

VERNON TOWN AND SCHOOL DISTRICT ANNUAL REPORT

YEAR ENDING JUNE 30, 2023

VERNON, VT



**ANNUAL REPORT-VERNON, VERMONT
FOR THE FISCAL YEAR ENDING
JUNE 30, 2023**

**TOWN MEETING WILL BE HELD ON
MONDAY, MARCH 4th at VERNON ELEMENTARY SCHOOL
at 6:30 PM**

**THIS MEETING WILL INCLUDE THE TOWN BUDGET AND
ARTICLES VOTED ON THE FLOOR**

**VOTING WILL BE HELD ON TUESDAY, MARCH 5th
7 AM TO 7 PM AT VERNON TOWN HALL**

**PLEASE BRING THIS REPORT WITH YOU TO
THE IN-PERSON TOWN MEETING**

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**The following reports have been omitted as there was no report submitted:**

**Cemetery Report  
Elderly Assistance Report  
Health Officer Report**

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*****Pictures on the front cover by Weston & Sampson***
*** Picture on the back cover by Deborah George*****

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VERNON TOWN OFFICE HOURS*

TOWN CLERK

Monday through Thursday 7:00 AM – 5:00 PM
and by appointment

TOWN TREASURER

Monday through Thursday 6:00 AM – 4:00 PM

VERNON FREE LIBRARY

Monday, Wednesday and Thursday 1:00 PM – 6:00 PM
Tuesday 9:00 AM – 12:00 PM & 1:00 PM – 6:00 PM
Friday Closed
Saturday 9:00 AM – 12:00 PM

***Subject to Change**

IMPORTANT PHONE NUMBERS

Sheriff.....254-6962
Fire.....254-2425
Town Offices.....254-0292
Vernon Elementary254-5373
Vernon Free Library.....254-0150
Town Garage.....254-9428
Recreation Area.....254-9251
Health Officer..... 451-6842
Fire Warden..... 254-8185
Animal Control Windham County Sheriff Officer Ashley Pinger..... 689-0468

REGULAR MEETINGS *

SCHOOL BOARD

2nd and 4th Monday of each month at 6:00 PM

SELECT BOARD

1st and 3rd Tuesday of each month at 6:30 PM

SENIOR CITIZENS

2nd Monday of each month at Noon-Potluck (Business Meeting)
4th Monday of each month at 1:00 PM (Blood Pressure and Birthday Social)

VERNON EMERGENCY MANAGEMENT

3rd Wednesday of each month at 6:30 PM

WINDHAM REGIONAL COMMISSION (WRC)

Last Tuesday of every month at 6:00 PM (Winter) 7:00 PM (Summer)

WINDHAM SOLID WASTE MANAGEMENT DISTRICT (WSWMD)

2nd Thursday of each month at 7:00 PM

FIREFIGHTER & EMS Personnel Training

Every Tuesday at 6:30 PM

PLANNING & ECONOMIC DEVELOPMENT COMMITTEE MEETING

2nd Wednesday of each month at 6:30 PM

VERNON FREE LIBRARY BOARD OF TRUSTEES

2nd Wednesday of each month at 5:45 PM

***Subject to Change**

TOWN INFORMATION

TOWN OFFICERS 2023-2024

TOWN MODERATOR

Timothy Arsenault...2024

TOWN AND SCHOOL DISTRICT CLERK

Timothy Arsenault....2025

TOWN AND TOWN SCHOOL DISTRICT TREASURER

Cindy Turnley2026

SELECT PERSON (3-year term)

Michael Root.....2024

Sandra Harris.....2025

Jean Carr..... 2026

SELECT PERSON (2-year term)

Brandon Bucossi2025

Tom Guerino –appointed ...2024

LISTERS (3-year term)

William Hammond ..2024

Carol Hammond.....2025

Chad Baldwin.....2026

1st CONSTABLE

Don Rosinski,,,,,.....2024

2nd CONSTABLE

Vacant

DELINQUENT TAX COLLECTOR

Marylynn Scherlin.....2024

SCHOOL DIRECTORS (3-year term)

Kerry Amidon.....2026

Hannah Rosinski.....2024

Walter Breau.....2025

SCHOOL DIRECTORS (2-year term)

Kari Sparks.....2024

Sara Deyo.....2025

WINDHAM-5 DISTRICT REPRESENTATIVE

Sara Coffey

LIBRARY TRUSTEES

Cassie Sailsman (Ch.).....2025

Doug Rosien(Vice Ch.)....2024

Kristen Bratton (Clerk).....2025

Julie Nevins (Secretary)...2024

Vacant.....2026

MARSH FUND COMMITTEE*

James Brown.....Sandra Harris

MEMORIAL DAY COMMITTEE*

Peter and Angela Miller* voted at Town Meeting

JUSTICES OF THE PEACE

Susan Arsenault.....Timothy Arsenault

David Emery.....Sandra Harris

Susan Miller.....Robert Miller, Jr.

Nancy Gassett.....Kenneth Bloom

Marylynn Scherlin.....Martin Langeveld

BOARD OF CIVIL AUTHORITY

Susan Arsenault..... Timothy Arsenault (Ch.).

Jean Carr.....Jeffrey Dunklee

Sandra Harris.....David Emery

Susan Miller..... Robert Miller, Jr

Nancy Gassett.....Marylynn Scherlin

Kenneth Bloom.....Martin Langeveld

Thomas Guerino.....Michael Root

TOWN CLERK AND TREASURER

APPOINTMENTS

Assistant Town Clerk.....Heidi Johnson Clement

Assistant Treasurer.....Katherine Walker

SELECTBOARD APPOINTMENTS

TOWN ADMINISTRATOR.....Shelly Banford

CEMETERY COMMITTEE

Marylynn Scherlin (Ch.).....Sandra Harris

Christiane Howe..... Vacant (4 seats)

SENIOR SOLUTIONS.....Marylynn Scherlin

DRUG & ALCOHOL TESTING.....Roland Walker

E-911 CONTACT

Timothy Arsenault.....Roland Walker

EMERGENCY MANAGEMENT.....David Emery

HEALTH OFFICER.....Mark Snow

Annette Roydon & Heather Frost (Deputies)

POUND KEEPER-..Windham County Humane Society

ANIMAL CONTROL OFFICER.....

Windham Sheriff Dept. Deputy, Ashley Pinger

ELDERLY ASSISTANCE BOARD

Marylynn Scherlin (Ch.)

Sandra Harris (Vice Chair).....Sharon Richardson

Linda Shippee.....Vacant (3 seats)

FARMLAND PROTECTION ADV. COMMITTEE

Arthur Miller (Ch.).....Skip Baldwin
 Jeff Hardy.....Madeline Arms

FENCE VIEWERS

Michael Root.....Munson Hicks.....Rory Underwood

CAPITAL PLAN COMMITTEE

Katherine “Kat” Baldwin.....Ian Hefele
 Emily Miller.....Art Miller
 Jesse Jobin

GREEN UP DAY COORDINATOR-Hannah Rosinski**INSPECTOR OF WOOD, SHINGLES & LUMBER**

Christiane Howe

OFFICIAL NEWSPAPER.....Brattleboro Reformer**PLANNING & ECONOMIC DEV. COMMITTEE**

James Pinkerton, Jr. (Ch.).....Madeline Arms
 Bob Spencer(V.CH.)..... Martin Langeveld
 Brandon Bucossi

RECREATION DIRECTOR.....Seth Deyo

Assistant.....Ian Deyo

RECREATION BOARD.....Jason O’Brien (Ch.)

Vickie Rea.....Dani Alexander
 Emily Patno.....Amy Emery

RESCUE INC. REPRESENTATIVE.....Michael Root**ROAD COMMISSIONER**.....Roland D. Walker, Jr.**TOWN ATTORNEY**.....Salmon & Nostrand**TOWN FOREST SUPERVISOR**.....Seth Deyo

AssistantIan Deyo

TOWN SERVICE OFFICER.....Marylynn Scherlin**TREE WARDEN**.....Roland Walker, Jr.**TOWN BUS DRIVERS**

Reita Lashway.....Cindy Symons

VERERANS MEMORIAL COMMITTEE

Chad Mulverhill

WEIGHER OF COAL

Christiane Howe

WINDHAM REGIONAL COMMISSION

Tim Arsenault.....Jim Pinkerton

WINDHAM SOLID WASTE DISTRICT REP.

Tom Guerino.....(Alt.)

Officers

Chief- Alex Dunklee
 Assistant Chief- Spencer Bristol
 Fire Captain- Travis Franklin
 Fire Lieutenant- Timothy Alexander
 EMS Captain- Tasha Cross
 EMS Lieutenant- Jason Veaudry
 Chaplain- Bruce Burks

Firefighters/ EMS

John Wheelden.....Joshua Griffus
 Tyler Pratt.....Ryan Snow
 Katie Halkett.....Sabrina Krafchuk
 Keith Franklin.....Michael Root
 Caitlin Foley.....Christopher Kempf

EMS

Dawn Cutter.....Jonathan Hall
 Victoria Hall.....Michael Pratt
 Beth Houle.....Jemez Jobin
 Katie Richardson

Support

Victoria Hall.....Kenneth Bloom
 Tina Franklin.....Faith Jobin
 Tiffany Shelley

TOWN PROPERTY INVENTORY

BUILDINGS AND LAND

Town Office Building
Gazebo
North School
South School
Fire Station
Recreation Area
Garages & Salt Shed
J. Maynard Miller Forest
Cemeteries
Miscellaneous Land Parcels

TOWN OFFICES

Computers & Printers
Photocopiers
Safes
Office Equipment & Furnishings
Sound System
Custodial Equipment
Vote scanning machine

LIBRARY

Computers
Printer, Copier/fax machine
Equipment & Furnishings
Books, DVDs, audios, etc.

RECREATION

Area Equipment
Pool Equipment
Tools & Equipment
Games & Activity Equipment
Mowers
Office Equipment & Furnishings

HIGHWAY DEPARTMENT

2010 Diesel Int'l Dump Truck w/ Tenco Dump body, plow & wing
2013 Diesel Int'l Dump Truck w/ Tenco Dump body, plow & wing
2008 Case 580 Super M Series III Backhoe
2021 Western Star Dump Truck W/Tenco Dump body, plow & wing
2003 Ford One Ton Truck, Dump body w/plow and Torwell Sander
2023 Chevrolet pick-up truck
1988 Caterpillar Grader w/ plow & wing

2018 Case Loader Model 621B
2015 John Deere 6501D
w/ Tiger Bengal
mid mount mower 60"
1994 Morbark Chipper
1991 Sweepster Model P84
Radios
HTC Shoulder Machine
Lenovo keyboard, Samsung screen & HP Printer
Miscellaneous Garage, Office & Highway equip.

FIRE DEPARTMENT

2000 Custom KME Pumper Truck - Engine 3
2015 Ford F-350 Rescue Vehicle 1
1994 Freightliner Pumper/Tanker - Tanker 1
2015 E-One Pumper Truck - Engine 1
2023 Ford Brush Truck - Brush 1
Bauer Breathing Air Fill Station
Base Radio
Mobile Radios
Portable Radios
Pagers
Computers and Printers
Atmospheric Monitoring Equipment
Thermal Imaging Camera
20 Scott Air Packs and 40 Cylinders
Automatic External Defibrillators
Turnout gear
Fog machine
Life Pac 12, 2 Batteries
Holmatro Automobile Extraction Equipment
Firefighting Hose, Tools & Equipment
Office Equipment and Furnishings

VERNON EMERGENCY MANAGEMENT

Stationary Communications Equipment
Winco Generator (siren)
Portable Radios
Siren & Signal Box
Office Equipment & Furnishings
Dell Computer; Canon Fax; HP Jet Printer
MISCELLANEOUS EQUIPMENT
1998 Chevrolet Pickup Truck
2008 Ford E350 Goshen Coach Van



Proven Expertise & Integrity

January 29, 2024

Board of Selectmen
Town of Vernon
Vernon, Vermont

We were engaged by the Town of Vernon, Vt and have audited the financial statements of the Town as of and for the year ended June 30, 2023. A complete copy of the audited financial statements, including our opinion thereon, will be available for inspection at the Town's finance office.

RHR Smith & Company

Certified Public Accountants

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

TOWN FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

REAPPRAISAL FUND

Balance – July 1, 2022		\$125,541.20
ADD:		
Interest	1,406.89	
Net Investment Gains	871.60	
St of VT Listers Training	7,896.50	
State EEGL Assistance	929.00	
		11,103.99
DEDUCT:		
Net Investment Losses	1,215.82	
Professional Services		
		(1,215.82)
BALANCE – June 30, 2023		\$135,429.37

This fund is invested with Edward Jones

TOWN UNEMPLOYMENT COMPENSATION FUND

Balance – July 1, 2022		\$18,085.54
ADD:		
Interest	28.72	
Net Investment Gains		
(Realized & Unrealized)	633.17	
		661.89
DEDUCT:		
Net Investment Losses	883.23	
Unemployment payments		
		(883.23)
BALANCE – June 30, 2023		\$17,864.20

This fund is invested with Edward Jones

J. MAYNARD MILLER FOREST FUND

Balance – July 1, 2022		\$171,832.91
ADD:		
Interest	22.56	
Net Investment Gains	5,791.81	
		5,814.07
DEDUCT:		
Net Investment Losses	8,078.74	
Town Forest Maintenance	766.50	(8,845.24)
BALANCE - June 30, 2023		\$168,801.74

This fund is invested with Edward Jones

VERNON ELDERLY ASSISTANCE FUND

Balance – July 1, 2022		\$39,417.39
ADD:		
Interest	7.38	
Town Mtg Appropriation	10,000.00	
		10,007.38
DEDUCT:		
Assistance to Residents	11,648.00	
		(11,648.00)
BALANCE - June 30, 2023		\$37,776.77

FARMLAND PROTECTION FUND

Balance – July 1, 2022		\$234,145.97
ADD:		
Interest	1,237.06	
Appropriation		
Investment Gains	5,588.84	6,825.90
DEDUCT:		
Net Investment Losses	7,796.03	
		(7,796.03)
BALANCE June 30, 2023		\$233,175.84*

*Of this amount, \$2,720.57 is left to be used for expenses of the Farmland Protection Advisory Committee, as voted at Town Meeting on March 6, 1984

This fund is invested with Edward Jones

TOWN CLERK RESTORATION RESERVE FUND

Balance – July 1, 2022		\$30,762.70
ADD:		
Interest	435.91	
Town Clerk Remittance	4,431.00	
		4,866.91
DEDUCT:		
Records Restoration	431.31	
		(431.31)
BALANCE - June 30, 2023		\$35,198.30*

*This fund is to be used only for the purpose of records preservation.

This Fund is invested with M & T Bank.

DOG FUND

Balance – July 1, 2022		\$24,827.54
ADD:		
Interest	320.05	
Licenses	1,977.00	
		2,297.05
DEDUCT:		
Humane Society Contract	1,085.00	
Tags and Supplies	288.49	
Animal Control	1,583.01	
State of VT-License Fees	995.00	(3,951.50)
BALANCE - June 30, 2023		\$23,173.09

This fund is invested with M & T Bank.

PROFESSIONAL SERVICES FUND

Balance – July 1, 2022		\$41,447.60
ADD:		
Interest	304.18	
Town Mtg Appropriation	50,000.00	
Net Investment Gains	1,414.73	
		51,718.91
DEDUCT:		
Professional Services	12,729.69	
Net Investment Losses	1,973.44	
		(14,703.13)
BALANCE - June 30, 2023		\$78,463.38

At Town Meeting, March 1999, this fund was established by Article 11 with the remaining monies from the Act 60 Legal Services appropriation that had been raised under Article 2 in May, 1997. The purpose of this fund is to represent the Town of Vernon's position on issues relating to utilities.

The fund is invested with Edward Jones

EMERGENCY MEDICAL & AMBULANCE SERVICE.**FUND**

Balance – July 1, 2022		\$97,099.17
ADD:		
Interest	1.23	
Net Investment Gains	<u>3,805.57</u>	
		3,806.80
DEDUCT:		
Rescue Subscriptions	60.00	
Net Investment Losses	<u>5,308.50</u>	
		<u>(5,368.50)</u>
BALANCE - June 30, 2023		\$95,537.47

At Town Meeting, March 2004, Article 20 voted to change the policy for Rescue, Inc. reimbursements so that the Town does not pay for the first service but rather encourage households to purchase subscriptions every year and for the Town to pay for subscriptions out of this fund for households that can't afford the cost of the subscription.

The fund is invested with Edward Jones

PAY AS YOU THROW FUND

Balance – July 1, 2022		\$(69,791.67)
ADD:		
FY22-23 Appropriation	29,689.23	
Trash Bag Sales	<u>63,023.40</u>	
		92,712.83
DEDUCT:		
Supplies	2,671.65	
Rebate on trash bags	275.00	
Tipping Fee	21,198.81	
Refuse Collection	<u>18,906.00</u>	
		<u>(43,051.46)</u>
BALANCE - June 30, 2023		(\$20,130.30)

At Town Meeting in March 2017, Article 19 voted to establish a Pay-As-You-Throw fund into which all PAYT revenue shall be deposited for management of all fiscal activities associated with the PAYT Program.

JAMES CUSICK SCHOLARSHIP FUND
TOWN OF VERNON REQUIREMENTS

1. An application shall be submitted to the Selectboard Chairperson or the Town Clerk no later than 4:00 P.M. or the close of normal business hours on July 1st of each year.
2. Any Vernon resident as determined by V.S.A. 16: 1075 may apply for a scholarship for assistance for up to a total of four years, each year the resident may reapply. The purpose of the scholarship fund is for the resident to further their education or training upon receipt of a high school diploma or an equivalent as determined by the Vermont Department of Education. The resident shall become eligible for the scholarship upon receipt of the application by the Selectboard Chairperson or the Town Clerk within six years of the date of graduation. A resident becomes ineligible at the end of the sixth year from when his/her high school diploma or equivalent certificate was awarded.
3. Applicant must have been eligible to attend the Vernon School system for a minimum of five academic years as a resident immediately prior to receipt of the high school diploma or the equivalent.
4. Each full-time resident recipient shall receive \$1,000.00 (or the amount voted) for two semesters at an institution of higher learning, a certified training center, or a vocational school. If the amount of the appropriation is not sufficient, it shall be divided equally among the students selected.

5. For less than a full-time post-secondary status, a pro-rata reduction in the amount of the scholarship will be made, but in no case will a less than 50% status for an academic year, as determined by the school, be eligible for the scholarship.

6. The student is responsible to provide verification to the Town Clerk by January 15 that they have completed the first semester and are enrolled for the second semester. Acceptable forms of verification are: Verification form provided by the Town Clerk, Student grade report,

Tuition bill, Letter of enrollment, and any other official document form from the school that satisfies the enrollment verification.

7. Checks will be issued each year during the last two weeks of January, payable to the Vernon resident and mailed to the student's home address unless otherwise stipulated.

8. Any scholarship recipient, whose status changes during or before the academic year, is fully responsible for notifying the Town Clerk of the change. Any scholarship recipient who receives an award for which they are ineligible due to said status change, residency, or other requirements outlined above, will be responsible for reimbursing the town within ninety days.

9. The Selection Committee is the Chairperson of the Vernon School Board, Chairperson of the Vernon Selectboard, and the Principal of the Vernon Elementary School. All decisions of the Committee shall be by majority vote. The Selection Committee will review applications no later than July 15th. Students will be notified within five days of the Committee's decision.

Any request for reconsideration must be made in writing within ten calendar days following the initial decision. The request must be

made by the resident and must cite the specific details needing to be reconsidered. Any reconsideration of the Committee's decision must be made by a majority vote of the Committee and the decision of the Committee is final. Application forms are available at the Vernon Town Clerk's Office.

TOWN OF VERNON-JAMES CUSICK SCHOLARSHIP
FUND

Balance – July 1, 2022		\$4,593.54
ADD:		
Interest	13.88	
FY22-23 Appropriation	40,000.00	
Net Investment Gains	<u>97.84</u>	
		<u>40,111.72</u>
DEDUCT:		
2022/2023 Scholarships	6,000.00	
Net Investment Losses	<u>136.48</u>	
		<u>(6,136.48)</u>
BALANCE – June 30, 2023		\$38,568.78

At Town Meeting, February 28, 2011, it was voted by Article 20 that the following restriction be placed upon this Fund: No more than \$40,000.00 shall be disbursed in any year and after five (5) years the Selectboard shall review the disbursement guidelines, as well as the appropriation disbursement levels. Applications and guidelines are available at the Town Clerk's Office.

This fund is invested with Edward Jones

CAPITAL PROJECT FUNDS

EMERGENCY CAPITAL RESERVE FUND

Balance – July 1, 2022		\$1,253,952.77
ADD:		
Interest	24.26	
Net Investment Gains	48,801.48	
		48,825.74
DEDUCT:		
Transfer to Capital Plan		
Net Investment Losses	68,074.55	
		(68,074.55)
BALANCE - June 30, 2023		\$1,234,703.96

This Fund is invested with Edward Jones

Creation of the Fund:

At Town Meeting, March 6, 2000, Article 31 voted to establish an Emergency Capital Reserve Fund for the purposes of providing perpetual funds for unanticipated and emergency Capital replacements or repairs and to help defray the cost of the annual appropriation of the Capital Plan. Through Article 32, this new fund received a total of \$1,755,002.02 by transferring the monies from two existing funds: \$790,346.99 in the Town Building/Facilities Major Repair and Upgrade Fund and \$964,655.03 in the Vehicles/Equipment Major Repairs and Replacement Fund. It was envisioned that the Town would be able to fund future capital purchases exclusively through investment income generated annually by the balance in the Emergency Capital Reserve Fund, without having to raise the monies through taxes.

Operation of the Fund:

All normal capital purchases or refurbishments are to be included in and funded by the Capital Plan. Failure to plan and include required purchases into the Capital Plan does not constitute an emergency, and the Emergency Capital Reserve Fund shall not be used for such purposes.

The Selectboard was authorized to approve, by a majority vote, emergency capital expenditures of \$10,000 or more from the Emergency Capital Reserve Fund. All amounts so expended shall be replenished through an article presented to the next Annual Town Meeting. If the emergency expenditure exceeds \$100,000, the Town Meeting voters may authorize replenishment over several years.

It was voted that each year all interest and dividends earned by the Emergency Capital Reserve Fund shall be applied to reduce the cost of the annual appropriation for the Capital Plan. Careful management of the Capital Plan should allow preservation of the principal of the Emergency Capital Reserve Fund.

This fund is invested with Edward Jones

VERNON SOLID WASTE MANAGEMENT FUND

Balance – July 1, 2022		\$123,072.21
ADD:		
Interest	97.36	
FY21-22 Accounts Payable	12,837.04	
Town Mtg Appropriation	129,503.00	
Recycle Bin Sales	98.00	
Net Investment Gains	42.76	
		142,578.16
DEDUCT:		
Wind. Solid Waste Mgmt.		
Dist. Assessment	13,751.16	
Recycle Collection	28,257.77	
FY21-22 Expenses	8,765.27	
Tipping Fee	2,388.75	
Refuse Collection	79,572.61	
Net Investment Losses	59.65	
		(132,795.21)
BALANCE - June 30, 2023		\$132,855.16

This Fund was established in March 1987, for the purpose of funding a future study, operation, purchase or development of a landfill dump or other means of solid waste disposal. At Town Meeting, March 7, 1989, Article 36 voted those expenditures of less than \$10,000.00 may be authorized by the Selectboard; greater expenditures will require town meeting approval.

This Fund is invested with Edward Jones

TOWN ROAD UPGRADING FUND

Balance – July 1, 2022		\$286,639.53
ADD:		
Interest	3,420.31	
Net Investment Gains	4,261.66	
State Aid to Highways	62,969.86	
Town Mtg Appropriation	100,000.00	
		170,651.83
DEDUCT:		
Culverts	1,600.00	
Net Investment Losses	5,944.71	
		(7,544.71)
BALANCE -June 30, 2023		\$449,746.65

At Town Meeting, March 7, 1989, Article 38 voted that all restrictions be removed and replaced with the following restrictions: This Fund will be used solely for the necessary surveys, land acquisitions and construction costs required for widening or upgrading existing town roads. Disbursement from this fund shall only be authorized by the Selectboard.

This Fund is invested with Edward Jones.

TOWN PARKING LOTS MAINTENANCE FUND

Balance – July 1,		\$45,743.92
ADD:		
Interest	324.68	
Net Investment	15.70	
Town Mtg	2,500.00	
		2,840.38
DEDUCT:		
Net Investment	21.91	
Parking Lot	23,775.00	
		(23,796.91)
BALANCE - June 30,		\$24,787.39

At Town Meeting in March, 2011, Article 26 voted to establish a Town Parking Lots Maintenance Fund for maintenance of Town owned parking lots.

This Fund is invested with Edward Jones.

TOWN CULVERTS FUND

Balance – July 1, 2022		\$316,627.72
ADD:		
Interest	4,429.19	
St of VT – Stormwater	<u>4,500.00</u>	
Town Mtg Appropriation	<u>40,000.00</u>	
		<u>48,929.19</u>
DEDUCT:		
Culvert Maintenance		
BALANCE - June 30, 2023		\$365,556.91

At Town Meeting in March, 2016, Article 19 voted to establish a Culvert Reserve Fund to be used for the purpose of purchasing culverts.

VERNON CAPITAL FUNDS

Balance – July 1, 2022		\$1,724,859.50
ADD:		
Interest	11,084.39	
Net Investment Gains	37,747.48	
Town Mtg Appropriation	<u>195,385.00</u>	
		<u>244,216.87</u>
DEDUCT:		
2023 Chevy Silverado -	24,781.00	
2023 Ford F350 -Fire	<u>57,288.50</u>	
Generator – Town Office	27,500.00	
Net Investment Loss	52,655.02	
		<u>(162,224.52)</u>
BALANCE - June 30, 2023		\$1,806,851.85

At Town Meeting, March 6, 1990, Article 35 voted to establish a Vernon Capital Fund for the purpose of providing funding for the items authorized in the Vernon Capital Plan.

The Fund is invested with M & T Bank.

POLICY ON THE ADMINISTRATION OF THE VERNON CAPITAL PLAN

1. Definitions:

Capital Plan

The list of all capital additions or replacements of a value greater than or equal to \$10,000, **required** for the continued maintenance of town services. It is essential that the Capital Plan include only 'need' items not 'want or nice to have' items. All items in the plan shall be reviewed by the Capital Plan Committee and Select board and approved by the Town at the annual Town Meeting. No capital purchase of \$10,000 or more (unless an unforeseeable emergency) will be made, unless it is processed through the Capital Plan. It is essential that aggressive and thorough planning and review by the sponsoring department be made on the recommendation for items to be included in the plan. The Capital Plan cannot be allowed to become a wish list for last minute major purchases. It is expected that at a minimum, the year prior to a planned purchase a detailed bid specification will be developed by the requesting department, considering the best long-term interest of the town. The plan is reviewed and updated every year and shall look at a minimum of

five (5) years in the future. Only items included in the approved plan can be funded by the Capital Fund. Items in the Plan will have a planned need date and an expected cost in the need year. The addition of items to the Capital Plan shall be accomplished through the Capital planning guideline.

Capital Fund

A pooled fund established to provide the necessary resources to pay for items authorized in the Capital Plan. Annual appropriations will be made to the fund based on the previously issued and approved Capital planning guidelines. The money appropriated for any particular item shall be retained in the fund until that item is either cancelled or purchased. All unused money for any particular item shall be retained in the pooled fund and classified as excess funds for use on other items or to reduce the amount of money needed to be raised for future appropriations. Any money raised from the resale of capital Plan items shall be returned to the Capital Fund as excess funds. Once an item has satisfied a bid specification and has been paid for from the Capital Fund, no further expenditures can be made from this fund for accessories or enhancements to the purchased item. Last minute additions are indicative of poor planning and anticipation and should be funded by the sponsor agency's operating budget, when funds are available for such discretionary expenses.

Excess Funds

Resources available in the Capital Fund after all planned purchases for that year have been completed. In order to provide protection for some unanticipated increases in the cost of a Plan item, funding for items will try to be as conservative as possible. Because of this it is anticipated that actual purchase cost of items will be lower than the projected cost appropriated for in the fund. These unused funds along with interest and dividends earned, returns from resale of capital items, and cancellation of items from the Capital Plan partially funded in prior years, will constitute excess funds in the Capital Fund. For management purposes a small amount of excess funds will intentionally be left in the Capital Fund every year to allow for unexpected cost overruns of authorized items. All other excess funds will be applied to help defray the amount of money needed to be raised every year to fund the necessary annual appropriation.

2. Establishing the Plan:

Every year, the Capital Plan Committee will review with the various town departments, the expected needs for that department for the foreseeable future. Any previously existing item in the plan will also be reviewed to assure that the need still exists, and that the details of the item description are still what the department needs. The Capital Plan Committee will then make an assessment on the appropriateness of the need request and vote to either include, delete, or modify the item requested to be added to the Capital Plan. For all items identified to be included in the plan, the committee will establish the required funding, including annual appropriations necessary to assure that the resources are available in the Capital Fund when the item is required to be purchased. The completed Capital Plan will be presented to the Select Board at one of their regularly scheduled meetings for review and acceptance. Prior to the Annual Town Meeting a public hearing will be warned and held to present and explain the Capital Plan to the interested townspeople. Formal

approval of the plan will be made by warned article to the Annual Town Meeting.

Prior to January 15 of every year, the Capital Plan Committee shall provide the following reports for inclusion in the Town Report:

The Capital Plan Summary, which is a brief summary of all items proposed for inclusion in the Capital Plan with the need year and projected total cost identified.

The Capital Plan Funding Projections, which is a minimum five (5) year projection of the annual allocations necessary to fund the items approved in the Capital Plan. These projections will utilize the planning guidelines as the basis for balancing allocations and cost distribution.

The Capital Fund Status, which is a detailed year end accounting of all Capital Fund appropriations and expenditures, with Capital Plan Committee assessments of which funds are excess, and a recommendation for the use of these excess funds to help defray expenses for the following year's appropriation.

3. Making purchases from the Plan:

For all plan items, the requesting department will prepare a detailed bid specification for presentation to the Select Board. At the Select Board's discretion, a member of the Capital Plan Committee may be requested to be present at the board meeting where reviews of Capital Plan purchase specifications are conducted. This Capital Plan Committee member will provide confirmation to the board that the item requested is consistent with the item described in the approved Capital Plan. Once all bids are received for the item to be purchased, the Selectboard will make the choice that best fits the town's needs. The targeted cost for each Capital Plan item was established conservatively high, so adequate funds should be available to cover the cost of the item. If the best price received still exceeds the targeted cost included in the Capital Fund for the item, and the item is as described in the Capital Plan, then the use of excess funds may be applied to the purchase of the item. Mid-year determination of the availability of excess funds can be made by consultation with the town treasurer and members of the Capital Plan Committee. If sufficient excess funds are not currently available, then the purchase will have to be delayed until later in the year when additional excess funds are made available, or deferred to

the following year. Deferral of purchases to the following year will allow for additional appropriations to be made for the item. If the item's purchase cannot be deferred to later in the year or the following year, then the Select Board may allow the purchase to made creating a shortfall in the Capital Fund. This shortfall will then be restored by increasing the money to be raised in the following year.

4. Capital Planning guidelines:

a. All capital expenditures must be submitted for inclusion in the Capital Plan in advance of the need based on the projected future cost and the following minimum schedule:

Projected cost	Years in Advance of Need
\$10,000-\$20,000	2
\$20,001-\$30,000	3
\$30,001-\$40,000	4
\$40,001-\$55,000	5
\$55,001-\$75,000	6
\$75,001-\$95,000	7
\$95,001-\$115,000	8
\$115,001-\$150,000	10
\$150,001 -	15

Exceptions to this schedule will be considered for unusual circumstances on a case-by-case basis.

b. All equipment replacement need dates will be based on projected end of useful life. The requesting department will be responsible to establish quantifiable measures to determine when end of useful life is achieved (i.e., annual repair cost, out of service time, mileage, operating house, etc.). The Capital Plan Committee and the Department will mutually agree on the acceptability of the proposed end of useful life indicators. Irrespective of when an item on the Capital Plan is projected to be purchased (need date), it will not be authorized for purchase until the actual end of useful

Selectboard and Capital Plan Committee determine that it will benefit the Town to sell outright rather than trade, then it should be done as follows: The Department Head will put such items out to bid with Selectboard approval within 30 days. The sale will be completed within 60 days and funds received through this sale will be put in the Capital Plan Fund as excess funds as stated in Paragraph 1 under Excess Funds.

FY2022-2023 CAPITAL FUND STATUS

Item	Need Year	Previous Bal.	FY23/24 Appropriation	Total Available	FY 2021 Expenditures less Income	Fund Balance	Used to Offset FY22/23 Approp	Excess Funds
Town Van	2022/2023	90,000.00	10,000.00	100,000.00		110,000.00		
Brush #1	2017/2018	65,000.00		65,000.00	(57,288.50)	7,711.50		
Dump Truck Diesel (2009)	2021/2022	255,000.00		255,000.00		255,000.00		
Dump Truck Diesel (2012)	2024/2025	237,156.00	17,846.00	255,002.00		255,000.00		
Back Hoe Case 580SuprM (2008)	2029/2030	76,400.00	15,280.00	91,680.00		168,000.00		
3/4 Ton Pick-up Truck (1998)	2021/2022	50,000.00		50,000.00	(24,781.00)	25,219.00		
Two Ton Dump Truck (2003)	2020/2021	120,000.00		120,000.00		120,000.00		
Western Star (2020)						205,000.00		
Town Garage Roof	2021/2022	90,000.00		90,000.00		90,000.00		
(2015) Tractor & Rotary Mower JD	2035/2036	20,625.00	6,875.00	27,500.00		110,000.00		
Fuel Tanks - inground	2028/2029	55,000.00	15,000.00	70,000.00		200,000.00		
Oil Fired Furnace 700M gal.	2022/2023	11,700.00		11,700.00		11,000.00		
Tanker #1 Replace	2024/2025	390,000.00	30,000.00	420,000.00		450,000.00		
Engine #1 Pumper/tanker frontline	2035/2036	75,000.00	25,000.00	100,000.00		400,000.00		
Engine #3 Replace (2000 KME)	2031/2032	125,000.00	27,380.00	152,380.00		350,000.00		
Fire Station Roof	2021/2022	23,780.00	4,220.00	28,000.00		38,000.00		
Lower Vault Improvements	2021/2022	14,000.00	3,000.00	17,000.00		20,000.00		
Energy Efficiency Upgrades	2027/2028	100,000.00	20,000.00	120,000.00		200,000.00		
Furnance/Boiler	2029/2030	12,000.00	4,000.00	16,000.00		40,000.00		
Generator - Town Office EOC	2024/2025	27,500.00	13,750.00	41,250.00	(27,500.00)	13,750.00		
Painting	2022/2023	20,000.00		20,000.00		20,000.00		
Septic	2030/2031	9,000.00	3,000.00	12,000.00		30,000.00		
Sanitary Waste & Vent Riser	2022/2023	10,000.00		10,000.00		10,000.00		
Pole Mounted Lighting - 6	2023/2024	12,000.00	5,670.00	17,670.00		17,670.00		
Interest & Gains							662.38	
Income from Emergency Capital Reserve								
Capital Sales							300,000.00	
Navistar Settlement							2,461.07	
Subtotals		\$ 1,889,161.00	\$ 201,021.00	2,090,182.00	\$ (109,569.50)	\$ 3,146,350.50	\$ 303,123.45	-

2024-2025 TOWN OF VERNON CAPITAL PLAN PROJECTIONS

	Need Year	Bal 6/30/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	Proj. Cost Comments
<u>Town Transportation</u>									
(2008) Town Van	2022/2023	90,000	10,000	24,192	24,192				138,383 14 passenger incl. 2 WC-projected cost increase (16,500 + 5%)
<u>Highway Department</u>									
(1998) Pick Up Truck 3/4 Ton	2019/2020	50,000							50,000 Sold \$700 and purchased new, \$700 and \$25,219 returned
(2003) Dump Ford 2 ton	2020/2021	120,000		5,000					120,000 Started purchase process, needs \$5000 additional
(2010) Dump Truck Int'l Diesel	2021/2022	255,000							255,000 Started purchase process, fully funded (cost \$253,000)
(2013) Dump Truck Int'l Diesel	2024/2025	237,156	17,846	5,000					260,000 Projected cost increase \$5000, fully funded
(1991) Town Garage Roof	2024/2025	90,000		10,000					100,000 Projected cost increase \$10,000
(2008) Back Hoe Case 580SuperM	2029/2030	76,400	15,280	26,702	26,702				210,000 Projected cost increase \$42,000
(2021) Dump Truck	2031/2032			39,375	39,375				315,000 Added FY 2024/2025
(2023) Pick Up Truck	2032/2033			10,000	10,000				90,000 Added FY 2024/2025
(2018) Front end Loader	2032/2033			10,000	10,000				280,000 Added FY 2024/2025
Dumptruck	2033/2034			31,111	31,111				325,000 Added FY 2024/2025 (replace Int'l dump truck purchased 2023)
(2015) Tractor & Rotary Mower JD	2034/2035	20,625	6,875	32,500	32,500				235,000 Projected cost increase \$125,00, 20 yr life exp.
Dump Truck 2 Ton	2035/2036			21,437	21,437				190,000 Added FY 2024/2025 (replace 2 ton dump truck purchased 2023)
Dump truck	2036/2037			17,272	17,272				330,000 Added FY 2024/2025 (replace Int'l dump truck)
Fuel Tanks - inground	2037/2038	55,000	15,000	27,500	27,500				200,000 Cathetic Project. Monitoring
Oil Fired Furnace 700M gal.	2022/2023	11,700		15,000	15,000				11,000 Engineers Report, fully funded
<u>Fire Department</u>									
(1974) Brush 1 Ford	2020/2021	65,000		25,000					65,000 Purchased \$57,288.50 + \$29,711.5 ARPA funds = \$87,000, being built
(2015) Engine 1 Pumper	2035/2036	75,000	25,000	25,000					400,000 2015 purchase (\$200,344)
(1994) Tanker 1 pumper/tanker Frontline	2024/2025	390,000	30,000	30,000					1,190,000 if ordered by Jan 1 2023, +20% after, 18 mth order, need 50% down
(2000) Engine 3 - KME in 2002	2031/2032	125,000	27,380	27,380	27,380				350,000 Repl in 14 years (\$292,455) (+20%)
(1996) Fire Station Roof - tar paper, stone	2021/2022	23,780	4,220	822	822				42,000 Roof replaced May 2015
(2014) Fire Station Furnace	2033/2034			1,930	1,930				19,300 Sundt - 20 yr life expectancy, need estimated cost
Outside paint/trim	2024/2025			17,500	17,500				35,000 Added FY 2024/2025
Radios (20)	2024/2025			60,000	60,000				120,000 Added FY 2024/2025
Air Pack (2 a year)	yearly			15,000	15,000				15,000 2 a year each year at 15,000 yearly cost
<u>Town Office</u>									
Painting (outside & garcho)	2022/2023	20,000							20,000 Getting quotes, fully funded
Sanitary Waste & Vent Riser	2022/2023	10,000		5,000					10,000 Getting quotes-Engineers Report
Pole Mounted lighting - 6	2023/2024	12,000	5,670	6,000					17,670 Engineers Report (grant)
Generator - Town Hall EOC	2024/2025	27,500	13,750						27,500 Completed \$27,500 + \$50,000 grant. Needs final installation.
Flooring (carpet/tile)	2025/2026			24,064					24,064 Added FY 2024/2025-Engineers Report
Lower Vault Improvements	2025/2026	14,000	3,000	3,000					20,000 Rolling shelves, push need year from 21/22 to 25/26
Chair Lift	2027/2028			10,000	10,000				30,000 (grant?)
Energy Efficiency Upgrades	2027/2028	100,000	20,000	24,000	24,000				200,000 Insulation, A.C., lighting, doors, windows-engineers report \$115,455 (grant?)
Furnace/Batler	2029/2030	12,000	4,000	6,400	6,400				40,000 (grant?)
Septic	2030/2031	9,000	3,000	3,500	3,500				30,000
<u>Recreation Department</u>									
Bath Housing Lighting	2025/2026			5,000	4,450				9,450 Possible energy efficiency grant
<u>Library</u>									
Totals:		\$ 1,889,161	\$ 201,021	\$ 529,685	\$ 444,071	\$ 333,929		\$ 5,774,367	
Interest & Gains:			662.38	\$11,084.39					
Returned Excess Funds:			30,000.00	\$27,441.00					
Grand Total To Be Appropriated:			170,358.62	\$491,159.61					
Less Income ER Capital Reserve Fund:			\$0.00	\$0.00					
TOTAL TO BE RAISED BY TAXES:			167.55	\$491,159.61					

NOTE: Review yearly North School, Museum, Cap. Bldg Repairs Pool, TO Roof - 2007 w/50 yr shingles
Projected cost includes-Expected price increases of 5% over time

TRUST FUNDS

Cemetery Trust Funds	Tyler	North	South	Alexander	
Trustees - Selectboard					
June 30, 2023- Shares					
(Held by Town and on Deposit)					
Mass. Investors Trust	135,617.57				
George Putnam Fund	5,937.61			1,315.50	
American Mutual Fund		20,781.36			
Investment Co. of America			5,347.73		
Balance July 1, 2022					
Edward Jones					
Original Deposit	\$2,815.11	\$1,747.15	\$222.16	\$239.78	
Accumulated Income	<u>48,496.95</u>	<u>38,312.08</u>	<u>9,027.39</u>	<u>3,711.27</u>	
	\$51,312.06	\$40,059.23	\$9,249.55	\$3,951.05	
ADD: Receipts					
Dividends & Capital Gains	7,089.22	766.63	196.72		
Bank Interest	282.23	305.96	213.82	118.17	
Transfer from MFS					
Cemetery Lots Sold	350.00	1,100.00			
Investment Gains	1,648.56	1,193.57	88.44		
Insurance Reimbursement					
Total Income	9,370.01	3,366.16	498.98	118.17	
DEDUCT: Cemetery Expenses					
Replace Marker & Cornerstones	(93.75)				
Maintenance & Repairs		(2,865.93)			
Surveying Services					
Landscaping Services	(8,320.00)	(500.00)			
Investment Losses	(2,299.62)	<u>(\$1,664.95)</u>	<u>(123.37)</u>		
Lot Buy Back					
Total Expense	\$(10,713.37)	\$ (5,030.88)	\$ (123.37)		
Balances June 30, 2023					
Original Deposit	\$2,815.11	\$1,747.15	\$222.16	\$239.78	
Accumulated Income	47,153.59	36,647.36	9,403.00	3,829.44	
	Polly A. Lee			Whithed Cemetery	
PEOPLE'S BANK (M&T BANK)					
Balance July 1, 2022	\$1,919.76			\$244.51	
Interest & Income	25.34			3.23	
Donations					
Balance June 30, 2023	\$1,945.10			\$247.74	
Trustees	Treasurer			Selectboard	

FIDUCIARY FUNDS

TOWN OF VERNON GRANGE #228

SCHOLARSHIP TRUST FUND		
Balance July 1, 2022		\$28,726.51
ADD:		
Interest	.63	
Net Investment Gains	<u>1,141.36</u>	
		1,141.36
DEDUCT:		
Scholarship		
Net Investment Losses	<u>1,592.12</u>	
		(1,592.12)
BALANCE - June 30, 2023		\$28,276.38

Guidelines and applications are available at the Town Clerk's office.

This Fund is invested with Edward Jones.

GUIDELINES FOR TOWN OF VERNON GRANGE #228 SCHOLARSHIP TRUST FUND

Who is eligible?

Any Vernon resident who has resided in town for at least six years who is attending or has been accepted in an agricultural program* at a post-secondary institution.

OR

A Vernon High School Senior who has been accepted in an agricultural program* at a post-secondary institution and has attended Vernon schools for at least six years.

How much are the awards? \$500.00-For less than a full-time student, a pro-rata reduction in the amount of the scholarship is made.

How are they awarded?

Award is based on completion of application form plus a personal resume which will include the following:

1. Brief life history of the applicant
2. Financial need
3. Educational and vocational goals

Deadline: Application and resume must be received in writing by the Town Clerk's office on or before 4:00 p.m. on May 1st. Applications received after that date will not be eligible for consideration.

When will the awards be presented? Checks will be issued each year in August.

Selection Committee: Member of Selectboard
Member of Farmland Committee
Town Resident

**Besides dairy farming, agriculture may also include landscaping, forestry, green house, aquatic farming, fruit farming, etc.*

ALICE J. BROOKS FUND

Balance – July 1, 2022		\$38,121.77
ADD:		
Interest	6.01	
Dividend	3,429.42	
Net Investment Gains	<u>248.22</u>	
		<u>3,683.65</u>
DEDUCT:		
Resident Assistance	<u>2,670.00</u>	
Net Investment Losses	<u>346.25</u>	
		(3,016.25)
BALANCE-June 30, 2023		\$38,789.17

Mrs. Alice J. Brooks left \$5,000 in 1941, for the relief of poor children and aged persons in the Town of Vernon. The Selectboard were instructed to invest this, and interest or income alone, could be used per the will.

Total Shares 1957-2023

Mass. Investors Trust \$ 89,257.40 held on deposit
George Putnam Fund \$ 26,272.54 held on deposit

Trustee—Selectboard

Invested with Edward Jones

MARSH FUND

This fund was a result of a \$2,000 legacy to the Town of Vernon in the will of Mrs. Anna Marsh in 1835. The interest is to be appropriated annually for the "Preaching of the Gospel in said Town." Each year a committee is chosen at the Annual Meeting for disbursement of the fund.

Total Shares 1957-2023

\$10,658.62 held on deposit in American Mutual Fund.

Invested with Edward Jones

Balance – July 1, 2022		\$1,715.33
ADD:		
Interest	.34	
Dividend	<u>292.13</u>	
		292.47
DEDUCT:		
Advent Christian Church		
7 th Day Adventist Church		
Vernon Union Church		
BALANCE - June 30, 2023		\$2,007.80

Trustee – Selectboard

SCOTT & NOYES MEMORIAL FUND

Balance – July 1, 2022		\$5,040.49
ADD:		
Interest	.61	
Dividend	<u>1,889.39</u>	
		1,890.00
DEDUCT:		
Advent Christian Church Inc	1,208.50	
Advent Christian Homes Inc	1,208.50	
7 th Day Adventist Church	1,208.50	
Vernon Union Church	<u>1,208.49</u>	
		(4,833.99)
BALANCE - June 30, 2023		\$2,096.50

The executor for the Mary A. Scott estate was directed by Probate Court, October 29, 1927, to pay \$10,513.18 to the Vernon Town Treasurer. This was to be held in trust and invested with income only to be used annually for preaching the Gospel and for the Advent Christian Home at South Vernon. After a committee representing the beneficiaries met to investigate changes in disbursement, it was recommended in 1976, that the Trustee's judgment be used regarding disbursement in accordance with the will.

Total Shares 1957-2023

Mass Investors Trust \$ 37,929.58 held on deposit

George Putnam Fund \$ 12,482.36 held on deposit

Edward Jones (base sum non-expendable-\$217.18)

Trustee – Town Treasurer

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## STATEMENT OF TAXES RAISED July 1, 2022 – June 30, 2023

|                                                 |                 |  |
|-------------------------------------------------|-----------------|--|
| <b>2022 – 2023 Grand List</b>                   |                 |  |
| Appraised Value - Town                          | \$ 3,992,365.34 |  |
| 1% of Grand List                                | \$39,923.65     |  |
| 2022-2023 Municipal Tax Rate                    | 0.6072          |  |
| 2022-2023 Local Agreement Tax Rate              | 0.0021          |  |
| <b>Total Municipal Tax Rate</b>                 | <b>0.6093</b>   |  |
|                                                 |                 |  |
| 2022-2023 School Grand List                     |                 |  |
| (as determined by the state)                    |                 |  |
| Homestead Education                             | \$1,239,760.32  |  |
| Non-Residential Education                       | \$3,784,041.00  |  |
| 2022-2023 School Tax Rates                      |                 |  |
| (as determined by the state)                    |                 |  |
| <b>Homestead Rate: 1.4076</b>                   | <b>2.0169</b>   |  |
| <b>Non-Residential Rate: 1.4043</b>             | <b>2.0136</b>   |  |
|                                                 |                 |  |
| Taxes to be raised per Town Meeting May 1, 2022 |                 |  |

|                                                 |                |                       |
|-------------------------------------------------|----------------|-----------------------|
| School Budget Expenditures                      | \$7,137,725.00 |                       |
| State Spending Grant                            | 0.00           |                       |
| <b>Total School Taxes to be raised</b>          |                | <b>\$7,137,725.00</b> |
|                                                 |                |                       |
| Homestead Education Raised                      | \$1,697,875.24 |                       |
| Non-Residential Education Raised                | \$3,842,974.16 |                       |
| <b>Grand Total School Taxes to be Raised</b>    |                | <b>\$5,540,849.40</b> |
|                                                 |                |                       |
| <b>Total Town Taxes to be Raised</b>            |                |                       |
| Municipal Grand List                            | \$2,424,151.69 |                       |
| Local Agreement                                 | \$8,384.00     |                       |
|                                                 |                |                       |
| <b>Grand Total Town Taxes to be Raised</b>      |                | <b>\$2,432,535.69</b> |
|                                                 |                |                       |
| <b>Total Town and School Taxes to be Raised</b> |                | <b>\$7,973,385.09</b> |
|                                                 |                |                       |
| Penalties on Late Filed HS-121                  |                | 6,384.24              |
| Lister Error                                    |                | (1,544.70)            |
| Change in Current Use                           |                | (4,013.13)            |
| <b>Total Taxes Billed</b>                       |                | <b>\$7,974,211.50</b> |
|                                                 |                |                       |
| Current Taxes Raised – 5-04-2023                |                | \$7,361,605.24        |
| Total Delinquent Taxes Paid 22/23               |                | \$38,614.46           |
| Total Delinquent Taxes Owed 22/23               |                | \$50,385.59           |
| Tax Credits: School                             |                | \$528,231.15          |
| Refund Overpaid Taxes                           |                | (3,309.61)            |
| Tax Abatements                                  |                | (729.35)              |
| NSF Check                                       |                | (585.96)              |
|                                                 |                |                       |
| <b>Total Taxes Accounted For</b>                |                | <b>\$7,974,211.50</b> |

## STATEMENT OF DELINQUENT PROPERTY TAXES

|                                 |              |                             |          |
|---------------------------------|--------------|-----------------------------|----------|
| Outstanding Taxes July 1, 2022  | \$ 56,256.51 | Evans, Margery C, Charles E | 8,219.49 |
| ADD: 2022 - 2023 Delinquent Tax | 89,000.05    | & Chester R. (Probate)      |          |
| LESS: 2022 - 2023 Collections   | (66,817.12)  | Forrett, Lisa (Life Estate) | 1,353.14 |

|                                |              |                |  |
|--------------------------------|--------------|----------------|--|
| Total Delinquent June 30, 2023 | \$ 78,439.44 | Cook, Justin E |  |
|--------------------------------|--------------|----------------|--|

| TO        |                      |                       | BALANCE          |                            |          |
|-----------|----------------------|-----------------------|------------------|----------------------------|----------|
| Collector |                      | Collections           | June 30, 2022    |                            |          |
| 2022/23   | 89,000.05            | (38,191.11)           | 50,385.59        | Iron Militia Vermont, LLC  | 1,844.46 |
| 2021/22   | 32,724.11            | (15,459.45)           | 17,264.66        | Jobin, Faith M             | 1,257.12 |
| 2020/21   | 14,362.56            | (8,877.94)            | 5,484.62         | Kuhn, Licia Divona         | 251.70   |
| 2019/20   | 2,694.32             | (406.93)              | 2,287.39         | c/o Felicia Kuhn           |          |
| 2018/19   | 3,345.69             | (751.86)              | 2,593.83         | Kuhn, Licia Divona         | 1,618.26 |
| 2017/18   | 721.38               | (721.38)              | -                | c/o Felicia Kuhn           |          |
| 2016/17   | 690.93               | (690.93)              | -                | Kuhn, Licia Divona (Trust) | 547.70   |
| 2015/16   | 588.36               | (588.36)              | -                | Lee, Jackie B. & Robert E  | 1,312.86 |
| 2014/15   | 556.06               | (556.06)              | -                | Lee, Robert E              | 213.45   |
| 2013/14   | 573.08               | (573.08)              | -                | Lipka, Jerrey & Ashley     | 19.77    |
|           | <b>\$ 145,256.54</b> | <b>\$ (66,817.10)</b> | <b>78,439.44</b> | Lynch, Jerome P & Diane P  | 400.38   |

The following Delinquent Taxes are charged against the names below on the Tax Collector's books as of **June 30, 2023**. Several payments have been made since that fiscal year ending date.

Unless the Auditors are notified to the contrary, it will be assumed that the tax amounts listed are correct. Penalties are added by the Tax Collector according to the Vermont Statutes.

1% interest is also added monthly per vote at Town Meeting, March 1996.

ANY PAYMENT RECEIVED **AFTER JUNE 30, 2022** ARE NOT REFLECTED IN THIS LISTING.

### 2022/2023

|                           |          |
|---------------------------|----------|
| Bell, Kelley V,           | 1,273.87 |
| Burnes, Roberta           | 3,043.22 |
| Tyler, Ellen              |          |
| Canon Financial Services  | 106.02   |
| Capen, Todd A & Tiffany A | 2,538.27 |
| Carman, Nathan            | 1,606.11 |
| Chamblee, Marcus C        | 1,269.24 |
| Dawson, Roy J., Jr.       | 550.07   |
| Dresser, Katherine        | 4,238.61 |
| EGP, Inc. (Probate)       | 2,672.04 |

|                                  |                  |
|----------------------------------|------------------|
| Lynch, Shirley A & Jesse F       |                  |
| Mayock, Louisa A                 | 2,681.19         |
| Measeck, Michelle                | 833.62           |
| Mercier, Terry J                 | 1,278.63         |
| Moore, Sandra T                  | 5,426.19         |
| Moorehouse, Ashley & Nickolas    | 1,558.53         |
| Packard, Jeremiah L              | 1.30             |
| Shippee, Lawrence W Sr., & Sonya | 1,704.17         |
| Tyson, Deborah J                 | 703.11           |
| White, Thomas L Jr               | 2.98             |
| Zinn Industries LLC              | 73.73            |
|                                  | <b>50,385.59</b> |

### 2021/2022

|                                                 |          |
|-------------------------------------------------|----------|
| Capen, Todd & Tiffany                           | 1,508.04 |
| Dawson, Roy J. Jr.                              | 1,454.35 |
| Dresser, Katherine                              | 2,252.20 |
| EGP, Inc.                                       | 2,702.82 |
| Evans, Margery C., Charles c/o Chester R. Evans | 576.39   |
| Fosburgh-Tenney, Timothy                        | 874.63   |
| Foley, Kathleen                                 |          |
| Gilbert, Shenandoah                             | 888.77   |
| Jobin, Faith M.                                 | 1,943.02 |
| Lee, Jackie & Robert                            | 1,987.92 |
| Lee, Robert                                     | 215.88   |
| Lynch, Jerome P. & Diane P., Shirley & Jesse    | 1,517.97 |

## STATEMENT OF DELINQUENT PROPERTY TAXES

### **2021/2022 Con't**

|                          |                     |
|--------------------------|---------------------|
| Mercier, Terry J.        | 749.99              |
| Van Inderstine, Peter R. | 592.68              |
|                          | <hr/>               |
|                          | <b>\$ 15,921.99</b> |

### **2020/2021**

|                                                     |                    |
|-----------------------------------------------------|--------------------|
| EGP, Inc.                                           | 2,746.74           |
| Evans, Margery C, Charles E<br>c/o Chester R. Evans | 574.46             |
| Gilbert, Shenandoah                                 | 88.65              |
| Lee, Robert E.                                      | 82.23              |
| Lynch, Jerome P & Diane P                           | 1,992.54           |
| Lynch, Shirley & Jesse                              |                    |
|                                                     | <hr/>              |
|                                                     | <b>\$ 5,484.62</b> |

### **2019/2020**

|           |                    |
|-----------|--------------------|
| EGP, Inc. | 2,287.34           |
|           | <hr/>              |
|           | <b>\$ 2,287.34</b> |

### **2018/2019**

|           |                    |
|-----------|--------------------|
| EGP, Inc. | 2,593.83           |
|           | <hr/>              |
|           | <b>\$ 2,593.83</b> |



## COMPARATIVE BALANCE WORKSHEET FY 22-23

| CURRENT ASSETS                        | June 30, 2022   | June 30, 2023   |
|---------------------------------------|-----------------|-----------------|
| <b>Cash on Hand or in Bank</b>        |                 |                 |
| Town Checking Account                 | 150,000.00      | 150,000.00      |
| Invested Sweep Account                | 2,904,375.82    | 3,432,130.77    |
| Treasurer's Change Fund               | 100.00          | 100.00          |
| Treasurer's Office Petty Cash         | 50.00           | 50.00           |
| Town Clerk's Petty Cash               | 50.00           | 50.00           |
| Emergency Management Petty Cash       | 50.00           | 50.00           |
| Inventory Gas and Diesel              | 39,794.72       | 48,577.31       |
| Grant Receivable                      | <u>0.00</u>     |                 |
|                                       | \$ 3,094,420.54 | \$ 3,630,958.08 |
| <b>Delinquent Taxes Receivable</b>    |                 |                 |
| Real & Personal (Prior Years)         | 56,256.48       | 78,439.41       |
| Interest Receivable                   | 7,040.90        | 7,040.90        |
| Penalty Receivable                    | <u>4,500.51</u> | <u>4,500.51</u> |
|                                       | 67,797.89       | 89,980.82       |
| <b>Accounts Receivable</b>            |                 |                 |
| Vernon School District                |                 |                 |
| Gas                                   | 154.55          | 180.15          |
| Treasurer's Supplies                  |                 |                 |
| RE Taxes Owed to Town                 |                 |                 |
| Miscellaneous                         |                 |                 |
| Recreation Income                     | 507.50          | 1,441.25        |
| Prepaid Expense                       |                 |                 |
| Vernon Free Library                   |                 |                 |
| State of Vermont                      | 2,505.85        | 392.50          |
| Delinquent Taxes Due Town             | 15,789.98       | 13,431.04       |
| Delinquent Tax Interest Due Town      | 608.16          | 484.31          |
| Due Town For Delinquent Tax Collector | 1,263.19        | 1,075.07        |
| Prepaid Taxes                         | 601.70          |                 |
| Fuel Reimbursement                    | 915.66          |                 |
| Bus Pass Income                       |                 |                 |
| Miscellaneous Income:                 |                 |                 |
| VLCT Property & Casualty              | 1,586.00        |                 |
| Town Clerk Remittance                 | 931.00          |                 |
| Treasurer's Income                    |                 |                 |
| Fire Department Income                | 1,350.00        |                 |
| PAYT Income                           |                 |                 |
| Professional Services                 |                 |                 |
| Muni Grant                            |                 |                 |
| Adjustment per Outside Audit          |                 |                 |
|                                       |                 |                 |
| <b>Due From Other Funds</b>           |                 |                 |
| Capital Fund                          | (776,386.85)    | (873,286.74)    |
| Culvert Fund                          | (316,627.72)    | (365,556.91)    |
| Dog Fund                              | (24,827.54)     | (23,173.09)     |
| Emergency Repair/Repl. Fund           | (5,241.69)      | (9,817.50)      |
| Farmland Protection Fund              | (93,716.47)     | (94,953.53)     |
| Parking Lot Maintenance Fund          | (45,349.26)     | (24,398.94)     |
| Polly Lee Cemetery Fund               | (1,919.76)      | (1,945.10)      |
| Professional Services                 | (7,850.04)      | (44,002.03)     |
| Reappraisal Fund                      | (103,640.85)    | (113,873.24)    |
| Restoration Fund                      | (30,762.70)     | (35,198.30)     |
| Reserve Fund                          | (50,407.91)     | (43,214.06)     |
| Town of Vernon Grange #228            | (47.58)         | (48.21)         |
| Town Road Upgrade Fund                | (308,474.74)    | (344,348.02)    |

|                                                                                                                     |                              |                              |
|---------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|
| Unemployment Fund                                                                                                   | (2,175.90)                   | (2,204.62)                   |
| Whithed Cemetery Fund                                                                                               | (244.51)                     | (247.74)                     |
| PAYT Fund                                                                                                           | 66,723.03                    | 13,631.60                    |
| Solid Waste Fund                                                                                                    | 8,765.27                     | 12,837.04                    |
| Professional Services                                                                                               | 1,950.00                     | 527.50                       |
| Tyler Cemetery                                                                                                      |                              | 375.00                       |
| North Cemetery                                                                                                      |                              | 375.00                       |
| PAYT Fund                                                                                                           | 3,068.64                     | 6,498.70                     |
| Town Road Upgrade Fund                                                                                              | 128,916.89                   |                              |
| Vernon Free Library                                                                                                 | 2,465.85                     | 2,509.74                     |
|                                                                                                                     | (1,529,570.24)               | (1,922,509.13)               |
|                                                                                                                     | <b><u>\$1,632,648.19</u></b> | <b><u>\$1,798,429.77</u></b> |
| <b>CURRENT LIABILITIES</b>                                                                                          | <b>June 30, 2022</b>         |                              |
| <b>AND FUND BALANCE</b>                                                                                             |                              |                              |
| Accounts Payable                                                                                                    | 173,507.95                   | 66,904.28                    |
| Accrued Salaries & FICA                                                                                             | 18,347.70                    | 17,057.07                    |
| Prepaid Taxes                                                                                                       | 942.66                       | 809.48                       |
| Fees Due Tax Collector                                                                                              | (36.06)                      | 153.24                       |
| Employee Property Tax Withholding                                                                                   | 440.00                       | 647.38                       |
| Aflac                                                                                                               | (365.82)                     | -419.38                      |
| Overpaid Taxes                                                                                                      | 106.16                       | 120.10                       |
| Deferred Rec. Income                                                                                                | 13,709.00                    | 13,709.00                    |
| Deferred Tax Revenue                                                                                                | 33,386.00                    | 33,386.00                    |
|                                                                                                                     | \$240,036.59                 | \$132,367.17                 |
| <b>Total Liabilities &amp; Appropriations</b>                                                                       | <b>240,036.59</b>            | <b>132,367.17</b>            |
| Designated Funds (Reserves)                                                                                         | 52,917.59                    | 52,917.59                    |
| <b>Fund Balance</b>                                                                                                 | 1,339,694.01                 | 1,613,145.01                 |
| Net Fund Balance                                                                                                    | 1,339,694.01                 | 1,613,145.01                 |
| <b>Total Liabilities &amp; Fund Balance</b>                                                                         | <b><u>\$1,632,648.19</u></b> | <b><u>\$1,798,429.77</u></b> |
| <i>NOTE: The Town of Vernon has no long-term indebtedness; therefore, a schedule of maturities is not included.</i> |                              |                              |
| <b>Designated Fund Balance:</b>                                                                                     | <b>FY22</b>                  | <b>FY23</b>                  |
| Leader Program                                                                                                      | 991.05                       | 991.05                       |
| EOC Budget Reserve                                                                                                  | 12,724.55                    | 12,724.55                    |
| Fire Pond Maintenance                                                                                               | 2,006.40                     | 2,006.40                     |
| Pre-school Fundraiser                                                                                               | 16,741.20                    | 19,297.38                    |
| Tax Listing                                                                                                         | 2,435.00                     | 2,435.00                     |
| Town Picnic                                                                                                         | 2,426.76                     | 2,426.76                     |
| Recycling bin                                                                                                       | 0.10                         | .10                          |
| Pre-school Scholarships                                                                                             | 11,453.02                    | 10,456.47                    |
| Bus Pass Income                                                                                                     | 2,290.69                     | 3,220.69                     |
| L. Peduzzi Scholarship                                                                                              | 400.34                       | 500.34                       |
| B. Current Donation                                                                                                 | 164.95                       | 164.95                       |
| <b>Total Designated Fund Balance</b>                                                                                | <b>\$ 51,634.06</b>          | <b>\$54,223.69</b>           |

# SELECTBOARD ANNUAL REPORT

In 2023 the Vernon Selectboard has continued to hold hybrid meetings to accommodate all that wish to attend.

In January the Wage, Salary and Benefits survey conducted by Gallagher, Flynn & Co. was completed for all Town positions. This was instrumental in bringing salaries in alignment with Towns in this region. In January the Town also received a \$25,000.00 grant to create an Outdoor Recreation Master Plan.

During the month of February Vernon was awarded a \$50,000.00 FEMA grant to install a generator at Town Hall to facilitate the migration of the Emergency Management Department to the Town Hall. After the move in February of 2024 the Town will no longer be maintaining a separate building to house the Emergency Management Department.

Shortly after Town Meeting in March, Selectman Brandon Bucossi was elected and warmly welcomed to the Selectboard.

Vernon was awarded a \$4,000.00 Municipal Energy & Resilience Program grant to facilitate energy assessments of the Town Hall/Library and Highway Garage buildings.

July brought severe flooding to Vermont followed by a major disaster declaration. However, Vernon went unscathed.

The new Town Hall generator install work started in August stretching through September. The ground work was completed by our Highway Department. We are very fortunate to have a skilled Highway crew and they did a fantastic job on this project.

In October the Town Clerk's office had a new security window installed and the Outdoor Recreation Master Plan was completed by Doug Gerber of Weston & Sampson. Doug along with his staff created a great final report. This report can be found on the Town of Vernon website.

The Generator project was completed in December with the installation of two 1,000-gallon LP gas tanks. The board would like to thank J. King Electric for being so flexible and accommodating on this project. Without J. King's assistance and the hard work of our Highway crew this project would not have been completed by the grant deadline.

Once again this productive year is winding down. We would like to thank all of the Vernon Town employees for their efforts and hard work that contribute to making Vernon a wonderful place to live and a great community work in. We appreciate you all.

***Sandra Harris, Chair***

***Thomas Guerino, Vice Chair***

***Jean Carr, Clerk***

***Michael Root***

***Brandon Bucossi***



## SELECTBOARD PROPOSED BUDGET 2024 - 2025

|                                   | Budget            | Actuals           | Receipts         | Balance          | Budget            | Proposed Budget   |
|-----------------------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|
|                                   | FY 2022-2023      | FY 2022-2023      | FY 2022-2023     | FY 2022-2023     | FY 2023-2024      | FY 2024-2025      |
| <b>TOWN CLERK'S OFFICE</b>        |                   |                   |                  |                  |                   |                   |
| Town Clerk's Salary               | 54,214.00         | 56,089.96         |                  | (1,875.96)       | 57,019.00         | 58,842.00         |
| Ass't Town Clerk's Salary         | 16,776.00         | 5,720.50          |                  | 11,055.50        | 18,600.00         | 19,158.00         |
| Town Clerk's FICA                 | 5,431.00          | 4,334.73          |                  | 1,096.27         | 5,785.00          | 5,967.00          |
| Health Insurance                  | 17,783.00         | 18,015.36         |                  | (232.36)         | 20,054.00         | 22,793.00         |
| Dental Insurance                  | 659.00            | 598.20            |                  | 60.80            | 659.00            | 692.00            |
| New/Repl. Equipment               | 200.00            | 94.98             |                  | 105.02           | 200.00            | 200.00            |
| Postage for Ballots               | 300.00            | 277.10            |                  | 22.90            | 300.00            | 300.00            |
| Vote Scanner Equipment            | 2,400.00          | 890.16            |                  | 1,509.84         | 2,400.00          | 2,400.00          |
| Travel & Conferences              | 1,600.00          | 1,164.60          |                  | 435.40           | 1,600.00          | 1,000.00          |
| Miscellaneous                     | 800.00            | 1,163.91          |                  | (363.91)         | 800.00            | 600.00            |
| Marriage License Quarterly Return | 1,000.00          | 1,000.00          |                  |                  | 1500.00           | 1,500.00          |
| Income                            |                   |                   | 19,298.50        | 19,298.50        |                   |                   |
| COVID Grants Received             |                   |                   |                  |                  |                   |                   |
|                                   | <b>101,163.00</b> | <b>89,349.50</b>  | <b>19,298.50</b> | <b>31,112.00</b> | <b>108,917.00</b> | <b>113,452.00</b> |
|                                   |                   |                   |                  |                  |                   |                   |
| <b>TOWN TREASURER'S OFFICE</b>    |                   |                   |                  |                  |                   |                   |
| Treasurer/Finance Director Salary | 57,464.00         | 57,463.59         |                  | .41              | 65,938.00         | 68,047.00         |
| Assistant Treasurer               | 19,105.00         | 19,104.80         |                  | .20              | 20,062.00         | 20,700.00         |
| Treasurer's Office FICA           | 5,856.00          | 5,174.80          |                  | 681.20           | 6,579.00          | 6,790.00          |
| Health Insurance                  | 17,783.00         | 18,015.36         |                  | (232.36)         | 20,054.00         | 22,793.00         |
| Dental Insurance                  | 659.00            | 598.20            |                  | 60.80            | 659.00            | 692.00            |
| Travel & Conference               | 100.00            | 28.00             |                  | 72.00            | 50.00             | 50.00             |
| Income                            |                   |                   | 866.00           | 866.00           |                   |                   |
|                                   | <b>100,967.00</b> | <b>100,384.75</b> | <b>866.00</b>    | <b>1,448.25</b>  | <b>113,342.00</b> | <b>118,072.00</b> |
|                                   |                   |                   |                  |                  |                   |                   |
| <b>LISTERS' OFFICE</b>            |                   |                   |                  |                  |                   |                   |
| Listers' Salaries                 | 44,696.00         | 34,244.54         |                  | 10,451.46        | 53,455.00         | 49,553.00         |
| Listers' FICA                     | 3,420.00          | 2,580.39          |                  | 839.61           | 4,090.00          | 3,791.00          |
| Health Insurance                  | 7,228.00          | 6,351.36          |                  | 876.64           | 7,228.00          | 7,950.00          |
| Dental Insurance                  | 659.00            | 598.20            |                  | 60.80            | 659.00            | 692.00            |
| Travel & Conferences              | 1,200.00          | 10.00             |                  | 1,190.00         | 1,200.00          | 500.00            |
|                                   |                   |                   |                  |                  |                   |                   |
|                                   | <b>57,203.00</b>  | <b>43,784.49</b>  |                  | <b>13,418.51</b> | <b>66,632.00</b>  | <b>62,486.00</b>  |
|                                   |                   |                   |                  |                  |                   |                   |
| <b>SELECTBOARD</b>                |                   |                   |                  |                  |                   |                   |
| Select Board Salaries             | 10,000.00         | 10,000.00         |                  | -                | 10,000.00         | 10,000.00         |
| Town Administrator                | 55,000.00         | 56,649.84         |                  | (1,649.84)       | 67,189.00         | 98,880.00         |
| Compensatory Time                 |                   |                   |                  |                  |                   | 8,000.00          |
| FICA (Del Tax Coll.)              | 4,973.00          | 7,206.55          |                  | (2,233.55)       | 8,905.00          | 10,500.00         |
| Health Insurance (Adm.)           | 17,160.00         | 9,007.68          |                  | 8,152.32         | 20,054.00         | 14,510.00         |
| Dental Insurance (Adm.)           | 659.00            | 598.20            |                  | 60.80            | 659.00            | 692.00            |
| New/Replace Equipment/Supplies    | 500.00            |                   |                  | 500.00           | 500.00            | 100.00            |
| Printing of Town Report           | 5,000.00          | 1,442.44          |                  | 3,557.56         | 1,500.00          | 1,584.00          |
| Postage for Town Report           | 400.00            | 188.06            |                  | 211.94           | 400.00            | 250.00            |
| Legal Services                    | 15,500.00         | 7,440.00          |                  | 8,060.00         | 15,500.00         | 15,500.00         |
| Travel                            | 1,000.00          | 2,217.72          |                  | (1,217.72)       | 3,000.00          | 1,500.00          |
| Outside Audit                     | 13,900.00         | 13,900.00         |                  | -                | 14,900.00         | 14,900.00         |
| Miscellaneous                     | 9,500.00          | 17,842.26         |                  | (8,342.26)       | 1,000.00          | 1,000.00          |

|                                           |                   |                   |               |                     |                   |                   |
|-------------------------------------------|-------------------|-------------------|---------------|---------------------|-------------------|-------------------|
| Contributions & Gifts                     | 300.00            | 331.79            |               | (31.79)             | 300.00            | <b>300.00</b>     |
| Green-up - Local                          | 150.00            | 163.84            |               | (13.84)             | 150.00            | <b>175.00</b>     |
| Green-up - State *                        | 150.00            |                   |               | 150.00              |                   | <b>100.00</b>     |
| Appreciation Activities                   | 500.00            | 552.25            |               | (52.25)             | 1,600.00          | <b>1,600.00</b>   |
| Welcome Signs:<br>Maintenance/Landscaping | 550.00            | 500.00            |               | 50.00               | 575.00            | <b>575.00</b>     |
| 457(b) Contribution                       | 10,500.00         | 27,151.99         |               | (16,651.99)         | 30,669.00         | <b>34,507.00</b>  |
| Flags                                     | 450.00            | 270.22            |               | 179.78              | 450.00            | <b>450.00</b>     |
| Hiring Expenses                           |                   | 60.00             |               | (60.00)             |                   | <b>100.00</b>     |
|                                           | <b>146,192.00</b> | <b>155,522.84</b> |               | <b>(9,330.84)</b>   | <b>177,351.00</b> | <b>215,223.00</b> |
|                                           |                   |                   |               |                     |                   |                   |
| <b>GENERAL EXPENSES</b>                   |                   |                   |               |                     |                   |                   |
| Website Design/Hosting                    | 1,014.00          | 1,014.00          |               | -                   | 1,014.00          | <b>3,065.00</b>   |
| General Office Supplies                   | 7,500.00          | 4,173.09          |               | 3,326.91            | 7,500.00          | <b>5,000.00</b>   |
| Advertising                               | 1,000.00          | 2,112.65          |               | (1,112.65)          | 1,000.00          | <b>2,000.00</b>   |
| Telephone                                 | 11,000.00         | 16,449.16         |               | (5,449.16)          | 11,000.00         | <b>17,000.00</b>  |
| Postage                                   | 2,500.00          | 2,135.95          |               | 364.05              | 2,500.00          | <b>2,500.00</b>   |
| Dues & Subscriptions                      | 1,500.00          | 357.00            |               | 1,143.00            | 1,500.00          | <b>1,500.00</b>   |
| VT League of Cities & Town                | 3,818.00          | 3,854.00          |               | (36.00)             | 3,818.00          | <b>4,111.00</b>   |
| County Tax                                | 34,116.00         | 30,830.00         |               | 3,286.00            | 34,116.00         | <b>45,000.00</b>  |
| Contract Mint. & Repair                   | 26,400.00         | 22,657.02         |               | 3,742.98            | 26,400.00         | <b>26,400.00</b>  |
| Technology Upgrades                       | 3,000.00          | 3,099.00          |               | (99.00)             | 3,000.00          | <b>3,000.00</b>   |
| Insurance & Bonds                         | 95,000.00         | 61,791.00         |               | 33,209.00           | 95,000.00         | <b>85,000.00</b>  |
| Communications                            | 2,000.00          | 2,000.00          |               | -                   | 2000.00           | <b>2,000.00</b>   |
| ARPA Grant                                |                   | 217,492.97        |               | 217,492.97          |                   |                   |
| Risk/Exposure                             |                   |                   | 687.00        | 687.00              |                   |                   |
|                                           | <b>188,848.00</b> | <b>367,965.84</b> | <b>687.00</b> | <b>(178,430.84)</b> | <b>188,848.00</b> | <b>196,576.00</b> |
|                                           |                   |                   |               |                     |                   |                   |
| <b>PLANNING</b>                           |                   |                   |               |                     |                   |                   |
| Postage, Misc.                            | 800.00            |                   |               | 800.00              | 800.00            | <b>100.00</b>     |
| Windham Regional Planning<br>Commission   | 5,400.00          | 5,402.03          |               | (2.03)              | 5,400.00          | <b>5,581.00</b>   |
| Professional Assistance                   | 1,000.00          |                   |               | 1,000.00            | 1,000.00          | <b>1,000.00</b>   |
| Matching Grant                            | 2,200.00          |                   |               | 2,200.00            | 2,200.00          | <b>2,200.00</b>   |
| 20' Muni Grant                            |                   |                   |               |                     | -                 |                   |
|                                           |                   |                   |               |                     |                   |                   |
|                                           | <b>9,400.00</b>   | <b>5,402.03</b>   |               | <b>3,997.97</b>     | <b>9,400.00</b>   | <b>8,881.00</b>   |
|                                           |                   |                   |               |                     |                   |                   |
| <b>RECREATION<br/>DEPARTMENT</b>          |                   |                   |               |                     |                   |                   |
| Director's Salary                         | 54,214.00         | 54,350.62         |               | (136.62)            | 62,187.00         | <b>64,176.00</b>  |
| Ass't Director's Salary                   | 40,186.00         | 40,185.60         |               | .40                 | 46,099.00         | <b>47,573.00</b>  |
| Maintenance Foreman                       | 7830.00           | 6,872.75          |               | 957.25              | 8,542.00          | <b>9,154.00</b>   |
| Water Safety Instructors                  | 27,100.00         | 20,379.28         |               | 6,720.72            | 28,435.00         | <b>24,545.00</b>  |
| Day Camp Staff                            | 15,660.00         | 19,258.70         |               | (3,598.70)          | 16,728.00         | <b>17,616.00</b>  |
| Customer Service                          | 6,740.00          | 8,492.71          |               | (1,752.71)          | 7,185.00          | <b>7,555.00</b>   |
| Pre-school Director                       | 30,280.00         | 30,549.33         |               | (269.33)            | 36,497.00         | <b>37,665.00</b>  |
| Pre-school Assistant                      | 33,502.00         | 31,726.32         |               | 1,775.68            | 42,514.00         | <b>43,874.00</b>  |
| Weekend Supervisor                        | 3,445.00          | 2,060.90          |               | 1,384.10            | 3,505.00          | <b>3,565.00</b>   |
| FICA                                      | 18,500.00         | 15,138.27         |               | 3,361.73            | 19,255.00         | <b>19,563.00</b>  |
| Heath Insurance                           | 77,709.00         | 78,727.20         |               | (1,018.20)          | 87,627.00         | <b>99,781.00</b>  |
| Dental Insurance                          | 2,634.00          | 2,392.80          |               | 241.20              | 2,634.00          | <b>2,766.00</b>   |
| Supplies                                  | 18,880.00         | 27,852.92         |               | (8,972.92)          | 20,975.00         | <b>23,400.00</b>  |
| Utilities/Fuel Oil                        | 8,500.00          | 9,974.30          |               | (1,474.30)          | 10,000.00         | <b>10,500.00</b>  |
| Telephone                                 | 1,100.00          | 1,559.51          |               | (459.51)            | 1,300.00          | <b>1,650.00</b>   |
| Contracts & Rentals                       | 1,590.00          | 1,923.49          |               | (333.49)            | 1,910.00          | <b>2,025.00</b>   |
| New/Replace Equipment                     |                   | 6,206.39          |               | (6,206.39)          |                   |                   |
| Repairs and Maintenance                   | 1,050.00          | 1,747.30          |               | (697.30)            | 1,050.00          | <b>1,250.00</b>   |

|                                 |                   |                   |                   |                   |                   |                   |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Programs                        | 22,300.00         | 6,808.18          |                   | 15,491.82         | 22,300.00         | <b>20,100.00</b>  |
| After School Program Exp.       |                   | 14,489.69         |                   | (14,489.69)       |                   |                   |
| Matching Grant                  | 2,000.00          | 2,129.01          |                   | (129.01)          | 2000.00           | <b>2,000.00</b>   |
| Travel & Conference             |                   |                   |                   |                   |                   |                   |
| Income                          |                   |                   | 184,974.35        | 184,974.35        |                   |                   |
|                                 | <b>373,220.00</b> | <b>382,825.27</b> | <b>184,974.35</b> | <b>175,369.08</b> | <b>421,743.00</b> | <b>438,758.00</b> |
|                                 |                   |                   |                   |                   |                   |                   |
| Pre-school Partnership          |                   | 52,756.13         |                   | (52,756.13)       |                   |                   |
| Income (Pre-school Partnership) |                   |                   | 89,049.70         | 89,049.70         |                   |                   |
| Preschool Fundraiser            |                   | 5,048.64          |                   | (5,048.64)        |                   |                   |
| Income (Preschool Fundraiser)   |                   |                   | 3,315.41          | 3,315.41          |                   |                   |
| Grants/ Donations               |                   | 23,088.64         |                   | (23,088.64)       |                   |                   |
| Income (Grants/Donations)       |                   |                   | 3,300.00          | 3,300.00          |                   |                   |
|                                 | <b>373,220.00</b> | <b>463,718.68</b> | <b>280,639.46</b> | <b>190,140.78</b> |                   |                   |
|                                 |                   |                   |                   |                   |                   |                   |
| <b>RECREATION SCHOOL RENTAL</b> | 231,105.00        | 231,105.00        |                   |                   | 231,105.00        | <b>231,105.00</b> |
|                                 | <b>231,105.00</b> | <b>231,105.00</b> |                   | -                 | <b>231,105.00</b> | <b>231,105.00</b> |
|                                 |                   |                   |                   |                   |                   |                   |
| <b>BUILDINGS &amp; GROUNDS</b>  |                   |                   |                   |                   |                   |                   |
| Custodian                       | 21,840.00         | 12,005.75         |                   | 9,834.25          | 22,664.00         | <b>23,389.00</b>  |
| Custodian FICA                  | 1,671.00          | 947.41            |                   | 723.59            | 1,734.00          | <b>1,790.00</b>   |
| Ground keeping                  | 1,500.00          | 3,618.00          |                   | (2,118.00)        |                   |                   |
| Cleaning                        | 1,000.00          |                   |                   | 1,000.00          |                   |                   |
| Snow Removal                    | 1,000.00          |                   |                   | 1,000.00          |                   |                   |
| Supplies                        | 1,500.00          | 689.51            | 5.00              | 815.49            | 1,500.00          | <b>800.00</b>     |
| Grounds                         |                   | 164.26            |                   | (164.26)          |                   |                   |
| Custodial Equipment             | 1,000.00          | 1,898.26          |                   | (898.26)          | 3,500.00          | <b>1,000.00</b>   |
| Fuel Oil                        | 11,000.00         | 13,069.42         |                   | (2,069.42)        | 13,000.00         | <b>14,000.00</b>  |
| Electricity - Town/Lib/North    | 11,500.00         | 10,842.67         |                   | 657.33            | 13,000.00         | <b>13,000.00</b>  |
| Repairs to Equipment            | 500.00            |                   |                   | 500.00            | 500.00            | <b>200.00</b>     |
| Bldg. Repairs & Maint.          | 8,000.00          | 4,469.96          |                   | 3,530.04          | 8,000.00          | <b>5,500.00</b>   |
|                                 | <b>60,511.00</b>  | <b>47,705.24</b>  | <b>5.00</b>       | <b>12,810.76</b>  | <b>63,898.00</b>  | <b>59,679.00</b>  |
|                                 |                   |                   |                   |                   |                   |                   |
| <b>CEMETERIES</b>               |                   |                   |                   |                   |                   |                   |
| Caretaking                      | 17,924.00         | 4,520.00          |                   | 13,404.00         | 27,924.00         | <b>39,496.00</b>  |
| Tyler Cemetery Fund             | (8,320.00)        |                   |                   | (8,320.00)        | (8,320.00)        | <b>(8,320.00)</b> |
| North Cemetery Fund             | (500.00)          |                   |                   | (500.00)          | (500.00)          | <b>(500.00)</b>   |
| Supplies                        | 500.00            |                   |                   | 500.00            | 500.00            | <b>750.00</b>     |
| Repair & Maintenance            | 3,500.00          | 2,860.00          |                   | 640.00            | 7,500.00          | <b>7,500.00</b>   |
| Memorial Day Supplies           | 800.00            |                   |                   | 800.00            | 1,000.00          | <b>1,000.00</b>   |
|                                 | <b>13,904.00</b>  | <b>7,380.00</b>   |                   | <b>6,524.00</b>   | <b>28,104.00</b>  | <b>39,926.00</b>  |
|                                 |                   |                   |                   |                   |                   |                   |
| <b>VERNON SENIORS</b>           |                   |                   |                   |                   |                   |                   |
| Activities                      | 2,550.00          | 2,550.00          |                   | -                 | 2,550.00          | <b>2,550.00</b>   |
|                                 | <b>2,550.00</b>   | <b>2,550.00</b>   | -                 |                   | <b>2,550.00</b>   | <b>2,550.00</b>   |
|                                 |                   |                   |                   |                   |                   |                   |
| <b>TOWN VAN</b>                 |                   |                   |                   |                   |                   |                   |
| Van Driver                      | 7,266.00          | 3,391.07          |                   | 3,874.93          | 11,117.00         | <b>8,500.00</b>   |
| FICA                            | 556.00            | 259.40            |                   | 296.60            | 851.00            | <b>652.00</b>     |
| Gasoline                        | 1,500.00          | 1,383.70          |                   | 116.30            | 1,500.00          | <b>1,500.00</b>   |
| Van Maintenance                 | 2,000.00          | 1,770.31          |                   | 229.69            | 2,000.00          | <b>2,000.00</b>   |
| Bus Pass Expense (Fuel)         |                   |                   |                   |                   |                   |                   |
| Bus Pass Income                 |                   |                   | 930.00            | 930.00            |                   |                   |
|                                 | <b>11,322.00</b>  | <b>6,804.48</b>   | <b>930.00</b>     | <b>5,447.52</b>   | <b>15,968.00</b>  | <b>12,652.00</b>  |
|                                 |                   |                   |                   |                   |                   |                   |



|                                             |                   |                  |                 |                  |                   |                   |
|---------------------------------------------|-------------------|------------------|-----------------|------------------|-------------------|-------------------|
| <b>HISTORIANS SOUTH SCHOOL MUSEUM</b>       |                   |                  |                 |                  |                   |                   |
| Electricity                                 | 450.00            | 412.94           |                 | 37.06            | 450.00            | <b>450.00</b>     |
| Bldg. Repairs & Maint.                      | 3,500.00          | 2,170.12         |                 | 1,329.88         | 3,780.00          | <b>3,600.00</b>   |
| Grounds                                     | 1,500.00          | 1,500.00         |                 | -                | 1,500.00          | <b>1,500.00</b>   |
| Lawn Care                                   | 900.00            | 800.00           |                 | 100.00           | 900.00            | <b>900.00</b>     |
| Matching Grant                              | 2,000.00          |                  |                 | 2,000.00         | 2,000.00          |                   |
|                                             |                   |                  |                 |                  |                   |                   |
|                                             | <b>8,350.00</b>   | <b>4,883.06</b>  |                 | <b>3,466.94</b>  | <b>8,630.00</b>   | <b>6,450.00</b>   |
| Approved Carryover                          | 4,500.00          | 2,500.00         |                 | 2,000.00         |                   |                   |
|                                             | <b>12,850.00</b>  | <b>7,383.06</b>  |                 | <b>5,466.94</b>  |                   |                   |
|                                             |                   |                  |                 |                  |                   |                   |
| <b>CONTRACTED PUBLIC SAFETY SERVICES</b>    |                   |                  |                 |                  |                   |                   |
| Law Enforcement Contract                    | 97,000.00         | 96,999.96        |                 | .04              | 108,160.00        | <b>112,320.00</b> |
| Income                                      |                   |                  | 2,791.03        |                  |                   |                   |
|                                             | <b>97,000.00</b>  | <b>96,999.96</b> | <b>2,791.03</b> | <b>2,791.07</b>  | <b>108,160.00</b> | <b>112,320.00</b> |
|                                             |                   |                  |                 |                  |                   |                   |
| <b>FIRE DEPARTMENT</b>                      |                   |                  |                 |                  |                   |                   |
| Fire Chief Stipend                          | 7,250.00          | 7,250.00         |                 | -                | 7,250.00          | <b>7,250.00</b>   |
| Assistant Fire Chief Stipend - Fire Service | 3,500.00          | 3,500.00         |                 | -                | 3,500.00          | <b>3,500.00</b>   |
| Line Officers Stipend                       | 3,500.00          | 3,250.00         |                 | 250.00           | 3,500.00          | <b>5,500.00</b>   |
| Lost Wages                                  | 300.00            |                  |                 | 300.00           | 300.00            | <b>50.00</b>      |
| FICA                                        | 1,113.08          | 1,071.05         |                 | 42.03            | 1,114.00          | <b>1,247.00</b>   |
| Uniforms                                    | 800.00            | 1,884.50         |                 | (1,084.50)       | 800.00            | <b>1,500.00</b>   |
| Inoculations                                | 500.00            |                  |                 | 500.00           | 500.00            | <b>500.00</b>     |
| Physicals                                   | 5,000.00          |                  |                 | 5,000.00         | 4,000.00          | <b>2,000.00</b>   |
| EAP                                         | 500.00            | 475.20           |                 | 24.80            | 500.00            | <b>500.00</b>     |
| Supplies                                    | 1,200.00          | 396.65           |                 | 803.35           | 1,200.00          | <b>1,000.00</b>   |
| EMS Rescue Supplies                         | 3,000.00          | 1,957.22         |                 | 1,042.78         | 2,500.00          | <b>2,500.00</b>   |
| New Equipment - Fire Svcs                   | 11,000.00         | 10,705.19        |                 | 294.81           | 11,000.00         | <b>10,000.00</b>  |
| New Equipment - EMS                         | 4,000.00          | 3,959.18         |                 | 40.82            | 4,000.00          | <b>3,500.00</b>   |
| Public Education                            | 1,000.00          | 1,273.13         |                 | (273.13)         | 1,000.00          | <b>1,000.00</b>   |
| Fuel Oil                                    | 8,000.00          | 6,636.00         |                 | 1,364.00         | 13,500.00         | <b>13,000.00</b>  |
| Electricity                                 | 3,000.00          | 2,016.37         |                 | 983.63           | 2,750.00          | <b>2,250.00</b>   |
| Dues and Subscriptions                      | 800.00            | 1,650.72         |                 | (850.72)         | 3,200.00          | <b>3,800.00</b>   |
| Southwest Mutual Aid                        | 32,500.00         | 16,497.00        |                 | 16,003.00        | 33,825.00         | <b>34,500.00</b>  |
| Gasoline                                    | 1,800.00          | 2,358.90         |                 | (558.90)         | 2,000.00          | <b>2,500.00</b>   |
| Equipment Repair/Maint.                     | 6,000.00          | 5,734.65         |                 | 265.35           | 6,000.00          | <b>6,000.00</b>   |
| Truck Repair/ Maint.                        | 8,000.00          | 8,578.28         |                 | (578.28)         | 8,000.00          | <b>8,000.00</b>   |
| Fire Pond Maintenance                       | 3,500.00          |                  |                 | 3,500.00         | 3,500.00          | <b>1,500.00</b>   |
| Building Repairs/ Maint.                    | 4,000.00          | 3,018.41         |                 | 981.59           | 4,000.00          | <b>4,000.00</b>   |
| Training, Travel & Conf.                    | 1,000.00          | 375.41           |                 | 624.59           | 1,000.00          | <b>1,000.00</b>   |
| Training, Travel & Conference: Rescue       | 1,500.00          | 400.00           |                 | 1,100.00         | 1,500.00          | <b>1,500.00</b>   |
| Travel Reimbursement                        | 5,000.00          | 4,445.00         |                 | 555.00           | 11,000.00         | <b>8,000.00</b>   |
| Matching Grant                              | 2,000.00          | 566.43           |                 | 1,433.57         | 1,000.00          | <b>1,000.00</b>   |
| Income                                      |                   |                  | 6,468.00        | 6,468.00         |                   |                   |
|                                             | <b>119,763.08</b> | <b>87,999.29</b> | <b>6,468.00</b> | <b>38,231.79</b> | <b>132,439.00</b> | <b>127,097.00</b> |
|                                             |                   |                  |                 |                  |                   |                   |
| <b>OTHER PUBLIC SAFETY</b>                  |                   |                  |                 |                  |                   |                   |
| Health Officer                              | 2,500.00          | 2,500.00         |                 | -                | 2,500.00          | <b>2,500.00</b>   |
| Deputy Health Officer                       | 500.00            |                  |                 | 500.00           | 500.00            | <b>500.00</b>     |
| FICA                                        | 200.00            | 191.26           |                 | 8.74             | 200.00            | <b>200.00</b>     |
| Fire Warden - Permits                       | 500.00            | 500.00           |                 | -                | 500.00            | <b>500.00</b>     |
| EOC Building Expenses                       | 4,500.00          | 6,171.02         |                 | (1,671.02)       | 4,500.00          |                   |
| Rescue's Monthly Pymt                       | 52,989.00         | 52,651.84        |                 | 337.16           | 53,178.00         | <b>53,704.00</b>  |

|                                           |                     |                     |                   |                   |                     |                     |
|-------------------------------------------|---------------------|---------------------|-------------------|-------------------|---------------------|---------------------|
| <b>HIGHWAY MAINTENANCE</b>                |                     |                     |                   |                   |                     |                     |
| Equipment Rental                          | 5,500.00            | 3,699.05            |                   | 1,800.95          | 5,500.00            | <b>5,500.00</b>     |
| Guard Rails                               | 1,100.00            | 1,100.00            |                   | -                 | 1,100.00            | <b>1,100.00</b>     |
| Culverts                                  | 5,500.00            | 5,590.20            |                   | (90.20)           | 5,500.00            | <b>6,000.00</b>     |
| Gravel                                    | 8,000.00            | 5,279.92            |                   | 2,720.08          | 8,000.00            | <b>8,000.00</b>     |
| Chloride                                  | 6,700.00            | 6,786.89            |                   | (86.89)           | 6,700.00            | <b>6,700.00</b>     |
| Asphalt                                   | 1,000.00            | 1,722.37            |                   | (722.37)          | 1,000.00            | <b>1,500.00</b>     |
| Salt                                      | 49,000.00           | 51,044.00           |                   | (2,044.00)        | 53,000.00           | <b>55,000.00</b>    |
| Sand                                      | 10,500.00           | 8,496.64            |                   | 2,003.36          | 10,500.00           | <b>10,500.00</b>    |
| Tree Warden                               | 2,800.00            | 4,850.00            |                   | (2,050.00)        | 3,000.00            | <b>5,000.00</b>     |
| Storm water Run-off Permits               | 4,800.00            | 4,749.80            |                   | 50.20             | 4,800.00            | <b>4,800.00</b>     |
|                                           | <b>94,900.00</b>    | <b>93,318.87</b>    |                   | <b>1,581.13</b>   | <b>99,100.00</b>    | <b>104,100.00</b>   |
|                                           |                     |                     |                   |                   |                     |                     |
| <b>TOWN GARAGE OPERATION</b>              |                     |                     |                   |                   |                     |                     |
| Road Commissioner's Salary                | 64,616.00           | 64,502.23           |                   | 113.77            | 75,240.00           | <b>77,627.00</b>    |
| Equipment Operator's Salary               | 44,915.00           | 45,840.96           |                   | (925.96)          | 55,298.00           | <b>57,040.00</b>    |
| Equipment Operator/Mechanic's Salary      | 46,361.00           | 49,520.57           |                   | (3,159.57)        | 58,599.00           | <b>60,459.00</b>    |
| Part-time Operator's Salary               | 5,000.00            | 1,262.20            |                   | 3,737.80          | 5,000.00            | <b>4,000.00</b>     |
| FICA                                      | 12,309.00           | 11,212.54           |                   | 1,096.46          | 14,851.00           | <b>15,310.00</b>    |
| Health Insurance                          | 67,749.00           | 43,326.96           |                   | 24,422.04         | 76,395.00           | <b>77,747.00</b>    |
| Dental Insurance                          | 2,634.00            | 1,196.51            |                   | 1,437.49          | 2,634.00            | <b>2,766.00</b>     |
| Uniforms                                  | 2,600.00            | 2,740.93            |                   | (140.93)          | 2,700.00            | <b>3,000.00</b>     |
| Drug & Alcohol Testing                    | 400.00              |                     |                   | 400.00            | 400.00              | <b>400.00</b>       |
| Supplies                                  | 4,000.00            | 2,409.45            |                   | 1,590.55          | 4,000.00            | <b>4,000.00</b>     |
| Fuel Oil                                  | 11,000.00           | 10,899.70           |                   | 100.30            | 19,000.00           | <b>19,000.00</b>    |
| Electricity                               | 3,250.00            | 3,334.72            |                   | (84.72)           | 3,500.00            | <b>3,500.00</b>     |
| Dues & Subscriptions                      | 200.00              | 328.50              |                   | (128.50)          | 200.00              | <b>200.00</b>       |
| Gas & Diesel                              | 16,000.00           | 16,596.75           |                   | (596.75)          | 21,000.00           | <b>21,000.00</b>    |
| Road Tools & Supplies                     | 4,000.00            | 2,834.18            |                   | 1,165.82          | 4,000.00            | <b>4,000.00</b>     |
| Safety Equipment                          | 2,000.00            | 2,352.26            |                   | (352.26)          | 2,000.00            | <b>2,000.00</b>     |
| Building Repair & Maint.                  | 3,500.00            | 3,931.36            |                   | (431.36)          | 4,000.00            | <b>4,000.00</b>     |
| Travel & Conferences                      | 250.00              | 125.30              |                   | 124.70            | 250.00              | <b>200.00</b>       |
| Dumpster Fee                              | 1,300.00            | 1,020.00            |                   | 280.00            | 1,300.00            | <b>1,300.00</b>     |
| Income                                    |                     |                     | 190.00            | 190.00            |                     |                     |
|                                           | <b>292,084.00</b>   | <b>263,435.12</b>   | <b>190.00</b>     | <b>28,838.88</b>  | <b>350,367.00</b>   | <b>357,549.00</b>   |
|                                           |                     |                     |                   |                   |                     |                     |
| <b>ROAD EQUIPMENT REPAIR &amp; MAINT.</b> |                     |                     |                   |                   |                     |                     |
| Trucks                                    | 10,000.00           | 9,147.57            |                   | 852.43            | 10,000.00           | <b>11,000.00</b>    |
| Grader                                    | 2,500.00            | 864.57              |                   | 1,635.43          | 2,500.00            | <b>2,500.00</b>     |
| Tractor                                   | 2,000.00            | 926.55              |                   | 1,073.45          | 6,500.00            | <b>6,500.00</b>     |
| Snow Plows & Sanders                      | 3,000.00            | 2,086.72            |                   | 913.28            | 3,000.00            | <b>3,000.00</b>     |
| Front End Loader                          | 2,500.00            | 1,153.45            |                   | 1,346.55          | 2,500.00            | <b>2,500.00</b>     |
| Small Equipment                           | 2,400.00            | 3,136.30            |                   | (736.30)          | 2,400.00            | <b>2,700.00</b>     |
| Radios                                    | 500.00              | 119.00              |                   | 381.00            | 500.00              | <b>500.00</b>       |
|                                           |                     |                     |                   |                   |                     |                     |
|                                           | <b>22,900.00</b>    | <b>17,434.16</b>    |                   | <b>5,465.84</b>   | <b>27,400.00</b>    | <b>28,700.00</b>    |
| Carryover per Statute                     | 41,238.96           | 31,229.32           |                   | 10,009.64         | 45,705.49           |                     |
|                                           |                     |                     |                   |                   |                     |                     |
|                                           | <b>64,138.96</b>    | <b>48,663.48</b>    | -                 | <b>15,475.48</b>  | <b>73,105.49</b>    |                     |
| Interest Earned                           |                     |                     | 25,687.62         | 25,687.62         |                     |                     |
| <b>TOTAL BUDGET</b>                       | <b>1,992,571.08</b> | <b>2,147,757.43</b> | <b>337,562.61</b> | <b>182,376.26</b> | <b>2,214,819.00</b> | <b>2,293,980.00</b> |
| Deduct Estimated Income                   | (294,450.00)        |                     |                   |                   | (296,950.00)        | <b>(310,000.00)</b> |
| Carryover from FY21-22                    |                     |                     |                   |                   | (100,000.00)        | <b>(100,000.00)</b> |
| ARPA Grant                                |                     |                     | 331,126.08        |                   | (42,439.00)         | <b>(40,818.00)</b>  |

|                                       |                     |                     |                   |                   |                     |                     |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------|---------------------|---------------------|
| Nat'l Opioids Settlement              |                     |                     | 6,593.57          |                   |                     |                     |
| <b>TOTAL AMOUNT TO BE RAISED</b>      | <b>1,698,121.08</b> | <b>2,147,757.43</b> | <b>675,282.26</b> | <b>182,376.26</b> | <b>1,775,430.00</b> | <b>1,843,162.00</b> |
|                                       |                     |                     |                   |                   |                     |                     |
| <b>ESTIMATED INCOME</b>               |                     |                     |                   |                   |                     |                     |
| Interest on Del. Taxes                | 8,000.00            |                     |                   |                   | 8,000.00            | <b>8,000.00</b>     |
| St of VT: Current Use Pymt            | 40,000.00           |                     |                   |                   | 40,000.00           | <b>40,000.00</b>    |
| St of VT: Agency of Natural Resources | 8,000.00            |                     |                   |                   | 8,300.00            | <b>8,300.00</b>     |
| St of VT: Railroad Tax                | 4,000.00            |                     |                   |                   | 4,000.00            | <b>4,000.00</b>     |
| School Tax Billing                    | 20,000.00           |                     |                   |                   | 12,000.00           | <b>12,000.00</b>    |
| Homestead Late Fees                   | 1,500.00            |                     |                   |                   | 2,000.00            | <b>2,000.00</b>     |
| Town Clerk Remittance                 | 25,000.00           |                     |                   |                   | 28,000.00           | <b>20,000.00</b>    |
| Interest on General Fund              | 5,000.00            |                     |                   |                   | 1,200.00            | <b>17,000.00</b>    |
| Treasurer's Income                    | 750.00              |                     |                   |                   | 750.00              | <b>1,000.00</b>     |
| Recreation Income                     | 147,500.00          |                     |                   |                   | 157,500.00          | <b>162,500.00</b>   |
| Partnership Income                    | 32,500.00           |                     |                   |                   | 32,500.00           | <b>32,500.00</b>    |
| Highway Income                        | 200.00              |                     |                   |                   | 200.00              | <b>200.00</b>       |
| Police Income                         | 1,500.00            |                     |                   |                   | 2,000.00            | <b>2,000.00</b>     |
| Bus Pass Income                       | 500.00              |                     |                   |                   | 500.00              | <b>800.00</b>       |
| <b>TOTAL ESTIMATED INCOME</b>         | <b>\$294,450.00</b> |                     |                   |                   | <b>\$296,950.00</b> | <b>\$310,000.00</b> |

## 2022 – 2023 Appropriations

|                                                                                                           | Balance   | Transfers      | Income   | Expenses     | Balance   |
|-----------------------------------------------------------------------------------------------------------|-----------|----------------|----------|--------------|-----------|
|                                                                                                           | Previous  | and            |          |              |           |
|                                                                                                           | Years     | Appropriations |          |              |           |
| <b>MISCELLANEOUS APPROPRIATIONS</b>                                                                       |           |                |          |              |           |
|                                                                                                           |           |                |          |              |           |
| Library Administration & Operation                                                                        | 44,467.37 | 95,823.00      | 7,248.00 | (94,399.48)  | 53,138.89 |
| Elderly Assistance Fund                                                                                   |           | 10,000.00      |          | (10,000.00)  | -         |
| Town Road Upgrade Fund                                                                                    |           | 100,000.00     |          | (100,000.00) | -         |
| Capital Fund                                                                                              |           | 195,385.00     |          | (195,385.00) |           |
| Professional Services Fund                                                                                |           | 50,000.00      |          | (50,000.00)  | -         |
| Parking Lot Maintenance Fund                                                                              |           | 2,500.00       |          | (2,500.00)   | -         |
| Solid Waste Fund                                                                                          |           | 129,503.00     |          | (129,503.00) |           |
| Emergency Management                                                                                      | 19,235.16 | 15,000.00      |          | (6,459.00)   | 27,776.16 |
| Culvert Reserve Fund                                                                                      |           | 40,000.00      |          | (40,000.00)  | -         |
| Vernon Historians'                                                                                        |           | 1,100.00       |          | (1,100.00)   | -         |
| Town Picnic                                                                                               | 2,426.76  |                |          |              | 2,426.76  |
| James Cusick Scholarship Fund                                                                             |           | 40,000.00      |          | (6,000.00)   | 34,000.00 |
| Emergency Repair/Replacement Fund                                                                         |           | 10,000.00      |          | (10,000.00)  |           |
| Various Organizations                                                                                     |           | 7,100.00       |          | (7,100.00)   |           |
| PAYT Fund                                                                                                 |           | 29,689.23      |          | (29,689.23)  |           |
| <b>Balances as of June 30, 2023 do not include appropriation amounts voted at March 2023 Town Meeting</b> |           |                |          |              |           |

## 2022 – 2023 Town Grants and Expenses

|                              | Prior Year Carryover | Estimated Revenue/<br>Beginning Balance | Expenditures<br>In FY 22-23 | Received<br>In FY22-23 | Spent in<br>Previous Years | Unused     |
|------------------------------|----------------------|-----------------------------------------|-----------------------------|------------------------|----------------------------|------------|
| <b>Recreation Department</b> |                      |                                         |                             |                        |                            |            |
| Preschool Partnership        |                      | 89,049.70                               | 52,756.13                   | 89,049.70              |                            | 36,293.57  |
| COVID-19 Grant               |                      |                                         |                             |                        |                            | 494.46     |
| Hazard Pay Grant             |                      | 3,000.00                                | 3,000.00                    | 3,000.00               |                            |            |
| <b>Town Office</b>           |                      |                                         |                             |                        |                            |            |
| ARPA Grant                   | 326,965.61           | 659,207.27                              | 217,492.97                  | 331,126.08             |                            | 440,598.72 |
| <b>Highway Department</b>    |                      |                                         |                             |                        |                            |            |
| Stormwater Grant             |                      | 4,500.00                                |                             | 4,500.00               |                            | 4,500.00   |
| <b>Library</b>               |                      |                                         |                             |                        |                            |            |
| Summer Program Grant         |                      | 300.00                                  | 254.51                      | 300.00                 |                            | 45.49      |
| FY 22/23 Courier Grant       |                      | 571.35                                  | 489.80                      | 571.35                 |                            | 81.55      |
| ARPA Grant                   | 1,074.76             | 4,644.25                                | 1,161.07                    |                        |                            | (86.31)    |

### BOARDS, COMMISSIONS AND ORGANIZATIONS

#### VERNON FREE LIBRARY 2023 TRUSTEES

We, the Trustees of the Vernon Free Library, thank you for your generous support in FY 2022-2023. Our library does a lot of important work for our community, and your support continues to aid the library's positive impact. We are pleased to share a few highlights of the Trustees' work this past year.

The annual appeal that was sent out this fiscal year was again mailed as the now-familiar postcards. We were also happy to participate in the town wide yard sale again this year, with our book sale. Proceeds from the different fundraising events allow the Library to purchase items which are outside of the budget presented to the taxpayers and thus relieve some of the financial burden. This year we were able to purchase a Cricut Cutting Machine which has been used for the creation of bulletin boards, materials for the summer reading program, and will continue to be used for many future projects. Additionally, we purchased new window blinds to replace all of the old, broken ones. The Trustees and staff very much appreciate your support in all forms.

Our library staff and volunteers work hard to keep the library and its many programs running smoothly. In the holiday season we, as Trustees, assembled appreciation gifts for the staff and volunteers to thank them for their contributions.

The Trustees held meetings in person and via the Zoom platform and conducted business as usual. We reviewed and updated the job descriptions for both the Library Director and Assistants to better reflect the duties of the positions. We are continuing to gather information to assess the needs and wants of town residents and how the library can best serve our community. We enjoyed seeing many of you at the Vernon Community Market and appreciate all the responses you shared there and at the library. Looking forward, we will use this feedback and more as we continue to update the Library Strategic Plan throughout the next fiscal year to improve services for and meet the needs of all patrons.

Again, the Trustees wish to thank you for your continued financial support.

#### **Trustees (Term):**

**Cassie Sailsman (chair) (2025)**

774-305-2141

vfltrustee.3@gmail.com  
**Doug Rosien (vice-chair) (2026)**  
603-667-1376  
vfltrustee.4@gmail.com  
**Kristin Bratton (clerk) (2025)**  
413-325-1584  
vfltrustee.1@gmail.com  
**Julie Nevins (secretary) (2024)**  
518-578-5676  
vfltrustee.2@gmail.com

### **VERNON FREE LIBRARY**

The library has been increasingly busy serving the needs of our community and has welcomed many new patrons.

Our Reading Group is meeting monthly on the second Thursday of the month at 5 pm. Our Knitting Group meets weekly on Wednesday at 1 pm. New members are always welcome!

Our summer reading program theme was “All Together Now”. Participants were able to enjoy crafts, activities and books each week promoting caring and sharing.

We continue to keep our collection current and purchase new releases monthly. The library collection totals over 20,000 items including DVDs, Audio books on CD, magazines, and books.

Digital services continue to be important. Available to library patrons, they can be found at [www.vernonfreelibrary.org](http://www.vernonfreelibrary.org), and include the following:

OVERDRIVE through ListenUp Vermont using the LIBBY app offers over 13,000 e books and 10,000 downloadable audio books.

**NEW! PALACE PROJECT** This app is another source of downloadable e book and audio books through the Vermont Department of Libraries and available to any member of Vernon Free Library.

UNIVERSAL CLASS, through the Vermont Department of Libraries, offers over 500 online, non-college credit courses with actual instructors.

LEARNING EXPRESS, also through the Vermont Department of Libraries, provides training for workplace, academic and job-hunting skills.

VERMONT ONLINE LIBRARY, through the Vermont Department of Libraries, is an online resource for health information, newspaper articles, reference databases, periodicals, Chilton’s DIY repair manuals, Job Seekers,

Small Business Owners, Travel Tools, and more for all ages, including children.

CONSUMER REPORTS online is available.

FAMILY SEARCH (genealogy site)

WI-FI coverage includes the library, inside the Town Office Building, and outside the Town Office Building via a HOT SPOT.

The annual holiday GIVING TREE continued this year. Again, the generosity of our residents helped to make the holidays a little brighter for our neighbors.

We all love being able to serve our community.

Thank you for your support of Vernon Free Library!

DIRECTOR: Jean Carr

LIBRARY ASSISTANTS: Beth Armington, June Turner

VOLUNTEERS: Kristin Bratton, Kathy Korb, Mia Fowler-Shaw, and Emilee Akley

GIVING TREE COMMITTEE/VOLUNTEERS: Joyce Goodnow, Rita Mudd, June Turner, Jean Carr



|    |                    |              |                |              |              |
|----|--------------------|--------------|----------------|--------------|--------------|
|    | <b>Vernon Free</b> | <b>F/Y</b>   |                | <b>F/Y</b>   |              |
|    |                    | <b>22/23</b> |                | <b>23/24</b> |              |
|    | Gross Wages        | \$54,31      |                | \$62,154     |              |
|    | FICA               | \$4,155      |                | \$4,755      |              |
|    | <b>Vernon Free</b> | <b>F/Y</b>   | <b>ACTUALS</b> | <b>F/Y</b>   | <b>F/Y</b>   |
|    |                    | <b>22/23</b> | <b>22/23</b>   | <b>23/24</b> | <b>24/25</b> |
|    |                    |              |                |              |              |
|    | Gross Wages        | \$54,31      | \$54,012.4     | \$62,154     | \$85,648     |
|    | FICA               | \$4,155      | \$3,868.75     | \$4,755      | \$6,553      |
|    | Donation           |              |                |              |              |
|    | Subtotal           | \$58,47      | \$57,881.1     | \$66,909     | \$92,201     |
|    |                    |              |                |              |              |
|    | Insurances         | 9,951        | \$9,605.88     | 13,191       | 14,510       |
| 20 | Supplies           | 1,000        | \$1,151.46     | 1,000        | 1,000        |
| 22 | Books              | 12,700       | \$13,071.8     | 12,700       | 12,700       |
| 23 | New                | 1,485        | \$2,453.15     | 1,485        | 1,485        |
| 24 | Periodicals        | 1,000        | \$1,337.48     | 1,000        | 1,000        |
| 25 | Audio/Video        | 2,000        | \$838.85       | 1,100        | 950          |
| 26 | Internet           | 2,306        | \$652.80       | 2,000        | 2,000        |
| 27 | Software           | 0            | \$0.00         | 0            | 0            |
| 28 | Marketing/Fun      | 600          | \$0.00         | 600          | 600          |
| 29 | Electronic         | 200          | \$20.00        | 200          | 200          |
| 35 | Postage            | 800          | \$946.91       | 850          | 1,000        |
| 40 | Dues               | 170          | \$100.00       | 170          | 170          |
| 44 | Technology         | 1,400        | \$1,595.38     | 1,600        | 1,600        |
| 62 | Repairs &          | 1,200        | \$1,246.92     | 1,500        | 1,500        |
| 72 | Miscellaneous      | 40           | \$0.00         | 40           | 40           |
| 71 | Programs           | 500          | \$0.00         | 500          | 500          |
| 73 | Program            | 1,000        | \$524.91       | 1,000        | 1,000        |
| 74 | Travel &           | 1,000        | \$0.00         | 1,000        | 1,000        |
|    |                    |              |                |              |              |
|    | Subtotal           | \$37,35      | \$33,545.5     | \$39,936     | \$41,255     |
|    |                    |              |                |              |              |
|    | Totals             | \$95,82      | \$91,426.7     | \$106,84     | \$133,45     |
|    |                    |              |                |              |              |
|    | VFL GIFT FUND      | \$46,03      |                | \$48,808     | \$49,554     |
|    | Donation           | \$2,973      |                |              |              |

- **Recommendations to select board and FERC regarding Dam relicensing process**
  - Recommended more formal acceptance of original MOA and made several recommendations to FERC to be tied to licensing.
- **Loss of long term committee members**
  - Struggling with the loss of Roger Rulewich, and Martin Langeveld search initiated for new commission members.
- **Support for Shell bridge rebuilding project**
  - In conjunction with Northfield PC we contacting several State and Federal officials with formal correspondences illustrating our support for the project.
- **The issue Categorical Disposal Facility on West Road.**
  - Attended NRC Public Comment meeting
  - Kept Select Board up-to-date on proceedings/recommendations
- **Participation in Vernon Outdoor Master Recreation Plan**
  - Bob Spencer attended the meetings with the recreation board and the contractor developing the plan.
- **Closely followed Renaud Gravel act 250 progress.**
  - Attended site visit.
- **Miller Farm initial stages of Solar Array study**
  - PC conducted a site visit for the proposed Solar Array
- **Hosted Presentation by WRC regarding the advantages of Zoning.**

**Jim Pinkerton, Chair**  
**Bob Spencer, Vice Chair**  
**Madeline Arms**  
**Brandon Bucossi**

### **Town of Vernon Planning and Economic Development Commission** **Annual Report 2023**

- **Outreach to Guilford Planning Commission**
  - Attended Guilford hosted joint commission meeting and shared several business development related strategies.
- **VY decommissioning progress**
  - PC member Madeline Arms attended several meetings associated with the decommissioning activities as town rep to Vermont Nuclear Decommissioning Citizens Advisory Panel (NDCAP) and kept the commission and select board up-to-date with North Star activities.

### **TREASURER'S REPORT:**

Our office processed \$7,030,869.87 in accounts payable during the fiscal year and \$9,257,109.91 in accounts receivable for the Town, the Vernon Free Library and taxes for Vernon Elementary School. We generated 910 tax bills and 37 revised tax bills. We continue to collect taxes in three installments, but please note that is perfectly acceptable to pay the entire bill at any time. Our office also makes available the option of making smaller payments throughout the year to help meet your financial needs. Additionally, it is important to remember that the Homestead Declaration must be done each year no later than April 1<sup>st</sup>.



The Town was awarded \$331,126.08 in ARPA Funding (American Rescue Plan Act – Federal Grant) in FY22-23 for a grand total of \$659,362.03 and additionally, the library was awarded \$4,644.25. This office is responsible for tracking and reporting these expenditures annually as well as other grants awarded to the Town.

All Town financial reports in the Town Report are provided by this office; we are always happy to answer any questions you may have regarding these reports or any other questions you may have. Our office hours are 6:00 am – 4:00 pm Monday thru Thursday. Additionally, you can call us at (802) 257-3077 or e-mail us at [treasurer@vernonvt.org](mailto:treasurer@vernonvt.org).

**CINDY TURNLEY, Treasurer and Finance Director**  
**KATHY WALKER, Assistant Treasurer and**  
**Assistant Finance Director**

### **REPORT OF THE LISTERS**

The Lister Board lodges the Grand List, hears grievances, participates in Board of Civil Authority hearings, and sits on the Board of Abatement. The Listers' most important duty is to produce a Grand List of all properties in Vernon. Property is to be appraised at its fair market value.

Fair Market value is the most probable price that a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus.

In May 2023, after lengthy negotiations, Great River Hydro's 2020, 2021 and 2022 appeals were dismissed and the assessed values upheld. Unfortunately, the process will be starting anew since Great River Hydro has appealed the 2023 assessment. Their appeal was denied at the Lister and BCA level so they have now appealed to the Vermont Superior Court.

In June of 2023, the Legislature passed Act 68 (H-480) relating to the property valuation and reappraisal s. All town wide reappraisals will now be done by the State rather than the local level. This is probably the first step to eliminating the Lister Office. Appeals also will not be heard locally, but at designated places around the state. This legislation was pushed through hastily with practically no input from Listers. Representatives from the Vermont Assessors and Listers Association gave representations at committees involved in the passage of this Legislation, explaining the problems that can occur because of lack of long-term planning. But their advice went unheeded; the bill passed both the Houses and was signed by the Governor.

As I write this report, we are still providing requests for Lister cards and other information by phone or email. If anyone needs to come to Listers' office for an issue that is difficult to resolve over the phone or email, we invite you to come in and see us.

I would remind everyone again to please file your Homestead Declaration by April 1, 2024. This is absolutely necessary for you to be billed on the correct tax rate and ultimately receive your tax rebate if you are eligible.

Finally, Listers are responsible only for the assessment of properties. We do not set the tax rate. That is the result of what is voted at Town Meeting, to take care of the town expenses. If anyone has questions about the Homestead Declaration or if would like to see your property card, please call us.

**WILLIAM HAMMOND**  
**CHAD BALDWIN**  
**CAROL HAMMOND, CH**

### **VERNON HISTORIANS INC.**

Established in 1968, The Vernon Historians, Inc. is an independent 501(c)3 non-profit organization separate from the town government. It exists for the purpose of preserving historical materials and artifacts that helps us picture life and events of the past which have shaped our community.

The main museum building, formerly Vernon's District Schoolhouse #4, has a new exhibit featuring clothing from our archival collection and replicas. Those who have visited the museum in the past will discover a newly revamped display space this year. These displays include a farmhouse kitchen, a period tool room, photographs, genealogy information and more. The annex next to the Museum contains horse drawn carriages, farm-related tools, an anchor found in the Connecticut River, and many other items of interest. Also on display is an Indian Melody Book with original songs.

The Historians again honored our Veterans at the annual Memorial Day Service which was held at the Town War Memorial.

In conjunction with the Brattleboro Historical Society, the Vernon Historians hosted a meeting at the Governor Hunt House. Charles Marchant and the photo division of the Wardsboro History Group gave a slide presentation of unidentified photos from the Vernon/Brattleboro area. As a group, we were able to identify some of them. It was a very enjoyable program.

The Historians participated in the Sampler Event at the Windham Historical Society in Newfane. Vernon's Sampler was unique as it was the only one done by a boy, Orrin A Stebbins.

The annual "Mums and More Sale" was held in August with several vendors and also featured hand cranked homemade ice cream with several delicious toppings.

The Vernon Historians own and maintain the Pond Road Chapel, built in 1860 and the oldest church building in Vernon. The Chapel is on the National Register of Historic Buildings and still has virtually all of the original features, which includes an Estey pump organ.

In September, the Historians held an open house at the Chapel and invited people to visit and view the interior of the Chapel and enjoy the lovely organ music played by Mary Miller and Sandy Harris.

In November, a program of photographic images was held at the Vernon Union Church which illustrated the history of the area around the church once known as Vernon Center. This included the Whithed House, the Tea House, Central Park and the train Stop, Bushnell's Museum, the ferry to New Hampshire, the original Vernon Union Church before the fire destroyed it, and many other interesting scenes of that part of town.

Vernon has a rich historical heritage and we encourage the residents of our town to avail themselves of the resources available at the Museum. Even if you are new to Vernon, and especially if you have children, it is important and interesting to know the history of the place you call home.

We invite you to check out the Museum and the Annex. We are open Sunday afternoons June through September, from 2-4 p.m. or by appointment.

Our contact information:  
 vernonvermonthistorians@gmail.com

### **WINDHAM COUNTY** **SHERIFF'S OFFICE**

I'm pleased to report our efforts working with our towns regarding improvement of regionalized policing in Windham County. Regionalizing services is not a new recommendation for Vermont. There have been countless studies for many decades recommending Vermont transition to regional systems to save funds and allocate services more appropriately. The Windham County Sheriff's Office has held two meetings inviting nineteen towns (specifically, towns who don't have a police department) to the discussion

on how to provide an improved regionalized policing service from what services we provide now. We've begun with the problem statement: "Members of the public within Windham County receive inconsistent and non-uniform policing, resulting in lack of response to reported crimes, being disenfranchised by lack of access to services, and an increased propensity for vigilantism." As my office works with the towns to tackle that problem statement, two questions to answer become immediately clear: How is a regional service governed? How is a regional service funded?

| <b>Top 12 Call Types</b>  | <b>Count</b> | Of the nineteen towns invited, seventeen have indicated their interest in the discussion, including the Town of Vernon, on how we materialize improvement of policing in Windham County. We are excited to work with the towns and public to |
|---------------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Assist - Agency           | 30           |                                                                                                                                                                                                                                              |
| Assist - Other            | 13           |                                                                                                                                                                                                                                              |
| Disturbance               | 5            |                                                                                                                                                                                                                                              |
| Domestic Disturbance      | 4            |                                                                                                                                                                                                                                              |
| Motor Vehicle Complaint   | 29           |                                                                                                                                                                                                                                              |
| Property Watch            | 9            |                                                                                                                                                                                                                                              |
| Suspicious Event          | 17           |                                                                                                                                                                                                                                              |
| Theft/Fraud/Burglary      | 15           |                                                                                                                                                                                                                                              |
| Traffic Stop              | 148          |                                                                                                                                                                                                                                              |
| Vandalism                 | 22           |                                                                                                                                                                                                                                              |
| VIN verification          | 57           |                                                                                                                                                                                                                                              |
| Welfare Check             | 11           |                                                                                                                                                                                                                                              |
| <b>Total of All Calls</b> | <b>632</b>   |                                                                                                                                                                                                                                              |

develop the answers to these questions that allow for stability to town budgets which also meets the public's general expectations of access to emergency services, including policing.

Our Regional Animal Control Officer (ACO) program, which Vernon is a member of, continues to grow each year now representing nine towns. The initial work of the member towns has been a remarkable success, addressing animals that are vicious; at-large; neglected; unregistered; and in need of quarantine.

Our Regional Emergency Communications Center received upgrades this year as well, providing better workspaces for those answering emergency and non-emergency calls. We have increased from two workstations to four, providing opportunities to better align the public's access to emergency services with best practices. Our Center answers approximately 43,780 phone calls each year, which generates 12,008 responses the communities we serve.

The Windham County Sheriff's Office is pleased to serve the people of Vernon 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 Mark R. Anderson**

### **Vernon Seniors 2023 Annual Report**

The Vernon Seniors get together twice a month in the lower level of the town hall. On the second Monday we have a potluck lunch and a business meeting. On the Fourth Monday we have a birthday social with scheduled activities or guest speakers. All business meetings start at twelve noon and all socials start at one.

We take several bus trips each month. Some of the trips taken this year; The Boott Textile Mill in Lowell Ma., The Community Center of Guilford to see the play "Our Town", the Bridge of Flowers in Shelburne Falls. Many took the Northfield Mountain Foliage River Cruise in October. We had lunches in Dummerston, Newfane, and Franklin Tech. We went to various malls and thrift stores as well as Ollies and Ocean State Job Lots. We hosted several events in the lower level of the Town Hall including a Tea Party in May, and several craft projects.

Our meetings provide an opportunity for socializing with others in the community. We get a chance to share great food, hear interesting stories, and encourage one another when needed. We invite everyone fifty-five and older to join our growing membership. Yearly dues are five dollars.

**Gloria Pinkerton – President**  
**Betty Chamberlain – Vice President**  
**Sallie May – Secretary**  
**Maribeth Cornell – Treasurer**  
**Eleanor Thomas - Assistant Treasurer**

### **Southeastern Vermont Community Action**

Southeastern Vermont Community Action is an anti-poverty, community-based, nonprofit organization serving Windham and Windsor counties since 1965. Our mission is to *empower and partner with individuals and communities to alleviate the hardships of poverty; provide opportunities to thrive; and eliminate root causes 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 resolution, fuel, utility, housing and food assistance), Micro-Business Development, Financial and Energy coaching, Ready-for-Work (workforce development), Volunteer Income Tax Assistance, Thrift Stores, and a Community Solar program.

In the community of Vernon we have provided the following services during FY2023:

**Weatherization:** 5 homes (7 people) received weatherization services.

**Emergency Heating System Replacement:** 2 homes (7 people) received emergency heating system repairs or replacements.

**Energy & Financial Coaching:** 1 household (1 person) received to improve energy efficiency, manage finances, and reduce their energy consumption costs.

**Tax Preparation:** 4 households (8 people) received free income tax preparation services.

**Family Services:** 13 households (23 people) received 43 services (crisis resolution, financial counseling, nutrition education, forms assistance, referral to and assistance with accessing needed services)

**Fuel/Utility Assistance:** 10 households (20 people) received 14 assists to get emergency heating fuel or assistance to resolve utility disconnects..

**Housing Assistance:** 2 household (2 people) received 3 assists obtain shelter or to stay in their housing.

**Emergency Home Repair:** 2 households (4 people) received emergency repair services to address immediate health or safety concerns in their home.

**Solar Energy Credits:** 1 household (2 people) received \$430 in solar energy credit to offset their electric bills.

The combined value of services provided for residents of Vernon exceeded \$46,329.00.

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 citizens of Vernon for their support of our mission.

**Kathleen Devlin, Interim Executive Director**  
**Southeastern Vermont Community Action**  
**91 Buck Drive**  
**Westminster, VT 05158**  
**(800) 464-9951 or (802) 722-4575**  
[sevca@sevca.org](mailto:sevca@sevca.org)  
[www.sevca.org](http://www.sevca.org)



## **RESCUE INC.**

Rescue Inc had another successful year providing reliable high-quality medicine and medical transport to our member towns. We are pleased to announce that once again we responded to 100% of the 911 emergencies. We responded to more than 6000 requests for service in 2023 which resulted in transport to hospitals in five states and ranged from public assists to critical care transports.

During the last year, in addition to our emergency medical response, we were able to teach 358 classes and train more than 1500 students at our new training academy located in Newfane. The Vermont EMS Academy offers initial and continuing EMS education as well as specialty programs for all healthcare professionals. The state-of-the-art facility features human simulators that create a life-like training experience in an ambulance and emergency room setting. New this year, we are also able to provide Pearson Vue certification exams.

A dozen searches and two floods this year kept our volunteer technical rescue team busy. We are excited to have had the opportunity to expand our membership with new members from the Killington area, bringing our team to more than 40 members. We take our role as part of the statewide disaster response seriously, training more than forty days throughout the year to keep our skills sharp. Our teams were deployed to some of the most complex rescues in the state.

Doing more for our communities and providing cutting-edge medicine is nothing new for Rescue Inc. We have nearly 58 years of leading the state in EMS delivery and serving our community. This year, in partnership with Brattleboro Memorial Hospital, we are pleased to be providing the first mobile integrated healthcare program in the state. Rescue Inc EMTs and Paramedics are now actively working with BMH orthopedics to improve the patient experience and improve healing before and after joint replacement. Home visits that are closely coordinated with the orthopedics team provide patients access to specialized services in their home.

We are grateful for the partnerships that we have with our local first-response agencies. Our system is widely regarded as the most reliable and cost-effective EMS

system in the state, and we could not do it without them. Looking forward to the next year, we are committed to providing the same high-quality care, community support, and specialized programs that we are known for. Our municipal assessments for 2024 are going to increase by a modest 1%.

Thank you for your continued support!

**Drew Hazelton**  
**Chief of Operations**  
**Rescue Inc**

## **VERNON HIGHWAY DEPARTMENT**

The Highway Department has had a busy year with our normal maintenance of roadside mowing, tree work, replacing signs, edging of roads, cleaning under guardrails and normal ditch and culvert cleaning.

Additional work on the Clean Water Act "Act 64" all of Hemlock Road and a section of Huckle Hill Road was done which included ditches, stream banks, and culvert inlets and outlets were all brought up to the new storm water regulations. All ditches were reshaped grass seeded or large rip rap added. All culvert inlets and outlets had stone added for water runoff.

We replaced two culverts. One culvert ran under Pond road ninety-one feet. Replaced one catch basin and added a prefab concrete header and large rip rap stone at outlet, to bring this up to the new standard.

We also replaced a culvert on Central Park Road sixty feet long. Added a prefab header and large rip rap to outlet, to bring this up to the new standard.

The town was very fortunate not to have any major damage caused by flooding because of all the rain. The highway crew also handled the task of putting the new power service into the Town office building along with the generator for the Town office. This was done so the EOC can move into the Town office building. Tyler Hill road was milled down and repaved early in the year.

\*\*\*\*\*

**The Highway Department is asking all landowners or renters to not fill or dump materials of any kind in the town ditches or over right of way banks. This impedes water flow, which could cause roads to wash out. There is a State Statute in Title 19 prohibiting this with fines.**

\*\*\*\*\*



**Snow in the right - of - way, Legislature made the act of dumping snow into highways a crime by enacting the following provision: “No person ,other than an employee in performance of his or her official duties or other person authorized by the agency of transportation (in the case of state highways) or selectboard (in the case of town highways), shall plow or otherwise deposit snow onto the traveled way, shoulder or sidewalk of a State Highway or a Class 1, 2 or 3 town highway.” 23 V.S.A. & 1126a. Any law enforcement officer may enforce this State law if violated. 23 V.S.A. & 1013. \*\*\*\*\***

*If you have any questions or concerns, please feel free to contact me at the Highway Department 802-254-9428.*

***Roland David Walker, Jr., Road Commissioner***

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

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between. Providing individuals and families with the care they need within the comfort of their own home allows them to maintain comfort and dignity throughout their time of care.

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

Between July 1, 2022 and June 30, 2023, VNH made 199 in-home visits to 19 residents. This included approximately \$11,214 in unreimbursed care to residents.

- **Home Health Care:** 9 residents with short-term medical or physical needs.
- **Hospice Services:** 4 residents who were in the final stages of their lives.

- **Long-Term Care:** 3 resident with chronic medical problems who need extended care in home to avoid admission to a nursing home.
- **Skilled Pediatric Care:** 3 residents for well-baby, preventative and palliative medical care.

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

It is with your help that we are able to provide services like this to those in need. Vernon’s annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Sincerely,

*Anthony Knox*

Community Relations Manager

### **Connecticut River – Wantastiquet Local River Subcommittee – Annual Report 2023**

The Wantastiquet Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by riverfront municipalities, with allowance for alternates. Throughout 2023, the Subcommittee has maintained a hybrid meeting format where a quorum of participating municipalities is required to be present in person. Current members of Vermont are Kathy Urffer and Michael Fairchild from Brattleboro, Andy White from Vernon, Jim Calchera from Westminster, Heidi Henkel from Putney, and openings in Dummerston. Current members of New Hampshire are Roland Volbehr from Chesterfield, Mike Darcy from Hinsdale, Samantha Loch from Walpole, and Perry Sawyer from Westmoreland. Those with one representative have an opening for a second volunteer. During 2023, Perry Sawyer from Westmoreland served as chair. Meetings and events are open to the public.

Wantastiquet is one of the five subcommittees a part of the CRJC since 1989. The Subcommittees provide a local voice to help steward the resources on or affecting the Connecticut River, particularly on topics related to

the maintenance of good water quality, wildlife habitat, and appropriate development. Specific responsibilities include providing feedback on proposed permits and plans to NH Department of Environmental Services, VT Agency of Natural Resources, and municipalities. In addition, CRJC is responsible for maintaining a bi-state watershed plan.

During 2023, Wantastiquet engaged on several issues. Permits that were reviewed include an alteration of terrain permit for New England Power through a wetlands, a stream alteration in Dummerston, a floodplain restoration in Brattleboro, a proposal for a museum in Chesterfield, a monitoring of the relicensing of the Connecticut River Vernon Dam.

Wantastiquet supported outreach efforts in service of the Connecticut River, including the Making Room series: Planning for those who are here and those on their way; as well as the Connecticut River Watershed Partnership meeting in coordination with Friends of Conte. Further, Wantastiquet supported water quality monitoring efforts along the Connecticut River.

In 2024, Wantastiquet will continue their activities in management, outreach, and learning for the Connecticut River. Wantastiquet welcomes local participation in permit reviews, educational events, watershed planning, and water quality monitoring. If you are interested to learn more, please contact us at [info@crjc.org](mailto:info@crjc.org).

## Windham Regional Commission

The mission of the Windham Regional Commission (WRC) is to assist towns in Southeastern Vermont to provide effective local governance and to work collaboratively with them to address regional issues. The region is comprised of 27 member towns: the 23 towns of Windham County; Readsboro, Searsburg and Winhall in Bennington County; and Weston in Windsor County.

The Commission, a political subdivision of the state, is composed of and governed by town-appointed Commissioners. Towns choose their own representatives to serve on the Commission. After town meeting, each Selectboard appoints up to two representatives to serve on the Commission for a one-year term. Vernon is currently represented by Tim Arsenault and Jim Pinkerton, Jr. Each Commissioner represents their town's interests within a regional context before the Commission, brings information from the Commission back to their town, and serves on at least one of a number of WRC committees that address regional and municipal issues and concerns. All WRC meetings are open to the public and subject to Vermont open meeting law. Committees and meeting

schedules can be found on our website [www.windhamregional.org](http://www.windhamregional.org).

WRC assists towns with a wide variety of activities, including updating town plans and bylaws; community and economic development; local emergency and hazard mitigation planning, including flood hazard area and river corridor bylaw assistance; addressing natural resource issues, including watershed restoration projects and implementation of the state's clean water law; energy resilience and planning; transportation related projects, including traffic counts (automotive, bicycle, pedestrian), inventories (bridges, culverts, signs, road erosion), and road foremen training; redevelopment of Brownfields sites (sites that may be contaminated by hazardous substances); review of projects submitted for review through Act 250 (land use), Section 248 (energy generation and transmission, telecommunications), and federal permitting processes; grant application and administration; training of municipal officials and volunteers across a range of topics; and mapping and geographic information system (GIS) analyses. The maps in your town office were likely produced by the WRC.

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

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

Assistance Program in support of high-need towns, will hopefully become models for future statewide initiatives.

Funding for the WRC is provided through contracts with state agencies, federal and other grants, and town assessments. Town assessments made up approximately 5 percent of our total budget. Each town's individual assessment makes it possible for us to leverage the resources to serve all towns. The town's assessment for this year is \$5,846.06. To see our detailed Work Program and Budget for FY2024 and 2023 Annual Report, visit our website, [www.windhamregional.org](http://www.windhamregional.org), and click on the heading "About Us."

## RECREATION DEPARTMENT

### **"To promote recreation services that will foster and encourage the development of a healthy lifestyle for the community"**

When living in a small town there is no greater compliment than someone commenting on the strong sense of community! That being said, building a strong community is anything but simple. It does not and cannot happen overnight. One, two or even a handful of people cannot make it happen just because they chatted about it over their morning cup of coffee. It takes time. It takes you. It takes me. It takes your neighbor down the street or across town having a genuine mutual respect for one another regardless if they are right, left, middle, up, or down. It takes farms, churches, schools, volunteers, boards, committees, and departments working together for a greater good. It cannot be purchased with a check book and above all else is absolutely never a finished product.

While community may never be a finished product in does have peaks and valleys, it dips and dives, it ebbs and flows depending on the effort put in! I can say with great confidence that this past year was filled with many peaks here in our little town.

We are thankful to have had the opportunity to host and play a small role in the organization of Vernon's inaugural Community Market. Having folks from various social circles, backgrounds, and age demographics come together to enjoy summer evenings grabbing a bite to eat, picking up some locally grown flowers, listening to live music, or watching two knights in time period attire battle it out was nothing short of awesome!

Anytime our Fire Department is toned out is a stressful time for friends and family. They continually put themselves on the line to protect our community. This was the case one evening just as they began setting up for a BBQ Fundraiser to be held at the market. As the engines roared and water began flowing their husbands, wives, friends, and community members stepped up to keep the fundraiser going. If that does not speak to a strong community I am not sure what does!

Another peak was the return of the Home for the Holidays Craft Fair. It was great to hear the Christmas music play throughout the elementary school gymnasium and cafeteria while 45 local vendors displayed their carefully crafted items!

A vital part to a strong community includes recognizing when it is time to evolve and adapt. This does not mean tossing history aside or pushing it out of the way. Quite the opposite actually. History whether individually, as a town, or a department is what has shaped us all. Our staple programs such as Preschool, Day Camp, After School Program, seasonal sports, and Summer programming had record or near record participation. We embrace that history and will continue to offer these programs. But we would be remiss if we did not recognize a changing community that needs more.

With this in mind we spent months working with the Planning Commission to develop a Recreation Master Plan. This process outlined assets complete with the historical success while also highlighting needs, wants, and ideas moving forward. Some of which we are knee deep in already (Pickleball), while others will require longer term planning.

Whether you just discovered the sheer joy of riding a two wheeled bike or you are settling into a comfortable rocker on the porch telling stories filled with vinyl records, beehive hair do's or the big buck that got away you can be sure that you are what makes our community all that it is! You have volunteered to coach, supported bake sales, delivered meals, provided transportation, and more. It could be through us at the Recreation Department or quietly without anyone seeing just know your efforts are greatly appreciated. Thanks for making our town a community!

*Respectfully Submitted By:*

*Seth Deyo*

*Town of Vernon*

*Recreation Department Director*



### **SeVEDS Impact Statement for Vernon Town Report March 2024**

Improving wages, creating jobs, & attracting and keeping people in the region is critical economic development work that is beyond the capacity of any single community to do on its own. **Southeastern VT Economic Development Strategies (SeVEDS) was founded as an affiliate of the Brattleboro Development Credit Corporation (BDCC) in 2007**

to create regional strategies and attract resources that help us act together to build a thriving economy. BDCC, Southeastern Vermont's Regional Development Corporation, contracts with SeVEDS to develop and implement these strategies in the Windham Region.

Our work is guided by the Comprehensive Economic Development Strategy (CEDS), a 5 year regional plan with simple goals: **Strengthen Business, Support People**. It was developed with input from communities across Southern Vermont, and is available online at [www.sovermontzone.com/ceds](http://www.sovermontzone.com/ceds). A new CEDS input process will be completed in 2024.

### **Background & Request**

To support this work, SeVEDS requests funding at \$3.00 per person from all 27 towns we serve. **Therefore, we are asking the Town of Vernon to appropriate \$6,576.00 (based on a population of 2,192) to support SeVEDS.**

In 2023, 21 communities, representing 86% of Windham residents, voted to invest in SeVEDS. We use this municipal funding in three key ways:

1. To directly **fund implementation** of programs & projects serving local communities, businesses and people.
2. For **capacity**. SeVEDS uses municipal funding to create programs, conduct research and planning, secure and administer grants, and to help regional partners.
3. As **seed funding**. We leverage your dollars to bring additional money to the region to provide technical assistance and programs: **every dollar contributed by towns is matched to bring in outside funding**. In FY23 we helped bring close to **\$7 Million** to our region – funding that supports the work of our region's towns, businesses and nonprofits.

### **Program Impacts**

- BDCC's real estate, finance, and grant management staff provide technical assistance to local recipients of state capital grants, Northern Borders funding, Congressionally Designated Spending, and other federal grant sources. **BDCC is currently providing grant administration and management services to the Friends of Vernon Center** in support of their effort to rehab the Governor Hunt House.
- Our **Business Services Team** provides access to technical assistance, microlending, and business succession services for businesses of all sizes. We have been an integral part of the

**Windham County Economic Development Program (WCEDP)** since its inception, working to support expanded economic activity in our region. We encourage any local small businesses to reach out!

- Our **Workforce Team** creates programs like **Pipelines and Pathways**: a program that in 2023 provided career training and support to students in area High Schools. Vernon students attending **BUHS or the Windham Regional Career Center** benefit directly from this work. **The Welcoming Communities** program has supported **80** New Americans who have filled positions in **48** local companies, including 1 in Vernon, keeping our regional economy thriving. The **Southern Vermont Young Professionals** group helps young adults in their 20's-40's advance their careers and deepen their connections in the region. One member has recently moved to Vernon.
- Our **Community Programs** include the **Community Facilities Technical Assistance Program** and **The Southern Vermont Economy Project**, both of which help towns and non-profits improve community vibrancy through local projects. Since 2017 SVEP has provided 100+ trainings with over 2,000 participants to help community projects solve problems and find resources.

### **More SeVEDS-Led Programming**

For a deeper overview of our programs,, visit our website at [www.brattleborodevelopment.com](http://www.brattleborodevelopment.com). There you can sign up for our e-newsletter to get updates including state and federal economic and community development resources, or download our annual report (you can also call the office to receive your own copy: 802-257-7731 x2)

To learn more about the CEDS, CEDS projects the Southern Vermont Economy Summit visit [www.sovermontzone.com](http://www.sovermontzone.com).

## **TOWN CLERK REPORT**

A town clerk's job can be tracked by the numbers, but it's really about the people, the citizens who come to our office, call or e mail looking for information, or wanting to access service from the town.

We've seen an increasing number of men and women from outside Vermont, who want to live here, or want to get married in the state. This year, 21 of the 30 couples getting marriage licenses in Vernon were



from other states. The eleven births and 37 deaths recorded here are on par with previous years, with the death numbers due at least in part to having a nursing home and assisted living facility in town.

Land transfers are down from the boom of the past few years, when people were buying property to get out of the cities to our south. The 39 property transfers recorded here this year are less than have the number seen at the height of the Covid years. As a result, revenues are down slightly.

Dog licenses remain down a third from the pre covid years. Remember, all dogs six months of age or older are required to be licensed every year. We are hopeful with the animal control services provided by the Windham County Sheriff's office; those numbers will go up. Remember, the town's dog ordinance calls for fines in the event you dog remains unlicensed after the April first deadline.

We still do car registration renewals, and if you do not have a computer, we can even do them on line for you.

Welcome to our new assistant, Heidi Johnson-Clement., who joined our staff in July. She has been involved with extensive training in advance of the Presidential Primary, which, along with Town Elections, the state primary and the November General Election, will be taking place.

As always it is an honor and a privilege to serve you.

***Tim Arsenault***  
***Vernon Town Clerk***

### **VERNON FIRE DEPARTMENT**

The Fire Department continues to remain busy through 2023. Our members have been requested to respond to 274 calls for service as of December 15, 2023 (For comparison, we responded to a total of 228 calls in 2022. Some contributing factors to the increased call volume this year, was due to a significant number of weather-related incidents last winter. We continue to conduct our in-house training nearly every Tuesday evening (with some additional weekend days and weeknights for outside training opportunities).

I would like to acknowledge our members who took time off from their day jobs, to make for a fun and exciting Fire Prevention day at the Elementary School. This year's focus was on the hazards associated with the kitchen and cooking.... Let's have a little "fun", and quiz our kids, to see if they can spot the hazards in our own home, and see if they can help us to brainstorm how we could make things safer.

The Vernon Fire Association would like to thank the community for their overwhelming support of the Corned Beef Dinner, Ham Dinner, Breakfast with Santa, as well as the attendance at the Vernon Market.

The VVFD welcomed Dawn Cutter on board this year as a new member. Dawn has jumped into becoming a Vermont Certified First Responder and is currently enrolled in an EMT class at VEMSA. We would like to thank Dawn for the time and commitment that she has put forward into serving our community.

Our training committee has compiled a diverse offering of trainings which continue to focus on teamwork, circumstances that we encounter, and utilizing the resources that we have available to us. Some of the training highlights from the year include:

- First Actions on Scene, & Firefighter Down scenarios- Taught by New England Fire Training
- Radio, and Dispatch training- Hosted @ VVFD, and Conducted by Keene Mutual Aid Dispatchers.

- Motor Vehicle Extrication

- State of Vermont Exterior Firefighter Course- Held at VVFD

- Scenario-type emergencies (i.e.: subject fallen off roof, hazardous materials incident, building fires, etc.)

- Fuel Burning Appliances- Taught by Dead River personnel

- Driver Training & Operations

As of the writing of this report, we are currently working to outfit the new brush truck that the town has purchased to replace our 1974 Ford F-250. Our membership is performing as much of the fixup and mechanical work (i.e.: plumbing the pump, mounting the toolboxes, creating and installing hose storage etc.) in house as we can, to help save the town money, as well as to make this apparatus as efficient for our needs as we can.

In December a couple of our members attended an awareness level class, regarding lithium-ion battery fires, as well as how to work around these batteries that have become damaged. If you have an issue with a battery catching fire, or if you have concerns regarding a battery that has become damaged, please do not hesitate to contact 911, and we will come out to determine the best course of action. Please do not attempt to extinguish a fire involving a lithium-ion battery, as these types of fires create their own oxygen, as well as numerous other harmful vapors. Please safely remove yourself from the situation, and call 911.

Please check out the QR code down below.... Thanks to the support of the Vernon Fire Association, they have hosted a website for the fire department, where you can learn more about what we do, how we function, and who we are. Also available are, membership applications, and forms for address signs.



You can follow us on Facebook at  
facebook.com/vernonfire51

On behalf of the Vernon Volunteer Fire Department,  
Thank You for your support,  
*-Chief Alex Dunklee*

## **Town of Vernon Farmland Protection**

### **Committee**

*Arthur Miller, Jeff Hardy, Skip Baldwin, Madeline G. Arms*

#### ***Status Report Year end December 31, 2023***

In Year 2023 as in Year 2022, the Farmland Protection Committee agenda remained in a calm holding pattern. There were no applications for funding submitted, no meetings held, and currently no new Farmland Protection projects have yet to appear on the horizon for 2024. After consulting with the committee members, it was decided that there will be no request for additional funding at Town Meeting in March 2024.

Per our Treasurer, Cindy Turnley, the statement as of the end of September (statements are issued quarterly) stated that we have \$227,725.49 in the Farmland account. The stock market has been trending a bit better lately so hopefully the next statement ending December 31, 2023, should show an increase in the current balance.

**Respectfully submitted:**  
***Madeline G. Arms***

## **WINDHAM SOLID WASTE MANAGEMENT DISTRICT**

**Bob Spencer, Executive Director**

**History and Current Status:** The Windham Solid Waste Management District (WSWMD) was formed in 1988 by eight towns who cooperatively managed a 30-acre landfill on Old Ferry Road, Brattleboro until it closed in 1995. As more towns joined the District, a regional materials recovery facility (MRF) was constructed by the District adjacent to the closed landfill and processed dual-stream recyclable materials for 20 years until it stopped operating in 2017. Currently 18 towns are members of WSWMD which employs 6 full-time and 3 part-time persons to provide educational programs and operate the transfer station and composting facility on Old Ferry Road.

**Town Solid Waste Services:** Seven member towns, Dover, Jamaica, Readsboro, Stratton, Townshend, Wardsboro, and Wilmington operate transfer stations for trash and recyclable

materials. Other materials such as tires and electronics are also collected by some transfer stations, and most of the single stream recyclables are processed at the Casella MRF in Rutland. All town transfer stations are required to provide containers for drop-off of food scraps. Three towns, Brookline, Halifax, and Marlboro provide 24-7 drop-off sites for recyclables. Three towns, Brattleboro, Vernon, and Westminster provide residential curbside trash and recycling collection. Five towns, Dummerston, Guilford, Newfane, Putney, and Somerset do not provide any trash or recycling services. Residents and businesses can contract with haulers for trash and recycling collection services. There are also two companies providing subscription collection of food scraps. The WSWMD website has a map showing the services provided by each town.

**Financial Report:** WSWMD finished fiscal year 2023 (FY23) with a budget surplus of \$64,693, a portion of which has been allocated toward the construction of the expanded compost facility. Revenues of \$1,461,136 off-set total expenses of \$1,294,617 and \$102,443 of capital plan and facility reserves.

The annual assessment to member towns for fiscal year 2024 was kept to a 4% increase.

**Transfer Station:** The WSWMD transfer station is a regional drop-off center for trash, recyclables, organics/food scraps, construction & demolition debris, scrap metal, and appliances. The transfer station also handles electronics, fluorescent tubes, ballasts, lead-acid and household batteries, waste oil and oil filters, paint, sharps/syringes, textiles, books, tires, and household hazardous waste. Use of the transfer station is limited to residents and businesses from member communities and requires the purchase of an access sticker at \$50/year. Approximately 3,000 customers purchase annual access stickers. There is no additional charge for recycling and composting. Fees are presented at [www.windhamsolidwaste.org](http://www.windhamsolidwaste.org).

**Materials Recovery Facility (MRF):** The District voted to close the MRF in July 2017 but continues to accept cardboard from commercial sources. Cardboard is baled and sold, generating revenue for the District. Revenue in FY23 was \$55,851, a significant decrease from the prior year due to declining markets for recycled cardboard. Industry projections suggest higher commodity prices for cardboard in FY24.

**Composting Facility:** Of all recyclable materials handled by the District, the only ones that are reused locally are food scraps and yard debris. The food scrap composting facility is in its 10th year of operation and is the 2nd largest food scrap composting facility in Vermont. WSWMD donates compost for school and community gardens. As the food scrap composting mandates of Act 148 have been phased in, the total quantity of food scraps processed at the site have

increased each year, and therefore the District will be constructing a new composting facility that will have a building with aerated windrows, air collection for odor control, as well as rainwater and liquid management systems for the compost piles. The expansion will allow the District to continue to locally manage organic wastes while meeting state permitting requirements for a larger capacity facility. Funding for the new facility is from federal and state grants, as well as District funds. Non long-term debt is anticipated.

**Solid Waste Implementation Plan (SWIP):** All towns in Vermont are required to meet state solid waste management requirements through implementation of an authorized SWIP. The District writes and implements a SWIP on behalf of all its member towns, and so provides compliance and the accompanying services to each member town. 2023 was the third year of the five-year term of the current SWIP, which addresses household hazardous waste collection, education and outreach, as well as numerous other requirements.

**Solar Array:** WSWMD leases its capped landfill to Greenbacker Capital to operate a 5 mega-watt solar array, the largest group net-metered project in the state. Greenbacker has contracted to provide solar power for 20 years to the towns of Brattleboro, Dummerston, Halifax, Newfane, Readsboro, Vernon, Wardsboro, and Wilmington.; schools in Brattleboro, Marlboro, Putney, and Vernon; as well as Landmark College, Marlboro College, and the Brattleboro Retreat. The project provides significant cost savings for municipal and school budgets. Greenbacker Capital has a 20-year lease and pays the District a minimum of \$120,290/year for use of the landfill, as well as 50% of renewable energy credits, for total annual revenue of over \$250,000.

**Household Hazardous Waste:** Management of household hazardous waste is a costly and difficult service required by state regulations. Member towns benefit by having the District provide this service to all District residents and small businesses at the WSWMD Household Hazardous Waste (HHW) Depot in Brattleboro (and occasional one-day special events in member towns, although none were hosted in 2023). The HHW Depot is open by appointment one day each week from May through October. This year participation continued to increase, with 377 households and 14 small businesses served by the program. The average disposal cost per user also increased almost 30% to \$103, for a total program cost of \$52,100 including indirect costs. The costs are offset by a Vermont DEC grant program, operating costs of the District, and a nominal user fee of \$10 per visit. The Depot provides a convenient way for residents and small businesses to dispose of their hazardous waste.

**Community Outreach & Technical Assistance:** The District continues to provide technical assistance for schools, businesses, and towns. In 2023, WSWMD completed work on a grant from the US Department of Agriculture which resulted

in a suite of videos that are available on our YouTube channel ([youtube.com/@wswmd](https://youtube.com/@wswmd)). The videos won the 2023 Municipal Partner Award from Brattleboro Community Television (BCTV). Throughout the year the District was also able to provide educational resources including in-person tours or workshops to the Dover, New Brook, and Vernon schools, and virtual classroom workshops to Guilford, Jamaica, New Brook, and Townshend schools. For the towns with transfer stations (Dover, Jamaica, Readsboro, Stratton, Townshend, and Wilmington) the District has continued to provide more signage and technical assistance. In 2023, the District assisted over 40 businesses with their waste management needs.

**Special Event Outreach and Technical Assistance:** The WSWMD Special Event Bin lending program grew in popularity in 2023 with our new improved bins and with the pandemic receding. The bins, used to separately collect recyclables, food scraps, and trash, were used at 24 special events this year. They are available to towns, businesses, residents, and institutions for use at fairs, festivals, weddings, etc. In addition, WSWMD offers free technical assistance to help events reduce their waste.

## **VERNON EMERGENCY MANAGEMENT**

This year has been a quiet and for the most part uneventful. At least for the foreseeable future, most of our work will be unpredictable and a learning curve. As with all of you, we have experienced times that we could not have imagined. As in the past few years, COVID 19 continues to be challenging as well as the high rates of the flu and RSV. Social distancing, better hygiene, hand washing, masks, and vaccinations are all part of what is considered normal these days. VARIANTS will continue to pop up and be the problem for a long time. Precautions and testing are the same as before; if you are sick stay home, if you test positive notify your physician. Vaccinations still appear to be your best defense to combat these diseases. The Emergency Management office and the Vernon Health officer are still in contact with our State partners. We will always be in the process of redirecting our energies, rewriting plans to meet the “All Hazards” type of plan, and updating them on a regular basis. Covid has clearly demonstrated the need to be diligent in preparing and keeping a plan. We will be relocating our EOC, and it will be one of our biggest challenges. We plan on moving the Emergency Operation Center to the town office in 2024. At this time, the generator is in place and just waiting to have its final connections and inspections. The Sheriff’s department will be keeping the small office for their use and we will be utilizing the main part of the old Police department.

North Star is continuing with the deconstruction of the Vt. Yankee buildings and is on schedule for the completion. Fuel rods are in safe, protected dry cask storage on site. There is still no plan from the Government for long term storage of these highly radioactive bundles. Emergency planning for the plant is in the foresight of this office, and will be, as the decommissioning, structure demolition and the process of removing buildings are finished over the next few years.

As the chairman of the Advisory Committee that helped re-establish the fire department. I would like to thank the entire committee for their long hard work, diligence, and dedication to the town of Vernon. We feel that the Vernon Fire Department is well on its way to success and are confident that the dedicated staff of Officers, Firefighters, and Emergency Medical members will continue to grow. The committee is taking on a lesser role, but will continue working with the department assisting with updating their operational plans, preplans in places of concern, and training.

We work with the Highway Department and assist with any risk analysis for road closures, such as routine maintenance or storm related issues, or emergencies.

We are available to work with the Sheriff's Office in a Unified Command role, providing assistance and in coordination with the general public. We will take on any tasks that may need to be completed.

A very important message! We are asking **ALL** residents to sign up for **VT-ALERT**. It is a free service, and will **NOTIFY YOU**, via phone, text, and email (*or all of them*) about emergencies, road closures that affect you and your loved ones. Alerts are relevant and localized, based on home/work addresses, as well as your current location.

**DON'T WAIT, SIGN UP NOW!** Go to; [www.vtalert.gov](http://www.vtalert.gov)  
In 2021 the Vermont Legislature enacted a law (Section 12 of Act No. 52

(H.122)) requiring the creation of Regional Emergency Management Committees (REMCs) to coordinate and support regional all-hazards emergency planning and preparedness activities to improve each region's ability to prepare for, respond to, and recover from all disasters., each REMC is expected to meet at least quarterly.

The Windham Regional Emergency Management Committee, consist of two voting members from each town. The Vernon Select board has appointed, Emergency Management Director David Emery and Fire Chief Alex Dunklee to represent the town. The Regional Emergency Management Committee representatives are to be confirmed each year with submittal of your Local Emergency Management Plan.

I would like to thank the town personnel and the select board for keeping the needs and safety of the residents in the forefront.

I look forward to serving this community and continuing to make Vernon a safe place to live. Safety is the responsibility of all of us.

Please do not hesitate to contact me, at 802-257-0709 or email at, [vernonemd@gmail.com](mailto:vernonemd@gmail.com)

*Respectfully,*

*David J. Emery Sr., Emergency Management Director*

### **Friends of Vernon Center Inc. — Governor Hunt House & Community Center**



**Governor Hunt House Community Center  
(Friends of Vernon Center, Inc.)**

The redevelopment of the Governor Hunt House complex into Vernon's new Governor Hunt House Community Center (GHHCC) made great strides during 2023. Here is a partial listing of what was accomplished during the year:

#### **RENOVATIONS AND RESTORATION:**

- A new roof was installed by Barrows Roofing and Set Specialists of Vernon.
- A kitchen designed to support a wide variety of events, and to serve the needs of outside event caterers, was completed. Kitchen construction services were provided by Harris Builders, Bill Gilbert Plumbing & Heating, and King's Electric, all of Vernon. Cabinetry was rebuilt by Ken Nokes of Vernon.
- New carpeting was installed throughout the function rooms and hallways, supplied by Perkins Home Center; Perkins also installed new kitchen flooring.
- A new "conversation area" was created by opening a wall between our activity room and a small office with large picture windows.
- Heat pump systems and an energy-recovery ventilation system were installed for all the function spaces, kitchen, office, hallways and restrooms by ColdFlame Mechanical of Marlboro. Options for HVAC in the historic house are being investigated.
- Exterior trim repairs and door replacements were completed by Pinnacle Builders.



- The entire exterior will be painted, and windows reglazed as needed, in the spring of 2024. Additional plans for 2024 include improved outside lighting, landscaping, historically-appropriate storm windows, and a solar photovoltaic array.
- The Vernon Selectboard awarded an ARPA grant of \$85,000 to support projects including the kitchen, bathroom upgrades, flooring, furniture and equipment. Other capital funding consists of local cash and in-kind contributions, and a \$318,000 Congressionally-directed spending grant in the FY22 federal budget, courtesy of former Sen. Patrick Leahy.

## EVENTS AND OPERATIONS

- A grant in support of annual operating costs, in the amount of \$25,000, was provided by the Thomas Thompson Trust. Local residents responded to our year-end-2022 annual appeal with contributions of about \$11,000 toward 2023 expenses. Multiple businesses and individuals contributed valuable in-kind goods, services and volunteer time.
- Shelli Harvey was hired as part time events and facilities manager, and has hit the ground running by bringing in a variety of classes including yoga, tai chi, painting, needle felting, sign making and wreath making. Many more events are planned for 2024.
- The GHHCC presented its first annual Festival of Trees in December, 2023, in which local businesses and organizations provided decorated trees, merchandise and gift certificates, which were raffled off to attendees. The event raised more than \$3,000 for the operation of the GHHCC and introduced many visitors to the building's facilities for the first time.

The Friends of Vernon Center, Inc. (FoVC), a Vermont nonprofit corporation recognized as tax-exempt under section 501(c)(3) of the Internal Revenue Code, owns and operates the GHHCC. The property was donated by Entergy Corp., the last operator of the Vermont Yankee Nuclear Power Station. It is located on Governor Hunt Rd., opposite the Vernon Elementary School. The GHHCC relies on contributions from

## **Health Care & Rehabilitation Services** **Narrative Report from** **FY23 for Town of Vernon**

Health Care and Rehabilitation Services of Southeastern Vermont, Inc. (HCRS) is a comprehensive community mental health provider serving residents of Windham and Windsor 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 emergency services programs.

During FY23, HCRS provided 1,092 hours of services to 51 residents of the Town of Vernon. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Vernon.

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



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 in 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.*

The organization applies mission to practice through three branches: Homeownership, Housing Development, and Property Management. The **Homeownership's** Home Repair Program assisted *21 homeowners* by providing low-cost loans to make critical repairs. *110 participants completed the Homebuyer Educational Workshop.* The one-to-one counseling assisted *31 new homeowners* in 2023 by navigating them through the purchase process to closing on their new home. The *Shared Equity program has 140 homes* currently and provides grants to income-eligible homebuyers to subsidize the purchase of single-family homes which lowers the cost to the homebuyer. The VHIP (Vermont Housing Improvement Program) works with private landowners to rehab and/or create new units. There were *36 under construction and 14 completed projects* spread across the whole of Windham and Windsor Counties this year with a healthy pipeline for 2024.

**Housing Development:** WWHT develops affordable rental housing opportunities which meet the diverse housing needs within a community. This takes the form of both the rehabilitation of existing housing and

the construction of new apartments. This year, the Bellows Falls Garage opened creating 27 new, affordable apartments to downtown Bellows Falls, and contributes to the revitalization of this portion of the historic Vermont village. The Alice Holway Drive development in Putney is slated to create 25 new homes within the village and is planned to break ground in 2024. The Central & Main 25-unit development in downtown Windsor will also be breaking ground in 2024. This year, WWHT completed work on *deep retrofits and renovations on 26 apartments* in Brattleboro and Windsor, comprising some of the oldest buildings in our portfolio. Breathing new life into these units allows us to serve our residents into the coming decades.

**Property Management:** WWHT owns 83 residential properties housing 16 commercial spaces with 929 rental apartments and 3 mobile home parks, home to over 1,500 residents. We manage the rental properties in southern Windham County and contract with Stewart Property Management 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 the long-term health and safety of our residents as well as the preservation of property values. We've expanded our supportive services capacity through participating in the SASH For All program, connecting residents of all ages to critical resources to meet their self-driven health and well-being goals. Between Windsor's SASH program and SASH For All, we had over 120 participants connected to health and wellness resources.

Although WWHT is a non-profit, we pay local property taxes on our rental properties and our shared-equity homeowners pay property taxes to the Towns and Villages.

For more information, please visit us on the web at [www.homemattershere.org](http://www.homemattershere.org)

### **CAPITAL PLAN COMMITTEE**

The Capital Plan Committee assists the Town of Vernon and the Selectboard in identifying large, necessary future capital expenditures and incorporating them into the Capital Plan as part of the annual budgeting process. The committee's duties are described generally in the *Policy on the Administration of the Vernon Capital Plan*, found elsewhere in this Town Report. This year, we are pleased to welcome new committee members Arthur Miller, Emily Miller, Jesse Jobin, and Ian Hefele to our group and to report out a few developments.

First, this is the first time since 2021 that the Capital Plan Committee has been able to convene. This necessitated a few years of catch up. The Town of Vernon recently

engaged an engineering firm to evaluate the existing condition of all the town-owned buildings and related sites and assist in the maintenance planning for them. Its July 2020 inspection resulted in a detailed report that includes a review of the structural condition of the various buildings and the condition of their mechanical and electrical systems, exterior finishes, and site areas. The report also includes a recommended maintenance plan and a schedule for each facility covering the next 20 plus years. The Selectboard and department heads will evaluate the maintenance/replacement needs. Costs constituting capital expenditures and exceeding \$10,000 will be added to the Capital Plan after review.

Second, as the COVID pandemic has receded, processes are being updated and evaluated such as how the money earned yearly by the investment of funds currently held in several Capital Plan-related accounts are to be reapplied to the account. Due to pandemic induced economic conditions and inflation, this year's Capital fund balance amount will have to be primarily raised by taxes. It is being planned to reestablish the process to use capital investment dividends to cover this fund in the years to come.

Restarting this committee is a massive achievement resulting from a combination of good planning, committed community members, and a determination to reinvigorate an important town committee, including such practices as promptly repaying all monies taken from the ECRF for emergency capital expenditures. A more detailed description of the Emergency Capital Reserve Fund, which plays a key role in the overall operation of the Capital Plan, is included elsewhere in this Town Report.

There were few changes and additions to the overall Capital Plan projections since the previous Town Meeting. During 2023, this committee reached out to various town departments to check in on purchases and items mentioned in the July 2020 Engineer's Report. While a few departments did not need to add anything this year, it is important to keep the Capital Plan up to date to better reflect the needs of the Town. Items purchased and/or needing to be funded were dutifully updated to the Capital Plan included in the Town Meeting Report. One example is that the Fire Department has purchased parts for and are building a brush truck. The Town Office installed a generator, recently installed on the south side of the building. While this was initially included in the Capital Plan, much of it was funded through grants and the Plan has been adjusted accordingly. Please remember, it takes dedicated volunteer work to keep the Town running, consider volunteering for one of the many positions on community committees and boards.

KATHERINE BALDWIN, Chair, IAN HEFELE,  
ARTHUR MILLER, EMILY MILLER,  
JESSE JOBIN

# **TOWN OF VERNON SCHOOL DISTRICT**



**FISCAL YEAR ENDING  
JUNE 30, 2023**

**Windham Southeast Supervisory Union**

## **WSESU / WSED SEEK TO IDENTIFY CHILDREN WITH DISABILITIES FOR EDUCATIONAL SERVICES**

The Windham Southeast Supervisory Union is required by federal law to locate, identify and evaluate all children with disabilities. The process of locating, identifying and evaluating children with disabilities is known as Child Find.

Windham Southeast Supervisory Union schools conduct Kindergarten screening each spring, but parents may call to make an appointment to discuss their concerns at any time. As the school district of residence, WSESU has the responsibility to identify and provide services to any child with special needs who may require special education and related services in order to access and benefit from public education.

If you have, or know of any WSESU resident who has a child with a disability under the age of 21 or a child who attends a private school located in Brattleboro, Dummerston, Guilford, Putney or Vernon, we would like to hear from you. This includes individuals who are homeless, migrant, home schooled and/or individuals attending private schools. Sometimes parents are unaware that special education services are available to their children.

Please contact the School Principal at any of our WSESU Schools or the Director of Special Education, Tate Erickson, at 802-254-3748 or [terickson@wsesdvt.org](mailto:terickson@wsesdvt.org).

|                                   |              |
|-----------------------------------|--------------|
| Brattleboro Area Middle School    | 802-451-3500 |
| Brattleboro Union High School     | 802-451-3400 |
| Academy School                    | 802-254-3743 |
| Green Street School               | 802-254-3737 |
| Oak Grove School                  | 802-254-3740 |
| Dummerston School                 | 802-254-2733 |
| Guilford School                   | 802-254-2271 |
| Putney Central School             | 802-387-5521 |
| Vernon Elementary School          | 802-254-5373 |
| Early Childhood Special Education | 802-254-3765 |

### **Vernon Town Report for Special Education**

The WSESU Special Education Department is diligently recruiting and retaining highly qualified teachers and staff for Vernon Elementary School. This year we were able to hire an experienced special educator, Terri Lathe, to fill one of two open teaching positions. Special Education administrators have implemented a new case manager model in Brattleboro elementary schools, which has allowed special education teachers to focus on the effectiveness of their instruction. We will expand this model next year to share a case manager between Vernon Elementary and Putney Central Schools.

The WSESU special education department provides related services (Occupational Therapy, Speech Language Therapy, and Physical therapy) for students and instructional support for teachers. We have been actively providing literacy instruction coaching and regular administrative check-ins with the VES Special Education staff. Additionally, at monthly meetings, all Board-Certified Behavior Analysts (BCBA) have an opportunity to share best practices and establish more uniform procedures across the district. The Speech and Language Pathologist at Vernon Elementary provides services to all students, Pre-K to 6th grade, who have speech on their IEP. Special education teachers and staff at VES work collaboratively with faculty, families, and students to provide a high level of instruction and intervention with an emphasis on meaningful inclusion for the students they serve.

### **SUPERINTENDENT'S REPORT 2023-2024**

The Windham Southeast Supervisory Union has a dedicated, experienced, and caring staff, administration, and school boards that offer a wide variety of educational opportunities for our students. Our goal is to provide the children of our communities with a high quality and well-rounded educational experience, as well as ensure a safe and healthy learning environment.

Over the last few years, our school system has faced many serious challenges that the Covid pandemic has brought to us. We have overcome these challenges by keeping students' needs and priorities at the forefront of our decisions. Because of this, through much adversity, we are a strong united school system that is proud to collaborate with all stakeholders to benefit the growth and success of our students.



We are proud to report that we are moving forward as a supervisory union. We are fiercely driven to meet the many social/emotional, behavioral, and academic needs of our students. To do this we have continued to develop our Continuous Improvement Plan that guides our work as a school system.

Large goals of our Continuous Improvement Plan include the continued development and implementation of MLSS (Multiple Layered Systems of Support) and EST (Educational Support Teams). As an administrative team, we meet regularly to study, plan, and collaborate on the development of these necessary school systems and structures. Naturally, all of our schools are in different places at this moment in time; however, it is our goal to continue to work together with all stakeholders to develop these systems at every school in our supervisory union while also appreciating and admiring the unique characteristics of each school community.

For this 2023-24 school year, we have set a goal to increase our student academic achievement and student social/emotional development by 10%. As a school system we routinely engage in data informed decision making including three formal data checkpoints in the fall, winter, and spring to analyze student data and to develop both whole class and individual student plans.

MLSS (Multiple Layered Systems of Support) and EST (Educational Support Teams) at its core is the development and design of a school structure where all kids receive core instruction as well as layered instruction for intervention and enrichment. We emphasize collaboration, common planning time, and the regular use of data to identify what our children need to be successful and to grow. Maximizing our many resources to work together and to build efficient school systems and structures to support our staff, with an emphasis on increasing student engagement, is our continued goal.

Another goal for our school system that is reflected in this plan is the ongoing development of our Diversity Equity and Inclusion office. Through our Diversity Equity & Inclusion (DEI) office and Curriculum & Assessment office we continue to support our staff and students by providing district level and school based academic coaches which increases our ability to collaborate across schools. We continue to explore the use of peer observation models as another way to build informal support for teacher growth.

The academic, social/emotional, and behavioral needs continue to be at an all-time high. However, we are confident that with the continued development of systems to efficiently utilize our resources, aligned with data informed decision making, we will excel and reach our goals. This school year and in our planning for next school year we have continued to invest in a plan for positions such as instructional coaches, academic support teachers, and school social workers to help in meeting the many needs of our students. We feel that our plan to continue to invest in the support of these areas is essential for our students at all levels. With the support of this plan and with the continued work on effective school structures we will meet our challenges and give our students what they need to be successful.

With the assistance of federal recovery funds, we have worked closely as an organization to balance the importance of supporting new building projects and upgrades throughout our supervisory union to enhance the quality of the school day experience. A large emphasis of our building improvement work has been on upgrades to ventilation/air quality control systems and energy-efficient heating projects. We understand the importance of the school setting for our students and staff and continue to work thoughtfully with our capital planning.

We are fortunate and thankful for the incredible effort, collaboration, and hard work of our school boards, administrators, teachers, and staff. We are a strong school community that I am proud to serve!

All schools in Windham Southeast Supervisory Union appreciate the overwhelming support that we feel and receive from our families and greater communities. Thank you for your continued support!

*Mark Speno*  
*Superintendent of Schools*

### **BRATTLEBORO AREA MIDDLE SCHOOL**

Brattleboro Area Middle School (BAMS) provides a variety of diverse academic and extracurricular opportunities for our students. We are proud of the variety of offerings for students to participate in, and we continue to proactively change in order to meet the needs of our students.

Teachers lay the bedrock to the school's foundation, but without a full team of paraprofessionals, custodians, nurses, office, behavioral support staff, other support staff, and counselors, we would not be able to provide the students a quality and safe education.

Following are highlights of our programming at BAMS:

#### Enrollment and Structure

Brattleboro Area Middle School has seen stability in our enrollment and we anticipate we will serve about 265 students during the 2024-25 school year. The students will be divided into four grade level teams—two teams in Grade 7 (Draco and Leo) and two teams in Grade 8 (Canis Major and Taurus). At BAMS, students remain on the same academic team for two years. Two school counselors serve students on the four academic teams and we now have two full-time school social workers! In addition, our exploratory team of teachers, known as the UFOS (United Forces of Success), collectively teach all students in grades 7 and 8. Our instructional support team of teachers includes special educators and academic support teachers.

#### The BAMS Vision

BAMS' students and staff work hard to reflect our vision: Learning for Life; Caring for Others; Doing the Right Thing; Together. The initial letters of each statement—LCDT—drove the decision to name our four teams, and the staff chose the broad theme of 'constellations' (based on the recommendations put forth by the student council) to launch these names. Each of our four academic teams has taken advantage of its constellation configuration to create a strong team identity. The bulls (Taurus), the big dogs (Canis Major), the lions (Leo), and the dragons (Draco) roam the halls of BAMS in peaceful co-existence!

#### Looping

At BAMS, we enjoy the practice of assigning students to one team for two years, known as "looping." This approach has many benefits for students, staff members and parents. Students benefit from the relationships they establish when they arrive at BAMS, the continuity of these relationships into their 8th grade year, the connections they make with each other and their teachers, and the advances they make in academic growth by being taught by teachers who come to know them quite well during this two-year period. Teachers benefit because they know their students well at the start of their second year together. They know their students' needs, strengths and learning styles; at the same time, students know their teachers' expectations, requirements, and teaching styles. Parents, too, share in this familiarity. Because their children have the same set of teachers for two years, parents also become knowledgeable more quickly in the second year about teachers' expectations. In addition, looping allows us to reduce the number of teachers your child has during a two-year period, a phenomenon for middle schoolers which can cause anxiety and confusion.

#### Curriculum

BAMS operates on a quarter and semester schedule. There are eight grade reports each year, four mid-term progress reports and four end-of-quarter report cards. In addition to a traditional core curriculum in English, math, science, social studies, all BAMS students enjoy an exploratory program of full year or half year courses. Each student may take a variety of courses in such areas as art, health, technology education, physical education, music, family and consumer sciences, and world languages. In addition, our master schedule includes an extra support period. Our intent during this period is to advance the learning of all students, offering additional academic support to address the diversity of need within our student population.

#### Multi-Layered Systems of Support (MLSS)

In the past few years, we have worked hard to enhance our Multi-Layered Systems of Support (MLSS). In its most simple form, WE identify each student's needs based on data and observations. We use that information to provide additional structures and "layers" of support so all students can learn.

As part of this model, we are making an intentional effort to educate all students, to the greatest extent possible, within the context of the general education environment. Special educators, paraeducators and academic support teachers are working collaboratively with regular educators to provide supportive environments for all students.

All students at BAMS receive intensive support to succeed. In addition to that which they receive from their teachers and counselors, BAMS offers students supports such as, the Educational Support Team, the Planning Room, transition services and access to the Restorative Justice program and a school social worker. Teachers of Special Education, Academic Support, and English as a Second Language have merged into a team called the Instructional Support Team (IST). Together, they provide students with additional academic support throughout the school day.

As in other years, BAMS offers an extended-day program, called Extensions, designed to capture students throughout the entire school year as their academic needs surface. Our goal is to prevent students from failing. This program is continuing to work well, and provides an additional period of academic support for all students in need at the end of each school day, staffed by a qualified teacher.

#### Co-Curricular Activities

Students at BAMS have many opportunities to become involved in athletic and non-athletic co-curricular activities. Fall sports include boys' and girls' soccer for each grade, football, cross country running and field hockey. Winter sports include interscholastic basketball and Nordic skiing. In the spring, students participate in baseball, softball, lacrosse and track. Our

philosophy is that all students who are interested will be able to play sports at BAMS. When limitations necessitate a reduced number of students on a team, we strive to create instructional leagues for students who are interested in playing and who need additional skill development work. In essence, no student is ever “cut” from playing a sport at BAMS.

We continue to be partially funded through a 21st Century Community Learning Grant designed to expand the learning opportunities for all students through extended-day and summer programming. We offer a rich after-school and summer program to students for learning and enrichment opportunities. Impressively, more than two-thirds of BAMS students participate in BEAMS, athletic and other after-school programming throughout the year.

Respectfully submitted by:

***Keith Lyman, Principal***

***Tom Daughton, Assistant Principal***



## **BRATTLEBORO UNION HIGH SCHOOL**

Brattleboro Union High School continues to offer a variety of opportunities to its students. Students in grades 9-12 are offered a large array of academic options, music, theater, athletic and club activities. BUHS supports its students to develop into young adults who are conscientious community members ready for what comes next.

This school year, BUHS is focused on developing and implementing an MLSS (Multi Layered Systems of Support) approach to supporting students. We have a building based collaborative team that began working in the summer, and this group is meeting regularly throughout the school year to assess the effectiveness of our systems and to provide ongoing support and professional development to all of our teachers and administrators. As a component of MLSS, we are in our initial year of implementing a local common assessment system. We are using STAR Renaissance, an adaptive software that allows us to assess reading and math proficiency for students in grades 9 through 11. We will use the results of these assessments, which will be given three times each year, to understand the needs of our struggling students and to adapt our instruction and intervention to support all students.

Here at BUHS, we continue to carefully assess our facility needs. We are continuing to look ahead at some important planned maintenance on our climate systems. Our wood chip boiler saw another round of improvements this past summer to our feeder system and a tuning of the chip boiler itself to be more efficient during the heating season. This work continues every summer. This past summer our campus did replacements of HRVU 9, 10, 24, and 25 all of which serve our locker room areas campus-wide. These units are more energy efficient and provide better airflow to those spaces. Also, this past summer we saw our heat exchangers get a full preventative maintenance cleaning. We installed glycol feeders in 4 of our mechanical rooms to help with HVAC unit freeze-ups during really cold days/nights. Currently in FY 23/24 we have some large sections of roofing being replaced including added insulation to get us to an R-value of 40; repair work to the asphalt and sidewalks continues, and flooring work continues. Brattleboro Area Middle School locker rooms are on track to be completed by the end of FY 23/24 or early FY24/25.

Moving forward we continue to improve our campus by replacing and upgrading outdoor lighting, concrete work, and field improvements. Currently, we are working on a complete campus interior retrofit of our lighting system to LED. We will continue to replace HVAC equipment through our capital planning. We also are evaluating and planning to develop a permanent outdoor learning space and phase 1 of this project should kick off in the spring of 2024. BUHS continues to be a sustainability role model for other schools across New England and we continue to enjoy our Energy Star Status.

Our teachers remain among the very best in the area and New England. Each of our departments is reviewing its course offerings and curricula to ensure it is relevant to the development of a BUHS graduate. In addition, we are looking at edits to our schedule to offer more course choices. Our departments are examining ways to help our students become informed citizens regarding issues such as equity, diversity, and climate change. We offer 39 Advanced Placement courses and dual credit courses. This allows students the opportunity to receive college credit prior to meeting graduation requirements. Our Mentoring and Dimensions of Social Change courses are designed to allow our students opportunities to work with local elementary students as group facilitators and one-on-one mentors. Finally, our three personalized academies (STEM, Visual and Performing Arts, and International Studies) give selected students a focused four-year program that combines rigorous coursework with apprenticeships with local professionals. Our greatest strength as a school lies with our teachers, and they continually improve their instruction and connections with students.

This year BUHS partnered with VSAC (Vermont Student Assistance Corporation) in their Aspirations Program to help support BUHS students and their future plans. The Aspirations program is a four-year partnership to create opportunities for reflecting on current school needs to support every BUHS student to graduate with a plan for post-high school.

We are a lucky community with dedicated staff that support the social, emotional, and academic growth of our students. As a staff, we reflect on best practices and engagement to ensure every student is accessing the best BUHS has to offer. We are fortunate to offer each student a high school experience that meets their personal needs and learning goals. Please visit our website for more information <http://buhs.wsesdvt.org/>.

*Hannah Parker, Interim Principal*  
*Cassie Damkoehler, Assistant Principal*  
*Traci Lane, Interim Assistant Principal*  
*Christopher Brewer, Interim Dean of Students*

## **WINDHAM REGIONAL CAREER CENTER**

To the Citizens of the Windham Southeast School District,



As the director of the Windham Regional Career Center, it has been my pleasure to get to know many of your children. Career and technical education enrollment have exploded following the pandemic and WRCC is no different. It has been a great joy to offer an increasing number of students the benefits of career and technical education.

The region has a wonderful technical center that is currently offering over 200 students, in grades 10 - 12, an in-depth, experiential learning opportunity in the areas of:

AUTOMOTIVE TECHNOLOGY  
AVIATION  
BUSINESS  
CONSTRUCTION/ARCHITECTURE  
CULINARY ARTS  
EARLY CHILDHOOD EDUCATION  
ELECTRICAL TECHNOLOGY (ELECTRICIANS)  
ENGINEERING AND ADVANCED MANUFACTURING  
FORESTRY/NATURAL RESOURCES  
HEALTH CAREERS  
PROTECTIVE SERVICES

As well as offering students classes and services in:

TECHNICAL ENGLISH  
TECHNICAL MATHEMATICS  
CAREER EXPLORATION  
ACADEMIC SUPPORT  
DUAL ENROLLMENT COURSES (High School and College Credit)  
WORK-BASED LEARNING PROGRAMS  
CAREER AND TECHNICAL STUDENT ORGANIZATIONS (CTSO'S)

Students who attend a Career Center Program spend at least two hours a day learning the skills they will need to establish a career in the study area. We partner with local employers to offer students Work work-based learning experiences and to reinforce the skills they'll need to be successful working adults. We are thrilled to have so many local employers who are willing to add to the experiences that so many of our students benefit from. We cannot thank them enough for the opportunity.

If you have a child, grandchild, or young person who might be interested in starting to build the pathway to their future career while they are still in high school, career and technical education has many opportunities to offer. Our goal is to support students in learning the skills necessary to successfully enter the region's workforce with a higher level of employment than the typical high school graduate.

We thank you for your ongoing support.

*Nancy Weise, Director*



■ 381 Governor Hunt Road, Vernon, VT 05354 ■ 802-254-5373 ■ [vernonschool.org](http://vernonschool.org) ■

Greetings Vernon Community,

Our Vernon learning community is working hard! This year teachers are implementing two new curricula in reading and math. We know that a great teacher, strong engagement strategies, and a research-based curriculum are the recipe for success. We are seeing academic success as we monitor the progress of all students following the COVID-19 pandemic. We know that it will take years for children to be working similarly to pre-COVID-19 times, but we also know in school that every child is a unique learner with different needs and all staff work diligently to meet them where they are. Our support of children extends beyond academics through the all-school work of our counselor, social worker, board-certified behavior analyst, and nurse. We know that kids need to feel safe and cared for both at home and at school so social-emotional learning is coupled with other academic content to build skills for the whole child.

Our designated school leadership team, made up of 6th-grade students, plans and implements activities and programs to encourage safety, responsibility, respect, and kindness. Our Project Feed the Thousands food drive, led by our student leadership team, collected much-needed food for our local community members.

We are grateful for the support of the Vernon School Board, which consists of five members: Mr. Walter Breau, Ms. Kerry Amidon, Ms. Kari Sparks, Ms. Cheryl Brown, and Ms. Sarah Deyo. The school board traditionally meets on the second and fourth Monday of the month at 6:30 PM. We are also so grateful for the support of our PTC parent group, which actively supports student programming and community events.

Please feel welcome to reach out to me directly to share your perspective of the school and how it fits into our town. Thank you so very much for the many ways in which you support our community of learners!

Warmly,

Mary Ross, Vernon School Principal Email: [mross@wsesu.org](mailto:mross@wsesu.org)

| <b>Position</b>              | <b>Name</b>         |
|------------------------------|---------------------|
| Principal                    | Mary Ross           |
| Administrative Assistant     | Christine Nesbitt   |
| Kindergarten                 | Beth Eriksson       |
| Grade 1                      | Jordan Leonard      |
| Grade 2                      | Abby Chapman        |
| Grade 2                      | Jessica Young       |
| Grade 3                      | Emily Fuller        |
| Grade 3                      | Kim Kunkle          |
| Grade 4                      | Heather Girroir     |
| Grade 4                      | Katie Legare        |
| Grade 5                      | Deborah Patno       |
| Grade 5                      | Ashley Perkins      |
| Grade 6                      | Shannon Miner       |
| Resource Room                | Latisha Keffe       |
| Resource Room                | Terri Lathe         |
| Academic Support (20%)       | Tessa Carpenter     |
| Academic Support             | Dawn Grobe          |
| Academic Support             | Marcia Woodruff     |
| Instructional Coach          | Alissa Alteri-Shea  |
| Guidance Counselor           | Bridget Duff        |
| Spanish (33%)                | Elsa Borrero        |
| Speech Language (50%)        | Margo Frank         |
| Art (80%)                    | Tessa Carpenter     |
| Physical Education           | Rachel Holland      |
| Classroom/Instrumental Music | Joyana Damon        |
| Medial Center (80%)          | Rachel Scarano      |
| Social Worker                | Sean Quinn          |
| BCBA                         | Sheila Hulton       |
| Nurse                        | Christine Kierstead |
| Head Maintenance             | Dennis Atwater      |
| Custodian                    | Matthew Ellison     |
| Custodian                    | Carl Head           |
| Custodian                    | Greg Smith          |
| Planning Room Paraeducator   | Amanda Daniels      |
| Paraeducator                 | Shane Covey         |
| Paraeducator                 | Cheryl Deyo         |
| Paraeducator                 | Jonathan Halberg    |
| Paraeducator                 | Norma Manning       |
| Paraeducator                 | Cindy Strong        |
| Paraeducator                 | Kate Weeks          |
| Cafeteria                    | Shannon Connolly    |
| Cafeteria                    | Danielle Sage       |

**2023-2024 ENROLLMENT  
VERNON ELEMENTARY SCHOOL  
BAMS AND BUHS**

|              | <b><u>Students</u></b> |
|--------------|------------------------|
| Kindergarten | 17                     |
| Grade 1      | 18                     |
| Grade 2      | 25                     |
| Grade 3      | 23                     |
| Grade 4      | 29                     |
| Grade 5      | 19                     |
| Grade 6      | 17                     |
| Grade 7      | 14                     |
| Grade 8      | 14                     |
| Grade 9      | 12                     |
| Grade 10     | 16                     |
| Grade 11     | 16                     |
| Grade 12     | 18                     |

Vernon Elementary – 148  
Brattleboro Area Middle School – 28  
Brattleboro Union High School – 62

Other Tuition – 46



| VERNON TOWN SCHOOL DISTRICT                                                      |                  |                  |                  |               |             |           |           |
|----------------------------------------------------------------------------------|------------------|------------------|------------------|---------------|-------------|-----------|-----------|
| FY25 PROPOSED BUDGET - REVENUE & EXPENSE SUMMARY                                 |                  |                  |                  |               |             |           |           |
| updated 1.29.2024                                                                | 2022-2023        | 2023-2024        | 2024-2025        |               |             |           |           |
|                                                                                  | ACTUAL           | Approved         | Proposed         | \$ Diff.      | % Diff.     |           |           |
| <b>Revenues</b>                                                                  |                  |                  |                  |               |             |           |           |
| <b>LOCAL</b>                                                                     |                  |                  |                  |               |             |           |           |
| Interest                                                                         | 18,310           | 2,150            | 15,000           | 12,850        | 598%        |           |           |
| Miscellaneous                                                                    | 15,140           | 7,091            | 2,200            | (4,891)       |             |           |           |
| Rent-Town of Vernon Rec. Dept.                                                   | 231,105          | 231,105          | 231,105          | -             | 0%          |           |           |
| <b>WSESU SUB-GRANTS</b>                                                          |                  |                  |                  |               |             |           |           |
| EPSDT Nurse Grant                                                                | 5,237            | 5,237            | 5,300            | 63            | 1%          |           |           |
| Medicaid Literacy Grant                                                          | 36,570           | 36,420           | 37,000           | 580           | 2%          |           |           |
| Title I Grant                                                                    | -                | -                | 55,000           |               |             |           |           |
| Title 2A Grant                                                                   | 4,357            | 2,500            | 1,000            | (1,500)       |             |           |           |
| CRF-LEA / ESSER Grant                                                            | 368,488          | 300,000          | 5,939            | (294,061)     | -98%        |           |           |
| <b>STATE &amp; FEDERAL</b>                                                       |                  |                  |                  |               |             |           |           |
| General State Support Grant                                                      | 6,281,811        | 6,886,457        | 7,161,198        | 274,741       | 4%          |           |           |
| State On behalf of Dist. Career Center                                           | 100,492          | 104,083          | 101,489          | (2,594)       | -2%         |           |           |
| SRSA Grant                                                                       | -                | -                | -                | -             |             |           |           |
| <b>OTHER LOCAL</b>                                                               |                  |                  |                  |               |             |           |           |
| Fund Balance & Education Reserves                                                | -                | 75,000           | 83,000           | 8,000         |             |           |           |
| <b>TOTAL REVENUES &amp; TRANSFERS</b>                                            | <b>7,061,510</b> | <b>7,650,043</b> | <b>7,698,231</b> | <b>48,188</b> | <b>0.6%</b> |           |           |
|                                                                                  |                  |                  |                  |               |             | Nov. 2023 | Nov. 2022 |
| <b>Expenditures:</b>                                                             |                  |                  |                  |               |             | Enrolled  |           |
| Elementary Instruction & Support Svs.                                            | 3,317,081        | 3,375,841        | 3,301,647        | (74,194)      | -2%         |           |           |
| WSESU Admin & Instruction Support                                                | 187,603          | 238,258          | 260,197          | 21,939        | 9%          |           |           |
| Food Services                                                                    | -                | -                | -                | -             |             |           |           |
| Transfer to Reserve                                                              | 225,000          | 150,000          | 100,000          | (50,000)      |             |           |           |
| Sub Total K-6 Regular Ed Expenses                                                | 3,729,684        | 3,764,099        | 3,661,844        | (102,255)     | -3%         | 143       | 165       |
| PreK Regular Education                                                           | 94,429           | 75,000           | 90,000           | 15,000        | 20%         | 33        | 24        |
| Special Education PreK-12                                                        | 917,838          | 1,181,897        | 1,167,465        | (14,432)      | -1%         |           |           |
| Transportation K-12                                                              | 131,313          | 139,820          | 138,107          | (1,713)       | -1%         |           |           |
| Reg.&Voc Ed. Secondary Tuition 7-12                                              | 2,175,410        | 2,489,227        | 2,640,815        | 151,588       | 6%          | 144       | 141       |
| Sub Total Other Expenses                                                         | 3,318,990        | 3,885,944        | 4,036,387        | 150,443       | 4%          | 320       | 330       |
| <b>Total Expenses Grades Prek - 12</b>                                           | <b>7,048,674</b> | <b>7,650,043</b> | <b>7,698,231</b> | <b>48,188</b> | <b>0.6%</b> |           |           |
| <b>SURPLUS/(DEFICIT)</b>                                                         | <b>12,836</b>    | <b>-</b>         | <b>-</b>         |               |             |           |           |
| <b>Changes in Fund Balance</b>                                                   | General Fund     | Capital Fund     |                  |               |             |           |           |
| Beginning fund balance @ 7/1/22 [audited]                                        | 672,289          | 678,505          |                  |               |             |           |           |
| Revenues                                                                         | 7,061,510        | 226,288          |                  |               |             |           |           |
| Expenses                                                                         | 7,048,674        | 65,459           |                  |               |             |           |           |
| Surplus/(Deficit)                                                                | 12,836           | 160,829          |                  |               |             |           |           |
| FY23 Ending Fund Balance @ 6/30/23                                               | 685,125          | 839,334          |                  |               |             |           |           |
| FY24 Estimated Net Use of Fund Balance *                                         | (75,000)         | (336,770)        |                  |               |             |           |           |
| Projected FY24 Ending Fund Balance                                               | 610,125          | 502,564          |                  |               |             |           |           |
| FY25 Estimated Net Use of Fund Balance *                                         | (83,000)         |                  |                  |               |             |           |           |
| Estimated FY25 Ending Fund Balance                                               | 527,125          |                  |                  |               |             |           |           |
| * Refers to Use of Fund Balance net of Transfers in to reserve from General Fund |                  |                  |                  |               |             |           |           |

# Vernon School District, Three Prior Years Comparison Report, School Funding Law Statistics as of 1.22.2024

## AOE Preliminary School Property Tax Rate Estimate, FY25 Proposed Budget

### Vernon Town School District

|                                                                                                                            | FY2022 Amend. | FY2023 Amend. | FY2024    | FY2025      | \$Diff  | %Diff  |
|----------------------------------------------------------------------------------------------------------------------------|---------------|---------------|-----------|-------------|---------|--------|
| Property dollar equivalent yield [set by Legislature]                                                                      | 10,763        | 13,314        | 15,443    | 9,452       | (5,991) | -38.8% |
| Income dollar equivalent yield per 2.0% of household income                                                                | 13,770        | 15,948        | 17,537    | 10,300      | (7,237) | -41.3% |
| <b>Expenditures</b>                                                                                                        |               |               |           |             |         |        |
| <b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures) | 6,433,401     | 7,171,157     | 7,650,043 | \$7,698,231 | 48,188  | 0.6%   |
| Sum of separately warned articles passed at town meeting                                                                   | -             | -             | -         | -           | -       | -      |
| <b>Total Budget</b>                                                                                                        | 6,433,401     | 7,171,157     | 7,650,043 | \$7,698,231 | 48,188  | 0.6%   |

### Offsetting revenues

|                                                                                                                    |         |         |         |           |           |        |
|--------------------------------------------------------------------------------------------------------------------|---------|---------|---------|-----------|-----------|--------|
| Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues) | 471,665 | 788,854 | 659,503 | \$435,544 | (223,959) | -34.0% |
|--------------------------------------------------------------------------------------------------------------------|---------|---------|---------|-----------|-----------|--------|

### Education Spending

|                                                        |     |     |     |       |    |      |
|--------------------------------------------------------|-----|-----|-----|-------|----|------|
| Equalized Pupils/Long Term Weighted Average Enrollment | 338 | 326 | 461 | 497.8 | 37 | 8.0% |
|--------------------------------------------------------|-----|-----|-----|-------|----|------|

|                                                                       |        |        |                                         |           |       |       |
|-----------------------------------------------------------------------|--------|--------|-----------------------------------------|-----------|-------|-------|
| <b>Education Spending per Equalized Pupil / LTWA Pupil</b>            | 17,635 | 19,563 | \$ 15,167                               | \$ 14,589 | (578) | -3.8% |
| Less ALL net eligible construction costs (or P&I) per equalized pupil | -      | -      | [FY24 & 25 Restated per Act 127 LTWADM] |           |       |       |

|                                                                   |                                        |         |         |           |        |       |
|-------------------------------------------------------------------|----------------------------------------|---------|---------|-----------|--------|-------|
| Excess spending threshold                                         | 18,789                                 |         |         |           |        |       |
| Excess Spending per Equalized Pupil over threshold (if any)       | + [Threshold suspended by Legislature] |         |         |           |        |       |
| Per pupil figure used for calculating District Equalized Tax Rate | 17,635                                 | 19,563  | 15,167  | \$ 14,589 | (578)  | -3.8% |
| District spending adjustment (minimum of 100%)                    | 155.82%                                | 146.94% | 141.39% | 154.351%  | 12.96% | 9.2%  |

### ating the local tax rate

|                                                                                                                    |                             |                             |                             |                             |          |      |
|--------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------|------|
| <b>Initial District Equalized Homestead tax rate Prior to Act 127 CAP</b><br>[\$14,589.28 ÷ (\$9,452.00 / \$0.00)] | \$ 1.558<br>based on \$1.00 | \$ 1.469<br>based on \$1.00 | \$ 1.414<br>based on \$1.00 | \$ 1.544<br>based on \$0.00 | \$ 0.130 | 9.2% |
| <b>Act 127 Tax Rate Cap Hold Harmless Provision (if line 7 &lt; 10% change)</b>                                    |                             |                             | \$ 1.414                    | \$ 1.485                    | \$ 0.071 | 5.0% |

### Common Level of Appraisal (CLA)

|                                                                                                    |          |          |          |         |          |       |
|----------------------------------------------------------------------------------------------------|----------|----------|----------|---------|----------|-------|
|                                                                                                    | 105.62%  | 104.39%  | 97.39%   | 92.58%  | -4.8%    | -4.9% |
| Actual district homestead rate to be assessed by town                                              | \$ 1.475 | \$ 1.408 | \$ 1.452 | \$1.604 | \$ 0.152 | 10.5% |
| Anticipated income cap percent (to be prorated by line 30)<br>[((\$14,589.28 ÷ \$10,300) x 2.00%)] | 0        | 0        | 0        | 2.83%   | 0.3%     | 13.7% |

- Following current statute, the Tax Commissioner forecast a property yield of \$9,452 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also forecast an income yield of \$10,300 for a base income percent of 2.0% and a non-residential tax rate of \$1.442. 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

|                                                                | Tax Assessed<br>Property<br>Valuation | FY2023 | FY2024 | FY2025 | Est. Annual<br>Chg. 25v24 |
|----------------------------------------------------------------|---------------------------------------|--------|--------|--------|---------------------------|
| Estimated Annual Impact on Homestead School Property Tax Bill: | 100,000                               | 1,408  | 1,452  | 1,604  | 152                       |
|                                                                | 150,000                               | 2,111  | 2,178  | 2,405  | 228                       |
|                                                                | 200,000                               | 2,815  | 2,904  | 3,207  | 304                       |
|                                                                | 250,000                               | 3,519  | 3,630  | 4,009  | 379                       |



Source: Vermont Department of Education: ADM Version 6, 1/18/2024, reflects adjustments subsequent to Local Budget Development fall of 2023, student census data

state placed students not included  
AOE Frozen Data used by AOE for FY25 Budget

|                    | Early<br>Essential<br>Education | Pre-K | Kindergarten<br>Full time | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | Total | K-6 | 7-12 |
|--------------------|---------------------------------|-------|---------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|-----|------|
| T214 Vernon        | 7                               | 27    | 14                        | 19  | 24  | 21  | 31  | 17  | 16  | 31  | 20  | 15  | 25   | 30   | 22   | 320   | 143 | 143  |
| T027 Brattleboro   |                                 |       |                           |     |     |     |     |     |     |     |     |     |      |      |      |       |     |      |
| T061 Dummerston    | 31                              | 114   | 86                        | 76  | 116 | 88  | 105 | 111 | 86  | 111 | 96  | 96  | 114  | 103  | 99   | 1,433 |     |      |
| T089 Guilford      | 4                               | 22    | 18                        | 20  | 14  | 14  | 18  | 13  | 20  | 7   | 10  | 12  | 21   | 15   | 20   | 228   |     |      |
| T161 Putney        | 6                               | 21    | 16                        | 17  | 17  | 24  | 18  | 17  | 10  | 16  | 13  | 21  | 20   | 12   | 21   | 249   |     |      |
|                    | 2                               | 19    | 22                        | 18  | 10  | 19  | 15  | 18  | 27  | 17  | 19  | 11  | 21   | 15   | 11   | 243   |     |      |
| Total WSESD        | 43                              | 176   | 142                       | 132 | 157 | 145 | 156 | 159 | 142 | 151 | 138 | 139 | 176  | 145  | 151  | 2,152 |     |      |
| Total WSESD & VTSD | 50                              | 203   | 156                       | 151 | 181 | 166 | 187 | 176 | 158 | 182 | 158 | 154 | 201  | 176  | 173  | 2,472 |     |      |

Source: Vermont Department of Education: ADM Version, 1/05/2023  
fall of 2022, student census data

Prior Year Comparison Data

|                  | Early<br>Essential<br>Education | Pre-K | Kindergarten<br>Full time | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | Total | K-6 | 7-12 |
|------------------|---------------------------------|-------|---------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|-----|------|
| T214 Vernon      | -                               | 24    | 23                        | 27  | 23  | 30  | 19  | 17  | 26  | 19  | 17  | 25  | 32   | 22   | 26   | 330   | 165 | 141  |
| T027 Brattleboro |                                 |       |                           |     |     |     |     |     |     |     |     |     |      |      |      |       |     |      |
| T061 Dummerston  | 9                               | 134   | 85                        | 118 | 88  | 104 | 111 | 89  | 112 | 100 | 94  | 114 | 109  | 92   | 76   | 1,436 |     |      |
| T089 Guilford    | 3                               | 23    | 20                        | 15  | 14  | 18  | 12  | 18  | 7   | 10  | 13  | 23  | 18   | 20   | 12   | 226   |     |      |
| T161 Putney      | 6                               | 22    | 16                        | 18  | 22  | 20  | 19  | 10  | 17  | 13  | 19  | 18  | 12   | 19   | 15   | 246   |     |      |
|                  | 1                               | 20    | 20                        | 9   | 18  | 17  | 15  | 28  | 18  | 15  | 14  | 21  | 17   | 11   | 13   | 237   |     |      |
| WSESD Totals     | 19                              | 199   | 141                       | 160 | 142 | 159 | 157 | 145 | 154 | 138 | 140 | 176 | 157  | 142  | 116  | 2,145 |     |      |

VERNON TOWN SCHOOL DISTRICT

\*FY25 Proposed Budget

| Account                                  | Description                    | FY23 Actual   | FY24 Adopted  | FY24 Amended  | FY25 Proposed | Difference  | Pct Chg  |
|------------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|-------------|----------|
| <b>Revenues</b>                          |                                |               |               |               |               |             |          |
| 101.1313.11.11.1.0000.4.1990.000000      | Miscellaneous Revenue          | (\$486)       | (\$2,000)     | (\$2,001)     | (\$2,200)     | (\$199)     | 9.95     |
| 101.1313.11.11.2.0000.4.2481.248120      | Medicalaid IEP Reimb           | (\$36,570)    | (\$36,420)    | (\$36,420)    | (\$37,000)    | (\$580)     | 1.59     |
| 101.1313.11.11.2.0000.4.2483.248320      | Medicalaid EDPSDT              | (\$5,237)     | (\$5,237)     | (\$5,237)     | (\$5,300)     | (\$63)      | 1.20     |
| 101.1313.11.11.4.0000.4.2250.225025      | Title I SWP                    | \$0           | \$0           | \$0           | (\$55,000)    | (\$55,000)  | 0.00     |
| 101.1313.11.11.4.0000.4.2599.259924      | ESSER III Subgrant Rev         | (\$368,488)   | (\$300,000)   | (\$475,615)   | \$0           | \$475,615   | (100.00) |
| 101.1313.11.11.4.0000.4.2622.262224      | Benchmark Assessment Reve      | \$0           | \$0           | (\$500)       | \$0           | \$500       | (100.00) |
| 101.1313.11.11.4.0000.4.2622.262226      | Benchmark Assessment #2 R      | \$0           | \$0           | (\$538)       | \$0           | \$538       | (100.00) |
| 101.1313.11.11.4.0000.4.2651.265124      | Title II                       | (\$4,357)     | (\$1,077)     | (\$2,500)     | (\$1,000)     | \$1,500     | (60.00)  |
| 101.1313.11.11.5.0000.4.1510.000000      | Interest Earned                | (\$18,201)    | (\$900)       | (\$900)       | (\$15,000)    | (\$14,100)  | 1,566.67 |
| 101.1313.11.11.5.0000.4.1520.000000      | Interest Earned Reserve        | (\$109)       | (\$150)       | (\$150)       | \$0           | \$150       | (100.00) |
| 101.1313.11.11.5.0000.4.1921.000000      | Rentals Town of Vernon Rec I   | (\$231,105)   | (\$231,105)   | (\$231,105)   | (\$231,105)   | \$0         | 0.00     |
| 101.1313.11.11.7.0000.4.3110.000000      | Education Spending Grant       | (\$6,281,811) | (\$6,886,457) | (\$6,886,457) | (\$7,161,198) | (\$274,741) | 3.99     |
| Level: Elementary (K-6) - 11             |                                | (\$6,946,364) | (\$7,463,346) | (\$7,641,423) | (\$7,507,803) | \$133,620   | (1.75)   |
| 101.1313.31.11.7.0000.4.3114.00000000    | Tech Center on Behalf Payments | (\$100,492)   | (\$111,697)   | (\$111,697)   | (\$101,489)   | \$10,208    | (9.14)   |
| Level: Secondary (7-12) - 31             |                                | (\$100,492)   | (\$111,697)   | (\$111,697)   | (\$101,489)   | \$10,208    | (9.14)   |
| Program: Regular Education - 11 REVENUES |                                | (\$7,046,856) | (\$7,575,043) | (\$7,753,120) | (\$7,609,292) | \$143,828   | (1.86)   |

# VERNON TOWN SCHOOL DISTRICT

## \*FY25 Proposed Budget

| Account                                                 | Description               | FY23 Actual          | FY24 Adopted         | FY24 Amended         | FY25 Proposed        | Difference       | Pct Chg       |
|---------------------------------------------------------|---------------------------|----------------------|----------------------|----------------------|----------------------|------------------|---------------|
| 101.1313.11.12.4.0000.4.2623.262324                     | ARP ESSER Summer          | \$0                  | \$0                  | (\$43,750)           | (\$5,939)            | \$37,811         | (86.43)       |
| Program: Academic Summer School - 12                    |                           | \$0                  | \$0                  | (\$43,750)           | (\$5,939)            | \$37,811         | (86.43)       |
| 101.1313.11.15.6.0000.4.5290.000000                     | Other Transfers-Nutrition | (\$14,654)           | \$0                  | \$0                  | \$0                  | \$0              | 0.00          |
| Function: No Function Code - 0000                       |                           | (\$14,654)           | \$0                  | \$0                  | \$0                  | \$0              | 0.00          |
| Level: Elementary (K-6) - 11                            |                           | (\$14,654)           | \$0                  | \$0                  | \$0                  | \$0              | 0.00          |
| Program: Food Service - 15                              |                           | (\$14,654)           | \$0                  | \$0                  | \$0                  | \$0              | 0.00          |
| <b>TOTAL REVENUES - VERNON ELEMENTARY SCHOOL - 1313</b> |                           | <b>(\$7,061,510)</b> | <b>(\$7,575,043)</b> | <b>(\$7,796,870)</b> | <b>(\$7,615,231)</b> | <b>\$181,639</b> | <b>(2.33)</b> |

## Expenditures

|                                     |                              |          |          |          |          |          |       |
|-------------------------------------|------------------------------|----------|----------|----------|----------|----------|-------|
| 101.1313.01.11.0.1101.5.5620.000000 | PreK Tuition VT Appr Private | \$94,064 | \$75,000 | \$75,000 | \$90,000 | \$15,000 | 20.00 |
| 101.1313.01.11.0.1101.5.6110.000000 | Supplies                     | \$365    | \$0      | \$0      | \$0      | \$0      | 0.00  |
| Function: Direct Instruction - 1101 |                              | \$94,429 | \$75,000 | \$75,000 | \$90,000 | \$15,000 | 20.00 |
| Level: PreKindergarten - 01         |                              | \$94,429 | \$75,000 | \$75,000 | \$90,000 | \$15,000 | 20.00 |

VERNON TOWN SCHOOL DISTRICT

\*FY25 Proposed Budget

| Account                             | Description                   | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg |
|-------------------------------------|-------------------------------|-------------|--------------|--------------|---------------|------------|---------|
| 101.1313.11.11.0.1101.5.1110.000000 | Elementary Teachers           | \$1,018,793 | \$968,174    | \$968,174    | \$967,708     | (\$466)    | (0.05)  |
| 101.1313.11.11.0.1101.5.1220.000000 | Paraeducator                  | \$224,488   | \$223,266    | \$223,266    | \$183,836     | (\$39,430) | (17.66) |
| 101.1313.11.11.0.1101.5.1310.000000 | Substitutes                   | \$27,138    | \$33,000     | \$33,001     | \$28,000      | (\$5,001)  | (15.15) |
| 101.1313.11.11.0.1101.5.1730.000000 | Stipends                      | \$11,250    | \$5,000      | \$5,000      | \$5,000       | \$0        | 0.00    |
| 101.1313.11.11.0.1101.5.2110.000000 | Health Insurance              | \$228,317   | \$206,361    | \$206,361    | \$244,266     | \$37,906   | 18.37   |
| 101.1313.11.11.0.1101.5.2170.000000 | HRA                           | \$41,545    | \$46,780     | \$46,780     | \$49,180      | \$2,400    | 5.13    |
| 101.1313.11.11.0.1101.5.2200.000000 | FICA                          | \$94,636    | \$95,969     | \$95,969     | \$91,475      | (\$4,494)  | (4.68)  |
| 101.1313.11.11.0.1101.5.2310.000000 | Retirement                    | \$26,669    | \$18,952     | \$18,952     | \$27,000      | \$8,048    | 42.46   |
| 101.1313.11.11.0.1101.5.2360.000000 | 403(b)                        | \$9,716     | \$10,124     | \$10,124     | \$10,110      | (\$14)     | (0.14)  |
| 101.1313.11.11.0.1101.5.2510.000000 | Tuition Reimbursement         | \$5,053     | \$18,000     | \$18,000     | \$8,000       | (\$10,000) | (55.56) |
| 101.1313.11.11.0.1101.5.2710.000000 | Workers Compensation          | \$3,482     | \$5,018      | \$5,018      | \$4,907       | (\$111)    | (2.20)  |
| 101.1313.11.11.0.1101.5.2810.000000 | Dental                        | \$19,812    | \$18,305     | \$18,305     | \$20,000      | \$1,695    | 9.26    |
| 101.1313.11.11.0.1101.5.2920.000000 | Life                          | \$1,816     | \$2,198      | \$2,198      | \$2,206       | \$8        | 0.37    |
| 101.1313.11.11.0.1101.5.2940.000000 | LTD                           | \$5,605     | \$6,612      | \$6,612      | \$6,259       | (\$353)    | (5.34)  |
| 101.1313.11.11.0.1101.5.3210.000000 | Professional Educational Serv | \$8,140     | \$6,000      | \$6,000      | \$5,000       | (\$1,000)  | (16.67) |
| 101.1313.11.11.0.1101.5.4430.000000 | Rentals-Computers/Related     | \$10,104    | \$8,750      | \$8,750      | \$10,000      | \$1,250    | 14.29   |
| 101.1313.11.11.0.1101.5.5310.000000 | Communications                | \$63        | \$0          | \$0          | \$100         | \$100      | 0.00    |
| 101.1313.11.11.0.1101.5.5360.000000 | Internet                      | \$1,482     | \$2,000      | \$2,000      | \$2,000       | \$0        | 0.00    |
| 101.1313.11.11.0.1101.5.5810.000000 | Travel                        | \$696       | \$1,400      | \$1,400      | \$1,400       | \$0        | 0.00    |
| 101.1313.11.11.0.1101.5.6110.000000 | General Supplies Elem         | \$26,222    | \$32,000     | \$32,000     | \$32,000      | \$0        | 0.00    |
| 101.1313.11.11.0.1101.5.6410.000000 | Books and Periodicals         | \$20,845    | \$12,000     | \$12,000     | \$14,000      | \$2,000    | 16.67   |
| 101.1313.11.11.0.1101.5.6510.000000 | Supplies-Tech Related         | \$44,663    | \$33,200     | \$33,200     | \$33,200      | \$0        | 0.00    |
| 101.1313.11.11.0.1101.5.8120.000000 | Dues and Fees - Students      | \$882       | \$0          | \$0          | \$1,000       | \$1,000    | 0.00    |
| Function: Direct Instruction - 1101 |                               | \$1,831,417 | \$1,753,108  | \$1,753,109  | \$1,746,647   | (\$6,462)  | (0.37)  |

VERNON TOWN SCHOOL DISTRICT

\*FY25 Proposed Budget

| Account                                 | Description           | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg  |
|-----------------------------------------|-----------------------|-------------|--------------|--------------|---------------|------------|----------|
| 101.1313.11.11.0.1104.5.1120.000000     | Academic Support      | \$80,946    | \$181,156    | \$181,156    | \$186,591     | \$5,435    | 3.00     |
| 101.1313.11.11.0.1104.5.2110.000000     | Health Insurance      | \$19,493    | \$47,044     | \$47,044     | \$50,476      | \$3,433    | 7.30     |
| 101.1313.11.11.0.1104.5.2170.000000     | HRA                   | \$1,502     | \$8,800      | \$8,800      | \$8,000       | (\$800)    | (9.09)   |
| 101.1313.11.11.0.1104.5.2200.000000     | FICA                  | \$5,831     | \$13,699     | \$13,699     | \$12,991      | (\$708)    | (5.17)   |
| 101.1313.11.11.0.1104.5.2310.000000     | Retirement            | \$0         | \$0          | \$0          | \$1,509       | \$1,509    | 0.00     |
| 101.1313.11.11.0.1104.5.2350.000000     | 403(b)                | \$1,617     | \$3,248      | \$3,248      | \$3,248       | \$0        | 0.00     |
| 101.1313.11.11.0.1104.5.2710.000000     | Workers Compensation  | \$215       | \$716        | \$716        | \$577         | (\$139)    | (19.39)  |
| 101.1313.11.11.0.1104.5.2810.000000     | Dental                | \$1,470     | \$3,571      | \$3,571      | \$2,500       | (\$1,071)  | (30.00)  |
| 101.1313.11.11.0.1104.5.2920.000000     | Life                  | \$108       | \$337        | \$337        | \$279         | (\$57)     | (16.99)  |
| 101.1313.11.11.0.1104.5.2940.000000     | LTD                   | \$333       | \$1,022      | \$1,022      | \$760         | (\$261)    | (25.59)  |
| Function: Academic Support - 1104       |                       | \$111,515   | \$259,593    | \$259,593    | \$266,933     | \$7,340    | 2.83     |
| 101.1313.11.11.0.2110.5.1720.000000     | Social Worker         | \$0         | \$31,204     | \$31,204     | \$66,106      | \$34,903   | 111.85   |
| 101.1313.11.11.0.2110.5.2200.000000     | FICA                  | \$0         | \$2,387      | \$2,387      | \$5,057       | \$2,670    | 111.85   |
| 101.1313.11.11.0.2110.5.2310.000000     | Retirement            | \$0         | \$701        | \$701        | \$1,509       | \$808      | 115.26   |
| 101.1313.11.11.0.2110.5.2510.000000     | Tuition Reimbursement | \$0         | \$0          | \$0          | \$500         | \$500      | 0.00     |
| 101.1313.11.11.0.2110.5.2710.000000     | Workers Compensation  | \$0         | \$125        | \$125        | \$225         | \$100      | 80.07    |
| 101.1313.11.11.0.2110.5.2920.000000     | Life                  | \$0         | \$59         | \$59         | \$109         | \$50       | 85.93    |
| 101.1313.11.11.0.2110.5.2940.000000     | LTD                   | \$0         | \$173        | \$173        | \$296         | \$123      | 71.09    |
| Function: Attend/SocialWork Serv - 2110 |                       | \$0         | \$34,648     | \$34,648     | \$73,802      | \$39,154   | 113.00   |
| 101.1313.11.11.0.2120.5.1110.000000     | Guidance Services     | \$65,608    | \$69,450     | \$69,450     | \$57,804      | (\$11,646) | (16.77)  |
| 101.1313.11.11.0.2120.5.2110.000000     | Health Insurance      | \$22,278    | \$22,278     | \$22,278     | \$0           | (\$22,278) | (100.00) |
| 101.1313.11.11.0.2120.5.2170.000000     | HRA                   | \$3,079     | \$4,000      | \$4,000      | \$0           | (\$4,000)  | (100.00) |

VERNON TOWN SCHOOL DISTRICT

\*FY25 Proposed Budget

| Account                                                       | Description | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg |
|---------------------------------------------------------------|-------------|-------------|--------------|--------------|---------------|------------|---------|
| 101.1313.11.11.0.2120.5.2200.000000 FICA                      |             | \$4,470     | \$5,313      | \$5,313      | \$4,422       | (\$891)    | (16.77) |
| 101.1313.11.11.0.2120.5.2310.000000 Retirement                |             | \$1,402     | \$1,402      | \$1,402      | \$1,509       | \$107      | 7.63    |
| 101.1313.11.11.0.2120.5.2510.000000 Tuition Reimbursement     |             | \$1,181     | \$1,050      | \$1,050      | \$1,050       | \$0        | 0.00    |
| 101.1313.11.11.0.2120.5.2710.000000 Workers Compensation      |             | \$177       | \$278        | \$278        | \$197         | (\$81)     | (29.25) |
| 101.1313.11.11.0.2120.5.2810.000000 Dental                    |             | \$1,680     | \$1,680      | \$1,680      | \$1,680       | \$0        | 0.00    |
| 101.1313.11.11.0.2120.5.2920.000000 Life                      |             | \$110       | \$126        | \$126        | \$91          | (\$35)     | (27.79) |
| 101.1313.11.11.0.2120.5.2940.000000 LTD                       |             | \$324       | \$386        | \$386        | \$248         | (\$139)    | (35.88) |
| 101.1313.11.11.0.2120.5.6110.000000 General Supplies Guidance |             | \$903       | \$700        | \$700        | \$700         | \$0        | 0.00    |
| Function: Guidance Services - 2120                            |             | \$101,212   | \$106,663    | \$106,663    | \$67,700      | (\$38,963) | (36.53) |
| 101.1313.11.11.0.2131.5.1110.000000 Health Services           |             | \$61,174    | \$64,287     | \$64,287     | \$68,043      | \$3,756    | 5.84    |
| 101.1313.11.11.0.2131.5.2110.000000 Health Insurance          |             | \$8,043     | \$8,043      | \$8,043      | \$10,555      | \$2,513    | 31.24   |
| 101.1313.11.11.0.2131.5.2170.000000 HRA                       |             | \$1,502     | \$1,900      | \$1,900      | \$1,900       | \$0        | 0.00    |
| 101.1313.11.11.0.2131.5.2200.000000 FICA                      |             | \$4,521     | \$4,918      | \$4,918      | \$5,205       | \$287      | 5.84    |
| 101.1313.11.11.0.2131.5.2350.000000 403(b)                    |             | \$1,211     | \$1,247      | \$1,247      | \$1,247       | \$0        | 0.00    |
| 101.1313.11.11.0.2131.5.2510.000000 Tuition Reimbursement     |             | \$620       | \$1,500      | \$1,500      | \$1,500       | \$0        | 0.00    |
| 101.1313.11.11.0.2131.5.2710.000000 Workers Compensation      |             | \$164       | \$257        | \$257        | \$231         | (\$26)     | (10.03) |
| 101.1313.11.11.0.2131.5.2810.000000 Dental                    |             | \$528       | \$528        | \$528        | \$528         | \$0        | 0.00    |
| 101.1313.11.11.0.2131.5.2920.000000 Life                      |             | \$102       | \$117        | \$117        | \$112         | (\$5)      | (4.32)  |
| 101.1313.11.11.0.2131.5.2940.000000 LTD                       |             | \$299       | \$357        | \$357        | \$305         | (\$52)     | (14.59) |
| 101.1313.11.11.0.2131.5.3410.000000 Physician                 |             | \$750       | \$800        | \$800        | \$800         | \$0        | 0.00    |
| 101.1313.11.11.0.2131.5.6110.000000 General Supplies Nurse    |             | \$590       | \$500        | \$500        | \$700         | \$200      | 40.00   |
| Function: Health Services - 2131                              |             | \$79,504    | \$84,454     | \$84,454     | \$91,127      | \$6,673    | 7.90    |

VERNON TOWN SCHOOL DISTRICT

**\*FY25 Proposed Budget**

| Account                                | Description                   | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg  |
|----------------------------------------|-------------------------------|-------------|--------------|--------------|---------------|------------|----------|
| 101.1313.11.11.0.2190.5.1720.000000    | Behavior Interventionist      | \$0         | \$0          | \$0          | \$71,106      | \$71,106   | 0.00     |
| 101.1313.11.11.0.2190.5.2200.000000    | FICA                          | \$0         | \$0          | \$0          | \$5,440       | \$5,440    | 0.00     |
| 101.1313.11.11.0.2190.5.2310.000000    | Retirement                    | \$0         | \$0          | \$0          | \$1,509       | \$1,509    | 0.00     |
| 101.1313.11.11.0.2190.5.2510.000000    | Tuition Reimbursement         | \$0         | \$0          | \$0          | \$500         | \$500      | 0.00     |
| 101.1313.11.11.0.2190.5.2710.000000    | Workers Compensation          | \$0         | \$0          | \$0          | \$225         | \$225      | 0.00     |
| 101.1313.11.11.0.2190.5.2810.000000    | Dental                        | \$0         | \$0          | \$0          | \$264         | \$264      | 0.00     |
| 101.1313.11.11.0.2190.5.2920.000000    | Life                          | \$0         | \$0          | \$0          | \$109         | \$109      | 0.00     |
| 101.1313.11.11.0.2190.5.2940.000000    | LTD                           | \$0         | \$0          | \$0          | \$296         | \$296      | 0.00     |
| 101.1313.11.11.0.2190.5.3210.000000    | Professional Educational Serv | \$68,000    | \$68,000     | \$68,000     | \$0           | (\$68,000) | (100.00) |
| Function: Othr Support Serv-Stu - 2190 |                               | \$68,000    | \$68,000     | \$68,000     | \$79,448      | \$11,448   | 16.84    |
| 101.1313.11.11.0.2219.5.1110.000000    | Instructional Coach           | \$0         | \$0          | \$0          | \$52,819      | \$52,819   | 0.00     |
| 101.1313.11.11.0.2219.5.2110.000000    | Health Insurance              | \$0         | \$0          | \$0          | \$18,420      | \$18,420   | 0.00     |
| 101.1313.11.11.0.2219.5.2170.000000    | HRA                           | \$0         | \$0          | \$0          | \$2,520       | \$2,520    | 0.00     |
| 101.1313.11.11.0.2219.5.2200.000000    | FICA                          | \$0         | \$0          | \$0          | \$4,041       | \$4,041    | 0.00     |
| 101.1313.11.11.0.2219.5.2310.000000    | Retirement                    | \$0         | \$0          | \$0          | \$1,056       | \$1,056    | 0.00     |
| 101.1313.11.11.0.2219.5.2510.000000    | Tuition Reimbursement         | \$0         | \$0          | \$0          | \$1,800       | \$1,800    | 0.00     |
| 101.1313.11.11.0.2219.5.2710.000000    | Workers Compensation          | \$0         | \$0          | \$0          | \$528         | \$528      | 0.00     |
| 101.1313.11.11.0.2219.5.2810.000000    | Dental                        | \$0         | \$0          | \$0          | \$1,260       | \$1,260    | 0.00     |
| 101.1313.11.11.0.2219.5.2920.000000    | Life                          | \$0         | \$0          | \$0          | \$60          | \$60       | 0.00     |
| 101.1313.11.11.0.2219.5.2940.000000    | LTD                           | \$0         | \$0          | \$0          | \$60          | \$60       | 0.00     |
| Function: Othr Instruct Improve - 2219 |                               | \$0         | \$0          | \$0          | \$82,564      | \$82,564   | 0.00     |
| 101.1313.11.11.0.2220.5.1110.000000    | Library/Media Services        | \$40,408    | \$51,344     | \$51,344     | \$54,542      | \$3,198    | 6.23     |



VERNON TOWN SCHOOL DISTRICT

\*FY25 Proposed Budget

| Account                                 | Description              | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg |
|-----------------------------------------|--------------------------|-------------|--------------|--------------|---------------|------------|---------|
| 101.1313.11.11.0.2220.5.2110.000000     | Health Insurance         | \$4,557     | \$6,434      | \$6,434      | \$7,093       | \$659      | 10.24   |
| 101.1313.11.11.0.2220.5.2170.000000     | HRA                      | \$1,262     | \$1,600      | \$1,600      | \$1,520       | (\$80)     | (5.00)  |
| 101.1313.11.11.0.2220.5.2200.000000     | FICA                     | \$2,897     | \$3,928      | \$3,928      | \$3,463       | (\$465)    | (11.83) |
| 101.1313.11.11.0.2220.5.2310.000000     | Retirement               | \$1,122     | \$0          | \$0          | \$1,200       | \$1,200    | 0.00    |
| 101.1313.11.11.0.2220.5.2350.000000     | 403(b)                   | \$805       | \$996        | \$996        | \$996         | \$0        | 0.00    |
| 101.1313.11.11.0.2220.5.2510.000000     | Tuition Reimbursement    | \$2,049     | \$720        | \$720        | \$720         | \$0        | 0.00    |
| 101.1313.11.11.0.2220.5.2710.000000     | Workers Compensation     | \$104       | \$205        | \$205        | \$154         | (\$51)     | (25.06) |
| 101.1313.11.11.0.2220.5.2810.000000     | Dental                   | \$299       | \$422        | \$422        | \$422         | \$0        | 0.00    |
| 101.1313.11.11.0.2220.5.2920.000000     | Life                     | \$51        | \$94         | \$94         | \$74          | (\$19)     | (20.42) |
| 101.1313.11.11.0.2220.5.2940.000000     | LTD                      | \$167       | \$285        | \$285        | \$203         | (\$82)     | (28.85) |
| 101.1313.11.11.0.2220.5.6110.000000     | General Supplies Library | \$643       | \$500        | \$500        | \$500         | \$0        | 0.00    |
| 101.1313.11.11.0.2220.5.6410.000000     | Books and Periodicals    | \$5,327     | \$4,000      | \$4,000      | \$4,000       | \$0        | 0.00    |
| 101.1313.11.11.0.2220.5.6510.000000     | Supplies-Tech Related    | \$978       | \$1,000      | \$1,000      | \$1,000       | \$0        | 0.00    |
| Function: Library/Media Services - 2220 |                          | \$60,669    | \$71,528     | \$71,528     | \$75,888      | \$4,360    | 6.10    |
| 101.1313.11.11.0.2230.5.1710.000000     | Technology Assistant     | \$0         | \$16,579     | \$16,579     | \$17,201      | \$622      | 3.75    |
| 101.1313.11.11.0.2230.5.2110.000000     | Health Insurance         | \$0         | \$4,902      | \$4,902      | \$5,640       | \$739      | 15.07   |
| 101.1313.11.11.0.2230.5.2170.000000     | HRA                      | \$0         | \$1,100      | \$1,100      | \$1,100       | \$0        | 0.00    |
| 101.1313.11.11.0.2230.5.2200.000000     | FICA                     | \$0         | \$1,268      | \$1,268      | \$1,316       | \$48       | 3.75    |
| 101.1313.11.11.0.2230.5.2710.000000     | Workers Compensation     | \$0         | \$66         | \$66         | \$58          | (\$8)      | (11.82) |
| 101.1313.11.11.0.2230.5.2810.000000     | Dental                   | \$0         | \$264        | \$264        | \$264         | \$0        | 0.00    |
| 101.1313.11.11.0.2230.5.2920.000000     | Life                     | \$0         | \$30         | \$30         | \$31          | \$1        | 4.96    |
| 101.1313.11.11.0.2230.5.2940.000000     | LTD                      | \$0         | \$73         | \$73         | \$76          | \$3        | 4.06    |
| Function: Technology fr Instruct - 2230 |                          | \$0         | \$24,282     | \$24,282     | \$25,688      | \$1,406    | 5.79    |



VERNON TOWN SCHOOL DISTRICT

\*FY25 Proposed Budget

| Account                              | Description                  | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg |
|--------------------------------------|------------------------------|-------------|--------------|--------------|---------------|------------|---------|
| 101.1313.11.11.0.2291.5.1730.000000  | One Percent Salary           | \$11,662    | \$4,500      | \$4,500      | \$4,500       | \$0        | 0.00    |
| 101.1313.11.11.0.2291.5.2200.000000  | FICA                         | \$885       | \$344        | \$344        | \$344         | \$0        | 0.00    |
| 101.1313.11.11.0.2291.5.2710.000000  | Workers Compensation         | \$32        | \$18         | \$18         | \$15          | (\$3)      | (15.00) |
| Function: One Percent - 2291         |                              | \$12,580    | \$4,862      | \$4,862      | \$4,860       | (\$3)      | (0.06)  |
| 101.1313.11.11.0.2292.5.3210.000000  | Environmental Studies        | \$5,775     | \$8,000      | \$8,000      | \$8,000       | \$0        | 0.00    |
| 101.1313.11.11.0.2292.5.3310.000000  | Emp Training/Develop         | \$1,146     | \$2,000      | \$2,000      | \$2,000       | \$0        | 0.00    |
| Function: Program Improvement - 2292 |                              | \$6,921     | \$10,000     | \$10,000     | \$10,000      | \$0        | 0.00    |
| 101.1313.11.11.0.2311.5.1910.000000  | School Board Wages           | \$15,000    | \$15,000     | \$15,000     | \$15,000      | \$0        | 0.00    |
| 101.1313.11.11.0.2311.5.2200.000000  | FICA                         | \$1,148     | \$1,148      | \$1,148      | \$1,148       | \$0        | 0.00    |
| 101.1313.11.11.0.2311.5.2710.000000  | Workers Compensation         | \$57        | \$60         | \$60         | \$51          | (\$9)      | (15.00) |
| 101.1313.11.11.0.2311.5.3410.000000  | Legal Services               | \$0         | \$3,000      | \$3,000      | \$3,000       | \$0        | 0.00    |
| 101.1313.11.11.0.2311.5.5410.000000  | Advertising                  | \$142       | \$1,500      | \$1,500      | \$1,500       | \$0        | 0.00    |
| 101.1313.11.11.0.2311.5.6110.000000  | General Supplies School Boar | \$709       | \$1,000      | \$1,000      | \$1,000       | \$0        | 0.00    |
| 101.1313.11.11.0.2311.5.8110.000000  | Dues and Fees - Staff        | \$1,371     | \$1,000      | \$1,000      | \$1,000       | \$0        | 0.00    |
| Function: Board of Education - 2311  |                              | \$18,426    | \$22,708     | \$22,708     | \$22,699      | (\$9)      | (0.04)  |
| 101.1313.11.11.0.2313.5.1610.000000  | Board Treasurer              | \$1,689     | \$1,689      | \$1,689      | \$2,200       | \$511      | 30.25   |
| 101.1313.11.11.0.2313.5.2200.000000  | FICA                         | \$129       | \$129        | \$129        | \$168         | \$39       | 30.25   |
| 101.1313.11.11.0.2313.5.2710.000000  | Workers Compensation         | \$6         | \$7          | \$7          | \$7           | \$1        | 10.65   |
| Function: Board Treasurer - 2313     |                              | \$1,824     | \$1,825      | \$1,825      | \$2,376       | \$551      | 30.18   |
| 101.1313.11.11.0.2410.5.1410.000000  | Principal                    | \$108,086   | \$113,490    | \$113,490    | \$118,484     | \$4,994    | 4.40    |

VERNON TOWN SCHOOL DISTRICT

\*FY25 Proposed Budget

| Account                                  | Description                | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg |
|------------------------------------------|----------------------------|-------------|--------------|--------------|---------------|------------|---------|
| 101.1313.11.11.0.2410.5.1610.000000      | Admin Asst                 | \$49,975    | \$52,325     | \$52,325     | \$53,584      | \$1,259    | 2.41    |
| 101.1313.11.11.0.2410.5.2110.000000      | Health Insurance           | \$31,625    | \$31,531     | \$31,531     | \$37,010      | \$5,479    | 17.38   |
| 101.1313.11.11.0.2410.5.2170.000000      | HRA                        | \$6,383     | \$8,400      | \$8,400      | \$8,400       | \$0        | 0.00    |
| 101.1313.11.11.0.2410.5.2200.000000      | FICA                       | \$11,511    | \$12,608     | \$12,608     | \$13,163      | \$555      | 4.40    |
| 101.1313.11.11.0.2410.5.2310.000000      | Retirement                 | \$1,402     | \$1,402      | \$1,402      | \$1,509       | \$107      | 7.63    |
| 101.1313.11.11.0.2410.5.2350.000000      | 403(b)                     | \$6,117     | \$3,234      | \$3,234      | \$5,000       | \$1,766    | 54.63   |
| 101.1313.11.11.0.2410.5.2510.000000      | Tuition Reimbursement      | \$2,128     | \$2,100      | \$2,100      | \$2,100       | \$0        | 0.00    |
| 101.1313.11.11.0.2410.5.2710.000000      | Workers Compensation       | \$515       | \$659        | \$659        | \$585         | (\$74)     | (11.26) |
| 101.1313.11.11.0.2410.5.2810.000000      | Dental                     | \$2,112     | \$2,112      | \$2,112      | \$2,112       | \$0        | 0.00    |
| 101.1313.11.11.0.2410.5.2920.000000      | Life                       | \$515       | \$306        | \$306        | \$283         | (\$23)     | (7.48)  |
| 101.1313.11.11.0.2410.5.2940.000000      | LTD                        | \$781       | \$925        | \$925        | \$770         | (\$154)    | (16.69) |
| 101.1313.11.11.0.2410.5.5310.000000      | Communications             | \$147       | \$3,800      | \$3,800      | \$3,800       | \$0        | 0.00    |
| 101.1313.11.11.0.2410.5.6110.000000      | General Supplies Principal | \$2,335     | \$1,000      | \$1,000      | \$1,000       | \$0        | 0.00    |
| Function: Office of the Principal - 2410 |                            | \$223,633   | \$233,892    | \$233,892    | \$247,800     | \$13,909   | 5.95    |
| 101.1313.11.11.0.2610.5.1820.000000      | Custodian                  | \$160,386   | \$166,520    | \$166,520    | \$185,089     | \$18,570   | 11.15   |
| 101.1313.11.11.0.2610.5.2110.000000      | Health Insurance           | \$44,398    | \$41,599     | \$41,599     | \$42,372      | \$774      | 1.86    |
| 101.1313.11.11.0.2610.5.2170.000000      | HRA                        | \$8,261     | \$11,000     | \$11,000     | \$13,200      | \$2,200    | 20.00   |
| 101.1313.11.11.0.2610.5.2200.000000      | FICA                       | \$11,781    | \$12,739     | \$12,739     | \$14,315      | \$1,576    | 12.37   |
| 101.1313.11.11.0.2610.5.2310.000000      | Retirement                 | \$8,011     | \$8,624      | \$8,624      | \$8,300       | (\$324)    | (3.75)  |
| 101.1313.11.11.0.2610.5.2710.000000      | Workers Compensation       | \$4,417     | \$5,495      | \$5,495      | \$5,670       | \$175      | 3.18    |
| 101.1313.11.11.0.2610.5.2810.000000      | Dental                     | \$2,189     | \$2,013      | \$2,013      | \$2,200       | \$187      | 9.28    |
| 101.1313.11.11.0.2610.5.2920.000000      | Life                       | \$256       | \$315        | \$315        | \$305         | (\$10)     | (3.32)  |
| 101.1313.11.11.0.2610.5.2940.000000      | LTD                        | \$803       | \$940        | \$940        | \$829         | (\$111)    | (11.80) |

VERNON TOWN SCHOOL DISTRICT

\*FY25 Proposed Budget

| Account                                     | Description                | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg |
|---------------------------------------------|----------------------------|-------------|--------------|--------------|---------------|------------|---------|
| 101.1313.11.11.0.2610.5.4310.000000         | NonTechnology Repair/Maint | \$40,844    | \$32,000     | \$32,000     | \$32,000      | \$0        | 0.00    |
| 101.1313.11.11.0.2610.5.5210.000000         | Insurance (Not Emp Ben)    | \$23,962    | \$16,000     | \$16,000     | \$22,342      | \$6,342    | 39.64   |
| 101.1313.11.11.0.2610.5.5310.000000         | Communications             | \$6,669     | \$6,500      | \$6,500      | \$6,700       | \$200      | 3.08    |
| 101.1313.11.11.0.2610.5.6110.000000         | General Supplies Custodian | \$22,942    | \$23,000     | \$23,000     | \$23,000      | \$0        | 0.00    |
| 101.1313.11.11.0.2610.5.6220.000000         | Electricity                | \$8,759     | \$6,000      | \$6,000      | \$9,000       | \$3,000    | 50.00   |
| 101.1313.11.11.0.2610.5.6230.000000         | Bottled gas                | \$1,348     | \$0          | \$0          | \$1,400       | \$1,400    | 0.00    |
| 101.1313.11.11.0.2610.5.6240.000000         | Oil                        | \$44,463    | \$28,000     | \$28,000     | \$35,000      | \$7,000    | 25.00   |
| 101.1313.11.11.0.2610.5.6290.000000         | Net Metered Electricity    | \$15,967    | \$16,000     | \$16,000     | \$16,000      | \$0        | 0.00    |
| Function: Operation of Buildings - 2610     |                            | \$405,156   | \$376,744    | \$376,744    | \$417,722     | \$40,978   | 10.88   |
| 101.1313.11.11.0.2630.5.4310.000000         | NonTechnology Repair/Maint | \$10,166    | \$6,000      | \$6,000      | \$8,000       | \$2,000    | 33.33   |
| 101.1313.11.11.0.2630.5.6110.000000         | General Supplies Grounds   | \$5,627     | \$5,000      | \$5,000      | \$5,000       | \$0        | 0.00    |
| Function: Care and Upkeep of Grounds - 2630 |                            | \$15,793    | \$11,000     | \$11,000     | \$13,000      | \$2,000    | 18.18   |
| 101.1313.11.11.0.2715.5.5190.000000         | Field Trip Transportation  | \$7,588     | \$8,000      | \$8,000      | \$8,000       | \$0        | 0.00    |
| Function: Field Trips-Edu Related - 2715    |                            | \$7,588     | \$8,000      | \$8,000      | \$8,000       | \$0        | 0.00    |
| 101.1313.11.11.0.5390.5.9110.000000         | Tmsfr to Cap-FacilityBus   | \$225,000   | \$150,000    | \$150,000    | \$100,000     | (\$50,000) | (33.33) |
| Function: Fund Transfers - 5390             |                            | \$225,000   | \$150,000    | \$150,000    | \$100,000     | (\$50,000) | (33.33) |

**Regular Education Grant Funded Programs**

|                                     |                      |         |     |     |     |     |      |
|-------------------------------------|----------------------|---------|-----|-----|-----|-----|------|
| 101.1313.11.11.4.1101.5.1730.265124 | Stipends Title IIA   | \$4,050 | \$0 | \$0 | \$0 | \$0 | 0.00 |
| 101.1313.11.11.4.1101.5.2200.265124 | FICA                 | \$299   | \$0 | \$0 | \$0 | \$0 | 0.00 |
| 101.1313.11.11.4.1101.5.2710.265124 | Workers Compensation | \$8     | \$0 | \$0 | \$0 | \$0 | 0.00 |
| 101.1313.11.11.4.1101.5.6110.259924 | Supplies ESSER III   | \$2,333 | \$0 | \$0 | \$0 | \$0 | 0.00 |

VERNON TOWN SCHOOL DISTRICT

**\*FY25 Proposed Budget**

| Account                                 | Description                 | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg  |
|-----------------------------------------|-----------------------------|-------------|--------------|--------------|---------------|------------|----------|
| 101.1313.11.11.4.1101.5.6510.259924     | Supplies-Tech Related ESSEF | \$563       | \$0          | \$0          | \$0           | \$0        | 0.00     |
| Function: Direct Instruction - 1101     |                             | \$7,253     | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.1120.259982     | Academic Support ESSER III  | \$78,835    | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.2110.259982     | Health Insurance            | \$22,278    | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.2170.259982     | HRA                         | \$2,000     | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.2200.259982     | FICA                        | \$5,669     | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.2320.259982     | VSTRS--OPEB                 | \$16,547    | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.2350.259982     | 403(b)                      | \$1,577     | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.2710.259982     | Workers Compensation        | \$213       | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.2810.259982     | Dental                      | \$1,680     | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.2920.259982     | Life                        | \$126       | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.1104.5.2940.259982     | LTD                         | \$390       | \$0          | \$0          | \$0           | \$0        | 0.00     |
| Function: Academic Support - 1104       |                             | \$129,315   | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2110.5.1720.259924     | Social Worker ESSER III     | \$57,774    | \$31,204     | \$31,204     | \$0           | (\$31,204) | (100.00) |
| 101.1313.11.11.4.2110.5.2200.259924     | FICA                        | \$4,420     | \$2,387      | \$2,387      | \$0           | (\$2,387)  | (100.00) |
| 101.1313.11.11.4.2110.5.2310.259924     | Retirement                  | \$1,402     | \$701        | \$701        | \$0           | (\$701)    | (100.00) |
| 101.1313.11.11.4.2110.5.2320.259924     | VSTRS--OPEB                 | \$12,127    | \$6,550      | \$6,550      | \$0           | (\$6,550)  | (100.00) |
| 101.1313.11.11.4.2110.5.2710.259924     | Workers Compensation        | \$156       | \$125        | \$125        | \$0           | (\$125)    | (100.00) |
| 101.1313.11.11.4.2110.5.2920.259924     | Life                        | \$85        | \$59         | \$59         | \$0           | (\$59)     | (100.00) |
| 101.1313.11.11.4.2110.5.2940.259924     | LTD                         | \$258       | \$173        | \$173        | \$0           | (\$173)    | (100.00) |
| Function: Attend/SocialWork Serv - 2110 |                             | \$76,222    | \$41,198     | \$41,198     | \$0           | (\$41,198) | (100.00) |

VERNON TOWN SCHOOL DISTRICT

\*FY25 Proposed Budget

| Account                                     | Description                   | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg  |
|---------------------------------------------|-------------------------------|-------------|--------------|--------------|---------------|------------|----------|
| 101.1313.11.11.4.2212.5.6110.259924         | Supplies ESSER III            | \$18,332    | \$0          | \$0          | \$0           | \$0        | 0.00     |
| Function: Instruct/CurriculumDevelop - 2212 |                               | \$18,332    | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2213.5.1730.262224         | Quantile Training Stipends Ve | \$0         | \$0          | \$465        | \$0           | (\$465)    | (100.00) |
| 101.1313.11.11.4.2213.5.1730.262226         | Quantile/Lexile Training & ML | \$0         | \$0          | \$500        | \$0           | (\$500)    | (100.00) |
| 101.1313.11.11.4.2213.5.1730.265124         | Stipends Title IIA PD         | \$0         | \$1,000      | \$2,000      | \$929         | (\$1,071)  | (53.55)  |
| 101.1313.11.11.4.2213.5.2200.262224         | FICA                          | \$0         | \$0          | \$35         | \$0           | (\$35)     | (100.00) |
| 101.1313.11.11.4.2213.5.2200.262226         | FICA                          | \$0         | \$0          | \$38         | \$0           | (\$38)     | (100.00) |
| 101.1313.11.11.4.2213.5.2200.265124         | FICA                          | \$0         | \$77         | \$400        | \$71          | (\$329)    | (82.24)  |
| 101.1313.11.11.4.2213.5.2710.265124         | Workers Compensation          | \$0         | \$0          | \$100        | \$0           | (\$100)    | (100.00) |
| Function: Instruct Staff Train - 2213       |                               | \$0         | \$1,077      | \$3,538      | \$1,000       | (\$2,538)  | (71.74)  |
| 101.1313.11.11.4.2219.5.1110.225025         | Instructional Coach Title I   | \$0         | \$0          | \$0          | \$31,020      | \$31,020   | 0.00     |
| 101.1313.11.11.4.2219.5.1110.259982         | Instructional Coach ESSER III | \$74,377    | \$81,397     | \$81,397     | \$0           | (\$81,397) | (100.00) |
| 101.1313.11.11.4.2219.5.2110.225025         | Health Insurance              | \$0         | \$0          | \$0          | \$10,818      | \$10,818   | 0.00     |
| 101.1313.11.11.4.2219.5.2110.259982         | Health Insurance              | \$18,565    | \$22,278     | \$22,278     | \$0           | (\$22,278) | (100.00) |
| 101.1313.11.11.4.2219.5.2170.225025         | HRA                           | \$0         | \$0          | \$0          | \$1,480       | \$1,480    | 0.00     |
| 101.1313.11.11.4.2219.5.2170.259982         | HRA                           | \$3,050     | \$4,000      | \$4,000      | \$0           | (\$4,000)  | (100.00) |
| 101.1313.11.11.4.2219.5.2200.225025         | FICA                          | \$0         | \$0          | \$0          | \$2,373       | \$2,373    | 0.00     |
| 101.1313.11.11.4.2219.5.2200.259982         | FICA                          | \$5,344     | \$6,227      | \$6,227      | \$0           | (\$6,227)  | (100.00) |
| 101.1313.11.11.4.2219.5.2310.225025         | Retirement                    | \$0         | \$0          | \$0          | \$8,065       | \$8,065    | 0.00     |
| 101.1313.11.11.4.2219.5.2310.259982         | Retirement                    | \$1,402     | \$1,402      | \$1,402      | \$0           | (\$1,402)  | (100.00) |
| 101.1313.11.11.4.2219.5.2320.259982         | VSTRS-OPEB                    | \$15,572    | \$15,000     | \$15,000     | \$0           | (\$15,000) | (100.00) |
| 101.1313.11.11.4.2219.5.2350.225025         | 403(b)                        | \$0         | \$0          | \$0          | \$620         | \$620      | 0.00     |

VERNON TOWN SCHOOL DISTRICT

**\*FY25 Proposed Budget**

| Account                                    | Description             | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg  |
|--------------------------------------------|-------------------------|-------------|--------------|--------------|---------------|------------|----------|
| 101.1313.11.11.4.2219.5.2350.259982.403(b) |                         | \$1,484     | \$1,528      | \$1,528      | \$0           | (\$1,528)  | (100.00) |
| 101.1313.11.11.4.2219.5.2510.259982        | Tuition Reimbursement   | \$349       | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2219.5.2710.225025        | Workers Compensation    | \$0         | \$0          | \$0          | \$310         | \$310      | 0.00     |
| 101.1313.11.11.4.2219.5.2710.259982        | Workers Compensation    | \$200       | \$326        | \$326        | \$0           | (\$326)    | (100.00) |
| 101.1313.11.11.4.2219.5.2810.225025        | Dental                  | \$0         | \$0          | \$0          | \$240         | \$240      | 0.00     |
| 101.1313.11.11.4.2219.5.2810.259982        | Dental                  | \$1,400     | \$1,680      | \$1,680      | \$0           | (\$1,680)  | (100.00) |
| 101.1313.11.11.4.2219.5.2920.225025        | Life                    | \$0         | \$0          | \$0          | \$41          | \$41       | 0.00     |
| 101.1313.11.11.4.2219.5.2920.259982        | Life                    | \$92        | \$144        | \$144        | \$0           | (\$144)    | (100.00) |
| 101.1313.11.11.4.2219.5.2940.225025        | LTD                     | \$0         | \$0          | \$0          | \$33          | \$33       | 0.00     |
| 101.1313.11.11.4.2219.5.2940.259982        | LTD                     | \$290       | \$435        | \$435        | \$0           | (\$435)    | (100.00) |
| Function: Other Instruct Improve - 2219    |                         | \$122,125   | \$134,417    | \$134,417    | \$55,000      | (\$79,417) | (59.08)  |
| 101.1313.11.11.4.2230.5.1710.259924        | Tech Integration Salary | \$10,170    | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2230.5.2110.259924        | Health Insurance        | \$2,734     | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2230.5.2170.259924        | HRA                     | \$330       | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2230.5.2200.259924        | FICA                    | \$747       | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2230.5.2310.259924        | Retirement              | \$508       | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2230.5.2710.259924        | Workers Compensation    | \$41        | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2230.5.2810.259924        | Dental                  | \$151       | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2230.5.2920.259924        | Life                    | \$18        | \$0          | \$0          | \$0           | \$0        | 0.00     |
| 101.1313.11.11.4.2230.5.2940.259924        | LTD                     | \$51        | \$0          | \$0          | \$0           | \$0        | 0.00     |
| Function: Technology fr Instruct - 2230    |                         | \$14,750    | \$0          | \$0          | \$0           | \$0        | 0.00     |

**End of Regular Education Grant Funded Programs**

|                                         |                           |     |           |           |     |             |          |
|-----------------------------------------|---------------------------|-----|-----------|-----------|-----|-------------|----------|
| 101.1313.11.11.4.2610.5.4510.25992430   | Construction Services ESS | \$0 | \$124,385 | \$300,000 | \$0 | (\$300,000) | (100.00) |
| Function: Operation of Buildings - 2610 |                           | \$0 | \$124,385 | \$300,000 | \$0 | (\$300,000) | (100.00) |



VERNON TOWN SCHOOL DISTRICT

**\*FY25 Proposed Budget**

| Account                                             | Description                    | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference  | Pct Chg |
|-----------------------------------------------------|--------------------------------|-------------|--------------|--------------|---------------|-------------|---------|
| 101.1313.11.11.5.2590.5.5930.000000                 | WSESU Assessment               |             |              |              |               |             |         |
| Function: Othr Supp Serv-Ctrl Serv - 2590           |                                | \$187,603   | \$238,258    | \$238,258    | \$260,197     | \$21,939    | 9.21    |
|                                                     |                                | \$187,603   | \$238,258    | \$238,258    | \$260,197     | \$21,939    | 9.21    |
| 101.1313.11.11.5.2591.5.5930.000000                 | Transportation Assessment      |             |              |              |               |             |         |
| Function: Othr Supp Serv-Ctrl Serv - 2591           |                                | \$131,313   | \$139,820    | \$139,820    | \$138,107     | (\$1,713)   | (1.23)  |
|                                                     |                                | \$131,313   | \$139,820    | \$139,820    | \$138,107     | (\$1,713)   | (1.23)  |
| Level: Elementary (K-6) - 11                        |                                | \$3,856,150 | \$3,900,461  | \$4,078,538  | \$3,790,556   | (\$287,983) | (7.06)  |
| <b>Secondary Regular Education Tuition Expenses</b> |                                |             |              |              |               |             |         |
| 101.1313.31.11.0.1101.5.5610.000000                 | Sec Tuition VT Public LEAs     | \$1,445,227 | \$1,491,702  | \$1,491,702  | \$1,570,000   | \$78,298    | 5.25    |
| 101.1313.31.11.0.1101.5.5620.000000                 | Sec Tuition VT Appr Private/lt | \$150,834   | \$191,400    | \$191,400    | \$249,600     | \$58,200    | 30.41   |
| 101.1313.31.11.0.1101.5.5630.000000                 | Sec Tuition NON-VT Public LEA  | \$199,904   | \$417,600    | \$417,600    | \$446,800     | \$29,200    | 6.99    |
| 101.1313.31.11.0.1101.5.5640.000000                 | Sec Tuition NON-VT Private L   | \$103,668   | \$104,400    | \$104,400    | \$110,400     | \$6,000     | 5.75    |
| Function: Direct Instruction - 1101                 |                                | \$1,899,633 | \$2,205,102  | \$2,205,102  | \$2,376,800   | \$171,698   | 7.79    |
| Level: Secondary (7-12) - 31                        |                                | \$1,899,633 | \$2,205,102  | \$2,205,102  | \$2,376,800   | \$171,698   | 7.79    |
| Program: Regular Education - 11                     |                                | \$5,850,212 | \$6,180,563  | \$6,358,640  | \$6,257,356   | (\$101,285) | (1.59)  |

**Other Expenses**

|                                     |                           |         |         |          |         |            |         |
|-------------------------------------|---------------------------|---------|---------|----------|---------|------------|---------|
| 101.1313.11.12.0.1101.5.1750.000000 | Summer School Stipends    | \$0     | \$3,200 | \$3,200  | \$3,200 | \$0        | 0.00    |
| 101.1313.11.12.0.1101.5.2200.000000 | FICA                      | \$0     | \$245   | \$245    | \$245   | \$0        | 0.00    |
| 101.1313.11.12.0.1101.5.2710.000000 | Workers Compensation      | \$0     | \$13    | \$13     | \$11    | (\$2)      | (15.00) |
| 101.1313.11.12.4.1101.5.1730.259924 | Summer Sch Stipends ESSEF | \$4,490 | \$0     | \$0      | \$0     | \$0        | 0.00    |
| 101.1313.11.12.4.1101.5.1730.262324 | Summer Camp Stipends      | \$0     | \$0     | \$40,000 | \$5,500 | (\$34,500) | (86.25) |
| 101.1313.11.12.4.1101.5.2200.259924 | FICA                      | \$341   | \$0     | \$0      | \$0     | \$0        | 0.00    |

VERNON TOWN SCHOOL DISTRICT

**\*FY25 Proposed Budget**

| Account                                                          | Description | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference | Pct Chg |
|------------------------------------------------------------------|-------------|-------------|--------------|--------------|---------------|------------|---------|
| 101.1313.11.12.4.1101.5.2200.262324 FICA                         |             | \$0         | \$0          | \$3,109      | \$421         | (\$2,688)  | (86.47) |
| 101.1313.11.12.4.1101.5.2710.259924 Workers Compensation         |             | \$17        | \$0          | \$0          | \$0           | \$0        | 0.00    |
| 101.1313.11.12.4.1101.5.2710.262324 Workers Compensation         |             | \$0         | \$0          | \$641        | \$19          | (\$622)    | (97.08) |
| Function: Direct Instruction - 1101                              |             | \$4,848     | \$3,458      | \$47,208     | \$9,395       | (\$37,812) | (80.10) |
| Level: Elementary (K-6) - 11                                     |             | \$4,848     | \$3,458      | \$47,208     | \$9,395       | (\$37,812) | (80.10) |
| Program: Academic Summer School - 12                             |             | \$4,848     | \$3,458      | \$47,208     | \$9,395       | (\$37,812) | (80.10) |
| 101.1313.01.22.5.2590.5.5930.000000 Essential Early Ed Assessmer |             | \$101,480   | \$108,983    | \$108,983    | \$117,457     | \$8,474    | 7.78    |
| Function: Other Supp Serv-Ctrl Serv - 2590                       |             | \$101,480   | \$108,983    | \$108,983    | \$117,457     | \$8,474    | 7.78    |
| Level: PreKindergarten - 01                                      |             | \$101,480   | \$108,983    | \$108,983    | \$117,457     | \$8,474    | 7.78    |
| 101.1313.11.22.5.2590.5.5930.000000 Spec Ed Assess Elementary    |             | \$482,832   | \$589,674    | \$589,674    | \$593,598     | \$3,924    | 0.67    |
| Function: Other Supp Serv-Ctrl Serv - 2590                       |             | \$482,832   | \$589,674    | \$589,674    | \$593,598     | \$3,924    | 0.67    |
| Level: Elementary (K-6) - 11                                     |             | \$482,832   | \$589,674    | \$589,674    | \$593,598     | \$3,924    | 0.67    |
| 101.1313.31.22.5.2590.5.5930.000000 Spec Ed Assess Secondary     |             | \$333,526   | \$483,240    | \$483,240    | \$456,410     | (\$26,830) | (5.55)  |
| Function: Other Supp Serv-Ctrl Serv - 2590                       |             | \$333,526   | \$483,240    | \$483,240    | \$456,410     | (\$26,830) | (5.55)  |
| Level: Secondary (7-12) - 31                                     |             | \$333,526   | \$483,240    | \$483,240    | \$456,410     | (\$26,830) | (5.55)  |
| Program: K-12 Sp Ed Inell for Reim - 22                          |             | \$917,838   | \$1,181,897  | \$1,181,897  | \$1,167,465   | (\$14,432) | (1.22)  |

VERNON TOWN SCHOOL DISTRICT

**\*FY25 Proposed Budget**

| Account                                                   | Description                    | FY23 Actual | FY24 Adopted | FY24 Amended | FY25 Proposed | Difference  | Pct Chg |
|-----------------------------------------------------------|--------------------------------|-------------|--------------|--------------|---------------|-------------|---------|
| 101.1313.31.31.0.1301.5.5660.000000                       | Tuition Vocational Center-Pd I | \$100,492   | \$111,697    | \$111,697    | \$101,489     | (\$10,208)  | (9.14)  |
| 101.1313.31.31.0.1301.5.5670.000000                       | Tuition Vocational Center-Pd   | \$175,285   | \$172,428    | \$172,428    | \$162,526     | (\$9,902)   | (5.74)  |
| Function: Vocational Education - Department - 1301 Level: |                                | \$275,777   | \$284,125    | \$284,125    | \$264,015     | (\$20,110)  | (7.08)  |
| Secondary (7-12) - 31                                     |                                | \$275,777   | \$284,125    | \$284,125    | \$264,015     | (\$20,110)  | (7.08)  |
| Program: Vocational Regular - 31                          |                                | \$275,777   | \$284,125    | \$284,125    | \$264,015     | (\$20,110)  | (7.08)  |
| <b>TOTAL EXPENSES - VERNON ELEMENTARY SCHOOL - 1313</b>   |                                | \$7,048,675 | \$7,650,043  | \$7,871,870  | \$7,698,231   | (\$173,639) | (2.21)  |
| <b>Surplus/Deficit, Use of Fund Balance</b>               |                                | (\$12,835)  | \$75,000     | \$75,000     | \$83,000      | \$8,000     | 10.67   |

End of Report

**Windham Southeast Supervisory Union**  
**FY25 Proposed Budget Program Summary**

**Board Approved 12.20.23**

| Program             | Description                         | FY23Amended       | FY23 Actual       | FY24Amended       | FY25Proposed      | FY25v24<br>%chg | Page<br>Reference |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-------------------|
| <b>Revenues</b>     |                                     |                   |                   |                   |                   |                 |                   |
|                     |                                     |                   |                   |                   |                   |                 | Rev. Report       |
| 11                  | Admin. Instruction & Transport      | 4,149,822         | 4,301,883         | 5,009,508         | 5,352,552         | 6.8%            | 10                |
| 21                  | Special Ed. School Age              | 14,808,501        | 15,630,064        | 16,355,680        | 17,752,783        | 8.5%            | 23-25             |
| 24                  | Special Ed. PreSchool Age           | 1,065,404         | 1,081,709         | 1,119,573         | 1,250,643         | 11.7%           | 26-27             |
|                     | Subtotal Special Education          | 15,873,905        | 16,711,773        | 17,475,253        | 19,003,426        | 8.7%            | 27                |
| 11                  | Grant Funded Programs               | 9,371,283         | 9,249,828         | 7,867,106         | 3,144,185         | -60.0%          | 64-67             |
| 15                  | Food Service Revenues               | 2,223,879         | 2,208,729         | 2,499,922         | 2,420,486         | -3.2%           | 89-93             |
|                     | <b>Total Revenues</b>               | <b>31,618,889</b> | <b>32,472,213</b> | <b>32,851,789</b> | <b>29,920,649</b> | <b>-8.9%</b>    |                   |
| <b>Expenditures</b> |                                     |                   |                   |                   |                   |                 |                   |
|                     |                                     |                   |                   |                   |                   |                 | Exp. Report       |
| 11                  | Administration, Instruction         | 2,882,511         | 3,109,628         | 3,667,197         | 4,368,642         | 19.1%           |                   |
|                     | Transportation                      | 1,267,311         | 1,287,470         | 1,342,311         | 1,450,000         | 8.0%            |                   |
|                     | Subtotal 0100                       | 4,149,822         | 4,397,098         | 5,009,508         | 5,818,642         | 16.2%           | 18                |
| 21                  | Special Ed-School Age, nonGrant     | 13,686,995        | 13,776,974        | 15,316,890        | 16,719,174        | 9.2%            | 27-52             |
| 21,26,27            | Special Ed-School Age Grant         | 1,121,508         | 1,068,769         | 1,038,790         | 1,033,609         | -0.5%           |                   |
|                     | Subtotal 0211                       | 14,808,503        | 14,845,743        | 16,355,680        | 17,752,783        | 8.5%            |                   |
| 24                  | Special Ed-EEE, non Grant           | 1,044,310         | 881,870           | 1,085,109         | 1,230,514         | 13.4%           | 57-60             |
|                     | Special Ed-EEE Grant                | 21,093            | 15,519            | 34,464            | 20,129            | -41.6%          | 60-61             |
|                     | Subtotal 0212                       | 1,065,402         | 897,389           | 1,119,573         | 1,250,643         | 11.7%           |                   |
|                     | Total Special Education             | 15,873,905        | 15,743,132        | 17,475,253        | 19,003,426        | 8.7%            | 63                |
| 11                  | Instruction, Instruction Support    |                   |                   |                   |                   |                 |                   |
|                     | Grant Funded                        | 9,371,283         | 9,218,764         | 7,867,106         | 3,299,093         | -58.1%          | 67-88             |
| 15                  | Food Services                       | 2,223,879         | 2,208,729         | 2,499,922         | 2,420,486         | -3.2%           | 93-98             |
|                     | <b>Total Expenditures</b>           | <b>31,618,889</b> | <b>31,567,723</b> | <b>32,851,789</b> | <b>30,541,647</b> | <b>-7.0%</b>    |                   |
|                     | <b>Surplus/(Deficit)</b>            | <b>-</b>          | <b>904,490</b>    | <b>-</b>          | <b>(620,998)</b>  |                 |                   |
|                     | <b>WSESU Fund Balance @ 6/30/23</b> |                   | <b>3,466,648</b>  |                   |                   |                 |                   |

**Fiscal Year 2025 Budgeted WSESU Sub-Grants to be sent to Member Districts**

| District | Elementary & Secondary School<br>Emergency Relief Fund (ESSER) | Title I<br>Compensatory | EPSDT<br>Medicaid | IEP Medicaid<br>Reinvestment | Student Assistance | 21st<br>Century | Total     |
|----------|----------------------------------------------------------------|-------------------------|-------------------|------------------------------|--------------------|-----------------|-----------|
| Vernon   | 0                                                              | 55,000                  | 5,237             | 36,570                       |                    |                 | 96,807    |
| WSESU    | 0                                                              | 789,591                 | 71,763            | 353,678                      | 60,000             | 69,888          | 1,344,920 |
| Totals   | 0                                                              | 844,591                 | 77,000            | 390,248                      | 60,000             | 69,888          | 1,441,727 |

## WSESU Assessment of Budgeted Expenditures - Allocation Methodology to Districts

Approved by WSESU Board

| WSESU Expense Functions to Allocate                                                                                                                                                           | Basis to Allocate FY25 SU Expenditures to Districts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Administrative Services & Support of Instruction                                                                                                                                              | Two year average of Regular Ed Nov. 1 Student Census for all school districts Grades K-12, (e.g. FY25 budget basis uses average of Nov. 2023 & Nov. 2022 AOE-adm)<br>Census data excludes EEE and PreK census data                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Special Education School Age Expenditures (Program 21), for all WSESU K-6 Schools and Dummerston & Putney grades K-8                                                                          | Two year average of Regular Ed Nov. 1 Student Census for all school districts in Grades K-6 and D&P K-8, (e.g. FY25 budget basis uses average of Nov. 2023 & Nov. 2022).<br>Census data excludes EEE and PreK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Special Education School Age Expenditures for Brattleboro Area Middle School and Brattleboro UHS in Grades 7 through 12                                                                       | Step 1: Identify the two year average of Nov. 1 Student Census IEP Resident Students from the towns of Brattleboro, Dummerston, Guilford, Putney & Vernon, attending BAMS/BUHS.<br>Step 2: Calculate the proportion of IEP Student enrollment attending BUHS from step 1.<br>Step 3: Identify the eligible costs to be allocated between WSESD, and Vernon. Budgeted costs at the WSESU-BUHS site are reduced by VT State special education aid, non- member district excess cost reimbursements, and outside placement costs, to derive SU eligible allocated special education costs<br>Step 4: The proportion of IEP students attending BAMS/BUHS identified in step 2 is multiplied by the SU eligible special education costs identified in step 3 to define the assessment amount to WSESD and Vernon school District. |
| Special Education Prek Essential Early Education (EEE) age Expenditures (Program 24), for all WSESU Elementary Schools. Also referred to as Early Childhood Special Education Services (ECSE) | Two year average of Regular Ed Nov. 1 Student Census for all school districts in Grades K-6 and D&P K-8, (e.g. FY25 budget basis uses average of Nov. 2023 & Nov. 2022).<br>Census data excludes EEE and PreK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Transportation – To and From School (excludes field trips)                                                                                                                                    | Regular Education contracted transportation costs are assessed based on the number buses assigned to the District. Special Education contracted transportation costs are based on utilization of the service provided.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| <b>WSESU FY25 Budget Expense Allocation Statistics</b>        |      |                                               |                                               |                                               | as of 12.20.23                                |
|---------------------------------------------------------------|------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|
| AOE ADM to be updated when available                          |      |                                               |                                               |                                               |                                               |
| Statistics used for Admin., Support Instruct. [Excludes PreK] |      |                                               |                                               |                                               |                                               |
|                                                               |      | Nov. 7, 2022<br>FY20 AOE Census<br>basis FY24 | Nov. 7, 2023<br>FY20 AOE Census<br>basis FY25 | Two Yr. Avg.<br>Proportion for<br>FY24 Budget | Two Yr. Avg.<br>Proportion for<br>FY25 Budget |
| <b>Total Enrollment K-12</b>                                  |      |                                               |                                               |                                               |                                               |
| Brattleboro                                                   | K-6  | 707                                           | 668                                           | 31.8%                                         | 31.5%                                         |
| Dummerston                                                    | K-8  | 127                                           | 134                                           | 6.0%                                          | 6.0%                                          |
| Guilford                                                      | K-6  | 122                                           | 119                                           | 5.4%                                          | 5.5%                                          |
| Putney                                                        | K-8  | 154                                           | 164                                           | 7.4%                                          | 7.3%                                          |
| Brattleboro UHS                                               | 7-12 | 925                                           | 944                                           | 42.1%                                         | 42.7%                                         |
| Subtotal WSESD                                                |      | 2,035                                         | 2,029                                         | 92.6%                                         | 92.9%                                         |
| Vernon                                                        | K-6  | 165                                           | 144                                           | 7.4%                                          | 7.1%                                          |
| Sub Total *                                                   |      | 2,200                                         | 2,172                                         | 100.0%                                        | 100.0%                                        |
| * EEE and PreK (excluded above)                               |      | 242                                           | 237                                           |                                               |                                               |
| VTSD Not @ BUHS#6                                             |      | 36                                            | 44                                            | # Diff                                        | % Diff                                        |
| Total Enrollment                                              |      | 2,478                                         | 2,453                                         | (24.7)                                        | -1.0%                                         |

| <b>Administration &amp; Support of Instruction Expense Allocations</b> |           |           |         |        |
|------------------------------------------------------------------------|-----------|-----------|---------|--------|
| Expense Allocation Amounts [Revenue to WSESU]                          |           |           |         |        |
|                                                                        | FY24      | FY25      | \$Diff. | %Diff. |
| WSESD                                                                  | 2,999,739 | 3,427,355 | 427,616 | 14.3%  |
| Vernon                                                                 | 238,258   | 260,197   | 21,939  | 9.2%   |
| Sub Totals                                                             | 3,237,997 | 3,687,552 | 449,555 | 13.9%  |

| <b>Special Education School - School Age Expense Allocations (Elem &amp; Secondary Combined)</b> |           |           |          |        |
|--------------------------------------------------------------------------------------------------|-----------|-----------|----------|--------|
| Expense Allocation Amounts [Revenue to WSESU]                                                    |           |           |          |        |
|                                                                                                  | FY24      | FY25      | \$Diff.  | %Diff. |
| WSESD                                                                                            | 6,505,410 | 7,229,398 | 723,988  | 11.1%  |
| Vernon                                                                                           | 1,072,913 | 1,050,009 | (22,904) | -2.1%  |
| Sub Totals                                                                                       | 7,578,324 | 8,279,407 | 701,083  | 9.3%   |

| <b>Essential Early Ed (EEE) Expense Alloc. To Districts</b> |         |         |         |        |
|-------------------------------------------------------------|---------|---------|---------|--------|
| Expense Allocation Amounts [Revenue to WSESU]               |         |         |         |        |
|                                                             | FY24    | FY25    | \$Diff. | %Diff. |
| WSESD                                                       | 748,126 | 835,753 | 87,627  | 11.7%  |
| Vernon                                                      | 108,983 | 117,457 | 8,474   | 7.8%   |
| Sub Totals                                                  | 857,109 | 953,210 | 96,101  | 11.2%  |

| <b>Total WSESU Admin, Instruct. Support &amp; Special Ed &amp; EEE Expense Alloc. to Districts</b> |            |            |           |        |
|----------------------------------------------------------------------------------------------------|------------|------------|-----------|--------|
|                                                                                                    | FY24       | FY25       | \$Diff.   | %Diff. |
| WSESD                                                                                              | 10,253,275 | 11,492,506 | 1,239,231 | 12.1%  |
| Vernon                                                                                             | 1,420,154  | 1,427,663  | 7,508     | 0.5%   |
| Sub Totals                                                                                         | 11,673,430 | 12,920,169 | 1,246,739 | 10.7%  |



| <b>WSESU Administration &amp; Support of Instruction Expense Allocations</b> |           |           |             |
|------------------------------------------------------------------------------|-----------|-----------|-------------|
| <b>Derivation of Net Assessment</b>                                          |           |           |             |
|                                                                              | FY24      | FY25      | Pct. Change |
| SU Admin, Instruct., Transport                                               | 5,009,508 | 5,352,552 |             |
| less transport contract                                                      | 1,342,311 | 1,450,000 |             |
| less other sources of revenue: Interest                                      | 330,000   | 140,000   |             |
| Federal indirect cost grant                                                  | 99,200    | 75,000    |             |
| Assess. for Admin & Instruction                                              | 3,237,997 | 3,687,552 | 13.9%       |

| <b>WSESU Cost/Revenues Assumptions</b>              |                |                |                  |
|-----------------------------------------------------|----------------|----------------|------------------|
| <b>Transport Service Charge to District:</b>        |                |                |                  |
|                                                     | FY24           | FY25           | Prorated use     |
| <b>State Aid Reimbursement - based on FY24 fcst</b> |                |                |                  |
| VTSD 3 of 17 buses                                  | 97,059         | 117,776        | 17.6%            |
| WSESD: 14 of 17 buses                               | 452,941        | 549,619        | 82.4%            |
| Estimated State Aid (3150)                          | 550,000        | 667,395        | 100.0%           |
| <b>Transport Cost of Services</b>                   |                |                |                  |
| VTSD 3 of 17 buses                                  | 236,878        | 255,882        | 17.6%            |
| WSESD: 14 of 17 buses                               | 1,105,433      | 1,194,118      | 82.4%            |
| Estimated Transport Contract Expense                | 1,342,311      | 1,450,000      |                  |
| <b>Transport Net Assess to Districts:</b>           |                |                | <b>Pct. Chg.</b> |
| VTSD 3 of 17 buses                                  | 139,820        | 138,107        |                  |
| WSESD: 14 of 17 buses                               | 652,491        | 644,499        |                  |
| Total Net Assess to Districts                       | <b>792,311</b> | <b>782,605</b> | -1.2%            |

| <b>BASIS of WSESU Elementary (k-6/8) Special Education Assessment to WSESD &amp; VTSD and Essential Early Education (EEE), grade PreK, Assessment to WSESD &amp; VTSD</b> |                     |            |                    |             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------|--------------------|-------------|
| Assessment Allocation based on proportional Regular Ed Grades K-6/8, using a two year average of the Average Daily Membership (ADM) data                                  |                     |            |                    |             |
| Statistics from Nov 2023 & Nov 2022, ADM data uploaded to AOE                                                                                                             |                     |            |                    |             |
| School Site                                                                                                                                                               | Nov1, 2yr. Avg Cens | Allocation | FY25<br>ElemSchAge | FY25<br>EEE |
| Brattleboro                                                                                                                                                               | 688                 | 54.9%      |                    |             |
| Dummerston                                                                                                                                                                | 130                 | 10.4%      |                    |             |
| Guilford                                                                                                                                                                  | 121                 | 9.6%       |                    |             |
| Putney                                                                                                                                                                    | 159                 | 12.7%      |                    |             |
| WSESD subtotal                                                                                                                                                            | 1,098               | 87.7%      | 4,223,688          | 835,753     |
| Vernon                                                                                                                                                                    | 154                 | 12.3%      | 593,598            | 117,457     |
| SU Assess Elementary (k-6/8)                                                                                                                                              | 1,252               | 100.0%     | 4,817,286          | 953,210     |

# **WSESU FY25 Special Ed Expense Allocation Assumptions and Methodology as of 12/20/23**

| Procedure                                                                                                    | Rationale                                                                           | FY25 Budget Calculations                           |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------|
| Define all WSESU Special Ed (SE) Program "21" costs charged to BUHS (location 1040)                          |                                                                                     | 7,146,795                                          |
| Add WSESU SE overhead costs (Speech, OT, PT, Casemanagement)                                                 |                                                                                     | 225,000                                            |
| Deduct outside placement tuition costs paid by WSESU                                                         | Not shared cost that is provided by SU employees, will be a direct bill to WSESU    | (2,756,067)                                        |
| Subtotal adjusted gross WSESU secondary SE Expense at BUHS                                                   |                                                                                     | 4,615,728                                          |
| Identify SE enrollment at BUHS                                                                               | See proportional IEP enrollment data                                                |                                                    |
| Calculate proportion of enrollment by town of residence                                                      | Proportion of total IEP enrollment All towns & of WSESU member towns                |                                                    |
| Apply proportional share from step 6 to subtotal cost step 4                                                 |                                                                                     |                                                    |
| Deduct non-WSESU member town share from cost step 4                                                          |                                                                                     |                                                    |
| Calculate subtotal of allocable costs to WSESU & VTSD                                                        | AOE will not send SE aid to WSESU for non member towns (e.g. Dover, Marlboro, etc.) | (325,051)                                          |
| Apply proportional share from step 6 to subtotal cost step 9=VTSD                                            | Defines WSESU cost of SE services provided to VTSD & WSESU BUHS enrolled students   | 4,290,677                                          |
| Apply proportional share from step 6 to subtotal cost step 9=WSESU                                           | Defines VTSD cost of SE services provided to VTSD enrolled @ BUHS                   | 541,752                                            |
| Calculate VTSD secondary enrollment share of AOE SE Grants 3203,3205                                         | Defines WSESU cost of SE services provided to WSESU member enrolled @ BUHS          | 3,748,925                                          |
| Calc VTSD secondary share of SE AOE aid 3220/Act173 block with results of step 11                            | Based on secondary VTSD IEP students @ BUHS, reduces SU asses. to VTSD              | (255,148)                                          |
| Subtotal VTSD total secondary SE AOE aid estimated to be received by WSESU                                   | 3220 see Census block Grant from B James, 10.12.23                                  | (216,900)                                          |
| Calculate secondary WSESU SE assessment to VTSD, step 10 - step 13                                           | Categories: (3203) extraordinary, (3205) stateplaced, (3220)/Act173                 | (472,048)                                          |
| Define VTSD NON-BUHS secondary SE costs paid by WSESU                                                        | VTSD FY Secondary Special Ed SU Assessment-BUHS                                     | 69,704                                             |
| Sum total VTSD secondary SU SE assessment                                                                    | VTSD reimbursement to SU for non-BUHS costs paid by SU                              | 386,706                                            |
| Calculate WSESU excess cost billed to non-WSESU member towns                                                 | <b>Total VTSD FY Secondary Special Ed SU Assessments (line 14 +14.1)</b>            | <b>456,410</b>                                     |
| Calculate WSESU share of AOE aid 3203,3205                                                                   | Figure needed to derive WSESU non-AOE revenues from tuition towns (step 8)          | (1,044,891)                                        |
| Calculate WSESU share of AOE aid 3220 Act173 with results of step 16                                         | Excluded Grant project 3219 and 4226 costs from basis                               | (2,454,391)                                        |
| Subtotal WSESU total SE AOE aid estimated to be received by WSESU                                            |                                                                                     | (3,499,282)                                        |
| Add back the outside placement tuition costs deducted in step 2                                              |                                                                                     | 2,756,067                                          |
| Calculate the WSESU SE assessment to WSESU, step 10.5 - step 18                                              |                                                                                     |                                                    |
| Proof Total Revenues for WSESU - BUHS SE services equal costs incurred                                       |                                                                                     |                                                    |
| <b>WSESU Elementary Special Ed SU Revenue Assumptions and Methodology</b>                                    |                                                                                     | <b>WSESU FY Secondary Special Ed SU Assessment</b> |
| Define all WSESU Special Education FY budgeted costs, Program 21 School Age-Local Assessed [excludes grants] |                                                                                     | 16,719,174                                         |
| Subtract all WSESU SE charged to BUHS (1040)                                                                 |                                                                                     | (7,146,795)                                        |
| Subtract all WSESU SE District wide OT,PT,SLP costs charged to 1040 per step 2                               |                                                                                     | (225,000)                                          |
| Subtract all VTSD Non-BUHS Secondary SE costs                                                                | to be assessed directly to VTSD, typically level 31 object code 562,564             | (386,706)                                          |
| Subtotal WSESU SE Elementary costs allocable to WSESU & VTSD for K-6, (-7188 D,P)                            | Sum of lines 21,22,23 Excludes 4226, etc grants                                     | 8,960,673                                          |
| Calculate WSESU & VTSD total AOE Elementary aid 3203,3204,3205                                               |                                                                                     | 1,008,616                                          |
| Subtract all WSESU SE District wide OT,PT,SLP costs charged to 1040 per step 2                               |                                                                                     | 3,134,771                                          |
| Subtotal WSESU & VTSD total SE AOE aid estimated to be received by WSESU                                     |                                                                                     | 4,143,387                                          |
| Calculate the WSESU SE assessment to be allocated, lines 24-27                                               |                                                                                     | 4,817,286                                          |
| Apply regular ed. ADM proportionate statistic for each WSESU District to line 28                             | As defined in allocation methodology for elementary school age students             | 12.3%V187.7%W                                      |
| Calculate proportionate share of WSESU elementary costs assessed to VTSD                                     | <b>VTSD Elementary SE cost Assessment (Line 28 x line 29)</b>                       | <b>593,598</b>                                     |
| Calculate proportionate share of WSESU elementary costs assessed to WSESU                                    | <b>WSESU SE Elementary Assessment</b>                                               | <b>4,223,688</b>                                   |
| Sum WSESU total elementary cost assessments                                                                  | sum of lines 30 & 31                                                                | 4,817,286                                          |
| Proof total revenues for all WSESU SE schools (program 21) equal expenses                                    | To balance WSESU budget [excludes grants]                                           | -                                                  |

The Vernon 2023 Town meeting was gaveled to order by Town Moderator Tim Arsenault on March 6<sup>th</sup>, 2023 at 6:32 PM, with 134 voters in attendance. The Moderator led the assembly in the Pledge of Allegiance, and a moment of silence for community members who had died in the past year. Rules for the meeting were briefly gone over.

The Moderator introduced School board Chair Kerry Amidon, who introduced members of the board, Principal Mary Ross, Windham Southeast Superintendent Mark Speno and members of the Central Office staff. Amidon outlined the proposed School budget, which was scheduled for a ballot vote March 7<sup>th</sup>. Amidon said the budget would mean a 2.8 percent increase in property taxes over last year. Special Education costs have gone up 28 percent, as Covid 19 changes have led to an increased number of referrals. Tuitions for secondary education have also gone up. Since Vernon is not part of a High School District, it must tuition all its students to either Brattleboro Union High and Middle school, or schools elsewhere in Vermont and Massachusetts. The board is also looking to replenish Capitol Reserves. Questions were asked about the Special Ed costs and the Capitol projects. With no further questions, the meeting was recessed.

The meeting was quickly gaveled back in to order, with State Rep Sara Coffey taking the podium for a run-down of action in this year's legislature. Coffey left copies of her report, and also said her monthly series of coffees are continuing in both Vernon and Guilford.

The Moderator Introduced Select Board chair Sandra Harris, who introduced her board, and gave special recognition to Jeffrey Dunklee, who was not seeking reelection.

The meeting continued with Article 4, and a motion from Thomas Guerino that voters authorize the total General fund expenditure

for operating expenses of two million, two hundred fourteen thousand , eight hundred nineteen dollars, of which one million, seven hundred seventy five thousand, four hundred thirty dollars shall be raised by taxes, two hundred ninety six thousand, nine hundred fifty by estimated income, one hundred thousand dollars applied from the General fund balance, and forty two thousand , four hundred thirty nine dollars from American Rescue Plan Act funds. The motion was seconded.

A question was asked about the money to be carried over from the General fund balance. Treasurer Cindy Turnley said the amount was recommended by the auditors. The town is also using forty-two thousand, four hundred thirty-nine dollars from American Rescue Plan Act funds to fund part of the budget. A question was also raised about salary increases in the budget. Guerino said the changes were the result of an outside salary study, done to see whether town staff salaries match up by job title and responsibility with those from other towns. The wage hikes average five percent, but some are higher. A portion of the costs are being offset by the use of ARPA funds, so the costs can be phased in. All salaries are based upon the number of hours worked.

A friendly amendment allowed the addition of forty-two thousand, four hundred thirty-nine dollars from American Rescue Plan Act funds in the motion.

The motion was then approved on a voice vote.

For article five, Cassie Sailsman moved that the voters appropriate a total Library fund expenditure of one hundred six thousand, eight hundred forty-five dollars to be raised by taxes for administration of the Vernon Free Library. The motion was seconded. The article was passed as presented on a voice vote.

For Article six, the election of a Library Trustee to fill a three-year term until town

meeting of 2026, Cassie Sailsman said they did not have a nominee and asked for a nomination from the floor. There were no nominees to be had and the article was passed over for lack of a further motion.

For Article 7, the nomination of a Library Trustee to fill an unexpired term until Town Meeting in 2024, Julie Nevins nominated Doug Rosien. The nomination was seconded and approved on a voice vote.

Under Article eight, Jean Carr moved that the voters appropriate one thousand one hundred dollars to be raised by taxes to fund the Vernon Historians Inc, for the purpose of records preservation, retention and promotion of history, educational initiatives and insurance coverage. The motion was seconded. Mark Parker asked if the appropriation was enough. Historians President Heather Frost replied they would gladly accept any donations. The article was passed on a voice vote

Under Article nine, Thomas Guerino moved that the voters appropriate the sum of one hundred thousand dollars to be raised by taxes to fund the Professional Service fund. The motion was seconded. In response to questions, Lister Chad Baldwin said they were in a continued court fight with the owners of the Vernon Hydro Dam over its assessed value, and the town also contracted with Sansoucy and Associates to conduct appraisal of the property. The motion was passed on a voice vote.

For Article ten, Thomas Guerino moved that the town appropriate ten thousand dollars to be raised by taxes to fund the Emergency Repair Replacement fund. The motion was seconded. said the fund was meant to address emergency needs that were under ten thousand dollars. Treasurer Cindy Turnley said emergency needs of over ten thousand dollars are in a separate fund. Town Attorney Larry Slason said the fund report is on page ten of the

Annual report. Several residents questioned the need, and felt the fund was redundant. The article failed on a voice vote.

Under Article eleven, Thomas Guerino moved that the voters appropriate one hundred twenty-five thousand dollars to be raised by taxes, to fund the Town Road Upgrading fund. The motion was seconded. Gregory Corcoran Questioned whether additional funds were needed. Road Commissioner David Walker said the cost of paving had doubled this year. Other voters questioned the need to repair roads that appear to be in good shape, while at least one other voter said the roads could quickly degrade if the paving schedule were not maintained. The motion was approved on a voice vote.

On Article 12, Michael Root moved that the voters appropriate forty thousand dollars to be raised by taxes to fund the Town Culvert fund. Gregory Corcoran claimed the money was not needed. Road Commissioner David Walker said the state is now requiring box culverts in a number of areas around town, including on Tyler Hill Road, and they cost around five hundred thousand dollars. Sandra Morrison questioned the wisdom of multi-year investments, when many of investments are losing money. Jessica Earp said the funds are a must and the cost of projects are going up. The motion was passed on a voice vote.

For Article 13, Jean Carr moved that the voters appropriate the sum of four thousand dollars to be raised by taxes to fund the Town Parking Lots fund. The motion was seconded. The motion was approved on a voice vote.

Under Article 14, Sandra Harris moved that the voters appropriate the sum of five thousand dollars to be raised by taxes to fund the previously established Elderly Assistance Fund. The motion was seconded. Uses for the fund

were questioned. Elderly Assistance Fund Chair Marylynn Scherlin says the fund has been used for snowplowing in recent years, but it can be used for other purposes on demand. The motion passed on a voice vote.

For Article 15, Jean Carr moved that the voters appropriate two hundred one thousand and twenty-one dollars for the funding of items approved in the Capitol plan, of which one hundred sixty-four thousand, eight hundred ninety-six dollars and fifty-five cents was to be raised by taxes. The motion was seconded. Town Attorney Larry Slason said the motion and the amount in the Town Report did match up, and the amount to be raised by taxes should be one hundred sixty-seven thousand, eight hundred sixty-five dollars and fifty-five cents. Sandra Harris moved to amend the motion to reflect Salon's comments. The motion was seconded and the article was amended by a voice vote. Concerns were raised about the need if nothing was being purchased. Supporters said the funding needs to stay on the established schedule so large purchases do not mean a large tax hit in a single year. There were also concerns raised about the Town's investment policy. The amended article was passed by a voice vote.

Under Article 16, Michael Root moved that the voters appropriate fourteen thousand, four hundred thirty-six dollars and 44 cents for the Windham Solid Waste District assessment to be raised by taxes. To fund the previously established Solid Waste fund. The motion was seconded. The article was passed by a voice vote without discussion.

For Article 17, Michael Root moved that the voters appropriate one hundred three thousand, eight hundred sixty-four dollars and twenty cents for curbside recycling and municipal refuse removal. The motion was seconded. Several residents questioned the cost, and its relationship to the pay as you

throw trash program. Root said the town does not have a formal solid waste committee, because no one had volunteered. The Article passed on a voice vote.

On Article 18, Jeff Dunklee moved that voters appropriate the sum of fifteen thousand dollars to be raised by taxes for the operation of the Emergency Management office. The motion was seconded. The article was approved without discussion.

For Article 19, Jeff Dunklee moved that the voters appropriate the sum of three thousand, two hundred fifty dollars to be raised by taxes to support the Visiting Nurse and Hospice of VT and NH. The motion was seconded. Kevin Turnley spoke in favor of the article, saying their services had helped his quality of life. Faith Jobin spoke against, saying tax dollars should not be used for Non-Profit services and it should be an individual choice about making a contribution. The motion passed on a voice vote.

Under article 20, Jeff Dunklee moved that the voters appropriate the sum of one thousand eight hundred fifty dollars to be raised by taxes to support outpatient, mental health and substance abuse services provided by H C R S. The motion was seconded. Faith Jobin spoke against the motion, saying contributions should be an individual choice and not a matter for tax dollars. The motion passed on a voice vote.

Under Article 21, Jeff Dunklee moved that the voters authorize payment of real and personal property taxes to the Town Treasurer in three installments, with due dates being September 14<sup>th</sup>, 2023, January 11<sup>th</sup>, 2024 and May 2<sup>nd</sup>, 2024. The motion was seconded and passed on a voice vote.

For Article 22, Jeff Dunklee moved that voters approve the provision of notice of availability of the Town report and Auditors report by postcard mailed to all registered voters at least

30 days prior to town meeting, in lieu of mailing or otherwise distributing the Town report and Auditors report as authorized by Vermont law and 24 VSA section 1682 A 2, The motion was seconded. David Baldwin said he'd rather see the Annual report mailed to all voters, as he does not feel people in town know what's going on. The article was passed on a voice vote.

For article 23, other business,

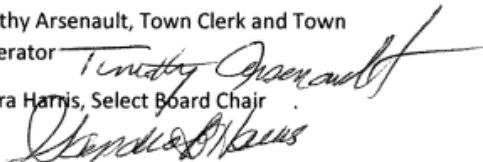
Mark Parker asked that better audio equipment be purchased before the next Town meeting. Hannah Rosinski encouraged people to attend School Board and Select Board meetings, which are publicly warned. Eleanor Thomas called for the Select Board to hold an information meeting before next year's town meeting. Don Rosinski said people should support the student food sale. Sandra Morrison asked for an update on the use of ARPA funds. Town Administrator Shelly Banford and Select Board member Thomas Guerino provided the update. Martin Langeveld said the Town's Recreation department is doing an Outdoor Recreation Master Plan, and that would be a possible future use of some ARPA funds. A Motion to adjourn was made and seconded. The meeting was Adjourned at 9:12 PM

Respectfully Submitted

Timothy Arsenault, Town Clerk and Town

Moderator

Sandra Harris, Select Board Chair

Handwritten signatures of Timothy Arsenault and Sandra Harris. Timothy Arsenault's signature is written over the text 'Moderator' and Sandra Harris's signature is written over the text 'Sandra Harris, Select Board Chair'.



