<b>11</b>	<b>20</b>	<b>191</b>

PK3 = 3 yr olds

PK4 = 4 yr olds

**WINHALL SCHOOL DISTRICT AUDIT**

The Winhall Board of School Directors engaged RHR Smith & Company, CPA's, Buxton, Maine, to conduct an audit of its FY18 financial statements. Copies of the audit report will be available upon completion for public inspection at [www.brsu.org](http://www.brsu.org) or by calling the Bennington-Rutland Supervisory Union at 362-2452.

## 2018 Vital Records

### **Births:**

Thea Ember Gurry November 18, 2018

### **Civil Marriages:**

Patricia Ann Yakowski to Donald Bidwell Jr. February 8, 2018  
Amber Lynn Hewes to Schuyler Thomas Sheldon February 20, 2018  
Evangelia Sophia Leontis to Travis Austin Dobson July 30, 2018  
Dana Lee Archibald to Ralph Anthony Capalupo III October 4, 2018

### **Deaths:**

Rudolph W. Kugler January 1, 2018  
Jo Anne O'Brien January 11, 2018  
Wanda M. Gaudette April 8, 2018  
Joyce Ameden July 21, 2018  
Theodore David Glabach July 22, 2018  
Andrew Crichton August 8, 2018  
Edgar Rice August 17, 2018  
Dorothy Edith J. Armstrong August 22, 2018  
Craig S. McLaughlin November 2018

### **Burials:**

Rudolph W. Kugler January 5, 2018  
George Rosenthal May 19, 2018  
Joyce Ameden July 26, 2018  
Theodore David Glabach August 1, 2018