

Town of Westminster, Vermont

Town, Fire District # 3, and School District



2018

Annual Report

For Fiscal Year Ended June 30, 2018

Annual Town Meeting

Saturday, March 2, 2019; 10:00am

Bellows Falls Union High School

Australian Ballot

Tuesday, March 5, 2019

8:00 AM – 7:00 PM

Westminster Institute

Town of Westminster Directory

Town

Town Hall

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

Town Manager

Russell Hodgkins
Manager@westminstervt.org

Administrative Assistant

Kelley Thayer
Assistant@westminstervt.org

Town Clerk

Alison Bigwood
Clerk@westminstervt.org

Assistant Clerk

Patty Mark
pmark@westminstervt.org

Assessor

Al Coondradt
listers@westminstervt.org

Listers

Jacklyn Atwood
Doug Oftedahl
Rachael Cohen
listers@westminstervt.org

Zoning Administrator

Russell Hodgkins
zoning@westminstervt.org

Town Garage

Mark Lund
Road Foreman

Emergency Management

Russell Hodgkins, Director

Health Officer

Russell Hodgkins

Animal Control

Jeanne Bridges

Windham NE Supervisory Union

Office 802-463-9958

Westminster Elementary Schools

Center School 802-722-3241

Principal, Doug Kussius
doug.kussius@wnesu.com

Westminster West School 802-387-5756

Principal, Doug Kussius
doug.kussius@wnesu.com

Bellows Falls M.S.

802-463-4366

Principal, Karen Bukowski
karen.bukowski@wnesu.com

Bellows Falls Union H.S.

802-463-3944

Principal, Christopher Hodsden
Chris.Hodsden@wnesu.com

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

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

Town of Westminster Dedication

It is with great pleasure the Westminster Selectboard dedicates this annual Town Report to:



Cole Streeter

Cole Streeter has been the Westminster Fire Chief for approximately 15 years and on the Volunteer Fire Dept. for a total of 33+ years. Cole has dedicated his life to serving others and ensuring public safety. If you haven't needed his services count your blessings, but if you have, you know that he is running an efficient, dedicated, and caring Department. Under Cole's very active leadership, the Fire Department has achieved many accolades and has achieved the respect from other area Fire Departments. Cole, at present, responds to over 75% of the calls that come in himself, he attends 3 to 4 meetings monthly and can be seen nearly every Sunday at the Fire House cleaning and maintaining the equipment, all for a small yearly stipend. Thank you Cole for your years of service to Westminster and sacrificing time spent with family, friends and your paying job.

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Town of Westminster-Vacancies

Vacancies in the Town Offices, Fire District#3, and School District to be elected by
Australian ballot at Town Meeting on March 5, 2019

<u>Office – Term (Years)</u>	<u>Incumbent</u>	<u>Candidates</u>
Moderator (1)		
Town	Fletcher D. Proctor	Fletcher D. Proctor
School	Fletcher D. Proctor	Fletcher D. Proctor
Fire District	Fletcher D. Proctor	Fletcher D. Proctor
Town Agent	Fletcher D. Proctor	Fletcher D. Proctor
Selectboard (3)	Susan Harlow	Susan Harlow
Selectboard (2)	Craig Allen	Craig Allen
Lister (3)	Rachael Cohen	Rachael Cohen
Town Treasurer (2)	Paul Harlow	Paul Harlow
Town Grand Juror (1)	Peter McH. Stamm **	
Town Grand Juror (1)	Margaret O'Toole **	
Commissioner, Campbell Fund (1)	Karen Walter	Karen Walter
Commissioner, Campbell Fund (1)	Frances "Nancy" Dalzell	Frances "Nancy" Dalzell
Commissioner, Campbell Fund (1)	Vacant	Vacant
Trustee, Campbell Fund (2)	Michael Fawcett	Michael Fawcett
Trustee, Campbell Fund (3)	Peter Harrison	Peter Harrison
Trustee of Public Funds (2)	Michael Fawcett	Michael Fawcett
Trustee of Public Funds (3)	Peter Harrison	Peter Harrison
Town School Director (3)	Timothy Young	Melissa Carlstrom
Town School Director (2)	David Major	David Major
UHSD #27 Director (3)	Molly Banik	Molly Banik
Fire District #3 Prudential (3)	Daniel Green	Daniel Green
** Grand Juror - As of 07/01/2018, this is now an appointed position		

Town of Westminster - Elected Officials

Term Expirations

Selectboard:

Craig Allen (2 year) 3/2019
Sheldon Beebe (3 year) 3/2021
Kevin Hughes (2 year) 3/2020
Susan Harlow (3 year) 3/2019
Toby Young (3 year) 3/2020

Town Agent: (1 year)

Fletcher Proctor 3/2019

Town Moderator: (1 year)

Fletcher Proctor 3/2019

School Moderator: (1 year)

Fletcher Proctor 3/2019

Fire District Moderator: (1 year)

Fletcher Proctor 3/2019

Town Grand Jurors: (1 year)

Peter McH. Stamm 3/2019
Margaret O'Toole 3/2019

Commissioners of the Campbell Fund: (1 year)

Nancy Dalzell 3/2019
Karen Walter 3/2019
Vacant 3/2019

Trustees of Public Funds: (3 year)

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

Town School Directors:

Elise Manning-Sterling (3 year) 3/2021
Rick Gordon (3 year) 3/2020
Timothy Young (3 year) 3/2019
Cheryl Charles (2 year) 3/2020
David Major (2 year) 3/2019

Union High School District #27: (3year)

Stephen Major 3/2020
David Clark 3/2021
Molly Banik 3/2019

Trustees of Campbell Fund: (3 year)

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

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

Chris Harlow 3/2020
Christopher Hackett 3/2021
Daniel Green 3/2019

Town Clerk: (3 year)

Alison Bigwood 3/2021

Town Treasurer (3 year)

Paul Harlow 3/2019
(Jacklyn Atwood Resigned 09/28/2018)

Board of Listers: (3 year)

Jacklyn Atwood 3/2021
Doug Oftedahl 3/2020
Rachael Cohen 3/2019

Justice of the Peace: (2021)

Kathy Abbott
K Sheldon Beebe
Matthew Conklin
Frances "Nancy" Dalzell
John Ewald
Bruce MacDuffie
Adrienne Major
Jesse Friedman
Margaret O'Toole
Fran Renaud
Susan Roman
Michael Labine

Town of Westminster - Appointed Officials

Road Foreman

Mark Lund

Road Commissioner

Russell Hodgkins

Zoning/Sign Administrator

Russell Hodgkins

Town Counsel

Lawrence Slason, Esq.

Robert Fisher, Esq.

Town Health Officer

Russell Hodgkins

Town Service Officer

Russell Hodgkins

Town Animal Control Officer

Jeanne Bridges

Fence Viewers

Warren A. Muzzey

Tony Coven

Inspector of Wood

Tony Coven

Windham Solid Waste Rep.

Russell Hodgkins

(Jan Ameen resigned 10/12/2018)

Westminster West Library Rep.

Craig Hawkins

Windham Regional Planning Commissioners

Bobbi Kilburn

Stephen Dotson

Connecticut River Transit Representatives

Vacant

CRJC Wantastiquet Region

River Subcommittee

Paul Harlow

James Calchera

Historic Review Board

Tony Diorio

Matthew Sargent Peter

Terrell

Community Improvement

Program Peter McH. Stamm

Nathan Stoddard

Waypoint Interpretive Center Reps.

Bob Haas; Pat Haas

Cemetery Sexton

Christopher Potter

Assistant Cemetery Commissioners

Christopher Potter; Norm Wright

Tree Warden

Mark Lund

Friends of the Westminster West Town Hall

John Ewald

Margaret O'Toole

Michael Wells

Will Parmelee

Daniel Savel

Nicholas Keil

Senior Solutions Representatives

Priscilla Allbee

Patricia Goodell

Emergency Management Director

Russell Hodgkins

Conservation Commission (4 year) Term Expires

Stephen Major3/2019

Phil Ranney3/2022

Tatiana Schreiber.....3/2021

Rachael Shaw.....3/2020

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

Vacant.....3/2019

Vacant.....3/2022

Katherine Kingston3/2020

Doug Oftedahl.....3/2021

Michelle Chmelar.....3/2022

Development Review Board (3 year) Term Expires

Ed Harty.....3/2021

Don Anderson.....3/2020

Christopher Potter3/2021

Oliver Brody.....3/2021

Tim Harty.....3/2020

Activities Commission (3 year) term Expires

Mildred Barry.....3/2021

Nancy Deitz3/2020

Doreen Kelton3/2021

Amy Sciacca3/2019

Dempsey Potter.....3/2020

Town of Westminster

WARNING FOR ANNUAL MEETING

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

2019

The legal voters of the Town of Westminster, Town Fire District Number 3, and Westminster Town School District are hereby notified and warned to meet at the Bellows Falls Union High School Auditorium in Westminster, Vermont on **Saturday March 2, 2019** at ten o'clock in the morning (10:00A.M.) to take action on the Articles following Article 1.

The meeting will be recessed to the Westminster Institute, East Parish, Westminster, Vermont to meet at eight o'clock in the forenoon (8:00 A.M.) on **Tuesday, March 5, 2019** for the consideration of Article 1, by Australian Ballot. The polls shall remain open until seven o'clock in the evening (7:00 P.M.) at which time the meeting will recess to meet at the Bellows Falls Union High School Auditorium at eight o'clock in the evening (8:00 P.M.) on **Tuesday, March 5, 2019** to consider any remaining articles, if necessary.

- Article 1:** To choose all Town Officers, Town Fire District Number 3 Officers, and Town School District Officers, by Australian ballot, Tuesday, March 5, 2019 from eight o'clock in the forenoon (8:00 A.M.) until seven o'clock in the evening (7:00 P.M.).
- Article 2:** **To hear the reports of the Town Officers and to take action thereupon.**
- Article 3:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$2,025,130 to pay the indebtedness of the Town, repair highways and pay general expenses of the Town for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- Article 4:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$130,000 for the Town Highway Equipment Reserve Fund.
- Article 5:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$15,000 for the Bridge Rehabilitation Reserve Fund.
- Article 6:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$4,200 in addition to the sum (\$4,200) included in the budget proposed by the Selectboard making the total \$8,400, for the support of the Westminster West Public Library.
- Article 7:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$500 in addition to the sum (\$2,500) included in the budget proposed by the Selectboard making the total \$3,000 for the support of Southeastern Vermont Community Action (SEVCA) to assist Westminster in responding to the emergency needs of the community, and providing all available and applicable services to families and individuals in need.
- Article 8:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$1,000 for the support of the Senior Solutions (Council on Aging) to provide all available and applicable services to families and aging individuals in need in the Town of Westminster.

Town of Westminster

- Article 9:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$800 in addition to the sum (\$4,600) included in the budget proposed by the Selectboard making the total \$5,400, for the support of the Westminster Gazette.
- Article 10:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$5,580 for the support of the Westminster Institute / Butterfield Library to provide help with the cost of books and library supplies for residents of the Town.
- Article 11:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$3,000 for the support of the Westminster Historical Society to provide all services needed to preserve the Town's historical archives.
- Article 12:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$2,500 for the support of Greater Falls Connection to provide substance abuse prevention programs to the residents of the Town of Westminster.
- Article 13:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$9,534 for the support of Southeastern Vermont Economic Development (SeVEDS) to provide workforce and economic coordination services to the Windham Region.
- Article 14:** To see if the voters of the Town of Westminster will adopt the "Reserve Fund Balance Policy" as presented.
- Article 15:** To transact any other proper business to be brought before the Town of Westminster Meeting
- Article 16:** **To hear the reports of the Town Fire District Number 3 and to take action thereupon**
- Article 17:** To see whether Town Fire District Number 3 shall authorize and instruct its Prudential Committee and Treasurer to borrow money, if necessary, to meet current expenses, on the credit of the District, in anticipation of the collection of taxes and/or the receipt of any State or Federal Funds.
- Article 18:** To see whether Town Fire District Number 3 shall raise and appropriate money to pay the indebtedness and other general expenses of the District for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020, and if so, how much?
- Article 19:** To transact any other business proper to be brought before the Town Fire District Number 3 meeting.

Article 20: To hear the reports of the Westminster Town School District Officers for the last year and to take action thereon.

Article 21 Shall the Westminster Town School District authorize and instruct its School Directors and Treasurer to borrow money, if necessary, on the credit of the Town School District for its current expenses in anticipation of the collection of taxes and receipt of money due from state aid.

Article 22: Shall the Westminster Town School District vote to pay its District Officers compensation in the amounts of: Board Chair - \$1,100.00 per year; Board Members -\$800.00 per year; Clerk - \$125.00 per district meeting and; Treasurer - \$1,000.00 per year.

Article 23: Shall the voters of the Westminster Town School District approve the school board to expend \$4,890,882.39 (four million, eight hundred ninety thousand, eight hundred eighty-two dollars and thirty-nine cents), 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 \$17,887.81 per equalized pupil. This projected spending per equalized pupil is 5.7% higher than spending for the current year

Article 24: To transact any other proper business to be brought before the Town School District Meeting

TOWN OF WESTMINSTER

SELECTBOARD:

Sheldon Beebe; Chair
Craig Allen; Vice Chair
Susan Harlow; Clerk
Toby Young
Kevin Hughes

PRUDENTIAL COMMITTEE

Christopher Hackett; Chair
Christopher Harlow
Daniel Green

WESTMINSTER SCHOOL DISTRICT

BOARD OF DIRECTORS:

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



TOWN OF WESTMINSTER

Selectboard – Town of Westminster, VT
P.O. BOX 147 WESTMINSTER, VT 05158
Tel. 802-722-4255 Fax 802-722-9816
SBChair@westminstervt.org

Reserve Fund Balance Policy **Town of Westminster, VT**

Purpose: The Selectboard of the Town of Westminster believes that sound financial management requires that sufficient funds be maintained by the Town for unanticipated expenditures and revenue shortfalls during the Course of the fiscal year as may be caused by economic downturns, natural disasters, and other unforeseen circumstances. Maintaining such funds will help sustain the stability of the Town tax rate and reduce the need for short-term borrowing.

Objective: Upon recommendation of the Selectboard, on March 2, 2019, voters of the Town of Westminster, VT authorized establishment of a "Contingency Reserve Fund" in accordance with 24 y.S.A. § 2804(a). The Selectboard's objective is for adequate funds to be set aside in this reserve fund in a planned and consistent manner. The amount will not exceed 20% of the annual budget and will be kept at that amount by the yearly surplus. It is not the Board's objective to raise taxation to meet this fund balance. The 20% goal will be determined with the following breakdown: 5% working capital for the general fund, and 15% emergency capital which will not be used for regular Town expenses or used to reduce property taxes.

Contingency Reserve Fund Expenditures: The 5% working capital for the general fund was established by the Selectboard for the purpose of covering unanticipated revenue shortfalls and paying non-recurring and unanticipated general and highway fund expenditures of the Town. To this end, the Selectboard will only use this working capital to alleviate unanticipated short-term budgetary issues such as revenue shortfalls, expenses between taxation or unforeseen expenses.

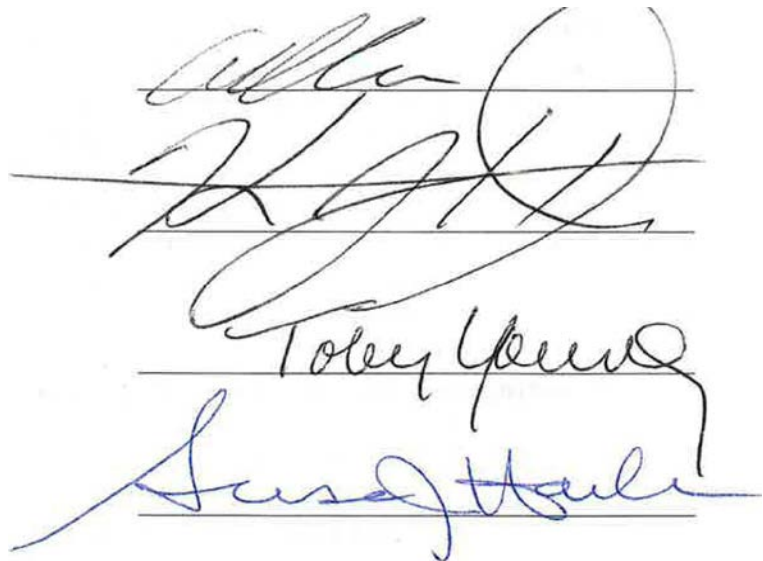
The 15% emergency capital will be for non-recurring and unanticipated emergencies, as defined by the Selectboard, due to acts of nature, broken and needed machinery repair or replacement, or emergency payments for contractual billings, etc.. Any expenditure of the emergency capital by the Selectboard for such purposes shall require approval of a majority of Selectboard members after due notice and a public hearing. In accordance with 24 V.S.A. § 2804(a), expenditure of either the working capital or the emergency capital of the contingency reserve fund for any other purpose shall require the authorization of a majority of the voters present at an annual or special town meeting.

Contingency Reserve Fund Appropriations: Annually, the Selectboard will propose funding of the contingency reserve fund through the surplus of the town budget to maintain the balance at the maximum amount authorized by the voters. If an expenditure reduces the contingency reserve fund balance below 75% of the maximum amount authorized by the voters, the Selectboard will, as part of its approval, adopt a yearly plan to restore the funds to the prescribed level.

The foregoing Policy is hereby adopted by the Selectboard of the Town of *Westminster* Vermont, this 8 day of *August, 2018* and is effective as of this date until amended or repealed.



Chair



Toby Greene

Town of Westminster -FY 2020 Proposed Revenue Budget

Account	Budget FY18	Actual FY18	Budget FY19	Proposed Budget FY20
TAX REVENUES				
Property Taxes	\$1,479,855	\$1,313,846	\$1,720,953	\$1,721,400
Delinquent Taxes	\$0	\$151,803	\$20,000	\$20,000
Interests And Warrants	\$20,000	\$43,080	\$20,000	\$20,000
8% Penalty Delin. Taxes	\$20,000	\$30,001	\$20,000	\$20,000
Reimburse Exp. & Tax Sale fees	\$0	\$0	\$0	\$0
	\$1,519,855	\$1,538,730	\$1,780,953	\$1,781,400
LICENSE & FEES				
Liquor Licenses	\$200	\$210	\$200	\$200
Road Access Permits	\$400	\$815	\$400	\$400
Sign Permits	\$100	\$292	\$100	\$100
Dog Licenses	\$2,500	\$2,534	\$2,500	\$2,500
Zoning Permit	\$2,800	\$3,990	\$2,800	\$2,800
	\$6,000	\$7,841	\$6,000	\$6,000
REVENUE FROM STATE				
VLCT Equipment Grant	\$0	\$0	\$0	\$0
State Aid To Highways	\$159,000	\$159,331	\$180,000	\$180,000
State Aid -	\$0	\$11,271		
Railroad Tax	\$0	\$1,896	\$0	\$0
Pilot - Taxes	\$18,000	\$22,816	\$22,000	\$44,000
St. Of Vt. Hold Harmless	\$85,000	\$90,194	\$90,000	\$94,000
	\$262,000	\$285,508	\$292,000	\$318,000
TOWN CLERKS OFFICE				
Town Clerk - General Fees	\$22,000	\$23,708	\$22,000	\$22,000
Sale Of History Books	\$0	\$12	\$0	\$0
Charges For Use Of Copier	\$200	\$257	\$200	\$200
	\$22,200	\$23,977	\$22,200	\$22,200
OTHER DEPARTMENTS				
Transfer Bridge Fund	\$0	\$50,000	\$0	\$0
Reim. Forest & Parks	\$0	\$38,400	\$0	\$0
Rental - Post Office	\$9,680	\$9,681	\$9,680	\$9,680
PO Tax Reimbursement	\$2,200	\$2,208	\$2,200	\$2,200
Total Other Dept.	\$11,880	\$100,289	\$11,880	\$11,880
Trash Bag Stickers	\$2,800	\$6,981	\$3,500	\$4,000
SOLID WASTE	\$2,800	\$6,981	\$3,500	\$4,000
ORDINANCE FEE				
Local Ordinance Fees	\$20,000	\$17,689	\$20,000	\$18,000
	\$20,000	\$17,689	\$20,000	\$18,000
INTEREST & OTHER				
School Treas. Reimbursement	\$1,000	\$1,000	\$1,000	\$1,000
Interest Earnings	\$2,000	\$4,180	\$2,000	\$2,500
Interest - Cemetery Fund	\$650	\$0	\$650	\$650
Cemetery Lot Sales	\$0	\$405	\$0	\$0
Miscellaneous Revenue	\$2,000	\$5,851	\$2,000	\$2,000
Reimburse Fuel FD#3	\$0	\$4,531	\$0	\$2,500

Town of Westminster -FY 2020 Proposed Revenue Budget

	Budget FY18	Actual FY18	Budget FY19	Proposed Budget FY20
Sale of Materials	\$0	\$478		
	\$5,650	\$16,445	\$5,650	\$8,650
End of Year Surplus	\$200,000	\$0	\$0	\$0
Total Revenue	\$2,050,385	\$1,997,460	\$2,142,183	\$2,170,130

Town of Westminster - FY 2020 Proposed Expenditure Budget

Budget Expenditure Report	FY 18	FY18	FY19	YTD	Proposed
Account	Budget	Actuals	Budget	Actual	FY20
0033000 SELECTMEN:					
003300010 SALARIES AND WAGES					
003300010.01 Selectmen Salaries	\$5,800	\$5,800	\$5,800	\$2,900	\$5,800
003300010.02 Clerk's Salary	\$1,440	\$2,105	\$1,440	\$600	\$1,440
Total SALARIES AND WAGES	\$7,240	\$7,905	\$7,240	\$3,500	\$7,240
003300015 EMPLOYEE BENEFITS					
003300015.01 Social Security	\$42,500	\$45,606	\$44,000	\$17,212	\$46,500
003300015.02 Retirement	\$28,500	\$27,240	\$29,750	\$9,678	\$30,700
003300015.03 Health Insurance	\$142,000	\$137,219	\$149,000	\$54,655	\$158,000
Total EMPLOYEE BENEFITS	\$213,000	\$210,065	\$222,750	\$81,545	\$235,200
003300020 OFFICE SUPPLIES					
003300020.00 Selectmen's Expenses	\$3,200	\$2,059	\$3,200	\$464	\$3,200
003300020.01 Town Office Supplies Exp.	\$6,000	\$6,871	\$6,500	\$3,244	\$6,800
003300020.02 Computer Expenses	\$4,700	\$4,704	\$4,800	\$3,984	\$4,800
003300020.03 Computer Contract Services	\$9,800	\$1,680	\$9,800	\$9,452	\$11,000
Total OFFICE SUPPLIES	\$23,700	\$15,315	\$24,300	\$17,145	\$25,800
003300021.00 Miscellaneous	\$1,500	\$1,406	\$1,500	\$1,490	\$1,600
003300021.02 Town Meeting Expenses	\$250	\$0	\$250	\$0	\$250
003300021.03 Volunteer Recognition	\$200	\$175	\$200	\$0	\$200
003300030.00 Advertising	\$1,600	\$3,855	\$1,800	\$7,665	\$2,500
003300040.00 VLCT	\$4,603	\$4,603	\$4,710	\$4,702	\$4,850
003300040.01 Training Meetings & Materials	\$300	\$310	\$300	\$60	\$300
003300041.00 Windham Regional Planning	\$7,000	\$15,000	\$7,200	\$7,077	\$7,250
003300048.00 Insurance	\$55,000	\$70,326	\$57,750	\$22,595	\$60,000
003300060.00 Legal Services	\$8,000	\$3,715	\$8,500	\$9,208	\$8,500
003300074.00 Town Office Phones	\$3,000	\$2,452	\$3,200	\$1,598	\$3,500
Total SELECTMEN:	\$325,393	\$335,126	\$339,700	\$156,585	\$357,190
0033080 TOWN REPORT:					
003308010.00 Town Report Staff	\$500	\$500	\$500	\$0	\$500
003308034.00 Town Report Postage	\$400	\$70	\$400	\$7	\$200
003308062.00 Town Report	\$2,700	\$2,611	\$4,000	\$0	\$3,500
Total TOWN REPORT:	\$3,600	\$3,181	\$4,900	\$7	\$4,200
0033210 EXECUTIVE DEPARTMENT:					
003321010 SALARIES AND WAGES					
003321010.00 Salary Town Manager	\$62,170	\$62,082	\$64,050	\$37,115	\$65,850
003321010.01 Salary Clerical	\$32,900	\$32,565	\$28,000	\$18,015	\$29,000
003321010.03 Finance Officer	\$0	\$0	\$0	\$0	\$3,000
Total SALARIES AND WAGES	\$95,070	\$94,648	\$92,050	\$55,130	\$97,850
003321020.00 Office Supplies	\$1,000	\$839	\$1,200	\$1,378	\$2,400
003321034.00 Telephones (Cell)	\$950	\$2,639	\$1,200	\$224	\$1,500
003321035.00 Postage	\$500	\$453	\$700	\$213	\$750
003321040.00 Dues,subscr. And Meetings	\$1,400	\$339	\$1,400	\$25	\$1,400
003321074.00 Travel Expenses	\$1,500	\$1,462	\$1,500	\$483	\$1,600

Town of Westminster - FY 2020 Proposed Expenditure Budget

	FY18	FY18	FY19	YTD	Proposed
Account	Budget	Actuals	Budget	Actual	FY20
003321076.00 Contracted Services	\$9,800	\$12,423	\$9,800	\$4,778	\$9,800
003321083.00 Office Equipment	\$400	\$0	\$400	\$0	\$600
Total EXECUTIVE DEPARTMENT:	\$110,620	\$112,804	\$108,250	\$62,231	\$115,900
0033310 ELECTIONS:					
003331010.00 Ballot Clerks	\$1,000	\$197	\$1,000	\$431	\$1,000
003331021.00 Operating Supplies	\$4,500	\$1,422	\$5,500	\$1,891	\$3,000
Total ELECTIONS:	\$5,500	\$1,619	\$6,500	\$2,322	\$4,000
0033400 TREASURER'S OFFICE:					
003340010 SALARIES AND WAGES					
003340010.00 Salary Treasurer	\$5,150	\$5,328	\$5,305	\$2,693	\$7,850
003340010.01 Wages Assist. Tn. Treas.	\$2,207	\$1,938	\$2,274	\$2,132	\$0
Total SALARIES AND WAGES	\$7,357	\$7,266	\$7,579	\$4,825	\$7,850
003340020.00 Office Suppl. And Expen.	\$1,400	\$690	\$1,400	\$1,018	\$1,400
003340020.01 Bank Service Charges	\$500	\$310	\$500	\$48	\$500
003340035.00 Postage	\$1,800	\$998	\$1,800	\$1,415	\$900
003340040.00 Dues,subscr. And Meetings	\$600	\$221	\$600	\$139	\$600
003340074.00 Travel Expenses	\$250	\$262	\$250	\$289	\$300
Total TREASURER'S OFFICE:	\$11,907	\$9,746	\$12,129	\$7,734	\$11,550
0033420 AUDITING:					
003342060.00 Annual Audit And Expen.	\$10,000	\$10,215	\$25,000	\$11,021	\$12,000
Total AUDITING:	\$10,000	\$10,215	\$25,000	\$11,021	\$12,000
0033430 LISTING:					
003343010.00 Assessment Firm	\$22,000	\$18,333	\$22,000	\$5,979	\$22,000
003343010.01 LISTERS	\$10,000	\$10,103	\$14,000	\$4,714	\$14,430
003343020.00 Supplies	\$1,500	\$712	\$1,500	\$187	\$1,500
003343020.02 Computer	\$1,000	\$4,282	\$1,100	\$1,345	\$1,400
003343035.00 Postage	\$500	\$114	\$500	\$38	\$350
003343040.00 Dues,subscr. And Meetings	\$3,500	\$732	\$3,500	\$85	\$2,000
003343060.00 Mapping	\$1,000	\$4,915	\$1,000	\$280	\$1,500
003343060.00 Legal Services	\$500	\$370	\$500	\$0	\$500
003343074.00 Travel Expenses	\$750	\$651	\$750	\$122	\$1,000
Total LISTING:	\$40,750	\$40,212	\$44,850	\$12,750	\$44,680
0033500 TOWN CLERK'S OFFICE:					
003350010 SALARIES AND WAGES					
003350010.00 Salary Town Clerk	\$42,250	\$42,512	\$43,497	\$20,001	\$44,800
003350010.01 Wages Asst. Clerk	\$22,063	\$22,262	\$22,725	\$10,393	\$23,365
Total SALARIES AND WAGES	\$64,313	\$64,775	\$66,222	\$30,393	\$68,165
003350020.00 Office Suppl. And Expen.	\$2,000	\$1,522	\$2,000	\$705	\$2,000

Town of Westminster - FY 2020 Proposed Expenditure Budget

	FY18	FY18	FY19	YTD	Proposed
Account	Budget	Actuals	Budget	Actual	FY20
003350020.02 Computer Expenses	\$2,500	\$1,883	\$2,500	\$0	\$2,500
003350035.00 Postage	\$1,500	\$983	\$1,500	\$253	\$1,500
003350040.00 Dues,subscr. and Meetings	\$1,500	\$1,551	\$1,500	\$1,048	\$2,000
003350062.00 Printing and Binding	\$0	\$1,099	\$0	\$0	\$1,000
003350074.00 Travel Expense	\$350	\$349	\$350	\$407	\$600
003350075.00 Record Restoration	\$0	\$6,277	\$0	\$1,470	\$0
Total TOWN CLERK'S OFFICE:	\$72,163	\$78,438	\$74,072	\$34,277	\$77,765
0033600 PLANNING BOARD:					
003360010.00 Wages Clerk Planning Bd.	\$720	\$480	\$720	\$240	\$720
003360020.00 Supplies	\$100	\$0	\$100	\$99	\$100
003360030.00 Advertising	\$200	\$0	\$200	\$0	\$200
003360035.00 Postage	\$100	\$0	\$100	\$0	\$100
003360040.00 Dues,subscr. And Meetings	\$300	\$0	\$300	\$0	\$300
003360060.00 Legal Fees	\$750	\$0	\$750	\$0	\$750
003360062.00 Printing Exp.	\$250	\$0	\$200	\$0	\$200
003360074.00 Travel Expense	\$200	\$0	\$200	\$0	\$200
Total PLANNING BOARD:	\$2,620	\$480	\$2,570	\$339	\$2,570
0033630 DEVELOPMENT REVIEW BOARD					
003363010.00 Wages Clerk DRB	\$720	\$300	\$720	\$360	\$720
003363020.00 Supplies	\$200	\$0	\$200	\$20	\$200
003363030.00 Advertising	\$850	\$685	\$850	\$470	\$850
003363034.00 Postage	\$400	\$159	\$400	\$200	\$400
003363040.00 Training and Meetings	\$500	\$0	\$500	\$0	\$500
Total DEVELOPMENT REVIEW BOARD	\$2,670	\$1,143	\$2,670	\$1,050	\$2,670
0033640 ZONING ADMINISTRATION					
003364010.00 Zoning Administrator Wage	\$16,232	\$16,232	\$16,720	\$0	\$17,200
003364010.01 Zoning Clerical Salary	\$11,600	\$11,000	\$11,000	\$0	\$11,350
003364020.00 Supplies	\$250	\$54	\$250	\$0	\$250
003364030.00 Advertising	\$200	\$120	\$200	\$0	\$200
003364060.00 Legal Fees	\$1,500	\$0	\$1,500	\$0	\$1,500
003364074.00 Travel & Mtgs/Training	\$1,000	\$966	\$1,000	\$221	\$1,000
Total ZONING ADMINISTRATION	\$30,782	\$28,372	\$30,670	\$221	\$31,500
0033710 MUNICIPAL BUILDINGS:					
003371010.00 Janitor Contract Services	\$4,000	\$4,160	\$4,200	\$1,920	\$4,200
003371010.02 OffSite Storage	\$600	\$572	\$625	\$660	\$625
003371022.00 Supplies	\$200	\$0	\$200	\$0	\$200
003371068.01 Municipal Bldgs Mainten	\$3,500	\$15,969	\$3,500	\$742	\$20,000
003371070.00 West West Bldgs Mainten	\$0	\$7,040	\$0	\$0	\$1,000
003371083.00 Post Office Maintenance	\$1,500	\$298	\$1,800	\$4,085	\$1,800
003371084.00 PO Taxes	\$2,250	\$2,208	\$2,250	\$2,293	\$2,250
Total MUNICIPAL BUILDINGS:	\$12,050	\$30,247	\$12,575	\$9,700	\$30,075

Town of Westminster - FY 2020 Proposed Expenditure Budget

	FY18	FY18	FY19	YTD	Proposed
Account	Budget	Actuals	Budget	Actual	FY20
0033730 MUNICIPAL BLDG UTILITIES:					
003373021.00 Heating Oil	\$1,600	\$360	\$1,400	\$716	\$1,400
003373076.00 Electricity	\$8,500	\$7,594	\$8,500	\$3,766	\$8,500
003373077.00 Water	\$500	\$525	\$650	\$300	\$650
003373078.00 Alarm System	\$600	\$0	\$600	\$0	\$650
Total MUNICIPAL BLDG UTILITIES:	\$11,200	\$8,479	\$11,150	\$4,782	\$11,200
00341 PUBLIC SAFETY:					
003410010 SALARIES AND WAGES					
003410010.04 Salary Animal Control Off	\$2,750	\$506	\$2,750	\$113	\$3,500
003410010.05 Animal Control Exp	\$800	\$462	\$800	\$284	\$1,000
Total SALARIES AND WAGES	\$3,550	\$968	\$3,550	\$396	\$4,500
003410076.00 Sheriff Dept. Cont. Serv	\$70,000	\$70,000	\$70,000	\$35,000	\$76,500
003410080.00 Veterinary Services	\$1,000	\$803	\$1,000	\$800	\$1,200
Total POLICE	\$74,550	\$71,771	\$74,550	\$36,196	\$82,200
0034101 AMBULANCE					
003410180.00 Ambulance	\$44,635	\$43,335	\$44,635	\$18,056	\$43,335
Total PUBLIC SAFETY:	\$119,185	\$115,106	\$119,185	\$54,252	\$125,535
0035110 CLASS II GENERAL:					
003511022.00 Materials	\$125,000	\$125,000	\$125,000	\$600	\$125,000
Total CLASS II GENERAL:	\$125,000	\$125,000	\$125,000	\$600	\$125,000
0035120 Class III - Retreatment					
003512022.00 Materials	\$0	\$0	\$0	\$0	\$0
00335140 Class II - Winter Maint.					
003514022.00 Materials	\$0	\$0	\$0	\$0	\$0
003514076.00 Contracted Services	\$0	\$0	\$0	\$0	\$0
Total Class II - Winter Maint.	\$0	\$0	\$0	\$0	\$0
0035300 TOWN GARAGE					
003530010.00 Wages	\$300,000	\$290,535	\$335,000	\$114,362	\$335,000
003530010.03 Overtime	\$0	\$26,461	\$0	\$6,003	\$0
003530010.04 Holiday Pay	\$0	\$9,760	\$0	\$5,275	\$0
003530010.05 Sick Leave	\$0	\$9,110	\$0	\$998	\$0
003530010.06 Vacation & Personal Leave	\$0	\$38,394	\$0	\$3,333	\$0
003530010.07 Call in Pay	\$0	\$5,375	\$0	\$150	\$0
003530015.04 Uniforms	\$5,000	\$3,463	\$5,000	\$957	\$5,200
003530021.00 Supplies	\$400	\$354	\$400	\$277	\$400
003530022.01 Salt and Sand	\$100,000	\$99,525	\$100,000	\$51,626	\$110,000
003530022.02 Stone and Gravel	\$50,000	\$30,636	\$50,000	\$18,246	\$50,000
003530022.03 Additional Stone - Act 64	\$0	\$0	\$10,000	\$695	\$10,000

Town of Westminster - FY 2020 Proposed Expenditure Budget

	FY18	FY18	FY19	YTD	Proposed
Account	Budget	Actuals	Budget	Actual	FY20
003530022.04 Culverts, Drainage, Fabri	\$30,000	\$63,604	\$30,000	\$95,527	\$32,000
003530022.05 Guard Rails	\$3,000	\$12,360	\$5,000	\$987	\$5,000
003530022.06 Road Signs & Posts	\$2,000	\$2,224	\$2,000	\$1,815	\$2,300
003530022.08 Liquid Chloride	\$9,000	\$5,795	\$9,000	\$3,400	\$9,000
003530022.09 State Road Permit	\$0	\$0	\$2,000	\$1,990	\$1,700
003530023.00 Small Tools	\$1,000	\$408	\$1,000	\$378	\$1,000
003530024.00 Contracted Services	\$10,000	\$8,668	\$10,000	\$3,045	\$10,000
003530034.00 Telephone	\$2,100	\$2,694	\$2,800	\$964	\$3,000
003530076.00 Electricity	\$4,250	\$4,157	\$4,250	\$1,623	\$4,500
003530079.00 Misc/Training	\$1,000	\$918	\$1,000	\$277	\$1,200
Total TOWN GARAGE	\$517,750	\$614,440	\$567,450	\$311,928	\$580,300
0035310 EQUIPMENT BUILDINGS					
003531068.00 Equip Building Maint.	\$15,000	\$4,346	\$15,000	\$3,249	\$15,000
003531070.00 Radio & Repair	\$500	\$1,458	\$500	\$753	\$750
003531076.00 Equip Heat	\$3,000	\$1,968	\$1,500	\$0	\$2,000
Total EQUIPMENT BUILDINGS	\$18,500	\$7,772	\$17,000	\$4,002	\$17,750
0035330 GAS, FUEL, OIL					
003533021.00 Gas, Fuel & Oil	\$90,000	\$48,545	\$90,000	\$34,057	\$75,000
003533022.00 Repairs & Parts	\$50,000	\$1,638	\$50,000	\$0	\$50,000
003533022.01 Equip Truck #1	\$0	\$47	\$0	\$753	\$0
003533022.02 Equip Truck #2	\$0	\$2,230	\$0	\$1,666	\$0
003533022.03 Equip Truck #3	\$0	\$2,990	\$0	\$27,358	\$0
003533022.04 Equip Truck #4	\$0	\$1,343	\$0	\$0	\$0
003533022.05 Equip Truck #5	\$0	\$810	\$0	\$0	\$0
003533022.06 Equip Truck #6	\$0	\$199	\$0	\$0	\$0
003533022.07 Equip Truck #7	\$0	\$4,547	\$0	\$0	\$0
003533022.08 Equip Grader #8	\$0	\$0	\$0	\$0	\$0
003533022.09 Equip Backhoe #9	\$0	\$5,332	\$0	\$0	\$0
003533022.10 Equip Tractor/Mower #10	\$0	\$1,063	\$0	\$0	\$0
003533022.11 Excavator # 11	\$0	\$2,995	\$0	\$0	\$0
003533022.13 Equip. Rake	\$0	\$0	\$0	\$0	\$0
003533022.16 Chain Saws	\$0	\$0	\$0	\$0	\$0
003533022.18 Equip. Loader #1	\$0	\$0	\$0	\$0	\$0
003533022.19 Equip Loader #2	\$0	\$484	\$0	\$0	\$0
003533022.25 Equip Misc/Parts	\$0	\$27,958	\$0	\$0	\$0
Total GAS, FUEL, OIL	\$140,000	\$100,182	\$140,000	\$63,834	\$125,000
0035520 CEMETERY:					
003552021.00 Operating Supplies	\$400	\$244	\$400	\$0	\$400
003552022.00 Repairs & Maint.	\$4,500	\$0	\$4,500	\$3,000	\$4,000
003552076.00 Contracted Services	\$10,000	\$8,542	\$10,350	\$6,897	\$11,000
Total CEMETERY:	\$14,900	\$8,786	\$15,250	\$9,897	\$15,400

Town of Westminster - FY 2020 Proposed Expenditure Budget

	FY18	FY18	FY19	YTD	Proposed
Account	Budget	Actuals	Budget	Actual	FY20
0036110 HEALTH & WELFARE SERVICES					
003611060.00 Visiting Nurse	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
003611070.01 Retired Sr. Vol. Program	\$775	\$775	\$775	\$775	\$775
003611070.02 Vt Center Indep. Living	\$110	\$110	\$110	\$110	\$110
003611070.03 Women's Crisis Center	\$775	\$775	\$775	\$775	\$775
003611070.05 Westminster Cares	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
003611070.06 Sevca	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
003611070.07 Adult Day Prog. Gather.	\$250	\$250	\$250	\$250	\$250
003611070.08 Early Education Services	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275
003611070.09 Parks Place	\$500	\$500	\$500	\$500	\$500
003611070.10 Westminster Gazette	\$4,600	\$4,600	\$4,600	\$2,300	\$4,600
003611070.11 Connecticut River Transit	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
003611070.12 Windham Cty Youth Service	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250
003611070.13 Our Place Drop In Center	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
003611080.01 Humane Society	\$400	\$400	\$400	\$400	\$400
003611085.00 Mental Health	\$3,210	\$3,210	\$3,210	\$3,210	\$3,210
003611085.01 SeVEDS	\$0	\$0	\$4,767	\$4,767	\$0
Total HEALTH & WELFARE SERVICES	\$40,395	\$40,395	\$45,162	\$42,862	\$40,395
0036300 SANITATION UNIT:					
003630080.00 Collecting Waste	\$126,800	\$131,110	\$135,000	\$53,910	\$140,000
003630085.00 Disposing Of Waste	\$52,000	\$47,385	\$57,000	\$25,206	\$58,700
003630085.01 Waste Assessment	\$36,700	\$34,652	\$27,700	\$13,828	\$21,850
Total SANITATION UNIT:	\$215,500	\$213,148	\$219,700	\$92,944	\$220,550
0036330 RECYCLING					
003633079.04 Recycling storage Facility	\$2,800	\$0	\$2,800	\$3,159	\$3,000
Total RECYCLING	\$2,800	\$0	\$2,800	\$3,159	\$3,000
0037120 PARTICIPATION RECREATION:					
003712080.00 Senior Center	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
003712084.00 Activities Commission	\$1,000	\$547	\$1,000	\$0	\$1,000
003712085.00 Youth Sports	\$500	\$0	\$500	\$0	\$500
Total PARTICIPATION RECREATION:	\$5,200	\$4,247	\$5,200	\$3,700	\$5,200
0037800 LIBRARY					
003780000.00 Library Westminster West	\$8,400	\$8,400	\$8,400	\$8,400	\$4,200
Total LIBRARY	\$8,400	\$8,400	\$8,400	\$8,400	\$4,200
0038120 CONSERVATION:					
003812000.00 Fire Fighting (forest)	\$1,000	\$820	\$1,000	\$1,124	\$1,000
003-8120-00.01 Conservation Comm Expense	\$0	\$0	\$0	\$1,540	\$0
Total CONSERVATION:	\$1,000	\$820	\$1,000	\$2,664	\$1,000
0039050 DEBT SERVICES					
003905000.01 Grader Promissory Note	\$35,000	\$32,348	\$32,500	\$32,348	\$32,500

Town of Westminster - FY 2020 Proposed Expenditure Budget

	FY18	FY18	FY19	YTD	Proposed
Account	Budget	Actuals	Budget	Actual	FY20
Total Debt Service:	\$35,000	\$32,348	\$32,500	\$32,348	\$32,500
0039300 INTERGOVERNMENTAL EXPENSE					
003930000.00 County Tax	\$22,500	\$9,775	\$23,500	\$20,291	\$24,000
Total INTERGOVERNMENTAL EXPENSE	\$22,500	\$9,775	\$23,500	\$20,291	\$24,000
0039900 TAX SALE:					
00399000000 Tax Sale Purchases	\$0	\$0	\$0	\$6,681	
Total Expenditures	\$1,905,385	\$1,940,480	\$1,997,183	\$960,580	\$2,025,130
003930002.00 Bridge Reserve Fund	\$15,000	\$15,000	\$15,000	\$0	\$15,000
003930001.00 Capital Equipment Fund	\$130,000	\$130,000	\$130,000	\$0	\$130,000
Total Budget	\$2,050,385	\$2,085,480	\$2,142,183	\$960,580	\$2,170,130

Town of Westminster - FY 2018 Abstract of Minutes

2018 ANNUAL TOWN MEETING

March 3, 2018

Abstract of Minutes

The annual meeting of the Town School District, Town and Town Fire District #3 was held at the Bellows Falls Union High School Auditorium. Approximately 155 people were present.

The 2018 Citizen of the Year Award was presented to Paul Harlow.

Article 1: Elected all Town Officers required by law and the vote of the Town (on March 6, 2018)

Number of names on the checklist: 2285

Number voting: 654

Results of Australian Ballot voting:

Town Moderator- Fletcher D. Proctor

School Moderator-Fletcher D. Proctor

Fire District Moderator- Fletcher D. Proctor

Town Clerk, 3 yr. term-Alison Bigwood

Town Treasurer, 3 yr. term-Jacklyn Atwood

Selectman, 3 yr. term- K Sheldon Beebe

Selectman, 2 yr. term- Kevin J Hughes

Lister 3 yr. term, Jacklyn Atwood

Lister 2 yr. term Douglas Oftedahl

Lister 1 yr. term Rachael Cohen

Grand Juror (2) - Margaret O'Toole, Vacant

Town Agent- Fletcher D. Proctor

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

Trustee, Campbell Fund, 3 yr. term – Vacant

Trustee of Public Funds, Vacant

School Director, 3 yr. term – Elise Manning-Sterling

School Director, 2 yr. term – Cheryl Charles

UHSD #27 Director 3 yr. term-David Clark

UHSD#27 Director remaining 2 yr. term-Vacant

Fire District #3 Prudential Cmte – Christopher Hackett

UHSD #27 Budget – Passed (Yes 440, No 147)

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

Article 2: Voted to accept the reports of the Westminster School District Officers.

Article 3: Voted to pay the Westminster Town School District Officers compensation in the following amounts: Town School District Chair, \$1100.00 per year; other Town School Board Members, \$800.00 per year, and the Town School District Clerk, \$125.00 per district meeting.

Article 4: Voted to raise four million, seven hundred thirty four thousand ten dollars and ninety seven cents (\$4,734,010.97) Which is the amount the School Board has determined to be necessary for the ensuing fiscal year.

Town of Westminster - FY 2018 Abstract of Minutes

- Article 5:** Transacted non-binding business:
- Article 6:** Voted to accept the reports of the Westminster Town Officers.
- Article 7:** Voted to raise and appropriate the sum of \$130,000.000 for the Town Equipment Reserve Fund.
- Article 8:** Voted to raise and appropriate the sum of \$15,000.00 for the Bridge Rehabilitation Fund.
- Article 9:** Voted to raise and appropriate the sum of \$4200.00 in addition to the sum of \$4200.00 included in the budget proposed by the Select Board making the total of \$8400.00, for the support of the Westminster West Public Library.
- Article 10:** Voted to raise and appropriate the sum of \$4,767.00 for the support of Southeastern Vermont Economic Development Strategies.
- Article 11:** Voted to raise and appropriate the sum of \$2,142,183.00 to pay the indebtedness of the Town, repair highways and pay general expenses of the Town for the fiscal year beginning July 1, 2018 and ending June 30, 2019.
- Article 12:** Transacted other non-binding business brought before the Town of Westminster.
- Article 13:** Voted to accept the reports of the Town Fire District #3 Officers.
- Article 14:** Voted to authorize the Prudential Committee and Treasurer to borrow money, if necessary to meet current expenses, on the credit of the District, in anticipation of the collection of taxes and/or the receipt of any State or Federal Funds.
- Article 15:** Voted to raise and appropriate money to pay the indebtedness and other general expenses of the District for the fiscal year beginning July 1, 2018 and ending June 30, 2019.
- Article 16:** Transacted other non-binding business brought before the Town Fire District #3

Prepared by Alison Bigwood, Town Clerk, March 3, 2018

Town of Westminster - FY 2018 Abstract of Grand List

Real Estate	Count	Taxable Municipal LV	Taxable Education LV Homestead	Taxable Education LV Non-Residential	Taxable Total Education LV	
(LV = Listed Valuation)						
Residential I	644	106,026,500	72,482,100	33,544,400	106,026,500	
Residential II	449	120,835,300	71,411,700	49,423,600	120,835,300	
Mobile Homes - U	37	530,700	164,800	365,900	530,700	
Mobile Homes - L	120	10,537,200	7,120,100	3,417,100	10,537,200	
Seasonal I	10	418,300	0	418,300	418,300	
Seasonal II	25	2,470,800	0	2,470,800	2,470,800	
Commercial	50	22,595,900	0	22,595,900	22,595,900	
Commercial Apts.	5	1,445,300	77,400	1,367,900	1,445,300	
Industrial	3	774,100	0	774,100	774,100	
Utilities - E	5	12,493,233	0	12,493,233	12,493,233	
Utilities - O	3	1,148,800	0	1,148,800	1,148,800	
Farm	17	8,961,300	3,117,500	5,843,800	8,961,300	
Other	0	0	0	0	0	
Woodland	60	6,451,000	0	6,451,000	6,451,000	
Miscellaneous	131	6,915,200	1,161,000	5,754,200	6,915,200	
TOTALS	1559	301,603,633	155,534,600	146,069,033	301,603,633	
Cable	1	1,141,759	0	1,141,759	1,141,759	
TOTAL TAXABLE PROPERTY		302,745,392	155,534,600	147,210,792	302,745,392	
TOTAL LISTED VALUE OF REAL ESTATE FOR TAXATION					302,745,392	
COMPARATIVE GRAND LIST AND TAX RATE						
					LOCAL	TOTAL
FISCAL YEAR ENDING:	GRAND LIST	TOWN	SCHOOL	FIRE	AGREEMENT*	TAX RATE
2014	280,935,293					
Homestead		0.5893	1.6958	0.0851	0.0024	2.3727
Non-Resident		0.5893	1.5022	0.0851	0.0024	2.1791
2015	280,370,200					
Homestead		0.5994	1.6551	0.0866	0.0014	2.3425
Non-Resident		0.5994	1.5486	0.0866	0.0014	2.2360
2016	281,703,500					
Homestead		0.4925	1.6601	0.0875	0.0024	2.2425
Non-Resident		0.4925	1.5674	0.0875	0.0024	2.1498
2017	283,408,600					
Homestead		0.5222	1.5377	0.0933	0.0026	2.1558
Non-Resident		0.5222	1.5551	0.0933	0.0026	2.1732
2018	283,842,500					
Homestead		0.6063	1.6388	0.0906	0.0027	2.3384
Non-Resident		0.6063	1.5576	0.0906	0.0027	2.2572
*LOCAL AGREEMENT consists of the following exempt properties:				Total Non-Taxable Parcels		
Non-Residential, Non-Approved Contracts				52,000		34
Veterans - Homestead				80,000		5
Veterans - Non-Residential				60,000		0
Total				192,000		14
				Total Land Use Ex. Parcels		134
				Total Special Exemptions		10

NOTES:

Lyanne Woodward

It is with great honor that we are able to thank Lyanne Woodward for her years of service to the Town of Westminster as our Animal Control Officer. Lyanne recently retired her position and will be greatly missed. Not only did she do a great job, but the love of animals that she possesses was very obvious in every case that she pursued. Housing lost animals until the Owner(s) could be found, receiving calls day and night about animal needs, and not charging the Town for all of her expenses were just a few attributes that we the public witnessed year after year. Thank you Lyanne and best wishes for years to come.



Town of Westminster



Henwood Hill



Town Hall



Forest Road



Westminster Cares

2018
Town of Westminster
Citizen of the year
Paul Harlow



Sullivan.Powers & Co.,P.C.

CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
8021223-2352
www.sullivanpowers.co

Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. 1192..0061 fKI

Independent Auditor's Report

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

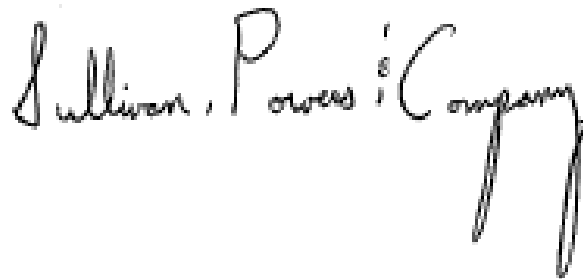
Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Westminster, Vermont as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Westminster, Vermont's basic financial statements as listed in the Table of Contents.

Opinion

In our opinion, the financial statements referred to previously 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 Westminster, Vermont as of June 30, 2018, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund, for the year then ended in conformity with the basis of accounting as described in Note I.

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

A handwritten signature in black ink that reads "Sullivan Powers & Company". The signature is written in a cursive, flowing style with a long, sweeping tail on the word "Company".

Town of Westminster, Vermont

Management's Discussion and Analysis

June 30, 2018

As management of the Town of Westminster, Vermont (The Town), we offer readers of the Town's financial statements, this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2018, within the limitations of the modified cash basis of accounting. Please read it in conjunction with the Town's financial statements that accompany this letter.

Financial Highlights

The Town's modified cash basis net position increased by \$54,081 during the fiscal year from \$1,246,068 to \$1,300,149.

The Town's General Fund fund balance decreased by \$63,713 during the fiscal year from \$401,454 to \$337,741.

Using This Annual Report

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

Overview of the Financial Statements

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

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

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

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

Government-Wide Financial Statements

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

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

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

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

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

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

Fundfinancial statements.

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

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

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

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

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

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the Town's own programs. The Town maintains three (3) fiduciary funds, the Frank Miller Health Fund, the Campbell Fund and the Richmond Streeter Fund. Information concerning these funds can be found in Exhibits F & G and on Schedules 9 and 10.

Notes to the financial statements.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

SUMMARIZED STATEMENT OF NET POSITION -MODIFIED CASH BASIS
GOVERNMENT AL ACTIVITIES

	2018	2017
ASSETS		
Cash and Cash Equivalents	\$ 1,371,419	\$ 1,261,271
Total Assets	1,371,419	1,261,271
LIABILITIES		
Due to State of Vermont	292	425
Tax Sale Overpayments	0	3,332
Due to Others	1,330	1,425
Total Liabilities	1 622	5,182
DEFERRED INFLOWS OF RESOURCES		
Prepaid Property Taxes	<u>69,648</u>	10,021
Total Deferred Inflows of Resources	<u>69,648</u>	10,021
NET POSITION		
Restricted	655,680	534,090
Unrestricted	<u>644,469</u>	71 1,978
Total Net Position	<u>\$ 1,300,149</u>	<u>\$ 1,246,068</u>

As noted earlier, net position may serve over time to be a useful indicator of a government's financial position. In the case of the Town of Westminster, assets exceeded liabilities and deferred inflows of resources by \$1,300,149 at the close of fiscal year 2018 on the modified cash basis of accounting.

A portion of the Town's net position (\$655,680) represents resources that are subject to external restriction as to how they may be used. The remaining balance of unrestricted net position (\$644,469) is to be used to meet the government's ongoing obligations to citizens and creditors. Included in unreserved net position are amounts that management has designated for particular purposes, such as capital reserve funds.

SUMMARIZED STATEMENT OF ACTIVITIES

	2018	2017
Receipts		
Property Taxes	\$ 1,456,701	\$ 1,397,225
Penalties and Interest on Delinquent Taxes	73,081	71,969
General State Grants	1 19,679	131,208
Unrestricted Investment Earnings	8,741	4,624
Proceeds from Sale of Vehicle	16,000	0
Logging Income	38,400	0
Insurance Proceeds	0	10,296
Other	805	2,512
Charges for Services	97,631	110,525
Operating Grants and Contributions	174,494	190,195
Capital Grants and Contributions	140,793	0
Total Receipts	2, 126,325	1,918,554
Disbursements		
General Government	702,246	669,290
Public Safety	115,926	106,283
Highways and Streets	657,763	652,825
Culture and Recreation	12,647	9,185
Community Development	22	465
Sanitation	213,147	210,368
Cemetery	8,786	14,131
Capital Outlay - General Government	20,539	11,067
Capital Outlay - Highways and Streets	308,820	700,528
Debt Service	32,348	32,348
Total Disbursements	2,072,244	2,406,490
Net Increase/(Decrease) in Modified		
Cash Basis Net Position	\$ 54,081	\$ (487,936)

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

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

At the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$1,300,149 an increase of \$54,081 over the previous fiscal year. The General Fund balance component had a fund balance of \$337,741, a decrease of \$63,713 from the previous fiscal year.

General Fund Budgetary Highlights

Total receipts were \$99,389 more than budgeted. This was primarily due to the collection of delinquent taxes and penalties of \$33,000 +/-, our logging income from the Town Forest of \$38,400, and unbudgeted grant income of \$11,271.

Total disbursements were \$36,898 less than budgeted. The major factors were several small items that were not used throughout the year such as the Highway Department overall spending was \$10,487 less than anticipated, the overall sanitation line was down \$5,153, and the combination of the Zoning Departments was down approximately \$6,000. The rest were marginal savings in many different areas.

Other Major Funds:

The Community Improvement Grant Fund ended the year with a fund balance of \$206,218 which was a \$10,457 increase over the balance at June 30, 2017. The major source of revenues was from loan repayments.

The Capital Improvement Fund ended the year with a fund balance of \$179,826 which was a \$18,882 decrease over the balance at June 30, 2017.

The Equipment Fund ended the year with a fund balance of \$68,296 which was a \$57,168 increase over the balance at June 30, 2017.

Other Fund Balances are as follows:

Reappraisal Fund	\$125,181
Tri-Centennial Fund	253
Emergency Management Fund	19,081
Restoration Fund	15,626
E-911 Fund	1,721
Recreation Committee Fund	687
Retreatment Fund	92,731
Bridge Rehabilitation Fund	72,233
Town Garage Fund	63,000
New Cemetery Fund	39,143
Permanent Care Fund	73,105
Maple Grove Grange Trust Fund	1,407
Military and Flag Fund	3,900
Total Non-Major Fund Balances	<u>\$508,068</u>

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

Frank Miller Health Fund	\$16,820
Campbell Fund	9,659
Richmond Streeter Fund	3,806
Total Private-Purpose Trust Funds	\$30,285

Capital Outlay

During the year, the town spent \$15,425 on new windows and sill replacement for the North Westminster Community House and approximately \$7,000 on the completion of the insurance requirements for the Westminster West Town Hall. These items were paid out of the general fund and budget for FYI 8. Approximately \$19,000 was spent from the Capital Improvement Fund for the construction project at the Town Hall. This past year the 2nd egress was installed as a back door to the Historic Town Hall. From the Equipment Fund and surplus, \$89,000 was spent on the up-grades to a 1 ton pickup and plow, along with a tag trailer. The Retirement Fund paid for the grinding and installation of new asphalt on the Westminster West Road with substantial help from a State Grant.

As of June 30, 2018, the Town has made two principal/interest payments to Mascoma Savings Bank towards the grader loan leaving a balance of approximately \$93,056. This note will be paid for in four years instead of the projected 5 years.

Economic Factors and Next Years' Budgets and Rates. Some of the economic factors that were factored in formulating the budget for fiscal year 2019-20:

With the wishes of our taxpayers to reduce the budget surplus, last year's audit actually showed a loss of our overall net position for FY17. FY18 is showing a modest increase of \$54,081 in this new audit. This increase is showing that the Town is very stable and is slowly going to show strength in overall budgets to come.

The voters approved a budget for fiscal year 2019 in the amount of \$2,142,183, a net increase of (\$91,798). The increase is primarily due to the budget line items for the three year audit, the 2.8% employee pay increases, the 3% increase in trash/recycling, and 3% increase in both health & property insurances.

Requests for Information

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

Selectboard

Maintenance and improvement of Town buildings are a priority for the Westminster Selectboard. We continued to renovate the historic Town Hall, with installation of a much-needed second form of egress, a back door, now completed. Phase II, underway, is the installation of a platform lift, new front doors, and a public handicapped-accessible bathroom. The next phase will be an updated heating system for the upstairs, where Selectboard meetings will be held in the future, as well as the downstairs. We are expecting bids for this part of the renovation soon after the first of the year. Please stop by to see the improvements.

New windows were installed in the North Westminster Community House, which also needs a new roof. The Selectboard has agreed to do half of it this year and the remaining sections in FY20. This will spread out the burden of paying for this repair while still protecting the building from further deterioration.

The Selectboard held three public hearings and several meetings on the updated Animal Control Ordinance. We held one public informational meeting on the proposed FY20 budget and expected capital expenses before Town Meeting. The Selectboard has been informing the public about its meetings through articles in the *Westminster Gazette* and coverage by FACTV (available for viewing on our website). We are upgrading the town's website to make it easier to navigate and use, and to provide townspeople with information.

Because of the Town Hall construction, meetings are being held in different locations, so please check the schedule for any changes. Our meetings are on the second and fourth Wednesday of each month at 6:30 PM. We will continue to post all of our activities and informational updates, which we hope will generate your attendance and comments. Your participation is key to a healthy and active Town.

The Highway Department replaced a large culvert on the Morse Brook Road through a grant received from the State of Vermont. The steel culvert was replaced with an 8-foot high x 14-foot wide box culvert with guard rails. The road crew also experimented with a vibratory roller this past spring, which will make the grading of our approximately 40 miles of dirt roads last longer between maintenance efforts. This will save money and time for the crew so they can address other mandates.

The Town ground and paved approximately 6,000 feet on Patch Road and Westminster West Road this year and took the grindings from the past year and placed them on the Piggery Road. Both of these practices have been done before, but with the cost of pavement going higher and higher, the Town has decided that grinding approximately 1.5 inches first and then overlaying it with new pavement will be a better financial investment in years to come. We feel that the pavement will last longer and we are using the grindings to cover areas that are maintenance hardships for the Road Crew.

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

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

Respectfully Submitted,

*Sheldon Beebe, Chair Craig Allen – Vice Chair Susan Harlow – Clerk
Toby Young and Kevin Hughes*

Executive Department

The Executive Department has experienced another busy year weighing financial obstacles with the ever changing mandates, insurances, and needed projects. The good news is that the budget just approved for the next fiscal year will be asking our taxpayers for \$477 over this year's budget. This past year, the Road Crew started the daunting task of complying with the Act 64 law which states that stone will be used in all ditches with a slope of 8% or greater, the road edges will not have berms along them and that a crown will be placed on all road surfaces. Well, as we all know, all rural roads are surely not straight, flat, or even paved. With experience and expertise, our Road Crew will continue to lead Windham County in new innovative ways to stay in compliance, maintain public safety and get us through. I would like to thank the Road Crew led by Mark Lund and Chuck Lawrence. The dedication for our safety by these men is remarkable and relentless. The remaining Crew: Dan Saccoccio, Carson Fullam, David Russell, and Jason Benson.

The Town Hall received the completion of the 2nd form of egress (a back door), the installation of a platform lift, new front doors, and soon will be getting a handicap restroom installed for public use. This phase is slated to be completed in March of 2019. This will be just in time for our heating system to receive a face lift by adding and improving our existing heating system and adding a separate system to heat and cool the 2nd floor which will allow the meeting space to be re-developed in the Town Hall and the Historical Society to enhance their work space, time open and exhibits, if needed.

The North Westminster Community House will be getting a two phase roof repair. This year the Selectboard have approved replacing the north side of the building with a new metal roof and in FY20, the other sides (south & front) will be completed. This became an urgent matter because we are receiving water damage to the ceiling on the north side and its only time where other defective spots will be apparent.

This Town is blessed with great people who are making Westminster a place to call home. I would personally like to thank the following people, who through hard work and dedication, have kept our Town flowing and up to date.

- Kelley Thayer – the Administrative Assistant to the Town Manager and Zoning Department. She is also the Clerk for the DRB, the Planning Commission, and on occasion the Selectboard. Thanks Kelley.
- Alison Bigwood and Patty Mark – The Town Clerk and Assistant respectfully. Thank you for all your help.
- Also, I want to thank our Selectboard, for their continued hard work this past year. Thank you Sheldon Beebe, Toby Young, Craig Allen, Susan Harlow and Kevin Hughes.
- Last, but not least, is our Assessment firm and our Listers. Good job Al Coonradt from NEMRC and to the Listers made up of Jackie Atwood, Doug Oftedahl, and Rachael Cohen.

As always in Westminster, the door to the Town Manager's office is open. Please feel free to come in and see me. I won't promise to do anything but my best for you, the Town.

Respectfully Submitted,

Russell R. Hodgkins, Town Manager

Town Clerk

Hello All:

It is hard to believe another year has gone by and here we are at Town Meeting. I enjoy seeing you all throughout the year and hope you all know our door is always open.

Three elections this past year and all three had awesome turnout!

Here is what was happening in the Clerk's Office this year:

TOWN CLERK STATISTICS - 2018 Calendar Year

ELECTIONS	BALLOTS CAST	ABSENTEE	AT POLLS
March Town Meeting	257	8	249
August Primary	654	118	536
November Generals	1354	257	1097

New Registered Voters: 183 Purged/Transferred Voters: 86 Total Registered Voters: 2,497

VITAL STATISTICS

	Resident	Non-Resident
Births:	17	0
Civil Marriages:	15	0
Deaths:	17	1
Burials:	5	28

Certified Copies of Vital Records Issued: 80

LAND RECORDS

Total pages of documents processed as land records: 2014

Total number of Vermont Property Transfer Tax Returns recorded: 107

TOWN RECORDS

Total pages of documents processed as Town records: 116

Dog Licenses Issued: 436	Liquor Licenses Issued: 3
DMV Registrations Issued: 95	Individual Fish & Wildlife Licenses Issued: 53
Maps Recorded: 9	Cemetery Deeds Issued: 5
Land Posting Forms Processed: 11	Catering Permits Issued: 1
Green Mountain Passports Issued: 16	Tobacco Licenses Issued:

Minutes and Agendas filed for the Westminster Selectboard, Planning Commission, DRB, Activities Committee, Trustees of Campbell Fund, Public Funds Committee, Board of Civil Authority, Board of Abatement, Historic Review Board, Fire District #3 Prudential Committee, Westminster School Board, BFUHS School Board, WNESU School Board, River Valley Technical Center, Fire District #5, Conservation Commission Total pages filed: 565

As always, it was a pleasure to work in our community for another year.

I would like to thank our road crew, the work they do for our Town is immense. I want you all to know that I appreciate all you do.

We have had a successful year working together with Russell and Kelley on the Town Managers side of the office.

It has been a pleasure working with the Lister's, Jackie, Rachael and Doug.

Thanks so much to my Assistant Patty for all you do!

With Respect, Alison Bigwood, Town Clerk

Zoning Administrator's Report - 2019

This past year, the Town of Westminster processed just over 60 zoning applications. Most were lot or structure improvements, which were processed through the Zoning Administrator and the Development Review Board.

The Development Review Board deserves many thanks for their continued hard work and dedication. These volunteers preserve the great Town we live in through our Bylaws. It is with great respect and gratitude that I say "Thank You" to Chris Potter – Chair, Eric Anderson, Kevin Hughes, Tim Harty, and Don Anderson. This coming year we will have two new members replacing Eric and Kevin who are retiring. They are Oliver Brody and Ed Harty.

The Planning Commission is still dealing with the 2020 Census Bureau and believe it or not, they are starting to update the Town Plan. Special thanks to this past years Commission that consists of Kathy Kinston – Chair, Doug Oftedahl and Michelle Chmelar. .

The Historic Review Board has been very active this year. They finished updating the "Historic Village" register and viewed approximately 5 new applications for development within the borders of the "Historic Village". The recommendations from this Board are viewed as very useful to the Development Review Board who has the last say in development of this District. Thanks for a great job to Peter Terrell – Chair, Tony Diorio, and Matt Sargent.

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

Respectfully Submitted,

Russell R. Hodgkins, Zoning Administrator

Lister's Report - 2019

This past year, the Town of Westminster continued the services of NEMRC for the assessment portion of the listing task and we have maintained a knowledgeable group of Listers (3). The Listing job has changed substantially as reported previously and is very challenging. We are all working extremely hard to help and support the public. The Listers office is open Monday through Friday for research purposes and is open on Tuesday's from 9:00 am to 4:00 pm, and Thursday 1/2 days with the Listers.

Appointments can be made by calling the Listers number 722-9516. We would like to thank NEMRC (Al Coonrad) for keeping Westminster in good standing with the State of Vermont.

In closing, the Listing Department has been very busy this past year and will continue to serve our community to the best of our ability. This coming year we will be looking at 1/5th of the Town as it relates to property changes and map discrepancies. Please feel free to come in and talk with the Listers for all your property value needs.

Respectfully Submitted,

Jackie Atwood, Doug Oftedahl, and Rachael Cohen

Development Review Board

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

From July 1, 2017 to June 30, 2018, we reviewed approximately 18 applications.

Westminster DRB would like to say thank you to both Russ Hodgkins ZA and Kelley Thayer our recording secretary for their continued support and guidance throughout the year. In addition we would like to thank Eric Anderson and Kevin Hughes for their years of service to the DRB. Their experience in zoning matters will be greatly missed.

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

Chris Potter, Chair; Tim Harty, Vice Chair; Don Anderson, Clerk; Oliver Brody and Ed Harty members; Toby Young, Selectboard alternate member.

Planning Commission

This past year (2018) for the Planning Commission (PC) was very challenging because the Commission had only three members. If you are interested in helping the Town fulfill its legal obligation to have a healthy and vibrant planning commission, please feel free to call the Town Hall and talk with our Zoning Administer and he will get you signed up. Please fill a position and help your community.

That being said, the Commission was given the task to generate a survey for the US Census Bureau. The survey was to answer some of the questions that the Bureau are concerned with going forward in the well-being and financial sustainability of the United States. The PC would like to thank all who answered the questionnaire and made our job easier answering some of the official inquiries.

Also last year, the PC helped create a new “Energy Plan” as mandated by the State of Vermont for the Town Plan. This supplement will act as a guide into the future for energy consumption, building guidelines, and goals to meet the State’s 2050 goal of renewable energy practices and installations. The Selectboard adopted this supplement and it was officially recognized by the State in June of 2017. Copies can be found on the website & at the Town Hall.

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

Kathy Kingston – Chair, Doug Oftedahf – Vice Chair, Michelle Chmelar – Clerk, and Sheldon Beebe – Selectboard Alternate

Public Funds & Campbell Fund

This year, we received two applications for assistance. Not only do we try to provide monetary assistance but we also work with applicants to be sure they have accessed other area organizations for all their needs.

Thank You, Linda Fawcett, for sewing us a beautiful quilt that was raffled off to support the Campbell Fund in March. The raffle brought in \$226 and it was won by Richard Michelman of Westminster.

The Thanksgiving Holiday was upon us and we again decided to provide turkeys to families in Westminster. Thanks to the Westminster School, Adam Hallock and Pete Harrison who helped with the distribution and Gary Lisai (Lisai's Market) for giving us a great price. These funds were taken from the Frank Miller Milk Fund. We hope everyone enjoyed their Holiday meal. We also expect to help with Santa's wish list this year as well.

We said goodbye to Ila Mitchell, one of our Commissioners. Thank you, Ila, for your many years of service. We also welcomed Nancy Dalzell as one of our Commissioners. We are still looking to fill one vacancy. If you have a little time to give, please talk to one of us. The Commissioners & Trustees meet as needed throughout the year. Commissioners: Nancy Dalzell, Karen Walter & one vacant seat; Trustees: Mike Fawcett, Pete Harrison & Barbara Taylor.

Historical Society

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

The Westminster Historical Society (WHS) had its ups and downs in 2018. We completed the lead paint remediation on the Bradley Law Office. Together with roof and siding work, Law Office repairs cost in excess of \$27,000; by comparison, WHS annual expenses are around \$1,200. Grants from the Dascomb Fund, and other family trusts and foundations, as well as individual grants, covered most of this extra expense. Hopefully this is the last of the repairs necessitated by some ill-considered work done by the State while the Law Office was in their custody. However, with a building this old—it was built in 1806—the unexpected is to be expected.

Westminster's time capsule, the Law Office was the only WHS exhibit open during the summer of 2018. It is a relic of the years when Westminster sent a Senator and two Congressmen, all from the same family, to serve in the U.S. Congress. The first of these, Stephen Rowe Bradley, served when Philadelphia was the seat of government, before Washington DC was even invented.

Museum exhibits in the Town Hall were photographed and packed into storage, in preparation for installation of a lift. The select board has decided to use the upstairs to hold its meetings. While this will allow Handicapped access to the museum for the first time, it will reduce exhibit space, and it remains to be seen how the two functions—meeting space and a museum—will integrate. Years of thought and work went into shaping the museum; more will be needed to fit back into our reduced quarters.

One item taking up a lot of space is the hearse. Used in the West Parish and last driven by Fred Harlow's father, it is a true museum-quality piece with all the accouterments needed for a Victorian-era funerary vehicle, including attachable sleigh runners. WHS owns a second, much older hearse, in poorer condition, having been stored in hay barns for decades. Beautifully made, this hearse has a brass plate on the back indicating that it was built in West Westminster in 1857. WHS was encouraged to learn that the select board was considering building a hearse house near the Westminster West cemetery to exhibit both vehicles. The Dascomb Trust has offered to provide a grant toward the cost. This would be a dedicated grant for that purpose only, and was designed to be a 50-50 match. However, as of this writing the select board has tabled the idea.

Since we had no exhibit this year, the elementary school kids were unable to visit. Instead, WHS brought a program to the school. Over several weeks we worked with several grades at the school bringing our town history to them and helping to inspire future historians and museum curators with programs designed especially for the students. They worked as "curators" filling out special accession sheets with real artifacts and then doing research on the item. This helped them utilize their iPads and build on their skills with the iPad. It also enabled them to open doors to other related parts of history. History was brought home to them as they learned what school they may have gone to in the past using their address. Photos and maps were used to help make this real, culminating with a guided bus tour to several of the schools. Liz Bourne, librarian (now retired) coordinated this and the teachers and kids brought great enthusiasm to the project. The active collaboration between the school and WHS has been a strong positive of the past few years.

Another way WHS did outreach this year was through FACT-TV in Bellows Falls. Mike Smith hosted several early-morning presentations on topics like the Westminster Massacre, the Spanish Influenza, and the Westminster West firebug. With Bob Haas and Chris Bergman, he produced several episodes of "Cellar-Hole Investigators," looking at local archaeological sites in town. These are archived on the FACT website.

What will 2019 bring? The museum has to be put back in order; we don't yet know if we will be able to open it this year. Nor do we know what it will be like, sharing the space on a regular basis. Disruption is possible. So is synergy, and we hope for the best. Westminster is an important town in the history of Vermont, with some unique artifacts that must be carefully conserved. Many people in town share our passion for making sure that happens; now is the time to step forward. We could use help as we put things back together and move into a new era.

New members are always welcome. Memberships are \$10 for individuals, \$20 for families, \$50 for businesses, and \$200 for a lifetime membership. That's a low-cost way to conserve the history of your town, which is being made even as we speak. We hope many more Westminster folks will join us in 2019.

Butterfield Library
ANNUAL REPORT

2018

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

Last Summer's Reading Program sponsored by the Vermont Department of Libraries was 'Build a better World'. 12 kids signed up. Those who signed up read lots of books and got ice cream certificates at the end. We have all the Red Clover, DCF and Green Mountain Book Award books to choose from as well as our own collection.

There is a Craft Group in the Library every other Thursday morning from 9:30 to 11:30. Bring you knitting, sewing or any other craft and join us. There are people there who can help you if you have a problem. The Craft Group started Jan. 3, 2008.

We were able to have a Book Sale this year. I weeded extensively and got a lot of donations so we made over \$800.00 at \$5.00/bag. We tried to have a Yard Sale outside where people could set up and sell stuff. Great for people on the back roads. We only had a few participants but will probably try again the next time we have a book sale. There were also some items for sale inside with the proceeds going to the Library. Thanks to those who contributed to that.

The best news is that we are finally going to be automated. It may take a while as we have over 12,000 books to put bar codes on and enter into the computer. I am looking forward to it. Not sure at this point if we will keep the card catalog or not. Not everyone likes to look stuff up on the computer. As of the end of December I have bar coded over 3,400 books. All of the adult fiction and part of the non-fiction.

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

Linda Fawcett, Librarian

A handwritten signature in blue ink that reads "Linda B. Fawcett". The signature is written in a cursive style with a long horizontal line extending from the end.

Westminster West Library

What a chock full year it has been at the Westminster West Library. In February we had our first winter break, week long programming for kids. It was wonderful and very successful. Using funds we raised selling apples and from an annual plant sale, we were able to provide a week of activities that included a mural painting project, poetry workshops with Verandah Porche, knitting and chess. This week was of course free of charge to all the participants.

Throughout the winter we had a vibrant and well attended book club for adults. Through out the year we've had author readings , movie nights, clothing swaps, and a terrific after school program for children as well as our growing preschool program—Marigold Mornings—lead by Teresa Savel.

The library has tried to maintain long held community traditions through its community offerings and events. Such as the poetry workshop with Verandah—who used to do annual residencies with the children who attended the Westminster West School—and through the Caramel Apple Dipping; that used to be a fund raiser for the school but lives on as a fundraiser for our educational programming at the library.

Our after school program has had an “Around The World” theme this school year too (much in keeping with work of Claire Oglesby). This program focuses on geography, culture and history which the children explore through foods they make and taste, maps they create, visitors stories and film. The library is always enhanced by the ideas and needs of the community too; it has been a place for environmental discussion groups and a Home Schoolers Science class and other discussions initiated and facilitated by other community members.

We have also collaborated with The Westminster West Church and Antioch's Graduate Teacher Program to present events and a community supper.



Bellows Falls Area Senior Center

Annual Report 2018

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

A daily average of 37 Meals-on-Wheels and 29 congregate meals were served which translates into 15,500+ meals for the year. Our dedicated volunteers donated over 2700 hours of in-kind service. Unfortunately, we have recently received news that our federal meals funding has been cut by \$3,799.00, which translates to 810 meals less for the fiscal year. We intend to absorb the cost of these lost meals through fundraising and participant donations. Additionally, the cost of our meal service has risen by 3%.

Major improvements to the center include replacing our entire fire monitoring panel system, with calls now being routed to Mutual Aid in Keene. The center has purchased a defibrillator for the added safety of our members. Additional improvements include a new enclosed exterior entryway that has been constructed on the front of the building, as well as new LED lighting for the entrance way and a solar cell light for the flagpole. The center's sign has been repaired, resealed and rehung.

This fall we held our annual picnic which was attended by over 65 seniors. Attendees enjoyed a BBQ luncheon; live music and a Senior of the Year was named.

Other activities and services remained constant with the addition of multiple driver safety courses with MRP, the annual MRP free tax preparation, (Which prepared over taxes for over two hundred local residents) VNA footcare and blood pressure clinics, VNA-sponsored flu clinic for our area residents, 6 Bone Builders courses per week taught by GMRSVP volunteers, the addition of a weekly Tai Chi for Fall Prevention class, various nutritional and Medicare presentations, special day trips, birthday celebrations and well attended holiday luncheons.

Major fundraising efforts included the Christmas Noel Bazaar, Annual Appeal Letter and Jamboree. Most importantly to note, we do not charge any membership fees. Our local seniors are free to take part in any of our numerous activities.

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

Because of your generosity and ongoing support, the center is able to continue its mission of serving our senior community.

With appreciation,

Teagen Kosut

Executive Director



***Connecticut River Joint Commissions – FY 2018 Town Report
July 1, 2017 through June 30, 2018***

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

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

CRJC continues its mission to preserve the visual and ecological integrity and working landscape of the Connecticut River Valley. With five local subcommittees and over 100 volunteers, it is guiding the watershed's growth by reviewing and commenting on hydro-electric dam relicensing, regulatory (development?) proposals, and initiatives on clean water and shoreland protection.

CRJC continues to bring policy makers and the public to our meetings to keep them abreast of the issues facing the Connecticut River.

During FY 18 CRJC convened meetings on NH and VT Regulations and Legislation; The Vermont Outdoor Recreation Economic Collaborative; and, a Cost Benefit Analysis of Joint State Clean Water Expenditures conducted by the Policy Research Shop at the Rockefeller Center at Dartmouth. CRJC continues to partner with the Connecticut River Conservancy on analyses of studies, including critical erosion studies, which are central to FERC relicensing of three hydro-electric dams.



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

There are currently openings on the Subcommittee in several communities. If you or someone in your community is interested in working with volunteers from area communities on river conservation issues or to serve on a local river subcommittee, please email us at contact@crjc.org.

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



Connecticut River Joint Commissions

10 Water Street, Suite 225

Lebanon, NH 03766

(603) 727-9484

<http://www.crjc.org>

CRJC Wantastiquet Subcommittee Annual Report - 2018

The Wantastiquet Subcommittee of the Connecticut River Joint Commissions (CRJC) consists of two volunteer nominated by each of the following municipalities: Westminster (Paul Harlow and Jim Calchera), Putney (Joe Grutta), Dummerston (Daniel Mark and Jack Lilly), Brattleboro (Kathy Urffer and Michael Fairchild), and Vernon (Andy White) in Vermont; and Walpole, Westmoreland (Perry Sawyer), Chesterfield (Roland Vollbehr), and Hinsdale (Joe Conroy) in New Hampshire.

The Subcommittee provides a local voice to help steward the resources on or affecting a portion of the Connecticut River, particularly on topics related to the maintenance of good water quality and wildlife habitat. The Subcommittee is one of five that make up the Connecticut River Joint Commissions since 1989. Specific responsibilities include providing advice to NHDES, VTANR and municipalities on matters pertaining to the river; reviewing and commenting on proposed permits and plans; and maintaining a corridor management plan.

The Subcommittee stayed updated on a number of issues including dam management and the FERC relicensing process, projects by the Connecticut River Conservancy, lead poisoning of loons, and mitigation funds for the bridge construction. The Subcommittee reviewed and commented on a series of permits from across the region and on a range of issues such as gas station locations. The Subcommittee hosted a presentation on Stream Restoration using woody debris, updates from the Hinsdale-Brattleboro Existing Bridges Committee, and Aquatic Invasive Species. Members continue to outreach to new members and identify a chair. Finally, the members have distributed the CRJC Homeowner's Guide for Water Quality Protection and the CRJC Shoreline Buffer Fact Sheet to central town locations (e.g. Public Library or Town Office).

There are currently openings on the Subcommittee in several communities. There is one representative in Westmoreland, Chesterfield, Hinsdale, Putney and Vernon. There is no representation from Walpole. If you or someone in your community is interested in working with volunteers from area communities on river conservation issues and serving as a liaison to the Wantastiquet Subcommittee, please contact our staff support Olivia Uyizeye at ouyizeye@uvlsrpc.org to learn more.

The Current Town Report Town of Westminster FY 19

We thank you again for Westminster's contribution last year of \$1,250. As a private non-profit 501c3 transportation company since 2003, The Current relies heavily and more than ever on local contributions. These funds allow us to draw down federal funds and provide operating support and the required match for our new vehicles. Westminster has contributed to us for many years, and we thank you again for your support.

The Current's mission is to provide a safe, reliable and efficient transportation system that supports economic opportunity and quality of life for the 30 Windham and southern Windsor County towns we serve. We operate bus routes and senior and disabled non-emergency medical transportation services through our fleet of 23 buses, vans, and a network of 15 volunteer drivers. We receive state and federal grants, contributions from towns and resorts, fares, and contributions from our human service partners.



The Current's total operating expenses last year were \$2,505,430. We provided 157,464 bus, van, taxi, and volunteer rides. Our buses and vans traveled 638,836 miles over 31,255 hours.

Westminster's contribution supports continuing public transit in your town and throughout the region. Service levels vary by town and from year by year. A town's transportation needs can be minimal some years and large the next. We need your help to remain a healthy company to be able to respond to needs of the elderly, disabled, or in an emergency or crisis when the need arises.

In Westminster we operate van and volunteer services for the elderly and disabled. We are requesting a \$1,250 contribution from the Town of Westminster this year. We hope you will support our funding request.

We are always seeking input to improve our services. Please contact me to let us know how The Current may improve service in your community.

Thank you!

Sincerely,

A handwritten signature in blue ink, appearing to be 'RG', is written over a horizontal line.

Rebecca Gagnon
General Manager

(802) 460-7433, ext. 201

rgagnon@crtransit.org

www.crrtransit.org



Early Education Services

Early Education Services (EES) seeks funding again (\$1275) in the coming year from the Town of Westminster to support our work in your town. We continue to provide Head Start, Early Head Start and Parent-Child Center services to 42 children and their families at our two centers located at Buck Drive.

EES serves all of Windham County in centers, and home visits located in Brattleboro and Westminster for 184 children. Our updated mission “The first door to open all others”, reflects our aim to support young families and children as they learn to thrive in our communities, by building relationships, accessing supports and developing strong skills to become self-sufficient, and preparing their children for success in school. To that end, our School Readiness Goals were met and exceeded last year with significant growth by children in all areas of their development: social/emotional, cognitive, physical, and gross motor, as measured by the nationally recognized, research based assessment tool “Teaching Strategies Gold”.

In April of 2018 EES underwent a two tiered Federal Monitoring Review of program operations and systems as well as an assessment of classroom teaching environments. The results of those reviews reported that we are operating at 100% compliance with federal regulations and we provide quality teaching environments throughout all of our 5 Head Start and 9 Early Head Start classrooms.

Goals for the upcoming year that reach above and beyond our established focus on promoting school readiness for children and supporting their families, focus on responding to trends in our community. Our additional goals are to:

- Respond to the opiate addiction crisis that is effecting our families, by providing supports for children and parents to overcome its impact
 - Increase our knowledge and skills for sustaining a “Trauma Informed” program where all employees have the most current, research based information to inform our practice to support our young students and their families to build resiliency
 - Provide workshops and groups along with other strategies to support the rising number of foster parents
 - Explore the feasibility of collaborating with local schools to offer blended preschool classrooms
 - Strengthen our established “culture of wellness” for EES employees in order to build their personal and professional strengths and well-being, ensuring that they have the supports they need to support our clients
- EES appreciates the ongoing support the Town of Westminster has provided in years past. Your generous donation creates our ability to leverage additional federal funds to operate. This allows us to work to improve the lives of your very own citizens, strengthening your community.

Thank-you, Debra J. Gass, EES Executive Director



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

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

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

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

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

In the last Fiscal Year TGP provided services to **105** families. The services included:

51185 hours of service
40014 hours of planned activities
22114 breakfasts, lunches and snacks
23061 hours of exercise per year

For questions, additional information, or to schedule a tour please contact TGP at 802-254-6559, email info@gatheringplacevt.org or visit us on the web at <https://gatheringplacevt.org>.



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

Westminster Annual Town Report FY 2018

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

As part of our Healthy Living focus, we partner with some of the following volunteer stations: Meals on Wheels providers, transportation programs, food pantries, AARP/VITA TaxAide Programs, and Bone Builder exercise classes. We also partner with many other nonprofits, including The American Red Cross, schools, senior meal sites, hospitals, museums, libraries, and knitting projects.

We provide annual recognition and social events for volunteers. We issue quarterly newsletter in each county. We help support nonprofits with background checks and liability insurance for RSVP volunteers and will begin to offer training on financial exploitation and opioid abuse.

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

The total number of people served in the towns we cover was 2586. Broken down by our impact jobs: Food Delivery – 150, Bone Builders- 671, Transportation- 356, AARP TaxAide- 513, Food Pantry Support – 887. Friendly visiting-5 and Money Management- 4. We also support additional nonprofit organizations, but do not collect data on people served. Going forward we will focus on the same impact jobs, with a focus on seniors and letting them age in place. We utilize an independent living survey to collect data for performance measures which we report annually to CNCS, our Government funder. We will be seeking outside grants to start a program which will train volunteers and older adults on how to avoid financial exploitation.

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

*Respectfully,
Cathy Aliberti
Green Mountain RSVP Director*





Health Care & Rehabilitation Services
Narrative Report for FY18 for Town of Westminster

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

During FY18, HCRS provided 4,166 hours of services to 49 residents of the Town of Westminster. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Westminster.

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



Our Place Drop-In Center

Our Place is a day time drop-in-center that provides help with food and other essential needs in a non-judgmental, safe and respectful atmosphere. The people who need our help are living on a limited income; some due to a job loss or reduction in work hours and wages, others like the elderly and disabled have fixed incomes that do not cover their rising expenses. Many of the people we serve have children and work one or more part-time jobs. We help people who are income eligible apply for SNAP benefits, which are commonly referred to as food stamps. The average benefit is about 120 per person depending on the number of people residing in the household and income from wages or Social Security. When people do not have enough money to cover all their housing, transportation and other essential needs, they will cut their food purchases to make ends meet. Not having access to enough food is detrimental to a person's physical and mental health.

We are grateful to all of our donors who help us to provide more than 150,000 pounds of food each year to people in our community. Our kitchen staff prepares nutritious meals using fresh food that is either donated or purchased from a variety of sources including local markets (Lisai's and Shaws) and farms, Thomas Dairy, UNFI and Vermont Food bank. Our Place serves breakfast and lunch Monday through Friday each week – an average of 1000 meals in the dining room or as to go meals. During the winter months we also serve breakfast on Sunday mornings for the people who are staying at the Greater Falls Warming Shelter.

In our food pantry we provide a selection of free groceries to an average of 200 households each month. During the period of September 2017 through September 2018, we provided nutritious food to an average of 36 different households in Westminster, within these homes there were 67 adults and 48 children who needed food assistance. There are people who visit the food pantry on a regular basis and some who only need supplemental food when there is an unexpected expense such as a car repair, family emergency or other financial crisis in their lives. The food we offer includes fresh produce, milk, orange juice, frozen meat, canned tuna, vegetables, fruit, shelf stable juice and soups, pasta and cereal. In addition to the families and individuals who access the food pantry and meals at Our Place, we deliver an average of 38 bags of groceries each month to seniors and disabled people in our service area from Rockingham to Athens and south to Westminster. We help coordinate the Healthy Harvest Network, which is a partnership of seven local food shelves that are sharing surplus perishable food to reduce waste. Our employees also help coordinate a direct food distribution from the Vermont Foodbank that occurs on the 4th Tuesday of each month at the Waypoint Center near the Bellows Falls train station. On a regular basis, 250 families attend this food distribution that focuses mainly on fresh produce as well as other surplus food at the foodbank. In one hour the VT foodbank distributes more than 8000 pounds of food to families. We are grateful for the financial support that the residents of the Town of Westminster provide to Our Place each year. The one thousand dollars that you provide helps us pay our electricity bill, which is an annual cost of \$5900.00. Because we are handling and storing more fresh food than in previous years we have needed to increase our refrigeration capacity.



Report on Parks Place Community Resource Center
44 School Street Bellows Falls, VT 05101
Year End Grant Report, FY2017

Activities

Parks Place Community Resource Center occupies a comfortable old house in Bellows Falls, Vermont. Opened in 1995, the Resource Center provides access to health and human services, education, community justice, parenting, substance abuse prevention and treatment, youth programs, mental health counseling and other programs. Parks Place offers a convenient, welcoming space for programs and services that would otherwise be inaccessible to members of this community. The Center fosters collaboration among agencies, schools, organizations and individuals. Last year, Parks Place served more than 7,000 individuals who are seeking to find what they need to move their lives forward. In Fiscal Year 2017 Parks Place served 254 individuals from Westminster.

Outcomes and Highlights

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

The PATCH team, a group of service providers and community members that meet monthly to share resources, discuss community needs and gaps as well as work to find strategies to meet those needs. This year Parks Place hosted two full-day trainings, Youth Mental Health First Aid and Adult Mental Health First Aid. The training was conducted by Health Care and Rehabilitation Services (HCRS) and offered free of charge to the community.

We regularly partner with state and federal agencies and host informational and educational workshops, including monthly resume and interview workshops with job coaches from the Vermont Department of Labor. In addition, we partner with the Vermont Student Assistance Corporation (VSAC) to educate adults who want to return to the workforce and finish their education.

Parks Place is home to the first diaper bank in the state of Vermont. In collaboration with Youth Services and the Young Mom's Group, a new initiative was launched this year thanks to help of the United Way of Windham County's Spark Grant. Many in the community have also contributed by either purchasing diapers or donating unused diapers so that they may be repackaged and distributed to families in need.

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

Southeastern Vermont Community Action is an anti-poverty, community-based, nonprofit organization serving Windham and Windsor counties since 1965. Our mission is to enable people to cope with and reduce the hardships of poverty; create sustainable self-sufficiency; and reduce the causes and move toward the elimination of poverty. SEVCA has a variety of programs and services to meet this end. They include: Head Start, Weatherization, Emergency Home Repair, Family Services/Crisis Intervention, (fuel & utility, housing and food assistance), Homelessness Prevention, Micro-Business Development, SaVermont (asset building & financial literacy), Ready-for-Work (workforce development), Volunteer Income Tax Assistance, VT Health Connect Navigation, and Thrift Stores.

In the community of Westminster we have provided the following services during FY2018:

Weatherization: 9 homes (27 people) were weatherized at a cost of \$125,328

Emergency Heating System Replacement: 2 homes (3 people) received heating system repairs or replacements at a cost of \$2,667

Emergency Home Repair: 2 homes (3 people) received services to address health and safety risks, repair structural problems, and reduce energy waste, valued at \$28,900

Tax Preparation: 20 households (29 people) received tax credits, refunds and other benefits valued at a total of \$34,891

VT Health Connect Navigation: 9 households (17 people) received assistance to enroll or make changes in the Vermont Health Exchange, valued at \$2,990

Family Services/Crisis Intervention: 38 households (86 people) received 132 services valued at \$1,598 (including financial counseling; nutrition education; referral to and assistance in accessing needed services)

Fuel & Utility Assistance: 28 households (66 people) received 40 assists valued at \$20,343

Housing Assistance: 5 households (17 people) received 5 assists valued at \$6,828

Homelessness Prevention: 1 household (2 people) received assistance to prevent homelessness, valued at \$443

Thrift Store Vouchers: 5 households (12 people) received goods and services valued at \$159

Since SEVCA's services are so numerous and diverse, it's not possible to provide a comprehensive list of all our objectives for the coming fiscal year in the space allotted for our summary. To access a copy of our latest Strategic Plan and Annual Report, visit: <http://www.sevca.org/about-us/reports>. A good sampling of those objectives is as follows:

- Increase participation in our "Ready for Work" job readiness training and "Financial Fitness" programs.
- Strengthen housing case management capacity and the % of households who maintain stable, affordable housing for at least 3 months.
- Increase partnerships and seek new funding to expand the Emergency Home Repair program and increase its integration with our Weatherization program to ensure that home repair issues don't prevent Weatherization work from getting done.
- Maintain the % of children who improve school readiness at 95% or above and explore opportunities to expand early education for families with children up to age 3.
- Increase flexible resources available to address the heating emergencies of area households in need.
- Implement a pilot program to provide renewable energy assistance through a community solar project.

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

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

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.

2018 Program and Project Highlights

<p><u>Workforce Training, Recruitment, & Retention</u></p> <p>Annual Southern Vermont Career Expo 603 local Job seekers were helped through Career Expo and Rapid Response events.</p>	<p><u>Workforce Training, Recruitment, & Retention</u></p> <p>Intern Carley Wainright from Putney at The Richards Group 331 Colleges Students were connected to dozens of BDCC paid internships available this year.</p>
<p><u>Workforce Training, Recruitment, & Retention</u></p> <p>Pipelines & Pathways Program Begins A new program to better engage high school students with local career opportunities started this year, with a full staff person now working within Windham's four high schools.</p>	<p><u>Stratups & Entrepreneurial Support</u></p> <p>Small Businesses 729 Entrepreneurs benefited from small business and startup support through INSTIG8 workshops and events, one-on-one technical assistance, financing, and Incubator services.</p>



Need help finding help?

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

Are you facing difficult times and don't know where to turn?

Vermont 2-1-1 is an easy-to-remember three-digit phone number that connects you with the services that can help you.

Looking for help with everyday needs?

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

When should you contact 2-1-1?

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

Get the Vermont 2-1-1 Smartphone App!

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

Also visit: www.vermont211.org

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



THE VERMONT CENTER FOR INDEPENDENT LIVING

TOWN OF WESTMINSTER SUMMARY REPORT

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

Preliminary numbers for our FY'18 (10/2017-9/2018) show VCIL responded to over 3,700 requests from individuals, agencies and community groups for information, referral and assistance and program services for individuals living with a disability. VCIL Peer Advocate Counselors (PACs) provided one-on-one peer counseling to 315 individuals to help increase their independent living skills and 11 peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted 149 households with information on technical assistance and/or alternative funding for modifications; 83 of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided 87 individuals with information on assistive technology; 45 of these individuals received funding to obtain adaptive equipment. 532 individuals had meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60. We are also home to the Vermont Telecommunications Equipment Distribution Program (VTEDP) which served 41 people and provided 33 peers with adaptive telecommunications enabling low-income Deaf, Deaf-blind, Hard of Hearing and individuals with disabilities to communicate by telephone.

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

During FY '18, 7 residents of Westminster received services from the following programs:

- Meals on Wheels (MOW)
(\$1,350.00 spent on meals for residents)
- Information Referral and Assistance (I,R&A)

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

Vermont Department of Health Local Report

WESTMINSTER, 2019

At the Vermont Department of Health our twelve Local Health District Offices around the state provide health services and promote wellness for all Vermonters.

Your local office is in Brattleboro at the address and phone number above. Available to help individuals and families at worksites, schools, town meetings, or by appointment, we work hard to provide you with knowledgeable and accessible care, resources, and services. We also partner with local organizations and health care providers to ensure we're equipped to respond to the community's needs. In 2018, we worked in partnership with communities to:

- Increase capacity to prevent underage and binge drinking and reduce prescription drug misuse and marijuana with [Regional Prevention Partnerships \(RPP\)](#).
- Prevent and control the spread of [infectious disease](#). In 2018 we spent \$13,729,406 on vaccines provided at no cost to healthcare providers around the state to make sure children and adults are protected against vaccine-preventable diseases. We also responded to 244 cases of infectious disease.
- [Promote wellness](#) by focusing on walking and biking safety, reducing tobacco exposure, and increasing access to healthy foods through the implementation of local projects and municipal strategies.
- Support [healthy families](#) by helping kids stay connected with providers and dentists following transfer into foster care.
- Serve families and children with the Women, Infants, and Children ([WIC](#)) Nutrition Education and Food Supplementation Program. In 2018, we served over 11,000 families statewide.
- Provide trainings on [Help Me Grow](#) to Healthcare and Early Childhood Education Providers to support improved access to resources and services for parents and families with young children.
- Share new data and reports including the [Vermont Lead in School Drinking Water Testing Pilot Report](#) which is helping Vermonters understand and address the risk of lead in school drinking water, and the [Injury and Violence in Vermont](#) report, which is shedding light on the risk of suicide among youths.
- Work with businesses in planning and starting [worksite wellness](#) strategies to improve on-the-job opportunities for health for local residents, including creating Breastfeeding Friendly locations to support growing families.
- Work with local partners, including, schools, hospitals, and emergency personnel, to ensure we are prepared to distribute medicine, supplies, and information during a [public health emergency](#).
- Improve understanding of how to stay healthy at work, home, and in the community through initiatives and resources related to 3-4-50, Help Me Grow, WIC, Building Bright Futures, Be Tick Smart, 802Quits, and the Breastfeeding Friendly Employer project.

Learn more about what we do on the web at www.healthvermont.gov

Join our local Facebook page at www.facebook.com/vdhbrattleboro

Follow us on www.twitter.com/healthvermont



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

VLCT's mission is to serve and strengthen Vermont local government. It is the only statewide organization devoted solely to delivering a wide range of services to local officials who serve municipalities of varying populations and geographic regions but face similar requirements with disparate resources. All 246 Vermont cities and towns are members of VLCT, as are 139 other municipal entities, including villages, solid waste districts, regional planning commissions, and fire districts.

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

VLCT provides legal, consulting, and education services to its members, offering important advice and responses to direct inquiries, as well as training programs on specific topics of concern to officials as they carry out the duties required by statute or directed by town meeting voters. We represent cities and towns before the state legislature and state agencies, ensuring that municipal voices are heard collectively and their needs are met. VLCT also advocates at the federal level, primarily through its partner, the National League of Cities, and directly with Vermont's Congressional delegation.

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

During the 2018 calendar year, *VLCT News* converted to a magazine style publication from its newsletter format, with the intent to provide more content and diverse information in each edition.

VLCT also finalized the details of moving its digital data to the "cloud," thereby increasing operational efficiency and enhancing cybersecurity and redundant protection of information. This move also reduced the need to acquire, maintain, and replace costly capital equipment. Improvements to the website are ongoing, and in concert with this effort is the research into a new customer relations management system, designed to help VLCT provide important information to members, but also to simplify ways that members provide information to VLCT that is shared among all municipalities.

VLCT conducted a series of Listening Sessions in 12 communities around the state to hear directly from local officials about services received from VLCT and whether any changes are needed, including whether new services should be initiated or outdated ones eliminated. Further discussions will be held with the Board of Directors. Members will be kept apprised of progress in setting future goals and priorities.

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

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



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

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

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

Between July 1, 2017 and June 30, 2018 VNH made 814 homecare visits to 41 Westminster residents. This included approximately \$32,103 in unreimbursed care to Westminster residents.

- **Home Health Care:** 648 home visits to 30 residents with short-term medical or physical needs.
- **Long-Term Care:** 32 home visits to 6 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 88 home visits to 3 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 46 home visits to 2 residents for well baby, preventative and palliative medical care.

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

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

Sincerely,

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



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

TOWN REPORT 2018: Westminster Cares is supported by town funds; a community annual appeal; individual, corporate and memorial donations; several fundraising events and grants through Senior Solutions and private family foundations. We are extremely appreciative of all the financial support that enables us to fulfill our mission. We also appreciate the thousands of hours volunteers donate each year to our carry out our programs and services.

In 2018, our core services included: Meals-On-Wheels, the Community Nurse, transportation, home medical equipment loans, visiting and information and referral. Over 2,500 nutritious meals were distributed throughout the year; all were prepared by the Kitchen Staff of Kurn Hattin Homes. Volunteers delivered Meals-On-Wheels five days a week to between 8-14 individuals daily. Due to the generosity of a community member, over 600 frozen entrees were provided on Friday's to those needing weekend meals. Transportation is another service offered – volunteers gave 223 rides, driving 2600 miles transporting those who no longer drive to medical appointments, physical therapy, grocery stores, pharmacies and other essential services. Through our equipment loan program, multiple pieces of durable home medical equipment were loaned each month to community members who were recuperating from surgery or in need of medical accommodation; this totaled 104 pieces loaned out throughout the year. Volunteers also made home visits to those in need of company and visited several Westminster residents who are isolated in their homes or now reside in assisted living residences and local nursing homes. The Butterfield Library partnered with Westminster Cares to select books for those who can't access the library and volunteers delivered and picked up books from residents at their homes.

There has been an increasing demand for our Community Nurse, Debbie Brookes. Debbie continued to make in-home visits, assist with medication management and pill planning, blood pressure checks, preventive foot care and other non-invasive medical services. Her one-on-one consultations help to address concerns and educate seniors and their families about a variety of issues. In 2018 our nurse made approximately 124 visits to seniors in our town and met with an additional 75 community members during nine Blood Pressure Clinics held at the monthly Senior Lunches.

Westminster Cares continues to host many healthy aging programs, including three "Living Strong" weight training classes; two weekly "Tai Chi for Falls Prevention" classes; one weekly "Gentle Yoga" class, and one "Chair Yoga" class; a twice monthly discussion group and pot-luck called, "Secrets of Healthy Aging;" a monthly senior lunch; an art class co-hosted with Putney Cares called, "The Artist in Each of Us" and a seasonal Wednesday Walking group. WC also works closely with Senior Solutions/Southeast Council on Aging, the Visiting Nurse

Association, the Bellows Falls Senior Center, the V.A., SEVCA and the other Cares organizations in Windham County.

The following community members served on our Board of Directors in 2018: Pete Harrison, president; Lori Larue, vice-president; Miriam Lanata, treasurer; Regina Borden, secretary; Sally Ryea; Heidi Anderson; Don Dawson; Robin Lawrence and Doug Oftedahl, (who joined the board this year). Robin Lawrence has completed her 3 year term and will leave the board in December 2018. Patricia Goodell was voted onto the board at the Annual Meeting and will start her term in January 2019. Karen Walter, Phyllis Anderson and Kathy Elliott continue to serve as board members emerita.

Westminster Cares honored the town's residents who are 90 years and older during its Annual Meeting and Celebration of Aging, November 4th, 2018, at the Westminster Fire Station. There are currently eleven Westminster residents who are over 90 years old. Six were able to attend the event. Everyone enjoyed the video presentation and hearing stories about our honorees.

We celebrated our 30th anniversary throughout 2018! A Volunteer Appreciation & Movie Night was held in April and Smartphone workshops were held in May and June. Additional speakers and workshops are being planned for 2019 including technology for older adults; advance directives; bereavement and pet loss discussion groups; and health-related topics. Westminster Cares will continue offering high-quality programs and services that meet the needs of our aging population in Westminster.

Respectfully submitted,

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

The Westminster Gazette

2018

The Westminster Gazette, an eight page newspaper for the residents of Westminster, celebrated it's fifteenth year in 2018. It is a non-partisan, non-profit publication, run by volunteers and is dedicated to sharing information about the happenings in and around Westminster. Approximately 1,400 copies of the Gazette are sent to all residents of Westminster, and volunteers deliver the paper to local businesses in Westminster, Walpole and Bellows Falls. It also serves as low cost advertising for local businesses and organizations to promote events. Press Releases for non-profits are always free.

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

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

The Gazette Board hopes to avoid an anticipated short-fall this year by asking for an increase from the town.

Current members of the board include Charmion Handy, Chairwoman; Donna Dawson; Alma Beals, Treasurer/Book keeper; Joyce Sullivan; as well as Editor and independent contractor, Robert Smith. The Gazette has many opportunities for 2019 and is actively seeking an additional board member and a volunteer to help deliver the paper in the community. The group meets the last Monday of the month at the Westminster Institute (Westminster Cares office) at 5:00 PM. Visitors and donations are always welcome. Thanks to everyone for your continued support.

Charmion Lea Handy

Chair of the Board of Directors



Windham County Humane Society Town Report July 1, 2017 to June 30, 2018

Description of Services:

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

Animal Intake and Outcome numbers: 1,816 animals came in to WCHS:

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

Outcomes

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

The average length of stay for animals was 12 days. Total expenses for WCHS in 2017-18 were \$537,288.

Spay/Neuter

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

- WCHS spayed/neutered 381 cats, 73 dogs and 8 rabbits public animals and 449 shelter animals

Pet Care Assistance

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

In 2016-17, we provided:

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

WCHS served Westminster residents as follows:

- 9 residents adopted 1 dog, 8 cats and 1 rabbit
- 3 residents used our low cost clinic to spay/neuter 1 dog and 2 cats
- 3 residents used our Pet Care assistance program for 5 pet vaccinations
- 3 residents used our Pet Care assistance program for 10 prescription foods, medicine or parasite control products
- 2 residents were reunited with lost pets



WINDHAM COUNTY SHERIFF'S OFFICE

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



Westminster Report

The Windham County Sheriff's Office provided an augmented police service to the people of Westminster FY2018 (July 1, 2017 to June 30, 2018) in the amount of \$70000, or approximately 2000 hours of service for the year. Our office was able to provide 2118.75 hours of service, at no additional cost to the town. The service provided included motor vehicle enforcement and response to 939 calls for service, or calls where response would not be provided by the town's primary law enforcement agency. During FY18, we issued a total of 411 tickets. Under Vermont law, the town could receive up to \$41985.60 in fund disbursement from the Vermont Court Administrator's Office/Vermont Judicial Bureau from this ticket revenue. Additionally, 214 warnings were issued and 939 calls for service were answered.

While overall, this year has been one of maintenance for the Sheriff's Office, a couple new things have come to be. This year we took over coordination of the Windham County Highway Safety Task Force, a regionalized law enforcement effort funded by the Vermont Governor's Highway Safety Program to provide education and enforcement efforts across Windham County.

We've updated our portable radios to improve deputies abilities to communicate while in the community; begun/continued work to increase our radio coverage with additional transmission locations; purchased three cruisers, including an unmarked Dodge Charger to facilitate out-of-state prisoner extraditions and movement of mental health patients, a Ford Interceptor Sedan to update our patrol fleet, and a Ford Interceptor SUVs to update our transport fleet; we replaced our deputies body armor utilizing grant funding; provided our deputies with up-to-date high-visibility jackets to keep them safe while on patrol; and replaced our cruisers' flashlights.

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

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

Respectfully submitted,

Sheriff Keith D. Clark



The Windham Regional Commission

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

The Commission, a political subdivision of the state, is composed of and governed by town-appointed Commissioners. Towns choose their own representatives to serve on the Commission. After town meeting, each Selectboard appoints up to two representatives to serve on the Commission for the coming year. Westminster is currently represented by Bobbi Kilburn and Stephen Doston. 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). 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 \$7,130. To see our detailed Program of Work and budget for FY 2019, visit our website and click on the heading "About Us."



WINDHAM SOLID WASTE MANAGEMENT DISTRICT
327 OLD FERRY ROAD, BRATTLEBORO, VT 05301
(802) 257-0272 FAX (802) 257-5122
www.windhamsolidwaste.org

2018 ANNUAL REPORT TO MEMBER TOWNS

Brattleboro

Transfer Station: Windham Solid Waste Management District (WSWMD) operates a regional transfer station for landfill materials; recyclables; organics; construction & demolition debris; scrap metal; white goods; electronics; and year-round collection of certain hazardous waste such as paint products, batteries, and used motor oil. The transfer station diverts 76% of all the materials delivered to recycling and composting.

Brookline

Dover

Dummerston

Composting Facility: Of all recyclable materials handled by the District, the only one that is kept local is food scraps and yard debris. The food scrap composting facility is 2nd largest facility in Vermont, and in calendar year 2018 composted 1,357 tons of food scraps from the Town of Brattleboro curbside collection program and commercial/institutional sources. Total tons of organic materials processed, including leaves, wood chips, and paper fiber was 3,260 tons. The District sold 1,750 cubic yards of "Brattlegrow" compost in 2018, primarily through 4 retail distributors. WSWMD donates compost for town projects, schools, and community gardens.

Guilford

Halifax

Materials Recovery Facility (MRF): The MRF closed in July 2017 but continues to accept cardboard from commercial sources. Eight towns utilize the District's recycling roll-off containers and offer drop-off recycling services in their communities, with private haulers handling recyclable materials.

Jamaica

Marlboro

Trucking: WSWMD retained one staff member with a Class A CDL license to haul recyclables, scrap metal, and wood chips for the composting operation.

Newfane

Putney

Solar Array: WSWMD leases its closed and capped landfill to Sky Solar Holdings, who constructed a 5 mega-watt solar array on the landfill this year and began operating in July. It is the largest group net metered project in the state and has contracted for 20 years with: the towns of Brattleboro, Dummerston, Halifax, Newfane, Readsboro, Vernon, Wardsboro, and Wilmington; schools in Brattleboro, Marlboro, Putney, and Vernon; Landmark College, Marlboro College, Brattleboro Retreat, and WSWMD. Sky Solar has a 20-year lease and pays the District a minimum of \$102,000/year for use of the landfill. The project is providing significant cost savings for municipal and school budgets.

Readsboro

Somerset

Stratton

Financial Report: WSWMD finished year-end FY 2018 with a surplus of \$60,451.

Townshend

Vernon

Solid Waste Implementation Plan (SWIP) Mandated by Vermont Agency of Natural Resources:

Re-TRAC Reporting: WSWMD tracked tonnages of recyclables collected from member towns.

Wardsboro

SWIP Annual Requirements: Towns and WSWMD are required to comply with VT ANR Materials Management Plan (MMP) policies.

Westminster

WSWMD is responsible for managing SWIP requirements for member towns. Highlights from 2018 include:

Wilmington

- Free technical assistance, including food scrap diversion, was provided to over 200 businesses in 17-member communities;
- Implemented a multi-media public outreach campaign; and
- Provided event recycling containers to 20 public/private events.

Household Hazardous Waste Collections: WSWMD held 4 household hazardous waste collection events (as mandated by VT ANR MMP) in the Towns of Brattleboro, Jamaica, Readsboro, and Westminster, with 283 households from 18 towns participating! WSWMD has signed agreements with the Rutland County Solid Waste District and the City of Keene, which allows residents, and conditionally exempt generators, to use those hazardous waste depots for a fee.

Grants:

VT ANR Organics Infrastructure Grant: WSWMD was awarded \$410,518, which requires a 60% match, to purchase organics processing equipment. The use of these funds or a portion thereof is under consideration.

Food Waste Anaerobic Digestion: Sky Solar Holdings, in conjunction with WSWMD, was awarded a \$100,000 grant from Windham Regional Commission Clean Energy Development Fund to construct a food waste anaerobic digester at WSWMD. The anaerobic digester is under consideration.

VT ANR Solid Waste Implementation Grant: WSWMD was awarded a \$39,442 grant from the State of Vermont Agency of Natural Resources, Department of Environmental Conservation (DEC) to assist the District with the expenses associated with its hazardous waste collection programs.

USDA Equipment Grant: WSWMD was awarded \$17,500 to go towards the purchase of a new front-end loader in July for the compost facility operations.

VLCT Equipment Grant: WSWMD was awarded a \$595 grant to purchase an ergonomically better desk and chair for the scalehouse operator.

Sincerely,

Robert L. Spencer
Executive Director



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

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

Homeownership Center

The **Home Repair Program** provides low cost loans to low and moderate income homeowners throughout Windham and Windsor counties to make critical home repairs. These include repairs necessary to bring a home up to code and make it a safe place to live. Our rehabilitation specialist inspects the home, determines which repairs are necessary, and works with the homeowner to plan and finance the project. We assisted 58 homeowners in 2018 with home repair projects.

One-to-one Counseling helps renters and homeowners understand and navigate their options and make smart financial decisions. The program is available to all residents in both counties. We provide homebuyer education, financial literacy training and credit counseling. In 2018, 75 of our clients were able to purchase a home.

The **Shared Equity Program** provides grants to income-eligible homebuyers to subsidize the purchase of single-family homes. Grants are used toward the purchase price of the land underneath the home, lowering the cost to the homebuyer.

Windham & Windsor Housing Trust retains ownership of the land and ensures long-term affordability through special ground lease provisions. 135 homes are in the shared equity program.

Rental Housing Development Program-In order to meet the diverse housing needs of a community, WWHT develops affordable rental housing opportunities. This takes the form of both rehabilitation of existing housing and the construction of new apartments. WWHT works with towns to plan for meeting local affordable housing and community development needs. In 2018, WWHT completed renovation of a historic apartment building and 18 new apartments in Putney, as well as completing 22 micro-apartments for the homeless in Brattleboro. In October of 2018, WWHT broke ground on a new mixed-income apartment complex in downtown Brattleboro.

Rental Housing Management Program-WWHT owns 859 rental apartments with over 1140 tenants. We manage the rental properties in and near Brattleboro and contract with Stewart Property Management Services for the properties in northern Windham and Windsor Counties. WWHT takes pride in the appearance of our multi-family housing and is committed to providing the staff and financial resources necessary to ensure long-term health and safety for our residents as well as preservation of property values. Although WWHT is a non-profit, we pay local property taxes on our rental properties and our shared-equity homeowners pay property taxes to the Towns and Villages.

Windham & Windsor Housing Trust
68 BIRGE STREET
BRATTLEBORO, VERMONT 05301



Windham & Windsor Housing Trust
56 MAIN STREET STE 210
SPRINGFIELD, VERMONT 05150

WWW.HomeMattersHere.ORG



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

The mission of the Women's Freedom Center is to work to end physical, sexual and emotional violence against the women and children of Windham and Southern Windsor Counties. The Freedom Center works to fulfill its mission by educating the community regarding the root causes of violence against women, challenging the systems that help keep it in place and by providing support and services, including shelter and safe housing, to women and their children who have experienced domestic violence, sexual assault, stalking, and dating violence. Since our beginnings in 1974, we have provided support to the survivors of these crimes, as well as consultation and educational activities to a wide range of community groups to help create a community in which violence is not tolerated.

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

During the fiscal year July 1, 2017 through June 30, 2018, the Women's Freedom Center responded to 1,700 hotline calls, sheltered 173 people (121 adults and 52 children) and had 3,500 contacts through which we provided thousands of hours of individual and group support, advocacy, emergency financial and housing assistance, access to legal representation, transportation and childcare to **1,205 people** (713 women, 31 men, 2 gender non-binary individuals and 459 children) who were abused. These figures include at least 14 survivors—10 adults and their 4 children— from Westminster. In addition, we provided community outreach activities including school presentations and workshops throughout Windham and southern Windsor County.

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

Regards,

Vickie Sterling
Executive Director
Women's Freedom Center



Youth Services was established in 1972. We provide transformative programs in prevention, intervention and development for young people and families in Windham County Communities. We assist over 1,200 children, youth and families annually. We help youth and young adults living in difficult circumstances learn the life skills that will assist them in living successfully on their own and as engaged and productive community citizens. Our broad array of program services include:

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

This year, we respectfully request \$2,250 from the Town of Westminster to help fund our agency's services. We served 27 residents from Westminster during Fiscal Year 2018 and remain available to provide services in the future. Your continued support is beneficial to the children, youth and families in your town.

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

Russell Bradbury-Carlin
Executive Director

Transforming Lives, Inspiring Futures

NOTES:

Town of Westminster Fire District #3



Westminster Fire District #3

Report of Prudential Committee

Fiscal Year ending 6/30/18
Proposed Budget for Fiscal year 2019-2020

Proposed Budget for Fiscal Year beginning July 1, 2019 and ending June 30, 2020:

The proposed budget for the Fiscal year 2019-2020 is \$257,540 a \$530 increase over the current 2018-2019 budget of \$257,010. The increase centers with Administrative expenses (\$1,000), Firemen expenses (\$1,000) and Heating (\$1,000). Offsetting the increases were reductions to Capital Reserve Account (\$4,500) and Firehouse Bond payments (\$1,460). For further details, we direct all readers to the attached budget and to the Review Level Financial Statement for the actual results for the fiscal year ending 6/30/18. The Prudential Committee supports the budget and we ask the same of the taxpayers.

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

Respectfully submitted,
Christopher J. Hackett
Daniel Green
Christopher Harlow

Westminster Fire District #3 Proposed Budget

	FY19 Adopted	FY20 Proposed	
	Budget	Budget	YOY
	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	Change
Revenue			
Property Taxes	\$ 257,010.00	\$ 257,540.00	\$ 530.00
Total Revenue	\$ 257,010.00	\$ 257,540.00	\$ 530.00
Expenses			
Fire Chief & Dep. Expense	\$ 7,500.00	\$ 7,500.00	\$ -
Administrative Expenses	\$ 500.00	\$ 1,500.00	\$ 1,000.00
Annual Audit	\$ 4,100.00	\$ 4,300.00	\$ 200.00
Miscellaneous Supplies	\$ 400.00	\$ 400.00	\$ -
Miscellaneous Utilities	\$ 250.00	\$ 250.00	\$ -
Secretary Expense	\$ 1,250.00	\$ 1,850.00	\$ 600.00
Insurance	\$ 32,000.00	\$ 32,640.00	\$ 640.00
Firemen Expense	\$ 19,000.00	\$ 20,000.00	\$ 1,000.00
Miscellaneous Expenses	\$ 500.00	\$ 500.00	\$ -
Dry Hydrants	\$ 500.00	\$ 500.00	\$ -
Fire Prevention	\$ 750.00	\$ 1,250.00	\$ 500.00
Training	\$ 1,800.00	\$ 1,800.00	\$ -
Mutual Aid Dues	\$ 35,500.00	\$ 36,200.00	\$ 700.00
Telephone	\$ 3,000.00	\$ 3,000.00	\$ -
Heat	\$ 6,000.00	\$ 7,000.00	\$ 1,000.00
Maintenance of Building	\$ 3,500.00	\$ 3,500.00	\$ -
Electricity	\$ 3,600.00	\$ 3,700.00	\$ 100.00
Substation - Heat	\$ 2,000.00	\$ 2,000.00	\$ -
Substation - Electricity	\$ 550.00	\$ 550.00	\$ -
Substation - Maintenance	\$ 500.00	\$ 500.00	\$ -
New Equipment	\$ 4,000.00	\$ 4,000.00	\$ -
Gas & Diesel Fuel	\$ 6,500.00	\$ 6,500.00	\$ -
Maintenance of Vehicles	\$ 16,500.00	\$ 17,000.00	\$ 500.00
Maintenance of Equipment	\$ 3,000.00	\$ 3,000.00	\$ -
Refurbish Fire Apparatus	\$ 7,500.00	\$ 7,500.00	\$ -
Rescue - New Equipment	\$ 1,500.00	\$ 2,000.00	\$ 500.00
Rescue - Supplies	\$ 2,000.00	\$ 1,500.00	\$ (500.00)
Rescue - Training	\$ 1,000.00	\$ 1,000.00	\$ -
Rescue - Health Services	\$ 1,250.00	\$ 1,250.00	\$ -
Rescue - Equipment	\$ 500.00	\$ 500.00	\$ -
Street Lights	\$ 3,600.00	\$ 3,850.00	\$ 250.00
Capital Reserve Fund Transfer	\$ 47,000.00	\$ 42,500.00	\$ (4,500.00)
Radio Repair	\$ 3,000.00	\$ 3,000.00	\$ -
Firehouse Bond Payment	\$ 27,960.00	\$ 26,500.00	\$ (1,460.00)
Firehouse Interest Payment	\$ -		\$ -
Equipment replacement	\$ 4,500.00	\$ 4,500.00	\$ -
Firehouse Eng. Study	\$ -	\$ -	\$ -
Officer expense	\$ 4,000.00	\$ 4,000.00	\$ -
Total Expenses	\$ 257,010.00	\$ 257,540.00	\$ 530.00

**TOWN OF WESTMINSTER, VERMONT –
FIRE DISTRICT #3
REVIEW REPORT
JUNE 30, 2018**

TOWN OF WESTMINSTER, VERMONT – FIRE DISTRICT #3
REVIEW REPORT
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JUNE 30, 2018

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77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

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

Independent Accountant's Review Report

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

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Town of Westminster, Vermont – Fire District #3 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Westminster, Vermont – Fire District #3's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Fire District personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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

Other Information

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

December 12, 2018
Montpelier, Vermont
Vt Lic. #92-000180

Sullivan, Powers & Company

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF NET POSITION - CASH BASIS
JUNE 30, 2018

(See Independent Accountant's Review Report)

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ <u>224,461</u>
Total Assets	\$ <u><u>224,461</u></u>
<u>LIABILITIES</u>	
Liabilities:	\$ <u>0</u>
Total Liabilities	<u>0</u>
<u>NET POSITION</u>	
Unrestricted	<u>224,461</u>
Total Net Position	\$ <u><u>224,461</u></u>

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018

(See Independent Accountant's Review Report)

<div>Program Cash Receipts</div>					Net (Disbursements) Receipts and Changes in Net Position
	<div>Cash Disbursements</div>	<div>Charges for Services</div>	<div>Operating Grants and Contributions</div>	<div>Capital Grants and Contributions</div>	<div>Governmental Activities</div>
Functions:					
Governmental Activities:					
Fire Protection	\$ <div>220,627</div>	\$ <div>433</div>	\$ <div>0</div>	\$ <div>0</div>	\$ <div>(220,194)</div>
Total Governmental Activities	\$ <div>220,627</div>	\$ <div>433</div>	\$ <div>0</div>	\$ <div>0</div>	<div>(220,194)</div>
General Receipts:					
Property Taxes					264,350
Unrestricted Investment Earnings					97
Total General Receipts					264,447
Change in Net Position					44,253
Net Position - July 1, 2017					180,208
Net Position - June 30, 2018				\$	224,461

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
GOVERNMENTAL FUNDS
JUNE 30, 2018

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total
	<hr/>	<hr/>	<hr/>
<u>ASSETS</u>			
Cash	\$ 52,883	\$ 171,578	\$ 224,461
TOTAL ASSETS	\$ <u>52,883</u>	\$ <u>171,578</u>	\$ <u>224,461</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:	\$ 0	\$ 0	\$ 0
Fund Balances:			
Committed	0	171,578	171,578
Assigned	8,000	0	8,000
Unassigned	44,883	0	44,883
Total Fund Balances	52,883	171,578	224,461
TOTAL LIABILITIES AND FUND BALANCES	\$ 52,883	\$ <u>171,578</u>	\$ <u>224,461</u>

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total
	<hr/>	<hr/>	<hr/>
Cash Receipts:			
Property Taxes	\$ 264,350	\$ 0	\$ 264,350
Interest	8	89	97
Miscellaneous	433	0	433
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	264,791	89	264,880
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Fire Protection	192,958	0	192,958
Debt Service:			
Principal	27,669	0	27,669
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	220,627	0	220,627
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts Over Cash Disbursements	44,164	89	44,253
	<hr/>	<hr/>	<hr/>
Other Financing Sources/(Uses):			
Transfer In/(Out)	(38,500)	38,500	0
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources/(Uses)	(38,500)	38,500	0
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	5,664	38,589	44,253
	<hr/>	<hr/>	<hr/>
Fund Balance - July 1, 2017	47,219	132,989	180,208
	<hr/>	<hr/>	<hr/>
Fund Balance - June 30, 2018	\$ 52,883	\$ 171,578	\$ 224,461
	<hr/>	<hr/>	<hr/>

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

(See Independent Accountant's Review Report)

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 264,350	\$ 264,350	\$ 0
Interest Income	0	8	8
Miscellaneous	0	433	433
 Total Cash Receipts	 264,350	 264,791	 441
Cash Disbursements:			
Chief and Deputy's Fees, Expenses and Supplies	11,500	9,650	1,850
Administrative Expenses	500	1,243	(743)
Accounting Fees	3,700	4,100	(400)
Miscellaneous Supplies	400	406	(6)
Miscellaneous Utilities	250	427	(177)
Secretary Expense	1,250	1,850	(600)
Insurance	30,000	27,970	2,030
Firemen Expense	19,000	20,348	(1,348)
Miscellaneous Expenses	500	935	(435)
Dry Hydrants	500	63	437
Fire Prevention	750	2,007	(1,257)
Training	1,800	0	1,800
Mutual Aid Dues	36,200	34,960	1,240
Telephone	2,800	2,319	481
Heat	6,500	3,613	2,887
Maintenance of Building	4,000	1,619	2,381
Electricity	3,600	3,689	(89)
Substation - Heat	2,000	1,134	866
Substation - Electricity	500	236	264
Substation - Maintenance	500	0	500
Engineering Fees - Upstairs	8,000	0	8,000
New Equipment	4,000	9,146	(5,146)
Equipment Replacement	4,500	8,206	(3,706)
Gas & Diesel Fuel	6,500	4,531	1,969
Maintenance of Vehicles	16,500	23,188	(6,688)
Maintenance of Equipment	3,000	5,293	(2,293)
Refurbish Fire Apparatus	7,500	8,157	(657)
Rescue - New Equipment	1,500	6,131	(4,631)
Rescue - Supplies	2,000	1,516	484

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

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

(See Independent Accountant's Review Report)

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements:/(Cont'd)			
Rescue - Training	\$ 750	\$ 4,167	\$ (3,417)
Rescue - Health Services	1,250	576	674
Rescue - Equipment	500	30	470
Street Lights	3,600	3,724	(124)
Radio Repair	3,000	1,724	1,276
Firehouse Bond Payment	30,000	27,669	2,331
Firehouse Interest Payment	7,000	0	7,000
Transfer to Capital Reserve Fund	38,500	38,500	0
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	264,350	259,127	5,223
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts Over Cash Disbursements	\$ 0	5,664	\$ 5,664
	<hr/>		<hr/>
Fund Balance - July 1, 2017		47,219	
		<hr/>	
Fund Balance - June 30, 2018		\$ 52,883	
		<hr/>	

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1.D., these financial statements are presented on the cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

A. The Financial Reporting Entity

This report includes all of the activity of the Town of Westminster, Vermont – Fire District #3. The financial reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Fire District.

B. Basis of Presentation

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

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

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

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

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

The Fire District reports on the following major governmental funds:

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

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

C. Measurement Focus

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

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

D. Basis of Accounting

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

The Fire District's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred.

General capital asset acquisitions are reported as expenditures. Proceeds of debt are reported as other financing sources.

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

E. Assets, Liabilities and Equity

1. Cash

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

2. Fund Equity

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in government-wide financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances of governmental fund financial statements are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Prudential Committee's intended use of the resources); and unassigned.

3. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as "advances from/to other funds". All other outstanding balances between funds are reported as "due from/to other funds".

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Budgets are approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget changes during fiscal year 2018.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover its collateral securities that are in the possession of an outside party. The Fire District does not have any policy to limit the exposure to custodial credit risk. The following table reflects the custodial credit risk of the Fire District's deposits.

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured by FDIC	\$ <u>224,461</u>	\$ <u>239,817</u>
Total	\$ <u>224,461</u>	\$ <u>239,817</u>

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

B. Interfund Balances and Activity

Interfund transfers during the year ended June 30, 2018 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Capital Reserve Fund	\$ <u>38,500</u>	Annual Funding
Total		\$ <u>38,500</u>	

C. Fund Balances

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Prudential Committee's intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

Amounts constrained to stabilization will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Fire District does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Fire District does not have any minimum fund balance policies.

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

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

Fund balances are committed as follows:

Governmental Activities:

Capital Reserve Fund – Committed for Fire Equipment Expenditures	\$ <u>171,578</u>
Total Committed Fund Balances	\$ <u>171,578</u>

Fund Balances are assigned as follows:

General Fund – Assigned for Engineering Fees	\$ <u>8,000</u>
Total Assigned Fund Balance	\$ <u>8,000</u>

IV. OTHER INFORMATION

A. Property Taxes

Property taxes are due in two equal installments, on September 10 and February 10, and become delinquent on February 11. The Town of Westminster, Vermont bills and collects its own property taxes and also for Fire District #3. The Town remits the Fire District's tax assessment after it has been collected. Tax revenue is recognized when cash is received. For the fiscal year ended June 30, 2018, the tax rate for the Fire District was \$.0933 per \$100 of assessed valuation.

B. Risk Management

The Town of Westminster – Fire District #3 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town of Westminster – Fire District #3 maintains commercial insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town of Westminster – Fire District #3. Settled claims have not exceeded this coverage in any of the past three fiscal years.

C. Long-Term Debt

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

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

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable - Vermont Municipal Bond Bank – Fire House Construction, Annual Principal Payments of \$30,000 Due December 1, Interest Due June 1 and December 1, Various Interest Rates Ranging from 2.8% to 5.18%, Due December, 2021, The Fire District Received a \$2,331 Reduction in Principal and Only Paid \$27,669 During the Fiscal Year Due to a Bond Refunding, They Also Received a \$6,923 Interest Credit Due to the Bond Refunding	<u>\$150,000</u>	<u>\$ 0</u>	<u>\$ 30,000</u>	<u>\$120,000</u>
Total Bonds Payable	<u>\$150,000</u>	<u>\$ 0</u>	<u>\$ 30,000</u>	<u>\$120,000</u>

Anticipated maturities are as follows:

Governmental Activities					
	Principal	Interest	Refunding Savings Credit	Total	
2019	\$ 30,000	\$ 5,403	\$ (7,443)	\$ 27,960	
2020	30,000	3,871	(7,650)	26,221	
2021	30,000	2,328	(2,281)	30,047	
2022	30,000	777	0	30,777	
	\$ 120,000	\$ <u>12,379</u>	\$ <u>(17,374)</u>	\$ <u>115,005</u>	

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
COMPARATIVE STATEMENT OF CASH BASIS ASSETS,
LIABILITIES AND FUND BALANCE
GENERAL FUND
JUNE 30, 2018 AND 2017

(See Independent Accountant's Review Report)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 52,883	\$ 47,219
TOTAL ASSETS	<u>\$ 52,883</u>	<u>\$ 47,219</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	\$ 0	\$ 0
Fund Balance	52,883	0
TOTAL LIABILITIES AND FUND BALANCE	\$ 52,883	\$ 0

Schedule 2

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
COMPARATIVE STATEMENT OF CASH BASIS ASSETS,
LIABILITIES AND FUND BALANCE
CAPITAL RESERVE FUND
JUNE 30, 2018 AND 2017

(See Independent Accountant's Review Report)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 171,578	\$ 132,989
TOTAL ASSETS	\$ 171,578	<u>\$ 132,989</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	\$ 0	\$ 0
Fund Balance	171,578	<u>132,989</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 171,578	<u>\$ 132,989</u>

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
COMPARATIVE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

(With Comparative Totals for Fiscal Year Ending June 30, 2017)

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total 2018	Total 2017
Cash Receipts:				
Property Taxes	\$ 264,350	\$ 0	\$ 264,350	\$ 246,350
Interest Income	8	89	97	78
Charges for Services	0	0	0	12,143
Miscellaneous	433	0	433	235
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	264,791	89	264,880	258,806
	<hr/>	<hr/>	<hr/>	<hr/>
Cash Disbursements:				
Fire Protection:				
Chief and Deputy's Fees, Expenses and Supplies	9,650	0	9,650	7,500
Administrative Expenses	1,243	0	1,243	480
Accounting Fees	4,100	0	4,100	3,900
Miscellaneous Supplies	406	0	406	193
Miscellaneous Utilities	427	0	427	389
Secretary Expense	1,850	0	1,850	1,250
Insurance	27,970	0	27,970	31,599
Firemen Expense	20,348	0	20,348	18,856
Firemen Pay for Services	0	0	0	5,220
Miscellaneous Expenses	935	0	935	2,217
Dry Hydrants	63	0	63	0
Fire Prevention	2,007	0	2,007	930
Training	0	0	0	200
Mutual Aid Dues	34,960	0	34,960	34,486
Telephone	2,319	0	2,319	3,119
Heat	3,613	0	3,613	1,874
Maintenance of Building	1,619	0	1,619	2,519
Electricity	3,689	0	3,689	3,555
Substation - Heat	1,134	0	1,134	2,360
Substation - Electricity	236	0	236	305
Substation - Maintenance	0	0	0	1,786
New Equipment	9,146	0	9,146	12,297
Equipment Replacement	8,206	0	8,206	10,285
Gas & Diesel Fuel	4,531	0	4,531	3,941
Maintenance of Vehicles	23,188	0	23,188	16,028
Maintenance of Equipment	5,293	0	5,293	1,817
Refurbish Fire Apparatus	8,157	0	8,157	3,103
Rescue - New Equipment	6,131	0	6,131	4,172
Rescue - Supplies	1,516	0	1,516	706

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 COMPARATIVE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN CASH BASIS FUND BALANCES
 FOR THE YEARS ENDED JUNE 30, 2018

(With Comparative Totals for Fiscal Year Ending June 30, 2017)

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total 2018	Total 2017
Fire Protection/(Cont'd):				
Rescue - Training	\$ 4,167	\$ 0	\$ 4,167	\$ 700
Rescue - Health Services	576	0	576	584
Rescue - Equipment	30	0	30	123
Street Lights	3,724	0	3,724	3,319
Radio Repair	1,724	0	1,724	712
Firehouse Bond Payment	27,669	0	27,669	29,381
Firehouse Interest Payment	0	0	0	0
Capital Expenses	0	0	0	94,465
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	220,627	0	220,627	304,371
	<hr/>	<hr/>	<hr/>	<hr/>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	44,164	89	44,253	(45,565)
	<hr/>	<hr/>	<hr/>	<hr/>
Other Financing Sources/(Uses):				
Proceeds from Sale of Fire Truck	0	0	0	3,500
Transfer In/(Out)	(38,500)	38,500	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources/(Uses)	(38,500)	38,500	0	3,500
	<hr/>	<hr/>	<hr/>	<hr/>
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	5,664	38,589	44,253	(42,065)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance - Beginning of Year	47,219	132,989	180,208	222,273
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance - End of Year	\$ 52,883	\$ 171,578	\$ 224,461	\$ 180,208
	<hr/>	<hr/>	<hr/>	<hr/>

Westminster Fire District #3

Westminster Volunteer Fire & Rescue Departments'
Chiefs' Report
Fiscal Year Ending June 30, 2018

Greetings All,

It was a crazy busy year we had a total of **379** emergency calls last fiscal year.

As always we are looking for new members; anyone interested in volunteering their time to help the community in a time of need, please contact me or stop by the Fire House any Sunday morning and pick up an application. We are in dire need of more volunteers that are available during the day.

We are still members in 2 mutual aid system's Southwestern New Hampshire Fire Mutual Aid and Connecticut River Valley Mutual Aid. Our Rescue is a member of the State District #11 Ambulance system.

The department has an additional tool, all active members can utilize, a system called "Spotted Dog" which sends a text with critical information, mapping, and the ability to notify others of your plans.

Reminder, that the only items permissible to burn in the State of Vermont are brush, natural vegetation and unfinished wood. Also, the burn needs to be at least 100 feet away from any structure. You need to obtain a burn permit to do so, the day of the burn you must speak with one of our fire wardens. You will need to provide them with the following information: what are you burning, approximate size of the pile, 911 address of where the burn will take place, what time you are planning on starting the pile, as well as a phone number. Please call during reasonable hours as these are their homes that you are calling. Our Wardens are: Chief Cole Streeter - 802-722-3178, Deputy Warden Mark Lund - 802-463-9355, Deputy Warden Pat Haas - 802-387-5778, and Key Person Roy Williams 802-869-2888.

We have a 1988 tanker that we are working on replacing. Our plans are to have a truck built very similar to the last tanker we replaced. We must keep in mind that our Rescue truck is a 1997 and is showing its age. This truck will have to be replaced in the very near future.

Tower 2 is now in service and we are training and utilizing this truck.

I would like to Thank all of the towns people for their continued support. Also, a special Thank You to all of the members and their families for their vast amount of time and dedication to helping the town in times of need.

The Break Down of Calls Are as Follows:

Brush Fires	6
Chimney Fires	2
Structure Fires	4
Vehicle Fires	2
False Alarms	46
Hazmat Incidents	10
Motor Vehicle Accidents	32
Policy/Agency Assists	27
Power Lines Down	9
Public Assists	39
Rescue EMS Incidents	160
Un-Permitted Burns	1
Vehicle Fires	1
Severe Weather/Natural Disaster's	40
Total Calls	379

Out of the **379** calls **19** calls were on Interstate 91

Our of the **379** calls **36** calls were Mutual Aid Calls out of town. The breakdown of those mutual aid calls are as follows:

Putney	6
Keene	2
Walpole	5
Brattleboro	1
Saxtons River	2
North Walpole	1
Athens	1
Townshed	2
Marlborough	1
Swanzey	1
Alstead	5
Bellows Falls	3
Springfield	4
Chester	1
Charlestown	1

Respectfully Submitted,

Cole Streeter
Westminster Fire Chief

NOTES:

2018		2017		2016		2015		2014		2013		2012		2011		2010		2009		2008		2007		2006		2005		2004		2003		2002		2001		2000		1999		1998		1997		1996		1995		1994		1993		1992		1991		1990		1989		1988		1987		1986		1985		1984		1983		1982		1981		1980		1979		1978		1977		1976		1975		1974		1973		1972		1971		1970		1969		1968		1967		1966		1965		1964		1963		1962		1961		1960		1959		1958		1957		1956		1955		1954		1953		1952		1951		1950		1949		1948		1947		1946		1945		1944		1943		1942		1941		1940		1939		1938		1937		1936		1935		1934		1933		1932		1931		1930		1929		1928		1927		1926		1925		1924		1923		1922		1921		1920		1919		1918		1917		1916		1915		1914		1913		1912		1911		1910		1909		1908		1907		1906		1905		1904		1903		1902		1901		1900		1899		1898		1897		1896		1895		1894		1893		1892		1891		1890		1889		1888		1887		1886		1885		1884		1883		1882		1881		1880		1879		1878		1877		1876		1875		1874		1873		1872		1871		1870		1869		1868		1867		1866		1865		1864		1863		1862		1861		1860		1859		1858		1857		1856		1855		1854		1853		1852		1851		1850		1849		1848		1847		1846		1845		1844		1843		1842		1841		1840		1839		1838		1837		1836		1835		1834		1833		1832		1831		1830		1829		1828		1827		1826		1825		1824		1823		1822		1821		1820		1819		1818		1817		1816		1815		1814		1813		1812		1811		1810		1809		1808		1807		1806		1805		1804		1803		1802		1801		1800		1799		1798		1797		1796		1795		1794		1793		1792		1791		1790		1789		1788		1787		1786		1785		1784		1783		1782		1781		1780		1779		1778		1777		1776		1775		1774		1773		1772		1771		1770		1769		1768		1767		1766		1765		1764		1763		1762		1761		1760		1759		1758		1757		1756		1755		1754		1753		1752		1751		1750		1749		1748		1747		1746		1745		1744		1743		1742		1741		1740		1739		1738		1737		1736		1735		1734		1733		1732		1731		1730		1729		1728		1727		1726		1725		1724		1723		1722		1721		1720		1719		1718		1717		1716		1715		1714		1713		1712		1711		1710		1709		1708		1707		1706		1705		1704		1703		1702		1701		1700		1699		1698		1697		1696		1695		1694		1693		1692		1691		1690		1689		1688		1687		1686		1685		1684		1683		1682		1681		1680		1679		1678		1677		1676		1675		1674		1673		1672		1671		1670		1669		1668		1667		1666		1665		1664		1663		1662		1661		1660		1659		1658		1657		1656		1655		1654		1653		1652		1651		1650		1649		1648		1647		1646		1645		1644		1643		1642		1641		1640		1639		1638		1637		1636		1635		1634		1633		1632		1631		1630		1629		1628		1627		1626		1625		1624		1623		1622		1621		1620		1619		1618		1617		1616		1615		1614		1613		1612		1611		1610		1609		1608		1607		1606		1605		1604		1603		1602		1601		1600		1599		1598		1597		1596		1595		1594		1593		1592		1591		1590		1589		1588		1587		1586		1585		1584		1583		1582		1581		1580		1579		1578		1577		1576		1575		1574		1573		1572		1571		1570		1569		1568		1567		1566		1565		1564		1563		1562		1561		1560		1559		1558		1557		1556		1555		1554		1553		1552		1551		1550		1549		1548		1547		1546		1545		1544		1543		1542		1541		1540		1539		1538		1537		1536		1535		1534		1533		1532		1531		1530		1529		1528		1527		1526		1525		1524		1523		1522		1521		1520		1519		1518		1517		1516		1515		1514		1513		1512		1511		1510		1509		1508		1507		1506		1505		1504		1503		1502		1501		1500		1499		1498		1497		1496		1495		1494		1493		1492		1491		1490		1489		1488		1487		1486		1485		1484		1483		1482		1481		1480		1479		1478		1477		1476		1475		1474		1473		1472		1471		1470		1469		1468		1467		1466		1465		1464		1463		1462		1461		1460		1459		1458		1457		1456		1455		1454		1453		1452		1451		1450		1449		1448		1447		1446		1445		1444		1443		1442		1441		1440		1439		1438		1437		1436		1435		1434		1433		1432		1431		1430		1429		1428		1427		1426		1425		1424		1423		1422		1421		1420		1419		1418		1417		1416		1415		1414		1413		1412		1411		1410		1409		1408		1407		1406		1405		1404		1403		1402		1401		1400		1399		1398		1397		1396		1395		1394		1393		1392		1391		1390		1389		1388		1387		1386		1385		1384		1383		1382		1381		1380		1379		1378		1377		1376		1375		1374		1373		1372		1371		1370		1369		1368		1367		1366		1365		1364		1363		1362		1361		1360		1359		1358		1357		1356		1355		1354		1353		1352		1351		1350		1349		1348		1347		1346		1345		1344		1343		1342		1341		1340		1339		1338		1337		1336		1335		1334		1333		1332		1331		1330		1329		1328		1327		1326		1325		1324		1323		1322		1321		1320		1319		1318		1317		1316		1315		1314		1313		1312		1311		1310		1309		1308		1307		1306		1305		1304		1303		1302		1301		1300		1299		1298		1297		1296		1295		1294		1293		1292		1291		1290		1289		1288		1287		1286		1285		1284		1283		1282		1281		1280		1279		1278		1277		1276		1275		1274		1273		1272		1271		1270		1269		1268		1267		1266		1265		1264		1263		1262		1261		1260		1259		1258		1257		1256		1255		1254		1253		1252		1251		1250		1249		1248		1247		1246		1245		1244		1243		1242		1241		1240		1239		1238		1237		1236		1235		1234		1233		1232		1231		1230		1229		1228		1227		1226		1225		1224		1223		1222		1221		1220		1219		1218		1217		1216		1215		1214		1213		1212		1211		1210		1209		1208		1207		1206		1205		1204		1203		1202		1201		1200		1199		1198		1197		1196		1195		1194		1193		1192		1191		1190		1189		1188		1187		1186		11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WESTMINSTER COMMUNITY SCHOOLS

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

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



Principal: Doug Kussius

Administrative Assistant: Trish Adams



Westminster Community Schools

Doug Kussius, Principal

Trish Adams, Administrative Assistant

www.wnesu.org/wcs

802-722-3241

Westminster Community Schools prides itself on maintaining our heritage and local priorities while still striving to improve and push the boundaries of public education. In a time of change and uncertainty, we bond together as a school community to “Join the Crew, Do the Work, and Enjoy the Voyage.”

Joining the crew means that as students and staff members we are not passengers who passively hope learning happens. We instead embrace the spirit of getting in there and making it happen. Our teachers and students have certainly done that this year. One significant example is their implementation of a new reading approach and curriculum. Our program comes from the work of Expeditionary Learning Schools and is built on the motto that all students have a right to a challenging and rigorous curriculum. Students are diving deeply in an integrated approach to reading, writing, and speaking. Each module in the Expeditionary Learning (EL) program culminates with an authentic project-based experience that pushes to grow student’s character as much as their academic skills. After learning about reading challenges in schools across the world in their first unit of this new program, students in third grade burst out with authentic joy and gratitude to their teachers and thanked me for buying them brand new books this year! They then orchestrated a book drive to donate to areas of the world less fortunate than ours. This is EL in action.

Teachers spent the summer learning about this new curriculum and have put in the extra effort to learn and implement it. Both students and teachers have noticed a difference in the quantity and quality of expected work output from the program. However, we feel we are only on the first leg of a long journey of continuous improvement and growth. We are more strongly vertically aligning our practices. Vertical alignment, for example, means that the phonics portion of the K-2 program supports the deep comprehension and close reading work that occurs from third to sixth grades. Each year we are building teacher and student skills.

The second change we made this year was to initiate student-led conferences. Student-led conferences are a continuation of our school’s commitment to increase parents’ involvement in their children’s education. We will host our first student-led conferences this year in the spring. Student-led conferences are an outgrowth of our desire to empower students to own their learning. Our reading program helps prepare us with its emphasis on learning targets and reflection. Throughout the year students are constantly self-assessing their growth versus their targets and making plans with their teachers’ support to gain the necessary skills to improve.

These two initiatives fit in with our ongoing work to offer the best possible educational experiences we can. Our Studio Y Goes West program is in its second year of project-based arts immersion experiences set within a dramatic story arc in which students are the characters. Student-led conferences and portfolios got their start at Studio Y, and this program continues to be a source of growth, innovation, and excitement for students and staff alike. Housed in the Westminster West School building, each class gets to spend two days every six weeks “out-west.” This year the experiences have lined up with our EL reading curriculum, further deepening students’ content knowledge in the areas studied. Students have gotten to be paleontologists, archeologists, detectives, woodworkers, chefs, and inventors at the West. The program has quickly become a core piece of our course work, and it’s getting some attention from other educators. We have had teachers from other

schools and a group of regional curriculum directors come to spend a morning learning about our unique and powerful Studio Y Goes West experience--all of whom left inspired!

Both Studio Y Goes West and the EL reading curriculum regularly work on Habits of Character, positive character actions that are necessary for success in school and life. Examples of Habits of Character include service, citizenship, responsibility, initiative, and creativity. Students reflect on their use of the Habits of Character when immersed in challenges and assignments. Each month we celebrate Habits of Character and recognize individual student efforts and accomplishments. Four times a year, as a staff, we embark on a positive reinforcement campaign called "Viking Voyages." We have also begun multi-age, multi-year mentoring groups called "Longboats." Longboats ensure each child has an additional peer group at school to connect with and an adult who follows their elementary school career for all seven years. Through these experiences, we focus our school community on remaining a safe and caring place that promotes social and emotional health leading to resilient, self-directed learners who can participate fully in their community.

As changes continue to occur in our state and district, we at Westminster Community Schools strive to remain focused on providing rigorous academics in a caring and supportive environment. I want to thank this wonderful community for your impressive dedication and support. Your engagement and commitment allow us to create, maintain and continue to improve such a special place.

Westminster Town School District Enrollment

Grades K-6 (As of Fall Census Nov 2, 2018)

Year	K	1	2	3	4	5	6	Total
05-06	25	35	33	32	27	21	33	206
06-07	36	30	38	33	30	26	22	215
07-08	29	38	24	34	28	30	24	207
08-09	35	25	378	27	29	30	26	209
09-10	23	37	21	38	25	30	28	202
10-11	16	23	37	22	35	23	29	185
11-12	34	17	27	37	21	31	24	191
12-13	35	32	15	27	36	22	35	202
13-14	30	35	30	15	19	31	20	180
14-15	16	27	36	31	13	22	26	171
15-16	30	19	31	36	27	18	17	178
16-17	32	30	16	28	31	19	19	175
17-18	21	33	30	21	30	34	24	192
18-19	19	23	31	33	20	29	33	188

Grades 7-8

7	8	Total
37	46	83
38	35	73
29	34	63
23	30	53
35	23	58
31	35	66
38	31	69
29	41	70
39	29	68
25	31	56
34	23	57
28	35	63
28	32	60
29	26	55

18-19 Pre-K Enrollment: 30 four-year-olds, with 12 in WNESU programs and 10 in "partner" sites. 21 three-year-olds, with 5 in WNESU programs and 7 in "partner" sites.

Westminster Tuition Students in 7th and 8th grades 2018-2019

Public Schools	Total Tuition	Paid by Westminster	7th Grade	8th Grade	Total
Bellows Falls Middles School	\$17,000	\$17,000	18	14	32
Putney Central	\$16,000	\$16,000	1	1	2
Green Mountain	\$16,000	\$16,000	0	1	1
Private					
Compass School (Westminster)	\$15,618	\$15,618	5	2	7
The Grammar School (Putney)	\$18,500	\$15,618	3	5	8
Kurn Hattin Homes (Westminster)	\$15,618	\$15,618	1	1	2
Greenwood School	\$57,998	\$15,618	0	1	1
Neighborhood School House	\$18,500	\$15,618	1	0	1
Other Special Education or Section 504 Arrangements	-	-	0	1	1
Total			29	26	55

Notes:

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

Annual School Directors' Report from the Westminster School Board - January 2019

It is a challenge for me to convey what a peculiar year this has been for the Westminster School Board. Meeting by meeting we have addressed the relatively mundane business of a town school district - making staffing decisions, tracking finances, updating policies, developing budgets and the like, as our predecessors have done for the last century or two. Only this year the mundane became strangely revolutionary. By proceeding with the regular business of running the town school district, which you the voters elected us to do, we opposed the State Board of Education and its decision in November to force us to give up our school district, sell our schools for a dollar, and merge. Thus the budget that your board approved the week of January 14 and what you are considering at town meeting is a normal budget in every respect except that the Agency of Education instructed us not to develop it and not to present it to you.

Needless to say, too much of your board's time and energy has gone towards Act 46 this year, as is true for the previous two years. A year ago we had submitted an "Alternative Governance Proposal" to the Agency of Education, which we and the other towns in Windham Northeast worked many hours to develop. Members of our town boards traveled as far as Montpelier, Barre, North Clarendon and Chester multiple times to explain and defend our proposal before the Agency and State Board of Education. We all worked so hard on this because we believe strongly that the proposal we developed with Athens, Grafton and Rockingham for collaboration and regular joint meetings is the best way for us to meeting the goals of Act 46, and because we believe in honoring the vote of the towns not to merge. On June 1 we obtained initial permission to proceed with our Alternative Governance Proposal. But by November 30 our fortunes changed and the State Board of Education decided, in essence, that if one district must merge, all possible districts should merge; they decided to force the merger of Athens, Grafton and Westminster. Following that, and after public meetings and in concert with Athens and Grafton, we chose to join 31 other towns from all over the state in a lawsuit contesting forced mergers. The lawsuit is ongoing, but had initial success in obtaining a "stay" on the organization of the forced-to-merge districts.

Despite the legal proceedings, the powers-that-be in the state educational administration have put a great deal of pressure on town districts to cease their operations and cede control to an as yet unformed merged district. Even so your board decided that the most responsible course of action is to proceed with business as usual, since A) that is what you elected us to do, B) the town voted against merger in 2017, and C) there is no guarantee there will be any other entity to govern our schools come July 1. I should add that we sought legal opinion from our town attorney, Larry Slason, as well as from attorneys for the multi-town lawsuit, and all affirmed that this was our most responsible course of action. I will note that Westminster was the first town to proceed with business as usual and present a warned budget and articles before town meeting. I want to thank all the support the board received from the citizens who came to our board meetings or even those who just paused to hear out frustrated board members on the street.

Speaking of support, our supervisory union office in Bellows Falls had a big turnover in leadership this past summer and I think I speak for all the board when I say it has been a pleasure to work with the new superintendent, Chris Pratt, the assistant superintendent, Lynn Carey, and the director of special ed, Andrew Haas. Also, our own Harley Sterling has become director of food services for all the schools in Windham Northeast, not just for Westminster, as all the towns decided to embrace the locally-sourced, in-school made meals program. We are still in our first year of this collaborative, supervisory union wide program, but it appears to be a success so far.

Now I return to the budget. The board is recommending you approve a total budget of \$4,890,882. This figure includes a deficit of \$115,000 that was left from the 2017-2018 school year. While the total is 3% higher than what you approved last year, our student numbers are also higher. Together with that fact and slight changes in proportions of students in the high school, our town education tax rate looks to decrease about a penny from last year to \$1.23.

Forgive me for the length of this report - it's been quite a year! I continue to feel grateful that I can contribute to our community in a way that feels valuable.

David Major, Chair, Westminster School Board

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

T234
Windham Northeast

Property dollar
equivalent yield

Homestead tax rate
per \$10,666 of
spending per
equalized pupil

10,666

1.00

13,104

Income dollar equivalent yield per
2.0% of household income

Expenditures

		FY2017	FY2018	FY2019	FY2020	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$5,133,503	\$4,582,758	\$4,734,011	\$4,775,346	1.
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	Locally adopted or warned budget	\$5,133,503	\$4,582,758	\$4,734,011	\$4,775,346	4.

5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	\$115,536	6.
7.	Total Budget	\$5,133,503	\$4,582,758	\$4,734,011	\$4,890,882	7.
8.	S.U. assessment (included in local budget) - informational data	-	\$821,579	\$829,125	\$836,068	8.
9.	Prior year deficit reduction (Included in expenditure budget) - informational data	-	-	-	\$115,536	9.

Revenues

10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$1,188,745	\$658,213	\$228,143	\$111,258	10.
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	Offsetting revenues	\$1,188,745	\$658,213	\$228,143	\$111,258	13.

14.	Education Spending	\$4,043,153	\$3,944,758	\$3,924,545	\$4,779,624	14.
15.	Equalized Pupils	246.73	258.78	266.23	267.20	15.

16.	Education Spending per Equalized Pupil	\$15,988.16	\$15,165.57	\$16,924.72	\$17,887.81	16.
17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$545.87	\$498.87	\$454.00	\$438	17.
18.	<i>minus</i> Less share of SpEd costs in excess of \$80,000 for an individual (per equp)	\$3.51	\$4.19	\$5.00	-	18.
19.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equp)	-	-	-	\$432	19.
20.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equp)	-	-	-	-	20.
21.	<i>minus</i> Estimated costs of new students after census period (per equp)	-	-	-	-	21.
22.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equp)	-	-	-	-	22.
23.	<i>minus</i> Less planning costs for merger of small schools (per equp)	-	-	-	-	23.
24.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equp)	-	\$32.92	\$34.00	\$38	24.
25.	Excess spending threshold	\$16,100.22	\$17,386.00	\$17,816.00	\$18,311.00	25.
26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$15,988	\$15,166	\$16,925	\$17,887.81	27.
28.	District spending adjustment (minimum of 100%)	164.809% based on \$9,701	149.267% based on yield \$10,160	165.606% based on yield \$10,220	167.709% based on yield \$10,666	28.

Prorating the local tax rate

29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$17,887.81 + (\$10,666.00 / \$1.00))]	\$1.6481 based on \$1.00	\$1.4927 based on \$1.00	\$1.6561 based on \$1.00	\$1.6771 based on \$1.00	29.
30.	Percent of Westminster equalized pupils not in a union school district	71.07%	74.00%	76.09%	74.77%	30.
31.	Portion of district eq homestead rate to be assessed by town (74.77% x \$1.68)	\$1.1713	\$1.1046	\$1.2601	\$1.2540	31.
32.	Common Level of Appraisal (CLA)	97.93%	98.71%	101.44%	101.79%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.2540 / 101.79%)	\$1.1961 based on \$1.00	\$1.1190 based on \$1.00	\$1.2422 based on \$1.00	\$1.2319 based on \$1.00	33.
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>						
34.	Anticipated income cap percent (to be prorated by line 30) [(\$17,887.81 + \$13,104) x 2.00%]	2.94% based on 2.00%	2.53% based on 2.00%	2.85% based on 2.00%	2.73% based on 2.00%	34.
35.	Portion of district income cap percent applied by State (74.77% x 22.73%)	2.09% based on 2.00%	1.87% based on 2.00%	2.17% based on 2.00%	2.04% based on 2.00%	35.
36.	Percent of equalized pupils at Bellows Falls UHSD #27	28.93%	26.00%	23.91%	25.23%	36.
37.		0.4640	0.4187	0.3966	0.4311	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$10,666 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,104 for a base income percent of 2.0% and a non-residential tax rate of \$1.58. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 2.0%.



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Directors
Westminster School District
Bellows Falls, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Westminster School District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Westminster School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and aggregate remaining fund information of Westminster School District as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows 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, budgetary comparison information and pension and OPEB information on pages 4 through 10 and 59 through 64 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 Westminster School District's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues and Schedule of Departmental Operations - General Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues and Schedule of Departmental Operations - General Fund are the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues and Schedule of Departmental Operations - General Fund are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2018 on our consideration of Westminster School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Westminster School District's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine

Vermont Registration No. 092.0000697

December 31, 2018

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

The following management's discussion and analysis of the Westminster School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the Westminster School District's financial statements.

Financial Statement Overview

The School District's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the School District's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the School District's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have one column for the type of School District activity. The type of activity presented for the School District is:

- **Governmental activities** – The activities in this section are mostly supported by intergovernmental revenues (federal and state grants). All of the School District's basic services are reported in governmental activities, which include regular instruction, special education, support services, operations and maintenance, transportation and program expenditures.

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 School District, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the School District can be classified into two categories: governmental and fiduciary funds.

Governmental funds: All of the basic services provided by the School District are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the School District's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the School District.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The School District presents two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The School District's major fund is the general fund. All other funds are

shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the School District legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the Westminster School District. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the School District's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Net Position - Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions - Pensions, a Schedule of Proportionate Share of the Net OPEB Liability, a Schedule of Contributions - OPEB and Notes to Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining schedules provide information in regards to other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the School District's governmental activities. The School District's total net position for governmental activities decreased by \$343,190 from \$2,419,450 to \$2,076,260.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling

STATEMENT C

WESTMINSTER SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 125,433	\$ 54,655	\$ 180,088
Accounts receivable (net of allowance for uncollectibles)	28,444	30,402	58,846
Inventory	-	2,372	2,372
Due from other funds	54,572	3,077	57,649
TOTAL ASSETS	<u>\$ 208,449</u>	<u>\$ 90,506</u>	<u>\$ 298,955</u>
LIABILITIES			
Accounts payable	\$ 87,619	\$ 3,966	\$ 91,585
Accrued expenses	49,780	1,982	51,762
Due to other funds	3,077	54,572	57,649
TOTAL LIABILITIES	<u>140,476</u>	<u>60,520</u>	<u>200,996</u>
FUND BALANCES			
Nonspendable - inventory	-	2,372	2,372
Restricted	-	29,986	29,986
Committed	-	-	-
Assigned	67,973	-	67,973
Unassigned	-	(2,372)	(2,372)
TOTAL FUND BALANCES	<u>67,973</u>	<u>29,986</u>	<u>97,959</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 208,449</u>	<u>\$ 90,506</u>	<u>\$ 298,955</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT D

WESTMINSTER SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018

	Total Governmental Funds
Total Fund Balances	\$ 97,959
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	2,824,725
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	68,115
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bond payable	(760,000)
Capital lease payable	(5,641)
Net pension liability	(127,145)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(21,753)
Net position of governmental activities	<u>\$ 2,076,260</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT E

WESTMINSTER SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Intergovernmental revenues	\$ 4,088,482	\$ 150,660	\$ 4,239,142
Charges for services	41,376	87,302	128,678
Interest income	986	247	1,233
Miscellaneous revenues	1,316	7,007	8,323
TOTAL REVENUES	<u>4,132,160</u>	<u>245,216</u>	<u>4,377,376</u>
EXPENDITURES			
Current:			
Regular instruction	2,512,507	-	2,512,507
Special education	340,980	-	340,980
Support services - students	402,749	-	402,749
Support services - administrative	385,072	-	385,072
Operations and maintenance	346,893	-	346,893
Transportation	156,420	-	156,420
Debt service:			
Principal	95,000	-	95,000
Interest	29,554	-	29,554
On-behalf payments	166,975	-	166,975
Program expenditures	-	300,960	300,960
TOTAL EXPENDITURES	<u>4,436,150</u>	<u>300,960</u>	<u>4,737,110</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(303,990)</u>	<u>(55,744)</u>	<u>(359,734)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	45,395	45,395
Transfers (out)	(45,395)	-	(45,395)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(45,395)</u>	<u>45,395</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(349,385)	(10,349)	(359,734)
FUND BALANCES - JULY 1	<u>417,358</u>	<u>40,335</u>	<u>457,693</u>
FUND BALANCES - JUNE 30	<u>\$ 67,973</u>	<u>\$ 29,986</u>	<u>\$ 97,959</u>

See accompanying independent auditors' report and notes to financial statements.

WESTMINSTER SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (359,734)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	50,547
Depreciation expense	<u>(136,546)</u>
	<u>(85,999)</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(27,833)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	<u>107,777</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(6,195)</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Net pension liability	<u>28,794</u>
Change in net position of governmental activities (Statement B)	<u>\$ (343,190)</u>

See accompanying independent auditors' report and notes to financial statements.

WESTMINSTER TOWN SCHOOL DISTRICT						
FY2020 PROPOSED REVENUE						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
GENERAL FUND		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
1	APPLIED SURPLUS	(\$180,000.00)	(\$180,000.00)	(\$97,963.00)	\$0.00	\$97,963.00
2	REFUND OF PRIOR YEAR TUITION	(\$29,432.34)	(\$41,375.91)	\$0.00	\$0.00	\$0.00
3	INTEREST	(\$1,700.25)	(\$983.05)	(\$1,313.53)	(\$1,299.88)	\$13.65
4	DONATIONS	\$0.00	(\$1,000.00)	\$0.00	\$0.00	\$0.00
5	MISCELLANEOUS	\$0.00	(\$136.22)	\$0.00	\$0.00	\$0.00
6	EDUCATION SPENDING	(\$3,924,545.00)	(\$3,903,601.00)	(\$4,505,868.00)	(\$4,779,624.00)	(\$273,756.00)
7	SPECIAL EDUCATION REIMBURSEMENT	\$0.00	(\$17,905.61)	(\$61,550.00)	(\$30,154.00)	\$31,396.00
8	TRANSFER - CAPITAL IMPROVE RESERVE	\$0.00	(\$38,536.51)	\$0.00	\$0.00	\$0.00
9	TRANSFER-TUITION RESERVE	\$0.00	(\$57,843.45)	\$0.00	\$0.00	\$0.00
10	ADJ PRIOR YEARS EXPENDITUR	\$0.00	(\$180.13)	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND		(\$4,135,677.59)	(\$4,241,561.88)	(\$4,666,694.53)	(\$4,811,077.88)	(\$144,383.35)
SUMMER & AFTERSCHOOL PROGRAM						
11	AFTERSCHOOL STATE FUNDS	(\$30,000.00)	(\$40,500.16)	(\$30,000.00)	(\$40,500.00)	(\$10,500.00)
12	HOLT FUNDS	(\$11,690.00)	\$0.00	(\$11,690.00)	(\$11,690.00)	\$0.00
13	GARDEN TO TABLE REVENUE	\$0.00	(\$946.64)	\$0.00	\$0.00	\$0.00
14	AFTERSCHOOL PARTICIPANT	(\$20,000.80)	(\$16,978.00)	(\$15,626.44)	(\$17,614.50)	(\$1,988.06)
15	AFTERSCHOOL INTEREST	\$0.00	(\$246.58)	\$0.00	\$0.00	\$0.00
16	TRANSFER FROM GENERAL FUND	(\$5,000.00)	(\$5,000.00)	(\$10,000.00)	(\$10,000.00)	\$0.00
TOTAL SUMMER & AFTERSCHOOL PROGRAM		(\$66,690.80)	(\$63,671.38)	(\$67,316.44)	(\$79,804.50)	(\$12,488.06)
FOOD SERVICE						
17	INTEREST	\$0.00	(\$0.19)	\$0.00	\$0.00	\$0.00
18	HEAD START STUDENT LUNCH	(\$16,071.00)	(\$34,336.87)	\$0.00	\$0.00	\$0.00
19	STUDENT MEALS	(\$23,750.00)	(\$21,957.20)	\$0.00	\$0.00	\$0.00
20	ADULT SALES	(\$17,062.00)	(\$12,584.29)	\$0.00	\$0.00	\$0.00
21	STUDENT ALA CARTE	(\$1,620.00)	(\$498.32)	\$0.00	\$0.00	\$0.00
22	SPECIAL FUNCTIONS	(\$4,300.00)	(\$3,548.16)	\$0.00	\$0.00	\$0.00
23	DONATIONS	\$0.00	(\$420.00)	\$0.00	\$0.00	\$0.00
24	MISC. FOOD SERVICE REVENUE	(\$5,825.40)	(\$3,038.38)	\$0.00	\$0.00	\$0.00
25	STATE LUNCH MATCH	(\$1,430.00)	(\$923.51)	\$0.00	\$0.00	\$0.00
26	STATE BREAKFAST MATH	(\$131.25)	(\$318.45)	\$0.00	\$0.00	\$0.00
27	STATE BREAKFAST REIMBURSEMENT	(\$650.00)	(\$417.90)	\$0.00	\$0.00	\$0.00
28	STATE LUNCH REIMBURSEMENT	(\$3,066.00)	(\$1,178.40)	\$0.00	\$0.00	\$0.00
29	AFTER SCHOOL SNACK	(\$17,947.00)	\$0.00	\$0.00	\$0.00	\$0.00
30	FRESH FRUITS & VEGGIES GRANT	(\$9,815.00)	(\$12,092.52)	\$0.00	\$0.00	\$0.00
31	FEDERAL LUNCH REIMBURSEMENT	(\$48,575.21)	(\$43,708.38)	\$0.00	\$0.00	\$0.00
32	FEDERAL BREAKFAST REIMBURSEMENT	(\$13,769.25)	(\$15,766.36)	\$0.00	\$0.00	\$0.00
33	CASH IN LIEU OF COMMODITIES-AMP	\$0.00	(\$1,679.36)	\$0.00	\$0.00	\$0.00
34	AFTER SCHOOL MEALS PROGRAM	\$0.00	(\$23,330.29)	\$0.00	\$0.00	\$0.00
35	SUMMER FOODSERVICE REIMBURSEMENT	\$0.00	(\$1,313.85)	\$0.00	\$0.00	\$0.00
36	COMMODITIES	\$0.00	(\$5,625.95)	\$0.00	\$0.00	\$0.00
37	TRANSFER FROM GENERAL FUND	(\$58,534.07)	(\$40,395.40)	\$0.00	\$0.00	\$0.00
TOTAL FOOD SERVICE		(\$222,546.18)	(\$223,133.78)	\$0.00	\$0.00	\$0.00
E-RATE REIMBURSEMENT						
38	E-RATE REIMBURSEMENTS	\$0.00	(\$3,805.14)	\$0.00	\$0.00	\$0.00
TOTAL E-RATE REIMBURSEMENT		\$0.00	(\$3,805.14)	\$0.00	\$0.00	\$0.00
GRAND TOTAL TO BE VOTED UPON BY TAXPAYERS		(\$4,424,914.57)	(\$4,532,172.18)	(\$4,734,010.97)	(\$4,890,882.38)	(\$156,871.41)

WESTMINSTER TOWN SCHOOL DISTRICT

FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
GENERAL FUND						
PRIOR YEAR DEFICIT						
1	PRIOR YEAR DEFICIT	\$0.00	\$0.00	\$0.00	\$115,536.07	\$115,536.07
TOTAL PRIOR YEAR DEFICIT		\$0.00	\$0.00	\$0.00	\$115,536.07	\$115,536.07
REGULAR EDUCATION						
2	TEACHERS' SALARIES	\$912,987.20	\$941,119.85	\$918,655.55	\$897,661.80	(\$20,993.75)
3	AIDES' SALARIES	\$116,611.95	\$112,841.85	\$122,371.27	\$136,325.38	\$13,954.11
4	EARLY ED OUTREACH PARA SALARY	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
5	KINDERGARTEN HOME VISITS	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
6	SUBSTITUTE TEACHERS	\$24,200.00	\$20,160.00	\$33,000.00	\$33,000.00	\$0.00
7	HEALTH INSURANCE STIPEND	\$0.00	\$3,150.00	\$1,900.00	\$1,500.00	(\$400.00)
8	HEALTH INSURANCE	\$228,193.46	\$180,168.70	\$170,579.27	\$154,551.42	(\$16,027.85)
9	DISABILITY INSURANCE	\$3,706.56	\$3,508.38	\$3,346.56	\$3,375.61	\$29.05
10	FLEX SPENDING	\$82.80	\$20.75	\$41.40	\$621.00	\$579.60
11	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$9,322.39	\$33,320.00	\$29,120.00	(\$4,200.00)
12	FICA/MEDICARE	\$80,806.89	\$78,303.83	\$82,499.65	\$81,930.52	(\$569.13)
13	LIFE INSURANCE	\$396.00	\$290.52	\$272.16	\$276.05	\$3.89
14	MUNICIPAL RETIREMENT	\$6,413.68	\$6,401.87	\$6,785.42	\$7,924.96	\$1,139.54
15	KINDERGARTEN MUNI RETIRE	\$0.00	\$0.00	\$0.00	\$86.25	\$86.25
16	OPEB/TEACHERS RETIREMENT	\$8,520.40	\$10,024.00	\$9,100.00	\$10,202.40	\$1,102.40
17	RETIREMENT STIPEND	\$0.00	\$800.00	\$800.00	\$2,000.00	\$1,200.00
18	WORKERS' COMPENSATION	\$8,556.02	\$7,495.13	\$7,503.27	\$7,924.96	\$421.69
19	UNEMPLOYMENT COMPENSATION	\$7,500.00	\$100.00	\$3,500.00	\$3,500.00	\$0.00
20	COURSE REIMBURSEMENT	\$6,000.00	\$1,519.00	\$6,000.00	\$6,000.00	\$0.00
21	DENTAL INSURANCE	\$6,188.30	\$5,424.45	\$5,080.00	\$5,080.00	\$0.00
22	EDUCATIONAL PURCHASED SERVICES	\$6,500.00	\$8,900.00	\$1,973.30	\$2,000.00	\$26.70
23	EXTENDED SCHOOL YR PURCH. ED SERVICES	\$900.00	\$0.00	\$900.00	\$900.00	\$0.00
24	PURCHASED PROFESSIONAL SERVICES	\$34,500.00	\$0.00	\$0.00	\$0.00	\$0.00
25	WNESU ASSMNT (ELL)	\$3,560.17	\$3,304.74	\$9,455.16	\$9,180.30	(\$274.86)
26	WNESU ASSMNT (REG ED PARAEDUCATORS)	\$15,000.00	\$61,486.02	\$32,908.95	\$10,000.00	(\$22,908.95)
27	EST/504 SERVICES	\$2,000.00	\$28,100.00	\$61,000.00	\$45,000.00	(\$16,000.00)
28	EST/504 EXTENDED SCHOOL YEAR SERVICES	\$0.00	\$5,200.00	\$5,200.00	\$5,200.00	\$0.00
29	5TH GRADE ENVIRONMENTAL	\$5,000.00	\$5,750.00	\$5,000.00	\$5,750.00	\$750.00
30	REPAIRS/MAINTENANCE	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
31	INSTRUMENT REPAIRS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
32	RENTALS	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
33	TUITION-IN STATE K/6	\$0.00	\$24,252.00	\$0.00	\$0.00	\$0.00
34	TRAVEL	\$3,000.00	\$661.64	\$3,000.00	\$3,000.00	\$0.00
35	PROFESSIONAL DEVELOPMENT TRAVEL	\$0.00	\$1,076.87	\$0.00	\$0.00	\$0.00
36	SUPPLIES	\$17,075.00	\$10,568.10	\$15,000.00	\$10,500.00	(\$4,500.00)
37	STUDIO Y SUPPLIES	\$0.00	\$331.83	\$0.00	\$1,000.00	\$1,000.00
38	PE SUPPLIES	\$500.00	\$338.60	\$600.00	\$500.00	(\$100.00)
39	ART SUPPLIES	\$1,500.00	\$1,322.05	\$2,500.00	\$1,000.00	(\$1,500.00)
40	MUSIC SUPPLIES	\$500.00	\$344.41	\$500.00	\$500.00	\$0.00
41	INSTRUCTIONAL SUPPLIES	\$13,650.00	\$4,203.58	\$17,485.00	\$17,000.00	(\$485.00)
42	ART INSTRUCTIONAL MATERIALS	\$1,500.00	\$35.00	\$1,500.00	\$500.00	(\$1,000.00)
43	MUSIC INSTRUCTIONAL MATERIALS	\$500.00	\$219.53	\$500.00	\$500.00	\$0.00
44	PE INSTRUCTIONAL MATERIALS	\$500.00	\$617.33	\$500.00	\$600.00	\$100.00
45	504 INSTRUCTIONAL MATERIALS	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
46	STUDIO Y FOOD FOR COOKING	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
47	BOOKS	\$9,000.00	\$8,110.23	\$7,000.00	\$9,000.00	\$2,000.00
48	MUSIC BOOKS	\$0.00	\$12.90	\$0.00	\$0.00	\$0.00
49	MANIPULATIVES	\$1,950.00	\$318.59	\$1,200.00	\$500.00	(\$700.00)
50	DUES/MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	SOFTWARE LICENSING FEES	\$5,000.00	\$15,380.94	\$5,000.00	\$6,000.00	\$1,000.00
TOTAL REGULAR EDUCATION		\$1,536,798.43	\$1,561,185.08	\$1,580,476.96	\$1,518,210.65	(\$62,266.31)

WESTMINSTER TOWN SCHOOL DISTRICT

FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
SPECIAL EDUCATION						
52	WNESU ASSESSMENT (SPECIAL EDUCATION)	\$248,566.72	\$232,888.39	\$270,007.46	\$281,133.19	\$11,125.73
TOTAL SPECIAL EDUCATION		\$248,566.72	\$232,888.39	\$270,007.46	\$281,133.19	\$11,125.73
STUDENT ACTIVITIES						
53	STUDENT ACTIVITIES SUPPLIES	\$1,750.00	\$1,239.00	\$1,750.00	\$1,750.00	\$0.00
54	STUDENT ACTIVITIES REFRESHMENTS	\$0.00	\$82.47	\$0.00	\$0.00	\$0.00
55	STUDENT ACTIVITIES DUES & FEES	\$5,800.00	\$2,964.50	\$5,800.00	\$5,800.00	\$0.00
56	WINTER SPORTS PROGRAM	\$6,000.00	\$5,537.53	\$6,000.00	\$6,000.00	\$0.00
TOTAL STUDENT ACTIVITIES		\$13,550.00	\$9,823.50	\$13,550.00	\$13,550.00	\$0.00
HOME SCHOOL LIAISON						
57	WNESU ASSESSMENT (HOME SCHOOL LIAISON)	\$2,260.24	\$1,713.05	\$2,531.96	\$2,581.33	\$49.37
TOTAL HOME SCHOOL LIAISON		\$2,260.24	\$1,713.05	\$2,531.96	\$2,581.33	\$49.37
TRUANCY OFFICER SERVICES						
58	TRUANCY OFFICER SERVICES	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
TOTAL TRUANCY OFFICER SERVICES		\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
GUIDANCE SERVICES						
59	GUIDANCE SALARIES	\$67,171.00	\$67,843.00	\$69,538.78	\$69,539.00	\$0.22
60	HEALTH INSURANCE	\$14,198.31	\$13,411.62	\$13,912.71	\$13,865.18	(\$47.53)
61	DISABILITY INSURANCE	\$241.82	\$220.08	\$225.65	\$225.96	\$0.31
62	FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
63	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$20.70	\$2,800.00	\$2,800.00	\$0.00
64	FICA/MEDICARE	\$5,138.58	\$4,869.24	\$5,319.72	\$5,319.74	\$0.02
65	LIFE INSURANCE	\$18.00	\$12.96	\$12.96	\$8.52	(\$4.44)
66	WORKERS COMPENSATION	\$544.09	\$472.04	\$483.85	\$473.42	(\$10.43)
67	COURSE REIMBURSEMENT	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00
68	DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
69	PURCHASED EDUCATIONAL SERVICES	\$9,000.00	\$8,049.52	\$16,000.00	\$16,000.00	\$0.00
70	TRAVEL	\$300.00	\$0.00	\$300.00	\$200.00	(\$100.00)
71	SUPPLIES	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
72	INSTRUCTIONAL MATERIALS	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
73	TESTING SUPPLIES	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
74	BOOKS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL GUIDANCE SERVICES		\$98,611.80	\$95,249.16	\$109,593.67	\$109,473.22	(\$120.45)
HEALTH SERVICES						
75	NURSE SALARIES	\$62,486.00	\$63,111.00	\$64,688.63	\$64,689.00	\$0.37
76	HEALTH SUBSTITUTE SALARY	\$780.00	\$280.00	\$1,380.00	\$300.00	(\$1,080.00)
77	DISABILITY INSURANCE	\$244.95	\$204.74	\$209.91	\$210.24	\$0.33
78	FICA/MEDICARE	\$4,839.88	\$4,835.64	\$5,054.25	\$4,971.66	(\$82.59)
79	GROUP LIFE INSURANCE	\$18.00	\$12.96	\$12.96	\$12.96	\$0.00
80	WORKERS COMPENSATION	\$512.46	\$441.09	\$450.10	\$452.15	\$2.05
81	COURSE REIMBURSEMENT	\$350.00	\$444.00	\$350.00	\$350.00	\$0.00
82	DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
83	WNESU ASSESSMENT (SUBSTANCE ABUSE PROG)	\$524.81	\$507.85	\$576.20	\$618.06	\$41.86
84	WNESU ASSESSMENT (SPEC ED MEDICAL)	\$0.00	\$0.00	\$559.41	\$0.00	(\$559.41)
85	REPAIRS/MAINTENANCE	\$250.00	\$90.35	\$250.00	\$250.00	\$0.00
86	COMMUNICATIONS	\$825.00	\$603.22	\$550.00	\$550.00	\$0.00
87	TRAVEL	\$400.00	\$585.34	\$400.00	\$400.00	\$0.00
88	SUPPLIES	\$2,750.00	\$2,850.99	\$2,750.00	\$2,950.00	\$200.00
89	BOOKS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
90	DUES/FEES	\$875.00	\$780.00	\$875.00	\$875.00	\$0.00
91	WNESU ASSMNT (HEALTH SERVICES)	\$0.00	\$0.00	\$0.00	\$12,892.58	\$12,892.58
TOTAL HEALTH SERVICES		\$75,306.10	\$75,097.18	\$78,556.46	\$89,971.65	\$11,415.19

WESTMINSTER TOWN SCHOOL DISTRICT

FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2018 - 6/30/2019</u>	<u>7/1/2019 - 6/30/2020</u>	
PSYCHOLOGICAL SERVICES						
92	WNESU ASSMNT (PSYCHOLOGICAL SERVICES)	\$20,492.04	\$21,409.55	\$25,845.50	\$28,489.74	\$2,644.24
TOTAL PSYCHOLOGICAL SERVICES		\$20,492.04	\$21,409.55	\$25,845.50	\$28,489.74	\$2,644.24
SPEECH/AUDIOLOGY SERVICE						
93	WNESU ASSMNT (SLP)	\$18,486.89	\$17,073.81	\$16,778.87	\$18,427.73	\$1,648.86
TOTAL SPEECH/AUDIOLOGY SERVICE		\$18,486.89	\$17,073.81	\$16,778.87	\$18,427.73	\$1,648.86
OCCUPATIONAL THERAPY SERVICE						
94	WNESU ASSMNT (REG ED OT)	\$432.67	\$152.86	\$517.18	\$600.51	\$83.33
95	WNESU ASSMNT (SPEC ED OT)	\$10,980.94	\$10,440.56	\$10,925.89	\$10,023.82	(\$902.07)
TOTAL OCCUPATIONAL THERAPY SERVICE		\$11,413.61	\$10,593.42	\$11,443.07	\$10,624.33	(\$818.74)
PHYSICAL THERAPY SERVICES						
96	WNESU ASSMNT (PT)	\$1,810.69	\$1,150.55	\$1,286.64	\$1,396.15	\$109.51
TOTAL PHYSICAL THERAPY SERVICES		\$1,810.69	\$1,150.55	\$1,286.64	\$1,396.15	\$109.51
COURSE REIMBURSEMENT						
97	WNESU ASSMNT (TEACHER ORIENTATION)	\$1,041.34	\$1,445.78	\$1,692.03	\$1,908.85	\$216.82
98	WNESU ASSMNT (SPEC ED STAFF DEVELOPMENT)	\$56.59	\$320.54	\$55.94	\$311.06	\$255.12
TOTAL COURSE REIMBURSEMENT		\$1,097.93	\$1,766.32	\$1,747.97	\$2,219.91	\$471.94
STAFF DEVELOPMENT						
99	STAFF DEVELOPMENT SALARY	\$6,370.00	\$4,368.65	\$6,370.00	\$6,370.00	\$0.00
100	STAFF DEVELOPMENT FICA	\$487.31	\$331.44	\$487.31	\$487.31	\$0.00
101	STAFF DEVELOPMENT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$8.24	\$8.42	\$0.18
102	WORKERS COMP INSURANCE	\$51.60	\$30.40	\$51.60	\$43.37	(\$8.23)
103	MATH/SCIENCE STAFF DEVELOPMENT	\$2,500.00	\$175.00	\$0.00	\$0.00	\$0.00
104	REGULAR EDUCATION STAFF DEVELOPMENT	\$2,500.00	\$105.00	\$0.00	\$0.00	\$0.00
105	READ+WRITE STAFF DEVELOPMENT	\$2,500.00	\$570.00	\$0.00	\$4,000.00	\$4,000.00
106	RESPONSIVE CLASSROOM SERVICES	\$1,000.00	\$729.00	\$1,000.00	\$0.00	(\$1,000.00)
107	STAFF DEVELOPMENT SUPPLIES	\$250.00	\$0.00	\$0.00	\$100.00	\$100.00
108	RESPONSIVE CLASSROOM SUPPLIES	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
109	TEACHER IN-SERVICE EXPENDITURE	\$1,500.00	\$0.00	\$1,000.00	\$1,500.00	\$500.00
110	STAFF DEVELOPMENT BOOKS	\$500.00	\$142.62	\$500.00	\$500.00	\$0.00
TOTAL STAFF DEVELOPMENT		\$17,958.91	\$6,452.11	\$9,717.15	\$13,309.10	\$3,591.95
LIBRARY SERVICES						
111	LIBRARY SALARIES	\$58,117.00	\$59,636.80	\$55,357.76	\$55,358.00	\$0.24
112	HEALTH INSURANCE	\$11,609.13	\$10,788.62	\$12,437.40	\$18,828.48	\$6,391.08
113	DISABILITY INSURANCE	\$110.24	\$103.56	\$179.64	\$179.88	\$0.24
114	FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
115	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$12.42	\$2,800.00	\$2,800.00	\$0.00
116	FICA/MEDICARE	\$4,445.95	\$4,091.20	\$4,234.87	\$4,234.89	\$0.02
117	LIFE INSURANCE	\$18.00	\$7.78	\$12.96	\$12.96	\$0.00
118	WORKERS COMPENSATION	\$470.75	\$414.95	\$385.18	\$376.88	(\$8.30)
119	COURSE REIMBURSEMENT	\$210.00	\$105.00	\$210.00	\$350.00	\$140.00
120	DENTAL INSURANCE	\$210.00	\$210.00	\$350.00	\$350.00	\$0.00
121	TRAVEL	\$250.00	\$468.20	\$250.00	\$250.00	\$0.00
122	SUPPLIES	\$1,398.00	\$488.05	\$2,000.00	\$4,500.00	\$2,500.00
123	BOOKS	\$2,627.34	\$1,916.67	\$3,185.00	\$3,185.00	\$0.00
124	DUES & FEES	\$1,429.00	\$934.00	\$4,430.00	\$2,300.00	(\$2,130.00)
TOTAL LIBRARY SERVICES		\$80,895.41	\$79,177.25	\$85,832.81	\$92,767.49	\$6,934.68
INFORMATION TECHNOLOGY						
125	PURCHASED PROFESSIONAL SERVICES	\$1,000.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00
126	WNESU ASSMNT (TIRE)	\$14,039.03	\$13,426.85	\$15,861.23	\$0.00	(\$15,861.23)
127	REPAIRS/MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

WESTMINSTER TOWN SCHOOL DISTRICT FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2018 - 6/30/2019</u>	<u>7/1/2019 - 6/30/2020</u>	
128	LEASE EQUIPMENT PRINCIPAL	\$13,743.00	\$13,742.74	\$13,743.00	\$8,000.00	(\$5,743.00)
129	CYBER LIABILITY INSURANCE	\$425.00	\$384.72	\$400.00	\$475.00	\$75.00
130	COMMUNICATIONS	\$5,500.00	\$4,812.61	\$5,500.00	\$5,500.00	\$0.00
131	TRAVEL REIMBURSEMENT	\$200.00	\$0.00	\$100.00	\$100.00	\$0.00
132	SUPPLIES	\$10,900.00	\$10,368.54	\$18,900.00	\$24,000.00	\$5,100.00
133	DUES/FEES	\$1,450.00	\$626.00	\$950.00	\$1,500.00	\$550.00
134	WNESU ASSMNT (TECH)	\$11,562.37	\$10,297.22	\$14,288.06	\$27,423.48	\$13,135.42
135	WNESU ASSMNT (TECHNOLOGY BILLBACK)	\$27,210.32	\$29,582.04	\$28,924.77	\$0.00	(\$28,924.77)
TOTAL INFORMATION TECHNOLOGY		\$86,029.72	\$83,240.72	\$102,167.06	\$70,498.48	(\$31,668.58)
BOARD OF EDUCATION						
136	BOARD STIPENDS	\$4,300.00	\$4,450.00	\$4,300.00	\$4,300.00	\$0.00
137	BOARD SECRETARY/CLERK SALARY	\$1,625.00	\$2,300.00	\$2,525.00	\$2,525.00	\$0.00
138	FICA/MEDI	\$453.26	\$516.41	\$522.11	\$522.11	\$0.00
139	WORKERS' COMPENSATION INSURANCE	\$43.85	\$47.49	\$55.28	\$46.46	(\$8.82)
140	PURCHASED PROFESSIONAL SERVICES	\$0.00	\$800.50	\$0.00	\$0.00	\$0.00
141	LEGAL LIABILITY INSURANCE	\$2,654.00	\$1,413.00	\$3,000.00	\$2,250.00	(\$750.00)
142	TRAVEL/CONFERENCE	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00
143	SUPPLIES & MATERIALS	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
144	SCHOOL BOARD BOOKS	\$0.00	\$0.00	\$75.00	\$75.00	\$0.00
145	CONTINGENCY	\$45,590.36	\$0.00	\$5,323.00	\$44,009.44	\$38,686.44
146	WNESU ASSMNT (BD OF ED/LEGAL SERVICES)	\$30,298.66	\$8,368.74	\$16,873.89	\$39,402.78	\$22,528.89
147	LEGAL SERVICES	\$3,000.00	\$304.00	\$300.00	\$300.00	\$0.00
TOTAL BOARD OF EDUCATION		\$88,265.13	\$18,200.14	\$33,174.28	\$93,730.79	\$60,556.51
SUPERINTENDENT'S OFFICE						
148	WNESU ASSMNT (SUPERINTENDENT'S OFFICE)	\$39,800.88	\$39,533.88	\$47,882.20	\$57,631.81	\$9,749.61
TOTAL SUPERINTENDENT'S OFFICE		\$39,800.88	\$39,533.88	\$47,882.20	\$57,631.81	\$9,749.61
ASST. SUPT./CURRICULUM COORD/GRANT MANAGER						
149	WNESU ASSMNT (ASST SUPT/CURR/GRNT)	\$26,216.45	\$13,395.31	\$34,583.62	\$34,644.85	\$61.23
TOTAL ASST. SUPT./CURR. COORD/GRANT MGR		\$26,216.45	\$13,395.31	\$34,583.62	\$34,644.85	\$61.23
SCHOOL ADMINISTRATION						
150	WNESU ASSMNT (OTHER ADMIN ASST)	\$4,173.44	\$1,819.92	\$4,687.97	\$5,070.36	\$382.39
151	ADMINISTRATION SALARIES	\$85,000.00	\$88,400.00	\$88,400.00	\$91,936.00	\$3,536.00
152	ADMIN SECRETARY SALARIES	\$37,204.80	\$38,143.52	\$38,143.20	\$39,100.43	\$957.23
153	ADMIN SECRETARY SUB SALARY	\$0.00	\$160.00	\$0.00	\$0.00	\$0.00
154	HEALTH INSURANCE	\$19,167.13	\$17,549.34	\$21,272.02	\$21,530.92	\$258.90
155	DISABILITY INSURANCE	\$439.94	\$400.91	\$410.63	\$425.88	\$15.25
156	FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$82.80	\$82.80
157	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$1,115.62	\$4,200.00	\$4,200.00	\$0.00
158	FICA/MEDICARE	\$9,348.67	\$9,453.62	\$9,680.55	\$10,024.29	\$343.74
159	LIFE INSURANCE	\$36.00	\$25.92	\$25.92	\$25.92	\$0.00
160	MUNICIPAL RETIREMENT	\$2,046.26	\$2,097.94	\$2,097.88	\$2,248.27	\$150.39
161	WORKERS COMPENSATION	\$989.86	\$881.60	\$880.49	\$892.10	\$11.61
162	COURSE REIMBURSEMENT	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
163	DENTAL INSURANCE	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00
164	REPAIRS/MAINTENANCE	\$1,000.00	\$598.95	\$1,000.00	\$1,000.00	\$0.00
165	LEASING EQUIPMENT	\$3,500.00	\$11,365.74	\$8,000.00	\$12,000.00	\$4,000.00
166	COMMUNICATIONS	\$6,500.00	\$7,896.17	\$7,200.00	\$7,200.00	\$0.00
167	PRINTING	\$500.00	\$517.00	\$500.00	\$550.00	\$50.00
168	TRAVEL/CONFERENCE	\$3,000.00	\$105.00	\$3,000.00	\$3,000.00	\$0.00
169	SUPPLIES	\$3,500.00	\$1,986.04	\$3,500.00	\$3,500.00	\$0.00
170	PARENTAL INVOLVEMENT	\$1,500.00	\$1,428.42	\$1,500.00	\$1,500.00	\$0.00
171	PUBLIC MEETING EXPENSE	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00
172	DUES/FEES	\$1,300.00	\$803.96	\$1,300.00	\$1,300.00	\$0.00
173	SOFTWARE LICENSING FEES	\$2,400.00	\$0.00	\$500.00	\$500.00	\$0.00

WESTMINSTER TOWN SCHOOL DISTRICT

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
TOTAL SCHOOL ADMINISTRATION		\$184,706.10	\$184,749.67	\$199,048.66	\$208,836.97	\$9,788.31
SPECIAL ED ADMINISTRATION						
174 WNESU ASSMNT (SPED ADMIN)		\$19,539.76	\$21,724.03	\$20,094.67	\$23,321.01	\$3,226.34
TOTAL SPECIAL ED ADMINISTRATION		\$19,539.76	\$21,724.03	\$20,094.67	\$23,321.01	\$3,226.34
FISCAL SERVICES						
175 TOWN TREASURER		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
176 WNESU ASSMNT (FISCAL)		\$59,596.91	\$60,576.22	\$68,868.37	\$67,120.90	(\$1,747.47)
177 AUDIT SERVICES		\$11,000.00	\$13,350.00	\$11,500.00	\$9,400.00	(\$2,100.00)
178 SHORT-TERM INTEREST		\$2,000.00	\$0.00	\$1,000.00	\$1,400.00	\$400.00
TOTAL FISCAL SERVICES		\$73,596.91	\$74,926.22	\$82,368.37	\$78,920.90	(\$3,447.47)
OPERATIONS AND MAINTENANCE						
179 CUSTODIAL SALARIES		\$103,999.00	\$113,848.01	\$118,143.15	\$117,395.16	(\$747.99)
180 HEALTH INSURANCE		\$23,058.24	\$27,424.02	\$41,285.00	\$43,430.10	\$2,145.10
181 DISABILITY INSURANCE		\$374.40	\$365.30	\$383.37	\$381.15	(\$2.22)
182 FLEX SPENDING		\$0.00	\$0.00	\$0.00	\$82.80	\$82.80
183 HEALTH REIMBURSEMENT ACCOUNT		\$0.00	\$1,664.04	\$6,762.00	\$6,728.96	(\$33.04)
184 FICA/MEDICARE		\$7,955.92	\$8,309.25	\$9,037.95	\$8,980.73	(\$57.22)
185 LIFE INSURANCE		\$54.00	\$36.60	\$38.88	\$37.80	(\$1.08)
186 MUNICIPAL RETIREMENT		\$5,719.96	\$6,148.51	\$6,497.87	\$6,750.22	\$252.35
187 WORKERS COMPENSATION		\$7,801.31	\$5,740.22	\$5,957.37	\$6,022.37	\$65.00
188 DENTAL INSURANCE		\$300.00	\$501.60	\$550.00	\$842.92	\$292.92
189 CONTRACTED SERVICES		\$0.00	\$2,512.75	\$2,000.00	\$2,512.45	\$512.45
190 WATER & SEWER		\$2,750.00	\$3,492.50	\$2,750.00	\$2,750.00	\$0.00
191 CLEANING SERVICES		\$200.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
192 TRASH REMOVAL/DISPOSAL		\$2,600.00	\$3,250.04	\$2,600.00	\$2,600.00	\$0.00
193 WEST WEST DISPOSAL SERVICES		\$0.00	\$280.00	\$0.00	\$480.00	\$480.00
194 REPAIRS/MAINTENANCE		\$25,500.00	\$17,535.33	\$20,000.00	\$20,000.00	\$0.00
195 CAPITAL IMPROV REPAIRS		\$10,000.00	\$26,730.67	\$10,000.00	\$10,000.00	\$0.00
196 RENTALS/LEASES		\$0.00	\$104.34	\$0.00	\$150.00	\$150.00
197 PROPERTY/GEN'L LIABILITY INSURANCE		\$11,500.00	\$10,314.12	\$10,500.00	\$9,100.00	(\$1,400.00)
198 COMMUNICATIONS		\$770.00	\$603.15	\$550.00	\$660.00	\$110.00
199 TRAVEL & CONFERENCE		\$1,000.00	\$674.00	\$1,000.00	\$1,000.00	\$0.00
200 SUPPLIES		\$19,250.00	\$25,365.92	\$25,000.00	\$25,000.00	\$0.00
201 CAPITAL IMPROV SUPPLIES		\$0.00	\$6,837.81	\$0.00	\$0.00	\$0.00
202 ELECTRICITY		\$28,000.00	\$31,091.98	\$28,500.00	\$32,000.00	\$3,500.00
203 ELECTRICITY - WEST		\$3,100.00	\$433.55	\$2,100.00	\$1,300.00	(\$800.00)
204 HEAT		\$18,950.00	\$12,497.27	\$16,000.00	\$16,000.00	\$0.00
205 HEATING FUEL - WEST		\$7,000.00	\$3,633.28	\$6,000.00	\$5,500.00	(\$500.00)
206 GASOLINE/PROPANE		\$250.00	\$80.51	\$2,700.00	\$250.00	(\$2,450.00)
207 BOOKS & PERIODICALS		\$0.00	\$31.90	\$0.00	\$0.00	\$0.00
208 EQUIPMENT FROM CAP RESERVES		\$0.00	\$9,396.89	\$0.00	\$0.00	\$0.00
209 DUES/FEEs		\$1,400.00	\$1,671.00	\$2,300.00	\$2,300.00	\$0.00
210 WNESU ASSMNT (BLDG)		\$14,998.27	\$14,296.93	\$16,519.88	\$19,984.91	\$3,465.03
TOTAL OPERATIONS AND MAINTENANCE		\$296,531.10	\$334,871.49	\$337,175.47	\$344,239.57	\$7,064.10
CARE & UPKEEP OF GROUNDS						
211 SNOW PLOWING SERVICES		\$8,000.00	\$8,700.00	\$8,500.00	\$8,500.00	\$0.00
212 SNOW PLOWING - WEST WEST		\$3,000.00	\$1,580.00	\$3,000.00	\$3,000.00	\$0.00
213 RECREATION IMPROVEMENTS		\$1,500.00	\$744.00	\$1,500.00	\$1,500.00	\$0.00
214 GROUNDS REPAIRS & MAINTENANCE.		\$750.00	\$0.00	\$750.00	\$750.00	\$0.00
215 GASOLINE		\$600.00	\$342.72	\$600.00	\$600.00	\$0.00
TOTAL CARE & UPKEEP OF GROUNDS		\$13,850.00	\$11,366.72	\$14,350.00	\$14,350.00	\$0.00
VEHICLE MAINTENANCE AND SERVICES						
216 VEHICLE REPAIRS & MAINTENANCE		\$500.00	\$487.29	\$500.00	\$500.00	\$0.00

WESTMINSTER TOWN SCHOOL DISTRICT

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		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
217	VEHICLE GASOLINE	\$1,200.00	\$167.25	\$650.00	\$650.00	\$0.00
TOTAL VEHICLE MAINTENANCE AND SERVICES		\$1,700.00	\$654.54	\$1,150.00	\$1,150.00	\$0.00
STUDENT TRANSPORTATION						
218	WNESU ASSMNT (STUDENT TRANSPORTATION)	\$94,507.60	\$86,869.72	\$72,644.29	\$88,511.54	\$15,867.25
219	WNESU ASSMNT (BUS PURCHASE)	\$18,729.05	\$37,662.66	\$35,419.66	\$37,233.80	\$1,814.14
220	WNESU ASSMNT (SPECIAL ED TRANSPORTATION)	\$14,883.03	\$31,887.58	\$13,454.24	\$19,624.61	\$6,170.37
TOTAL STUDENT TRANSPORTATION		\$128,119.68	\$156,419.96	\$121,518.19	\$145,369.95	\$23,851.76
ADVERTISING						
221	ADVERTISING	\$800.00	\$562.64	\$800.00	\$800.00	\$0.00
TOTAL ADVERTISING		\$800.00	\$562.64	\$800.00	\$800.00	\$0.00
DATA FACILITATOR						
222	WNESU ASSMNT (DATA FACILITATOR)	\$2,118.73	\$2,183.48	\$2,465.06	\$2,581.38	\$116.32
222	WNESU ASSMNT (DATA FAC. BILLBACK)	\$27,750.27	\$28,598.24	\$28,205.01	\$28,713.92	\$508.91
TOTAL DATA FACILITATOR		\$29,869.00	\$30,781.72	\$30,670.07	\$31,295.30	\$625.23
WNESU THROUGHOUT ASSESSMENT						
223	WNESU ASSMNT (THROUGHOUT)	\$839.85	\$1,197.79	\$947.94	\$1,258.60	\$310.66
TOTAL WNESU THROUGHOUT ASSESSMENT		\$839.85	\$1,197.79	\$947.94	\$1,258.60	\$310.66
FOOD SERVICE						
224	WNESU ASSESSMENT (FOOD SERVICE)	\$0.00	\$0.00	\$31,023.34	\$46,042.26	\$15,018.92
225	NEGATIVE BALANCE PAYMENTS	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
TOTAL 3100 FOOD SERVICE		\$0.00	\$0.00	\$31,023.34	\$47,442.26	\$16,418.92
SUMMER PROGRAMS						
226	WNESU ASSMNT (SUMMER TUTORING)	\$0.00	\$5,904.75	\$0.00	\$0.00	\$0.00
TOTAL SUMMER PROGRAMS		\$0.00	\$5,904.75	\$0.00	\$0.00	\$0.00
LONG TERM DEBT						
227	LONG TERM INTEREST	\$34,098.00	\$29,553.71	\$25,790.66	\$21,980.12	(\$3,810.54)
228	CAPITAL BOND-PRINCIPAL	\$95,000.00	\$95,000.00	\$95,000.00	\$95,000.00	\$0.00
TOTAL LONG TERM DEBT		\$129,098.00	\$124,553.71	\$120,790.66	\$116,980.12	(\$3,810.54)
TOTAL LONG TERM DEBT						
229	TRANSFER TO FOOD SERVICE	\$58,534.07	\$40,395.40	\$0.00	\$0.00	\$0.00
230	TRANSFER TO FOODSERVICE-NEGATIVE BAL PM	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
231	TRANSFER TO AFTERSCHOOL PROGRAM	\$5,000.00	\$5,000.00	\$10,000.00	\$10,000.00	\$0.00
TOTAL INTERFUND TRANSFER		\$68,534.07	\$45,395.40	\$10,000.00	\$10,000.00	\$0.00
ADJUSTMENT OF PRIOR YEAR EXPENDITURE						
232	ADJUSTMENT OF PRIOR YR EXPENDITURE	\$0.00	\$1,125.66	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTMENT OF PRIOR YEAR EXPENDITURE		\$0.00	\$1,125.66	\$0.00	\$0.00	\$0.00
EARLY EDUCATION						
233	WNESU ASSMNT (EARLY EDUCATION)	\$23,530.00	\$23,529.96	\$25,846.50	\$0.00	(\$25,846.50)
234	PRESCHOOL TUITION	\$88,984.00	\$70,628.70	\$84,942.00	\$100,680.00	\$15,738.00
TOTAL EARLY EDUCATION		\$112,514.00	\$94,158.66	\$110,788.50	\$100,680.00	(\$10,108.50)
ESSENTIAL EARLY EDUCATION (EEE)						
235	WNESU ASSESSMENT (EEE)	\$39,020.90	\$33,116.37	\$54,150.58	\$50,674.84	(\$3,475.74)
236	WNESU ASSESSMENT (EEE MEDICAL)	\$178.72	\$0.00	\$0.00	\$0.00	\$0.00
237	WNESU ASSESSMENT (EEE PSYCH)	\$670.20	\$0.00	\$764.86	\$0.00	(\$764.86)
238	WNESU ASSESSMENT (EEE SLP)	\$7,202.02	\$13,106.03	\$10,638.99	\$266.70	(\$10,372.29)
239	WNESU ASSESSMENT (EEE OT)	\$2,716.08	\$2,783.02	\$2,644.53	\$293.37	(\$2,351.16)
240	WNESU ASSESSMENT (EEE PT)	\$1,172.85	\$3,242.09	\$6,373.84	\$4,667.25	(\$1,706.59)

WESTMINSTER TOWN SCHOOL DISTRICT FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2018 - 6/30/2019</u>	<u>7/1/2019 - 6/30/2020</u>	
241	WNESU ASSESSMENT (EEE ADMIN)	\$3,182.56	\$1,217.85	\$2,820.18	\$2,634.56	(\$185.62)
242	WNESU ASSESSMENT (EEE TRANSPORTATION)	\$874.84	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION (EEE)		\$55,018.17	\$53,465.36	\$77,392.98	\$58,536.72	(\$18,856.26)
REGULAR EDUCATION GRADES 7/8						
243	EST/504 SERVICES 7/8	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00
244	504/EST TESTING SERVICES	\$3,000.00	\$0.00	\$300.00	\$300.00	\$0.00
245	EST/504 SERVICES-PURCH TRANSPORTATION	\$0.00	\$0.00	\$4,500.00	\$0.00	(\$4,500.00)
246	TUITION-IN STATE 7/8	\$645,000.00	\$850,134.76	\$932,200.00	\$1,024,000.00	\$91,800.00
TOTAL REGULAR EDUCATION GRADES 7/8		\$653,000.00	\$850,134.76	\$942,000.00	\$1,029,300.00	\$87,300.00
SPECIAL EDUCATION GRADES 7/8						
247	WNESU ASSMNT (SPECIAL EDUCATION)	\$0.00	\$21,036.00	\$0.00	\$0.00	\$0.00
248	TUITION - PRIVATE GRADES 7/8	\$0.00	\$0.00	\$87,000.00	\$0.00	(\$87,000.00)
249	EXCESS COSTS GRADES 7/8	\$0.00	\$31,691.34	\$50,000.00	\$40,000.00	(\$10,000.00)
250	SPEC ED PURCHASE SERVICES GRADES 7/8	\$0.00	\$1,900.00	\$4,000.00	\$4,000.00	\$0.00
TOTAL SPECIAL EDUCATION GRADES 7/8		\$0.00	\$54,627.34	\$141,000.00	\$44,000.00	(\$97,000.00)
TOTAL GENERAL FUND		\$4,135,677.59	\$4,314,569.84	\$4,666,694.53	\$4,811,077.89	\$144,383.36
AFTERSCHOOL/SUMMER PROGRAM						
251	AFTERSCHOOL PROGRAM COORDINATOR	\$19,000.00	\$20,464.00	\$19,000.00	\$23,450.00	\$4,450.00
252	AFTERSCHOOL PROGRAM DIRECTOR	\$7,000.00	\$5,579.25	\$7,000.00	\$7,000.00	\$0.00
253	HOLT WELLNESS COORDINATOR	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
254	GARDEN TO TABLE COORDINATOR	\$3,000.00	\$1,034.00	\$3,000.00	\$3,000.00	\$0.00
255	HOLT WELLNESS COORDINATOR	\$0.00	\$1,480.00	\$0.00	\$1,480.00	\$1,480.00
256	AFTERSCHOOL PROGRAM ASSISTANTS	\$5,000.00	\$7,675.92	\$5,000.00	\$6,500.00	\$1,500.00
257	HOLT WELLNESS ASSISTANT	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
258	GARDEN TO TABLE ASSISTANT	\$1,500.00	\$684.00	\$1,500.00	\$1,500.00	\$0.00
259	AFTERSCHOOL SUMMER ASSISTANT	\$10,000.00	\$17,155.06	\$10,000.00	\$12,000.00	\$2,000.00
260	AFTERSCHOOL DATA ENTRY	\$0.00	\$194.25	\$0.00	\$0.00	\$0.00
261	AFTERSCHOOL PROGRAM TUTOR	\$2,400.00	\$0.00	\$2,400.00	\$3,100.00	\$700.00
262	AFTERSCHOOL PROGRAM CLUB LEADERS	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
263	HEALTH INSURANCE	\$0.00	\$505.80	\$0.00	\$0.00	\$0.00
264	FICA/MEDICARE	\$3,404.25	\$4,142.87	\$3,954.75	\$4,806.50	\$851.75
265	MUNICIPAL RETIREMENT	\$805.75	\$0.00	\$825.00	\$0.00	(\$825.00)
266	WORKERS' COMPENSATION	\$310.80	\$1,926.36	\$366.69	\$428.00	\$61.31
267	PROFESSIONAL DEVELOPMENT	\$0.00	\$580.00	\$0.00	\$0.00	\$0.00
268	PURCHASED PROFESSIONAL SERVICES	\$900.00	\$0.00	\$900.00	\$900.00	\$0.00
269	REPAIRS/MAINTENANCE	\$0.00	\$110.00	\$0.00	\$0.00	\$0.00
270	COMMUNICATIONS	\$300.00	\$464.68	\$300.00	\$660.00	\$360.00
271	TRAVEL/CONFERENCE	\$70.00	\$530.72	\$70.00	\$500.00	\$430.00
272	SUPPLIES	\$4,900.00	\$3,793.02	\$4,900.00	\$4,100.00	(\$800.00)
273	SNACKS	\$1,700.00	\$2,584.39	\$1,700.00	\$2,580.00	\$880.00
274	FOOD	\$0.00	\$169.65	\$0.00	\$0.00	\$0.00
275	BOOKS	\$0.00	\$22.00	\$0.00	\$0.00	\$0.00
276	DUES/FEES	\$1,600.00	\$4,454.00	\$1,600.00	\$3,000.00	\$1,400.00
TOTAL AFTERSCHOOL/SUMMER PROGRAM		\$66,690.80	\$73,549.97	\$67,316.44	\$79,804.50	\$12,488.06
FOOD SERVICE						
277	FOOD SERVICE COORDINATOR SALARY	\$43,000.00	\$44,075.00	\$0.00	\$0.00	\$0.00
278	FOOD SERVICE SALARIES	\$33,101.88	\$29,163.61	\$0.00	\$0.00	\$0.00
279	FRESH FRUITS & VEGGIES SALARY	\$2,300.00	\$876.66	\$0.00	\$0.00	\$0.00
280	FOODSERVICE SUBSITUTE SALARY	\$140.00	\$320.00	\$0.00	\$0.00	\$0.00
281	HEALTH INSURANCE	\$28,861.59	\$40,776.74	\$0.00	\$0.00	\$0.00
282	DISABILITY INSURANCE	\$245.62	\$222.66	\$0.00	\$0.00	\$0.00
283	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$45.35	\$0.00	\$0.00	\$0.00
284	FICA/MEDI	\$5,832.51	\$5,099.86	\$0.00	\$0.00	\$0.00

WESTMINSTER TOWN SCHOOL DISTRICT
FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2018 - 6/30/2019</u>	<u>7/1/2019 - 6/30/2020</u>	
285	FRESH FRUITS & VEGGIES FICA/MEDI	\$175.95	\$56.73	\$0.00	\$0.00	\$0.00
286	GROUP LIFE INSURANCE	\$54.00	\$28.20	\$0.00	\$0.00	\$0.00
287	MUNICIPAL RETIREMENT	\$3,878.98	\$3,821.89	\$0.00	\$0.00	\$0.00
288	WORKERS COMPENSATION	\$2,620.65	\$1,568.35	\$0.00	\$0.00	\$0.00
289	STAFF TRAINING	\$160.00	\$50.00	\$0.00	\$0.00	\$0.00
290	DENTAL	\$575.00	\$648.40	\$0.00	\$0.00	\$0.00
291	USDA, STORAGE & DELIVERY	\$400.00	\$318.00	\$0.00	\$0.00	\$0.00
292	REPAIRS/MAINTENANCE	\$0.00	\$411.56	\$0.00	\$0.00	\$0.00
293	SUPPLIES	\$3,400.00	\$3,775.62	\$0.00	\$0.00	\$0.00
294	PAPER/CHEMICALS	\$2,000.00	\$2,305.23	\$0.00	\$0.00	\$0.00
295	PROPANE GAS	\$2,400.00	\$1,351.29	\$0.00	\$0.00	\$0.00
296	FOOD	\$75,000.00	\$70,659.79	\$0.00	\$0.00	\$0.00
297	BREAKFAST	\$7,800.00	\$9,010.42	\$0.00	\$0.00	\$0.00
298	MILK	\$9,500.00	\$7,848.42	\$0.00	\$0.00	\$0.00
299	DUES & FEES	\$1,100.00	\$700.00	\$0.00	\$0.00	\$0.00
TOTAL FOOD SERVICE		\$222,546.18	\$223,133.78	\$0.00	\$0.00	\$0.00
E-RATE EXPENDITURES						
300	E-RATE SUPPLIES	\$0.00	\$3,776.00	\$0.00	\$0.00	\$0.00
301	E-RATE DUES/FEES	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
TOTAL E-RATE EXPENDITURES		\$0.00	\$4,276.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL TO BE VOTED UPON BY TAXPAYERS		\$4,424,914.57	\$4,615,529.59	\$4,734,010.97	\$4,890,882.39	\$156,871.42

Windham Northeast Supervisory Union Superintendent Annual Letter 2018--2019

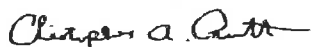
As Superintendent, I can honestly say without hesitation that as a Supervisory Union we have some of the strongest most dedicated faculty, staff, board members, parents and administrators that I have ever worked with in my 24 years of education. As a Supervisory Union, Windham Northeast continues to move in the direction of transforming all of our schools into the 21st-century learning environments. Academic success for each student is the main goal of every staff member and administrator in WNESU. We believe that every student achieves at the highest level and we are prepared to offer more time and support to each and every student in order to prepare them to be innovative learners.

As Superintendent, it is my hope that the Windham Northeast Supervisory continues to advance forward as an SU in providing a 21st century education that reflects the collaboration from students, educators, parents and the community that show that we are committed to developing and creating learning opportunities that are taught through thinking skills and a rigorous, relevant, and comprehensive curriculum, that will prepare students to be innovative, productive citizens in an interconnected world. Your building Principals have worked diligently with myself and School Boards to present you with a school budget that is a reflection of the level of equitable education and vision that we need to provide to our kids.

To conclude, the Windham Northeast Supervisory Union is proud of all of their accomplishments and progress that has been made during the first half of the school year, and will continue to move forward as an SU to provide our students with a great education that the communities can be proud of that is an education that provides students with the essential skills for success in today's world, such as critical thinking, problem-solving, communication and collaboration. The budget that is being proposed to you reflects all of these skills and many of the initiatives that we have started and will need to continue to support for next year. Please visit your various school websites or come visit the schools.

Thanks again for all of your support.

Sincerely,



Christopher A. Pratt
WNESU, Superintendent of School

Windham Northeast Supervisory Union
Student Support Services Profile for January 2019

As I begin my tenure here at Windham Northeast Supervisory Union I wish to thank all of the staff of the Student Support Services Department for making my transition smooth and inviting. Change and transition is never easy, but I have been impressed with the dedication and talents of each person. I appreciate the openness and willingness to work together to service the students of Windham Northeast Supervisory Union.

The number of students through Early Childhood Special Education continue to increase across the supervisory union. Early identification and intervention is key to ensuring that students have the possibility for success as they enter the K-12 system. Because of this continual increase, we have begun to look at the services and programming that we offer and ensure it meets the current needs of our students.

As part of our evaluation of services and programming, we are working with Futures Education, an educational consulting firm, who is reviewing our current services and programming and will be providing us with feedback by March 2019. Their process involves interviews with staff and faculty, surveys, review of IEPs, and visits to in-district and out-of-district sites. We are excited about the opportunities this review will present to us.

Members of the Windham Northeast Supervisory Staff are also partnering with the Vermont Agency of Education to conduct an Educational Benefit Review. The purpose of the Educational Benefit Review Process is to provide a structured reflective process to assess whether an IEP is reasonably calculated to provide educational benefit. This process assists educators and families in examining the characteristics of IEPs that increase student access to, participation in, and progress in general education by providing an appropriate education. The purpose of the Educational Benefit Review Process is to determine whether the design of the IEP was reasonably calculated for the student to receive educational benefit.

With Act 173 on the horizon, we continue to evaluate how we can best service students while they receive their education from highly qualified general education staff. Act 173 will dramatically shift how Student Support Services is funded, but will also provide us the opportunity to collaborate general education staff. We know that all students learn best when they are with their peers, receiving a rigorous curriculum, and instruction from highly qualified teachers. Too often, special education is seen as a place, not a service. It is important that we work closely with general education to ensure the success of all students. This will mean working closely with the Director of Curriculum and school-based administration on implementing Multiple Tiered Systems of Support (MTSS). MTSS is a regular education initiative aimed at providing classroom teachers with the instructional tools needed to ensure all students have access to high quality curriculum and instruction.

We are excited about the challenges and opportunities 2019-2020 offer us within Windham Northeast Supervisory Union.

Respectfully submitted,
Andrew S. Haas
Director of Student Support Services



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Directors
Windham Northeast Supervisory Union
Bellows Falls, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Windham Northeast Supervisory Union as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Supervisory Union's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Windham Northeast Supervisory Union as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows 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, budgetary comparison information, OPEB information and pension information on pages 4 through 10 and 58 through 63 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 Windham Northeast Supervisory Union's basic financial statements. The Schedule of Departmental Operations and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Schedule of Departmental Operations, combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Departmental Operations, combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2018 on our consideration of Windham Northeast Supervisory Union's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Windham Northeast Supervisory Union's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
Vermont Registration No. 092.0000697
December 12, 2018

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

The following management's discussion and analysis of the Windham Northeast Supervisory Union's financial performance provides an overview of the Supervisory Union's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the Supervisory Union's financial statements.

Financial Statement Overview

The Supervisory Union's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Supervisory Union's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Supervisory Union's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have one column for the type of Supervisory Union activities. The type of activities presented for the Supervisory Union are:

- *Governmental activities* - The activities in this section are mostly supported by intergovernmental revenues (federal and state grants). All of the Supervisory Union's basic services are reported in governmental activities, which include regular education, special education, general administration and program expenses.

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 Supervisory Union, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Supervisory Union can be classified into two categories: governmental funds and fiduciary funds.

Governmental funds: All of the basic services provided by the Supervisory Union are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Supervisory Union's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Supervisory Union.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Supervisory Union presents three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and

changes in fund balances. The Supervisory Union's major funds are the general fund and Title I. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the Supervisory Union legally adopts a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the Windham Northeast Supervisory Union. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Supervisory Union's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Net Position - Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions - Pensions, a Schedule of the Proportionate Share of the Net OPEB Liability, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds and other detailed budgetary information for the general fund and certain special revenue funds.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Supervisory Union's governmental activities. The Supervisory Union's total net position for governmental activities increased by \$318,235 from \$249,899 to \$568,134.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased for governmental activities to a deficit balance of \$465,055 at the end of this year, as shown in Table 1.

Table 1
Windham Northeast Supervisory Union
Net Position
June 30,

	Governmental Activities	
	2018	2017
Assets:		
Current Assets	\$ 1,467,894	\$ 1,340,999
Capital Assets	1,033,189	565,612
Total Assets	<u>2,501,083</u>	<u>1,906,611</u>
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	717,388	950,666
Total Deferred Outflows of Resources	<u>717,388</u>	<u>950,666</u>
Liabilities:		
Current Liabilities	862,444	776,407
Long-term Liabilities/Obligations	1,146,308	1,266,021
Total Liabilities	<u>2,008,752</u>	<u>2,042,428</u>
Deferred Inflows of Resources:		
Deferred Revenue	592,546	561,904
Deferred Inflows Related to Pensions	49,039	3,046
Total Deferred Inflows of Resources	<u>641,585</u>	<u>564,950</u>
Net Position:		
Net Investment in Capital Assets	1,033,189	487,846
Unrestricted (Deficit)	(465,055)	(240,632)
Total Net Position	<u>\$ 568,134</u>	<u>\$ 249,899</u>

Table 2
Windham Northeast Supervisory Union
Changes in Net Position
For the Years Ended June 30,

	Governmental Activities	
	2018	2017
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 57,327	\$ -
Operating grants and contributions	7,531,175	3,830,052
Capital grants and contributions	204,893	7,000
<i>General Revenues:</i>		
Grants and contributions not restricted to specific programs	6,747,694	9,482,216
Interest income	2,032	1,507
Miscellaneous	59,272	64,911
Total Revenues	14,602,393	13,385,686
Expenses		
Regular education	530,493	491,123
Special education	6,359,714	6,330,384
General administration	1,992,054	2,476,018
Program expenses	2,912,706	2,345,665
On-behalf payments	2,489,191	1,846,551
Total Expenses	14,284,158	13,489,741
 Change in Net Position	 318,235	 (104,055)
 Net Position - July 1	 249,899	 353,954
 Net Position - June 30	 \$ 568,134	 \$ 249,899

Revenues and Expenses

Revenues for the Supervisory Union's governmental activities increased by 9.09%, while total expenses increased by 5.89%. The biggest increase in revenues was in operating grants and contributions. The largest increases in expenses were in on-behalf payments and program expenses.

Financial Analysis of the Supervisory Union's Fund Statements

Governmental funds: The financial reporting focus of the Supervisory Union's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Supervisory Union's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Windham Northeast Supervisory Union
Fund Balances - Governmental Funds
June 30,

	<u>2018</u>	<u>2017</u>
Major Funds:		
General Fund:		
Nonspendable	\$ 9,583	\$ 23,023
Unassigned	(9,578)	(23,020)
Total General Fund	<u>\$ 5</u>	<u>\$ 3</u>
Nonmajor Special Revenue Funds:		
Restricted	\$ -	\$ 2,685
Assigned	13,597	-
Unassigned	(698)	-
Total Nonmajor Special Revenue Funds	<u>\$ 12,899</u>	<u>\$ 2,685</u>

The general fund total fund balance increased by \$2 from the prior fiscal year. The nonmajor funds total fund balances increased by \$10,214 from the prior fiscal year due to current year activity in the e-rate fund.

Budgetary Highlights

There was no difference between the original and final budget for the general fund.

The General Fund actual revenues were under budgeted amounts by \$225,275 primarily due to special education revenue and assessments being receipted under budgeted amounts.

The General Fund actual expenditures were under budgeted amounts by \$225,277 primarily due to special education being expended under budgeted amounts.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of June 30, 2018, the Supervisory Union's capital assets increased by \$467,577. This increase was due to current year capital additions of \$529,181 less current year depreciation expense of \$61,604.

Table 4
Windham Northeast Supervisory Union
Capital Assets (Net of Depreciation)
June 30,

	<u>2018</u>	<u>2017</u>
Furniture & equipment	\$ 162,421	\$ 64,137
Vehicles	870,768	501,475
Total	<u>\$ 1,033,189</u>	<u>\$ 565,612</u>

Debt

At June 30, 2018, the Supervisory Union had \$1,146,308 in net pension liability versus \$1,266,021 in the prior fiscal year. Refer to Note 6 of the Notes to Financial Statements for more detailed information.

Factors Bearing on the Future of the Supervisory Union

At the time these financial statements were prepared and audited, the Supervisory Union was aware of the following existing circumstances that could significantly affect its financial health in the future:

Contacting the Supervisory Union's Financial Management

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

WINDHAM NORTHEAST SUPERVISORY UNION

STATEMENT C

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Title I	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 719,720	\$ -	\$ -	\$ 719,720
Accounts receivable (net of allowance for uncollectibles)	12,725	-	5,440	18,165
Due from other governments	624,500	-	95,926	720,426
Prepaid items	9,583	-	-	9,583
Due from other funds	35,976	12,681	673,594	722,251
TOTAL ASSETS	\$ 1,402,504	\$ 12,681	\$ 774,960	\$ 2,190,145
LIABILITIES				
Accounts payable	\$ 451,334	\$ -	\$ 146,220	\$ 597,554
Accrued expenses	190,478	-	-	190,478
Note payable	74,412	-	-	74,412
Due to other funds	686,275	-	35,976	722,251
TOTAL LIABILITIES	1,402,499	-	182,196	1,584,695
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	-	12,681	579,865	592,546
TOTAL DEFERRED INFLOWS OF RESOURCES	-	12,681	579,865	592,546
FUND BALANCES				
Nonspendable - prepaid items	9,583	-	-	9,583
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	13,597	13,597
Unassigned	(9,578)	-	(698)	(10,276)
TOTAL FUND BALANCES	5	-	12,899	12,904
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,402,504	\$ 12,681	\$ 774,960	\$ 2,190,145

See accompanying independent auditors' report and notes to financial statements.

STATEMENT D

WINDHAM NORTHEAST SUPERVISORY UNION

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018

	Total Governmental Funds
Total Fund Balances	\$ 12,904
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	1,033,189
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	717,388
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: Net pension liability	(1,146,308)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(49,039)
Net position of governmental activities	<u>\$ 568,134</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT E

WINDHAM NORTHEAST SUPERVISORY UNION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Title I	Other Governmental Funds	Total Governmental Funds
REVENUES				
Intergovernmental revenues	\$ 9,381,063	\$ 1,289,448	\$ 1,776,424	\$ 12,446,935
Charges for services	40,394	-	16,933	57,327
Interest income	2,032	-	-	2,032
Miscellaneous revenues	14,264	-	45,008	59,272
TOTAL REVENUES	<u>9,437,753</u>	<u>1,289,448</u>	<u>1,838,365</u>	<u>12,565,566</u>
EXPENDITURES				
Current:				
Regular education	522,824	-	-	522,824
Special education	6,349,360	-	-	6,349,360
General administration	2,113,203	-	-	2,113,203
Program expenses	-	1,289,448	1,623,258	2,912,706
On-behalf payments	452,364	-	-	452,364
Capital outlay	-	-	204,893	204,893
TOTAL EXPENDITURES	<u>9,437,751</u>	<u>1,289,448</u>	<u>1,828,151</u>	<u>12,555,350</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2</u>	<u>-</u>	<u>10,214</u>	<u>10,216</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	203,718	203,718
Transfers (out)	-	-	(203,718)	(203,718)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>2</u>	<u>-</u>	<u>10,214</u>	<u>10,216</u>
FUND BALANCES - JULY 1	<u>3</u>	<u>-</u>	<u>2,685</u>	<u>2,688</u>
FUND BALANCES - JUNE 30	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 12,899</u>	<u>\$ 12,904</u>

See accompanying independent auditors' report and notes to financial statements.

WINDHAM NORTHEAST SUPERVISORY UNION

FY2020 PROPOSED REVENUE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
GENERAL FUND						
OTHER REVENUE						
1	OTHER TRANSPORTATIONPORTATION FEES	(\$18,000.00)	(\$39,294.21)	(\$18,000.00)	(\$18,000.00)	\$0.00
2	INTEREST ON INVESTMENTS	(\$1,699.88)	(\$2,030.53)	(\$1,700.00)	(\$1,650.00)	\$50.00
3	DONATION	\$0.00	(\$1,353.00)	\$0.00	\$0.00	\$0.00
4	OTHER FISCAL SERVICES	\$0.00	(\$1,100.00)	(\$1,100.00)	(\$1,100.00)	\$0.00
5	STATE TRANSPORTATIONPORTATION AID	(\$188,265.00)	(\$185,456.00)	(\$214,028.00)	(\$230,642.00)	(\$16,614.00)
6	VOCATIONAL EDUCATION TRANSPORTATION REIMB	(\$59,500.00)	(\$79,968.00)	(\$59,500.00)	(\$85,000.00)	(\$25,500.00)
7	SALE/LOSS FIXED ASSETS	\$0.00	(\$626.00)	\$0.00	\$0.00	\$0.00
8	ADJUSTMENT OF PRIOR YEARS EXPENDITURE	\$0.00	(\$12,284.60)	\$0.00	\$0.00	\$0.00
9	PARAPRO ASSESSMENTS	\$0.00	(\$305.00)	\$0.00	\$0.00	\$0.00
10	MAINSTREAM BLOCK GRANT	(\$467,065.00)	(\$495,274.00)	(\$495,274.00)	(\$484,891.00)	\$10,383.00
11	SPECIAL EDUCATION REIMBURSEMENT	(\$2,854,469.05)	(\$2,773,944.86)	(\$3,100,238.63)	(\$3,287,091.00)	(\$186,852.37)
12	EXTRA ORDINARY SPEC ED REIMBURSEMENT	(\$233,820.00)	(\$163,823.70)	(\$269,460.00)	(\$214,450.00)	\$55,010.00
13	SPECIAL EDUCATION STATE PLACED REIMBURSEMENT	(\$261,068.00)	(\$82,346.15)	(\$47,000.00)	(\$94,714.00)	(\$47,714.00)
14	ESSENTIAL EARLY EDUCATION GRANT	(\$99,772.00)	(\$103,487.00)	(\$103,487.00)	(\$105,000.00)	(\$1,513.00)
15	ATHENS TSD EXCESS COST TUITION	\$0.00	(\$18,209.34)	\$0.00	\$0.00	\$0.00
16	WESTMINSTER TSD EXCESS COST TUITION	\$0.00	(\$18,209.34)	\$0.00	\$0.00	\$0.00
TOTAL OTHER REVENUES		(\$4,183,658.93)	(\$3,977,711.73)	(\$4,309,787.63)	(\$4,522,538.00)	(\$212,750.37)
ATHENS/GRAFTON JOINT CONTRACT SCHOOL ASSESSMENT						
17	ELL ASSESSMENT	(\$1,851.19)	(\$1,718.36)	(\$3,594.93)	(\$2,578.45)	\$1,016.48
18	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	(\$1,035.51)	(\$890.76)	(\$917.70)	(\$779.54)	\$138.16
19	REGULAR EDUCATION OT ASSESSMENT	(\$224.98)	(\$128.73)	(\$196.63)	(\$168.66)	\$27.97
20	COURSE REIMBURSEMENT ASSESSMENT	(\$541.47)	(\$751.79)	(\$643.32)	(\$536.14)	\$107.18
21	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$7,299.93)	(\$6,981.59)	(\$6,030.57)	\$0.00	\$6,030.57
22	INFORMATION TECHNOLOGY ASSESSMENT	(\$6,012.13)	(\$5,354.28)	(\$5,432.44)	(\$7,702.37)	(\$2,269.93)
23	BOARD OF EDUCATION ASSESSMENT	(\$13,769.51)	(\$2,221.96)	(\$4,777.36)	(\$9,703.47)	(\$4,926.11)
24	LEGAL SERVICES ASSESSMENT	(\$1,985.00)	(\$2,129.55)	(\$1,638.24)	(\$1,363.50)	\$274.74
25	SUPERINTENDENT ASSESSMENT	(\$20,695.41)	(\$20,556.56)	(\$18,205.21)	(\$16,186.91)	\$2,018.30
26	ASST SUPT/GRANT MGR/CURR. COORD. ASSESSMENT	(\$13,631.87)	(\$6,965.22)	(\$13,148.98)	(\$9,730.62)	\$3,418.36
27	OTHER ADMINISTRATION ASSESSMENT	(\$2,170.08)	(\$946.31)	(\$1,782.41)	(\$1,424.10)	\$358.31
28	FISCAL SERVICES ASSESSMENT	(\$30,988.83)	(\$31,498.06)	(\$26,184.33)	(\$18,852.09)	\$7,332.24
29	BUILDING ASSESSMENT	(\$7,798.70)	(\$7,434.05)	(\$6,281.00)	(\$5,613.11)	\$667.89
30	TRANSPORTATION ASSESSMENT	(\$54,220.31)	(\$41,595.22)	(\$34,783.76)	(\$42,381.36)	(\$7,597.60)
31	BUS PURCHASE ASSESSMENT	\$0.00	(\$18,033.75)	(\$16,959.75)	(\$17,828.40)	(\$868.65)
32	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$436.70)	(\$622.85)	(\$360.40)	(\$353.50)	\$6.90
33	DATA FACILITATOR ASSESSMENT	(\$1,101.69)	(\$1,135.33)	(\$937.24)	(\$725.03)	\$212.21
34	SUMMER SERVICES ASSESSMENT	\$0.00	(\$3,070.32)	\$0.00	\$0.00	\$0.00
35	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$272.89)	(\$264.07)	(\$219.07)	(\$173.59)	\$45.48
36	SPECIAL EDUCATION MEDICAL ASSESSMENT	\$0.00	\$0.00	(\$198.35)	(\$3,621.11)	(\$3,422.76)
37	SPECIAL EDUCATION ASSESSMENT	(\$88,138.74)	(\$82,589.71)	(\$95,741.37)	(\$99,686.42)	(\$3,945.05)
38	SPECIAL EDUCATION PSYCHOLOGICAL ASSESSMENT	(\$7,266.23)	(\$7,591.56)	(\$9,164.50)	(\$10,102.12)	(\$937.62)
39	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$6,555.23)	(\$6,096.61)	(\$5,949.58)	(\$6,534.25)	(\$584.67)
40	SPECIAL EDUCATION OT ASSESSMENT	(\$3,893.71)	(\$3,702.08)	(\$3,874.18)	(\$3,554.33)	\$319.85
41	SPECIAL EDUCATION PT ASSESSMENT	(\$642.05)	(\$407.99)	(\$456.23)	(\$495.06)	(\$38.83)
42	SPECIAL EDUCATION STAFF DEV. ASSESSMENT	(\$20.06)	(\$113.68)	(\$19.84)	(\$110.30)	(\$90.46)
43	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$6,928.56)	(\$7,703.08)	(\$7,125.33)	(\$8,269.35)	(\$1,144.02)
44	SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$7,126.34)	(\$17,166.71)	(\$6,442.20)	(\$9,396.71)	(\$2,954.51)
45	EEE ASSESSMENT	(\$20,156.73)	(\$17,121.47)	(\$21,042.98)	(\$14,649.53)	\$6,393.45
46	EEE MEDICAL ASSESSMENT	(\$92.32)	(\$0.02)	\$0.00	\$0.00	\$0.00
47	EEE PSYCHOLOGY ASSESSMENT	(\$346.20)	\$0.00	(\$297.23)	\$0.00	\$297.23
48	EEE SPEECH ASSESSMENT	(\$3,720.30)	(\$6,775.93)	(\$4,134.32)	(\$77.10)	\$4,057.22
49	EEE OT ASSESSMENT	(\$1,403.03)	(\$1,438.85)	(\$1,027.67)	(\$84.81)	\$942.86
50	EEE PT ASSESSMENT	(\$605.85)	(\$1,676.17)	(\$2,476.88)	(\$1,349.25)	\$1,127.63
51	EEE ADMINISTRATION ASSESSMENT	(\$1,643.99)	(\$629.64)	(\$1,095.92)	(\$761.62)	\$334.30
52	EEE TRANSPORTATION ASSESSMENT	(\$419.00)	\$0.02	\$0.00	\$0.00	\$0.00
53	REGULAR EDUCATION BILLBACK	(\$31,322.87)	(\$61,494.82)	(\$38,417.82)	(\$36,571.71)	\$1,846.11
TOTAL ATH/GRAF JOINT CONTRACT SCHOOL ASSESSMENT		(\$344,317.41)	(\$366,807.06)	(\$339,557.74)	(\$331,364.51)	\$8,193.23
ROCKINGHAM TOWN SCHOOL DISTRICT ASSESSMENT						
54	ENGLISH LANGUAGE LEARNER ASSESSMENT	(\$10,580.25)	(\$9,821.17)	(\$24,031.86)	(\$22,567.80)	\$1,464.06

WINDHAM NORTHEAST SUPERVISORY UNION

FY2020 PROPOSED REVENUE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
55	REGULAR EDUCATION BILLBACK	(\$151,783.97)	(\$213,920.49)	(\$119,024.63)	(\$28,546.90)	\$90,477.73
56	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	(\$6,310.05)	(\$5,090.90)	(\$6,346.47)	(\$6,710.66)	(\$364.19)
57	REGULAR EDUCATION OT ASSESSMENT	(\$1,285.84)	(\$258.75)	(\$1,314.49)	(\$1,476.21)	(\$161.72)
58	COURSE REIMBURSEMENT ASSESSMENT	(\$3,094.69)	(\$4,296.63)	(\$4,300.57)	(\$4,692.51)	(\$391.94)
59	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$41,721.76)	(\$39,902.46)	(\$40,313.95)	\$0.00	\$40,313.95
60	INFORMATION TECHNOLOGY ASSESSMENT	(\$34,361.53)	(\$30,601.69)	(\$36,315.47)	(\$67,414.78)	(\$31,099.31)
61	INFORMATION TECHNOLOGY BILLBACK	(\$40,815.46)	(\$43,607.30)	(\$43,387.18)	\$0.00	\$43,387.18
62	BOARD OF EDUCATION ASSESSMENT	(\$78,697.76)	(\$12,699.40)	(\$31,936.28)	(\$84,929.35)	(\$52,993.07)
63	LEGAL SERVICES ASSESSMENT	(\$11,345.00)	(\$12,171.14)	(\$10,951.53)	(\$11,934.00)	(\$982.47)
64	SUPERINTENDENT ASSESSMENT	(\$118,281.84)	(\$117,488.38)	(\$121,700.59)	(\$141,675.52)	(\$19,974.93)
65	ASST SUPT/GRANT MGR/CURR. COORD. ASSESSMENT	(\$77,911.11)	(\$39,808.74)	(\$87,900.04)	(\$85,166.98)	\$2,733.06
66	OTHER ADMINISTRATION ASSESSMENT	(\$12,402.81)	(\$5,408.51)	(\$11,915.26)	(\$12,464.40)	(\$549.14)
67	FISCAL SERVICES ASSESSMENT	(\$177,112.48)	(\$180,022.88)	(\$175,040.43)	(\$165,002.44)	\$10,037.99
68	BUILDING ASSESSMENT	(\$44,572.44)	(\$42,488.18)	(\$41,988.02)	(\$49,128.65)	(\$7,140.63)
69	TRANSPORTATION ASSESSMENT	(\$196,536.02)	(\$150,773.01)	(\$126,083.02)	(\$153,622.57)	(\$27,539.55)
70	BUS PURCHASE ASSESSMENT	\$0.00	(\$65,368.14)	(\$61,475.14)	(\$64,623.80)	(\$3,148.66)
71	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$2,495.90)	(\$3,559.66)	(\$2,409.34)	(\$3,094.00)	(\$684.66)
72	DATA FACILITATOR ASSESSMENT	(\$6,296.54)	(\$6,488.94)	(\$6,265.37)	(\$6,345.78)	(\$80.41)
73	DATA FACILITATOR BILLBACK	(\$27,750.27)	(\$28,598.25)	(\$28,205.01)	(\$28,713.92)	(\$508.91)
74	SUMMER SERVICES ASSESSMENT	\$0.00	(\$1,547.99)	\$0.00	\$0.00	\$0.00
75	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$1,559.66)	(\$1,509.25)	(\$1,464.50)	(\$1,519.36)	(\$54.86)
76	SPECIAL EDUCATION MEDICAL ASSESSMENT	\$0.00	\$0.00	(\$2,033.63)	(\$31,693.65)	(\$29,660.02)
77	SPECIAL EDUCATION ASSESSMENT	(\$903,615.39)	(\$810,159.54)	(\$981,559.02)	(\$1,022,004.40)	(\$40,445.38)
78	SPECIAL EDUCATION PSYCHOLOGICAL ASSESSMENT	(\$74,494.80)	(\$77,830.21)	(\$93,956.24)	(\$103,568.84)	(\$9,612.60)
79	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$67,205.47)	(\$61,898.22)	(\$60,996.29)	(\$66,990.36)	(\$5,994.07)
80	SPECIAL EDUCATION OT ASSESSMENT	(\$39,919.06)	(\$37,954.61)	(\$39,718.92)	(\$36,439.63)	\$3,279.29
81	SPECIAL EDUCATION PT. ASSESSMENT	(\$6,582.40)	(\$4,182.60)	(\$4,677.34)	(\$5,075.44)	(\$398.10)
82	SPECIAL EDUCATION STAFF DEVELOP. ASSESSMENT	(\$205.70)	(\$1,165.26)	(\$203.36)	(\$1,130.82)	(\$927.46)
83	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$71,032.96)	(\$78,973.43)	(\$73,050.22)	(\$84,778.96)	(\$11,728.74)
84	SPECIAL ED TRANSPORTATION ASSESSMENT	(\$25,831.32)	(\$26,319.60)	(\$23,351.48)	(\$34,060.90)	(\$10,709.42)
85	EEE ASSESSMENT	(\$115,490.69)	(\$98,000.16)	(\$137,200.18)	(\$124,682.53)	\$12,517.65
86	EEE MEDICAL ASSESSMENT	(\$528.96)	\$0.00	\$0.00	\$0.00	\$0.00
87	EEE PSYCHOLOGY ASSESSMENT	(\$1,983.60)	\$0.00	(\$1,937.91)	\$0.00	\$1,937.91
88	EEE SPEECH ASSESSMENT	(\$21,315.92)	(\$38,784.22)	(\$26,955.78)	(\$656.20)	\$26,299.58
89	EEE OT ASSESSMENT	(\$8,038.83)	(\$8,235.72)	(\$6,700.38)	(\$721.82)	\$5,978.56
90	EEE PT ASSESSMENT	(\$3,471.30)	(\$9,594.20)	(\$16,149.28)	(\$11,483.50)	\$4,665.78
91	EEE ADMINISTRATION ASSESSMENT	(\$9,419.46)	(\$3,603.94)	(\$7,145.42)	(\$6,482.19)	\$663.23
92	EEE TRANSPORTATION ASSESSMENT	(\$1,518.24)	(\$0.02)	\$0.00	\$0.00	\$0.00
	ROCKINGHAM TOWN SCHOOL DISTRICT ASSESSMENT	(\$2,395,569.48)	(\$2,288,133.59)	(\$2,458,004.60)	(\$2,469,398.87)	(\$11,394.27)
	WESTMINSTER TOWN SCHOOL DISTRICT ASSESSMENT					
93	ENGLISH LANGUAGE LEARNER ASSESSMENT	(\$3,560.17)	(\$3,301.14)	(\$9,455.16)	(\$9,180.30)	\$274.86
94	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	(\$2,260.24)	(\$1,713.06)	(\$2,531.96)	(\$2,581.33)	(\$49.37)
95	REGULAR EDUCATION OT ASSESSMENT	(\$432.67)	(\$152.84)	(\$517.18)	(\$600.51)	(\$83.33)
96	COURSE REIMBURSEMENT ASSESSMENT	(\$1,041.34)	(\$1,445.78)	(\$1,692.03)	(\$1,908.85)	(\$216.82)
97	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$14,039.03)	(\$13,426.85)	(\$15,861.22)	\$0.00	\$15,861.22
98	INFORMATION TECHNOLOGY ASSESSMENT	(\$11,562.37)	(\$10,297.22)	(\$14,288.06)	(\$27,423.48)	(\$13,135.42)
99	INFORMATION TECHNOLOGY BILLBACK	(\$27,210.32)	(\$29,582.02)	(\$28,924.79)	\$0.00	\$28,924.79
100	BOARD OF EDUCATION ASSESSMENT	(\$26,481.16)	(\$4,273.25)	(\$12,565.10)	(\$34,548.18)	(\$21,983.08)
101	LEGAL SERVICES ASSESSMENT	(\$3,817.50)	(\$4,095.49)	(\$4,308.80)	(\$4,854.60)	(\$545.80)
102	SUPERINTENDENT ASSESSMENT	(\$39,800.88)	(\$39,533.88)	(\$47,882.20)	(\$57,631.81)	(\$9,749.61)
103	ASST SUPT/GRANT MGR/CURR. COORD. ASSESSMENT	(\$26,216.45)	(\$13,395.33)	(\$34,583.62)	(\$34,644.85)	(\$61.23)
104	OTHER ADMINISTRATION ASSESSMENT	(\$4,173.44)	(\$1,819.90)	(\$4,687.97)	(\$5,070.36)	(\$382.39)
105	FISCAL SERVICES ASSESSMENT	(\$59,596.91)	(\$60,576.22)	(\$68,868.36)	(\$67,120.90)	\$1,747.46
106	BUILDING ASSESSMENT	(\$14,998.27)	(\$14,296.91)	(\$16,519.88)	(\$19,984.91)	(\$3,465.03)
107	TRANSPORTATION ASSESSMENT	(\$113,236.66)	(\$86,869.76)	(\$72,644.29)	(\$88,511.54)	(\$15,867.25)
108	BUS PURCHASE ASSESSMENT	\$0.00	(\$37,662.66)	(\$35,419.66)	(\$37,233.80)	(\$1,814.14)
109	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$839.85)	(\$1,197.78)	(\$947.94)	(\$1,258.60)	(\$310.66)
110	DATA FACILITATOR ASSESSMENT	(\$2,118.73)	(\$2,183.47)	(\$2,465.06)	(\$2,581.38)	(\$116.32)
111	DATA FACILITATOR BILLBACK	(\$27,750.27)	(\$28,598.27)	(\$28,205.01)	(\$28,713.92)	(\$508.91)
112	SUMMER SERVICES ASSESSMENT	\$0.00	(\$5,904.75)	\$0.00	\$0.00	\$0.00
113	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$524.81)	(\$507.87)	(\$576.20)	(\$618.06)	(\$41.86)

WINDHAM NORTHEAST SUPERVISORY UNION

FY2020 PROPOSED REVENUE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
114	SPECIAL EDUCATION MEDICAL ASSESSMENT	\$0.00	\$0.00	(\$559.41)	(\$12,892.58)	(\$12,333.17)
115	SPECIAL EDUCATION ASSESSMENT	(\$248,566.72)	(\$253,924.41)	(\$270,007.46)	(\$281,133.19)	(\$11,125.73)
116	SPECIAL EDUCATION PSYCHOLOGICAL ASSESSMENT	(\$20,492.04)	(\$21,409.55)	(\$25,845.50)	(\$28,489.74)	(\$2,644.24)
117	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$18,486.89)	(\$17,073.83)	(\$16,778.88)	(\$18,427.73)	(\$1,648.85)
118	SPECIAL EDUCATION OT ASSESSMENT	(\$10,980.94)	(\$10,440.56)	(\$10,925.89)	(\$10,023.82)	\$902.07
119	SPECIAL EDUCATION PT ASSESSMENT	(\$1,810.69)	(\$1,150.55)	(\$1,286.64)	(\$1,396.15)	(\$109.51)
120	SPECIAL EDUCATION STAFF DEV. ASSESSMENT	(\$56.59)	(\$320.52)	(\$55.94)	(\$311.06)	(\$255.12)
121	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$19,539.76)	(\$21,724.05)	(\$20,094.66)	(\$23,321.01)	(\$3,226.35)
122	SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$14,883.03)	(\$31,887.60)	(\$13,454.24)	(\$19,624.61)	(\$6,170.37)
123	EEE ASSESSMENT	(\$39,020.90)	(\$33,116.38)	(\$54,150.58)	(\$50,674.84)	\$3,475.74
124	EEE MEDICAL ASSESSMENT	(\$178.72)	(\$0.02)	\$0.00	\$0.00	\$0.00
125	EEE PSYCHOLOGY ASSESSMENT	(\$670.20)	\$0.00	(\$764.86)	\$0.00	\$764.86
126	EEE SPEECH ASSESSMENT	(\$7,202.02)	(\$13,106.03)	(\$10,638.99)	(\$266.70)	\$10,372.29
127	EEE OT ASSESSMENT	(\$2,716.08)	(\$2,783.02)	(\$2,644.53)	(\$293.37)	\$2,351.16
128	EEE PT ASSESSMENT	(\$1,172.85)	(\$3,242.08)	(\$6,373.84)	(\$4,667.25)	\$1,706.59
129	EEE ADMINISTRATION ASSESSMENT	(\$3,182.56)	(\$1,219.37)	(\$2,820.18)	(\$2,634.56)	\$185.62
130	EEE TRANSPORTATION ASSESSMENT	(\$874.84)	(\$0.02)	\$0.00	\$0.00	\$0.00
131	REGULAR EDUCATION BILLBACK	(\$28,552.63)	(\$61,486.00)	(\$32,908.95)	\$0.00	\$32,908.95
WESTMINSTER TOWN SCHOOL DISTRICT ASSESSMENT		(\$798,048.53)	(\$833,718.44)	(\$872,255.04)	(\$878,623.99)	(\$6,368.95)
BELLOWS FALLS UNION HIGH SCHOOL ASSESSMENT						
132	ENGLISH LANGUAGE LEARNER ASSESSMENT	(\$7,323.17)	(\$6,797.78)	(\$17,777.66)	(\$16,731.84)	\$1,045.82
133	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$3,523.69)	\$0.00	\$0.00	\$0.00
134	REGULAR EDUCATION OT ASSESSMENT	(\$890.00)	(\$97.31)	(\$972.40)	(\$1,094.47)	(\$122.07)
135	COURSE REIMBURSEMENT ASSESSMENT	(\$2,142.00)	(\$2,973.93)	(\$3,181.37)	(\$3,479.04)	(\$297.67)
136	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$28,877.93)	(\$27,618.70)	(\$29,822.41)	\$0.00	\$29,822.41
137	INFORMATION TECHNOLOGY ASSESSMENT	(\$23,783.51)	(\$21,181.11)	(\$26,864.52)	(\$49,981.50)	(\$23,116.98)
138	BOARD OF EDUCATION ASSESSMENT	(\$54,471.06)	(\$8,790.07)	(\$23,625.00)	(\$62,966.85)	(\$39,341.85)
139	LEGAL SERVICES ASSESSMENT	(\$7,852.50)	(\$8,424.32)	(\$8,101.43)	(\$8,847.90)	(\$746.47)
140	SUPERINTENDENT ASSESSMENT	(\$81,869.39)	(\$81,320.18)	(\$90,028.51)	(\$105,038.61)	(\$15,010.10)
141	ASST SUPT/GRANT MGR/CURR. COORD. ASSESSMENT	(\$53,926.58)	(\$27,553.82)	(\$65,024.41)	(\$63,143.03)	\$1,881.38
142	OTHER ADMINISTRATION ASSESSMENT	(\$8,584.67)	(\$3,743.56)	(\$8,814.36)	(\$9,241.14)	(\$426.78)
143	504 ADMINISTRATION SUPPORT BILLBACK	(\$7,993.16)	(\$1,504.16)	(\$6,563.57)	(\$6,380.75)	\$182.82
144	FISCAL SERVICES ASSESSMENT	(\$122,589.31)	(\$124,603.75)	(\$129,486.88)	(\$122,333.26)	\$7,153.62
145	BUILDING ASSESSMENT	(\$30,851.05)	(\$29,408.41)	(\$31,060.82)	(\$36,424.12)	(\$5,363.30)
146	TRANSPORTATION ASSESSMENT	(\$140,851.65)	(\$108,054.63)	(\$90,360.04)	(\$110,096.83)	(\$19,736.79)
147	BUS PURCHASE ASSESSMENT	\$0.00	(\$46,847.45)	(\$44,057.45)	(\$46,314.00)	(\$2,256.55)
148	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$1,727.55)	(\$2,463.85)	(\$1,782.32)	(\$2,293.90)	(\$511.58)
149	DATA FACILITATOR ASSESSMENT	(\$4,358.18)	(\$4,491.35)	(\$4,634.83)	(\$4,704.78)	(\$69.95)
150	SUMMER SERVICES ASSESSMENT	\$0.00	(\$12,145.93)	\$0.00	\$0.00	\$0.00
151	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$1,079.53)	(\$1,044.64)	(\$1,083.37)	(\$1,126.46)	(\$43.09)
152	SPECIAL EDUCATION ASSESSMENT	(\$692,546.30)	(\$648,818.50)	(\$752,283.63)	(\$783,281.66)	(\$30,998.03)
153	SPECIAL EDUCATION MEDICAL ASSESSMENT	\$0.00	\$0.00	(\$1,558.61)	(\$23,497.76)	(\$21,939.15)
154	SPECIAL EDUCATION PSYCHOLOGICAL ASSESSMENT	(\$57,094.09)	(\$59,650.41)	(\$72,009.68)	(\$79,376.93)	(\$7,367.25)
155	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$51,507.42)	(\$47,383.22)	(\$46,748.60)	(\$51,342.57)	(\$4,593.97)
156	SPECIAL EDUCATION OT ASSESSMENT	(\$30,594.65)	(\$29,089.07)	(\$30,441.26)	(\$27,927.95)	\$2,513.31
157	SPECIAL EDUCATION PT ASSESSMENT	(\$5,044.86)	(\$3,205.60)	(\$3,584.79)	(\$3,889.91)	(\$305.12)
158	SPECIAL EDUCATION STAFF DEV. ASSESSMENT	(\$157.65)	(\$893.07)	(\$155.86)	(\$866.68)	(\$710.82)
159	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$54,440.88)	(\$60,527.58)	(\$55,986.94)	(\$64,976.04)	(\$8,989.10)
160	SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$18,512.56)	(\$16,099.32)	(\$16,735.32)	(\$24,410.45)	(\$7,675.13)
161	REGULAR EDUCATION BILLBACK	\$0.00	(\$104,757.58)	\$0.00	\$0.00	\$0.00
TOTAL BELLOWS FALLS UNION HIGH SCHOOL ASSESSMENT		(\$1,489,069.65)	(\$1,493,012.99)	(\$1,562,746.04)	(\$1,709,768.43)	(\$147,022.39)
GRAFTON TOWN SCHOOL DISTRICT						
161	SPECIAL EDUCATION ASSESSMENT	\$0.00	(\$26,003.50)	\$0.00	\$0.00	\$0.00
TOTAL GRAFTON TOWN SCHOOL DISTRICT		\$0.00	(\$26,003.50)	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND		(\$9,210,664.00)	(\$8,985,387.31)	(\$9,542,351.05)	(\$9,911,693.80)	(\$369,342.75)

WINDHAM NORTHEAST SUPERVISORY UNION
FY2020 PROPOSED REVENUE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS						
LOCAL WELLNESS GRANT						
162	LOCAL WELLNESS GRANT	\$0.00	(\$708.00)	\$0.00	\$0.00	\$0.00
TOTAL LOCAL WELLNESS GRANT		\$0.00	(\$708.00)	\$0.00	\$0.00	\$0.00
PROMISE GRANT/CES PLAYGROUND						
163	CES LOCAL REIMBURSEMENT	\$0.00	(\$181.70)	\$0.00	\$0.00	\$0.00
164	CES PLAYGROUND GRANT	\$0.00	(\$6,000.00)	\$0.00	\$0.00	\$0.00
165	PROMISE GRANT	(\$200,000.00)	(\$200,000.00)	\$0.00	\$0.00	\$0.00
TOTAL PROMISE GRANT/CES PLAYGROUND		(\$200,000.00)	(\$206,181.70)	\$0.00	\$0.00	\$0.00
CONSOLIDATED FEDERAL GRANT REVENUE						
166	CONSOLIDATED FEDERAL GRANT REVENUE	(\$1,698,860.10)	(\$1,365,746.98)	(\$1,483,087.54)	(\$1,914,315.49)	(\$431,227.95)
TOTAL CONSOLIDATED FEDERAL GRANT REVENUE		(\$1,698,860.10)	(\$1,365,746.98)	(\$1,483,087.54)	(\$1,914,315.49)	(\$431,227.95)
FEDERAL HOMELESS GRANT						
167	HOMELESS GRANT	\$0.00	(\$17,738.76)	(\$14,196.90)	(\$20,000.00)	(\$5,803.10)
TOTAL FEDERAL HOMELESS GRANT		\$0.00	(\$17,738.76)	(\$14,196.90)	(\$20,000.00)	(\$5,803.10)
VT VEHI/VSBIT GRANTS						
168	VT EDUCATION HEALTH INITIATIVE	\$0.00	(\$6,966.24)	\$0.00	\$0.00	\$0.00
169	VERMONT SCHOOL BOARDS INSURANCE TRUST	\$0.00	(\$3,258.00)	\$0.00	\$0.00	\$0.00
TOTAL VT VEHI/VSBIT GRANTS		\$0.00	(\$10,224.24)	\$0.00	\$0.00	\$0.00
INTEGRATED FIELD REVIEW GRANT						
170	INTEGRATED FIELD REVIEW GRANT	\$0.00	(\$1,923.24)	\$0.00	\$0.00	\$0.00
TOTAL INTEGRATED FIELD REVIEW GRANT		\$0.00	(\$1,923.24)	\$0.00	\$0.00	\$0.00
TOBACCO LITIGATION GRANT REVENUE						
171	TOBACCO LITIGATION SETTLEMENT	(\$30,000.00)	(\$23,846.81)	(\$30,000.00)	(\$30,000.00)	\$0.00
TOTAL TOBACCO LITIGATION GRANT REVENUE		(\$30,000.00)	(\$23,846.81)	(\$30,000.00)	(\$30,000.00)	\$0.00
LICENSING FEES GRANT REVENUE						
172	LICENSING FEES GRANT REVENUE	(\$907.81)	(\$534.73)	(\$538.00)	(\$538.00)	\$0.00
TOTAL LICENSING FEES GRANT REVENUE		(\$907.81)	(\$534.73)	(\$538.00)	(\$538.00)	\$0.00
BELLOWS FALLS MIDDLE SCHOOL-21C GRANT REVENUE						
173	BFMS AFTERSCHOOL PROGRAM REVENUE	(\$13,166.09)	(\$11,582.40)	\$0.00	(\$17,000.00)	(\$17,000.00)
174	BFMS AFTERSCHOOL HOLT GRANT	\$0.00	(\$31,817.41)	(\$22,400.00)	(\$22,644.76)	(\$244.76)
175	BFMS AFTERSCHOOL LOCAL DONATIONS	\$0.00	(\$4,245.42)	\$0.00	\$0.00	\$0.00
176	BFMS 21ST CENTURY GRANT	(\$64,775.00)	(\$64,575.00)	(\$64,775.00)	(\$64,575.00)	\$200.00
TOTAL B.F. MIDDLE SCHOOL-21C GRANT REVENUE		(\$77,941.09)	(\$112,220.23)	(\$87,175.00)	(\$104,219.76)	(\$17,044.76)
WESTMINSTER 21C GRANT REVENUE						
177	WESTMINSTER AFTERSCHOOL PROGRAM REVENUE	\$0.00	(\$2,909.57)	\$0.00	(\$1,693.98)	(\$1,693.98)
178	WESTMINSTER 21ST CENTURY GRANT	(\$85,996.00)	(\$85,996.00)	(\$83,815.98)	(\$85,996.00)	(\$2,180.02)
TOTAL WESTMINSTER 21C GRANT REVENUE		(\$85,996.00)	(\$88,905.57)	(\$83,815.98)	(\$87,689.98)	(\$3,874.00)
BLUE CROSS/BLUE SHIELD KIDS' SAFETY GRANT						
179	BCBS KIDS' SAFETY GRANT	\$0.00	(\$406.85)	\$0.00	\$0.00	\$0.00
TOTAL BLUE CROSS/BLUE SHIELD KIDS' SAFETY GRANT		\$0.00	(\$406.85)	\$0.00	\$0.00	\$0.00
SCHOOL BASED SUBSTANCE ABUSE SERVICE GRANT						
180	DONATION	\$0.00	(\$99.35)	\$0.00	\$0.00	\$0.00
181	SCHOOL BASED SUBSTANCE ABUSE SERVICE GRANT	(\$37,793.00)	(\$33,728.49)	(\$33,615.82)	(\$33,744.18)	(\$128.36)
TOTAL SCHOOL BASED SUBSTANCE ABUSE SERVICE GRANT		(\$37,793.00)	(\$33,827.84)	(\$33,615.82)	(\$33,744.18)	(\$128.36)
IDEA B GRANTS						
182	IDEA B GRANTS	(\$603,633.00)	(\$437,307.33)	(\$539,747.73)	(\$507,810.39)	\$31,937.34
TOTAL IDEA B GRANTS		(\$603,633.00)	(\$437,307.33)	(\$539,747.73)	(\$507,810.39)	\$31,937.34

WINDHAM NORTHEAST SUPERVISORY UNION
FY2020 PROPOSED REVENUE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
EPSDT/MEDICAID REVENUE						
183	EPSDT MEDICAID REVENUE	(\$19,964.00)	(\$17,752.56)	\$0.00	\$0.00	\$0.00
	EPSDT/MEDICAID REVENUE	(\$19,964.00)	(\$17,752.56)	\$0.00	\$0.00	\$0.00
FOOD SERVICE PROGRAM						
184	INTEREST INCOME	\$0.00	\$0.00	(\$172.00)	\$0.00	\$172.00
185	STUDENT MEALS	\$0.00	\$0.00	(\$80,000.00)	(\$70,000.00)	\$10,000.00
186	SUMMER ADULT PAYMENTS	\$0.00	(\$25.75)	\$0.00	\$0.00	\$0.00
187	ADULT SALES	\$0.00	\$0.00	(\$38,000.00)	(\$30,000.00)	\$8,000.00
188	STUDENT A LA CARTE	\$0.00	\$0.00	(\$16,000.00)	(\$6,000.00)	\$10,000.00
189	SPECIAL FUNCTIONS REVENUE	\$0.00	\$0.00	(\$9,000.00)	(\$25,000.00)	(\$16,000.00)
190	VENDING	\$0.00	\$0.00	(\$4,000.00)	\$0.00	\$4,000.00
191	FOOD SERVICE DONATIONS	\$0.00	\$0.00	(\$600.00)	\$0.00	\$600.00
192	SUMMER FOOD SERVICE DONATIONS	\$0.00	(\$5,325.00)	(\$325.00)	(\$325.00)	\$0.00
193	MISCELLANEOUS REVENUE	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)	\$0.00
194	STATE MATCH LUNCH	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)	\$0.00
195	STATE MATCH BREAKFAST	\$0.00	\$0.00	(\$2,000.00)	(\$2,000.00)	\$0.00
196	STATE BREAKFAST REIMBURSEMENT	\$0.00	(\$3,508.92)	(\$1,800.00)	(\$1,670.00)	\$130.00
197	STATE LUNCH REIMBURSEMENT	\$0.00	(\$9,126.91)	(\$5,200.00)	(\$4,276.00)	\$924.00
198	AFTERSCHOOL SNACK	\$0.00	\$0.00	(\$7,000.00)	\$0.00	\$7,000.00
199	FRESH, FRUITS AND VEGETABLES GRANT	\$0.00	(\$32,793.48)	(\$38,000.00)	(\$35,500.00)	\$2,500.00
200	FEDERAL LUNCH REIMBURSEMENT	\$0.00	(\$217,571.77)	(\$230,000.00)	(\$224,190.00)	\$5,810.00
201	FEDERAL BREAKFAST REIMBURSEMENT	\$0.00	(\$80,957.31)	(\$85,000.00)	(\$76,262.00)	\$8,738.00
202	CASH-IN-LIEU AFTER SCHOOL PROGRAM MEALS	\$0.00	(\$2,595.43)	(\$1,680.00)	(\$2,273.00)	(\$593.00)
203	AFTER SCHOOL MEALS PROGRAM	\$0.00	(\$36,056.49)	(\$20,000.00)	(\$31,573.00)	(\$11,573.00)
204	FEDERAL SUMMER FOOD SERVICE REVENUE	\$0.00	(\$20,976.20)	(\$24,000.00)	(\$38,161.00)	(\$14,161.00)
205	STATE SUMMER FOOD SERVICE REVENUE	\$0.00	(\$2,338.91)	\$0.00	\$0.00	\$0.00
206	COMMODITIES	\$0.00	\$0.00	(\$31,000.00)	(\$26,873.00)	\$4,127.00
207	HEAD START STUDENT LUNCH	\$0.00	\$0.00	(\$36,800.00)	(\$37,500.00)	(\$700.00)
208	ATHENS/GRAFTON SCHOOL CONTRIBUTION	\$0.00	\$0.00	(\$11,795.33)	(\$12,931.78)	(\$1,136.45)
209	ROCKINGHAM SCHOOL DISTRICT CONTRIBUTION	\$0.00	\$0.00	(\$78,850.99)	(\$113,175.09)	(\$34,324.10)
210	WESTMINSTER SCHOOL DISTRICT CONTRIBUTION	\$0.00	\$0.00	(\$31,023.34)	(\$46,042.26)	(\$15,018.92)
211	BELLOWS FALLS UNION HIGH SCHOOL CONTRIBUTION	\$0.00	\$0.00	(\$58,330.34)	(\$83,915.73)	(\$25,585.39)
	TOTAL FOOD SERVICE PROGRAM	\$0.00	(\$411,276.17)	(\$820,577.00)	(\$877,667.86)	(\$57,090.86)
MEDICAID REVENUE						
212	CASH IN LIEU OF COMMODITIES	\$0.00	(\$169.93)	\$0.00	\$0.00	\$0.00
213	CHILDCARE/ADULT FOOD	\$0.00	(\$4,472.94)	\$0.00	\$0.00	\$0.00
214	RESERVE TRANSFER - MEDICAD	(\$120,000.00)	(\$262,992.32)	(\$97,055.00)	(\$174,788.78)	(\$77,733.78)
215	MEDICAID REIMBURSEMENT	(\$213,488.00)	(\$5,719.07)	(\$213,488.00)	(\$250,000.00)	(\$36,512.00)
216	ATHENS/GRAFTON EARLY EDUCATION ASSESSMENT	(\$10,780.00)	(\$10,780.00)	(\$9,367.95)	\$0.00	\$9,367.95
217	ROCKINGHAM EARLY EDUCATION ASSESSMENT	(\$65,690.00)	(\$65,689.96)	(\$64,785.55)	\$0.00	\$64,785.55
218	WESTMINSTER EARLY EDUCATION ASSESSMENT	(\$23,530.00)	(\$23,531.94)	(\$25,846.50)	\$0.00	\$25,846.50
219	STARS BONUS PROGRAM	\$0.00	(\$4,012.73)	\$0.00	\$0.00	\$0.00
	TOTAL MEDICAID REVENUE	(\$433,488.00)	(\$377,368.89)	(\$410,543.00)	(\$424,788.78)	(\$14,245.78)
FEDERAL E-RATE REIMBURSEMENT						
220	E-RATE REIMBURSEMENT	\$0.00	(\$21,843.74)	\$0.00	\$0.00	\$0.00
	TOTAL FEDERAL E-RATE REIMBURSEMENT	\$0.00	(\$21,843.74)	\$0.00	\$0.00	\$0.00
	GRAND TOTAL OF REVENUES	(\$12,399,247.00)	(\$12,113,200.95)	(\$13,045,648.02)	(\$13,912,468.24)	(\$866,820.22)

WINDHAM NORTHEAST SUPERVISORY UNION
FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
GENERAL FUND						
GENERAL ADMINISTRATION						
HOME-TO-SCHOOL LIAISON						
1	HOME-TO-SCHOOL LIAISON SALARY	\$6,164.00	\$7,574.07	\$6,440.00	\$6,601.99	\$161.99
2	HOME-TO-SCHOOL LIAISON HEALTH INSURANCE	\$2,022.31	\$2,083.24	\$1,677.23	\$1,819.17	\$141.94
3	HOME-TO-SCHOOL LIAISON DISABILITY INSURANCE	\$22.19	\$24.56	\$20.93	\$21.46	\$0.53
4	HOME-TO-SCHOOL LIAISON HRA	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
5	HOME-TO-SCHOOL LIAISON HSA	\$0.00	\$136.99	\$230.00	\$233.00	\$3.00
6	HOME-TO-SCHOOL LIAISON FICA	\$471.55	\$538.28	\$492.66	\$505.05	\$12.39
7	HOME-TO-SCHOOL LIAISON LIFE INSURANCE	\$1.80	\$1.54	\$1.30	\$1.30	\$0.00
8	HOME-TO-SCHOOL LIAISON MUNICIPAL RETIREMENT	\$339.02	\$416.32	\$354.20	\$379.61	\$25.41
9	HOME-TO-SCHOOL LIAISON WORKERS' COMPENSATION	\$49.93	\$52.68	\$44.81	\$44.95	\$0.14
10	HOME SCHOOL LIAISON DENTAL INSURANCE	\$35.00	\$41.17	\$35.00	\$35.00	\$0.00
11	HOME-TO-SCHOOL LIAISON SUPPLIES	\$250.00	\$149.60	\$250.00	\$200.00	(\$50.00)
12	HOME SCHOOL LIAISON REFRESHMENTS	\$250.00	\$0.00	\$250.00	\$150.00	(\$100.00)
13	HOME-TO-SCHOOL LIAISON BOOKS	\$0.00	\$149.93	\$0.00	\$0.00	\$0.00
14	HOME-TO-SCHOOL LIAISON DUES/FEES	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00
	TOTAL HOME-TO-SCHOOL LIAISON	\$9,605.80	\$11,218.38	\$9,796.13	\$10,071.53	\$275.40
SUBSTANCE ABUSE COUNSELOR						
15	SUBSTANCE ABUSE COUNSELOR SALARY-LOCAL MATCH	\$3,169.92	\$2,929.94	\$2,928.87	\$3,001.61	\$72.74
16	SUBSTANCE ABUSE COUNSELOR DISABILITY INSURANCE	(\$1.15)	\$7.74	\$7.93	\$12.02	\$4.09
17	SUBSTANCE ABUSE COUNSELOR FICA	\$242.50	\$223.88	\$224.06	\$229.62	\$5.56
18	SUBSTANCE ABUSE COUNSELOR LIFE INSURANCE	(\$0.06)	\$0.78	\$0.81	\$1.19	\$0.38
19	SUBSTANCE ABUSE COUNSELOR MUNICIPAL RETIRE	\$0.00	\$143.08	\$161.09	\$172.59	\$11.50
20	SUBSTANCE ABUSE COUNSELOR WORKERS' COMP	\$25.68	\$20.39	\$20.38	\$20.44	\$0.06
	TOTAL SUBSTANCE ABUSE COUNSELOR	\$3,436.89	\$3,325.81	\$3,343.14	\$3,437.47	\$94.33
SUPERVISION OF HEALTH SERVICES						
21	ALL SCHOOLS NURSE SALARY	\$0.00	\$0.00	\$0.00	\$47,450.00	\$47,450.00
22	NURSE HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$13,865.18	\$13,865.18
23	NURSE DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$154.21	\$154.21
24	NURSE FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
25	NURSE HRA	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
26	NURSE FICA	\$0.00	\$0.00	\$0.00	\$3,629.93	\$3,629.93
27	NURSE LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$12.96	\$12.96
28	NURSE MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$2,728.38	\$2,728.38
29	NURSE WORKERS' COMPENSATION INSURANCE	\$0.00	\$0.00	\$0.00	\$323.04	\$323.04
30	NURSE COURSE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00
31	NURSE DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00
	TOTAL SUPERVISION OF HEALTH SERVICES	\$0.00	\$0.00	\$0.00	\$71,705.10	\$71,705.10
COURSE REIMBURSEMENT/TEACHER ORIENTATION						
32	TEACHER ORIENTATION SALARY	\$5,000.00	\$7,358.45	\$5,000.00	\$5,000.00	\$0.00
33	TEACHER ORIENTATION FICA	\$382.50	\$546.92	\$382.50	\$382.50	\$0.00
34	TEACHER ORIENTATION WORKERS COMP	\$37.00	\$51.20	\$34.79	\$34.04	(\$0.75)
35	COURSE REIMBURSEMENT	\$1,000.00	\$350.00	\$4,000.00	\$4,000.00	\$0.00
36	TRAVEL REIMBURSEMENT	\$0.00	\$162.54	\$0.00	\$200.00	\$200.00
37	STAFF ORIENTATION EXPENSE	\$400.00	\$999.00	\$400.00	\$1,000.00	\$600.00
	TOTAL COURSE REIMBURSEMENT/TEACHER ORIENTATION	\$6,819.50	\$9,468.11	\$9,817.29	\$10,616.54	\$799.25
TECHNOLOGY INTEGRATION RESOURCE EDUCATOR						
38	TECHNOLOGY INTEGRATION RESOURCE ED SALARY	\$65,609.00	\$66,265.00	\$67,921.72	\$0.00	(\$67,921.72)
39	HEALTH INSURANCE	\$19,033.54	\$15,829.25	\$13,912.71	\$0.00	(\$13,912.71)
40	DISABILITY INSURANCE	\$236.19	\$215.04	\$220.75	\$0.00	(\$220.75)
41	FLEX SPENDING ACCOUNT	\$41.40	\$20.70	\$41.40	\$0.00	(\$41.40)
42	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$20.70	\$2,800.00	\$0.00	(\$2,800.00)
43	FICA/MEDICARE	\$5,019.09	\$4,551.38	\$5,196.01	\$0.00	(\$5,196.01)
44	GROUP LIFE INSURANCE	\$18.00	\$12.96	\$12.96	\$0.00	(\$12.96)
45	WORKERS COMPENSATION	\$531.43	\$461.07	\$472.60	\$0.00	(\$472.60)

WINDHAM NORTHEAST SUPERVISORY UNION

FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
46	COURSE REIMBURSEMENT	\$350.00	\$150.00	\$350.00	\$0.00	(\$350.00)
47	DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$0.00	(\$350.00)
48	TRAVEL/CONFERENCE	\$250.00	\$53.50	\$250.00	\$0.00	(\$250.00)
49	SUPPLIES	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
TOTAL TECHNOLOGY INTEGRATION RESOURCE EDUCATOR		\$91,938.65	\$87,929.60	\$92,028.15	\$0.00	(\$92,028.15)
INFORMATION TECHNOLOGY SERVICE						
50	INFORMATION TECHNOLOGY SALARY	\$19,617.00	\$19,107.55	\$19,617.00	\$77,566.00	\$57,949.00
51	HEALTH INSURANCE	\$0.00	\$1,405.40	\$1,211.00	\$6,799.16	\$5,588.16
52	DISABILITY INSURANCE	\$0.00	\$40.07	\$63.76	\$252.09	\$188.33
53	FSA AMIN FEES	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
54	HEALTH SAVINGS ACCOUNT	\$0.00	\$141.34	\$230.00	\$1,150.00	\$920.00
55	FICA/MEDICARE	\$1,500.70	\$1,436.30	\$1,500.70	\$5,933.80	\$4,433.10
56	LIFE INSURANCE	\$0.00	\$2.79	\$2.59	\$12.96	\$10.37
57	MUNICIPAL RETIREMENT	\$1,078.94	\$1,052.22	\$1,078.94	\$4,460.05	\$3,381.11
58	WORKERS' COMPENSATION INSURANCE	\$158.90	\$124.44	\$136.55	\$528.07	\$391.52
59	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
60	DENTAL INSURANCE	\$0.00	\$65.18	\$60.00	\$350.00	\$290.00
61	PROFESSIONAL SERVICES	\$15,000.00	\$4,770.00	\$10,000.00	\$5,000.00	(\$5,000.00)
62	CYBER LIABILITY INSURANCE	\$0.00	\$294.56	\$300.00	\$340.00	\$40.00
63	COMMUNICATIONS	\$8,664.00	\$6,171.20	\$5,500.00	\$6,500.00	\$1,000.00
64	TRAVEL REIMBURSEMENT	\$200.00	\$625.88	\$200.00	\$700.00	\$500.00
65	SUPPLIES	\$4,000.00	\$3,302.29	\$4,000.00	\$4,000.00	\$0.00
66	SOFTWARE	\$500.00	\$0.00	\$500.00	\$400.00	(\$100.00)
67	TECHNOLOGY LICENSING FEES	\$25,000.00	\$28,895.10	\$37,000.00	\$37,000.00	\$0.00
68	BFMS INFO TECH SALARY-BILLBACK	\$21,005.28	\$23,458.28	\$22,700.74	\$0.00	(\$22,700.74)
69	BFMS INFO TECH HEALTH INSURANCE BILLBACK	\$3,069.83	\$2,005.55	\$2,421.99	\$0.00	(\$2,421.99)
70	BFMS INFO TECH DISABILITY INSURANCE BILLBACK	\$75.62	\$56.18	\$73.78	\$0.00	(\$73.78)
71	BFMS INFO TECH HEALTH SAVINGS ACCOUNT	\$0.00	\$179.45	\$460.00	\$0.00	(\$460.00)
72	BFMS INFO TECH FICA BILLBACK	\$1,606.91	\$1,761.26	\$1,736.61	\$0.00	(\$1,736.61)
73	BFMS INFO TECH LIFE INSURANCE BILLBACK	\$7.20	\$3.92	\$5.18	\$0.00	(\$5.18)
74	BFMS INFO TECH MUNI RETIREMENT BILLBACK	\$1,155.34	\$1,290.40	\$1,248.52	\$0.00	(\$1,248.52)
75	BFMS INFO TECH WORKERS COMP BILLBACK	\$170.14	\$163.22	\$157.95	\$0.00	(\$157.95)
76	BFMS INFO TECH DENTAL BILLBACK	\$120.00	\$91.37	\$120.00	\$0.00	(\$120.00)
77	WEST INFO TECH SALARY-BILLBACK	\$21,005.28	\$23,852.39	\$22,700.74	\$0.00	(\$22,700.74)
78	WEST INFO TECH HEALTH INSURANCE BILLBACK	\$3,069.83	\$2,121.64	\$2,421.99	\$0.00	(\$2,421.99)
79	WEST INFO TECH DISABILITY BILLBACK	\$75.62	\$58.91	\$73.78	\$0.00	(\$73.78)
80	WEST INFO TECH HSA BILLBACK	\$0.00	\$179.41	\$460.00	\$0.00	(\$460.00)
81	WEST INFO TECH FICA BILLBACK	\$1,606.91	\$1,791.46	\$1,736.61	\$0.00	(\$1,736.61)
82	WEST INFO TECH LIFE INSURANCE BILLBACK	\$7.20	\$4.18	\$5.18	\$0.00	(\$5.18)
83	WEST INFO TECH MUNI RETIRE BILLBACK	\$1,155.34	\$1,312.24	\$1,248.52	\$0.00	(\$1,248.52)
84	WEST INFO TECH WORKERS COMP BILLBACK	\$170.14	\$165.96	\$157.95	\$0.00	(\$157.95)
85	WEST INFO TECH DENTAL INSURANCE BILLBACK	\$120.00	\$95.85	\$120.00	\$0.00	(\$120.00)
86	CES INFO TECH SALARY BILLBACK	\$5,251.32	\$6,065.99	\$5,675.18	\$0.00	(\$5,675.18)
87	CES INFO TECH HEALTH INSURANCE BILLBACK	\$767.46	\$536.77	\$605.50	\$0.00	(\$605.50)
88	CES INFO TECH DISABILITY INSURANCE BILLBACK	\$18.90	\$14.90	\$18.44	\$0.00	(\$18.44)
89	CES INFO TECH HSA BILLBACK	\$0.00	\$44.98	\$115.00	\$0.00	(\$115.00)
90	CES INFO TECH FICA BILLBACK	\$401.72	\$455.33	\$434.15	\$0.00	(\$434.15)
91	CES INFO TECH LIFE INSURANCE BILLBACK	\$1.80	\$1.05	\$1.30	\$0.00	(\$1.30)
92	CES INFO TECH MUNI RETIREMENT BILLBACK	\$288.83	\$333.45	\$312.13	\$0.00	(\$312.13)
93	CES INFO TECH WORKERS COMP BILLBACK	\$42.54	\$42.21	\$39.49	\$0.00	(\$39.49)
94	CES INFO TECH DENTAL INSURANCE BILLBACK	\$30.00	\$24.22	\$30.00	\$0.00	(\$30.00)
95	SRES INFO TECH SALARY BILLBACK	\$5,251.32	\$5,699.06	\$5,675.18	\$0.00	(\$5,675.18)
96	SRES INFO TECH HEALTH INSURANCE BILLBACK	\$767.46	\$515.22	\$605.50	\$0.00	(\$605.50)
97	SRES INFO TECH DISABILITY INSURANCE BILLBACK	\$18.90	\$14.38	\$18.44	\$0.00	(\$18.44)
98	SRES INFO TECH HSA BILLBACK	\$0.00	\$44.80	\$115.00	\$0.00	(\$115.00)
99	SRES INFO TECH FICA BILLBACK	\$401.72	\$427.84	\$434.15	\$0.00	(\$434.15)
100	SRES INFO TECH LIFE INSURANCE BILLBACK	\$1.80	\$1.02	\$1.30	\$0.00	(\$1.30)
101	SRES INFO TECH MUNI RETIREMENT BILLBACK	\$288.83	\$313.31	\$312.13	\$0.00	(\$312.13)
102	SRES INFO TECH WORKERS COMP BILLBACK	\$42.54	\$39.65	\$39.49	\$0.00	(\$39.49)

WINDHAM NORTHEAST SUPERVISORY UNION

FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
103	SRES INFO TECH DENTAL INSURANCE BILLBACK	\$30.00	\$23.38	\$30.00	\$0.00	(\$30.00)
TOTAL INFORMATION TECHNOLOGY		\$143,745.32	\$140,623.55	\$155,212.46	\$152,522.13	(\$2,690.33)
BOARD OF EDUCATION						
104	ADMINISTRATION SERVICES	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00
105	FACT TV SERVICES	\$300.00	\$250.00	\$300.00	\$300.00	\$0.00
106	SUPERINTENDENT SEARCH	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00
107	LEGAL LIABILITY INSURANCE	\$10,350.00	\$10,547.39	\$10,750.00	\$10,450.00	(\$300.00)
108	ADVERTISING	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
109	TRAVEL	\$0.00	\$150.00	\$0.00	\$200.00	\$200.00
110	BOARD SUPPLIES	\$0.00	\$29.96	\$0.00	\$50.00	\$50.00
111	NEGOTIATION SUPPLIES	\$100.00	\$0.00	\$100.00	\$300.00	\$200.00
112	SCHOOL BOARD BOOKS	\$0.00	\$0.00	\$300.00	\$0.00	(\$300.00)
113	VT SCHOOL BOARD ASSOCIATION DUES	\$9,071.83	\$6,949.82	\$7,000.00	\$7,300.00	\$300.00
114	CONTINGENCY FUND	\$151,026.00	\$0.00	\$51,341.00	\$171,922.65	\$120,581.65
TOTAL BOARD OF EDUCATION		\$171,847.83	\$26,527.17	\$70,791.00	\$190,522.65	\$119,731.65
BOARD OF EDUCATION SECRETARY/CLERK						
115	BOARD SECRETARY/CLERK SALARY	\$1,450.00	\$1,350.00	\$1,950.00	\$1,500.00	(\$450.00)
116	BOARD SECRETARY/CLERK FICA	\$110.93	\$98.06	\$149.18	\$115.00	(\$34.18)
117	BOARD SEC/CLERK WORKERS COMPENSATION	\$10.73	\$9.39	\$13.56	\$10.20	(\$3.36)
TOTAL BOARD OF EDUCATION SECRETARY/CLERK		\$1,571.66	\$1,457.45	\$2,112.74	\$1,625.20	(\$487.54)
LEGAL SERVICES						
118	LEGAL SERVICES	\$25,000.00	\$26,820.49	\$25,000.00	\$27,000.00	\$2,000.00
TOTAL LEGAL SERVICES		\$25,000.00	\$26,820.49	\$25,000.00	\$27,000.00	\$2,000.00
SUPERINTENDENT'S OFFICE						
119	SUPERINTENDENT SALARY	\$123,308.00	\$123,308.00	\$123,308.00	\$125,500.00	\$2,192.00
120	SUPERINTENDENT'S OFFICE SALARIES	\$70,586.60	\$72,589.05	\$72,346.56	\$80,265.95	\$7,919.39
121	HEALTH INSURANCE	\$23,294.12	\$20,560.35	\$18,164.95	\$47,642.31	\$29,477.36
122	DISABILITY INSURANCE	\$689.02	\$658.80	\$658.73	\$667.99	\$9.26
123	FLEX SPENDING	\$82.80	\$20.70	\$41.40	\$124.20	\$82.80
124	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$3,801.36	\$4,200.00	\$7,082.80	\$2,882.80
125	FICA/MEDICARE	\$14,832.94	\$14,597.80	\$14,967.57	\$15,741.10	\$773.53
126	GROUP LIFE INSURANCE	\$51.17	\$42.36	\$38.88	\$42.36	\$3.48
127	MUNICIPAL RETIREMENT	\$3,882.32	\$12,786.47	\$3,979.06	\$4,615.29	\$636.23
128	TEACHER RETIREMENT	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
129	WORKERS COMPENSATION INSURANCE	\$1,570.55	\$1,363.05	\$1,361.36	\$1,400.85	\$39.49
130	COURSE REIMBURSEMENT	\$250.00	\$0.00	\$1,000.00	\$3,000.00	\$2,000.00
131	DENTAL INSURANCE	\$950.00	\$950.00	\$950.00	\$950.00	\$0.00
132	STAFF DEVELOPMENT	\$2,000.00	\$1,126.26	\$17,000.00	\$17,000.00	\$0.00
133	PROFESSIONAL SERVICES	\$200.00	\$472.50	\$200.00	\$500.00	\$300.00
134	REPAIRS/MAINTENANCE	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00
135	TRAVEL	\$1,500.00	\$455.16	\$1,500.00	\$5,000.00	\$3,500.00
136	ADMINISTRATION TEAM EXPENSES	\$600.00	\$580.75	\$1,000.00	\$1,000.00	\$0.00
137	SUPPLIES	\$1,000.00	\$807.41	\$1,000.00	\$0.00	(\$1,000.00)
138	BOOKS	\$900.00	\$694.00	\$900.00	\$0.00	(\$900.00)
139	SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
140	FURNITURE & FIXTURES	\$500.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
141	DUES	\$4,000.00	\$4,085.00	\$4,200.00	\$0.00	(\$4,200.00)
TOTAL SUPERINTENDENT'S OFFICE		\$260,647.52	\$258,899.02	\$277,816.51	\$320,532.85	\$42,716.34
ASST SUPER./CURRICULUM COORD./GRANT MNGR						
142	ASSISTANT SUPERINTENDENT SALARY	\$85,000.00	\$0.00	\$90,000.00	\$49,000.00	(\$41,000.00)
143	CURRICULUM COORD/GRANT MANAGER SALARY	\$47,628.00	\$44,965.68	\$48,818.70	\$95,350.63	\$46,531.93
144	ASSISTANT CURRICULUM COORDINATOR SALARY	\$0.00	\$20,844.36	\$18,316.91	\$0.00	(\$18,316.91)
145	HEALTH INSURANCE	\$19,775.83	\$5,110.14	\$14,931.74	\$14,165.04	(\$766.70)
146	DISABILITY INSURANCE	\$0.00	\$129.93	\$0.00	\$159.25	\$159.25
147	LONG-TERM DISABILITY	\$477.46	\$230.12	\$510.69	\$309.89	(\$200.80)

WINDHAM NORTHEAST SUPERVISORY UNION
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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
148	FLEX SPENDING ACCOUNT	\$0.00	\$0.00	\$0.00	\$50.70	\$50.70
149	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$2,800.00	\$1,400.00	(\$1,400.00)
150	HEALTH SAVINGS ACCOUNT	\$0.00	\$583.80	\$676.20	\$1,179.96	\$503.76
151	FICA/MEDICARE	\$10,146.05	\$4,905.40	\$12,017.87	\$11,042.82	(\$975.05)
152	LIFE INSURANCE	\$28.58	\$21.72	\$28.36	\$19.44	(\$8.92)
153	MUNICIPAL RETIREMENT	\$0.00	\$1,146.47	\$1,007.43	\$0.00	(\$1,007.43)
154	WORKERS COMPENSATION	\$1,074.29	\$728.30	\$1,093.35	\$982.74	(\$110.61)
155	COURSE REIMBURSEMENT	\$3,200.00	\$2,349.00	\$6,000.00	\$6,000.00	\$0.00
156	DENTAL INSURANCE	\$555.80	\$350.00	\$555.80	\$525.00	(\$30.80)
157	STAFF DEVELOPMENT	\$1,000.00	\$120.00	\$1,000.00	\$1,000.00	\$0.00
158	PROFESSIONAL SERVICES	\$0.00	\$2,978.00	\$0.00	\$3,000.00	\$3,000.00
159	TRAVEL	\$900.00	\$1,766.67	\$1,000.00	\$3,000.00	\$2,000.00
160	SUPPLIES	\$500.00	\$820.07	\$500.00	\$4,000.00	\$3,500.00
161	BOOKS	\$200.00	\$373.40	\$200.00	\$500.00	\$300.00
162	SOFTWARE	\$200.00	\$0.00	\$200.00	\$0.00	(\$200.00)
163	ASSESSMENT CURRICULUM MATERIALS	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
164	DUES/MEMBERSHIPS	\$500.00	\$300.00	\$500.00	\$1,000.00	\$500.00
TOTAL ASST SUPER./CURRICULUM COORD./GRANT MNGR		\$171,686.01	\$87,723.06	\$200,657.05	\$192,685.47	(\$7,971.58)
OTHER ADMINISTRATIVE SERVICES						
165	UNEMPLOYMENT COMPENSATION INSURANCE	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
166	PARKS PLACE RENTAL	\$1,331.00	\$1,165.00	\$1,200.00	\$1,200.00	\$0.00
167	LEASING EQUIPMENT	\$7,000.00	\$7,279.11	\$7,000.00	\$7,500.00	\$500.00
168	SUPPLIES	\$2,000.00	\$1,202.75	\$2,000.00	\$2,000.00	\$0.00
169	HEALTH CARE CONTRIBUTION	\$2,000.00	\$2,271.40	\$2,000.00	\$2,500.00	\$500.00
TOTAL OTHER ADMINISTRATIVE SERVICES		\$27,331.00	\$11,918.26	\$27,200.00	\$28,200.00	\$1,000.00
FISCAL SERVICES						
170	BUSINESS MANAGER SALARY	\$74,282.94	\$89,540.37	\$76,510.40	\$79,188.00	\$2,677.60
171	FISCAL OFFICE SALARIES	\$165,669.37	\$188,057.14	\$178,904.67	\$172,971.09	(\$5,933.58)
172	HEALTH INSURANCE	\$51,518.66	\$44,409.69	\$33,841.07	\$39,425.65	\$5,584.58
173	DISABILITY INSURANCE	\$863.83	\$825.05	\$830.10	\$819.53	(\$10.57)
174	FLEX SPENDING	\$33.12	\$21.22	\$33.12	\$153.36	\$120.24
175	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$1,852.55	\$4,340.00	\$4,480.00	\$140.00
176	HEALTH SAVINGS ACCOUNT	\$0.00	\$1,497.27	\$3,220.00	\$3,220.00	\$0.00
177	FICA/MEDICARE	\$18,356.35	\$20,437.88	\$19,539.25	\$19,290.14	(\$249.11)
178	LIFE INSURANCE	\$162.27	\$78.08	\$56.38	\$115.09	\$58.71
179	MUNICIPAL RETIREMENT	\$13,197.38	\$15,153.11	\$14,047.83	\$14,499.13	\$451.30
180	WORKERS COMPENSATION INSURANCE	\$1,943.49	\$1,914.60	\$1,777.18	\$1,716.70	(\$60.48)
181	COURSE REIMBURSEMENT	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
182	DENTAL INSURANCE	\$910.00	\$951.63	\$910.00	\$910.00	\$0.00
183	PROFESSIONAL SERVICES	\$25,000.00	\$3,070.87	\$25,000.00	\$5,000.00	(\$20,000.00)
184	AUDIT SERVICES	\$11,500.00	\$14,425.00	\$13,000.00	\$10,000.00	(\$3,000.00)
185	COMMUNICATIONS	\$800.00	\$488.90	\$600.00	\$600.00	\$0.00
186	TRAVEL/CONFERENCE	\$4,000.00	\$2,963.23	\$4,000.00	\$4,000.00	\$0.00
187	SUPPLIES	\$5,600.00	\$4,097.49	\$6,500.00	\$6,000.00	(\$500.00)
188	BOOKS	\$0.00	\$121.00	\$0.00	\$0.00	\$0.00
189	SOFTWARE	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
190	FINANCIAL SYSTEM	\$15,500.00	\$16,614.77	\$16,500.00	\$7,160.00	(\$9,340.00)
191	DUES/FEES	\$650.00	\$4,083.20	\$770.00	\$4,200.00	\$3,430.00
192	INTEREST ON SHORT-TERM DEBT	\$1,000.00	\$1,175.64	\$1,000.00	\$1,160.00	\$160.00
TOTAL FISCAL SERVICES		\$391,987.41	\$413,778.69	\$402,380.00	\$375,908.69	(\$26,471.31)
OPERATION/MAINTENANCE OF PLANT						
193	CUSTODIAL SALARIES	\$13,450.92	\$10,715.31	\$13,788.60	\$13,788.60	\$0.00
194	FICA/MEDICARE	\$1,029.00	\$819.74	\$1,054.83	\$1,054.83	\$0.00
195	WORKERS COMPENSATION INSURANCE	\$824.54	\$525.18	\$695.29	\$707.36	\$12.07
196	SECURSHRED SERVICES	\$250.00	\$455.00	\$250.00	\$600.00	\$350.00
197	PROFESSIONAL SERVICES	\$3,000.00	\$1,512.50	\$1,600.00	\$1,600.00	\$0.00
198	WATER/SEWER	\$1,800.00	\$3,971.82	\$2,000.00	\$4,200.00	\$2,200.00

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
199	DISPOSAL SERVICES	\$2,400.00	\$2,689.26	\$2,400.00	\$3,000.00	\$600.00
200	SNOW PLOWING SERVICES	\$1,500.00	\$1,337.50	\$1,500.00	\$1,500.00	\$0.00
201	REPAIRS/MAINTENANCE	\$1,000.00	\$1,569.10	\$1,500.00	\$3,000.00	\$1,500.00
202	CHERRY HILL BUILDING RENTAL	\$26,316.00	\$26,316.00	\$27,961.00	\$29,700.00	\$1,739.00
203	PROPERTY/GENERAL LIABILITY INSURANCE	\$4,300.00	\$4,969.19	\$5,000.00	\$4,450.00	(\$550.00)
204	COMMUNICATIONS	\$16,700.00	\$18,596.29	\$16,700.00	\$20,000.00	\$3,300.00
205	SUPPLIES	\$2,200.00	\$2,699.15	\$2,200.00	\$3,000.00	\$800.00
206	ELECTRICITY	\$7,200.00	\$7,018.79	\$7,200.00	\$7,500.00	\$300.00
207	HEAT	\$16,250.00	\$10,432.72	\$12,000.00	\$17,050.00	\$5,050.00
TOTAL OPERATION/MAINTENANCE OF PLANT		\$98,220.46	\$93,627.55	\$95,849.72	\$111,150.79	\$15,301.07
STUDENT TRANSPORTATION						
208	TRANSPORTATION SALARIES	\$178,140.79	\$218,836.83	\$206,514.00	\$222,175.22	\$15,661.22
209	TRANSPORTATION SUMMER YMCA SALARIES	\$0.00	\$7,692.24	\$8,000.00	\$8,000.00	\$0.00
210	GRAFTON SUMMER TRANSPORTATION SALARY	\$0.00	\$1,005.11	\$1,200.00	\$1,800.00	\$600.00
211	ROCKINGHAM REC DEPT. TRANSPORTATION SALARY	\$0.00	\$113.19	\$100.00	\$200.00	\$100.00
212	STUDIO Y TRANSPORTATION SALARIES	\$0.00	\$1,666.14	\$0.00	\$2,000.00	\$2,000.00
213	TRANSPORTATION MAINTENANCE SALARIES	\$3,000.00	\$498.05	\$1,000.00	\$1,000.00	\$0.00
214	PROPANE PUMPING STATION LABOR	\$0.00	\$1,600.00	\$0.00	\$0.00	\$0.00
215	TRANSPORTATION - COCURRICULAR SALARIES	\$29,000.00	\$26,940.78	\$27,225.00	\$28,000.00	\$775.00
216	TRANSPORTATION - FIELD TRIPS SALARIES	\$22,000.00	\$23,715.70	\$23,588.00	\$25,000.00	\$1,412.00
217	TRANSP TECH CENTER/CAREER CENTER SALARIES	\$38,049.99	\$42,982.70	\$36,379.70	\$45,000.00	\$8,620.30
218	HEALTH INSURANCE	\$67,689.11	\$77,988.87	\$64,147.03	\$79,713.21	\$15,566.18
219	DISABILITY INSURANCE	\$1,001.90	\$799.57	\$988.02	\$1,458.93	\$470.91
220	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$4,847.91	\$14,252.00	\$14,952.00	\$700.00
221	FICA/MEDICARE	\$21,290.43	\$23,911.75	\$23,256.51	\$25,487.90	\$2,231.39
222	LIFE INSURANCE	\$223.05	\$144.27	\$202.18	\$172.95	(\$29.23)
223	MUNICIPAL RETIREMENT	\$6,290.62	\$6,096.86	\$8,114.38	\$9,903.18	\$1,788.80
224	WORKERS COMPENSATION	\$26,494.75	\$28,198.62	\$26,486.29	\$26,590.91	\$104.62
225	DENTAL INSURANCE	\$675.00	\$1,450.00	\$1,446.00	\$1,200.00	(\$246.00)
226	PROFESSIONAL SERVICES	\$3,600.00	\$4,022.50	\$3,600.00	\$4,500.00	\$900.00
227	PROPANE PUMPING STATION-PURCHASED SERVICES	\$20,000.00	\$40,463.04	\$0.00	\$0.00	\$0.00
228	REPAIRS/MAINTENANCE	\$85,000.00	\$60,163.97	\$80,000.00	\$80,000.00	\$0.00
229	BUS RADIOS LEASE	\$9,900.00	\$9,612.00	\$9,900.00	\$10,000.00	\$100.00
230	STUDENT TRANSPORTATION-PURCHASED SERVICE	\$5,000.00	\$8,810.73	\$4,000.00	\$10,000.00	\$6,000.00
231	HOMELESS STUDENT TRANSPORTATION	\$1,000.00	\$10,277.79	\$1,000.00	\$12,000.00	\$11,000.00
232	TRANSPORTATION INSURANCE	\$6,800.00	\$6,280.26	\$6,600.00	\$9,500.00	\$2,900.00
233	COMMUNICATIONS	\$1,260.00	\$4,425.08	\$3,500.00	\$4,800.00	\$1,300.00
234	TRAVEL	\$100.00	\$349.30	\$100.00	\$400.00	\$300.00
235	SUPPLIES	\$3,000.00	\$11,707.04	\$3,000.00	\$23,000.00	\$20,000.00
236	BUS PROPANE	\$13,685.00	\$24,279.72	\$12,000.00	\$35,000.00	\$23,000.00
237	BUS DIESEL FUEL	\$65,743.00	\$36,392.71	\$44,000.00	\$38,500.00	(\$5,500.00)
238	BUS GASOLINE	\$0.00	\$6,219.59	\$4,000.00	\$6,600.00	\$2,600.00
239	EQUIPMENT	\$161,266.00	\$167,912.00	\$157,912.00	\$166,000.00	\$8,088.00
240	DUES/MEMBERSHIPS	\$400.00	\$1,144.46	\$800.00	\$1,300.00	\$500.00
TOTAL STUDENT TRANSPORTATION		\$770,609.64	\$860,548.78	\$773,311.11	\$894,254.30	\$120,943.19
ADVERTISING & PRINTING						
241	ADVERTISEMENTS	\$4,000.00	\$4,602.23	\$4,000.00	\$5,000.00	\$1,000.00
242	PRINTING AND PUBLISHING	\$1,500.00	\$1,567.40	\$1,500.00	\$2,000.00	\$500.00
TOTAL ADVERTISING & PRINTING		\$5,500.00	\$6,169.63	\$5,500.00	\$7,000.00	\$1,500.00
DATA FACILITATOR						
243	DATA FACILITATOR SALARY	\$49,494.00	\$51,549.00	\$53,777.80	\$53,778.00	\$0.20
244	DATA FACILITATOR HEALTH INSURANCE	\$14,198.31	\$10,982.46	\$8,558.79	\$9,556.13	\$997.34
245	DATA FACILITATOR DISABILITY INSURANCE	\$178.18	\$166.40	\$174.78	\$174.78	\$0.00
246	DATA FACILITATOR FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$82.80	\$82.80
247	DATA FACILITATOR HRA	\$0.00	\$4,020.70	\$2,800.00	\$2,800.00	\$0.00
248	DATA FACILITATOR FICA	\$3,786.29	\$3,721.66	\$4,114.00	\$4,114.02	\$0.02
249	DATA FACILITATOR LIFE INSURANCE	\$18.00	\$12.96	\$12.96	\$12.96	\$0.00

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2018 - 6/30/2019</u>	<u>7/1/2019 - 6/30/2020</u>	
250	DATA FACILITATOR WORKERS' COMPENSATION	\$400.90	\$358.68	\$374.19	\$366.12	(\$8.07)
251	DATA FACILITATOR COURSE REIMBURSEMENT	\$750.00	\$200.00	\$350.00	\$350.00	\$0.00
252	DATA FACILITATOR DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
253	DATA FACILITATOR TRAVEL	\$200.00	\$133.75	\$200.00	\$200.00	\$0.00
TOTAL DATA FACILITATOR		\$69,375.68	\$71,495.61	\$70,712.52	\$71,784.81	\$1,072.29
ADJUSTMENT TO PRIOR YEARS' EXPENDITURE						
254	PRIOR YEAR EXPENSE ADJUSTMENT	\$0.00	\$1,120.70	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTMENT TO PRIOR YEARS' EXPENDITURE		\$0.00	\$1,120.70	\$0.00	\$0.00	\$0.00
OTHER EXPENDITURES						
255	PARAPRO ASSESSMENTS	\$0.00	\$550.00	\$0.00	\$0.00	\$0.00
TOTAL PARAPRO ASSESSMENTS		\$0.00	\$550.00	\$0.00	\$0.00	\$0.00
TOTAL GENERAL ADMINISTRATION		\$2,249,323.37	\$2,113,201.86	\$2,221,527.82	\$2,469,017.53	\$247,489.71
REGULAR EDUCATION						
ENGLISH LANGUAGE LEARNER (ELL)						
256	ELL TEACHER SALARIES	\$21,035.20	\$18,121.60	\$37,959.84	\$36,696.00	(\$1,263.84)
257	ELL ASSISTANT SALARY	\$0.00	\$472.50	\$0.00	\$0.00	\$0.00
258	ELL HEALTH INSURANCE	\$0.00	\$0.00	\$8,317.37	\$5,546.03	(\$2,771.34)
259	ELL DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$109.34	\$109.34
260	ELL HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$2,240.00	\$2,069.00	(\$171.00)
261	ELL FICA/MEDICARE	\$1,609.19	\$1,422.48	\$2,903.93	\$2,807.24	(\$96.69)
262	ELL LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$12.96	\$12.96
263	ELL TEACHERS RETIRE OPEB PMT	\$0.00	\$1,253.00	\$1,431.00	\$1,308.00	(\$123.00)
264	ELL WORKERS COMPENSATION	\$170.39	\$129.38	\$307.47	\$249.83	(\$57.64)
265	ELL COURSE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$280.00	\$280.00
266	ELL DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$280.00	\$280.00
267	ELL TRAVEL	\$300.00	\$162.11	\$300.00	\$300.00	\$0.00
268	ELL SUPPLIES	\$100.00	\$81.00	\$450.00	\$450.00	\$0.00
269	ELL INSTRUCTIONAL MATERIALS	\$0.00	\$0.00	\$850.00	\$850.00	\$0.00
270	ELL ASSESSMENT MATERIALS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL ENGLISH LANGUAGE LEARNER (ELL)		\$23,314.78	\$21,642.07	\$54,859.61	\$51,058.40	(\$3,801.21)
REGULAR INSTRUCTION/BILLBACK						
271	BFMS COURSE REIMBURSEMENT-BILLBACK	\$0.00	\$209.76	\$0.00	\$0.00	\$0.00
272	BFMS REG ED TEACHERS SALARIES-BILLBACK	\$0.00	\$43,613.60	\$0.00	\$0.00	\$0.00
273	BFMS REG ED PARAS SALARIES-BILLBACK	\$23,379.92	\$42,852.25	\$20,621.00	\$19,887.95	(\$733.05)
274	BFMS REG ED HEALTH INSURANCE STIPEND	\$0.00	\$82.10	\$0.00	\$38.45	\$38.45
275	BFMS REG ED HEALTH INSURANCE-BILLBACK	\$6,822.92	\$19,652.17	\$4,467.79	\$4,677.60	\$209.81
276	BFMS REG ED DISABILITY INSURANCE-BILLBACK	\$84.17	\$267.57	\$67.26	\$64.74	(\$2.52)
277	BFMS REG ED FLEX SPENDING-BILLBACK	\$6.14	\$10.52	\$5.96	\$40.77	\$34.81
278	BFMS REG ED HRA-BILLBACK	\$0.00	\$926.18	\$1,010.10	\$810.04	(\$200.06)
279	BFMS REG ED FICA-BILLBACK	\$1,788.56	\$5,742.82	\$1,583.18	\$1,523.60	(\$59.58)
280	BFMS REG ED LIFE INSURANCE-BILLBACK	\$19.20	\$31.43	\$11.27	\$11.49	\$0.22
281	BFMS REG ED MUNI RETIRE-BILLBACK	\$1,285.90	\$2,101.86	\$1,138.23	\$1,142.98	\$4.75
282	BFMS REG ED WORKERS' COMP-BILLBACK	\$189.38	\$159.62	\$144.00	\$135.33	(\$8.67)
283	BFMS REG ED DENTAL INS BILLBACK	\$266.56	\$713.20	\$216.45	\$213.95	(\$2.50)
284	BFMS PROFESSIONAL SERVICES BILLBACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
285	BFUHS COURSE REIMBURSEMENT-BILLBACK	\$0.00	\$38.18	\$0.00	\$0.00	\$0.00
286	BFUHS REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$8,132.36	\$0.00	\$0.00	\$0.00
287	BFUHS REG ED PARAS SALARIES-BILLBACK	\$0.00	\$22,497.21	\$0.00	\$0.00	\$0.00
288	BFUHS REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$7,252.93	\$0.00	\$0.00	\$0.00
289	BFUHS REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$97.75	\$0.00	\$0.00	\$0.00
290	BFUHS REG ED FLEX SPENDING-BILLBACK	\$0.00	\$0.22	\$0.00	\$0.00	\$0.00
291	BFUHS REG ED HRA-BILLBACK	\$0.00	\$822.15	\$0.00	\$0.00	\$0.00
292	BFUHS REG ED FICA-BILLBACK	\$0.00	\$2,047.46	\$0.00	\$0.00	\$0.00
293	BFUHS REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$13.04	\$0.00	\$0.00	\$0.00
294	BFUHS REG ED MUNI RETIREMENT-BILLBACK	\$0.00	\$1,237.34	\$0.00	\$0.00	\$0.00

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		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
295	BFUHS REG ED OPEB/TEACHER RETIREMENT	\$0.00	\$63.78	\$0.00	\$0.00	\$0.00
296	BFUHS REG ED WORKERS COMP-BILLBACK	\$0.00	\$12.63	\$0.00	\$0.00	\$0.00
297	BFUHS REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$322.27	\$0.00	\$0.00	\$0.00
298	BFUHS PROFESSIONAL SERVICES BILLBACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
299	WEST COURSE REIMB-BILLBACK	\$0.00	\$38.62	\$0.00	\$0.00	\$0.00
300	WEST REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$6,165.71	\$0.00	\$0.00	\$0.00
301	WEST REG ED PARAS SALARIES-BILLBACK	\$17,725.05	\$14,653.76	\$20,622.80	\$0.00	(\$20,622.80)
302	WEST REG ED HEALTH INSURANCE-BILLBACK	\$7,972.56	\$9,538.91	\$7,652.00	\$0.00	(\$7,652.00)
303	WEST REG ED DISABILITY INSURANCE-BILLBACK	\$63.46	\$87.15	\$67.02	\$0.00	(\$67.02)
304	WEST REG ED FLEX SPENDING-BILLBACK	\$0.00	\$0.97	\$0.00	\$0.00	\$0.00
305	WEST REG ED HRA-BILLBACK	\$0.00	\$1,395.89	\$1,400.00	\$0.00	(\$1,400.00)
306	WEST REG ED FICA-BILLBACK	\$1,355.96	\$1,420.61	\$1,576.43	\$0.00	(\$1,576.43)
307	WEST REG ED LIFE INSURANCE-BILLBACK	\$18.00	\$15.10	\$12.96	\$0.00	(\$12.96)
308	WEST REG ED MUNI RETIREMENT-BILLBACK	\$974.82	\$805.96	\$1,134.25	\$0.00	(\$1,134.25)
309	WEST REG ED OPEB/TEACH RETIRE-BILLBACK	\$0.00	\$93.28	\$0.00	\$0.00	\$0.00
310	WEST REG ED WORKERS COMP-BILLBACK	\$142.78	\$95.89	\$143.49	\$0.00	(\$143.49)
311	WEST REG ED DENTAL INSURANCE-BILLBACK	\$300.00	\$355.67	\$300.00	\$0.00	(\$300.00)
312	WEST PROFESSIONAL SERVICES BILLBACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
313	ATH/GRAF COURSE REIMBURSEMENT-BILLBACK	\$0.00	\$55.28	\$0.00	\$0.00	\$0.00
314	ATH/GRAF REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$10,578.05	\$0.00	\$0.00	\$0.00
315	ATH/GRAF REG ED PARAS SALARIES-BILLBACK	\$27,324.88	\$38,824.40	\$30,079.50	\$29,034.13	(\$1,045.37)
316	ATH/GRAF REG ED SUBSTITUTES-BILLBACK	\$0.00	\$57.60	\$0.00	\$0.00	\$0.00
317	ATH/GRAF REG ED HEALTH INS STIPEND BILLBACK	\$0.00	\$629.12	\$387.05	\$500.00	\$112.95
318	ATH/GRAF REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$4,025.59	\$2,810.95	\$2,397.19	(\$413.76)
319	ATH/GRAF REG ED DISABILITY INSURANCE-BILLBACK	\$98.36	\$153.58	\$99.02	\$95.17	(\$3.85)
320	ATH/GRAF REG ED FLEX SPENDING-BILLBACK	\$0.00	\$1.53	\$0.00	\$10.74	\$10.74
321	ATH/GRAF REG ED HEALTH REIMB ACCT BILLBACK	\$0.00	\$120.15	\$646.24	\$363.02	(\$283.22)
322	ATH/GRAF REG ED FICA BILLBACK	\$2,090.37	\$3,754.71	\$2,330.69	\$2,240.23	(\$90.46)
323	ATH/GRAF REG ED LIFE INSURANCE BILLBACK	\$21.80	\$26.27	\$16.01	\$16.32	\$0.31
324	ATH/GRAF REG ED MUNICIPAL RETIRE BILLBACK	\$1,502.84	\$2,132.68	\$1,675.66	\$1,669.46	(\$6.20)
325	ATH/GRAF REG ED OPEB/TEACHER RETIRE BILLBACK	\$0.00	\$36.09	\$0.00	\$0.00	\$0.00
326	ATH/GRAF REG ED WORKERS COMPENSATION BILLBACK	\$221.32	\$278.88	\$211.99	\$197.66	(\$14.33)
327	ATH/GRAF REG ED DENTAL INSURANCE BILLBACK	\$63.30	\$297.18	\$160.71	\$227.79	\$67.08
328	CES COURSE REIMBURSEMENT-BILLBACK	\$0.00	\$28.99	\$0.00	\$0.00	\$0.00
329	CES REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$10,333.98	\$0.00	\$0.00	\$0.00
330	CES REG ED PARAS SALARIES-BILLBACK	\$80,939.19	\$109,057.02	\$60,088.57	\$0.00	(\$60,088.57)
331	CES REG ED HEALTH INS STIPEND BILLBACK	\$0.00	\$117.15	\$0.00	\$0.00	\$0.00
332	CES REG ED HEALTH INSURANCE-BILLBACK	\$24,714.94	\$33,867.62	\$17,088.42	\$0.00	(\$17,088.42)
333	CES REG ED DISABILITY INSURANCE-BILLBACK	\$291.38	\$385.72	\$195.29	\$0.00	(\$195.29)
334	CES REG ED HEALTH REIMBURSEMENT-BILLBACK	\$0.00	\$2,738.62	\$3,569.44	\$0.00	(\$3,569.44)
335	CES REG ED FICA-BILLBACK	\$6,191.81	\$6,698.55	\$4,596.78	\$0.00	(\$4,596.78)
336	CES REG ED LIFE INSURANCE-BILLBACK	\$66.60	\$495.14	\$33.04	\$0.00	(\$33.04)
337	CES REG ED MUNI RETIRE-BILLBACK	\$4,451.69	\$6,000.35	\$3,304.87	\$0.00	(\$3,304.87)
338	CES REG ED WORKERS COMPENSATION-BILLBACK	\$655.61	\$217.56	\$418.10	\$0.00	(\$418.10)
339	CES REG ED DENTAL INSURANCE-BILLBACK	\$630.00	\$1,100.61	\$464.88	\$0.00	(\$464.88)
340	SRES REG ED PARAS SALARIES-BILLBACK	\$0.00	\$10,765.23	\$0.00	\$0.00	\$0.00
341	SRES REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$3,322.04	\$0.00	\$0.00	\$0.00
342	SRES REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$33.49	\$0.00	\$0.00	\$0.00
343	SRES REG ED HRA-BILLBACK	\$0.00	\$501.91	\$0.00	\$0.00	\$0.00
344	SRES REG ED FICA-BILLBACK	\$0.00	\$768.72	\$0.00	\$0.00	\$0.00
345	SRES REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$6.39	\$0.00	\$0.00	\$0.00
346	SRES REG ED MUNI RETIRE-BILLBACK	\$0.00	\$616.25	\$0.00	\$0.00	\$0.00
347	SRES REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$64.65	\$0.00	\$0.00	\$0.00
TOTAL REGULAR INSTRUCTION/BILLBACK		\$211,659.47	\$441,659.02	\$190,351.40	\$65,298.61	(\$125,052.79)
INELIGIBLE SPECIAL EDUCATION COSTS						
348	INELIGIBLE SPEC ED TUITION - PRIVATE	\$0.00	\$409.00	\$0.00	\$0.00	\$0.00
TOTAL INELIGIBLE SPECIAL EDUCATION COSTS		\$0.00	\$409.00	\$0.00	\$0.00	\$0.00

WINDHAM NORTHEAST SUPERVISORY UNION
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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
REGULAR EDUCATION PSYCHOLOGICAL SERVICES						
349	REGULAR EDUCATION PSYCH SALARY	\$0.00	\$4,284.67	\$0.00	\$0.00	\$0.00
350	REGULAR EDUCATION PSYCH HEALTH INSURANCE	\$0.00	\$1,789.74	\$0.00	\$0.00	\$0.00
351	REGULAR EDUCATION PSYCH DISABILITY INSURANCE	\$0.00	\$13.24	\$0.00	\$0.00	\$0.00
352	REGULAR EDUCATION PSYCH HRA	\$0.00	\$420.11	\$0.00	\$0.00	\$0.00
353	REGULAR EDUCATION PSYCH FICA/MEDI	\$0.00	\$291.95	\$0.00	\$0.00	\$0.00
354	REGULAR EDUCATION PSYCH LIFE INSURANCE	\$0.00	\$1.35	\$0.00	\$0.00	\$0.00
355	REGULAR EDUCATION PSYCH MUNI RETIREMENT	\$0.00	\$235.65	\$0.00	\$0.00	\$0.00
356	REGULAR EDUCATION PSYCH DENTAL INSURANCE	\$0.00	\$31.35	\$0.00	\$0.00	\$0.00
TOTAL REGULAR EDUCATION PSYCHOLOGICAL SERVICES		\$0.00	\$7,068.06	\$0.00	\$0.00	\$0.00
REGULAR EDUCATION SPEECH SERVICES						
357	REGULAR EDUCATION SPEECH SALARY	\$0.00	\$838.41	\$0.00	\$0.00	\$0.00
358	REGULAR EDUCATION SLPA SALARY	\$0.00	\$6,000.85	\$0.00	\$0.00	\$0.00
359	REGULAR EDUCATION SPEECH HEALTH INSURANCE	\$0.00	\$1,669.74	\$0.00	\$0.00	\$0.00
360	REGULAR EDUCATION SPEECH DISABILITY INSURANCE	\$0.00	\$22.16	\$0.00	\$0.00	\$0.00
361	REGULAR EDUCATION SPEECH HRA	\$0.00	\$254.89	\$0.00	\$0.00	\$0.00
362	REGULAR EDUCATION SPEECH HSA	\$0.00	\$19.65	\$0.00	\$0.00	\$0.00
363	REGULAR EDUCATION SPEECH FICA/MEDI	\$0.00	\$490.65	\$0.00	\$0.00	\$0.00
364	REGULAR EDUCATION SPEECH LIFE INSURANCE	\$0.00	\$2.00	\$0.00	\$0.00	\$0.00
365	REGULAR EDUCATION. SPEECH MUNI RETIREMENT	\$0.00	\$107.53	\$0.00	\$0.00	\$0.00
366	REGULAR EDUCATION SPEECH DENTAL INSURANCE	\$0.00	\$45.05	\$0.00	\$0.00	\$0.00
367	REGULAR EDUCATION SPEECH PROFESS. SERVICES	\$0.00	\$707.50	\$0.00	\$0.00	\$0.00
368	REGULAR EDUCATION SPEECH SUPPLIES	\$0.00	\$972.93	\$0.00	\$0.00	\$0.00
TOTAL REGULAR EDUCATION SPEECH SERVICES		\$0.00	\$11,131.36	\$0.00	\$0.00	\$0.00
REGULAR EDUCATION OCCUPATIONAL THERAPY						
369	REGULAR EDUCATION OT SALARY	\$0.00	\$149.64	\$0.00	\$0.00	\$0.00
370	REGULAR EDUCATION OT ASSISTANT SALARY	\$1,441.91	\$542.05	\$1,562.20	\$1,665.14	\$102.94
371	REGULAR EDUCATION OT HEALTH INSURANCE	\$1,142.01	(\$185.46)	\$1,006.34	\$1,250.27	\$243.93
372	REGULAR EDUCATION OT DISABILITY INSURANCE	\$5.19	\$2.24	\$5.08	\$5.41	\$0.33
373	REGULAR EDUCATION OT HRA	\$0.00	\$5.85	\$168.00	\$168.00	\$0.00
374	REGULAR EDUCATION OT HSA	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00
375	REGULAR EDUCATION OT FICA/MEDICARE	\$110.31	\$50.46	\$119.51	\$127.38	\$7.87
376	REGULAR EDUCATION OT LIFE INSURANCE	\$1.08	\$0.22	\$0.78	\$0.65	(\$0.13)
377	REGULAR EDUCATION OT MUNI RETIREMENT	\$79.31	\$38.04	\$85.92	\$93.66	\$7.74
378	REGULAR EDUCATION OT WORKERS COMPENSATION	\$11.68	\$10.86	\$10.87	\$11.34	\$0.47
379	REGULAR EDUCATION OT COURSE REIMBURSEMENT	\$24.00	\$0.00	\$24.00	\$0.00	(\$24.00)
380	REGULAR EDUCATION OT DENTAL INSURANCE	\$18.00	\$5.10	\$18.00	\$18.00	\$0.00
TOTAL REGULAR EDUCATION OCCUPATIONAL THERAPY		\$2,833.49	\$635.66	\$3,000.70	\$3,339.85	\$339.15
REGULAR EDUCATION ADMINISTRATIVE SERVICES						
381	REGULAR EDUCATION ADMINISTRATIVE SALARY	\$0.00	\$97.79	\$0.00	\$0.00	\$0.00
382	REGULAR EDUCATION ADMIN SUPPORT SALARY	\$0.00	\$1.50	\$0.00	\$0.00	\$0.00
383	REGULAR EDUCATION ADMIN DISABILITY INSURANCE	\$0.00	\$0.29	\$0.00	\$0.00	\$0.00
384	REGULAR EDUCATION ADMIN FICA/MEDI	\$0.00	\$7.58	\$0.00	\$0.00	\$0.00
385	REGULAR EDUCATION ADMIN LIFE INSURANCE	\$0.00	\$0.03	\$0.00	\$0.00	\$0.00
386	504 SECRETARY SALARIES	\$5,541.50	\$1,053.30	\$4,524.23	\$5,548.80	\$1,024.57
387	504 SECRETARY HEALTH INSURANCE	\$1,594.51	\$258.46	\$1,089.90	\$0.00	(\$1,089.90)
388	504 SECRETARY DISABILITY INSURANCE	\$19.95	\$3.34	\$14.70	\$18.03	\$3.33
389	504 SECRETARY HEALTH INSURANCE REIMBURSEMENT	\$0.00	\$4.26	\$252.00	\$0.00	(\$252.00)
390	504 SECRETARY FICA	\$423.92	\$77.02	\$346.10	\$424.49	\$78.39
391	504 SECRETARY LIFE INSURANCE	\$3.60	\$0.29	\$2.33	\$2.59	\$0.26
392	504 SECRETARY MUNI RETIREMENT	\$304.79	\$57.93	\$248.83	\$319.06	\$70.23
393	504 SECRETARY WORKERS' COMPENSATION.	\$44.89	\$39.22	\$31.48	\$37.78	\$6.30
394	504 SECRETARY DENTAL INSURANCE	\$60.00	\$10.38	\$54.00	\$0.00	(\$54.00)
TOTAL REGULAR EDUCATION ADMINISTRATIVE SERVICES		\$7,993.16	\$1,611.39	\$6,563.57	\$6,350.75	(\$212.82)
TOTAL REGULAR EDUCATION		\$245,800.90	\$484,156.56	\$254,775.28	\$126,047.61	(\$128,727.67)

WINDHAM NORTHEAST SUPERVISORY UNION
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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
SPECIAL EDUCATION						
395	SPECIAL EDUCATION TEACHER SALARIES	\$1,265,669.40	\$1,251,773.34	\$1,337,255.28	\$1,319,467.20	(\$17,788.08)
396	SPEC ED EXTENDED SCHOOL YR TEACHER SALARY	\$18,360.00	\$22,043.29	\$18,360.00	\$18,360.00	\$0.00
397	SPEC ED PARAPROFESSIONAL SALARY	\$1,255,083.56	\$1,224,457.36	\$1,469,815.27	\$1,534,973.84	\$65,158.57
398	SPEC ED EXTENDED SCHOOL YR PARA SALARY	\$31,620.00	\$37,417.57	\$31,620.00	\$31,620.00	\$0.00
399	SPECIAL EDUCATION SUBSTITUTES	\$60,000.00	\$93,259.09	\$60,000.00	\$60,000.00	\$0.00
400	SPECIAL EDUCATION HEALTH INSURANCE STIPEND	\$0.00	\$4,889.58	\$4,500.00	\$4,923.10	\$423.10
401	SPECIAL EDUCATION TUTORS	\$0.00	\$112.00	\$0.00	\$0.00	\$0.00
402	SPECIAL EDUCATION HEALTH INSURANCE	\$636,148.07	\$547,754.84	\$593,645.51	\$624,801.13	\$31,155.62
403	SPECIAL EDUCATION DISABILITY INSURANCE	\$9,068.01	\$7,808.82	\$9,136.10	\$9,058.75	(\$77.35)
404	SPECIAL EDUCATION FLEX SPENDING	\$245.44	\$175.66	\$286.49	\$3,164.15	\$2,877.66
405	SPECIAL EDUCATION HEALTH REIMBURSE ACCOUNT	\$0.00	\$54,363.43	\$116,230.52	\$117,723.62	\$1,493.10
406	SPECIAL EDUCATION FICA	\$194,866.19	\$183,756.80	\$218,873.19	\$223,773.85	\$4,900.66
407	SPECIAL EDUCATION EXTENDED SCHOOL YR FICA	\$3,823.47	\$4,482.29	\$3,823.47	\$3,823.47	\$0.00
408	SPECIAL EDUCATION LIFE INSURANCE	\$1,433.80	\$521.45	\$1,107.12	\$1,142.11	\$34.99
409	SPECIAL EDUCATION MUNICIPAL RETIREMENT	\$69,029.20	\$67,633.30	\$81,061.87	\$88,499.16	\$7,437.29
410	SPEC ED EXTENDED SCHOOL YR MUNICIPAL RETIREMENT	\$1,739.10	\$1,813.48	\$1,739.10	\$1,818.15	\$79.05
411	SPECIAL EDUCATION OPEB/TEACHER RETIREMENT	\$2,194.00	\$6,085.36	\$7,155.00	\$5,232.00	(\$1,923.00)
412	SPECIAL EDUCATION WORKERS COMPENSATION	\$20,551.73	\$19,771.15	\$19,907.46	\$20,254.67	\$347.21
413	SPECIAL EDUCATION COURSE REIMBURSEMENT	\$10,000.00	\$6,153.08	\$10,000.00	\$10,000.00	\$0.00
414	SPECIAL EDUCATION DENTAL INSURANCE	\$21,851.20	\$19,699.74	\$22,884.31	\$22,311.12	(\$573.19)
415	SPECIAL EDUCATION PURCHASED ED SERVICES	\$0.00	\$89,110.00	\$145,273.71	\$100,000.00	(\$45,273.71)
416	SPEC ED EXTENDED SCHOOL YR PURCHASED ED SVCS	\$0.00	\$4,400.00	\$0.00	\$0.00	\$0.00
417	SPECIAL EDUCATION PURCHASED PROF SERVICES	\$480,268.00	\$93,636.85	\$0.00	\$0.00	\$0.00
418	SPEC ED EXTENDED SCHOOL YR PROFESSIONAL SVCS	\$13,000.00	\$12,608.20	\$0.00	\$0.00	\$0.00
419	SPECIAL EDUCATION REPAIRS & MAINTENANCE	\$0.00	\$318.93	\$0.00	\$0.00	\$0.00
420	SPECIAL EDUCATION LEASE AGREEMENTS	\$12,000.00	\$0.00	\$12,000.00	\$15,000.00	\$3,000.00
421	SPECIAL EDUCATION TUITION - PRIVATE	\$713,000.00	\$673,577.15	\$846,400.00	\$930,000.00	\$83,600.00
422	SPEC ED EXTENDED SCHOOL YR PRIVATE TUITION	\$60,000.00	\$59,502.65	\$71,512.00	\$65,000.00	(\$6,512.00)
423	SPECIAL EDUCATION TRAVEL/CONFERENCE	\$3,000.00	\$1,602.92	\$1,300.00	\$1,300.00	\$0.00
424	SPECIAL EDUCATION EXCESS COSTS	\$24,642.00	\$0.00	\$72,250.00	\$25,000.00	(\$47,250.00)
425	SPECIAL EDUCATION SUPPLIES	\$13,500.00	\$8,412.05	\$10,000.00	\$12,300.00	\$2,300.00
426	SPECIAL EDUCATION ADAPTIVE PE SUPPLIES	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
427	SPECIAL EDUCATION COMPUTERS	\$25,173.00	\$13,913.85	\$0.00	\$0.00	\$0.00
428	SPECIAL EDUCATION ASSESSMENT MATERIALS	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00
429	SPECIAL EDUCATION BOOKS & PERIODICALS	\$5,000.00	\$918.33	\$3,500.00	\$0.00	(\$3,500.00)
430	SPECIAL EDUCATION AUDIO-VISUAL SUPPLIES	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
431	SPECIAL EDUCATION MANIPULATIVES	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
432	SPECIAL EDUCATION SOFTWARE	\$0.00	\$83.79	\$0.00	\$0.00	\$0.00
433	SPECIAL EDUCATION DUES & FEES	\$4,270.00	\$527.76	\$500.00	\$0.00	(\$500.00)
434	SPECIAL EDUCATION FIELD TRIPS	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
TOTAL SPECIAL EDUCATION		\$4,958,536.17	\$4,512,584.11	\$5,170,636.40	\$5,251,046.32	\$80,409.92
SPECIAL EDUCATION CO-CURRICULAR						
435	SPECIAL EDUCATION CO-CURRICULAR SALARY	\$0.00	\$245.00	\$0.00	\$0.00	\$0.00
436	SPECIAL EDUCATION CO-CURRICULAR FICA/MEDI	\$0.00	\$18.74	\$0.00	\$0.00	\$0.00
TOTAL SPECIAL EDUCATION CO-CURRICULAR		\$0.00	\$263.74	\$0.00	\$0.00	\$0.00
SPECIAL EDUCATION MEDICAL SERVICES						
437	SPECIAL EDUCATION MEDICAL SERVICES	\$0.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)
TOTAL SPECIAL EDUCATION MEDICAL SERVICES		\$0.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)
SPECIAL EDUCATION PSYCHOLOGICAL SERVICES						
438	PSYCHOLOGIST SALARY	\$89,944.29	\$93,155.20	\$89,630.40	\$92,319.31	\$2,688.91
439	HEALTH INSURANCE	\$15,795.61	\$14,802.07	\$11,371.41	\$14,731.76	\$3,360.35
440	DISABILITY INSURANCE	\$323.80	\$291.24	\$291.30	\$300.00	\$8.70
441	FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
442	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$20.70	\$2,800.00	\$2,800.00	\$0.00
443	FICA/MEDICARE	\$6,880.74	\$6,908.22	\$6,856.73	\$7,062.43	\$205.70
444	LIFE INSURANCE	\$18.00	\$8.40	\$12.96	\$12.96	\$0.00

WINDHAM NORTHEAST SUPERVISORY UNION
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		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
445	MUNICIPAL RETIREMENT	\$5,084.44	\$5,123.46	\$5,067.17	\$5,308.36	\$241.19
446	WORKERS COMPENSATION	\$728.55	\$648.17	\$623.65	\$628.51	\$4.86
447	COURSE REIMBURSEMENT	\$3,000.00	\$1,077.98	\$2,000.00	\$2,000.00	\$0.00
448	DENTAL INSURANCE	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
449	EVALUATIONS	\$0.00	\$1,350.00	\$0.00	\$1,000.00	\$1,000.00
450	PURCHASED PROFESSIONAL SERVICES	\$232,627.20	\$237,183.58	\$338,060.00	\$397,500.00	\$59,440.00
451	EXTENDED SCHOOL YR PROFESSIONAL SERVICES	\$550.00	\$400.00	\$0.00	\$0.00	\$0.00
452	COMMUNICATIONS	\$600.00	\$488.90	\$600.00	\$500.00	(\$100.00)
453	TRAVEL	\$1,800.00	\$2,318.26	\$2,000.00	\$2,000.00	\$0.00
454	SUPPLIES	\$0.00	\$41.43	\$100.00	\$100.00	\$0.00
455	BOOKS	\$0.00	\$183.75	\$100.00	\$100.00	\$0.00
456	ASSESSMENT MATERIALS	\$4,500.00	\$2,166.84	\$2,200.00	\$5,000.00	\$2,800.00
TOTAL SPECIAL EDUCATION PSYCHOLOGICAL SERVICES		\$362,152.63	\$366,468.20	\$462,013.62	\$531,704.73	\$69,691.11
SPECIAL EDUCATION SPEECH SERVICES						
457	SPEECH SALARIES	\$158,268.94	\$168,165.94	\$164,273.46	\$169,317.53	\$5,044.07
458	SPEECH EXTENDED SCHOOL YR SALARY	\$1,000.00	\$3,421.74	\$1,000.00	\$1,000.00	\$0.00
459	SPEECH SALARIES ASSISTANT	\$80,014.24	\$33,668.07	\$57,013.21	\$78,216.15	\$21,202.94
460	SPEECH EXTENDED SCHOOL YR ASSISTANT	\$3,800.00	\$942.00	\$2,100.00	\$2,100.00	\$0.00
461	HEALTH INSURANCE	\$46,223.50	\$34,275.69	\$34,145.10	\$43,027.36	\$8,882.26
462	DISABILITY INSURANCE	\$857.82	\$632.06	\$716.96	\$748.86	\$31.90
463	FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$195.60	\$195.60
464	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$3,489.82	\$6,720.00	\$6,440.00	(\$280.00)
465	HEALTH SAVINGS ACCOUNT	\$0.00	\$570.33	\$1,150.00	\$1,150.00	\$0.00
466	FICA/MEDICARE	\$18,228.66	\$14,845.83	\$16,890.25	\$18,936.34	\$2,046.09
467	EXTENDED SCHOOL YR FICA/MEDICARE	\$367.20	\$0.00	\$275.40	\$237.15	(\$38.25)
468	LIFE INSURANCE	\$95.85	\$63.10	\$63.55	\$66.42	\$2.87
469	MUNICIPAL RETIREMENT	\$4,400.76	\$3,839.94	\$3,108.23	\$4,618.19	\$1,509.96
470	WORKERS COMPENSATION	\$1,968.97	\$1,786.15	\$1,561.28	\$1,706.32	\$145.04
471	COURSE REIMBURSEMENT	\$2,320.00	\$1,477.99	\$1,950.00	\$2,450.00	\$500.00
472	DENTAL INSURANCE	\$1,280.00	\$1,263.48	\$1,371.30	\$1,480.00	\$108.70
473	CONTRACTED SERVICES	\$0.00	\$1,925.00	\$1,000.00	\$1,000.00	\$0.00
474	EXTENDED SCHOOL YR SPEECH/AUDIOLOGY SERVICES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
475	COMMUNICATIONS	\$140.00	\$0.00	\$0.00	\$0.00	\$0.00
476	TRAVEL	\$3,600.00	\$3,272.27	\$3,000.00	\$3,000.00	\$0.00
477	SUPPLIES	\$500.00	\$2,366.89	\$500.00	\$500.00	\$0.00
478	INSTRUCTIONAL MATERIALS	\$650.00	\$434.85	\$500.00	\$500.00	\$0.00
479	SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480	ASSESSMENT MATERIALS	\$1,000.00	\$1,478.03	\$1,600.00	\$1,500.00	(\$100.00)
481	DUES	\$1,000.00	\$978.54	\$1,000.00	\$1,000.00	\$0.00
TOTAL SPECIAL EDUCATION SPEECH SERVICES		\$326,715.94	\$278,897.72	\$299,938.74	\$339,189.92	\$39,251.18
SPECIAL EDUCATION OCCUPATIONAL THERAPY SERVICES						
482	OCCUPATIONAL THERAPY SALARIES	\$75,075.00	\$56,524.02	\$59,059.88	\$60,000.00	\$940.12
483	EXTENDED SCHOOL YR OCCUP. THERAPY SALARIES	\$400.00	\$606.46	\$600.00	\$600.00	\$0.00
484	OCCUPATIONAL THERAPY ASSISTANT SALARIES	\$59,368.78	\$63,177.73	\$62,176.07	\$65,676.06	\$3,499.99
485	HEALTH INSURANCE STIPEND	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
486	HEALTH INSURANCE	\$32,089.84	\$40,028.21	\$41,489.64	\$32,421.46	(\$9,068.18)
487	DISABILITY INSURANCE	\$484.00	\$392.08	\$394.02	\$408.45	\$14.43
488	FLEX SPENDING	\$0.00	(\$308.87)	\$41.40	\$68.92	\$27.52
489	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$2,822.59	\$5,432.00	\$2,632.00	(\$2,800.00)
490	HEALTH SAVINGS ACCOUNT	\$0.00	\$1,140.07	\$2,300.00	\$1,150.00	(\$1,150.00)
491	FICA/MEDICARE	\$10,315.55	\$8,309.33	\$9,320.44	\$9,660.13	\$339.69
492	LIFE INSURANCE	\$52.92	\$36.90	\$35.77	\$38.10	\$2.33
493	MUNICIPAL RETIREMENT	\$7,416.39	\$6,617.05	\$6,700.98	\$7,260.87	\$559.89
494	WORKERS COMPENSATION	\$1,088.99	\$891.28	\$847.73	\$859.68	\$11.95
495	COURSE REIMBURSEMENT	\$1,176.00	\$928.99	\$1,176.00	\$1,176.00	\$0.00
496	DENTAL INSURANCE	\$582.00	\$847.65	\$737.00	\$585.00	(\$152.00)
497	TRAVEL	\$4,500.00	\$3,571.49	\$3,400.00	\$3,400.00	\$0.00
498	SUPPLIES	\$400.00	\$370.21	\$400.00	\$500.00	\$100.00

WINDHAM NORTHEAST SUPERVISORY UNION
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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
499	INSTRUCTIONAL SUPPLIES	\$100.00	\$86.80	\$200.00	\$100.00	(\$100.00)
500	MANIPULATIVES	\$0.00	\$77.85	\$0.00	\$0.00	\$0.00
501	ASSESSMENT MATERIALS	\$500.00	\$27.40	\$500.00	\$700.00	\$200.00
502	DUES & FEES	\$515.00	\$488.00	\$500.00	\$400.00	(\$100.00)
TOTAL SPEC ED OCCUPATIONAL THERAPY SERVICES		\$194,064.47	\$186,635.24	\$195,310.93	\$188,136.67	(\$7,174.26)
SPECIAL EDUCATION PHYSICAL THERAPY						
503	PHYSICAL THERAPY CONTRACTED SERVICES	\$25,000.00	\$19,125.00	\$20,000.00	\$20,000.00	\$0.00
504	TRAVEL	\$5,000.00	\$1,406.25	\$3,000.00	\$3,000.00	\$0.00
505	SUPPLIES	\$500.00	\$35.90	\$0.00	\$100.00	\$100.00
506	ASSESSMENT MATERIALS	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SPECIAL EDUCATION PHYSICAL THERAPY		\$32,000.00	\$20,567.15	\$23,000.00	\$23,100.00	\$100.00
SPECIAL EDUCATION STAFF DEVELOPMENT						
507	SPECIAL EDUCATION STAFF DEVELOPMENT	\$0.00	\$4,149.00	\$0.00	\$5,000.00	\$5,000.00
508	SPECIAL EDUCATION STAFF DEVELOPMENT SUPPLIES	\$0.00	\$105.95	\$0.00	\$500.00	\$500.00
509	SPECIAL EDUCATION STAFF DEVELOPMENT BOOKS	\$1,000.00	\$1,475.00	\$1,000.00	\$1,000.00	\$0.00
TOTAL SPECIAL EDUCATION STAFF DEVELOPMENT		\$1,000.00	\$5,729.95	\$1,000.00	\$6,500.00	\$5,500.00
SPECIAL EDUCATION ADMINISTRATIVE SERVICES						
510	SPECIAL EDUCATION ADMINISTRATIVE SALARIES	\$86,219.29	\$73,504.71	\$79,899.44	\$185,119.69	\$105,220.25
511	SPEECH AND LANGUAGE ADMINISTRATIVE SALARIES	\$5,817.56	\$5,521.23	\$5,963.00	\$6,112.08	\$149.08
512	SPECIAL ED SECRETARY SALARIES	\$94,554.82	\$121,176.13	\$97,339.75	\$110,194.80	\$12,855.05
513	LEA OUT OF DISTRICT PLACEMENT COORD. SALARY	\$60,000.00	\$56,504.34	\$57,000.00	\$0.00	(\$57,000.00)
514	HEALTH INSURANCE	\$53,380.23	\$80,855.12	\$63,758.92	\$73,733.81	\$9,974.89
515	DISABILITY INSURANCE	\$872.27	\$784.51	\$780.57	\$948.51	\$167.94
516	FLEX SPENDING	\$0.00	\$10.35	\$41.40	\$269.10	\$227.70
517	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$5,648.60	\$11,928.00	\$7,700.00	(\$4,228.00)
518	HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,300.00	\$2,300.00
519	FICA/MEDICARE	\$18,535.75	\$18,285.35	\$18,375.47	\$23,059.14	\$4,683.67
520	LIFE INSURANCE	\$100.02	\$67.79	\$69.27	\$83.00	\$13.73
521	MUNICIPAL RETIREMENT	\$5,200.52	\$6,659.23	\$5,353.68	\$6,336.20	\$982.52
522	WORKERS' COMPENSATION	\$1,962.61	\$1,724.73	\$1,671.33	\$2,051.23	\$379.90
523	COURSE REIMBURSEMENT	\$3,000.00	\$785.00	\$3,000.00	\$5,000.00	\$2,000.00
524	DENTAL INSURANCE	\$1,230.01	\$1,564.62	\$1,471.00	\$1,450.00	(\$21.00)
525	STAFF DEVELOPMENT	\$1,000.00	\$135.00	\$1,000.00	\$2,000.00	\$1,000.00
526	PURCHASED PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	CONFERENCES	\$1,000.00	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00
528	REPAIRS & MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
529	LEASING/RENTALS	\$1,500.00	\$3,124.62	\$2,200.00	\$2,200.00	\$0.00
530	COMMUNICATIONS	\$1,650.00	\$1,051.21	\$1,000.00	\$1,000.00	\$0.00
531	TRAVEL	\$3,100.00	\$3,048.58	\$2,000.00	\$3,000.00	\$1,000.00
532	OFFICE SUPPLIES	\$2,000.00	\$3,600.56	\$2,000.00	\$2,500.00	\$500.00
533	MATERIALS	\$1,000.00	\$22.88	\$600.00	\$100.00	(\$500.00)
534	COMPUTERS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
535	MEETING EXPENSES	\$500.00	\$1,975.65	\$1,000.00	\$500.00	(\$500.00)
536	BOOKS	\$500.00	\$427.05	\$500.00	\$0.00	(\$500.00)
537	DUES/FEES	\$1,200.00	\$530.00	\$1,260.00	\$800.00	(\$460.00)
TOTAL SPECIAL EDUCATION ADMINISTRATIVE SERVICES		\$345,323.08	\$387,007.26	\$359,211.83	\$438,457.56	\$79,245.73
SPECIAL EDUCATION TRANSPORTATION						
538	SPECIAL ED EXTENDED SCHOOL YR TRANSP. SALARY	\$0.00	\$10,449.98	\$10,500.00	\$10,500.00	\$0.00
539	SPECIAL EDUCATION TRANSPORTATION SALARY	\$75,344.76	\$89,801.01	\$68,405.00	\$90,000.00	\$21,595.00
540	HEALTH INSURANCE	\$14,565.66	\$21,586.74	\$12,352.07	\$17,479.63	\$5,127.56
541	DISABILITY INSURANCE	\$262.81	\$192.67	\$256.44	\$361.80	\$105.36
542	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$3,438.75	\$3,696.00	\$3,600.00	(\$96.00)
543	FICA/MEDICARE	\$5,584.70	\$7,395.30	\$6,036.23	\$7,688.25	\$1,652.02
544	LIFE INSURANCE	\$51.66	\$37.15	\$28.77	\$57.54	\$28.77
545	MUNICIPAL RETIREMENT	\$3,425.41	\$3,124.31	\$2,093.47	\$3,000.00	\$906.53
546	WORKERS COMPENSATION	\$6,949.85	\$8,704.68	\$6,874.52	\$8,020.97	\$1,146.45

WINDHAM NORTHEAST SUPERVISORY UNION

FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
547	REPAIRS/MAINTENANCE	\$12,000.00	\$25,563.87	\$12,000.00	\$28,000.00	\$16,000.00
548	PURCHASED PRIVATE TRANSPORTATION	\$0.00	\$12,631.50	\$0.00	\$15,000.00	\$15,000.00
549	VEHICLE INSURANCE	\$0.00	\$697.76	\$0.00	\$800.00	\$800.00
550	SUPPLIES	\$2,000.00	\$1,289.83	\$1,500.00	\$1,500.00	\$0.00
551	PROPANE	\$0.00	\$3,239.85	\$4,650.00	\$3,500.00	(\$1,150.00)
552	DIESEL	\$0.00	\$15,067.62	\$4,500.00	\$16,500.00	\$12,000.00
553	GASOLINE	\$30,618.00	\$7,062.36	\$5,000.00	\$8,000.00	\$3,000.00
TOTAL SPECIAL EDUCATION TRANSPORTATION		\$150,802.85	\$210,283.38	\$137,892.50	\$214,008.19	\$76,115.69
SUB-GRANT OF SPECIAL EDUCATION REIMBURSEMENTS						
554	ATHENS GRADE 7/8 SPEC ED REIMB SUBGRANT	\$0.00	\$18,560.77	\$0.00	\$0.00	\$0.00
555	GRAFTON GRADE 7/8 SPEC ED REIMB SUBGRANT	\$0.00	\$1,644.01	\$0.00	\$0.00	\$0.00
556	WEST GRADE 7/8 SPEC ED REIMB SUBGRANT	\$0.00	\$17,905.61	\$0.00	\$0.00	\$0.00
TOTAL SUB-GRANT OF SPECIAL EDUCATION REIMBURSEMENTS		\$0.00	\$38,110.39	\$0.00	\$0.00	\$0.00
TOTAL SPECIAL EDUCATION						
		\$6,370,595.14	\$6,006,547.14	\$6,659,004.02	\$6,992,143.39	\$333,139.37
ESSENTIAL EARLY EDUCATION SERVICES (EEE)						
557	EEE SALARIES	\$63,414.00	\$69,190.00	\$70,846.79	\$70,883.00	\$36.21
558	EEE EXTENDED SCHOOL YR CASE MANAGER	\$0.00	\$224.00	\$0.00	\$0.00	\$0.00
559	EEE PARAPROFESSIONAL SALARIES	\$129,993.01	\$116,969.97	\$135,793.60	\$130,095.29	(\$5,698.31)
560	EEE EXTENDED SCHOOL YR PARA SALARIES	\$3,000.00	\$1,589.76	\$1,000.00	\$1,000.00	\$0.00
561	EEE SUBSTITUTE SALARIES	\$6,000.00	\$4,240.00	\$25,300.00	\$25,300.00	\$0.00
562	EEE HEALTH INSURANCE STIPEND	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
563	EEE HEALTH INSURANCE	\$39,113.38	\$23,063.88	\$29,008.00	\$21,623.46	(\$7,384.54)
564	EEE DISABILITY INSURANCE	\$696.27	\$534.05	\$635.47	\$644.58	\$9.11
565	EEE FLEX SPENDING	\$41.40	\$25.00	\$41.40	\$165.60	\$124.20
566	EEE HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$909.80	\$5,839.96	\$4,200.00	(\$1,639.96)
567	EEE FICA/MEDI	\$15,254.64	\$14,015.16	\$17,404.98	\$17,348.54	(\$56.44)
568	EEE ESY PARA FICA/MEDI	\$229.50	\$121.52	\$76.50	\$76.50	\$0.00
569	EEE GROUP LIFE INSURANCE	\$144.00	\$75.58	\$87.56	\$81.24	(\$6.32)
570	EEE MUNICIPAL RETIREMENT	\$7,314.62	\$5,116.92	\$6,912.60	\$7,537.98	\$625.38
571	EEE WORKERS COMPENSATION	\$1,639.50	\$1,348.67	\$1,582.46	\$1,550.71	(\$31.75)
572	EEE COURSE REIMBURSEMENT	\$750.00	\$915.99	\$750.00	\$750.00	\$0.00
573	EEE DENTAL INSURANCE	\$2,150.00	\$1,359.76	\$1,601.42	\$1,250.00	(\$351.42)
574	EEE CONTRACTED PROFESSIONAL SERVICES	\$0.00	\$5,600.00	\$11,200.00	\$5,000.00	(\$6,200.00)
575	EEE COMMUNICATIONS	\$0.00	\$977.80	\$500.00	\$500.00	\$0.00
576	EEE TRAVEL	\$2,500.00	\$3,360.55	\$5,000.00	\$5,000.00	\$0.00
577	EEE SUPPLIES	\$1,500.00	\$1,348.25	\$1,500.00	\$1,200.00	(\$300.00)
578	EEE BOOKS	\$100.00	\$90.40	\$0.00	\$0.00	\$0.00
579	EEE MANIPULATIVE DEVICES	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
580	EEE SOFTWARE	\$0.00	\$147.96	\$0.00	\$0.00	\$0.00
581	EEE ASSESSMENT MATERIALS	\$500.00	\$0.00	\$300.00	\$300.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION SERVICES (EEE)		\$274,440.32	\$251,725.02	\$315,880.74	\$295,006.90	(\$20,873.84)
ESSENTIAL EARLY EDUCATION SERVICES MEDICAL SERVICES						
582	EEE MEDICAL SERVICES	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION MEDICAL SERVICES		\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
ESSENTIAL EARLY EDUCATION PSYCHOLOGICAL SERVICES						
583	EEE PSYCHOLOGICAL SERVICES	\$3,000.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)
TOTAL EEE PSYCHOLOGICAL SERVICES		\$3,000.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)
ESSENTIAL EARLY EDUCATION (EEE) SPEECH SERVICES						
584	EEE SPEECH SALARY	\$23,539.41	\$2,949.76	\$4,000.00	\$0.00	(\$4,000.00)
585	EEE SPEECH ASSISTANT SALARY	\$0.00	\$40,717.58	\$25,000.00	\$0.00	(\$25,000.00)
586	EEE SPEECH EXTENDED SCHOOL YR ASSISTANT SALARY	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)
587	EEE SPEECH HEALTH INSURANCE	\$5,924.66	\$8,533.08	\$7,000.00	\$0.00	(\$7,000.00)
588	EEE SPEECH DISABILITY INSURANCE	\$84.74	\$143.85	\$95.88	\$0.00	(\$95.88)
589	EEE SPEECH HRA	\$0.00	\$1,177.72	\$0.00	\$0.00	\$0.00

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
590	EEE SPEECH FICA/MEDI	\$1,800.76	\$3,160.75	\$2,256.75	\$0.00	(\$2,256.75)
591	EEE SPEECH LIFE INSURANCE	\$18.00	\$11.12	\$10.00	\$0.00	(\$10.00)
592	EEE SPEECH MUNI RETIREMENT	\$0.00	\$278.09	\$1,402.50	\$0.00	(\$1,402.50)
593	EEE SPEECH WORKERS COMPENSATION	\$190.67	\$0.00	\$205.26	\$0.00	(\$205.26)
594	EEE SPEECH COURSE REIMBURSEMENT	\$400.00	\$0.00	\$50.00	\$0.00	(\$50.00)
595	EEE SLP DENTAL INSURANCE	\$280.00	\$271.47	\$208.70	\$0.00	(\$208.70)
596	EEE CONTRACTED SERVICES	\$0.00	\$749.00	\$1,000.00	\$1,000.00	\$0.00
597	EEE SPEECH CONTRACTED SERVICES-EXTENDED SCHOOL	\$0.00	\$214.00	\$0.00	\$0.00	\$0.00
598	EEE SPEECH/AUDIOLOGY TVL	\$0.00	\$459.79	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION SPEECH SERVICES		\$32,238.24	\$58,666.21	\$41,729.09	\$1,000.00	(\$40,729.09)
ESSENTIAL EARLY EDUCATION OCCUP. THERAPY SERV.						
599	EEE OCCUPATIONAL THERAPY SALARY	\$6,500.00	\$8,386.22	\$6,000.00	\$0.00	(\$6,000.00)
600	EEE OCCUPATIONAL THERAPY ASSISTANT SALARY	\$1,500.00	\$269.13	\$0.00	\$0.00	\$0.00
601	EEE OT HEALTH INSURANCE	\$3,000.00	\$2,320.92	\$2,420.00	\$0.00	(\$2,420.00)
602	EEE OT DISABILITY INSURANCE	\$30.00	\$28.82	\$19.50	\$0.00	(\$19.50)
603	EEE OT FLEX SPENDING	\$0.00	\$308.87	\$0.00	\$0.00	\$0.00
604	EEE OT HRA	\$0.00	\$19.02	\$0.00	\$0.00	\$0.00
605	EEE OT HSA	\$0.00	\$8.27	\$0.00	\$0.00	\$0.00
606	EEE OT FICA/MEDI	\$612.00	\$591.27	\$459.00	\$0.00	(\$459.00)
607	EEE OT LIFE INSURANCE	\$5.94	\$1.76	\$2.33	\$0.00	(\$2.33)
608	EEE OT MUNICIPAL RETIREMENT	\$460.00	\$476.05	\$330.00	\$0.00	(\$330.00)
609	EEE OT WORKERS COMPENSATION	\$0.00	\$0.00	\$41.75	\$0.00	(\$41.75)
610	EEE OT DENTAL INSURANCE	\$50.00	\$47.25	\$0.00	\$0.00	\$0.00
611	EEE OT CONTRACTED SERVICES	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
612	EEE OT TRAVEL	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION OCCUP. THERAPY		\$12,157.94	\$12,457.58	\$10,372.58	\$1,100.00	(\$9,272.58)
ESSENTIAL EARLY EDUCATION PHYSICAL THERAPY SERVICES						
613	EEE PHYSICAL THERAPY CONTRACTED SERVICES	\$5,000.00	\$12,056.25	\$22,000.00	\$15,000.00	(\$7,000.00)
614	EEE PHYSICAL THERAPY CONTRACTED SERVICES-ESY	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00
615	EEE PHYSICAL THERAPY TRAVEL	\$250.00	\$1,256.25	\$3,000.00	\$2,500.00	(\$500.00)
TOTAL ESSENTIAL EARLY EDUCATION PHYSICAL THERAPY		\$5,250.00	\$14,512.50	\$25,000.00	\$17,500.00	(\$7,500.00)
ESSENTIAL EARLY EDUCATION ADMINISTRATION						
616	EEE COORDINATOR STIPEND	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00
617	EEE SLP ADMINISTRATOR SALARY	\$0.00	\$344.07	\$0.00	\$0.00	\$0.00
618	EEE ADMIN ASSISTANT SALARY	\$9,891.88	\$2,770.65	\$7,882.88	\$5,856.90	(\$2,025.98)
619	EEE ADMIN HEALTH INSURANCE	\$230.00	\$1,839.04	\$2,117.48	\$2,826.87	\$709.39
620	EEE ADMIN DISABILITY INSURANCE	\$34.94	\$9.42	\$21.36	\$19.03	(\$2.33)
621	EEE ADMIN FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$8.28	\$8.28
622	EEE ADMIN HRA	\$0.00	\$61.93	\$0.00	\$280.00	\$280.00
623	EEE ADMIN FICA/MEDICARE	\$756.73	\$219.79	\$603.04	\$448.06	(\$154.98)
624	EEE ADMIN LIFE INSURANCE	\$8.28	\$1.41	\$3.24	\$2.59	(\$0.65)
625	EEE ADMIN MUNICIPAL RETIREMENT	\$544.06	\$152.40	\$433.52	\$336.77	(\$96.75)
626	EEE ADMIN WORKERS' COMPENSATION	\$80.12	\$52.74	\$0.00	\$39.87	\$39.87
627	EEE ADMIN DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$60.00	\$60.00
TOTAL ESSENTIAL EARLY EDUCATION ADMINISTRATION		\$14,246.01	\$5,451.45	\$11,061.52	\$9,878.37	(\$1,183.15)
ESSENTIAL EARLY EDUCATION TRANSPORTATION						
628	EEE TRANSPORTATION SALARY	\$2,400.00	\$0.00	\$0.00	\$0.00	\$0.00
629	EEE TRANSPORTATION FICA/MEDI	\$183.60	\$0.00	\$0.00	\$0.00	\$0.00
630	EEE TRANSPORTATION WORKERS COMP	\$228.48	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION TRANSPORTATION		\$2,812.08	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION		\$344,944.59	\$342,812.76	\$407,043.93	\$324,485.27	(\$82,558.66)
SUMMER SERVICES						
631	SUMMER SCHOOL SALARY - LITERACY	\$0.00	\$15,579.00	\$0.00	\$0.00	\$0.00
632	SUMMER SCHOOL SALARY - MATH	\$0.00	\$15,578.00	\$0.00	\$0.00	\$0.00

WINDHAM NORTHEAST SUPERVISORY UNION
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		2 Years Prior Budget 7/1/2017 - 6/30/2018	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Revised 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference
633	SUMMER SCHOOL FICA - LITERACY	\$0.00	\$1,078.02	\$0.00	\$0.00	\$0.00
634	SUMMER SCHOOL FICA - MATH	\$0.00	\$1,307.05	\$0.00	\$0.00	\$0.00
635	KURN HATIN SUMMER SCHOOL SALARY - LITERACY	\$0.00	\$2,366.00	\$0.00	\$0.00	\$0.00
636	KURN HATIN SUMMER SCHOOL SALARY - MATH	\$0.00	\$2,366.00	\$0.00	\$0.00	\$0.00
637	KURN HATIN SUMMER SCHOOL FICA - LITERACY	\$0.00	\$180.99	\$0.00	\$0.00	\$0.00
638	KURN HATIN SUMMER SCHOOL FICA - MATH	\$0.00	\$181.00	\$0.00	\$0.00	\$0.00
639	KURN HATIN SUMMER SCHOOL WORKERS' COMP	\$0.00	\$32.92	\$0.00	\$0.00	\$0.00
TOTAL SUMMER SERVICES		\$0.00	\$38,668.98	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND		\$9,210,664.00	\$8,985,387.30	\$9,542,351.05	\$9,911,693.80	\$369,342.75
<u>PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS</u>						
GRANTS						
CONSOLIDATED FEDERAL GRANTS						
HOME-TO-SCHOOL LIAISON						
640	HOME-TO-SCHOOL LIAISON SALARY	\$58,000.00	\$56,826.51	\$57,960.00	\$59,417.93	\$1,457.93
641	HEALTH INSURANCE	\$16,200.81	\$15,638.24	\$15,095.06	\$16,372.53	\$1,277.47
642	DISABILITY INSURANCE	\$199.71	\$184.72	\$188.37	\$193.10	\$4.73
643	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$27.00	\$27.00
644	HEALTH SAVINGS ACCOUNT	\$2,000.00	\$1,028.01	\$2,070.00	\$3,600.00	\$1,530.00
645	FICA/MEDICARE	\$4,330.00	\$4,040.32	\$4,433.94	\$4,545.47	\$111.53
646	LIFE INSURANCE	\$16.20	\$11.42	\$11.66	\$11.66	\$0.00
647	MUNICIPAL RETIREMENT	\$3,190.00	\$3,125.66	\$3,187.80	\$3,416.53	\$228.73
648	WORKERS' COMPENSATION INSURANCE	\$449.59	\$395.42	\$403.29	\$404.04	\$0.75
649	DENTAL INSURANCE	\$315.00	\$308.87	\$315.00	\$315.00	\$0.00
650	TRAVEL REIMBURSEMENT	\$1,701.09	\$1,456.33	\$2,000.00	\$2,000.00	\$0.00
TOTAL HOME-TO-SCHOOL LIAISON		\$86,402.40	\$83,015.50	\$85,665.12	\$90,303.26	\$4,638.14
HOME-TO-SCHOOL LIAISON GRADES 5-12						
651	HOME/SCHOOL LIAISON GRADES 5-12 SALARY	\$47,149.16	\$47,149.16	\$46,006.40	\$48,328.02	\$2,321.62
652	HEALTH INSURANCE	\$11,936.52	\$19,400.61	\$15,217.03	\$20,837.89	\$5,620.86
653	DISABILITY INSURANCE	\$165.62	\$153.24	\$149.52	\$157.07	\$7.55
654	FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
655	HEALTH REIMBURSEMENT ACCOUNT	\$4,000.00	\$20.70	\$2,800.00	\$4,000.00	\$1,200.00
656	FICA/MEDICARE	\$3,519.49	\$3,319.44	\$3,519.49	\$3,697.09	\$177.60
657	LIFE INSURANCE	\$18.00	\$12.96	\$12.96	\$12.96	\$0.00
658	MUNICIPAL RETIREMENT	\$2,600.00	\$2,593.24	\$2,530.35	\$2,778.86	\$248.51
659	WORKERS' COMPENSATION INSURANCE	\$372.65	\$328.06	\$320.11	\$328.63	\$8.52
660	DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
661	TRAVEL REIMBURSEMENT	\$3,691.78	\$1,133.46	\$1,200.00	\$1,200.00	\$0.00
TOTAL HOME-TO-SCHOOL LIAISON GRADES 5-12		\$73,803.22	\$74,460.87	\$72,105.86	\$81,731.92	\$9,626.06
OTHER TITLE I SERVICES						
662	PARENTAL INVOLVEMENT TEMPORARY SALARY	\$200.00	\$230.00	\$0.00	\$200.00	\$200.00
663	PARENTAL INVOLVEMENT FICA	\$14.38	\$16.56	\$0.00	\$16.56	\$16.56
664	PARENTAL INVOLVEMENT PROFESSIONAL SERVICES	\$2,553.00	\$0.00	\$0.00	\$0.00	\$0.00
665	SERVICES TO HOMELESS STUDENTS-TRAVEL	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
666	PARENTAL INVOLVEMENT	\$8,369.50	\$2,869.58	\$0.00	\$2,869.58	\$2,869.58
667	SERVICES TO HOMELESS SUPPLIES	\$2,000.00	\$826.44	\$0.00	\$826.44	\$826.44
668	PARENTAL INVOLVEMENT BOOKS	\$3,879.05	\$5,019.41	\$0.00	\$5,019.41	\$5,019.41
TOTAL OTHER TITLE I SERVICES		\$19,015.93	\$8,961.99	\$0.00	\$8,931.99	\$8,931.99
CFG-IMPROVING TEACHER QUALITY-TITLE IIA						
669	MENTORING TRAINING & STIPEND	\$29,695.00	\$27,499.93	\$19,919.00	\$37,115.00	\$17,196.00
670	MENTORING FICA/MEDI	\$2,271.67	\$2,075.89	\$1,524.00	\$2,839.30	\$1,315.30
671	MENTORING TEACHER RETIREMENT	\$4,032.58	\$131.71	\$2,988.00	\$7,107.52	\$4,119.52
672	MENTORING WORKERS COMP INSURANCE	\$0.00	\$191.34	\$139.00	\$209.00	\$70.00
673	COMPASS SCHOOL PROFESSIONAL DEVELOPMENT	\$3,960.98	\$3,600.00	\$11,064.00	\$0.00	(\$11,064.00)
674	MATH CONSULTANTS	\$24,000.00	\$17,400.00	\$25,000.00	\$30,400.00	\$5,400.00

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
675	READ/LITERACY CONSULTANTS	\$53,000.00	\$33,100.00	\$50,000.00	\$37,500.00	(\$12,500.00)
676	SCIENCE CONSULTANTS	\$0.00	\$0.00	\$14,000.00	\$21,375.00	\$7,375.00
677	KURN HATIN PROFESSIONAL DEVELOPMENT/TRAINING	\$6,154.61	\$0.00	\$0.00	\$0.00	\$0.00
678	TRAUMA INDUCED PRACTICES	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
TOTAL CFG-IMPROVING TEACHER QUALITY-TITLE IIA		\$123,114.84	\$83,998.87	\$124,634.00	\$186,545.82	\$61,911.82
SUMMER SCHOOL						
679	SUMMER SCHOOL LITERACY SALARY	\$0.00	\$0.00	\$16,000.00	\$16,207.00	\$207.00
680	SUMMER SCHOOL LITERACY FICA	\$0.00	\$0.00	\$1,224.00	\$1,240.00	\$16.00
681	SUMMER SCHOOL LITERACY TEACHER RETIREMENT	\$0.00	\$0.00	\$2,400.00	\$3,103.64	\$703.64
682	SUMMER SCHOOL LITERACY WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
683	SUMMER SCHOOL MATH SALARIES	\$0.00	\$0.00	\$16,000.00	\$16,207.00	\$207.00
684	SUMMER SCHOOL MATH FICA	\$0.00	\$0.00	\$1,224.00	\$1,240.00	\$16.00
685	SUMMER SCHOOL MATH TEACHER RETIREMENT	\$0.00	\$0.00	\$2,400.00	\$3,103.64	\$703.64
686	SUMMER SCHOOL MATH WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$110.34	\$110.34
TOTAL SUMMER SCHOOL		\$0.00	\$0.00	\$39,248.00	\$41,211.62	\$1,963.62
HOMEWORK ASSISTANCE						
687	HOMEWORK ASSISTANCE LITERACY SALARY	\$17,941.00	\$10,467.65	\$16,000.00	\$4,051.86	(\$11,948.14)
688	HOMEWORK ASSISTANCE LITERACY FICA/MEDI	\$1,372.50	\$796.09	\$1,224.00	\$309.97	(\$914.03)
689	HOMEWORK ASSISTANCE LITERACY TEACHER RETIRE	\$2,436.39	\$1,112.09	\$2,400.00	\$775.93	(\$1,624.07)
690	HOMEWORK ASSISTANCE LITERACY WORKERS' COMP	\$0.00	\$72.83	\$0.00	\$0.00	\$0.00
691	HOMEWORK ASSISTANCE MATH SALARY	\$17,941.00	\$13,263.79	\$16,000.00	\$4,051.86	(\$11,948.14)
692	HOMEWORK ASSISTANCE MATH FICA/MEDI	\$1,372.50	\$990.81	\$1,224.00	\$309.97	(\$914.03)
693	HOMEWORK ASSISTANCE MATH TEACHER RETIRE	\$2,436.39	\$1,277.78	\$2,400.00	\$775.93	(\$1,624.07)
694	HOMEWORK ASSISTANCE MATH WORKERS' COMP	\$0.00	\$92.29	\$0.00	\$0.00	\$0.00
TOTAL HOMEWORK ASSISTANCE		\$43,499.78	\$28,073.33	\$39,248.00	\$10,275.52	(\$28,972.48)
BELLOWS FALLS MIDDLE SCHOOL-CFG SERVICES						
BELLOWS FALLS MIDDLE SCHOOL-CFG LITERACY						
695	BFMS CFG LITERACY SALARIES	\$93,023.63	\$83,451.55	\$86,991.00	\$128,115.00	\$41,124.00
696	BFMS CFG LITERACY HEALTH INSURANCE STIPEND	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
697	BFMS CFG LITERACY HEALTH INSURANCE	\$19,033.54	\$15,111.52	\$9,014.16	\$3,466.27	(\$5,547.89)
698	BFMS CFG LIT DISABILITY INS.	\$264.28	\$264.28	\$282.72	\$419.62	\$136.90
699	BFMS CFG LITERACY FLEX SPENDING	\$20.00	\$8.61	\$20.70	\$20.70	\$0.00
700	BFMS CFG LITERACY HEALTH REIMBURSE ACCOUNT	\$3,000.00	\$532.64	\$2,100.00	\$2,000.00	(\$100.00)
701	BFMS CFG LITERACY FICA	\$6,143.37	\$5,966.47	\$6,654.81	\$9,877.30	\$3,222.49
702	BFMS CFG LITERACY LIFE INSURANCE	\$27.00	\$18.90	\$19.44	\$32.40	\$12.96
703	BFMS CFG LITERACY TEACHER RETIREMENT	\$10,915.26	\$11,959.49	\$13,048.65	\$24,725.52	\$11,676.87
704	BFMS CFG LITERACY OPEB/TEACHER RETIREMENT	\$0.00	\$0.00	\$4,293.00	\$1,962.00	(\$2,331.00)
705	BFMS CFG LITERACY WORKERS' COMP INSURANCE	\$645.18	\$580.66	\$605.28	\$877.98	\$272.70
706	BFMS CFG LITERACY DENTAL INSURANCE	\$511.00	\$510.40	\$525.00	\$525.00	\$0.00
TOTAL BFMS-CFG LITERACY		\$133,583.26	\$118,404.52	\$123,554.76	\$173,021.79	\$49,467.03
BELLOWS FALLS MIDDLE SCHOOL-CFG MATH						
707	BFMS CFG MATH SALARIES	\$64,830.00	\$64,707.53	\$68,013.00	\$23,725.00	(\$44,288.00)
708	BFMS CFG MATH HEALTH INSURANCE	\$14,450.38	\$8,002.42	\$9,014.16	\$3,466.27	(\$5,547.89)
709	BFMS CFG MATH DISABILITY INSURANCE	\$182.56	\$182.55	\$221.04	\$77.11	(\$143.93)
710	BFMS CFG MATH FLEX SPENDING	\$20.00	\$8.64	\$20.70	\$20.70	\$0.00
711	BFMS CFG MATH HEALTH REIMBURSEMENT ACCOUNT	\$3,000.00	\$813.09	\$2,100.00	\$2,000.00	(\$100.00)
712	BFMS CFG MATH FICA	\$4,867.00	\$4,755.66	\$5,202.99	\$1,814.96	(\$3,388.03)
713	BFMS CFG MATH LIFE INSURANCE	\$27.00	\$18.90	\$19.44	\$6.48	(\$12.96)
714	BFMS CFG MATH TEACHER RETIREMENT	\$10,914.00	\$10,666.72	\$10,201.95	\$4,543.34	(\$5,658.61)
715	BFMS CFG MATH OPEB/TEACHER RETIREMENT	\$0.00	\$0.00	\$2,862.00	\$654.00	(\$2,208.00)
716	BFMS CFG MATH WORKERS' COMP INSURANCE	\$687.91	\$450.23	\$473.23	\$161.33	(\$311.90)
717	BFMS CFG MATH DENTAL INSURANCE	\$452.15	\$452.17	\$525.00	\$175.00	(\$350.00)
TOTAL BELLOWS FALLS MIDDLE SCHOOL-CFG MATH		\$99,431.00	\$90,057.91	\$98,653.51	\$36,644.19	(\$62,009.32)
TOTAL BELLOWS FALLS MIDDLE SCHOOL-CFG SERVICES		\$233,014.26	\$208,462.43	\$222,208.27	\$209,665.98	(\$12,542.29)

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		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
BELLOWS FALLS UNION HIGH SCHOOL-CFG SERVICES						
BELLOWS FALLS UNION HIGH SCHOOL-CFG LITERACY						
718	BFUHS CFG LITERACY SALARY	\$0.00	\$0.00	\$0.00	\$45,870.00	\$45,870.00
719	BFUHS CFG LITERACY HEALTH INS STIPEND	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
720	BFUHS CFG LITERACY DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$150.70	\$150.70
721	BFUHS CFG LITERACY FICA	\$0.00	\$0.00	\$0.00	\$3,547.31	\$3,547.31
722	BFUHS CFG LITERACY LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$12.96	\$12.96
723	BFUHS CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$0.00	\$8,879.86	\$8,879.86
724	BFUHS CFG LITERACY OPEB PAYMENT	\$0.00	\$0.00	\$0.00	\$1,308.00	\$1,308.00
725	BFUHS CFG LITERACY WORKERS COMP INSURANCE	\$0.00	\$0.00	\$0.00	\$315.32	\$315.32
TOTAL BELLOWS FALLS UNION HIGH SCHOOL-CFG LITERACY		\$0.00	\$0.00	\$0.00	\$60,584.15	\$60,584.15
BELLOWS FALLS UNION HIGH SCHOOL-CFG MATH						
726	BFUHS CFG MATH SALARIES	\$70,224.55	\$63,987.70	\$66,305.00	\$66,305.00	\$0.00
727	BFUHS CFG MATH HEALTH INSURANCE	\$16,080.38	\$16,474.43	\$15,334.66	\$17,121.60	\$1,786.94
728	BFUHS CFG MATH DISABILITY INSURANCE	\$244.79	\$209.90	\$215.49	\$215.49	\$0.00
729	BFUHS CFG MATH FLEX SPENDING	\$41.40	\$20.70	\$41.40	\$82.80	\$41.40
730	BFUHS CFG MATH HEALTH REIMBURSEMENT ACCOUNT	\$4,000.00	\$875.20	\$2,800.00	\$4,000.00	\$1,200.00
731	BFUHS CFG MATH FICA	\$4,899.59	\$4,260.60	\$5,072.33	\$5,072.33	\$0.00
732	BFUHS CFG MATH LIFE INSURANCE	\$19.42	\$12.96	\$12.96	\$12.96	\$0.00
733	BFUHS CFG MATH TEACHER RETIREMENT	\$8,697.58	\$9,028.20	\$9,945.75	\$12,697.41	\$2,751.66
734	BFUHS CFG MATH WORKERS COMP INSURANCE	\$681.63	\$445.23	\$461.35	\$450.87	(\$10.48)
735	BFUHS CFG MATH DENTAL INSURANCE	\$369.24	\$350.00	\$350.00	\$350.00	\$0.00
BELLOWS FALLS UNION HIGH SCHOOL-CFG MATH		\$105,258.58	\$95,664.92	\$100,538.94	\$106,308.46	\$5,769.52
TOTAL BELLOWS FALLS UNION HIGH SCHOOL-CFG SERVICES						
		\$105,258.58	\$95,664.92	\$100,538.94	\$166,892.61	\$66,353.67
WESTMINSTER TSD-CFG SERVICES						
WESTMINSTER TSD-CFG LITERACY						
736	WESTMINSTER TSD CFG LITERACY SALARIES	\$24,369.60	\$24,369.60	\$25,623.00	\$82,050.66	\$56,427.66
737	WESTMINSTER TSD CFG LITERACY HEALTH INS STIPEND	\$0.00	\$0.00	\$0.00	\$978.35	\$978.35
738	WESTMINSTER TSD CFG LITERACY HEALTH INSURANCE	\$14,929.16	\$0.00	\$0.00	\$0.00	\$0.00
739	WESTMINSTER TSD CFG LITERACY DISABILITY INSURANCE	\$150.34	\$72.53	\$83.27	\$269.84	\$186.57
740	WESTMINSTER TSD CFG LITERACY FICA	\$3,194.64	\$1,864.20	\$1,960.16	\$6,351.72	\$4,391.56
741	WESTMINSTER TSD CFG LITERACY LIFE INSURANCE	\$18.00	\$11.88	\$10.80	\$25.36	\$14.56
742	WESTMINSTER TSD CFG LITERACY TEACHER RETIRE	\$4,563.00	\$4,552.35	\$3,843.45	\$15,900.06	\$12,056.61
743	WESTMINSTER TSD CFG LITERACY OPEB PAYMENT	\$0.00	\$0.00	\$0.00	\$1,308.00	\$1,308.00
744	WESTMINSTER TSD CFG LITERACY WORKERS COMP INS	\$338.26	\$169.56	\$178.28	\$564.60	\$386.32
TOTAL WESTMINSTER TSD-CFG LITERACY		\$47,563.00	\$31,040.12	\$31,698.96	\$107,448.59	\$75,749.63
WESTMINSTER TSD-CFG MATH						
745	WESTMINSTER TSD CFG MATH SALARIES	\$64,993.89	\$64,048.00	\$66,265.00	\$66,265.00	\$0.00
746	WESTMINSTER TSD CFG MATH HEALTH INSURANCE	\$14,198.28	\$11,816.34	\$10,396.71	\$11,608.32	\$1,211.61
747	WESTMINSTER TSD CFG MATH DISABILITY INSURANCE	\$222.72	\$207.02	\$215.36	\$215.40	\$0.04
748	WESTMINSTER TSD CFG MATH FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
749	WESTMINSTER TSD CFG MATH HEALTH REIMB ACCOUNT	\$4,000.00	\$825.63	\$2,800.00	\$4,000.00	\$1,200.00
750	WESTMINSTER TSD CFG MATH FICA	\$4,775.00	\$4,613.56	\$5,069.27	\$5,069.27	\$0.00
751	WESTMINSTER TSD CFG MATH LIFE INSURANCE	\$18.00	\$12.96	\$12.96	\$12.96	\$0.00
752	WESTMINSTER TSD CFG MATH TEACHER RETIREMENT	\$8,493.40	\$8,566.07	\$9,939.75	\$12,689.75	\$2,750.00
753	WESTMINSTER TSD CFG MATH WORKERS COMP INS	\$501.11	\$445.65	\$461.07	\$450.60	(\$10.47)
754	WESTMINSTER TSD CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL WESTMINSTER TSD-CFG MATH		\$97,552.40	\$90,885.23	\$95,510.12	\$100,702.70	\$5,192.58
TOTAL WESTMINSTER TSD-CFG SERVICES						
		\$145,115.40	\$121,925.35	\$127,209.08	\$208,151.29	\$80,942.21
ATHENS/GRAFTON JOINT CONTRACT SCHOOL-CFG SVCS						
ATHENS/GRAFTON-CFG LITERACY						
755	ATHENS/GRAFTON CFG LITERACY SALARY	\$33,994.42	\$33,990.11	\$33,152.50	\$33,152.50	\$0.00
756	ATHENS/GRAFTON CFG LITERACY HEALTH INSURANCE	\$6,561.65	\$5,491.22	\$4,279.40	\$4,778.07	\$498.67
757	ATHENS/GRAFTON CFG LITERACY DISABILITY INSURANCE	\$115.28	\$104.95	\$107.75	\$107.75	\$0.00

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		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
758	ATHENS/GRAFTON CFG LITERACY HEALTH REIMB ACCT	\$2,000.00	\$10.36	\$1,400.00	\$2,020.70	\$620.70
759	ATHENS/GRAFTON CFG LITERACY FICA/MEDI	\$2,537.21	\$2,462.96	\$2,536.17	\$2,536.17	\$0.00
760	ATHENS/GRAFTON CFG LITERACY LIFE INSURANCE	\$9.00	\$4.25	\$6.48	\$4.26	(\$2.22)
761	ATHENS/GRAFTON CFG LITERACY TEACHER RETIRE	\$4,349.00	\$4,615.69	\$4,972.88	\$6,348.70	\$1,375.82
762	ATHENS/GRAFTON CFG LITERACY WORKERS COMP INS	\$450.08	\$236.50	\$230.68	\$225.44	(\$5.24)
763	ATHENS/GRAFTON CFG DENTAL INSURANCE	\$175.00	\$175.01	\$175.00	\$175.00	\$0.00
TOTAL ATHENS/GRAFTON-CFG LITERACY		\$50,191.64	\$47,091.05	\$46,860.86	\$49,348.59	\$2,487.73
ATHENS/GRAFTON-CFG MATH						
764	ATHENS/GRAFTON CFG MATH SALARY	\$33,990.13	\$33,990.15	\$33,152.50	\$33,152.50	\$0.00
765	ATHENS/GRAFTON CFG MATH HEALTH INSURANCE	\$6,756.67	\$5,491.24	\$4,279.40	\$4,778.07	\$498.67
766	ATHENS/GRAFTON CFG MATH DISABILITY INSURANCE	\$115.28	\$104.95	\$107.75	\$107.75	\$0.00
767	ATHENS/GRAFTON CFG MATH HEALTH REIMB ACCT	\$2,000.00	\$10.34	\$1,400.00	\$2,020.70	\$620.70
768	ATHENS/GRAFTON CFG MATH FICA/MEDI	\$2,537.17	\$2,463.11	\$2,536.17	\$2,536.17	\$0.00
769	ATHENS/GRAFTON CFG MATH LIFE INSURANCE	\$9.00	\$4.27	\$6.48	\$4.26	(\$2.22)
770	ATHENS/GRAFTON CFG MATH TEACHER RETIRE	\$4,349.00	\$4,615.94	\$4,972.88	\$6,348.70	\$1,375.82
771	ATHENS/GRAFTON CFG MATH WORKERS COMP INS	\$259.39	\$236.50	\$230.68	\$225.44	(\$5.24)
772	ATHENS/GRAFTON CFG MATH DENTAL INSURANCE	\$175.00	\$174.99	\$175.00	\$175.00	\$0.00
TOTAL ATHENS/GRAFTON-CFG MATH		\$50,191.64	\$47,091.49	\$46,860.86	\$49,348.59	\$2,487.73
TOTAL ATH/GRAF SCHOOL-CFG SERVICES		\$100,383.28	\$94,182.54	\$93,721.72	\$98,697.18	\$4,975.46
INDIRECT CFG ADMINISTRATION COSTS						
773	BUSINESS MANAGER SALARY	\$18,570.74	\$6,097.63	\$19,127.60	\$19,797.00	\$669.40
774	ACCOUNTS PAYABLE SALARY	\$11,275.20	\$13,969.45	\$11,557.08	\$9,439.04	(\$2,118.04)
775	CFG GRANT MANAGER SALARY	\$36,560.02	\$38,059.32	\$34,206.30	\$49,000.00	\$14,793.70
776	BUSINESS MANAGER HEALTH INSURANCE	\$3,017.14	\$647.50	\$2,274.28	\$2,466.77	\$192.49
777	ACCOUNTS PAYABLE HEALTH INSURANCE	\$3,948.90	\$1,069.55	\$2,842.85	\$2,946.35	\$103.50
778	CFG GRANT MANAGER HEALTH INSURANCE	\$3,161.93	\$1,474.43	\$2,494.65	\$7,365.88	\$4,871.23
779	BUSINESS MANAGER DISABILITY INSURANCE	\$66.85	\$19.50	\$62.16	\$64.34	\$2.18
780	ACCOUNTS PAYABLE DISABILITY INSURANCE	\$40.59	\$44.70	\$37.56	\$30.68	(\$6.88)
781	CFG GRANT MANAGER DISABILITY INSURANCE	\$120.14	\$0.00	\$111.17	\$159.25	\$48.08
782	BUSINESS MANAGER FLEX SPENDING	\$8.28	(\$0.52)	\$8.28	\$16.56	\$8.28
783	CFG GRANT MANAGER FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$16.56	\$16.56
784	ACCOUNTS PAYABLE FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$20.70	\$20.70
785	BUSINESS MANAGER HEALTH REIMBURSEMENT ACCT	\$0.00	\$303.51	\$560.00	\$800.00	\$240.00
786	ACCOUNTS PAYABLE HEALTH REIMBURSEMENT ACCT	\$0.00	\$12.30	\$700.00	\$800.00	\$100.00
787	CFG GRANT MANAGER HEALTH REIMBURSEMENT ACCT	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
788	CFG GRANT MANAGER HEALTH SAVING ACCOUNT	\$824.00	\$6.18	\$473.80	\$0.00	(\$473.80)
789	BUSINESS MANAGER FICA/MEDI	\$1,420.67	\$455.08	\$1,463.26	\$1,514.47	\$51.21
790	ACCOUNTS PAYABLE FICA/MEDI	\$862.55	\$1,021.06	\$884.12	\$722.09	(\$162.03)
791	CFG GRANT MANAGER FICA/MEDI	\$2,552.95	\$2,806.61	\$2,616.78	\$3,748.50	\$1,131.72
792	BUSINESS MANAGER LIFE INSURANCE	\$3.60	\$1.65	\$2.59	\$5.18	\$2.59
793	ACCOUNTS PAYABLE LIFE INSURANCE	\$4.50	\$3.85	\$3.24	\$2.59	(\$0.65)
794	CFG GRANT MANAGER LIFE INSURANCE	\$7.42	\$0.00	\$5.34	\$6.48	\$1.14
795	BUSINESS MANAGER MUNICIPAL RETIREMENT	\$1,021.38	\$335.17	\$1,052.02	\$1,138.33	\$86.31
796	ACCOUNTS PAYABLE MUNICIPAL RETIREMENT	\$620.17	\$768.35	\$635.64	\$542.74	(\$92.90)
797	CFG GRANT MANAGER TEACHER RETIREMENT	\$3,867.81	\$5,168.42	\$4,645.22	\$9,383.50	\$4,738.28
798	BUSINESS MANAGER WORKERS' COMPENSATION	\$150.42	\$42.43	\$133.09	\$134.62	\$1.53
799	ACCOUNTS PAYABLE WORKERS' COMPENSATION	\$91.33	\$97.20	\$80.41	\$64.19	(\$16.22)
800	CFG GRANT MANAGER WORKERS' COMPENSATION	\$270.31	\$0.00	\$238.01	\$333.59	\$95.58
801	BUSINESS MANAGER DENTAL INSURANCE	\$70.00	\$21.95	\$70.00	\$70.00	\$0.00
802	CFG GRANT MANAGER DENTAL INSURANCE	\$144.20	\$0.00	\$144.20	\$175.00	\$30.80
803	SINGLE AUDIT	\$7,000.00	\$7,000.00	\$6,000.00	\$3,200.00	(\$2,800.00)
TOTAL INDIRECT CFG ADMINISTRATION COSTS		\$95,681.10	\$79,425.32	\$92,429.65	\$115,364.41	\$22,934.76
KURN HATIN CFG SERVICES						
KURN HATIN-CFG LITERACY						
804	KURN HATIN CFG LITERACY SALARY	\$12,733.12	\$12,733.12	\$0.00	\$0.00	\$0.00
805	KURN HATIN CFG LITERACY SALARY	\$66,834.82	\$49,989.00	\$52,194.00	\$52,194.00	\$0.00

WINDHAM NORTHEAST SUPERVISORY UNION

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
806	KURN HATIN CFG LITERACY HEALTH INS STIPEND	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00
807	KURN HATIN CFG LITERACY DISABILITY INSURANCE	\$172.61	\$161.38	\$169.63	\$171.26	\$1.63
808	KURN HATIN CFG LITERACY FLEX SPENDING	\$41.40	\$41.40	\$41.40	\$0.00	(\$41.40)
809	KURN HATIN CFG LITERACY FICA/MEDI	\$1,012.33	\$1,012.00	\$0.00	\$0.00	\$0.00
810	KURN HATIN CFG LITERACY FICA/MEDI	\$4,050.33	\$3,786.42	\$3,992.84	\$4,031.09	\$38.25
811	KURN HATIN CFG LITERACY LIFE INSURANCE	\$18.00	\$12.96	\$12.96	\$12.96	\$0.00
812	KURN HATIN CFG LITERACY TEACHER RETIREMENT	\$1,797.02	\$1,782.98	\$0.00	\$0.00	\$0.00
813	KURN HATIN CFG LITERACY TEACHER RETIREMENT	\$8,002.98	\$6,734.73	\$7,829.10	\$10,090.90	\$2,261.80
814	KURN HATING CFG LITERACY OPEB/TEACHER RETIRE	\$0.00	\$1,253.00	\$0.00	\$1,308.00	\$1,308.00
815	KURN HATIN CFG LITERACY WORKERS' COMPENSATION	\$388.37	\$439.90	\$363.17	\$358.32	(\$4.85)
TOTAL KURN HATIN-CFG LITERACY		\$95,550.98	\$78,446.89	\$65,103.10	\$68,666.53	\$3,563.43
KURN HATIN-CFG MATH						
816	KURN HATIN CFG MATH SALARY	\$59,406.26	\$56,238.00	\$58,522.00	\$58,522.00	\$0.00
817	KURN HATIN CFG MATH HEALTH INSURANCE	\$6,123.35	\$6,123.35	\$5,535.99	\$6,181.06	\$645.07
818	KURN HATIN CFG MATH DISABILITY INSURANCE	\$194.88	\$181.62	\$190.20	\$190.20	\$0.00
819	KURN HATIN CFG MATH FLEX SPENDING	\$41.40	\$0.00	\$41.40	\$82.80	\$41.40
820	KURN HATIN CFG MATH HEALTH REIMB ACCOUNT	\$2,000.00	\$1,194.55	\$1,400.00	\$4,000.00	\$2,600.00
821	KURN HATIN CFG MATH FICA/MEDI	\$4,241.74	\$4,161.95	\$4,476.93	\$4,476.93	\$0.00
822	KURN HATIN CFG MATH LIFE INSURANCE	\$18.00	\$12.96	\$12.96	\$12.96	\$0.00
823	KURN HATIN CFG MATH TEACHER RETIREMENT	\$9,801.29	\$7,637.24	\$8,778.30	\$11,206.96	\$2,428.66
824	KURN HATIN CFG MATH WORKERS' COMPENSATION INS	\$438.48	\$391.30	\$407.20	\$397.95	(\$9.25)
825	KURN HATIN CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL KURN HATIN-CFG MATH		\$82,615.40	\$76,290.97	\$79,714.98	\$85,420.86	\$5,705.88
KURN HATIN SUMMER SCHOOL						
826	KURN HATIN SUMMER LITERACY SALARY	\$0.00	\$0.00	\$5,600.00	\$0.00	(\$5,600.00)
827	KURN HATIN SUMMER LITERACY FICA/MEDI	\$0.00	\$0.00	\$428.00	\$0.00	(\$428.00)
828	KURN HATIN SUMMER LITERACY TEACHER RETIRE	\$0.00	\$0.00	\$840.00	\$0.00	(\$840.00)
829	KURN HATIN SUMMER LITERACY WORKERS COMP INS	\$0.00	\$0.00	\$39.00	\$0.00	(\$39.00)
830	KURN HATIN SUMMER MATH SALARIES	\$0.00	\$0.00	\$4,000.00	\$0.00	(\$4,000.00)
831	KURN HATIN SUMMER MATH FICA	\$0.00	\$0.00	\$306.00	\$0.00	(\$306.00)
832	KURN HATIN SUMMER MATH TEACHER RETIRE	\$0.00	\$0.00	\$600.00	\$0.00	(\$600.00)
833	KURN HATIN SUMMER MATH WORKER'S COMP INS	\$0.00	\$0.00	\$28.00	\$0.00	(\$28.00)
TOTAL KURN HATIN SUMMER SCHOOL		\$0.00	\$0.00	\$11,841.00	\$0.00	(\$11,841.00)
TOTAL KURN HATIN CFG SERVICES		\$178,166.38	\$154,737.86	\$156,659.08	\$154,087.39	(\$2,571.69)
COMPASS CFG SERVICES						
COMPASS CFG LITERACY						
834	COMPASS CFG LITERACY TEACHER SALARY	\$0.00	\$0.00	\$0.00	\$27,662.82	\$27,662.82
835	COMPASS CFG LITERACY FICA/MEDICARE	\$0.00	\$0.00	\$0.00	\$2,116.20	\$2,116.20
836	COMPASS CFG LITERACY TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$5,297.50	\$5,297.50
837	COMPASS CFG LITERACY OPEB/TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,308.00	\$1,308.00
838	COMPASS CFG LITERACY WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$188.11	\$188.11
TOTAL COMPASS CFG LITERACY		\$0.00	\$0.00	\$0.00	\$36,572.63	\$36,572.63
COMPASS CFG MATH						
839	COMPASS CFG MATH TEACHER SALARY	\$32,462.24	\$12,075.25	\$0.00	\$0.00	\$0.00
840	COMPASS CFG MATH FICA	\$923.76	\$923.72	\$0.00	\$0.00	\$0.00
841	COMPASS CFG MATH WORKERS COMPENSATION	\$0.00	\$84.02	\$0.00	\$0.00	\$0.00
TOTAL COMPASS CFG MATH		\$33,386.00	\$13,082.99	\$0.00	\$0.00	\$0.00
TOTAL COMPASS CFG SERVICES		\$33,386.00	\$13,082.99	\$0.00	\$36,572.63	\$36,572.63
CENTRAL ELEMENTARY SCHOOL-CFG LITERACY						
842	CES CFG LITERACY SALARIES	\$103,305.00	\$89,384.50	\$92,519.50	\$92,519.50	\$0.00
843	CES CFG LITERACY HEALTH INSURANCE	\$14,322.30	\$12,031.54	\$10,734.34	\$10,724.02	(\$10.32)
844	CES CFG LITERACY DISABILITY INSURANCE	\$313.04	\$289.20	\$300.69	\$300.69	\$0.00
845	CES CFG LITERACY FLEX SPENDING	\$41.40	\$20.70	\$41.40	\$124.20	\$82.80

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		<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2018 - 6/30/2019</u>	<u>7/1/2019 - 6/30/2020</u>	
846	CES CFG LITERACY HEALTH REIMB ACCOUNT	\$4,000.00	\$3,123.56	\$2,800.00	\$6,000.00	\$3,200.00
847	CES CFG LITERACY FICA	\$6,762.00	\$6,312.80	\$7,077.74	\$7,077.74	\$0.00
848	CES CFG LITERACY LIFE INSURANCE	\$27.00	\$15.00	\$19.44	\$15.00	(\$4.44)
849	CES CFG LITERACY TEACHER RETIREMENT	\$12,137.42	\$12,145.27	\$13,877.93	\$17,717.48	\$3,839.55
850	CES CFG LITERACY WORKERS' COMP INSURANCE	\$704.34	\$621.94	\$643.75	\$629.13	(\$14.62)
851	CES CFG LITERACY DENTAL INSURANCE	\$525.00	\$525.01	\$525.00	\$525.00	\$0.00
TOTAL CENTRAL ELEMENTARY SCHOOL-CFG LITERACY		\$142,137.50	\$124,469.52	\$128,539.79	\$135,632.76	\$7,092.97
CENTRAL ELEMENTARY SCHOOL-CFG MATH						
852	CES CFG MATH SALARIES	\$113,146.61	\$89,384.50	\$92,519.50	\$92,519.50	\$0.00
853	CES CFG MATH HEALTH INSURANCE	\$26,132.70	\$22,382.58	\$20,533.02	\$20,513.23	(\$19.79)
854	CES CFG MATH DISABILITY INSURANCE	\$313.04	\$289.20	\$300.69	\$300.69	\$0.00
855	CES CFG MATH FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$82.80	\$82.80
856	CES CFG MATH HEALTH REIMB ACCOUNT	\$6,000.00	\$5,899.90	\$4,200.00	\$6,000.00	\$1,800.00
857	CES CFG MATH FICA	\$6,652.06	\$6,352.99	\$7,077.74	\$7,077.74	\$0.00
858	CES CFG MATH LIFE INSURANCE	\$27.00	\$19.44	\$19.44	\$19.44	\$0.00
859	CES CFG MATH TEACHER RETIREMENT	\$12,138.50	\$12,138.44	\$13,877.93	\$17,717.48	\$3,839.55
860	CES CFG MATH WORKERS COMPENSATION	\$704.34	\$621.94	\$643.75	\$629.13	(\$14.62)
861	CES CFG MATH DENTAL INSURANCE	\$350.00	\$350.01	\$175.00	\$525.00	\$350.00
TOTAL CENTRAL ELEMENTARY SCHOOL-CFG MATH		\$165,464.25	\$137,439.00	\$139,347.07	\$145,385.01	\$6,037.94
TOTAL CENTRAL ELEMENTARY SCHOOL-CFG SERVICES						
		\$307,601.75	\$261,908.52	\$267,886.86	\$281,017.77	\$13,130.91
SAXTONS RIVER ELEMENTARY SCHOOL-CFG LITERACY						
862	SRES CFG LITERACY SALARIES	\$20,308.01	\$20,308.05	\$21,352.50	\$41,914.50	\$20,562.00
863	SRES CFG LITERACY HEALTH INS STIPEND	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
864	SRES CFG LITERACY HEALTH INSURANCE	\$8,143.76	\$3,384.11	\$3,478.18	\$3,356.84	(\$121.34)
865	SRES CFG LITERACY DISABILITY INSURANCE	\$118.10	\$60.44	\$69.40	\$136.22	\$66.82
866	SRES CFG LITERACY HEALTH REIMB ACCOUNT	\$1,000.00	\$10.36	\$700.00	\$2,000.00	\$1,300.00
867	SRES CFG LITERACY FICA	\$2,509.55	\$1,483.25	\$1,633.47	\$3,206.46	\$1,572.99
868	SRES CFG LITERACY LIFE INSURANCE	\$9.00	\$5.94	\$6.48	\$12.96	\$6.48
869	SRES CFG LITERACY TEACHER RETIREMENT	\$3,462.00	\$3,384.47	\$3,202.88	\$8,026.63	\$4,823.75
870	SRES CFG LITERACY OPEB/TEACHER RETIRE PAYMENT	\$0.00	\$0.00	\$0.00	\$1,308.00	\$1,308.00
871	SRES CFG LITERACY WORKERS' COMPENSATION	\$265.72	\$141.30	\$148.57	\$285.02	\$136.45
872	SRES CFG LITERACY DENTAL INSURANCE	\$145.86	\$145.86	\$175.00	\$175.00	\$0.00
TOTAL SAXTONS RIVER ELEMENTARY SCHOOL-CFG LITERACY		\$35,962.00	\$28,923.78	\$30,766.48	\$60,671.63	\$29,905.15
SAXTONS RIVER ELEMENTARY SCHOOL-CFG MATH						
873	SRES CFG MATH SALARIES	\$20,307.99	\$20,307.95	\$21,352.50	\$41,914.50	\$20,562.00
874	SRES CFG MATH HEALTH INSURANCE STIPEND	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
875	SRES CFG MATH HEALTH INSURANCE	\$8,143.77	\$3,383.70	\$3,478.18	\$3,356.84	(\$121.34)
876	SRES CFG MATH DISABILITY INSURANCE	\$118.10	\$60.45	\$69.40	\$136.22	\$66.82
877	SRES CFG MATH FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
878	SRES CFG MATH HEALTH REIMB ACCOUNT	\$1,000.00	\$10.34	\$700.00	\$2,000.00	\$1,300.00
879	SRES CFG MATH FICA	\$2,509.55	\$1,483.02	\$1,633.47	\$3,206.46	\$1,572.99
880	SRES CFG MATH LIFE INSURANCE	\$9.00	\$5.94	\$6.48	\$12.96	\$6.48
881	SRES CFG MATH TEACHER RETIREMENT	\$3,461.95	\$3,384.17	\$3,202.88	\$8,026.63	\$4,823.75
882	SRES CFG MATH OPEB/TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,308.00	\$1,308.00
883	SRES CFG MATH WORKERS' COMPENSATION INSURANCE	\$265.72	\$141.30	\$148.57	\$285.02	\$136.45
884	SRES CFG MATH DENTAL INSURANCE	\$145.85	\$145.84	\$175.00	\$175.00	\$0.00
TOTAL SAXTONS RIVER ELEMENTARY SCHOOL-CFG MATH		\$35,961.93	\$28,922.71	\$30,766.48	\$60,713.03	\$29,946.55
TOTAL SAXTONS RIVER ELEMENTARY SCHOOL-CFG SVCS						
		\$71,923.93	\$57,846.49	\$61,532.96	\$121,384.66	\$59,851.70
TITLE IV FEDERAL GRANT						
885	TIV-STEM COORDINATOR SALARY	\$0.00	\$0.00	\$0.00	\$67,922.00	\$67,922.00
886	TIV-STEM COORDINATOR HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$13,427.43	\$13,427.43
887	TIV-STEM COORDINATOR DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$220.75	\$220.75
888	TIV-STEM COORDINATOR FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$82.80	\$82.80
889	TIV-STEM COORDINATOR HRA	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00

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		<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2018 - 6/30/2019</u>	<u>7/1/2019 - 6/30/2020</u>	
890	TIV-STEM COORDINATOR FICA	\$0.00	\$0.00	\$0.00	\$5,196.03	\$5,196.03
891	TIV-STEM COORDINATOR LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$12.96	\$12.96
892	TIV-STEM COORDINATOR TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$13,007.06	\$13,007.06
893	TIV-STEM COOR WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$462.41	\$462.41
894	TIV-STEM COORDINATOR DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00
TOTAL TITLE IV FEDERAL GRANT		\$0.00	\$0.00	\$0.00	\$103,481.44	\$103,481.44
TOTAL CONSOLIDATED FEDERAL GRANTS SERVICES		\$1,616,366.85	\$1,365,746.98	\$1,483,087.54	\$1,914,315.49	\$431,227.95
LOCAL WELLNESS GRANT						
895	LOCAL WELLNESS GRANT REPAIRS & MAINTENANCE	\$0.00	\$708.00	\$0.00	\$0.00	\$0.00
TOTAL LOCAL WELLNESS GRANT		\$0.00	\$708.00	\$0.00	\$0.00	\$0.00
HOMELESS GRANT						
896	HOMELESS GRANT SALARIES	\$16,624.00	\$15,234.70	\$12,211.28	\$14,790.57	\$2,579.29
897	HOMELESS GRANT DISABILITY INSURANCE	\$75.00	\$57.77	\$39.69	\$48.07	\$8.38
898	HOMELESS GRANT FICA/MEDICARE	\$1,271.00	\$1,165.30	\$934.16	\$1,131.48	\$197.32
899	HOMELESS GRANT LIFE INSURANCE	\$20.00	\$6.36	\$5.18	\$5.18	\$0.00
900	HOMELESS GRANT MUNICIPAL RETIREMENT	\$956.00	\$837.85	\$671.62	\$850.45	\$178.83
901	HOMELESS GRANT WORKER'S COMPENSATION	\$0.00	\$100.43	\$84.97	\$100.58	\$15.61
902	HOMELESS GRANT PROFESSIONAL DEVELOPMENT	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
903	HOMELESS GRANT SUPPLIES	\$95.00	\$336.35	\$250.00	\$3,073.67	\$2,823.67
TOTAL HOMELESS GRANT		\$19,046.00	\$17,738.76	\$14,196.90	\$20,000.00	\$5,803.10
VT VEHI/VSBIT SAFETY GRANTS						
904	VSBIT SAFTEY GRANT SUPPLIES/SRES	\$0.00	\$1,148.00	\$0.00	\$0.00	\$0.00
905	VSBIT SAFTEY GRANT SUPPLIES	\$0.00	\$2,110.00	\$0.00	\$0.00	\$0.00
906	VEHI PATH POINTS SALARIES	\$0.00	\$5,200.00	\$0.00	\$0.00	\$0.00
907	VEHI PATH POINTS FICA/MEDI	\$0.00	\$393.76	\$0.00	\$0.00	\$0.00
908	VEHI PATH POINTS WORKERS COMPENSATION	\$0.00	\$36.18	\$0.00	\$0.00	\$0.00
909	VEHI FUNDS REPAIRS/MAINT/CES	\$0.00	\$299.35	\$0.00	\$0.00	\$0.00
910	VEHI PATH POINTS SUPPLIES	\$0.00	\$1,036.95	\$0.00	\$0.00	\$0.00
TOTAL VT VEHI/VSBIT SAFETY GRANTS		\$0.00	\$10,224.24	\$0.00	\$0.00	\$0.00
BLUE CROSS/BLUE SHIELD KIDS' SAFETY GRANT						
911	CES REGULAR EDUCATION SUPPLIES	\$0.00	\$406.85	\$0.00	\$0.00	\$0.00
TOTAL BLUE CROSS/BLUE SHIELD KIDS' SAFETY GRANT		\$0.00	\$406.85	\$0.00	\$0.00	\$0.00
PROMISE GRANT						
912	PROMISE GRANT PROFESSIONAL SERVICES	\$30,000.00	\$32,703.50	\$0.00	\$0.00	\$0.00
913	PROMISE GRANT LEASING	\$250.00	\$250.40	\$0.00	\$0.00	\$0.00
914	PROMISE GRANT EQUIPMENT	\$169,750.00	\$171,939.00	\$0.00	\$0.00	\$0.00
915	PROMISE GRANTS DUES/FEES	\$0.00	\$1,288.80	\$0.00	\$0.00	\$0.00
TOTAL PROMISE GRANT		\$200,000.00	\$206,181.70	\$0.00	\$0.00	\$0.00
VERMONT KIDS AGAINST TOBACCO						
916	VKAT SUPPLIES	\$0.00	\$2.97	\$0.00	\$0.00	\$0.00
TOTAL VERMONT KIDS AGAINST TOBACCO		\$0.00	\$2.97	\$0.00	\$0.00	\$0.00
WESTMINSTER TSD 21C ST CENTURY GRANT						
917	21ST C TRANSPORTATION SALARY	\$3,497.00	\$2,019.30	\$3,137.33	\$3,000.00	(\$137.33)
918	21ST C SUMMER TRANSPORTION SALARY	\$4,817.00	\$4,817.27	\$0.00	\$3,800.00	\$3,800.00
919	21ST C DIRECTOR SALARY	\$26,313.00	\$29,729.16	\$28,593.50	\$28,925.98	\$332.48
920	21ST C PROGRAM ASSISTANT SALARY	\$26,039.00	\$24,260.88	\$29,000.00	\$24,910.00	(\$4,090.00)
921	21ST C SUMMER ASSISTANT SALARY	\$8,260.00	\$3,348.88	\$7,000.00	\$8,460.00	\$1,460.00
922	21ST C TUTOR SALARY	\$0.00	\$7,115.61	\$0.00	\$2,100.00	\$2,100.00
923	21ST C COORD HEALTH INSURANCE	\$7,673.00	\$7,709.97	\$7,208.05	\$7,067.17	(\$140.88)
924	21ST C HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$1,150.28	\$1,400.00	\$1,441.40	\$41.40
925	21ST C FICA	\$5,273.00	\$5,292.22	\$5,181.41	\$5,446.49	\$265.08
926	21ST C MUNICIPAL RETIREMENT	\$3,334.00	\$2,263.22	\$1,572.69	\$2,054.24	\$481.55

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
927	21ST C TEACHER RETIREMENT	\$790.00	\$0.00	\$0.00	\$0.00	\$0.00
928	21ST C VSTRS TEACHER RETIREMENT	\$0.00	\$153.50	\$0.00	\$0.00	\$0.00
929	21ST C WORKERS COMPENSATION	\$0.00	\$1,042.31	\$723.00	\$484.70	(\$238.30)
TOTAL WESTMINSTER TSD 21C ST CENTURY GRANT		\$85,996.00	\$88,902.60	\$83,815.98	\$87,689.98	\$3,874.00
BELLOWS FALLS MIDDLE SCHOOL 21ST CENTURY GRANT						
930	21ST C DIRECTOR SALARY	\$30,360.00	\$33,917.09	\$10,000.00	\$44,668.80	\$34,668.80
931	21ST C TRANSPORTATION SALARY	\$5,250.00	\$4,473.20	\$0.00	\$4,050.00	\$4,050.00
932	21ST C SITE COORDINATOR SALARY	\$7,650.00	\$5,572.50	\$39,661.06	\$3,960.00	(\$35,701.06)
933	21ST C SITE TEACHER SALARY	\$3,812.00	\$6,771.56	\$0.00	\$3,812.00	\$3,812.00
934	21ST C PROGRAM ASSISTANTS' SALARIES	\$0.00	\$0.00	\$0.00	\$6,590.00	\$6,590.00
935	21ST C HEALTH INSURANCE	\$5,424.00	\$7,288.29	\$7,208.05	\$7,067.17	(\$140.88)
936	21ST C FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
937	21ST C HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$20.70	\$1,400.00	\$1,400.00	\$0.00
938	21ST C FICA/MEDI	\$3,731.00	\$3,752.73	\$3,799.08	\$4,825.68	\$1,026.60
939	21ST C MUNICIPAL RETIREMENT	\$2,473.00	\$1,830.12	\$2,181.36	\$2,801.33	\$619.97
940	21ST C TEACHER RETIRE EXPENDITURE	\$1,925.00	\$948.80	\$0.00	\$730.00	\$730.00
941	21ST C WORKERS COMPENSATION INSURANCE	\$0.00	\$0.00	\$525.45	\$429.45	(\$96.00)
942	21ST C EVAL & PROFESSIONAL DEVELOPMENT	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00
943	21ST C UNIT/ENRICHMENT SUPPLIES	\$3,116.86	\$0.00	\$0.00	\$1,500.00	\$1,500.00
944	21ST C 21 CENTURY BOOKS	\$83.14	\$0.00	\$0.00	\$0.00	\$0.00
945	21ST C SNACKS	\$500.00	\$0.00	\$0.00	\$400.00	\$400.00
TOTAL BFMS 21ST CENTURY GRANT		\$64,575.00	\$64,574.99	\$64,775.00	\$82,525.83	\$17,750.83
BELLOWS FALLS MIDDLE SCHOOL HOLT GRANT & LOCAL SHARE						
946	BFMS LOCAL TRANSPORTATION SALARY	\$0.00	\$2,331.68	\$0.00	\$0.00	\$0.00
947	BFMS HOLT GRANT TEACHER SALARY	\$0.00	\$11,787.50	\$12,139.75	\$12,139.75	\$0.00
948	BFMS LOCAL PROGRAM ASSISTANTS SALARY	\$0.00	\$9,710.98	\$0.00	\$0.00	\$0.00
949	BFMS HOLT GRANT PARA SALARY	\$0.00	\$10,306.49	\$2,698.07	\$2,698.07	\$0.00
950	BFMS LOCAL FICA/MEDI	\$0.00	\$911.84	\$0.00	\$0.00	\$0.00
951	BFMS HOLT GRANT FICA	\$0.00	\$1,661.89	\$1,936.31	\$1,936.31	\$0.00
952	BFMS LOCAL MUNICIPAL RETIREMENT	\$0.00	\$508.47	\$0.00	\$0.00	\$0.00
953	BFMS HOLT GRANT MUNICIPAL RETIREMENT	\$0.00	\$432.47	\$706.07	\$0.00	(\$706.07)
954	BFMS LOCAL WORKERS' COMPENSATION	\$0.00	\$631.39	\$0.00	\$0.00	\$0.00
955	BFMS HOLT GRANT WORKERS' COMPENSATION	\$0.00	\$504.67	\$1,094.80	\$1,094.80	\$0.00
956	BFMS HOLT GRANT PROFESSIONAL DEVELOPMENT	\$0.00	\$425.00	\$225.00	\$225.00	\$0.00
957	BFMS HOLT GRANT PROFESSIONAL SERVICES	\$0.00	\$1,700.00	\$300.00	\$300.00	\$0.00
958	BFMS HOLT GRANT TRAVEL	\$0.00	\$260.55	\$300.00	\$300.00	\$0.00
959	BFMS LOCAL UNIT/ENRICHMENT SUPPLIES	\$0.00	\$1,946.48	\$0.00	\$0.00	\$0.00
960	BFMS HOLT GRANT SUPPLIES	\$0.00	\$1,049.26	\$500.00	\$500.00	\$0.00
961	BFMS HOLT GRANT SNACKS	\$0.00	\$205.42	\$0.00	\$0.00	\$0.00
962	BFMS LOCAL BOOKS	\$0.00	\$83.14	\$0.00	\$0.00	\$0.00
963	BFMS HOLT GRANT DUES/FEES	\$0.00	\$3,188.00	\$2,500.00	\$2,500.00	\$0.00
TOTAL BFMS HOLT GRANT & LOCAL SHARE		\$0.00	\$47,645.23	\$22,400.00	\$21,693.93	(\$706.07)
TOTAL BFMS 21ST CENTURY & HOLT GRANTS		\$64,575.00	\$112,220.22	\$87,175.00	\$104,219.76	\$17,044.76
LICENSING FEES GRANT						
964	LICENSING FEES STIPENDS	\$496.40	\$497.50	\$500.00	\$500.00	\$0.00
965	LICENSING FEES FICA	\$41.12	\$37.23	\$38.00	\$38.00	\$0.00
TOTAL LICENSING FEES GRANT		\$537.52	\$534.73	\$538.00	\$538.00	\$0.00
INTEGRATED FIELD REVIEW						
966	INTEGRATED FIELD REVIEW SUBSTITUTES	\$3,879.00	\$200.00	\$0.00	\$0.00	\$0.00
967	INTEGRATED FIELD REVIEW FICA	\$321.00	\$15.30	\$0.00	\$0.00	\$0.00
968	INTEGRATED FIELD REVIEW TRAVEL	\$2,200.00	\$1,394.44	\$0.00	\$0.00	\$0.00
969	INTEGRATED FIELD REVIEW REFRESHMENTS	\$313.50	\$313.50	\$0.00	\$0.00	\$0.00
INTEGRATED FIELD REVIEW		\$6,713.50	\$1,923.24	\$0.00	\$0.00	\$0.00
TOBACCO LITIGATION SETTLEMENT						

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970	TOBACCO GRANT COORDINATOR SALARY	\$11,968.42	\$12,552.50	\$9,991.93	\$20,887.15	\$10,895.22
971	TOBACCO GRANT DISABILITY INSURANCE	\$28.69	\$28.71	\$27.05	\$65.06	\$38.01
972	TOBACCO GRANT FICA/MEDICARE	\$1,245.00	\$960.24	\$764.38	\$1,597.86	\$833.48
973	TOBACCO GRANT LIFE INSURANCE	\$2.89	\$2.87	\$2.75	\$7.03	\$4.28
974	TOBACCO GRANT MUNICIPAL RETIREMENT	\$690.00	\$508.25	\$549.56	\$1,187.63	\$638.07
975	TOBACCO GRANT WORKERS' COMPENSATION	\$65.00	\$87.34	\$69.52	\$69.64	\$0.12
976	TOBACCO GRANT PROFESSIONAL DEVELOPMENT	\$4,350.00	\$0.00	\$0.00	\$0.00	\$0.00
977	TOBACCO GRANT PROFESSIONAL SERVICES	\$4,250.00	\$4,250.00	\$8,600.00	\$3,000.00	(\$5,600.00)
978	TOBACCO GRANT TRAVEL	\$2,000.00	\$0.00	\$250.00	\$250.00	\$0.00
979	TOBACCO GRANT SUPPLIES	\$3,730.00	\$3,729.90	\$8,800.00	\$1,990.82	(\$6,809.18)
980	TOBACCO GRANT BOOKS	\$0.00	\$57.00	\$334.81	\$334.81	\$0.00
981	TOBACCO GRANT ONLINE SURVEY SYSTEM	\$1,670.00	\$1,670.00	\$610.00	\$610.00	\$0.00
TOTAL TOBACCO LITIGATION SETTLEMENT		\$30,000.00	\$23,846.81	\$30,000.00	\$30,000.00	\$0.00
DOH-SCHOOL BASED SUBSTANCE ABUSE PROGRAM (SAP)						
982	VKAT DONATION SUPPLIES	\$0.00	\$99.35	\$0.00	\$0.00	\$0.00
983	SAP COUNSELOR SALARY	\$30,450.00	\$25,665.57	\$26,340.23	\$28,494.79	\$2,154.56
984	SAP LTD INSURANCE	\$106.30	\$69.85	\$71.32	\$113.23	\$41.91
985	SAP COUNSELOR FICA	\$2,329.00	\$1,963.76	\$2,015.03	\$2,179.85	\$164.82
986	SAP LIFE INSURANCE	\$10.80	\$7.15	\$7.25	\$11.21	\$3.96
987	SAP MUNICIPAL RETIREMENT	\$1,675.00	\$1,254.06	\$1,448.71	\$1,636.52	\$187.81
988	SAP COUNSELOR W.C.	\$307.90	\$178.58	\$183.28	\$183.58	\$0.30
989	SAP TRAINING ED	\$900.00	\$290.00	\$200.00	\$200.00	(\$200.00)
990	SAP TRAVEL & CONFERENCES	\$621.00	\$536.59	\$250.00	\$0.00	(\$250.00)
991	SAP TRAINING MATERIALS/SUPPLIES	\$1,500.00	\$1,537.93	\$1,500.00	\$0.00	(\$1,500.00)
992	FISCAL ADMIN DUES/FEES	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	(\$1,100.00)
993	SAP MENTOR SERVICES	\$1,000.00	\$1,125.00	\$500.00	\$1,125.00	\$625.00
TOTAL DOH-SUBSTANCE ABUSE PROGRAM (SAP)		\$40,000.00	\$33,827.84	\$33,615.82	\$33,744.18	\$128.36
IDEA B GRANTS						
IDEA B SPECIAL EDUCATION						
994	IDEA B SUPPLIES	\$37,000.00	\$15,941.02	\$2,000.00	\$2,000.00	\$0.00
995	IDEA B AUDIO VISUAL MATERIALS	\$10,000.00	\$325.00	\$0.00	\$0.00	\$0.00
996	IDEA B SOFTWARE	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00
997	IDEA B MEDICAL ASSISTANT SALARY	\$18,779.60	\$0.00	\$0.00	\$0.00	\$0.00
998	IDEA B CONTRACTED SERVICES - MEDICAL DOCTOR	\$6,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00
999	IDEA B PSYCHOLOGICAL PROFESSIONAL SERVICES	\$55,000.00	\$27,036.25	\$21,800.00	\$22,000.00	\$200.00
1000	IDEA B PSYCHOLOGIST TRAVEL	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
1001	IDEA B PSYCHOLOGIST SUPPLIES & MATERIALS	\$3,000.00	\$273.06	\$1,000.00	\$1,000.00	\$0.00
1002	IDEA B SPEECH LANGUAGE ASSISTANT SALARY	\$0.00	\$0.00	\$0.00	\$24,977.16	\$24,977.16
1003	IDEA B SPEECH HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$14,134.34	\$14,134.34
1004	IDEA B SPEECH DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$81.12	\$81.12
1005	IDEA B SPEECH HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$2,841.40	\$2,841.40
1006	IDEA B SPEECH FICA/MEDICARE	\$0.00	\$0.00	\$0.00	\$1,910.75	\$1,910.75
1007	IDEA B SPEECH LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$12.96	\$12.96
1008	IDEA B SPEECH MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,436.19	\$1,436.19
1009	IDEA B SPEECH WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$170.04	\$170.04
1010	IDEA B SPEECH DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
1011	IDEA B OT SUPPLIES	\$2,900.00	\$1,655.14	\$500.00	\$500.00	\$0.00
1012	IDEA B PROFESSIONAL DEVELOPMENT	\$3,000.00	\$1,100.34	\$0.00	\$0.00	\$0.00
1013	IDEA B PARA EDUCATOR TRAINING SALARY	\$22,900.55	\$427.00	\$6,000.00	\$6,000.00	\$0.00
1014	IDEA B PARA TRAINING FICA/MEDICARE	\$1,757.84	\$32.55	\$459.00	\$0.00	(\$459.00)
1015	IDEA B PARA TRAINING MUNICIPAL RETIREMENT	\$1,263.04	\$23.46	\$330.00	\$0.00	(\$330.00)
1016	IDEA B PARA TRAINING WORKERS COMPENSATION	\$78.00	\$2.97	\$42.00	\$0.00	(\$42.00)
1017	IDEA B PURCHASED PROFESSIONAL SERVICES	\$10,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00
1018	IDEA B PROFESSIONAL DEVELOPMENT BOOKS	\$5,000.00	\$1,901.03	\$0.00	\$0.00	\$0.00
1019	IDEA B SPECIAL ED DIRECTOR SALARY	\$95,849.00	\$95,849.00	\$95,849.00	\$0.00	(\$95,849.00)
1020	IDEA B SPECIAL ED SECRETARY SALARY	\$0.00	\$5,869.36	\$7,491.74	\$7,650.24	\$158.50
1021	IDEA B SPECIAL ED PROGRAM COORDINATOR SALARY	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
1022	IDEA B SPECIAL ED DIRECTOR HEALTH INSURANCE	\$14,447.10	\$14,447.10	\$11,371.41	\$20,005.26	\$8,633.85

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		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
1023	IDEA B SPECIAL ED SECRETARY HEALTH INSURANCE	\$0.00	\$1,200.00	\$1,211.00	\$1,359.83	\$148.83
1024	IDEA B SPECIAL ED DIRECTOR DISABILITY INSURANCE	\$329.52	\$329.40	\$329.40	\$227.50	(\$101.90)
1025	IDEA B SPECIAL ED SECRETARY DISABILITY INSURANCE	\$26.52	\$26.59	\$24.35	\$24.86	\$0.51
1026	IDEA B SPECIAL ED FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$47.40	\$47.40
1027	IDEA B SPECIAL ED ADMIN HRA	\$2,735.00	\$519.97	\$0.00	\$2,800.00	\$2,800.00
1028	IDEA B SPEC ED ADMIN HSA	\$0.00	\$0.00	\$2,530.00	\$0.00	(\$2,530.00)
1029	IDEA B SPEC ED SECRETARY HAS	\$0.00	\$257.71	\$0.00	\$230.00	\$230.00
1030	IDEA B SPECIAL ED DIRECTOR FICA/MEDI	\$7,190.00	\$6,906.62	\$7,332.45	\$5,355.00	(\$1,977.45)
1031	IDEA B SPECIAL ED SECRETARY FICA/MEDI	\$0.00	\$615.35	\$573.12	\$585.24	\$12.12
1032	IDEA B SPECIAL ED DIRECTOR GROUP LIFE	\$26.00	\$25.92	\$25.92	\$12.96	(\$12.96)
1033	IDEA B SPECIAL ED SECRETARY LIFE INSURANCE	\$0.00	\$2.82	\$2.59	\$2.59	\$0.00
1034	IDEA B SPECIAL ED DIRECTOR 403B MATCH	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	(\$5,500.00)
1035	IDEA B SPECIAL ED SECRETARY MUNICIPAL RETIREMENT	\$0.00	\$455.41	\$412.05	\$439.89	\$27.84
1036	IDEA B SPECIAL ED DIRECTOR TEACH RETIREMENT	\$13,017.00	\$13,016.38	\$14,377.35	\$13,405.00	(\$972.35)
1037	IDEA B SPECIAL ED DIRECTOR WORKERS COMP	\$694.64	\$724.53	\$666.92	\$476.56	(\$190.36)
1038	IDEA B SPECIAL ED SEC WORKERS COMP INS	\$0.00	\$0.00	\$52.13	\$52.02	(\$0.11)
1039	IDEA B SPECIAL ED DIRECTOR COURSE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
1040	IDEA B SPECIAL ED DIRECTOR DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
1041	IDEA B SPECIAL ED SECRETARY DENTAL INSURANCE	\$0.00	\$76.42	\$70.00	\$70.00	\$0.00
1042	IDEA B SPECIAL ED CONSORTIUM CONTRACT	\$7,000.00	\$5,676.00	\$7,000.00	\$7,000.00	\$0.00
1043	IDEA A SPECIAL ED SUPPLIES & MATERIALS	\$15,500.00	\$3,151.54	\$15,000.00	\$20,000.00	\$5,000.00
1044	IDEA B AUDIT SERVICES	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
1045	IDEA B BFMS SPEC ED ADAPTIVE PE-SALARY	\$5,297.00	\$5,297.04	\$5,554.86	\$5,784.21	\$229.35
1046	IDEA B BFMS SPEC ED ADAPTIVE PE-HEALTH INSURANCE	\$735.00	\$735.06	\$733.26	\$779.43	\$46.17
1047	IDEA B BFMS SPEC ED ADAPTIVE PE-DISABILITY INSURAN	\$14.30	\$14.30	\$18.05	\$18.84	\$0.79
1048	IDEA B BFMS SPEC ED ADAPTIVE PE HRA	\$630.70	\$3.12	\$169.54	\$183.10	\$13.56
1049	IDEA B BFMS SPEC ED ADAPTIVE PE-FICA	\$406.00	\$405.25	\$424.95	\$442.49	\$17.54
1050	IDEA B BFMS SPEC ED ADAPTIVE PE-LIFE INSURANCE	\$2.00	\$1.98	\$1.57	\$1.98	\$0.41
1051	IDEA B BFMS SPEC ED ADAPT PE-TEACHER RETIREMENT	\$720.00	\$719.25	\$833.23	\$1,107.68	\$274.45
1052	IDEA B BFMS SPEC ED ADAPTIVE PE-WORKERS' COMP	\$0.00	\$36.86	\$38.65	\$39.33	\$0.68
1053	IDEA B BFMS SPEC ED ADAPTIVE PE - DENTAL INSURANCE	\$43.00	\$42.36	\$42.39	\$44.14	\$1.75
1054	IDEA B BFMS SPEC ED ADAPTIVE PE-SUPPLIES	\$2,500.00	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)
1055	IDEA B WEST SPECIAL EDUCATOR SALARY	\$0.00	\$0.00	\$46,864.00	\$0.00	(\$46,864.00)
1056	IDEA B WEST SPECIAL EDUCATOR HEALTH INSURANCE	\$0.00	\$0.00	\$4,732.76	\$0.00	(\$4,732.76)
1057	IDEA B WEST SPECIAL EDUCATOR DISABILITY INSURANCE	\$0.00	\$0.00	\$126.90	\$0.00	(\$126.90)
1058	IDEA B WEST SPECIAL EDUCATOR FLEX SPENDING	\$0.00	\$0.00	\$34.50	\$0.00	(\$34.50)
1059	IDEA B WEST SPECIAL EDUCATOR FICA/MEDICARE	\$0.00	\$0.00	\$3,585.10	\$0.00	(\$3,585.10)
1060	IDEA B WEST SPECIAL EDUCATOR LIFE INSURANCE	\$0.00	\$0.00	\$10.80	\$0.00	(\$10.80)
1061	IDEA B WEST SPECIAL EDUCATOR TEACHER RETIREMENT	\$0.00	\$0.00	\$6,364.02	\$0.00	(\$6,364.02)
1062	IDEA B WEST SPECIAL EDUCATOR WORKERS COMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1063	IDEA B WEST SPECIAL EDUCATOR DENTAL INSURANCE	\$0.00	\$0.00	\$291.70	\$0.00	(\$291.70)
1064	IDEA B MENTAL HEALTH CLINICIAN SALARY	\$41,166.00	\$36,717.00	\$41,001.67	\$42,026.71	\$1,025.04
1065	IDEA B MENTAL HEALTH CLINICIAN HEALTH INSURANCE	\$17,127.00	\$15,336.95	\$16,772.29	\$18,191.70	\$1,419.41
1066	IDEA B MENTAL HEALTH CLINICIAN DISABILITY INS	\$127.00	\$113.46	\$133.26	\$136.59	\$3.33
1067	IDEA B MENTAL HEALTH CLINICIAN HRA	\$4,000.00	\$3,600.09	\$2,800.00	\$2,841.70	\$41.70
1068	IDEA B MENTAL HEALTH CLINICIAN FICA	\$2,971.04	\$2,501.86	\$3,136.63	\$3,215.05	\$78.42
1069	IDEA B MENTAL HEALTH CLINICIAN LIFE INSURANCE	\$12.96	\$11.61	\$12.96	\$12.96	\$0.00
1070	IDEA B MENTAL HEALTH CLINICIAN MUNICIPAL RETIRE	\$2,255.00	\$2,019.34	\$2,255.09	\$2,416.54	\$161.45
1071	IDEA B MENTAL HEALTH CLINICIAN WORKERS' COMP	\$324.00	\$285.29	\$285.29	\$285.78	\$0.49
1072	IDEA B MENTAL HEALTH CLINICIAN DENTAL INSURANCE	\$300.00	\$268.65	\$300.00	\$550.00	\$250.00
TOTAL IDEA B SPECIAL EDUCATION		\$421,474.81	\$271,827.41	\$359,323.90	\$325,036.54	(\$34,287.36)
IDEA B ESSENTIAL EARLY EDUCATION						
1073	IDEA B EEE SPECIAL EDUCATOR	\$118,332.00	\$118,331.80	\$121,290.20	\$121,290.20	\$0.00
1074	IDEA B EEE HEALTH INS STIPEND	\$0.00	\$400.00	\$400.00	\$0.00	(\$400.00)
1075	IDEA B EEE HEALTH INSURANCE	\$11,816.34	\$11,816.34	\$10,396.71	\$17,154.35	\$6,757.64
1076	IDEA B EEE DISABILITY INSURANCE	\$372.25	\$372.25	\$395.49	\$394.24	(\$1.25)
1077	IDEA B EEE FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
1078	IDEA B EEE HEALTH REIMBURSEMENT ACCOUNT	\$7,014.00	\$71.21	\$2,800.00	\$2,800.00	\$0.00
1079	IDEA B EEE FICA/MEDICARE	\$8,900.00	\$8,732.24	\$9,309.30	\$9,309.30	\$0.00

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FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
1080	IDEA B EEE LIFE INSURANCE	\$26.00	\$25.92	\$23.33	\$25.92	\$2.59
1081	IDEA B EEE TEACHER RETIREMENT	\$16,070.00	\$16,069.55	\$18,253.53	\$23,303.67	\$5,050.14
1082	IDEA B EEE WORKERS COMPENSATION	\$911.20	\$767.77	\$846.72	\$824.77	(\$21.95)
1083	IDEA B EEE DENTAL INSURANCE	\$630.00	\$629.96	\$630.00	\$630.00	\$0.00
1084	IDEA B EEE CONTRACTED SERVICE - MEDICAL DOCTOR	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
1085	IDEA B EEE PSYCHOLOGIST PROFESSIONAL SERVICES	\$5,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00
1086	IDEA B EEE SUPPLIES	\$7,500.00	\$3,840.98	\$1,200.00	\$0.00	(\$1,200.00)
1087	IDEA B EEE BOOKS	\$1,000.00	\$207.90	\$350.00	\$0.00	(\$350.00)
TOTAL IDEA B ESSENTIAL EARLY EDUCATION		\$177,571.79	\$161,265.92	\$172,895.28	\$182,773.85	\$9,878.57
IDEA B ISP SERVICES						
1088	ISP PLACEMENT TUTORING	\$3,555.50	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)
1089	ISP PLACEMENT TUTORING FICA/MEDI	\$272.00	\$0.00	\$191.25	\$0.00	(\$191.25)
1090	ISP PLACEMENT TUTORING TEACHER RETIREMENT	\$611.00	\$0.00	\$0.00	\$0.00	\$0.00
1091	ISP PLACEMENT TUTORING WORKERS COMPENSATION	\$61.50	\$0.00	\$18.00	\$0.00	(\$18.00)
1092	ISP CONTRACTED SPECIAL ED TUTORING	\$6,650.00	\$4,214.00	\$3,600.00	\$0.00	(\$3,600.00)
1093	ISP SPEECH SALARY	\$1,203.90	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
1094	ISP SPEECH HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1095	ISP SPEECH DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1096	ISP SPEECH HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1097	ISP SPEECH FICA/MEDI	\$92.10	\$0.00	\$76.50	\$0.00	(\$76.50)
1098	ISP SPEECH LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1099	ISP SPEECH TEACHER RETIREMENT	\$204.00	\$0.00	\$135.80	\$0.00	(\$135.80)
1100	ISP SPEECH WORKERS COMPENSATION	\$0.00	\$0.00	\$7.00	\$0.00	(\$7.00)
1101	ISP SPEECH DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL IDEA B ISP SERVICES		\$12,650.00	\$4,214.00	\$7,528.55	\$0.00	(\$7,528.55)
TOTAL IDEA B GRANTS		\$611,696.60	\$437,307.33	\$539,747.73	\$507,810.39	(\$31,937.34)
EPSDT/MEDICAID						
1102	ATH/GRAF EPSDT NURSE SALARY	\$8,119.95	\$8,435.70	\$0.00	\$0.00	\$0.00
1103	ATH/GRAF EPSDT HEALTH INSURANCE	\$1,072.64	\$999.24	\$0.00	\$0.00	\$0.00
1104	ATH/GRAF EPSDT DISABILITY INSURANCE	\$29.23	\$27.36	\$0.00	\$0.00	\$0.00
1105	ATH/GRAF EPSDT HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$3.52	\$0.00	\$0.00	\$0.00
1106	ATH/GRAF EPSDT FICA/MEDICARE	\$621.18	\$645.32	\$0.00	\$0.00	\$0.00
1107	ATH/GRAF EPSDT LIFE INSURANCE	\$2.70	\$1.32	\$0.00	\$0.00	\$0.00
1108	ATH/GRAF EPSDT WORKERS COMPENSATION	\$66.00	\$58.70	\$0.00	\$0.00	\$0.00
1109	ATH/GRAF EPSDT DENTAL INSURANCE	\$52.50	\$52.50	\$0.00	\$0.00	\$0.00
1110	ATH/GRAF EPSDT SNAP/NURSE SOFTWARE SUBSCRIPTION	\$1,000.00	\$880.00	\$0.00	\$0.00	\$0.00
1111	SAXTONS RIVER EPSDT NURSE SALARY	\$9,138.30	\$9,229.65	\$0.00	\$0.00	\$0.00
1112	SAXTONS RIVER EPSDT DISABILITY INSURANCE	\$32.90	\$30.00	\$0.00	\$0.00	\$0.00
1113	SAXTONS RIVER EPSDT FICA/MEDICARE	\$699.08	\$706.16	\$0.00	\$0.00	\$0.00
1114	SAXTONS RIVER EPSDT LIFE INSURANCE	\$2.70	\$1.94	\$0.00	\$0.00	\$0.00
1115	SAXTONS RIVER EPSDT WORKERS COMPENSATION	\$74.32	\$64.22	\$0.00	\$0.00	\$0.00
1116	SAXTONS RIVER EPSDT DENTAL INSURANCE	\$52.50	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EPSDT/MEDICAID		\$20,964.00	\$21,135.63	\$0.00	\$0.00	\$0.00
FOODSERVICE PROGRAM						
1117	FOODSERVICE SUBGRANT-ROCKINGHAM	\$0.00	\$283,195.15	\$0.00	\$0.00	\$0.00
1118	FOODSERVICE SUB-GRANT WESTMINSTER	\$0.00	\$100,729.02	\$0.00	\$0.00	\$0.00
1119	FOOD SERVICE DIRECTORS' SALARIES	\$0.00	\$0.00	\$95,334.00	\$60,000.00	(\$35,334.00)
1120	FOOD SERVICE SITE MANAGER SALARIES	\$0.00	\$0.00	\$0.00	\$139,859.52	\$139,859.52
1121	SUMMER FOOD SERVICE ADMINISTRATION	\$0.00	\$990.00	\$0.00	\$0.00	\$0.00
1122	FOOD SERVICE STAFF SALARY	\$0.00	\$0.00	\$166,443.00	\$111,698.22	(\$54,744.78)
1123	SUMMER FOOD SERVICE STAFF SALARY	\$0.00	\$7,446.20	\$5,800.00	\$5,800.00	\$0.00
1124	FRESH FRUITS AND VEGETABLES' SALARIES	\$0.00	\$0.00	\$9,594.00	\$9,594.00	\$0.00
1125	FOOD SERVICE SUBSTITUTE SALARY	\$0.00	\$0.00	\$1,760.00	\$1,760.00	\$0.00
1126	FOOD SERVICE HEALTH INSURANCE	\$0.00	\$0.00	\$111,079.00	\$104,138.53	(\$6,940.47)
1127	FOOD SERVICE DISABILITY INSURANCE	\$0.00	\$0.00	\$284.00	\$1,012.56	\$728.56
1128	FOOD SERVICE FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$349.80	\$349.80

WINDHAM NORTHEAST SUPERVISORY UNION

FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
1129	FOOD SERVICE HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$25,704.00	\$12,600.00	(\$13,104.00)
1130	FOOD SERVICE HEALTH SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$3,450.00	\$3,450.00
1131	FOOD SERVICE FICA	\$0.00	\$0.00	\$20,162.00	\$23,968.80	\$3,806.80
1132	SUMMER FOOD SERVICE FICA	\$0.00	\$645.40	\$444.00	\$444.00	\$0.00
1133	FRESH FRUITS AND VEGETABLES' FICA	\$0.00	\$0.00	\$734.00	\$734.00	\$0.00
1134	FOOD SERVICE LIFE INSURANCE	\$0.00	\$0.00	\$168.00	\$155.52	(\$12.48)
1135	FOOD SERVICE MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$11,566.00	\$18,349.27	\$6,783.27
1136	SUMMER FOOD SERVICE MUNICIPAL RETIREMENT	\$0.00	\$54.45	\$0.00	\$0.00	\$0.00
1137	FRESH FRUITS AND VEGETABLES' MUNICIPAL RETIRE	\$0.00	\$0.00	\$528.00	\$551.66	\$23.66
1138	FOOD SERVICE WORKERS COMPENSATION	\$0.00	\$122.21	\$5,755.00	\$6,848.96	\$1,093.96
1139	SUMMER FOOD SERVICE WORKERS COMPENSATION	\$0.00	\$0.00	\$122.00	\$123.02	\$1.02
1140	FOOD SERVICE STAFF TRAINING	\$0.00	\$0.00	\$2,000.00	\$1,000.00	(\$1,000.00)
1141	FOOD SERVICE DENTAL INSURANCE	\$0.00	\$0.00	\$3,300.00	\$2,400.00	(\$900.00)
1142	USDA, STORAGE & DELIVERY	\$0.00	\$0.00	\$2,300.00	\$2,000.00	(\$300.00)
1143	PURCHASED PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1144	FOOD SERVICE REPAIRS/MAINTENANCE	\$0.00	\$0.00	\$8,000.00	\$4,000.00	(\$4,000.00)
1145	FOOD SERVICE ADVERTISING	\$0.00	\$270.00	\$0.00	\$0.00	\$0.00
1146	FOOD SERVICE TRAVEL	\$0.00	\$0.00	\$2,000.00	\$5,000.00	\$3,000.00
1147	SUMMER FOOD SERVICE TRAVEL	\$0.00	\$769.23	\$650.00	\$1,000.00	\$350.00
1148	FOOD SERVICE SUPPLIES	\$0.00	\$0.00	\$14,000.00	\$15,000.00	\$1,000.00
1149	SUMMER FOOD SERVICE SUPPLIES	\$0.00	\$775.40	\$230.00	\$230.00	\$0.00
1150	PAPER & CHEMICALS	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
1151	FOOD SERVICE PROPANE	\$0.00	\$0.00	\$2,600.00	\$2,600.00	\$0.00
1152	FOOD SERVICE GASOLINE	\$0.00	\$0.00	\$4,600.00	\$0.00	(\$4,600.00)
1153	SCHOOL YEAR FOOD SERVICE FOOD	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00
1154	SUMMER FOOD SERVICE FOOD	\$0.00	\$12,918.68	\$6,300.00	\$16,000.00	\$9,700.00
1155	FOOD SERVICE DUES & FEES	\$0.00	\$0.00	\$4,120.00	\$12,000.00	\$7,880.00
1156	FOOD SERVICE ADJ TO PR YR EXP	\$0.00	\$3,360.44	\$0.00	\$0.00	\$0.00
TOTAL FOODSERVICE PROGRAM		\$0.00	\$411,276.18	\$820,577.00	\$877,667.86	\$57,090.86
MEDICAID						
EARLY EDUCATION GENERAL ADMINISTRATION						
1157	MEDICAID/SPECIAL ED SALARY	\$42,595.20	\$29,521.84	\$43,701.90	\$27,572.68	(\$16,129.22)
1158	ASSISTANT TO THE MEDICAID CLERK	\$0.00	\$8,770.41	\$7,882.88	\$8,785.35	\$902.47
1159	HEALTH INSURANCE	\$15,795.60	\$15,479.94	\$13,187.90	\$25,078.19	\$11,890.29
1160	DISABILITY INSURANCE	\$153.34	\$121.14	\$175.69	\$194.25	\$18.56
1161	FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$53.82	\$53.82
1162	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$288.78	\$3,220.00	\$1,820.00	(\$1,400.00)
1163	FICA/MEDICARE	\$3,258.53	\$2,737.50	\$4,085.20	\$4,325.16	\$239.96
1164	LIFE INSURANCE	\$18.00	\$12.78	\$16.85	\$16.85	\$0.00
1165	MUNICIPAL RETIREMENT	\$2,342.86	\$2,106.96	\$2,837.16	\$2,090.59	(\$746.57)
1166	WORKERS COMPENSATION	\$345.02	\$263.09	\$358.63	\$247.53	(\$111.10)
1167	DENTAL INSURANCE	\$300.00	\$200.00	\$300.00	\$90.00	(\$210.00)
1168	TRAVEL	\$0.00	\$43.81	\$0.00	\$0.00	\$0.00
1169	SUPPLIES	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
TOTAL EARLY EDUCATION GENERAL ADMINISTRATION		\$65,108.55	\$59,546.25	\$76,066.21	\$70,574.42	(\$5,491.79)
EARLY EDUCATION OUTREACH TEACHER						
1170	EARLY ED OUTREACH TEACHER SALARY	\$36,811.60	\$38,271.88	\$39,858.70	\$0.00	(\$39,858.70)
1171	HEALTH INSURANCE	\$13,323.48	\$8,664.96	\$8,142.36	\$0.00	(\$8,142.36)
1172	DISABILITY INSURANCE	\$132.52	\$123.64	\$129.54	\$0.00	(\$129.54)
1173	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$14.52	\$1,960.00	\$0.00	(\$1,960.00)
1174	FICA/MEDICARE	\$2,816.09	\$2,742.27	\$3,049.19	\$0.00	(\$3,049.19)
1175	LIFE INSURANCE	\$12.60	\$9.11	\$9.07	\$0.00	(\$9.07)
1176	WORKERS' COMPENSATION	\$298.17	\$266.30	\$277.34	\$0.00	(\$277.34)
1177	COURSE REIMBURSEMENT	\$0.00	\$190.00	\$0.00	\$0.00	\$0.00
1178	DENTAL INSURANCE	\$449.19	\$245.01	\$245.00	\$0.00	(\$245.00)
1179	TRAVEL	\$1,300.00	\$694.11	\$1,300.00	\$0.00	(\$1,300.00)
1180	CLASS REFRESHMENTS	\$0.00	\$975.39	\$0.00	\$0.00	\$0.00
TOTAL EARLY EDUCATION OUTREACH TEACHER		\$55,143.65	\$52,197.19	\$54,971.20	\$0.00	(\$54,971.20)

WINDHAM NORTHEAST SUPERVISORY UNION

FY2020 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	
EARLY EDUCATION DIRECT INSTRUCTION						
1181	EARLY EDUCATION SALARIES	\$133,986.40	\$137,493.08	\$141,979.30	\$181,838.00	\$39,858.70
1182	EARLY EDUCATION AIDE SALARIES	\$43,845.90	\$34,902.78	\$36,300.66	\$42,726.15	\$6,425.49
1183	EARLY EDUCATION SUBSTITUTE SALARIES	\$0.00	\$2,040.00	\$0.00	\$0.00	\$0.00
1184	HEALTH INSURANCE STIPEND	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
1185	HEALTH INSURANCE	\$56,226.29	\$23,884.84	\$22,370.74	\$47,622.78	\$25,252.04
1186	DISABILITY INSURANCE	\$640.20	\$527.35	\$579.41	\$729.84	\$150.43
1187	FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$131.10	\$131.10
1188	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$241.37	\$4,704.00	\$7,000.00	\$2,296.00
1189	FICA/MEDICARE	\$13,604.17	\$12,104.21	\$13,638.42	\$17,179.15	\$3,540.73
1190	LIFE INSURANCE	\$80.09	\$54.01	\$54.17	\$64.80	\$10.63
1191	MUNICIPAL RETIREMENT	\$1,612.50	\$1,197.64	\$1,996.54	\$2,456.78	\$460.24
1192	WORKERS' COMPENSATION	\$1,440.66	\$1,217.20	\$1,240.47	\$1,528.84	\$288.37
1193	COURSE REIMBURSEMENT	\$1,050.00	\$545.00	\$1,050.00	\$1,050.00	\$0.00
1194	STARS BONUS PROGRAM COURSE REIMBURSEMENT	\$0.00	\$520.00	\$0.00	\$0.00	\$0.00
1195	DENTAL INSURANCE	\$1,317.31	\$960.46	\$1,317.31	\$1,329.17	\$11.86
1196	PURCHASED EDUCATIONAL SERVICES	\$450.00	\$318.00	\$450.00	\$450.00	\$0.00
1197	STARS PROFESSIONAL SERVICE	\$0.00	\$1,033.00	\$0.00	\$0.00	\$0.00
1198	LEASING/RENTALS	\$0.00	\$156.00	\$150.00	\$150.00	\$0.00
1199	COMMUNICATIONS	\$1,500.00	\$1,335.39	\$1,500.00	\$1,500.00	\$0.00
1200	TRAVEL	\$1,000.00	\$886.70	\$1,000.00	\$1,000.00	\$0.00
1201	STARS BONUS PROGRAM TRAVEL	\$0.00	\$2,362.84	\$0.00	\$0.00	\$0.00
1202	SUPPLIES	\$3,700.00	\$1,903.59	\$3,700.00	\$7,200.00	\$3,500.00
1203	INSTRUCTIONAL MATERIALS	\$1,250.00	\$35.49	\$1,250.00	\$0.00	(\$1,250.00)
1204	CLASS REFRESHMENTS	\$4,500.00	\$3,492.12	\$4,500.00	\$5,000.00	\$500.00
1205	BOOKS	\$300.00	\$77.61	\$300.00	\$200.00	(\$100.00)
1206	DUES/MEMBERSHIPS	\$1,500.00	\$1,059.25	\$1,500.00	\$1,300.00	(\$200.00)
TOTAL EARLY EDUCATION DIRECT INSTRUCTION		\$268,003.52	\$228,847.93	\$239,581.02	\$320,456.61	\$80,875.59
EARLY EDUCATION ADMINISTRATIVE SERVICES						
1207	EARLY EDUCATION SUPERVISOR	\$9,455.00	\$9,900.00	\$9,900.00	\$9,900.00	\$0.00
1208	EARLY EDUCATION SECRETARY	\$5,087.73	\$5,788.00	\$7,882.88	\$5,251.58	(\$2,631.30)
1209	EARLY EDUCATION SUPERVISOR HEALTH INSURANCE	\$2,657.52	\$1,883.29	\$0.00	\$0.00	\$0.00
1210	EARLY EDUCATION SUPERVISOR DISABILITY INSURANCE	\$18.32	\$28.03	\$0.00	\$0.00	\$0.00
1211	EARLY EDUCATION HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$26.10	\$0.00	\$0.00	\$0.00
1212	EARLY EDUCATION SUPERVISOR FICA/MEDI	\$1,112.52	\$1,148.77	\$1,360.39	\$1,159.10	(\$201.29)
1213	EARLY EDUCATION SUPERVISOR LIFE INSURANCE	\$7.89	\$1.68	\$0.00	\$0.00	\$0.00
1214	EARLY ED SUPERVISOR WORKERS COMPENSATION	\$117.80	\$109.16	\$123.73	\$103.15	(\$20.58)
1215	EARLY EDUCATION SUPERVISOR DENTAL INSURANCE	\$0.00	\$44.53	\$0.00	\$0.00	\$0.00
TOTAL EARLY EDUCATION ADMINISTRATIVE SERVICES		\$18,456.78	\$18,929.56	\$19,267.00	\$16,413.83	(\$2,853.17)
EARLY EDUCATION OPERATION & MAINTENANCE OF PLANT						
1216	EARLY EDUCATION CUSTODIAL SALARY	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
1217	EARLY EDUCATION CUSTODIAL FICA/MEDI	\$153.00	\$0.00	\$0.00	\$0.00	\$0.00
1218	EARLY EDUCATION CUSTODIAL WORKERS COMP	\$123.40	\$0.00	\$0.00	\$0.00	\$0.00
1219	REPAIRS/MAINTENANCE	\$500.00	\$2,585.55	\$500.00	\$500.00	\$0.00
1220	BUILDING LEASE	\$13,684.00	\$13,683.96	\$14,539.00	\$15,300.00	\$761.00
1221	COMMUNICATIONS	\$1,200.00	\$0.00	\$1,200.00	\$0.00	(\$1,200.00)
1222	CLEANING SUPPLIES	\$100.00	\$0.00	\$100.00	\$0.00	(\$100.00)
1223	BUILDING SUPPLIES FOR REPAIRS	\$500.00	\$300.09	\$500.00	\$500.00	\$0.00
1224	ELECTRICITY	\$2,200.00	\$0.00	\$0.00	\$0.00	\$0.00
1225	HEAT	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EARLY ED OPERATION & MAINTENANCE OF PLANT		\$22,960.40	\$16,569.60	\$16,839.00	\$16,300.00	(\$539.00)
EARLY EDUCATION CARE & UPKEEP OF GROUNDS						
1226	EARLY EDUCATION REPAIRS/MAINTENANCE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
1227	EARLY EDUCATION PLAYGROUND SUPPLIES	\$2,500.00	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)
TOTAL EARLY EDUCATION CARE & UPKEEP OF GROUNDS		\$2,500.00	\$500.00	\$2,500.00	\$0.00	(\$2,500.00)

WINDHAM NORTHEAST SUPERVISORY UNION
FY2020 PROPOSED EXPENDITURE BUDGET

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		<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2017 - 6/30/2018</u>	<u>7/1/2018 - 6/30/2019</u>	<u>7/1/2019 - 6/30/2020</u>	
EARLY EDUCATION STUDENT TRANSPORTATION						
1228	EARLY EDUCATION TRANSPORTATION SALARY	\$1,130.00	\$719.88	\$1,130.00	\$900.00	(\$230.00)
1229	EARLY EDUCATION DISABILITY INSURANCE	\$0.00	\$0.00	\$3.67	\$3.24	(\$0.43)
1230	EARLY EDUCATION TRANSPORTATION FICA	\$86.45	\$53.47	\$86.45	\$68.85	(\$17.60)
1231	EARLY EDUCATION WORKERS' COMPENSATION	\$98.65	\$5.01	\$98.45	\$71.83	(\$26.62)
TOTAL EARLY EDUCATION STUDENT TRANSPORTATION		\$1,315.10	\$778.36	\$1,318.57	\$1,043.92	(\$274.65)
TOTAL MEDICAID		\$433,488.00	\$377,368.89	\$410,543.00	\$424,788.78	\$14,245.78
FEDERAL E-RATE PROGRAM						
1232	E-RATE SUPPLIES	\$0.00	\$5,416.78	\$0.00	\$0.00	\$0.00
1233	E-RATE DUES & FEES	\$0.00	\$2,829.38	\$0.00	\$0.00	\$0.00
TOTAL FEDERAL E-RATE PROGRAM		\$0.00	\$8,246.16	\$0.00	\$0.00	\$0.00
GRAND TOTAL		\$12,340,047.47	\$12,102,986.43	\$13,045,648.02	\$13,912,468.24	\$866,820.22

NOTES:

Community Information

Recycling and Solid Waste

Locations:

Rockingham/Westminster

Recycling Center: Route 5 near BFUHS

Hours: Wed. & Sat. 8:00-1:00 pm

Putney Fire Department, 14 Main

Street Hours: 24/7

Windham Solid Waste Management

District 327 Old Ferry Road, Brattleboro,

VT Phone-802-257-0272

Westminster Rabies Clinic

Date: March 23, 2018

Location: Town Garage

Time: 10:30am-12:00 pm

Held by: Rockingham Veterinary Clinic

\$10.00 Rabies Vaccination Fee

Registered Dogs then as well

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

Fire Wardens (Burn Permits)

Pat Haas.....802-387-5778

Mark Lund..... 802-722-4349

Cole Streeter..... 802-722-3178

Libraries

Butterfield Library 802-722-4891

Hours: Monday: 1:00 - 4:00 pm

Tuesday & Thursday: 1:00 - 7:00 pm

Westminster West Library 802-387-4682

Hours: Monday: 7:00-9:00 pm

Tuesday & Wednesday: 2:00-6:00 pm

Thursday: 10:30 am-12:30 pm

Saturday: 10:00-12:00 pm

Meeting Schedule

Selectboard

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

Development Review Board

1st Monday at 6:30 pm

Planning Commission

2nd Monday at 6:30 pm

Conservation Commission

4th Thursday at 7:15 pm

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

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

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

RABIES CLINIC

SATURDAY, MARCH 23, 2018

10:30 a.m.-12:00 p.m.

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

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

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

Town Meeting is Saturday, March 2, 2019 at 10:00 A.M.
Bellows Falls Union High School Auditorium
Refreshments and Lunch available