

*The Town of*

**WINHALL**

*Vermont*



**2017**

# **Annual Town Report**

**Fiscal Year**

**July 1, 2016 to June 30, 2017**

## Community Information

<b>Winhall Population: 769</b>	<a href="http://www.winhall.org">www.winhall.org</a>	<b>Registered Voters: 713</b>
<b>Town Clerk</b>	<a href="mailto:winclerk@comcast.net">winclerk@comcast.net</a>	(802) 297-2122 office
Office Hours: Monday - Thursday, 7:00AM to 1:00PM		(802) 297-2582 fax
<b>Delinquent Tax Collector</b>	N/A	(802) 297-0342
<b>Town Administrator</b>	<a href="mailto:townadmin@winhall.org">townadmin@winhall.org</a>	(802) 297-2119
<b>Select Board</b>		
Scheduled Meetings:	1 <sup>st</sup> and 3 <sup>rd</sup> Wednesday of every month, starting at 5:00PM	
Meeting Location:	Town Offices, 115 VT Route 30, Winhall, VT 05340	
<b>Winhall Planning Commission</b> <a href="mailto:wpczba@winhall.org">wpczba@winhall.org</a>		
Scheduled Meetings:	1 <sup>st</sup> and 3 <sup>rd</sup> Tuesday of every month, starting at 7:30PM	
Meeting Location:	Town Offices, 115 VT Route 30, Winhall, VT 05340	
<b>Zoning Board of Adjustment</b>	Meetings scheduled as necessary	
<b>Zoning Administrator</b>	<a href="mailto:wpczba@winhall.org">wpczba@winhall.org</a>	(802) 297-1820
Office Hours: Tuesday - Wednesday, 9:00AM to 11:00AM		
<b>Health Officer</b>	<a href="mailto:dglabachinc@gmail.com">dglabachinc@gmail.com</a>	(802) 297-2159
<b>Animal Control Officer</b>	<a href="mailto:patwsalo@gmail.com">patwsalo@gmail.com</a>	(802) 297-1032
<b>Facilities Manager</b>	<a href="mailto:facilities@winhall.org">facilities@winhall.org</a>	
<b>School Board</b> <a href="mailto:winhallschoolboard@gmail.com">winhallschoolboard@gmail.com</a> (802) 297-2128		
Scheduled Meetings:	3rd Tuesday of every month, starting at 5:00PM	
Meeting Location:	Town Offices, 115 VT Route 30, Winhall, VT 05340	
<b>Board of Listers</b> <a href="mailto:listers@winhall.org">listers@winhall.org</a> (802) 297-2151		
Scheduled Meetings:	Meetings scheduled as necessary	
Office Hours: Monday - Thursday, 9:00AM to 12:00PM		
<b>Memorial Library</b> <a href="http://www.winhallmemoriallibrary.org">www.winhallmemoriallibrary.org</a> (802) 297-9741		
Hours: Tuesday - Thursday, 2:00PM to 6:00PM; Saturday, 9:00AM to 1:00PM		
<b>Emergency Response</b>	911	
<b>Police Department (non-emergency)</b>	(802) 297-2121	
<b>Fire Department (non-emergency)</b>	(802) 297-9823	
<b>Highway Department</b>	<a href="mailto:highway@winhall.org">highway@winhall.org</a>	(802) 297-2120
<b>Transfer Station</b> <a href="mailto:transfer@winhall.org">transfer@winhall.org</a> (802) 297-2130		
Hours: Monday, Tuesday, Friday, 8:00AM to 4:00PM		
Saturday - Sunday, 9:00AM to 4:00PM		
Open Week of Christmas (closed Christmas Day) and week of New Year's		
Open Wednesdays following a Monday or Tuesday Holiday		

*This Town Report  
 is dedicated  
 in memory of  
 Theodor Friedman  
 for his service and  
 commitment to the  
 Town of Winhall.  
 5/23/1928 ~ 11/3/2017*



Ted was born in New York City and became a full-time Vermont resident in the early 1970's. From 1975 until 2015, he served the Town of Winhall on the Winhall Select Board, Board of Listers, School Board, Zoning Board, Board of Civil Authority, Windham Regional Commission, Vermont League of Cities and Towns, Winhall Planning Commission, and Vermont Coalition of Municipalities. He was the honorary "Mayor" of Bondville.

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# Delinquent Tax Report as of June 30, 2017

## 2017

Buhr, Richard & Ann	\$3,672.90
Bushby, Wilkie F.	\$522.94**
Capen, Dorothy	\$7,280.87
CTL, Inc.	\$17,854.38
Dinino, Ennio & Guiliano	\$1,536.50
Elite Manufacturing	\$115.63**
Fahey, Thomas & Frances	\$30.23
Fahey, Thomas & Frances	\$3,774.93
Frohling, J. Esq.	\$1,224.30
Frohling, J. Esq.	\$1,175.33
Franco, Christopher	\$1,254.91
Gallo, Richard & Mary Jane	\$1,405.74**
Gilberto, Michael & Mary	\$3,960.61**
Goldstein, Nathan	\$16,329.07**
Greenfield, Jeffrey	\$1,133.61**
Greig, Tina D.	\$1,573.23
Kramer, Wendy Lynn	\$1,377.34
LBLB Real Estate	\$105.81**
LBLB Real Estate	\$720.31**
BLB Real Estate	\$461.45**
Lexicon Limited Co.	\$128.63**
Lightfoot, Monica	\$4,489.10
Murza, Robert Jr.	\$787.45**
O'Flaherty, Helen	\$102.03
Palmieri, Angelo	\$983.52
Penkoff, Gregory	\$3,711.67
Plawner, Janusz	\$272.06**
Reid, Edward J.	\$1,044.55
Reynolds, James C.	\$8,059.98
Rial Properties, LLC.	\$11,516.58
Rodriguez, Ruben	\$6,664.27
Salter, W. Mitchell	\$1,316.13
Wasserman, Zachary	\$7,753.90
Weber, Anthony W.	\$12,710.27
Wild, Henry S.	\$3,756.56
Wrynn, Kirnan Patricia	\$252.50**
<b>Total 2017</b>	<b>\$129,059.29</b>

## 2016

Alfano, Anne	\$129.11
Buhr, Richard & Ann	\$3,589.02
Capen, Dorothy	\$6,783.92
CTL, Inc.	\$2,824.92
Fahey, Thomas & Frances	\$3,688.72
Frohling, J. Esq.	\$1,196.34
Frohling, J. Esq.	\$1,148.49
Greig, Tina D.	\$884.00**
Hyman, Andrew & Miriam	\$5,335.68
O'Flaherty, Helen	\$99.70
Palmieri, Angelo	\$961.06
Penkoff, Gregory	\$3.90**
<b>Total 2016</b>	<b>\$26,644.86</b>

## 2015

Capen, Dorothy	\$7,249.23
Capen, Lynn	\$4,423.98
Frohling, J. Esq.	\$1,157.10
Frohling, J. Esq.	\$1,110.82
O'Flaherty, Helen	\$96.43
Palmieri, Angelo	\$929.54
<b>Total 2015</b>	<b>\$14,967.10</b>

## 2014

O'Flaherty, Helen	\$91.33
Owner Unknown	\$1,095.90
Owner Unknown	\$1,052.06
Palmieri, Angelo	\$880.37
<b>Total 2014</b>	<b>\$3,119.66</b>

## 2013

Alfano, Anne	\$3,264.17**
Owner Unknown	\$1,054.86
Owner Unknown	\$1,012.66
<b>Total 2013</b>	<b>\$39,652.41</b>

## 2012

Owner Unknown	\$1,079.88
Owner Unknown	\$1,036.68
<b>Total 2012</b>	<b>\$2,116.56</b>

## 2011

Owner Unknown	\$1,135.02
Owner Unknown	\$1,089.62
<b>Total 2011</b>	<b>\$2,224.64</b>

**Grand Total                    \$183,463.80**

\* Paid  
\*\* Partially Paid

## Elected Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Moderator	Scott Bushee	2018
Town Clerk	Elizabeth Grant CMC, CVC	2019
Town Treasurer	Elizabeth Grant CMC, CVC	2019
Select Board	William B. Schwartz, Esq., Chair	2020
	E. Stuart Coleman, Vice Chair	2018
	David Glabach, Member	2019
Listers	Doug Poulter	2020
	Raymond Gutofff	2018
	Lucia Wing	2019
Delinquent Tax Collector	Kathryn Coleman	2019
Grand Juror	Alexander Bilka	2018
Town Agent	Alexander Bilka	2018
Justices of the Peace	Timothy Apps	2018
	Christina Mackenzie	2018
	Raymond Gutofff	2018
	Megan McMahon	2018
	Tara Van de Velde	2018
School Moderator	Scott Bushee	2018
School Treasurer	Elizabeth Grant	2019
School Directors	Christina Mackenzie	2018
	Dean Gianotti, Jr.	2019
	Jennifer Samuelson	2020

## Appointed Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Chief of Police	Jeffery Whitesell	06/30/18
Town Administrator	Lissa Stark	06/30/18
Secretary to the Boards	Lucia Wing	06/30/18
Assistant Town Clerk	Emily Dee	03/06/18
Assistant Town Treasurer	Kathryn Coleman	03/06/18
Planning Commission	Marcel Gisquet, Chairman	06/30/20
	Robert McIntyre	06/30/19
	Tamatha Blanchard	06/30/18
	Patricia Glabach	06/30/18
	Cliff DesMarais	06/30/19
	Jerome Driscoll	06/30/20
	Lucia Wing	06/30/20
Zoning Administrator	Lucia Wing	06/30/18
Curator of the Museum	Vacant	
Energy Coordinator	Vacant	
Zoning Board of Adjustment	Sandy MacKinnon	06/30/19
	Doug Poulter	06/30/20
	Cooky Glass	06/30/18
	Robert McIntyre	06/30/19
	Fredrick Hartmann	06/30/19
Windham Regional Commission	Vacant	
	Vacant	
Winhall Beautification Committee	Jackie Dill, Chair	N/A
	Bobbie Schwartz	N/A
Town Health Officer	T. David Glabach	01/31/19
Forest Fire Warden	Lawrence Jenks	01/01/19
Assistant Fire Warden	Vernon Jenks	01/01/19
Trustee of Public Funds	Select Board	N/A
Cemetery Commissioners	Select Board	N/A
Fence Viewers	Select Board	N/A
Pound Keeper	Patrick Salo	06/30/18
Animal Control Officer	Patrick Salo	06/30/18
Tree Warden	Stuart Coleman	03/05/18
Council on Aging	Vacant	N/A
Town Service Officer	Elizabeth Grant	03/05/18
Recreation Committee Chair	Laura Gianotti	06/30/18

**TOWN OF WINHALL, VERMONT**  
**SETTING THE TAX RATE ~ COMPUTATIONS FOR 2017-2018**

AMOUNT TO BE RAISED BY TAXES FROM 2016/2017 PRINTED BUDGET	\$2,303,790.00
PLUS (Articles from Town Meeting)	+ 0.00
TOTAL AMOUNT TO BE RAISED BY TAXES	\$2,303,790.00
TOWN OF WINHALL GRAND LIST FOR 2017	\$6,985,148.35

Calculation: Divide the amount to be raised by taxes by the Grand List

\$2,303,790.00
<u>\$6,985,148.35</u>
<b>= \$0.3298 2017/2018 Town Tax Rate</b>

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

TOWN OF WINHALL EDUCATION TAX RATES FOR 2017-2018  
 CALCULATED BY THE VERMONT COMMISSIONER OF TAXES

**HOMESTEAD EDUCATION TAX RATE**  
 Base Homestead Tax Rate for FY18: \$1.9330

**Combined Town Tax Rate and Homestead Tax Rate: \$2.2628**

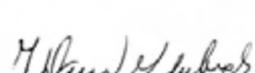
**NON-RESIDENTIAL EDUCATION TAX RATE**  
 Base Non-Residential Tax Rate for FY18: \$1.6238

**Combined Town Tax Rate and Non-Residential Tax Rate: \$1.9536**

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

  
 William Schwartz, Chair

  
 E. Stuart Coleman, Vice Chair

  
 David Glabach, Member

August 2, 2017

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

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

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

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

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

Elizabeth Grant, CMC/CVC  
Winhall Town Clerk

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

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

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

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

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

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

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

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

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

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

**WINHALL TOWN SCHOOL DISTRICT WARNING**

The legal voters of the Winhall Town School District are hereby notified and warned to meet at the Winhall Community Center on Tuesday, March 7, 2017 at 10:00 AM to transact the following business.

Absentee voting will be permitted on all matters to be voted upon by Australian Ballot. For the purposes of Australian balloting, the polls will be open from 10:00 AM to 7:00 PM on Tuesday, March 7, 2017.

*PRESENT: Scott Bushee, Chair, Dean Gianotti Jr., Clerk, Christie Mackenzie: Stuart Coleman, Moderator, opened the School Meeting at 10:35 AM and reads the School District Warning.*

*Discussion included: Teresa Ameden and Bob Oakes questioned if the corrected school warning as sent was legal and could the meeting continue. Jackie Wilson (Bennington/Rutland Supervisory Union) responded. All voters had not received the corrected warning in the mail; however, it had been posted and published legally as required by State mandate. The Town Clerk had recorded the corrected warning; in addition, it was posted on the website. Nancy Oakes responded the warning was confusing. Betsy Cetron moved to continue the meeting and move forward; seconded by Marcel Gisquet; further discussion. Bill Schwartz suggested responding to the school warning in the Town Report and amend it to the corrected warning.*

- Article 1: To elect one (1) School Director for a three-year term (to be voted by Australian Ballot).
- Article 2: To elect one (1) School Director for one year of a three-year term (to be voted by Australian Ballot).
- Article 3: To elect a Moderator for the ensuing year (to be voted by Australian Ballot).
- Article 4: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2017 through June 30, 2018?

*(Motion by Kate Coleman; seconded by Pat Glabach; motion withdrawn- further discussion. Marty Nadler makes the motion to approve Article 4 as presented; seconded by Bill Schwartz; passes as presented.)*

- Article 5: **CORRECTED ARTICLE 5:** Shall the voters of the school district approve the school board to expend \$2,835,387 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,648 per equalized pupil. This projected spending per equalized pupil is 13.5 % higher than spending for the current year.

*(Bill Schwartz makes the motion to amend the School Warning in the Town Report to the corrected School Warning above as written by the BRSU; seconded by Larry Wohler; passes.)*

*(Marty Nadler moves to approve Article 5 as corrected above; seconded by Betsy Cetron; discussion follows: Christy Makenzie speaks to the increased school tax rate of 20 cents; the unexpected number of students; the proposed budget, etc. Dean Gianotti Jr. speaks. The BBA Headmaster speaks. Corrected Article 5 passes as presented.)*

Article 6: Shall the voters approve payment of the announced tuition rate of Burr and Burton Academy in the amount of \$16,700 for the 2017-2018 school year for resident pupils in grades 9 - 12 who attend Burr and Burton Academy?

*(Motion by Marty Nadler, seconded by Pat Glabach; Article 6 passes as presented.)*

Article 7: To transact any other business which may legally come before the meeting.

*(Motion by Nadler to recess the meeting until 7:00 PM when polls close; seconded by Jennifer Samuelson; passes.)*

**WINHALL BOARD OF SCHOOL DIRECTORS**

Scott Bushee, Chair  
Martin Nadler  
Christie Mackenzie

*Elizabeth Grant 3/7/17*  
*E. Stut Lubin*

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

The inhabitants of the Town of Winhall qualified to vote in the annual Town Meeting hereby notified and warned to meet at the Mountain School in said town on Tuesday, March 7, 2017 at 10:00 AM to transact the business below, to be done from the floor as well a Australian ballot for elected officials and ballot articles. On March 7, 2017, polls will be open from 10:00 AM until 7:00 PM.

Any voter unable to come to the polls may request an absentee ballot by contacting the Town Clerk no later than 1:00 PM on Monday, March 6, 2017.

Last year, Secretary of State Jim Condos announced the launch of Vermont's new Elections Management Platform. This streamlined the elections administration process, providing voters with greater access to voter specific information. Over 25,000 Vermonters registered to vote online in 2016. For the November General Election, nearly 6,500 Vermonters requested an absentee ballot through the My Voter Page.

By using the My Voter Page, a registered voter can:

- Check registration status
- Access voter specific elections information, including polling places and polling hours
- View a sample ballot
- Request and track an absentee ballot

We encourage voters to learn more at: <http://mvp.sec.state.vt.us>

Online voter registration is available at: <http://olvr.sec.state.vt.us?>

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

The legal voters of the Town of Winhall are hereby warned and notified to meet at the Winhall Community Center at the Mountain School on Tuesday, March 7, 2017 to transact the following business:

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

*(Scott Bushee, Town Moderator, calls Town Meeting to order at 10:00 AM; next, Pledge of Allegiance. Bushee reads the Town Warning and officially opens the polls at 10:00 AM.)*

*Chief Whitesell presents a Life Saving Award to Gabriel Treat (third grader at the Mountain School) for saving the life of a small child who had jumped into a pool without a life jacket. Everyone commended Gabriel for his heroism. Whitesell also reported a Food Cupboard was*

currently open at the Stratton Resort; all who needed it were welcome. A second food distribution center would open soon at the Community Center in Winhall.

ARTICLE 1: To elect all town officials as required by law. (Australian Ballot)

ARTICLE 2: Shall the Town approve the budget proposed by the Winhall Selectboard as presented in the 2016 Town Report? (Floor Vote)

*(Motion by Marty Nader to bring Article 2 to the floor; seconded by Pat Glabach; discussion.)*

*(Discussion includes: Bill Schwartz reported the Town tax rate had dropped 6 cents; Bob Oakes discussed the tax rate of last year and this year which included Lower Taylor Hill Bridge funds; he suggested the Town spread out future funds on big budget items like the Bridge; Randy Ameden questioned paving Town roads for this budget year; Coleman responded; Pat Glabach questioned Lower Taylor Hill Bridge opening; the Selectboard responded in the spring when approaches to the Bridge were completed.)*

*(Motion by Bob Oakes to approve Article 2 as presented; seconded by Marty Nadler; Article 2 passes as presented.)*

*(Dr. Roger Fox (Mountain Valley Medical Clinic) speaks about health care for Winhall; the Town of Winhall had appropriated \$2,000. The Selectboard and those at the meeting thank Dr. Fox for his medical services to Winhall residents).*

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

*(Bushee motions to recess the meeting until 7:00 PM when polls close ; motion by Schwartz; seconded by Coleman; unanimous.)*

#### Winhall Selectboard

E. Stuart Coleman, Chair  
William Schwartz, Vice-Chair  
David Glabach, Member

*Elizabeth Shaw 3/7/17*

*Scott Bunker - Town Moderator 3/7/17*

## Select Board

At our Town Meeting last year, March 7, 2017, I was re-elected to the Selectboard and at our March 15, 2017, Selectboard Meeting following the Town Meeting, I was elected Chair of the Winhall Selectboard. An Honor I thank you for and appreciate after serving on the Board for more than 9 consecutive years (now 10 and into 11th I believe). It has been and is an honor and a pleasure to have served and to continue to serve this Community. Working with the other Selectboard members, Dave Glabach and Stuart Coleman, and with a full boat of Town employees in the Town Offices, Listers Offices, Police Dept, Highway Dept, and Facilities who are all more dedicated to our Town as a way of life than as a job than most of you might know, is generally a very gratifying experience.

The Board has been extremely busy this year. Perhaps, maybe, bit off a bit more than we can chew so to speak, but we are making progress on all fronts.

Lower Taylor Hill Road and Bridge officially re-opened (one way road and one way bridge as suggested by Otter Creek Engineers, which consulted on the re-opening of the bridge and Lower Taylor Hill Road). The new Salt Shed is built and full and the old salt shed is holding reserve salt now. The old 4-Bay garage has been reinforced and winterized and the new electronics building is poured in place for finishing this Spring/Summer. Cameras have been installed for better supervision of the yard and areas outside the yard as the Transfer Station constantly increases in use. Metered gas pumps for Town vehicles are installed and running to assist with future budgeting. The Old Town Hall reconstruction is underway (hopefully completing this Spring so it can re-open for Community use). The Town Highway Equipment has been upgraded and replaced as necessary to maintain our roads and roadsides on a year round basis. Upper Taylor Hill Road and Winhall Hollow Road were repaved (and will be re-lined in the Spring). The Police Department has, yet again, come in under budget and obtained State and National Grants to support our Police Department and provide us with better services with less cost to our constituents (as well the Police Department personnel, along with other local volunteers, spearheaded the successful Community Food Pantries we now have to help those in need).

We were able to accomplish all of this within our previous year budget and reserves and we are now budgeted for the coming year and we were still able to keep the Town Tax Rate nearly level (pending Taxpayer amendment and/or vote).

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

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

All the best,

William Schwartz, Chair Winhall Selectboard

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



## WINHALL POLICE & RESCUE

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

Dear Citizens, Property Owners & Friends of Winhall,

Winhall Police and Rescue continues to provide the Winhall community with the most skilled and professional police officers/EMT's that you will find. All full-time officers are certified EMT's with many of the staff holding advanced level certifications.

The Heroin crisis is here and touches most everyone in and around our community. We have seen an increase in trafficking illegal drugs through our community and as a result there is an increased law enforcement presence and pressure on major drug routes and corridors such as routes 7 and 91. We recently placed an officer with the Southern Vermont Drug Task Force as an investigator focusing on illegal drug distribution in Southern Vermont. Replacing this officer is Corey Revett. Corey is originally from Adams, MA and is a member of the Vermont Army National Guard. Corey graduated from the police academy in November and is presently in training for his EMT certification. Corey will be patrolling our community full time working the overnight shift in early March once he has completed his EMT training. If you see him, please welcome him to our community.

Corporal Jeremiah Rogers has been chosen as our K-9 handler. We would like to also welcome aboard his K-9 partner "Gunner." Gunner is a pure bred German shepherd that has been donated to the Department by a police dog breeder that I have known for many years. Jeremiah and Gunner will be in drug detection training in February and March. This summer they will wrap up their training at the police academy certifying them in both patrol work and tracking.

We continue to apply for and receive grant funding through various sources. We have recently been awarded funding for replacement ballistic vests for our officers as well as for an additional officer to focus on highway safety enforcement. We continue to encounter a high number of drunk and drugged drivers on our roads. These irresponsible drivers are a direct threat to the health and safety of our community and we remain committed to provide the safest possible community for you to reside in.

We would like to recognize Corporal Gregory Gould, who was selected this past year by the Vermont Department of Health as the recipient of the "Vermont EMS for Children Champion Award", for his dedication and service to Vermont EMS (Emergency Medical Service). A representative from the Vermont Department of Health presented Greg with this award at a Select Board meeting this past year. Greg has been teaching a variety of First Aid/CPR, personal safety and life skill topics at the Mountain School at Winhall for the children and staff for over a decade as their School Resource Officer. Congratulations to Greg for a job well done. He is an outstanding representative of your Police & Rescue Department.

Communication is key in preventing and solving crimes. We post advisory notices such as road closures, storm updates, press releases, crime trends or incidents, crime prevention strategies, etc. through Nixle, Facebook and Twitter. I encourage you to visit and like our Facebook page. If you would like to be added to our Nixle email list, please email Nicole Demier at [nicole.demier@vermont.gov](mailto:nicole.demier@vermont.gov).

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

Respectfully submitted,

Jeffery L. Whitesell Sr.

Chief of Police & Rescue

# Winhall Volunteer Fire Department Annual Report 2017

## The Winhall Fire Department responded to the following 125 calls for 2017:

Motor Vehicle Accidents.....	29
Fire Alarms.....	42
CO Alarms.....	8
Wires Down/ Trees on Wires.....	9
Electrical Fires.....	1
Structure Fires.....	12
Brush/Forest Fires.....	4
Boiler Problem.....	1
Smoke in Building.....	1
Mutual Aid Cover Truck.....	1
Snowmobile Accident.....	2
Gas Odor/Leak.....	7
Landing Zone.....	1
Motor Vehicle Fire.....	1
Chimney Fires.....	2
Motor Vehicle Off Road.....	1
Dumpster Fire.....	1
Dog Assist.....	1
<b>Monthly Meetings.....</b>	<b>12</b>
<b>Training Sessions.....</b>	<b>13</b>

## Winhall Fire Department Elected Officers

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

It is important to keep your fire alarm and CO detectors in good working order.

### **Please Exit The Premises When Your Alarms Go Off!**

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

Please check the dates on your Fire Alarms. They are only good for 8-10 years. CO Detectors are only good for 5-7 years. You can find the expiry date on the alarm cover. This includes hard wire alarms too.

Please dial **911** for **ALL** emergencies.

Thank you for your continued support.  
Sincerely,

Harold Coleman, Chief  
Winhall Fire Department

## Board of Listers

We have received our letter from the state giving us our certified Equalized Education Property Value, the Common Level of Appraisal (C.L.A.) and Coefficient of Dispersion (C.O.D).

- Equalized Grand List: \$721,512,557
- C.O.D. (Coefficient of Dispersion) 13.49 %  
Measures the uniformity of appraisals for properties on the Grand List by expressing the average deviation from the mean difference of assessment from market value of sold properties, as a percentage of the median. The lower the number, the less deviation. Given fluctuations inherent to the real estate market, a C.O.D. below 10% is unusual, and normally range between 10% and 20%. The State of Vermont requires town wide reappraisal when C.O.D. exceeds 20%. The Town of Winhall is well positioned.
- C.L.A. (Common Level of Appraisal) 96.94 %  
Measures how close a town's local appraisals are to fair market value by using sales data to determine the ratio of the aggregate value of local education property tax Grand List to the aggregate value of the equalized education property tax Grand List. The higher the number, the better. The State of Vermont requires town wide reappraisal when the C.L.A. falls below 80%. The Town of Winhall is well positioned.

NOTE: The Board of Listers is reviewing town mapping and required participation in the State of Vermont's state mapping project. The link to the on-line tax/parcel map has been temporarily removed from the town's website due to complaints of inaccuracy. Access to digital mapping will become available after a review of information conformity to state requirements, and costs, has been completed.

## **Planning Commission**

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

In 2017, the Winhall Planning Commission:

- Concluded its research relative to expanding the boundaries of the commercial & village zones along Route 30. The PC established new mapping as well as revised the Winhall Town Plan approved by the Selectboard on 11/2/16 and subsequently approved by the Windham Regional Commission. In addition, the PC amended the Winhall Zoning Regulations with an emphasis on performance standards. Public Hearings were held on 11/28/17 and 12/20/17 relative to those amendments.
- Contracted with the Windham Regional Commission for guidance and help in finalizing the Winhall Zoning Regulations.
- Granted site plan approval for the proposed Lincoln Maples Hardware Store in Bondville (former Haigs).
- Granted an amendment to Site Plan & Parking Permit for former Grape Connection.
- Established a Land Use Questionnaire

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

### **WINHALL PLANNING COMMISSION**

Marcel Gisquet, Chair

Tami Blanchard, Vice-Chair

Cliff DesMarais, Treasurer

Lucia Wing, Secretary

Patricia Glabach

Jerome Driscoll

Robert McIntyre

## **Zoning Board of Adjustment**

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

In 2017, the Zoning Board of Adjustment took the following action:

- Granted a Conditional Use Permit to Lynne Andreen & David Lyon, #11 Founders Hill Road for a bed & breakfast in the recreational zone.
- Granted a Conditional Use Permit to Lori Beitler, #2 Stratton View Road for improvements to an existing structure located in the mapped River Corridor.
- Granted a Variance to Holly Miller, #137 Upper Taylor Hill Road upholding the decision of the Zoning Administrator for improvements to a pre-existing, non-conforming structure.
- Granted a Variance to Snowland, #12 Kendall Farm Road for a second story deck to a pre-existing, non-conforming structure.
- Upheld the decision of the Zoning Administrator to grant a zoning permit to Audrey & Dave Campbell, #29 Blackcherry Ridge Road for a mobile home.
- Granted a Conditional Use Permit to Jeff Woszczak for improvements to the (former Outback), #11 Ameden Road for improvements to the existing restaurant located in the mapped River Corridor.

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

### **WINHALL ZONING BOARD OF ADJUSTMENT**

Alexander Mackinnon, Chair      Fred Hartmann, Vice-Chair  
Doug Poulter                      Cooky Glass  
Robert McIntyre

## **Zoning Administrator**

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

In 2017, the Zoning Administrator acted on (46) zoning applications to include: Additions, Barns, Garages, Signs, Renovations, Mobile Home, Porches, deck, and roof extensions, Breezeway, Entryway, Single family residences, Sheds, Terrace, Change of use. The Zoning Administrator is always available to help guide applicants through the process, meet on site, or answer any questions.

Lucia Wing, Zoning Administrator

**Winhall Memorial Library**  
**Annual Report**  
**July 1, 2016-June 30, 2017**

Thank you for the support of the town and community. The enthusiasm for the library is infectious. The library is evolving with the times, as a dynamic space, with great books and media! Our patronage continues to grow, with regular attendance at each of our events.



*Fundraiser*

380 New Books added in FY 16/17	Over 230 Audiobooks in our collection	Over 200 DVDs (More than half received in donations)	220 Library Cards issued in FY 16/17	Over 300 Community Luncheon attendees/average 30 each month
	10 children completed Summer Reading Challenge	25 community members attended Summer Programming Kick-off	5 Artists Showings/2 Art Openings with over 50 in attendance	

**Monthly Events at the WML**

- Third Thursday Community Luncheon (12pm)-in collaboration with the Winhall Community Arts Center
- Book Discussion-books provided by the library each month
- Cookbook Club- the second Thursday of each month (will be compiling a cookbook to benefit the library and the food shelf)
- Winhall Memorial Library's Writers' Group the first Tuesday of each month (formed at the request of community members)
- Movie showings in conjunction with the Winhall Community Arts Center



*Magician Tom Joyce*

Please follow us on Facebook and Instagram

View our website:

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

Email [winhalllibrary@comcast.net](mailto:winhalllibrary@comcast.net) to be added to our monthly newsletter list.

Patron Computers, printer, and Free Wi-Fi

**Library Hours:**

**Tuesdays and Thursdays 2pm-6pm**  
**Saturdays 9am-1pm**



*First two children to complete the summer reading challenge.*

## Notable Highlights

Local Author Sonia Meyer attended our July Book Discussion to discuss her novel *Dosha*. Sonya generously donated copies of the book to all attendees.

The library was granted 30 copies of *Brown Girl Dreaming* by Jacqueline Woodson, by Vermont Reads. These books were distributed to our patrons and a lively book discussion was held in April.

A lovely patron donated the beautiful quilt that we raffled off in September.

In July, a small group from the Burr and Burton Access program attended a field trip to the library.

The Winhall Memorial Library was an active participant in the Vermont Passport to Libraries program this summer. We were happy to stamp the passports of the visitors.

Local resident, Helen Vail, is currently displaying her husband's covered bridge exhibit at the library. Helen attended school in the building. We have a picture from 1935 with her and her fellow classmates. Helen proudly tells the story of how it was her job to feed the wood fired furnace.

There has been progress made in inventorying and automating the library collection.

The community came out to support the library at our annual Friendraiser; where we sold books, gave out free hotdogs, had face painting, and enjoyed music from the Merry Pranksters.

### Winhall Memorial Library in the News!

The library has been featured in the October 12, 2016 issue of **The Message** and in a **GNAT News Project** feature in July 2017.

The library was featured in a full color program for the **Vermont Fairy Tale Festival**, which was given out to 550 attendees. The library was represented with a tent based on Little Red Riding Hood.

## Thank you!

Thanks to the town for funding this amazing little library. I have set great goals for the library, and am happy to have the backing and support of the community.

Thanks to my trustees who support me in every way, while giving me the freedom to steer the library into the future.

Thanks to the wonderful volunteers; the library would not be a success without your help.

A special thanks to Laura Gianotti of the Winhall Community Arts Center! Laura's support, advice, and friendship has helped me to become a part of this wonderful community. The collaboration and partnership with the Community Center has been integral to the success of the library.

Thank you to our amazing patrons!

-Dawn Santos-Librarian/Director

### Board of Trustees

<i>Officers</i>	<i>Board Members</i>
Steve Oblatz	Lorraine Farmer
Patricia Glabach	Alexis Matrone
Tamatha Blanchard	Judy Reynolds
	Vicki Smul
	Elaine Villano



January 5, 2018

Dear Winhall Community,

It's been a great year at the Mountain School at Winhall. We value the strengthened relationship that has developed between the town and the school. A sense of community is integral to the Mountain School, and we are grateful for our connections to important local institutions like the library and the community center, the ongoing support of our local businesses, and our wonderful relationship with local law enforcement. Field trips to the library, the relocation of our Halloween Parade back to downtown, and hosting the Fun Run are three examples of the important role community has played this year. We very much appreciate that we now own the building and grounds, thanks to support from the town of Winhall. Ownership opens the door to an even brighter future, allowing us to serve the children of Winhall with excellence and enthusiasm for years to come.

This year is the Mountain School's 19th year of service to Stratton and Winhall as their community school. We work hard to live by our founding principles: an independent school with a public mission, that fosters academic excellence and social equity for every student in a fiscally responsible manner. MSW is now in its sixth year as a fully accredited school by the New England Association of School and Colleges. In addition, MSW continues to hold its 5-star rating for our outstanding Pre-Kindergarten program. We have been pleased to welcome more students to our learning community this year than ever before, with an enrollment currently at 85 students.

Traditions are important to MSW and we work hard to value and keep them. Greeting each student every morning, followed by our daily Community Gathering are two traditions that ensure that we start our day on a solid foundation of respect and appreciation for each other. We believe in the value of multi-age learning, and from recess to special events to academics, there are many opportunities for older students to help younger ones.

We continue to explore new ideas and approaches too. Our year-long curriculum theme is Field and Stream, which has already provided some unique learning opportunities for interacting with the natural world. Learning outside the classroom is a focus this year, with an increase in field trips and the installation of an outdoor classroom on our campus. The Pre-K/Kindergarten class has enjoyed "Forest Fridays," a weekly outdoor learning experience using the new classroom. An increase in STEM activities in classes and the start of Friday multi-age enrichment classes ensures that our students are engaged, creative and have choice in their learning.

As we look toward the future, we feel both gratitude and excitement. With the ownership of our building, a hard-working, dedicated staff, innovative programs, and a unique, close-knit community that wraps in our parents and local towns as partners, we are lucky indeed. Thank you to all of you for your continued support -- MSW wouldn't be the special place it is without you.

Respectfully submitted,

Peter Ahlfeld  
Head of School



Senior Solutions-- Council on Aging for Southeastern Vermont offers support services to elders and their families. Our mission is to promote successful aging. This is a summary of services provided to **Winhall** in the last year (2016-2017).

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

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

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

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

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

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

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

*Submitted by Carol Stamatakis, Executive Director*



*"The care at Grace Cottage is incredible – very top shelf, and the range of services that you offer is just amazing. When I moved to this area, I heard from friends and neighbors that Grace Cottage is a 'Gem in the Woods,' and now, after my many personal experiences with your many services, I know that it's true." Rich Downing, Williamsville, VT*

**Grace Cottage Hospital** has served the health care needs of our rural community with competence and compassion for almost 70 years. In 2017, we received national acclaim as a "Top 20 Critical Access Hospital for Patient Satisfaction", out of 1,339 such hospitals in the U.S. Grace Cottage was the only hospital in New England to receive this award, given by the National Rural Health Association.

**Grace Cottage Family Health** offers expanded hours for the convenience of those who choose to use Grace Cottage for their primary care, as over 7,000 residents of Windham County currently do. Primary care for your family includes physicals and wellness visits, chronic disease management, pediatrics, podiatry, and mental health services; many of our providers are accepting new patients.

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

Grace Cottage's **Rehabilitation Department** continues to offer exceptional care to both hospital patients and outpatients with sixteen physical, occupational, and speech therapists on staff. New services include lymphedema therapy and pediatric rehabilitation.

**Grace Cottage Hospital** is comprised of a 19-bed inpatient facility for acute and rehabilitative care, a 24-hour Emergency Department, a hospice care suite, and laboratory and diagnostic imaging departments.

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

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

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

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

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

**FY 2017, by the numbers:**

- 21,805:** Patient visits to Grace Cottage Family Health
- 3,992:** Patient days in hospital
- 2,835:** Emergency Dept. visits
- 5,893:** Outpatient Rehab visits
- 2,196:** Diagnostic Imaging visits
- 4,126:** Community Health Team visits
- 55,557:** Prescriptions filled
- 3,427:** Visits to Wellness classes and events
- 2,537:** Individual donations to Grace Cottage

Grace Cottage Family Health  
802-365-4331

Grace Cottage Hospital  
802-365-7357

Grace Cottage Rehabilitation  
802-365-3637

Messenger Valley Pharmacy  
802-365-4117



# Northshire Rescue Squad

P.O. Box 26

Manchester Center, VT 05255

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

Email: NorthshireRescue@gmail.com

In an attempt to better represent the communities we serve the Manchester Rescue Squad, Inc will be operating under the name Northshire Rescue Squad (NRS). We are still the same private non-profit organization that provides primary EMS coverage to Manchester, Dorset, Danby, Mt. Tabor and parts of Winhall as well as mutual aid coverage to neighboring EMS services.

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

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

Call per town fiscal year 2016-2017

ARLINGTON	13	Mount Tabor	18
BENNINGTON	8	Pawlet	2
Danby	92	Peru	6
Dorset	108	Rupert	2
East Dorset	45	Bondville	12
Granville	1	Rutland	1
Londonderry	3	Stratton	1
Manchester	784	Winhall	7
		Total	1054

Respectfully Submitted,

Michael Casey, NRP  
Chief Operations Officer

Dear Winhall residents,

Maple Street School in Manchester is grateful for your support and proud of the relationship that we have developed with the town over the course of the past 20 years. Founded as a K-8 independent day school in 1998, Maple Street School has grown from an initial group of 35 students to our current (record) enrollment of 121 students. As partners in the effective education of Winhall residents, allow me to express my gratitude for the opportunity to work with the School Board and the town.



We are an approved independent day school by the state of Vermont, and our 20 dedicated and talented faculty and staff members do an amazing job every day supporting our students and the mission of the school. At a time when the Governor is looking at student-to-staff ratios as a means of evaluating cost-effectiveness, Maple Street is particularly proud that our student to staff ratio is now at 6-to-1.

Maple Street School students come from 17 area towns, with 34 of our 121 students currently residing in Winhall. Our students and families from Winhall love living here. It is a special place, and we are grateful for the opportunity to educate so many children from the town. Our K-8 curriculum nurtures intellectual and creative growth, all while retaining the inherent curiosity and joy of learning. From athletics to the arts, Winhall residents who choose Maple Street School receive a comprehensive education that prepares them well for high school, college, and life.

Maple Street students and faculty are careful stewards of the community, and we constantly look for ways that we can improve ourselves and help others. For example, throughout the holiday season, Maple Street students conducted fundraisers and service projects to benefit local food cupboards and families in need. They also looked beyond Vermont to help victims of the natural disasters in Houston and St. Croix. In addition, our faculty create wonderful partnerships with local organizations to help our students learn about and appreciate the region in which they live through field trips and other regular co-curricular programming. We also welcome area school children and their families to Maple Street for athletic events and art performances, including an annual children's theater performance in the fall. This past September we hosted more than 700 local school children for two special theatrical performances at no cost to the students or schools. We are focused on community and teaching our students how to respect themselves, others, and the world in which they live.

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

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

Fanning Hearon  
Head of School  
Maple Street School



March 2018

Dear Sending Town Communities:

We are pleased to submit our tuition for the 2018-2019 school year. BBA continues to be a driver of economic and population growth for our region, and as our enrollment has grown, we are able to offer broader programming while keeping tuition increases to a minimum. Our tuition for the upcoming school year will be \$17,065, a 2.2% increase from its current level.

As we all know, we have faced various challenges in the political arena, most recently from the State Board of Education, which sought to implement rules that would have been detrimental to our role within our sending communities. Thanks in no small part to the tremendous showing of support from residents throughout BBA's sending towns, the proposed rules were rescinded and a study committee was formed to ensure that any changes protect the unique relationship of BBA and other independent schools serving our surrounding communities.

As a school, we continue to reflect on the rapidly changing nature of education in the 21st century. Our faculty is deeply engaged in addressing the question, "How great does/can learning get at BBA?" and we are thinking forward about the people, programs, facilities and technology that we need not only to serve our students today, but to constantly improve and adapt so our students are prepared to face the uncertainties and opportunities of the future. Through it all, our overarching objectives are to be a school that brings out the best in each and every student and to be a source of strength to all our sending towns.

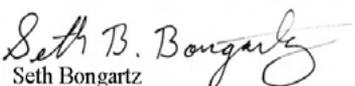
We recognize the long-term financial challenges faced throughout the state as our education system grapples with declining student enrollment, increasing education costs, and tax rates that many find challenging. The creation of the Taconic and Green Consolidated School District is a major step forward in ensuring access to a BBA education while creating opportunities to manage educational costs. In addition, we will continue to fundraise, draw funds from our endowment, and attract international students creating over \$3.5 million in additional revenue above and beyond town tuition. Thus, in a very meaningful way, you get much more than you pay for at BBA.

In presenting a modest tuition increase, we are working to maintain educational affordability while upholding the very high-quality standards that this community needs and deserves.

We thank you for your support and partnership.

Respectfully submitted,

  
Mark H. Tashjian  
Headmaster

  
Seth Bongartz  
Chair of the Board of Trustees

## BENNINGTON COUNTY HABITAT FOR HUMANITY

Habitat for Humanity International, an organization aimed at eliminating sub-standard housing worldwide, works in nearly 1,400 communities across the U.S. and in approximately 70 countries and has helped 9.8 million people achieve strength, stability and independence through safe, decent and affordable shelter. Bennington County Habitat for Humanity (BCHfH), an affiliate of Habitat International, works in partnership with Bennington County residents who otherwise would not be able to become homeowners or afford needed home repairs. An applicant's need for better housing, income, and willingness to partner with BCHfH are considered when choosing our homebuyer partners. Each adult partner family member must complete 200 hours of sweat equity. Homebuyers pay an interest free mortgage by monthly payments that include escrow for property taxes, insurance, and Homeowner Association fees, where applicable. Homebuyers' monthly payments never exceed more than 30% of their income. The monthly mortgage payments help build more homes.

BCHfH is locally run and locally funded. With the exception of some contract services, Habitat homes are built by local volunteers (all are welcome- no experience necessary). Area businesses, service providers, and individuals help build, donate materials, and provide financial support. Town appropriations purchase building supplies and materials for our local projects.

Fiscal year 2017 (July 1, 2016- June 30, 2017) was a very productive year for BCHfH. In April 2017 we completed our 22<sup>nd</sup> and 23<sup>rd</sup> homes, one in Manchester and one in Bennington. 204 volunteers worked a total of 5,165 hours on these homes. We began a partnership with the Building and Trades Division of the Southwest Vermont Career Development Center. Students in this program are building a house in our North Branch Street neighborhood in Bennington, which will be purchased by a Habitat homebuyer. In June we started the infrastructure work for our North Branch Street neighborhood. A dedicated crew of Habitat volunteers removed graffiti from the outside walls and worked on the parking lot of the Greater Bennington Interfaith Council Services' new building on Depot Street in Bennington. We chose our next Habitat homebuyer family, whose home was started in August 2017. We made plans to build a home in Manchester in 2018 and to revive our Home Repair Program, thereby serving more families.

Our Resale Store in Manchester sells, at reasonable prices, new and gently used furniture, building supplies, appliances, housewares, tools, and home improvement products that have been donated to us. The proceeds from the store provide meaningful support for our building program.

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

Respectfully submitted by Monica Knorr, President, Board of Director



## The Windham Regional Commission

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

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

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

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

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

Funding for the WRC is provided through contracts with state agencies, federal grants, and town assessments. Town assessments make up a relatively small percentage of our budget; about 7% of a \$1.4 million budget for FY 2017. But it is the only funding we receive that has no conditions placed upon it by entities beyond the WRC's borders. Your town's assessment makes it possible for us to leverage the resources to serve you. The town's assessment for this year is \$1,739. To see our detailed Program of Work and budget for FY 2018, visit our website and click on the heading "About Us."



January 2018

## LONG TRAIL SCHOOL

Dear Residents of Winhall,

We raise heroes. We expect our students to shape the arts, sciences and commerce of tomorrow, to build families and communities, and to make a difference. We here at Long Trail School, as students, faculty, staff, families and volunteers, look at ourselves not only as members of a school family but as stewards of the future.

As Vermont's first IB World School, we work to help all students embrace the world as learners who are:

- Inquirers
- Knowledgeable
- Thinkers
- Communicators
- Principled
- Open-minded
- Caring
- Risk-takers
- Balanced
- Reflective

These qualities and skills will serve our students – and our communities - as they move beyond our campus. We strive every day to imbue students with a sense of purpose and place. In this regard, student organizations work with local agencies and faith groups to assist others. Fundraising for particular causes supplements volunteer hours to clean roadsides, spread holiday cheer and connect with town members. Our students team with community leaders to make a difference. They are becoming meaningful world citizens.

Grateful for the commitment of tuition funding from area towns, we remain committed to the children of this region who benefit greatly from the compelling educational experiences we offer. Your investment in a Long Trail education is an investment in the future of our communities and in the children of our neighborhoods.

Sincerely,

Seth Linfield, Head of School

Tami Blanchard, Board of Trustees, Chair



1043 Kirby Hollow Rd.  
Dorset, VT 05201

802.743.1212  
longtrailschool.org



## FLOOD BROOK ATHLETIC ASSOCIATION

PO Box 526, Londonderry, VT 05148

Residents, Taxpayers and Winhall Town Select Board

November 1<sup>st</sup>, 2017

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

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

This past year, in collaboration with Flood Brook School we installed (4) new adjustable basketball hoops to utilize the gymnasium for the younger athletes. We also re-surfaced the in-field of the lower baseball field at Pingree Park with Turface, a moisture management product. New programs for Tennis, Dance, Golf and a Running club were offered. For the second year, we held a 5<sup>th</sup> thru 8<sup>th</sup> grade Summer Basketball Program that was offered to all surrounding communities. Our fundraising activities along with our registration fees are often not enough to cover the expenses our organization incurs. Many area residents and businesses have supported our efforts through volunteer services and donations; however we still fall short of our financial expectations.

Therefore, we would like to humbly request to the residents, taxpayers and Winhall Town Select Board to consider appropriating \$500.00 to assist us in providing these valuable athletic programs to our area's youth.

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

Respectfully,  
FBAA Board

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

## LONDONDERRY VOLUNTEER RESCUE SQUAD

The Londonderry Volunteer Rescue Squad responded to 471 calls in 2017. This is down slightly from our high of 513 calls last year. The location of these calls are as follows: 3 in Andover, 10 in Jamaica, 12 in Landgrove, 118 in Londonderry, 67 in South Londonderry, 32 in Peru, 27 in Stratton, 68 in Weston, 17 in Windham, 82 in Winhall, 1 in Ludlow, 1 in Manchester and 2 in Chester. There were 31 calls at the following ski areas: 17 at Bromley, 8 at Stratton, and 6 at Magic Mountain.

Of these calls: 264 were illnesses, 106 injuries, 58 motor vehicle accidents, 16 stand-by calls, and 27 public assists. We responded to 12 mutual aid calls, while 34 calls resulted in other services coming to our aid. Our members initiated Advanced Life Support measures and interventions on over 200 calls. These interventions includes: starting 127 pre-hospital IV's, cardiac defibrillations, and administration of albuterol, zofran, epinephrine, narcan, aspirin, nitroglycerin, morphine, fentanyl, dextrose (D50) and Nitrous Oxide. We used a Paramedic Intercept service 5 times and called in the DHART helicopter 6 times. Sixty-one percent of our calls were daytime calls between the hours of 6:00 AM to 6:00 PM. Of the patients we transported, 28 were younger than 18 years of age while 183 patients were over 65.

Our Squad membership has remained steady this past year. We gained two members while losing four members. This brings our total membership to forty-five members. Eleven of these members are ambulance drivers with CPR training, nine Emergency Medical Responders, nine Emergency Medical Technicians, eleven Advance Emergency Medical Technicians, and five Paramedics. We just completed an EMR class at our building with the hopes of getting a few more new members, once they have finished testing. We are always looking for new members, especially those who can respond to daytime calls. Please go to our website at ([londonderryrescuevt.org](http://londonderryrescuevt.org)) to check us out and to down load our applications.

Within our squad we have our Londonderry Technical Rescue which does all of the vehicle extrications, back country rescues, cold water rescues, low angle rescues, etc. in our coverage area. This department is also growing with over thirty members.

Since we have such long transports to the area hospitals, we try not to be on scene any longer than ten minutes. You can help us keep this time to a minimum by being prepared for when the ambulance arrives at your residence. Often patients (or families) in distress can't remember what medications they are on, or what they are being treated for. Each of you can help us out by creating a simple list that includes such things as your name, mailing address, date of birth, past and current medical treatments and/or conditions, and a **list of your current medications**. Please have this list available so that it's handy when we arrive on scene. **It's your life that we can save with this knowledge and time saved.**

The Londonderry Volunteer Rescue Squad has seen a large increase in prescription drug, opiate abuse and deaths in recent years. This is a national problem that affects us all, no matter where we live. To help combat this problem and to better treat the patients that we transport, LVRS has started using Nitrous Oxide (laughing gas) for pain control. This will cut down on our use of giving opiates for pain and to better control pain for recovering addicts that refuse opiates. We are one of the few ambulance services in Vermont to use Nitrous Oxide.

Our coverage area changed slightly this past year. We are no longer covering the Rawsonville area of Jamaica. We are now covering the Andover Ridge area of Andover. This resulted in very little difference in the square miles that we cover, which continues to be between 250 and 255 square miles.

The Londonderry Volunteer Rescue Squad is a licensed Paramedic Service. We are a highly trained, professional Squad that is run and staffed completely by volunteers. I want to thank our members and their families for the time, commitment, and sacrifices that they have made in taking our Squad to the level that it has achieved. LVRS is the only transporting ambulance service in the State of Vermont that does not bill for any of our transports or services. This is only made possible by the continued generosity and support of the communities and the residents that we serve.

Thank You,

William "Pete" Cobb Jr.  
President, LVRS



## Your Community Media & Training Center

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

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

Dear Residents,

**Thank you for your past support of GNAT. Your financial support enables us to provide video coverage of your local government meetings.**

GNAT is a 501c3 Not for Profit Organization created by community members in 1995. GNAT employs local citizens to videotape the meetings and makes these meetings (and other educational, civic and community events) available to all citizens on our cable channels and on our website: [www.gnat-tv.org](http://www.gnat-tv.org).

**In addition to our meeting coverage, GNAT offers free and low cost media services and provides a platform for local voices to be heard.** Residents, government entities, community organizations and schools within our eleven-town service territory may produce and broadcast non-commercial television programs. GNAT maintains community television studio facilities, lends high quality video equipment and provides technical training. GNAT maintains a vibrant **youth program** including internships, media production camps and in-classroom training. In 2016 GNAT launched **The News Project** to provide local news and information for our communities (in 2017 GNAT Produced 204 local News Project programs).

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

Sincerely,

Tammie M. Reilly  
Executive Director

### Service Area / Comcast Cable Channels

**Channels 15, 16 & 17:** Arlington, Dorset, Manchester, Peru, Rupert, Sandgate, Sunderland & Winhall

**Channels 8, 10 & 18:** Stratton

**Channel 8, 10:** Weston & Londonderry

### **Mission**

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

### **Vision**

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

### **2017 Usage Data**

678	Equipment & Facility Reservations
136	Training Sessions
480	People Trained
56	Community Video Announcements
491	Community Bulletin Board Announcements
606	Local Public Programs Produced (Non Government)
233	Government Meetings

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

### **GNAT Statement of Financial Activities Summary Year Ending September 30, 2017**

<b>INCOME</b>	
PEG Access Operating Revenue	\$434,846
PEG Access Capital Revenue	\$43,485
Program Service	\$7,176
Fundraising / Other Income	\$19,046
<b>Total Income</b>	<b>\$504,553</b>
<b>EXPENSE</b>	
Payroll Fees, Taxes and Salaries	\$289,862
Rent / Utilities / Insurance	\$67,165
Production/Program Supplies	\$15,978
Equipment / Depreciation	\$42,112
Small Equipment	\$19,873
Other Operating Expense	\$46,994
<b>Total Expense</b>	<b>\$481,984</b>
Increase (Decrease) in Unrestricted Net Assets	<b>\$22,569</b>
Net Assets, Beginning of Year	\$480,680
Net Assets, End of Year	\$503,249

# Winhall Community Arts Center

3 River Road, Winhall VT 05340

The purpose of the Center is to create a space for art, music, friendship and community.  
All classes are offered on a free-will donation basis.

This is what happened there this past year:

- Yoga with Kate
- Kickboxing with Amber
- Men's yoga and Beginner yoga with Melanie
- Life Drawing
- Open Art
- Friday Open Art with Pizza, popcorn and a Movie
- Arbonne Healthy Living with Kellie
- Chair yoga with Anna
- Homeschool Meet-ups
- Nibble Dabble Painting classes with Elinor
- Zumba with Christina
- Tae Kwon Do with Peter
- Gaming Sundays with Dean
- Weekly AA Meetings
- Kids Yoga with Kristin
- Restorative Yoga
- Spring Fling Dance for Kids
- Cupcake Decorating with Amy
- Dance Aerobics with Laura and Richard Simmons!
- Pokemon Kids Group
- Collaging Class with Laura
- Tai Chi with Djemila
- JISP Ski/snowboarding Gear Giveaway

Our Special Events included:

- Third Thursday Community Luncheons,
- Trunk or Treat with a haunted house,
- Caroling, Tree Lighting and Santa's visit,
- Community Movie Nights in collaboration with the Winhall Memorial Library

Since closing the building for repairs and remodeling, the community continues to support one another! The Mountain School at Winhall has donated their space for various events and the Winhall Memorial Library hosts the monthly Community Luncheons, Trunk or Treat, Santa's visit, Tai Chi and Family Movie Nights!

\*Thank you to everyone who donates their time and energy to make all of this happen in our little town! A special thanks to Homestead Landscaping, Coleman's Auto, William Raveis Real Estate, Fran's Kitchen, Bear Paw Landscaping, My Sister's Garden, Moira and Ward Kane, and The Winhall Market.

Laura Gianotti... [WinhallCommunityArtsCenter@gmail.com](mailto:WinhallCommunityArtsCenter@gmail.com) Find us on Facebook

Town of Winhall Statement of Revenues, Expenditures, and Changes in Fund Balance					
	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/16-6/30/17	7/1/16-6/30/17	7/1/17-6/30/18	7/1/18-6/30/19
<b>REVENUES</b>					
Taxes	30000	2,718,881.46	3,182,140.84	11,303,790.00	11,380,890.00
Taxes - (Over) Short	30800	0.00	20,883.36	0.00	0.00
Taxes - Delinquent (schedules)	30100	0.00	82,629.74	0.00	0.00
Interest on Taxes	30900	15,000.00	28,657.65	0.00	0.00
PILT - VT Fish & Wildlife	30200	15,000.00	8,706.36	15,000.00	10,000.00
Dog Licenses	31300	600.00	993.00	600.00	600.00
1st Class Licenses	31000	500.00	345.00	500.00	500.00
2nd Class Licenses	31100	200.00	210.00	200.00	200.00
Zoning Permits	31875	5,700.00	3,500.00	11,450.00	9,800.00
Copier Fees	31400	2,500.00	2,622.00	2,500.00	2,500.00
Discounts Earned	31500	0.00	0.00	0.00	0.00
Interest Income	31700	20,000.00	19,660.80	15,000.00	16,000.00
Miscellaneous	31800	10,000.00	6,840.77	10,000.00	6,000.00
Municipal Forest Fund	31900	2,500.00	3,274.28	3,000.00	3,000.00
National Forest - Federal	32000	35,000.00	41,916.00	5,000.00	20,000.00
Planning Comm / ZBA Permits	32100	1,800.00	0.00	1,700.00	2,000.00
Sale of Vehicles	32500	3,000.00	0.00	3,000.00	0.00
Sewage Hook-Up Permits/WS Fire District	32750	50,000.00	58,579.20	50,000.00	40,000.00
Timber Sales	32700	0.00	30,345.00	0.00	0.00
1% Option Taxes	32725	70,000.00	73,253.95	60,000.00	60,000.00
Truck Permits	32900	100.00	115.00	100.00	100.00
Transfer Station Fees	32800	4,500.00	3,970.24	3,000.00	3,000.00
Transfer Station Const Debris	32805	4,500.00	5,892.00	4,500.00	5,000.00
Transfer Station MSW Bags	32810	37,000.00	48,488.00	45,000.00	46,000.00
Reappraisal Reimbursement	32650	15,000.00	19,171.00	10,000.00	10,000.00
Mortgage Income - Mountain School	33600	81,000.00	59,313.87	38,000.00	60,000.00
Vt. State Aid - Highway	33000	95,000.00	127,341.99	100,000.00	100,000.00
Grants	33200	25,000.00	1,239.74	130,000.00	2,000.00
Tax Collector Fees	31650			66,000.00	70,000.00
Town Clerk/Treasurer Fees	31600	74,200.00	100,771.50	30,000.00	35,000.00
Surplus	33900	0.00	0.00	684,000.00	559,000.00
<b>Total General Revenue</b>		<b>3,286,981.46</b>	<b>3,930,861.29</b>	<b>12,592,340.00</b>	<b>12,441,590.00</b>
<b>Police Revenue</b>					
Salary Reimbursement	32400	2,000.00	55,773.83	92,000.00	127,000.00
Fines	32300	12,500.00	9,418.37	9,000.00	9,000.00
Highway Safety & Education	32440	10,000.00	8,633.29	10,000.00	10,000.00
Snowmobile Safety & Education	32420	5,000.00	0.00	5,000.00	5,000.00
Stratton Corp. Law Enforcement	32550	154,708.54	156,255.62	155,600.00	161,500.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/16-6/30/17	7/1/16-6/30/17	7/1/17-6/30/18	7/1/18-6/30/19
Winhall Brook Camp Ground	32590	5,000.00	6,418.60	5,000.00	6,500.00
Other	32600	6,000.00	24,638.63	6,000.00	6,000.00
<b>Total Police Revenue</b>		<b>195,208.54</b>	<b>261,138.34</b>	<b>282,600.00</b>	<b>325,000.00</b>
<b>TOTAL REVENUES</b>		<b>3,482,190.00</b>	<b>4,191,999.63</b>	<b>12,874,940.00</b>	<b>12,766,590.00</b>
<b>General Expenses</b>					
State Education Taxes	67050			9,000,000.00	9,000,000.00
Advertising	41200	2,000.00	1,111.32	2,000.00	1,200.00
Bennington County Tax	67000	50,000.00	82,060.93	52,000.00	60,000.00
Office Equipment & Maintenance	42600	0.00	0.00	0.00	0.00
Postage	42700	4,000.00	1,982.29	4,000.00	3,000.00
Printing	42800	1,000.00	32.45	800.00	500.00
Supplies & Other Expenses	43000	8,000.00	1,867.03	7,500.00	5,000.00
Town of Jamaica - Forest	67100	1,200.00	1,327.76	1,800.00	2,000.00
Tax Abatements/Appeals	43100	5,000.00	0.00	5,000.00	5,000.00
VLCT Dues	44200	1,800.00	2,434.00	1,800.00	2,500.00
<b>Total General Expenses</b>		<b>73,000.00</b>	<b>90,815.78</b>	<b>9,074,900.00</b>	<b>9,079,200.00</b>
<b>Professional/Consult Services</b>					
Accounting	41000	8,000.00	9,200.00	9,000.00	9,200.00
Matching Grant Funds	41705	0.00	0.00	0.00	0.00
Attorney Fees	42200	2,000.00	1,740.40	2,000.00	2,000.00
Engineering	41700	10,000.00	507.50	4,000.00	4,000.00
<b>Total Professional/ Consulting</b>		<b>20,000.00</b>	<b>11,447.90</b>	<b>15,000.00</b>	<b>15,200.00</b>
<b>Town Hall, 3 River Road</b>					
Electricity	41900	4,000.00	3,782.12	3,000.00	3,800.00
LP Gas	42500	4,000.00	2,021.98	2,200.00	2,200.00
Repairs & Maintenance	41300	3,000.00	6,378.16	3,000.00	2,000.00
Telephone / Internet	43400	1,600.00	3,670.93	1,600.00	3,600.00
Community Arts Center Expenses	41350	5,000.00	2,141.31	1,500.00	1,500.00
Town Hall Capital Expense	41310	100,000.00	5,625.00	0.00	0.00
<b>Total Town Hall</b>		<b>117,600.00</b>	<b>23,619.50</b>	<b>11,300.00</b>	<b>13,100.00</b>
<b>Municipal Building / Fire Stn</b>					
Utilities / Telephone / Internet	58900	8,000.00	9,895.96	8,200.00	9,800.00
LP Gas	58950	200.00	30.19	200.00	100.00
Repairs & Maintenance	58000	10,000.00	6,861.69	5,000.00	10,000.00
<b>Total Municipal Building</b>		<b>18,200.00</b>	<b>16,787.84</b>	<b>13,400.00</b>	<b>19,900.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/16-6/30/17	7/1/16-6/30/17	7/1/17-6/30/18	7/1/18-6/30/19
<b>Community Center / School</b>					
Building Repairs/Energy Upgrades	43704	5,000.00	6,611.00	5,000.00	0.00
Community Center Expense	43700	3,000.00	4,266.31	1,000.00	0.00
Electricity	43703	0.00	0.00	0.00	0.00
Heating Oil	43705	0.00	0.00	0.00	0.00
LP Gas	43710	100.00	0.00	100.00	50.00
Community Center Mortgage	43701	108,000.00	61,394.47	80,000.00	80,000.00
<b>Total Community Center</b>		<b>116,100.00</b>	<b>72,271.78</b>	<b>86,100.00</b>	<b>80,050.00</b>
<b>Town Office, 113/115 VT RT 30</b>					
Electricity	44300	6,800.00	5,851.12	5,500.00	6,000.00
LP Gas	44500	6,000.00	3,555.63	5,000.00	4,000.00
Telephones / Cell / Internet	44600	12,000.00	5,914.43	9,000.00	7,000.00
Office Equipment & Maintenance	44700	1,000.00	554.46	3,000.00	1,000.00
Building Repairs & Maintenance	44800	25,000.00	14,577.72	25,000.00	15,000.00
Town Hall Debt Service	44900	60,000.00	54,417.18	60,000.00	60,000.00
<b>Total Town Office 113/115 VT RT 30</b>		<b>110,800.00</b>	<b>84,870.54</b>	<b>107,500.00</b>	<b>93,000.00</b>
<b>Other Expenses</b>					
Animal Control Officer	41600	4,000.00	3,235.64	4,000.00	4,000.00
Health Officer Expense	41950	500.00	0.00	500.00	200.00
School Bus Diesel					10,000.00
Cemetery Maintenance	41400	1,000.00	2,825.10	2,000.00	3,000.00
Library Maintenance & Supplies	42300	7,000.00	2,128.47	2,000.00	2,200.00
Recreation Area Maintenance	42850	8,000.00	2,725.07	3,000.00	1,000.00
Street Lights	42900	8,000.00	9,040.75	8,000.00	9,000.00
Town Insurance	42100	115,000.00	130,302.00	125,000.00	135,000.00
E911 / Wages	43800	1,000.00	890.50	1,000.00	1,000.00
<b>Total Other Expenses</b>		<b>144,500.00</b>	<b>151,147.53</b>	<b>145,500.00</b>	<b>165,400.00</b>
<b>Admin. Salaries &amp; Expenses</b>					
Admin Salaries (TA, Asst Payroll, Secretary)	40000	94,200.00	89,083.80	85,000.00	86,000.00
Select Board Salaries	40600	12,000.00	11,050.30	13,000.00	13,000.00
Computer System Expense/NEMRC	42000	1,000.00	4,309.26	5,000.00	5,000.00
Custodial Services/Grounds Mtce.	43702	47,000.00	49,306.93	50,000.00	50,000.00
Paydata	42650	3,000.00	2,593.67	3,000.00	3,000.00
Bank Charges	43010	0.00	39.07	100.00	50.00
Finance Charges	43011	0.00	289.43	0.00	200.00
Town Report	43450	2,000.00	1,818.75	2,000.00	2,000.00
Administrator Travel/Expense/Equip	41100	2,000.00	310.79	2,000.00	2,000.00
Select Board Travel / Expenses	43600	1,500.00	57.12	1,000.00	1,000.00
Town Service Recognition	43650	4,000.00	5,157.00	1,000.00	5,000.00
<b>Total Admin. Salaries/Expense</b>		<b>166,700.00</b>	<b>164,016.12</b>	<b>162,100.00</b>	<b>167,250.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/16-6/30/17	7/1/16-6/30/17	7/1/17-6/30/18	7/1/18-6/30/19
<b>Allocable Expenses</b>					
Social Security	67600	70,000.00	85,788.70	75,000.00	85,000.00
Unemployment Insurance	67900	1,500.00	818.00	1,500.00	1,500.00
VMERS Pension Plan	67700	52,000.00	66,714.37	60,000.00	110,000.00
Health Insurance	67200	196,000.00	222,482.80	200,000.00	225,000.00
Dental Insurance	67250	5,000.00	4,771.57	5,000.00	5,000.00
Life Insurance/ST/LT Disability/Aflac	67400	12,000.00	11,132.35	12,000.00	12,000.00
Accrued Paid Time Off	67800	5,000.00	5,506.18	5,000.00	5,000.00
Employee Vision Plan	67350	0.00	593.84	0.00	0.00
<b>Total Allocable Expenses</b>		<b>341,500.00</b>	<b>397,807.81</b>	<b>358,500.00</b>	<b>443,500.00</b>
<b>Town Clerk</b>					
Salaries	40700/40100	23,000.00	13,426.87	23,000.00	30,000.00
Fees (Town Clerk)	43500	30,000.00	25,160.50	30,000.00	30,000.00
Board of Civil Authority	41500	1,500.00	727.50	6,000.00	6,000.00
Travel & Expenses	41110	1,000.00	255.10	1,000.00	1,000.00
Elections	41800	2,000.00	3,820.06	2,000.00	4,000.00
Town Records Conversion	43475	8,000.00	8,000.00	10,000.00	10,000.00
Office Equipment / Software	43001	3,000.00	4,660.98	3,000.00	5,000.00
<b>Total Town Clerk</b>		<b>68,500.00</b>	<b>56,051.01</b>	<b>75,000.00</b>	<b>86,000.00</b>
<b>Town Treasurer / Tax Collector</b>					
Salaries	40800/40200	24,000.00	29,024.17	25,000.00	30,000.00
Fees (Tax Collector)	43502	60,000.00	74,000.00	66,000.00	70,000.00
Office Equipment / Supplies	43002	1,000.00	6,003.47	2,000.00	5,000.00
<b>Total Town Treasurer</b>		<b>85,000.00</b>	<b>109,027.64</b>	<b>93,000.00</b>	<b>105,000.00</b>
<b>Listers</b>					
Tax Map Update	43200	1,850.00	0.00	3,050.00	1,850.00
Tax Appraisal Maint & Wages	43300	14,000.00	16,427.46	15,000.00	20,000.00
Office Equipment / Supplies	43003	2,200.00	1,071.53	2,200.00	2,000.00
Town Assessor Expense	43050			12,000.00	6,000.00
Software / NEMRC Support	43004	2,100.00	724.89	2,500.00	2,000.00
Listers/Travel/Education/Dues	42400	2,800.00	1,371.07	1,550.00	1,550.00
<b>Total Listers</b>		<b>22,950.00</b>	<b>19,594.95</b>	<b>36,300.00</b>	<b>33,400.00</b>
<b>Planning &amp; Zoning</b>					
Planning Commission Expenses	65000	5,600.00	6,264.61	4,950.00	8,000.00
WRC Assessment	65100	1,500.00	1,434.00	1,700.00	1,500.00
ZBA Expenses	65200	2,800.00	2,740.05	3,450.00	3,250.00
Zoning Administrator Salary	40900	6,900.00	7,530.91	6,450.00	7,600.00
Zoning Administrator Fees	40901	4,150.00	1,450.00	4,150.00	4,200.00
<b>Total Planning &amp; Zoning</b>		<b>20,950.00</b>	<b>19,419.57</b>	<b>20,700.00</b>	<b>24,550.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/16-6/30/17	7/1/16-6/30/17	7/1/17-6/30/18	7/1/18-6/30/19
<b>Fire &amp; Rescue</b>					
Fire Dept. - Fire Truck Maint	63150	8,000.00	6,253.40	8,000.00	7,000.00
Diesel/Gas	63250			5,000.00	2,000.00
Fire & Rescue Dispatch Service	63200	41,000.00	36,973.00	40,000.00	38,000.00
<b>Total Fire &amp; Rescue</b>		<b>49,000.00</b>	<b>43,226.40</b>	<b>53,000.00</b>	<b>47,000.00</b>
<b>Police / Rescue Department</b>					
Salaries & Wages	45000	471,500.00	521,002.77	524,000.00	592,000.00
Administrative Support	45500	41,100.00	41,084.80	42,200.00	44,000.00
Court Time	45400	2,000.00	0.00	2,000.00	2,000.00
Gas & Oil	45950	26,000.00	10,479.83	15,000.00	15,000.00
Highway Safety & Education	45300	10,000.00	7,138.01	10,000.00	10,000.00
Information Systems	46000	28,000.00	17,660.21	28,000.00	20,000.00
K-9 Expense	46050	0.00	0.00	9,800.00	6,000.00
Medical Expense	46100	0.00	0.00	0.00	0.00
Mileage	46200	10,000.00	7,851.00	10,000.00	10,000.00
Office Equipment Replacement	47600	5,000.00	5,812.83	5,000.00	6,000.00
PD / Rescue Training	47500	8,500.00	7,086.43	9,000.00	9,500.00
Postage	46700	1,500.00	1,044.87	1,500.00	1,500.00
Prisoner Transport	46800	1,500.00	425.05	1,000.00	1,000.00
Radar Equipment Certification	46900	6,000.00	400.00	6,000.00	1,000.00
Radios/Paging Services	47100	5,000.00	2,338.73	6,000.00	6,000.00
Vehicle Purchase & Lease	45800	0.00	30,837.18	0.00	0.00
Repair & Maintenance - Cruisers	45900	9,800.00	9,811.91	11,000.00	11,000.00
Rescue Supplies & Equipment	63300	17,000.00	16,647.96	10,000.00	10,000.00
Snowmobile Safety & Education	45200	5,000.00	1,404.53	5,000.00	5,000.00
Supplies & Other Expenses	47800	15,800.00	13,828.28	16,000.00	16,000.00
Telephone	47400	8,500.00	9,493.13	8,500.00	9,000.00
Uniforms & Equipment	47900	10,000.00	21,409.56	11,000.00	17,000.00
Dispatch Services	46050	0.00	0.00	0.00	0.00
Video Equipment Replacement	47950	0.00	6,378.00	10,000.00	5,000.00
<b>Total Police/Rescue Dept.</b>		<b>682,200.00</b>	<b>732,135.08</b>	<b>741,000.00</b>	<b>797,000.00</b>
<b>Transfer Station</b>					
Attendant Salaries	60000	60,000.00	72,857.47	60,000.00	75,000.00
Compactor (solid waste disposal fees)	60500	45,000.00	13,994.05	25,000.00	16,000.00
Electricity	60900	4,500.00	3,618.19	3,700.00	3,800.00
Supplies & Maint / Improvements / Bags	61300	15,000.00	15,322.93	15,000.00	16,000.00
Uniforms / PPE	61500	2,000.00	1,216.12	2,000.00	1,500.00
Windham Solid Waste Dues / SWIP / HHW	60700	10,600.00	9,397.88	8,000.00	15,000.00
Training	60400	1,000.00	807.38	1,500.00	1,500.00
Water	61600	50.00	148.27	200.00	200.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/16-6/30/17	7/1/16-6/30/17	7/1/17-6/30/18	7/1/18-6/30/19
Tire Disposal Fees	61700	800.00	398.00	500.00	500.00
Metal Disposal Fees	61800	1,000.00	0.00	1,000.00	500.00
Compost/Organics Disposal Fees	61900	2,000.00	1,478.20	2,000.00	2,000.00
Construction & Demolition	61100	10,000.00	16,064.25	10,000.00	16,000.00
<b>Total Transfer Station</b>		<b>151,950.00</b>	<b>135,302.74</b>	<b>128,900.00</b>	<b>148,000.00</b>
<b>Highway Department Expense</b>					
Salaries & Wages	50000	160,000.00	189,097.66	165,000.00	175,000.00
Bituminous Concrete	55000	225,000.00	204,529.17	300,000.00	125,000.00
Chloride	55100	12,000.00	13,139.52	14,000.00	14,000.00
Cold Patch	55200	200.00	0.00	200.00	200.00
Culverts	55300	10,000.00	5,698.00	10,000.00	6,500.00
Gravel	55400	70,000.00	25,918.32	70,000.00	70,000.00
Guard Rails	55500	5,000.00	5,758.00	8,000.00	8,000.00
Other / Training	55600	1,500.00	780.47	1,500.00	1,000.00
Town Fire 2014	55650	0.00	0.00	0.00	0.00
Outside Equipment / Services	55700	12,000.00	5,880.22	12,000.00	12,000.00
Road Improvement	55800	55,000.00	398,882.26	172,500.00	55,000.00
Road Signs	55900	15,000.00	6,401.41	8,000.00	4,000.00
Salt	56000	70,000.00	67,016.13	65,000.00	50,000.00
Sidewalk Maintenance	56200	5,000.00	4,845.00	5,000.00	5,000.00
Sand	56100	24,000.00	23,968.00	30,000.00	35,000.00
Road Striping	55950	5,500.00	18,954.60	10,000.00	10,000.00
Gas - No Lead	51000	5,000.00	3,934.76	2,000.00	3,000.00
Diesel	50500	65,000.00	31,401.53	35,000.00	30,000.00
Oil	51600	2,000.00	376.60	1,500.00	1,700.00
Equipment/Roadside Mower Lease	53100	61,500.00	28,491.02	24,000.00	31,000.00
<b>Total Highway Dept.</b>		<b>803,700.00</b>	<b>1,035,072.67</b>	<b>933,700.00</b>	<b>636,400.00</b>
<b>Truck Repairs</b>					
Truck 1 - 2009 International	51810	10,000.00	3,313.52	2,000.00	3,000.00
Truck 4 - 2007 Ford F550 / Ram	51840	2,000.00	1,930.04	2,000.00	2,500.00
Multipurpose Truck F150					1,500.00
Truck 2 - 2014 International	51850	5,000.00	6,770.13	4,000.00	7,000.00
Truck 3 - 2014 International	51860	3,000.00	6,346.09	4,000.00	7,000.00
<b>Total Truck Repairs</b>		<b>20,000.00</b>	<b>18,359.78</b>	<b>12,000.00</b>	<b>21,000.00</b>
<b>Heavy Equipment Repairs</b>					
Grader	51900	4,000.00	6,928.08	4,000.00	19,000.00
Backhoe '00 Deere	51910	2,000.00	2,243.73	2,500.00	2,000.00
Bucketloader 2008 Komatsu	51920	4,000.00	134.82	4,000.00	2,000.00
Sanders	51930	500.00	0.00	500.00	500.00
Roadside Mower	51950			1,000.00	1,000.00
Other Maintenance/Inspect	52000	2,000.00	528.06	2,000.00	1,000.00
Supplies & Other Expenses	52100	10,000.00	8,094.98	10,000.00	8,500.00
<b>Total Heavy Equipment Repairs</b>		<b>22,500.00</b>	<b>17,929.67</b>	<b>24,000.00</b>	<b>34,000.00</b>

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/16-6/30/17	7/1/16-6/30/17	7/1/17-6/30/18	7/1/18-6/30/19
<b>Town Garage</b>					
Electricity/Telephone/Internet	50900	7,000.00	4,016.33	5,000.00	4,200.00
Heating Oil	51300	3,000.00	2,208.13	2,000.00	2,500.00
Repairs & Maint - Town Shed	50300	12,000.00	8,021.20	2,500.00	2,500.00
Uniforms	52900	2,500.00	1,476.44	2,500.00	1,500.00
Garage Generator	50400	500.00	0.00	200.00	100.00
4-Bay Garage	50200			5,000.00	3,000.00
LP Gas	51400	4,500.00	2,456.55	4,000.00	3,000.00
<b>Total Town Garage</b>		<b>29,500.00</b>	<b>18,178.65</b>	<b>21,200.00</b>	<b>16,800.00</b>
<b>Reserve Funds</b>					
Highway Equipment Fund	53200	60,000.00	60,000.00	200,000.00	200,000.00
Fire & Rescue Equipment Fund	63000	60,000.00	60,000.00	60,000.00	60,000.00
Municipal Facilities Reserve Fund	63001	85,000.00	85,000.00	0.00	100,000.00
Sand/Salt Shed Reserve Fund	53201	25,000.00	25,000.00	25,000.00	0.00
Winhall Beautification Committee	71500	9,000.00	15,607.02	9,000.00	9,000.00
Tax Re-Appraisal Reserve Fund	63002	20,000.00	20,000.00	20,000.00	10,000.00
Emergency Relief Fund	63003	0.00	182.60	0.00	0.00
Police Equipment Reserve Fund	63004	47,000.00	47,000.00	47,000.00	45,000.00
LEBG Fund					
Compactor Closure Fund					
Winhall Planning Commission Fund					
Winhall Museum Fund					
Safety & Wellness Program Fund					
General Reserve Fund	63006			184,000.00	0.00
Bituminous Concrete Reserve Fund	63005	0.00	0.00	100,000.00	200,000.00
<b>Total Reserve Funds</b>		<b>306,000.00</b>	<b>312,789.62</b>	<b>645,000.00</b>	<b>624,000.00</b>
<b>Emergency Management Expense</b>					
All Traffic Message Solutions	69000	0.00	0.00	0.00	0.00
Facilities Equipment	69050	4,000.00	0.00	4,000.00	4,000.00
Cots-blankets-bedding	69100	0.00	0.00	0.00	0.00
Non-perishable foods	69130	500.00	0.00	500.00	500.00
Water-bottled	69150	500.00	0.00	500.00	500.00
<b>Total Emergency Management</b>		<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>Appropriations</b>					
Benn Area Habitat for Humanity	70000	760.00	760.00	760.00	760.00
Benn County Meals on Wheels	70900	600.00	600.00	600.00	600.00
Carlos Otis Clinic	70100	6,000.00	6,000.00	6,000.00	6,000.00
Center for Restorative Justice	70150	500.00	500.00	500.00	500.00
Floodbrook Athletic Association	70200	500.00	500.00	500.00	500.00
Grace Cottage Hospital	70400	2,000.00	2,000.00	2,000.00	2,000.00
Londonderry Rescue Squad	70500	6,000.00	6,000.00	6,000.00	6,000.00
Manchester Rescue Squad	70600	4,500.00	4,500.00	4,500.00	4,500.00

	Item	Budget	Actual	Budget	Budget Request
	Code	7/1/16-6/30/17	7/1/16-6/30/17	7/1/17-6/30/18	7/1/18-6/30/19
Mountain Valley Health Center	70800	2,000.00	2,000.00	2,000.00	2,000.00
Recreation Committee	71600	0.00	0.00	0.00	0.00
So. Vt. Council on Aging	71000	500.00	500.00	500.00	500.00
VT Green-Up	71100	50.00	50.00	50.00	50.00
Vermont Nursing Alliance	71200	1,350.00	1,350.00	1,350.00	1,350.00
Winhall Fire Department	71350	60,000.00	60,000.00	62,500.00	62,500.00
Winhall Memorial Library	71300	14,000.00	14,000.00	21,000.00	21,000.00
Winhall Museum	71400	0.00	0.00	0.00	0.00
United Counseling Service	71075	330.00	330.00	330.00	330.00
Greater Northshire Access TV	71050	2,000.00	2,000.00	2,000.00	2,000.00
The Partnership	71700	4,200.00	0.00	0.00	0.00
The Collaborative	71800	750.00	750.00	750.00	750.00
Neighborhood Connections	70850	500.00	500.00	500.00	500.00
<b>Total Appropriations</b>		<b>106,540.00</b>	<b>102,340.00</b>	<b>111,840.00</b>	<b>111,840.00</b>
<b>Total Revenues</b>		<b>3,482,190.00</b>	<b>4,191,999.63</b>	<b>12,874,940.00</b>	<b>12,766,590.00</b>
<b>Total Expenditures</b>		<b>3,482,190.00</b>	<b>3,632,212.58</b>	<b>12,874,940.00</b>	<b>12,766,590.00</b>
<b>Variance</b>		<b>0.00</b>	<b>559,787.05</b>	<b>0.00</b>	<b>0.00</b>
<b>Current Year Surplus</b>					
<b>Grand List</b>		<b>7,035,216.96</b>		<b>7,010,728.41</b>	<b>7,215,125.57</b>
<b>Amount to be Raised by Taxes</b>		<b>2,718,881.46</b>		<b>2,303,790.00</b>	<b>2,380,890.00</b>
<b>Projected Town Tax Rate</b>		<b>0.3865</b>		<b>0.3286</b>	<b>0.3300</b>
<b>Approved by Select Board 12/20/2017</b>	William B. Schwartz, Esq., Chair	E. Stuart Coleman, Vice Chair	David Glabach, Member		

**TOWN OF WINHALL, VERMONT**  
**Financial Statements and Schedules**  
**Year Ended June 30, 2017**  
**(With Independent Auditors' Report Thereon)**

*Love, Cody & Company, CPAs*

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## **Independent Auditors' Report**

Board of Selectmen  
Town of Winhall, Vermont

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Winhall, Vermont as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Winhall, Vermont, as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 - 9, and the budgetary comparison information on page 30, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

January 5, 2017

Vt. Reg. #357

Love, Cody & Company, CPAs

**TOWN OF WINHALL, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**Year Ended June 30, 2017**

The Management's Discussion and Analysis of the Town of Winhall, Vermont's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2017. It focuses on the year-end results and provides an objective analysis of the various funds the Town operates in the conduct of its business from a management perspective. It discusses both the government-wide and fund-based financial statements. Please read it in conjunction with the Town's financial statements, which immediately follow this section.

**Financial Highlights**

Government-wide financial statements:

- ❖ The assets of the Town of Winhall exceeded its liabilities at the close of the most recent fiscal year by \$6,047,174 (net assets). Of this amount, \$1,952,104 (*unrestricted net assets*) may be used by the various funds of the Town to meet the Town's ongoing obligations to its citizens and creditors.
- ❖ The Town's total net assets stand at \$6,047,174 all of which are attributable to governmental activities.

Fund financial statements:

- ❖ As of the close of the 2017 fiscal year, the Town of Winhall's governmental funds reported combined ending fund balances of \$3,834,242, an increase of \$805,871.

**Overview of the Financial Statements**

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

**Government-wide Financial Statements**

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

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

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

**TOWN OF WINHALL, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**Year Ended June 30, 2017**

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

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

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

**Fund Financial Statements**

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

**Governmental Funds**

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

**Notes**

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

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2017**

**Other Information**

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

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

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

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

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2017**

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

This section summarizes information and data as related to the Statement of Net Position as of June 30, 2017 and the Statement of Activities for the year ended June 30, 2017.

**Government-Wide Statements**

The Town's combined net position amounted to approximately \$6.0 million at June 30, 2017. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental activities.

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

	2017	2016
<b>Assets:</b>		
Current assets	\$ 4,059	3,206
Capital assets, net	2,868	2,979
<b>Total assets</b>	<b>6,927</b>	<b>6,185</b>
<b>Deferred outflows of financial resources:</b>		
VMERS pension plan	309	177
<b>Total assets and deferred outflows</b>	<b>7,236</b>	<b>6,362</b>
<b>Liabilities:</b>		
Current liabilities	43	57
Long-term liabilities	1,135	880
<b>Total liabilities</b>	<b>1,178</b>	<b>937</b>
<b>Deferred intflows of financial resources:</b>		
VMERS pension plan	11	14
<b>Net position:</b>		
Invested in capital assets, net of related debt	2,374	2,451
Restricted net position	1,721	1,475
Unrestricted net position	1,952	1,485
<b>Total net position</b>	<b>\$ 6,047</b>	<b>5,411</b>

The Town's liquidity – the ability to pay for its most immediate obligations – is measured by comparing current assets to current liabilities. The Town has current assets approximately 95 times greater than it does current liabilities.

The Town's solvency – the ability to fulfill its total obligations – is measured by comparing debt-to-assets ratio and debt-to-net position ratio. Debt-to-assets ratio, which equals 17.0%, computes the percent of assets financed with debt. Debt-to-net position ratio, which equals 19.5%, computes the amount that is owed for debt on every dollar that the Town has available for use providing programs.

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2017**

The Town's capital assets, such as infrastructure, buildings and equipment, less outstanding debt used to acquire them, amount to \$2.9 million. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net assets of \$1.72 million have been restricted by the voters or sources external to the Town to be used for specific purposes. The unrestricted net assets of \$1.95 million may be used to meet the Town's ongoing activities.

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

	2017	2016
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 546	531
Grants and contributions	178	168
General revenues:		
Property taxes	3,376	2,779
Other general revenues	180	265
<b>Total revenues</b>	<b>4,280</b>	<b>3,743</b>
<b>Expenses:</b>		
General government	3,643	2,817
<b>Change in net position</b>	<b>\$ 637</b>	<b>926</b>

Net position of the Town's governmental activities increased by approximately 11.8% or \$637 thousand. Unrestricted net position comprises approximately 32.3% of the total net position of governmental activities.

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2017**

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

	<b>Total Cost of Services</b>	
	<b>2017</b>	<b>2016</b>
General government	\$ 1,160	1,018
Highways and roads	1,253	590
Public safety	891	846
Transfer station	143	118
Other organizations	102	96
Community Center	75	129
Debt management- interest	19	20
	<b>\$ 3,643</b>	<b>2,817</b>

The costs of providing governmental services amounted to approximately \$3.6 million for the year ended June 30, 2017. The cost of providing services is offset by charges for services and program-specific operating and capital grants, resulting in a net cost of services of approximately \$2.9 million. The net cost of services is funded by property taxes, investment earnings, and grants and contributions not restricted to specific programs.

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

	<b>2017</b>	<b>2016</b>
Land	\$ 714	714
Buildings and improvements	1,524	1,602
Equipment and vehicles	630	663
<b>Totals</b>	<b>\$ 2,868</b>	<b>2,979</b>

**FINANCIAL ANALYSIS OF THE TOWN FUNDS**

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

**TOWN OF WINHALL, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended June 30, 2017**

**Municipal Projects:**

- Lower Taylor Hill Road bridge has been replaced and re-opened to one-way traffic.
- The Town has withdrawn from the Windham Solid Waste Management District and is now acting as an independent town with its own Solid Waste Implementation Plan. The Town is required to hold several Household Hazardous Waste collection events throughout the year, as well as comply with various State mandates.
- Several speed limit signs have been replaced along town highways, per municipal ordinances.
- The Highway Department replaced one of its plow trucks and purchased several equipment items.
- Planning and permitting began for a new Highway Department road salt storage shed and a Transfer Station electronics storage shed.
- Reconstruction work continued on the Old Town Hall (Community Center).
- A large expenditure continues to be paving. This year, a 1.3-mile section of Winhall Hollow Road was reclaimed and repaved at a total cost of \$213,400.
- Funding was procured through the State Structures Grant Program in the amount of \$130,000 to help off-set the cost of replacing a large culvert on Raspberry Hill Road.
- The Police Department continues to provide both police and rescue services throughout the Town of Winhall. Police coverage contracts generate revenues to offset departmental expenses. The Police Department acts as first responders to medical calls; this is a service unique to Winhall. Grant funding continues to be an important source of revenues to purchase critical equipment.
- The Transfer Station continues to participate in the statewide electronics recycling program; a self-sustaining program for the Town with a small net profit. Clothing recycling and metal recycling further reduce solid waste disposal fees and generate revenue for the Town.

**Reserve Funds:**

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

**Additional Financial Information:**

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

**TOWN OF WINHALL, VERMONT**  
**Statement of Net Position**  
**June 30, 2017**

	<b>Primary Governmental Governmental Activities</b>
<b>Assets:</b>	
Cash	\$ 3,706,229
Investments	165,719
Delinquent property taxes receivable	183,464
Interest receivable - delinquent taxes	4,219
Capital assets:	
Land	714,260
Other capital assets, net of accumulated depreciation	2,153,246
<b>Total assets</b>	<b>6,927,137</b>
<b>Deferred Outflows of Financial Resources:</b>	
VMERS pension plan	308,601
<b>Total assets and deferred outflows of financial resources</b>	<b>\$ 7,235,738</b>
<b>Liabilities:</b>	
Accounts payable	\$ 15,975
Accrued payroll and benefits	27,362
Accrued compensated absences	85,982
Bonds payable	493,500
Capital lease obligation	85,548
Net pension liability - VMERS	469,543
<b>Total liabilities</b>	<b>1,177,910</b>
<b>Deferred Inflows of Financial Resources:</b>	
VMERS pension plan	10,654
<b>Net position:</b>	
Invested in capital assets, net of related debt	2,374,006
Restricted	1,721,064
Unrestricted	1,952,104
<b>Total net position</b>	<b>\$ 6,047,174</b>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Statement of Activities**  
**Year Ended June 30, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities:</b>					
General government	\$ 1,160,165	226,335	50,622	-	(883,208)
Highways and roads	1,252,434	-	127,342	-	(1,125,092)
Public safety	891,278	261,138	-	-	(630,140)
Transfer station	143,390	58,465	-	-	(84,925)
Other organizations	102,340	-	-	-	(102,340)
Community Center	74,413	-	-	-	(74,413)
Debt management - interest	19,167	-	-	-	(19,167)
<b>Total governmental activities</b>	<b>\$ 3,643,187</b>	<b>545,938</b>	<b>177,964</b>	<b>-</b>	<b>(2,919,285)</b>
<b>General revenues:</b>					
Property taxes					3,375,781
Sales tax					73,254
Investment earnings					39,538
Miscellaneous					67,298
<b>Total general revenues</b>					<b>3,555,871</b>
<b>Change in net position</b>					<b>636,586</b>
<b>Net position - beginning</b>					<b>5,410,588</b>
<b>Net position - ending</b>					<b>\$ 6,047,174</b>

See accompanying notes to financial statements.

TOWN OF WINHALL, VERMONT  
Balance Sheet  
Governmental Funds  
June 30, 2017

	General Fund	Nonmajor Governmental Funds	Totals (Memorandum Only)
<b>Assets</b>			
Cash	\$ 2,137,157	1,569,072	3,706,229
Investments	-	165,719	165,719
Delinquent property taxes receivable	183,464	-	183,464
Interest receivable - delinquent taxes	4,219	-	4,219
Due from other funds	718	-	718
<b>Total assets</b>	<b>\$ 2,325,558</b>	<b>1,734,791</b>	<b>4,060,349</b>
<b>Liabilities</b>			
Accounts payable	\$ 15,975	-	15,975
Accrued payroll and payroll taxes	27,362	-	27,362
Due to other funds	-	718	718
<b>Total liabilities</b>	<b>43,337</b>	<b>718</b>	<b>44,055</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - delinquent property taxes	182,052	-	182,052
<b>Fund Balances</b>			
Fund balances:			
Restricted	-	310,147	310,147
Committed	-	1,410,917	1,410,917
Assigned	-	13,009	13,009
Unassigned	2,100,169	-	2,100,169
<b>Total fund balances</b>	<b>2,100,169</b>	<b>1,734,073</b>	<b>3,834,242</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 2,325,558</b>	<b>1,734,791</b>	<b>4,060,349</b>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Reconciliation of the Balance Sheet - Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2017**

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Total fund balances - governmental funds, page 12	\$	3,834,242
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</p>		
Governmental capital assets	\$	7,625,865
Less accumulated depreciation	<u>(4,758,359)</u>	2,867,506
Other long-term assets (delinquent property taxes receivable) are not available to pay for current period expenditures and therefore are deferred in the funds.		182,052
Deferred outflows of financial resources related to pension activities are not recognized in the funds		308,601
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(1,134,573)
Deferred inflows of financial resources related to pension activities are not recognized in the funds		(10,654)
Net position - governmental activities, page 10	\$	6,047,174

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2017**

	General Fund	Nonmajor Governmental Funds	Totals (Memorandum Only)
<b>Revenues:</b>			
Property taxes	\$ 3,285,654	-	3,285,654
Interest on delinquent accounts	28,658	-	28,658
Sales tax revenue	73,254	-	73,254
Intergovernmental revenue	198,375	-	198,375
Charges for services	413,464	-	413,464
Licenses and permits	63,742	-	63,742
Investment income	19,661	19,877	39,538
Other	105,919	9,700	115,619
	<b>4,188,727</b>	<b>29,577</b>	<b>4,218,304</b>
<b>Expenditures:</b>			
General expenses	145,190	1,865	147,055
Professional and consulting services	11,448	-	11,448
Town Hall	17,807	-	17,807
Municipal building	9,926	-	9,926
Other expenses	150,257	-	150,257
Community Center	74,413	-	74,413
Town Office 113 VT Route 30:			
Operating costs	30,453	-	30,453
Debt service:			
Principal	35,250	-	35,250
Interest	19,167	-	19,167
Administrative salaries and expense	308,091	-	308,091
Travel and expense	7,151	-	7,151
Allocable expenses	391,708	-	391,708
Appropriations	102,340	-	102,340
Planning commission	10,439	-	10,439
Public safety	775,362	1,767	777,129
Transfer station	135,303	-	135,303
Highway department	1,101,909	-	1,101,909
Capital outlay	-	82,587	82,587
	<b>3,326,214</b>	<b>86,219</b>	<b>3,412,433</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>862,513</b>	<b>(56,642)</b>	<b>805,871</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	3,274	306,000	309,274
Operating transfers out	(306,000)	(3,274)	(309,274)
	<b>(302,726)</b>	<b>302,726</b>	<b>-</b>
<b>Excess of revenues and other financing sources over expenditures and other financing uses</b>	<b>559,787</b>	<b>246,084</b>	<b>805,871</b>
<b>Fund balances, July 1, 2016</b>	<b>1,540,382</b>	<b>1,487,989</b>	<b>3,028,371</b>
<b>Fund balances, June 30, 2017</b>	<b>\$ 2,100,169</b>	<b>1,734,073</b>	<b>3,834,242</b>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances - Governmental Funds**  
**to the Statement of Activities**  
**Year Ended June 30, 2017**

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Net change in fund balances - governmental funds, page 14	\$	805,871
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures however, in the statement of activities, the cost of these assets is depreciated over their estimated useful lives:		
Expenditures for capital assets	\$ 85,191	
Less: current year depreciation and amortization	<u>(294,750)</u>	(209,559)
When recognizing the sale of capital assets, the governmental funds report the total proceeds of the sale. Only the gain or loss on the sale is reported on the Statement of Activities. This represents the net book value of assets sold or disposed during the year.		
		(10,931)
Revenues in the statement of activities that do not provide current financial resources (property taxes not collected within 60 days of fiscal year end) are not reported as revenues in the funds. This amount represents a decrease in deferred property taxes.		
		61,469
Non-current accrued compensated absences are not recorded as an expenditure in the governmental funds. This amount represents the increase in accrued paid time off.		
		(8,290)
Non-current accrued pension liabilities are not recorded as an expenditure in the governmental funds. This amount represents the change in accrued pension liability.		
		(60,217)
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
		58,243
<hr/>		
Change in net position - governmental activities, page 11	\$	<u>636,586</u>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds - Private-Purpose Trust Fund**  
**June 30, 2017**

		<u>Pearl S. Landman Fund</u>
<b>Assets</b>		
Cash	\$	454
Investments		10,432
<b>Total assets</b>	<b>\$</b>	<b>10,886</b>
<b>Net position</b>		
Net position:		
Restricted		10,886
		10,886
<b>Total liabilities and net position</b>	<b>\$</b>	<b>10,886</b>

See accompanying notes to financial statements.

**TOWN OF WINHALL, VERMONT**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds Private-Purpose Trust Fund**  
**Year Ended June 30, 2017**

	Pearl S. Landman Fund
<i>Revenues:</i>	
Investment income	\$ 1,156
	1,156
<i>Operating expenses</i>	
Trust fees	-
	-
<i>Excess of revenues over expenditures</i>	1,156
<i>Net position, July 1, 2016</i>	9,730
<i>Net position, June 30, 2017</i>	\$ 10,886

See accompanying notes to financial statements.

## TOWN OF WINHALL, VERMONT

### Notes to Financial Statements

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

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

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

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

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

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

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

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

##### *Government-wide Statements*

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

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

##### *Fund Financial Statements*

The fund statements provide information about the Town's funds. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining funds are aggregated and reported as non-major funds.

(continued)

## TOWN OF WINHALL, VERMONT

### Notes to Financial Statements

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

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

**Fund Financial Statements (continued)**

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

**Governmental Funds**

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

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

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

**Fiduciary Funds**

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

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

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

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

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

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

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

**(d) Budgets and Budgetary Accounting**

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

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

**(e) Cash and Cash Equivalents**

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

**(f) Capital Assets**

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

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

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

(continued)

## TOWN OF WINHALL, VERMONT

### Notes to Financial Statements

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

##### (f) *Capital Assets (continued)*

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

##### (g) *Retirement Plan*

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

##### (h) *Encumbrance Accounting*

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

##### (i) *Compensated Absences*

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

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

##### (j) *Risk Management*

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

##### (k) *Total Columns*

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

##### (l) *Governmental Fund Balance/Net Assets*

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

(continued)

## TOWN OF WINHALL, VERMONT

### Notes to Financial Statements

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

**(i) Governmental Fund Balance/Net Assets (continued)**

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

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

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

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

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

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

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

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

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

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

**(m) Interfund Receivables and Payables**

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

## TOWN OF WINHALL, VERMONT

### Notes to Financial Statements

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

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

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

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

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

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

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

#### **(3) Cash**

Deposits are maintained in two financial institutions and are carried at cost. The carrying amount of the Town's cash balances at June 30, 2017 was \$3,706,683, with a corresponding bank balance of \$3,747,216. Of the bank balance, \$538,844 was insured by the Federal Deposit Insurance Corporation and \$3,208,372 was uninsured.

#### Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. At year end, the uninsured amount of \$3,208,372 was subject to custodial credit risk.

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

**(3) Cash (continued)**

Interest rate risk

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

**(4) Internal Balances**

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

Internal balances at June 30, 2017 consisted of the General Fund having an amount due from the Law Enforcement Block Grant Fund of \$718. Internal transfers for the year ended June 30, 2017 were as follows:

Transfer From	Transfer To	Amount	Purpose
General	Emergency Equipment Fund	\$ 60,000	Appropriation
General	Equipment Replacement Fund	60,000	Appropriation
General	Police Equipment Fund	47,000	Appropriation
General	Sand/Salt Shed Fund	25,000	Appropriation
General	Beautification Fund	9,000	Appropriation
General	Reappraisal Fund	20,000	Appropriation
General	Municipal Building Fund	85,000	Operating
Municipal Forest Fund	General	3,274	Interest Income
		<b>\$ 309,274</b>	

**(5) Capital Assets**

Capital asset activity for the year was as follows:

	Balance 06/30/16	Additions	Transfers and Disposals	Balance 06/30/17
<b>Governmental activities:</b>				
Land	\$ 714,260	-	-	714,260
Buildings and improvements	5,768,157	-	(1,577,078)	4,191,079
Equipment and vehicles	2,573,795	193,731	(47,000)	2,720,526
Totals at historical cost	9,056,212	193,731	(1,624,078)	7,625,865
Less accumulated depreciation for:				
Buildings and improvements	(4,166,154)	(76,693)	1,575,547	(2,667,300)
Equipment and vehicles	(1,910,602)	(218,057)	37,600	(2,091,059)
	(6,076,756)	(294,750)	1,613,147	(4,758,359)
Governmental activities capital assets, net	\$ 2,979,456	(101,019)	(10,931)	2,867,506

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

**(5) Capital Assets (continued)**

Depreciation expense was charged to governmental functions as follows:

General government	\$	15,364
Highways and roads		147,182
Public safety		127,107
Transfer station		5,097
		\$ 294,750

**(6) Long-Term Liabilities**

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable	\$ 528,750	-	35,250	493,500	35,250
Other liabilities:					
Capital lease obligations	-	108,540	22,992	85,548	20,387
Compensated absences	\$ 77,693	8,289	-	85,982	-
	\$ 606,443	116,829	58,242	665,030	55,637

Maturities of bonds payable are as follows:

		Principal	Interest	Total
2018	\$	35,250	17,845	53,095
2019		35,250	16,523	51,773
2020		35,250	15,202	50,452
2021		35,250	13,880	49,130
2022		35,250	12,558	47,808
2023-2027		176,250	42,961	219,211
2028-2032		141,000	10,575	151,575
	\$	493,500	129,544	623,044

**(7) Leases**

The Town leases certain equipment under agreements, which are classified as capital leases. At June 30, 2017 equipment recorded under capital lease in the Government-wide financial statements amounted to \$108,540. Accumulated amortization amounted to \$7,753.

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

**(7) Leases (continued)**

Future minimum payments required under capital leases are as follows:

Year ending June 30,			
2018	\$	23,125	
2019		23,125	
2020		23,125	
2021		23,125	
Total minimum lease payments		92,500	
Less amount representing interest		(6,952)	
Present value of minimum lease payments		\$ 85,548	

**(8) Property Taxes**

Property taxes attach as an enforceable lien on property as of April 1st. Taxes were levied in September 2016 and were payable October 11, 2016.

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

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

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

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

Deferred inflows of financial resources in the General Fund consists of \$182,052 in delinquent taxes receivable and related penalty and interest not collected within 60 days of year-end.

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

A detailed description of the Vermont Municipal Employees Retirement System (VMERS) is included in Note 8 to the financial statements.

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

At June 30, 2017, the Town reported the following liability for its proportionate share of the net pension liability for VMERS. The net pension liability was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The Town's proportion of the net liability was based on a projection of the Town's long-term share of contributions to VMERS relative to the projected contributions of all participating members, actuarially determined. This information was provided by VMERS reports provided to the Town.

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

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

Actuarial valuation date: June 30, 2016

Town of Winhall's portion of the Plan's total net pension liability: \$ 469,453

For the year ended June 30, 2017, the Town recognized pension expense of \$154,744. At June 30, 2017 the Town reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 152,219	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	4,631	10,654
Difference between expected and actual experience	9,644	-
Changes in assumptions	75,393	-
Town contributions subsequent to the measurement date	66,714	-
	\$ 308,601	10,654

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

June 30, 2018	\$	59,999
June 30, 2019		59,999
June 30, 2020		84,971
June 30, 2021		26,264
	\$	231,233

**Significant Actuarial Assumptions and Methods**

**Interest Rate:** 7.95% per annum

**Salary Increases:** 5% per year

(continued)

TOWN OF WINHALL, VERMONT

Notes to Financial Statements

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

**Deaths:**

Groups A, B, and C: RP-2000 Tables for Employees and Healthy Annuitants projected 10 years from the valuation date with Scale BB with a 60% Blue collar and 40% White Collar adjustment.

Group D: RP-2000 Tables for Employees and Healthy Annuitants projected 10 years from the valuation date with Scale BB with a 100% Blue Collar adjustment.

The post-retirement mortality assumption was chosen to recognize improved longevity experience after the valuation date.

**Spouse's Age:** Husbands are assumed to be three years older than their wives.

**Cost-of-Living Adjustments to Benefits of Terminated Vested and Retired Participants:**

Assumed to occur at the rate of 1.5% per annum for Group A members and 1.8% per annum for members of Groups B, C and D.

**Actuarial Cost Method:** Projected benefit cost method. The unfunded accrued liability is amortized in installments increasing by 5% per year.

**Asset Valuation Method:** Invested assets are reported at fair value.

Note - For funding purposes - A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from the market value of assets by more than 20%. (Not for GASB 68)

**Inflation:** The separately stated assumptions for investment return, salary increases and cost of living adjustments are consistent with an expected annual inflation rate of 3.00% per year.

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

The long-term expected rate of return on System investments was determined using best estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer-term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2016 are summarized in the following table:

(continued)

**TOWN OF WINHALL, VERMONT**

**Notes to Financial Statements**

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

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	8.54%
Fixed Income	2.36%
Alternatives	8.35%
Multi-strategy	4.90%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the above expected long-term real rates and the expected long-term inflation rate of 3.0%.

**Discount Rate**

The discount rate used to measure the total pension liability was 8.23%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 8.23 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (7.23%) or one percent higher (9.23%):

1% Decrease (6.95%)	Discount Rate (7.95%)	1% Increase (8.95%)
\$ 546,730	\$ 273,716	\$ 44,853

**(12) Subsequent Events**

Management has evaluated subsequent events through January 5, 2018, the date the financial statements were available to be issued.

**TOWN OF WINHALL, VERMONT**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property taxes	\$ 2,718,881	3,285,654	566,773
Interest on delinquent accounts	15,000	28,658	13,658
Sales tax revenue	70,000	73,254	3,254
Intergovernmental revenue	187,500	198,375	10,875
Charges for services	305,409	413,464	108,055
Licenses and permits	58,900	63,742	4,842
Investment income	20,000	19,661	(339)
Other	106,500	105,919	(581)
	<b>3,482,190</b>	<b>4,188,727</b>	<b>706,537</b>
<b>Expenditures:</b>			
General expenses	131,150	145,190	(14,040)
Professional and consulting services	20,000	11,448	8,552
Town Hall	111,000	17,807	93,193
Municipal building	8,200	9,926	(1,726)
Other expenses	144,000	150,257	(6,257)
Community Center	121,100	74,413	46,687
Town Office 113 VT Route 30:			
Operating costs	50,800	30,453	20,347
Debt service	60,000	54,417	5,583
Administrative salaries and expense	287,350	308,091	(20,741)
Travel and expense	11,300	7,151	4,149
Allocable expenses	336,500	391,708	(55,208)
Appropriations	106,540	102,340	4,200
Planning commission	9,900	10,439	(539)
Public safety	735,200	775,362	(40,162)
Transfer station	151,950	135,303	16,647
Highway department	891,200	1,101,909	(210,709)
	<b>3,176,190</b>	<b>3,326,214</b>	<b>(150,024)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>306,000</b>	<b>862,513</b>	<b>556,513</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	3,274	3,274
Operating transfers out	(306,000)	(306,000)	-
	<b>(306,000)</b>	<b>(302,726)</b>	<b>3,274</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>-</b>	<b>559,787</b>	<b>559,787</b>
<b>Fund balances, July 1, 2016</b>	<b>1,540,382</b>	<b>1,540,382</b>	<b>-</b>
<b>Fund balances, June 30, 2017</b>	<b>\$ 1,540,382</b>	<b>2,100,169</b>	<b>559,787</b>

TOWN OF WINHALL, VERMONT  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2017

Special Revenue Funds								
	Beautifi- cation Fund	Municipal Forest Fund	Planning Fund	DARE Fund	Bituminous Concrete Fund	Compactor Closure Fund	Law Enforcement Block Grant Fund	Municipal Building Fund
<b>Assets</b>								
Cash	\$ 17,078	-	23,242	13,321	97,920	8,057	995	604,059
Investments	-	165,719	-	-	-	-	-	-
	\$ 17,078	165,719	23,242	13,321	97,920	8,057	995	604,059
<b>Liabilities</b>								
Due to other funds	\$ -	-	-	-	-	-	718	-
<b>Fund Balance</b>								
Restricted	-	165,719	23,242	13,321	97,920	8,057	277	-
Committed	17,078	-	-	-	-	-	-	604,059
Assigned	-	-	-	-	-	-	-	-
	17,078	165,719	23,242	13,321	97,920	8,057	277	604,059
	\$ 17,078	165,719	23,242	13,321	97,920	8,057	995	604,059

(continued)

TOWN OF WINHALL, VERMONT  
Combining Balance Sheet  
Nonmajor Governmental Funds (Continued)  
June 30, 2017

	Special Revenue Funds					Capital Projects Funds			Total Nonmajor Governmental Funds
	Reappraisal Fund	Emergency Relief Fund	Sand/ Salt Shed Fund	Winhall Museum	Safety Wellness Program	Emergency Equipment Fund	Equipment Replacement Fund	Police Equipment Fund	
<b>Assets</b>									
Cash	\$ 204,991	13,009	174,259	1,611	1,248	238,934	114,584	55,764	1,569,072
Investments	-	-	-	-	-	-	-	-	165,719
	\$ 204,991	13,009	174,259	1,611	1,248	238,934	114,584	55,764	1,734,791
<b>Liabilities</b>									
Due to other funds	\$ -	-	-	-	-	-	-	-	718
<b>Fund Balance</b>									
Restricted	-	-	-	1,611	-	-	-	-	310,147
Committed	204,991	-	174,259	-	1,248	238,934	114,584	55,764	1,410,917
Assigned	-	13,009	-	-	-	-	-	-	13,009
	204,991	13,009	174,259	1,611	1,248	238,934	114,584	55,764	1,734,073
	\$ 204,991	13,009	174,259	1,611	1,248	238,934	114,584	55,764	1,734,791

TOWN OF WINHALL, VERMONT  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended June 30, 2017

	Special Revenue Funds							
	Beautifi- cation Fund	Municipal Forest Fund	Planning Fund	DARE Fund	Bituminous Concrete Fund	Compactor Closure Fund	Law Enforcement Block Grant Fund	Municipal Building Fund
<b>Revenues:</b>								
Investment income (loss)	\$ 13	18,363	24	1	102	8	1	589
Donations	-	-	-	9,700	-	-	-	-
	13	18,363	24	9,701	102	8	1	589
<b>Expenditures:</b>								
General government	425	-	-	-	-	-	-	-
Public safety	-	-	-	1,767	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	12,454
	425	-	-	1,767	-	-	-	12,454
<b>Excess (deficiency) of revenues over expenditures</b>	(412)	18,363	24	7,934	102	8	1	(11,865)
<b>Other financing sources (uses):</b>								
Operating transfers in	9,000	-	-	-	-	-	-	85,000
Operating transfers out	-	(3,274)	-	-	-	-	-	-
	9,000	(3,274)	-	-	-	-	-	85,000
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	8,588	15,089	24	7,934	102	8	1	73,135
<b>Total fund balances, July 1, 2016</b>	8,490	150,630	23,218	5,387	97,818	8,049	276	530,924
<b>Total fund balances, June 30, 2017</b>	\$ 17,078	165,719	23,242	13,321	97,920	8,057	277	604,059

(continued)

**TOWN OF WINHALL, VERMONT**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
**Year Ended June 30, 2017**

	Special Revenue Funds					Capital Projects Funds			Total Nonmajor Governmental Funds
	Reappraisal Fund	Emergency Relief Fund	Sand/ Salt Shed Fund	Winhall Museum	Safety Wellness Program	Emergency Equipment Fund	Equipment Replacement Fund	Police Equipment Fund	
<b>Revenues:</b>									
Investment income (loss)	\$ 201	13	168	2	1	214	90	87	19,877
Donations	-	-	-	-	-	-	-	-	9,700
	201	13	168	2	1	214	90	87	29,577
<b>Expenditures:</b>									
General government	-	-	1,440	-	-	-	-	-	1,865
Public safety	-	-	-	-	-	-	-	-	1,767
Capital outlay	-	-	-	-	-	-	6,250	63,883	82,587
	-	-	1,440	-	-	-	6,250	63,883	86,219
<b>Excess (deficiency) of revenues over expenditures</b>	201	13	(1,272)	2	1	214	(6,160)	(63,796)	(56,642)
<b>Other financing sources (uses):</b>									
Operating transfers in	20,000	-	25,000	-	-	60,000	60,000	47,000	306,000
Operating transfers out	-	-	-	-	-	-	-	-	(3,274)
	20,000	-	25,000	-	-	60,000	60,000	47,000	302,726
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	20,201	13	23,728	2	1	60,214	53,840	(16,796)	246,084
<b>Total fund balances, July 1, 2016</b>	184,790	12,996	150,531	1,609	1,247	178,720	60,744	72,560	1,487,989
<b>Total fund balances, June 30, 2017</b>	\$ 204,991	13,009	174,259	1,611	1,248	238,934	114,584	55,764	1,734,073

### **WINHALL TOWN SCHOOL DISTRICT WARNING**

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

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

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

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

Article 3: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2018 through June 30, 2019?

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

Article 5: Shall the Winhall School District vote on questions concerning elementary and high school choice by Australian Ballot?

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

Dated this 8th day of January 2018.

**WINHALL BOARD OF SCHOOL DIRECTORS**

Christie MacKenzie, Chair  
Dean Gianotti, Jr., Clerk  
Jennifer Samuelson

**Winhall School District**  
**Actual Tax Rate for FY18 & Projected Tax Rate for FY19**

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	<b>FY18</b>	<b>FY19</b>
<b>(a)</b> Education Spending	\$2,840,667	\$3,690,520
<b>(b)</b> Equalized Pupils	<u>153.01</u>	<u>175.59</u>
<b>(c)</b> Education Spending/Equalized Pupil	<b>(a ÷ b)</b> \$18,565	\$21,018
<b>(d)</b> Applicable Penalty Exclusions	<u>1,540</u>	<u>3,202</u>
<b>(e)</b> Ed Spending/Pupil Less Exclusions	<b>(c - d)</b> \$17,025	\$17,816
<b>(f)</b> Additional Ed Spending/Pupil Over Penalty (FY19-\$17,816)	<u>0</u>	<u>0</u>
<b>(g)</b> Adjusted Education Spending/Equalized Pupil	<b>(c + f)</b> <u>\$18,565</u>	<u>\$21,018</u>
<b>(h)</b> Property Yield* (FY19 Pending Legislative Approval)	\$10,160	\$9,842
<b>(i)</b> Residential Equalized Tax Rate	<b>(g ÷ h)</b> <u>\$1.827</u>	<u>\$2.136</u>
<b>(j)</b> Common Level of Appraisal	<u>94.53%</u>	<u>96.89%</u>
<b>(k)</b> Actual Tax Rate	<b>(i ÷ j)</b> <u>\$1.933</u>	<u>\$2.204</u>

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

# Winhall School District

## FY19 Budget

	FY17 <u>Budget</u>	FY17 <u>Actual</u>	FY18 <u>Budget</u>	FY18 <u>Anticipated</u>	FY19 <u>Budget</u>	% Change <u>Budgets</u> <u>19 vs 18</u>
<b><u>EXPENDITURES</u></b>						
Early Education	\$37,104	\$35,425	\$34,958	\$45,223	\$49,005	
Instructional Program	2,205,670	2,353,250	2,315,397	2,620,889	2,903,727	
Transportation	89,549	108,960	103,112	97,590	102,781	
General Administration - Board	10,969	12,804	10,344	11,561	11,766	
Office of the Superintendent	54,127	54,127	57,195	57,195	73,076	
Fiscal Services	6,844	6,543	6,965	6,640	10,306	
Special Education	<u>726,081</u>	<u>727,967</u>	<u>307,316</u>	<u>304,232</u>	<u>378,917</u>	
<b>Total Expenditures to be Voted</b>	<b>\$3,130,344</b>	<b>\$3,299,076</b>	<b>\$2,835,287</b>	<b>\$3,143,330</b>	<b>\$3,529,578</b>	
Budgeted Transfers/Warning Articles	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>Total District Expenditures</b>	<b><u>\$3,130,344</u></b>	<b><u>\$3,299,076</u></b>	<b><u>\$2,835,287</u></b>	<b><u>\$3,143,330</u></b>	<b><u>\$3,529,578</u></b>	24.5%
<b><u>REVENUES</u></b>						
<u>Local/Miscellaneous</u>						
1422 Transportation Fees	\$35,000	\$30,072	\$32,000	\$25,781	\$26,000	
1500 Interest	850	699	850	700	700	
1501 Winhall Community Center Note	108,000	61,394	79,147	79,147	79,147	
5400 Return of Prior Year Tuition	<u>0</u>	<u>737</u>	<u>0</u>	<u>15,403</u>	<u>0</u>	
	<b><u>\$143,850</u></b>	<b><u>\$92,902</u></b>	<b><u>\$111,997</u></b>	<b><u>\$121,031</u></b>	<b><u>\$105,847</u></b>	
<u>State/Federal</u>						
3150 Transportation Reimbursement	\$40,441	\$38,720	\$36,657	\$36,645	\$38,451	
3201 Special Education Block Grant	53,001	53,001	0	0	0	
3202 Special Education Reimbursement	401,906	440,105	9,903	8,202	8,202	
3204 Early Education Block Grant	10,059	10,059	0	0	0	
4810 Forest Revenue	<u>11,600</u>	<u>6,521</u>	<u>10,800</u>	<u>6,500</u>	<u>6,500</u>	
	<b><u>\$517,007</u></b>	<b><u>\$548,406</u></b>	<b><u>\$57,360</u></b>	<b><u>\$51,347</u></b>	<b><u>\$53,153</u></b>	
Revenue Subtotal	\$660,857	\$641,308	\$169,357	\$172,378	\$159,000	
3100 Education Spending	2,364,163	2,364,163	2,840,667	2,840,667	3,690,520	
<b>Total Revenue Receipts</b>	<b>\$3,025,020</b>	<b><u>\$3,005,471</u></b>	<b>\$3,010,024</b>	<b><u>\$3,013,045</u></b>	<b>\$3,849,520</b>	
Surplus Used/(Deficit) Raised	105,324		(201,902)		(319,942)	
Reserve Transfers	<u>0</u>		<u>27,165</u>		<u>0</u>	
<b>TOTAL REVENUE</b>	<b><u>\$3,130,344</u></b>		<b><u>\$2,835,287</u></b>		<b><u>\$3,529,578</u></b>	24.5%

# Winhall School District

## FY19 Budget

	General Fund	Bus Reserve Fund	Tax Stabilization Reserve	Grants
<b><u>FUND BALANCES</u></b>				
Actual Balance June 30, 2016	\$76,783	\$60,000	\$27,165	\$17,446
Actual Revenue FY17	\$3,005,471			
Actual Expenditures FY17	<u>(3,299,076)</u>			<u>(\$3,298)</u>
<b>Actual Balance June 30, 2017</b>	<b><u>(\$216,822)</u></b>	<b><u>\$60,000</u></b>	<b><u>\$27,165</u></b>	<b><u>\$14,148</u></b>
Anticipated Revenue FY18	\$3,013,045			
Anticipated Expenditure FY18	(3,143,330)	<u>(\$60,000)</u>		<u>(\$4,444)</u>
Reserve Transfer	<u>27,165</u>		<u>(\$27,165)</u>	
<b>Anticipated Balance June 30, 2018</b>	<b><u>(\$319,942)</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$9,704</u></b>
Budgeted Revenue FY19	\$3,849,520			
Budgeted Expenditure FY19	<u>(3,529,578)</u>			
<b>Budgeted Balance June 30, 2019</b>	<b><u>\$0</u></b>			

	FY17 <u>Budget</u>	FY17 <u>Actual</u>	FY18 <u>Budget</u>	FY18 <u>Anticipated</u>	FY19 <u>Budget</u>
<b>EARLY EDUCATION CENTER</b>					
1100 300 Contracted Services/Tuition	<u>\$37,104</u>	<u>\$35,425</u>	<u>\$34,958</u>	<u>\$45,223</u>	<u>\$49,005</u>
	<u>\$37,104</u>	<u>\$35,425</u>	<u>\$34,958</u>	<u>\$45,223</u>	<u>\$49,005</u>
<b>INSTRUCTIONAL PROGRAM</b>					
1100 561 Tuition - Public In State	\$297,050	\$302,507	\$278,900	\$390,700	\$368,100
1100 564 Tuition - Out of State	14,725	0	0	15,130	15,500
1100 566 Tuition - Private In State	1,842,688	2,015,357	2,006,300	2,183,379	2,498,265
1100 569 Vocational Tuition	9,107	8,826	8,197	10,225	5,362
1100 593 Instructional Services	38,000	26,560	22,000	15,898	16,000
2100 500 Support Services	4,100	0	0	2,105	500
5210 900 Prior Year Tuition	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,452</u>	<u>0</u>
	<b><u>\$2,205,670</u></b>	<b><u>\$2,353,250</u></b>	<b><u>\$2,315,397</u></b>	<b><u>\$2,620,889</u></b>	<b><u>\$2,903,727</u></b>

# Winhall School District

## FY19 Budget

			FY17	FY17	FY18	FY18	FY19
<u>EXPENDITURES</u>			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
<b>TRANSPORTATION</b>							
2711	331	Director of Operations	\$0	\$0	\$0	\$0	\$7,473
2711	511	Salaries & Benefits	65,019	83,255	81,579	66,677	80,710
2711	592	District Services	5,000	5,383	5,383	5,383	0
2711	430	R&M/Supplies/Services	15,000	19,701	12,000	14,000	14,000
2711	500	Bus Purchase	0	0	3,500	10,959	0
2711	520	Insurance	530	621	650	571	598
2711	620	Fuel	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			<b><u>\$89,549</u></b>	<b><u>\$108,960</u></b>	<b><u>\$103,112</u></b>	<b><u>\$97,590</u></b>	<b><u>\$102,781</u></b>
<b>GENERAL ADMIN - BOARD</b>							
2310	111	Board Stipends	\$4,500	\$5,625	\$4,500	\$4,500	\$4,500
2310	290	Payroll Fringe	344	430	344	344	344
2310	330	Professional Services	2,000	3,145	1,000	1,000	1,000
2310	520	Comprehensive Insurance	3,050	3,270	3,400	4,166	4,300
2310	540	Advtg, Warnings, Notices, etc.	500	61	500	500	500
2310	580	Travel, Expenses, & Supplies	300	0	300	300	300
2310	810	Dues & Memberships, VSBA	<u>275</u>	<u>273</u>	<u>300</u>	<u>751</u>	<u>822</u>
			<b><u>\$10,969</u></b>	<b><u>\$12,804</u></b>	<b><u>\$10,344</u></b>	<b><u>\$11,561</u></b>	<b><u>\$11,766</u></b>
<b>OFFICE OF THE SUPERINTENDENT</b>							
2310	331	Assessment	<b><u>\$54,127</u></b>	<b><u>\$54,127</u></b>	<b><u>\$57,195</u></b>	<b><u>\$57,195</u></b>	<b><u>\$73,076</u></b>
<b>FISCAL SERVICES</b>							
2520	332	Accounting Assessment	\$3,644	\$3,644	\$3,765	\$3,765	\$7,431
2520	370	Audit Expense	2,700	2,700	2,700	2,375	2,375
2520	610	Supplies, Materials, Etc.	<u>500</u>	<u>199</u>	<u>500</u>	<u>500</u>	<u>500</u>
			<b><u>\$6,844</u></b>	<b><u>\$6,543</u></b>	<b><u>\$6,965</u></b>	<b><u>\$6,640</u></b>	<b><u>\$10,306</u></b>
<b>SPECIAL EDUCATION</b>							
<u>Instructional Services</u>							
1100	594	Public School Excess Costs	<u>\$14,700</u>	<u>\$16,586</u>	<u>\$17,684</u>	<u>\$14,600</u>	<u>\$14,600</u>
			<b><u>\$14,700</u></b>	<b><u>\$16,586</u></b>	<b><u>\$17,684</u></b>	<b><u>\$14,600</u></b>	<b><u>\$14,600</u></b>
<u>BRSU Assessments</u>							
Early Education			\$15,356	\$15,356	\$8,314	\$8,314	\$8,450
Student Services K-8			61,558	61,558	21,057	21,057	31,869
Student Services 9-12			549,472	549,472	228,183	228,183	270,299
Support Services/Administration			<u>84,995</u>	<u>84,995</u>	<u>32,078</u>	<u>32,078</u>	<u>53,699</u>
			<b><u>\$711,381</u></b>	<b><u>\$711,381</u></b>	<b><u>\$289,632</u></b>	<b><u>\$289,632</u></b>	<b><u>\$364,317</u></b>
<b>Total Special Education</b>			<b><u>\$726,081</u></b>	<b><u>\$727,967</u></b>	<b><u>\$307,316</u></b>	<b><u>\$304,232</u></b>	<b><u>\$378,917</u></b>
<b>Expenditures to be Voted</b>			<b>\$3,130,344</b>	<b>\$3,299,076</b>	<b>\$2,835,287</b>	<b>\$3,143,330</b>	<b>\$3,529,578</b>
Budgeted Transfers/Warned Articles			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total District Expenditures</b>			<b><u>\$3,130,344</u></b>	<b><u>\$3,299,076</u></b>	<b><u>\$2,835,287</u></b>	<b><u>\$3,143,330</u></b>	<b><u>\$3,529,578</u></b>

# Winhall School District

FY19 Budget

	FY18 Budget			FY18 Anticipated			FY19 Budget		
	Rate	Students	Tuition	Rate	Students	Tuition	Rate	Students	Tuition
<b><u>Tuition - Public In State</u></b>									
Dorset	\$14,000	2.00	\$28,000	\$14,000	3.00	\$42,000	\$14,000	3.00	\$42,000
Flood Brook	\$13,200	3.00	39,600	\$13,200	5.00	66,000	\$14,000	4.00	56,000
Jamaica Village School				\$14,500	3.00	43,500	\$14,850	2.00	29,700
Leland & Gray	\$16,000	1.00	16,000	\$16,000	1.00	16,000	\$16,400	1.00	16,400
Manchester	\$13,950	<u>14.00</u>	<u>195,300</u>	\$13,950	<u>16.00</u>	<u>223,200</u>	\$14,000	<u>16.00</u>	<u>224,000</u>
<b>Total Public</b>		<b><u>20.00</u></b>	<b><u>\$278,900</u></b>		<b><u>28.00</u></b>	<b><u>\$390,700</u></b>		<b><u>26.00</u></b>	<b><u>\$368,100</u></b>
<b><u>Tuition - Out of State</u></b>									
Pomfret				\$15,130	<u>1.00</u>	<u>\$15,130</u>	\$15,500	<u>1.00</u>	<u>\$15,500</u>
<b>Total Out of State</b>		<b><u>0.00</u></b>	<b><u>\$0</u></b>		<b><u>1.00</u></b>	<b><u>\$15,130</u></b>		<b><u>1.00</u></b>	<b><u>\$15,500</u></b>
<b><u>Tuition - Private In State</u></b>									
BBA	\$16,700	32.00	\$534,400	\$16,700	32.94	\$550,098	\$15,500	39.40	\$610,700
Burke Mountain	\$15,200	1.00	15,200						
Downtown School	\$13,300	3.00	39,900						
Long Trail 6				\$13,496	1.00	13,496			
Long Trail 7-12	\$15,200	7.00	106,400	\$15,130	10.00	151,300	\$15,500	10.00	155,000
Maple Street K-6	\$13,300	37.00	492,100	\$13,496	43.00	580,328	\$13,800	41.00	565,800
Maple Street 7/8	\$15,200	14.00	212,800	\$15,130	13.00	196,690	\$15,500	15.00	232,500
Mountain School K-6	\$13,300	19.00	252,700	\$13,496	27.67	373,434	\$13,800	31.00	427,800
Mountain School 7/8	\$15,200	6.00	91,200	\$15,130	6.00	90,780	\$15,500	7.00	108,500
New Enrollment	\$15,520	10.00	155,200				\$14,733	10.00	147,330
Red Fox Community School							\$15,500	2.00	31,000
Stratton Mountain 9-12	\$15,200	<u>7.00</u>	<u>106,400</u>	\$15,130	<u>15.02</u>	<u>227,253</u>	\$15,500	<u>14.17</u>	<u>219,635</u>
<b>Total Private</b>		<b><u>136.00</u></b>	<b><u>\$2,006,300</u></b>		<b><u>148.63</u></b>	<b><u>\$2,183,379</u></b>		<b><u>169.57</u></b>	<b><u>\$2,498,265</u></b>
<b>Total Tuition</b>		<b><u>156.00</u></b>	<b><u>\$2,285,200</u></b>		<b><u>177.63</u></b>	<b><u>\$2,589,209</u></b>		<b><u>196.57</u></b>	<b><u>\$2,881,865</u></b>
<b><u>Vocational Tuition</u></b>									
Flow Through State	\$8,242	0.55	\$4,533	\$8,287	0.55	\$4,558	\$8,567	0.28	\$2,399
Southwest VT/CDC	6,661	0.55	<u>3,664</u>	\$10,303	0.55	<u>5,667</u>	\$10,581	0.28	<u>2,963</u>
<b>Total</b>			<b><u>\$8,197</u></b>			<b><u>\$10,225</u></b>			<b><u>\$5,362</u></b>

<b>FY18 FTE</b>	<b>177.63</b>
FTE Adj for Exited Students	(0.54)
FTE Adj for Full Year FY19	0.48
Anticipated Approved School	2.00
Less 12th Grade	(7.00)
Plus Estimated Kindergarten	14.00
Estimated New Students	<u>10.00</u>
<b>FY19 FTE</b>	<b><u>196.57</u></b>

(5-Mtn School; 7-Maple St; 2 MEMS)

District: <b>Winhall</b> County: <b>Bennington</b>		<b>T248</b> <b>Bennington - Rutland</b>			
		Property dollar equivalent yield		Homestead tax rate per \$9,842 of spending per equalized pupil	
				<b>9,842</b>	<b>1.00</b>
				<b>11,862</b>	Income dollar equivalent yield per 2.0% of household income
<b>Expenditures</b>		<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$2,954,628	\$3,130,344	\$2,835,287	\$3,529,578
2.	plus Sum of separately warned articles passed at town meeting	\$30,000	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-
4.	<b>Locally adopted or warned budget</b>	<b>\$2,984,628</b>	<b>\$3,130,344</b>	<b>\$2,835,287</b>	<b>\$3,529,578</b>
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	plus Prior year deficit repayment of deficit	-	-	\$201,902	\$319,942
7.	<b>Total Budget</b>	<b>\$2,984,628</b>	<b>\$3,130,344</b>	<b>\$3,037,189</b>	<b>\$3,849,520</b>
8.	S.U. assessment (included in local budget) - informational data	\$49,736	\$54,127	\$57,195	\$73,076
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	\$201,902	\$319,942
<b>Revenues</b>					
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$819,048	\$753,931	\$196,522	\$159,000
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-
13.	<b>Offsetting revenues</b>	<b>\$819,048</b>	<b>\$753,931</b>	<b>\$196,522</b>	<b>\$159,000</b>
14.	<b>Education Spending</b>	<b>\$2,165,580</b>	<b>\$2,364,163</b>	<b>\$2,840,667</b>	<b>\$3,690,520</b>
15.	Equalized Pupils	137.61	143.90	153.01	175.59
<b>Education Spending per Equalized Pupil</b>		<b>\$15,737.08</b>	<b>\$16,429.21</b>	<b>\$18,565.24</b>	<b>\$21,017.83</b>
16.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
17.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per equp)	\$162.90	\$231.31	\$219.17	\$102.10
18.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equp)	-	-	\$1,319.53	-
19.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equp)	-	-	-	-
20.	minus Estimated costs of new students after census period (per equp)	-	\$570.85	-	-
21.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equp)	Exempt	Exempt	-	\$16,443
22.	minus Less planning costs for merger of small schools (per equp)	-	-	-	-
23.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equp)	-	-	-	-
24.	minus	-	-	-	-
25.	plus Excess spending threshold	\$17,103.00	\$15,936.43	\$17,386.00	\$17,816.00
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
27.	plus Per pupil figure used for calculating District Equalized Tax Rate	\$15,737	\$16,429	\$18,565	\$21,017.83
28.	District spending adjustment (minimum of 100%)	166.371%	169.356%	182.729%	213.552%
<b>Prorating the local tax rate</b>					
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) (\$21,017.83 + (\$9,842.00 / \$1,000))	\$1,6471	\$1,6936	\$1,8273	\$2,1355
30.	Percent of Winhall equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%
31.	Portion of district eq equalized rate to be assessed by town (100.00% x \$2.14)	\$1,6471	\$1,6936	\$1,8273	\$2,1355
32.	<b>Common Level of Appraisal (CLA)</b>	95.27%	96.94%	94.53%	96.89%
33.	Portion of actual district homestead rate to be assessed by town (\$2.1355 / 96.89%)	\$1,7289	\$1,7471	\$1,9330	\$2,2041
34.	Anticipated income cap percent (to be prorated by line 30) [(\$21,017.83 + \$11,862) x 2.00%]	2.99%	3.02%	3.10%	3.54%
35.	Portion of district income cap percent applied by State (100.00% x 3.54%)	2.99%	3.02%	3.10%	3.54%
36.	Percent of equalized pupils at Mettawee Community Sch UESD	-	-	-	-
37.		-	-	-	-

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

## Bennington-Rutland Supervisory Union FY19 General Budget

	<u>FY17 Budget</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY18 Anticipated</u>	<u>FY19 Budget</u>
<b><u>EXPENDITURES</u></b>					
District Shared Positions	\$216,085	\$225,506	\$238,912	\$256,148	\$243,630
Student/Staff Support Positions	90,094	85,505	140,295	227,790	233,057
Technology Staff	224,206	185,845	214,801	206,398	228,467
Administration	799,891	730,076	836,232	845,695	844,254
Accounting	142,996	150,812	160,571	150,581	148,623
Director of Operations	0	0	0	0	183,678
Transportation	560,880	650,116	668,074	641,597	671,728
Foodservice Coordinator	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>89,020</u>
<b>Total Expenditures</b>	<b><u>\$2,034,152</u></b>	<b><u>\$2,027,860</u></b>	<b><u>\$2,258,885</u></b>	<b><u>\$2,328,209</u></b>	<b><u>\$2,642,457</u></b>
Grants - CFP/Medicaid/Merger Incentive			<u>1,184,554</u>	<u>1,219,355</u>	<u>1,123,477</u>
<b>Total BRSU Expenditures</b>			<b><u>\$3,443,439</u></b>	<b><u>\$3,547,564</u></b>	<b><u>\$3,765,934</u></b>

### **REVENUE**

Interest	\$1,000	\$2,859	\$1,000	\$1,500	\$1,500
Miscellaneous	500	1,105	500	500	500
District Service Fees	0	0	0	8,000	0
District Shared Teachers	216,085	225,506	238,912	256,148	243,630
Transportation Service Fees	560,880	650,116	668,074	641,597	671,728
Grants - CFP/Medicaid/Merger Incentive			1,184,554	1,219,355	1,123,477
Grant Administration	<u>24,000</u>	<u>28,086</u>	<u>28,000</u>	<u>28,000</u>	<u>27,000</u>
<b>Revenues</b>	<b><u>\$802,465</u></b>	<b><u>\$907,672</u></b>	<b><u>\$2,121,040</u></b>	<b><u>\$2,155,100</u></b>	<b><u>\$2,067,835</u></b>
Assessments	<u>1,201,687</u>	<u>1,201,687</u>	<u>1,252,399</u>	<u>1,252,399</u>	<u>1,698,099</u>
<b>Subtotal</b>	<b><u>\$2,004,152</u></b>	<b><u>\$2,109,359</u></b>	<b><u>\$3,373,439</u></b>	<b><u>\$3,407,499</u></b>	<b><u>\$3,765,934</u></b>
Surplus Used/(Deficit Raised)	<u>30,000</u>		<u>70,000</u>		<u>0</u>
<b>Total Revenue</b>	<b><u>\$2,034,152</u></b>		<b><u>\$3,443,439</u></b>		<b><u>\$3,765,934</u></b>

	<u>FY17 Budget</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY18 Anticipated</u>	<u>FY19 Budget</u>
<b><u>EXPENDITURES</u></b>					
<b>District Positions/Shared Teachers</b>					
1100 110 Salaries	\$167,212	\$159,050	\$163,630	\$176,325	\$169,016
1100 210 Medical Insurance	24,362	44,772	45,929	48,317	44,430
1100 290 PR Taxes/Fringe/Insurance	15,511	19,680	20,353	22,506	21,184
1100 320 Professional Development	<u>9,000</u>	<u>2,004</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
<b>District Shared Positions Subtotal</b>	<b><u>\$216,085</u></b>	<b><u>\$225,506</u></b>	<b><u>\$238,912</u></b>	<b><u>\$256,148</u></b>	<b><u>\$243,630</u></b>

## Bennington-Rutland Supervisory Union FY19 General Budget

			FY17	FY17	FY18	FY18	FY19
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
<b>Student/Staff Support Positions</b>							
<u>ESL Position</u>							
2100	110	Salaries	\$58,954	\$58,661	\$60,128	\$60,304	\$62,113
2100	210	Medical Insurance	21,456	20,937	22,160	20,117	21,096
2100	290	PR Taxes/Fringe/Insurance	6,184	5,907	6,522	6,414	6,577
2100	320	Professional Development	2,000	0	2,000	2,000	2,000
2100	580	Travel	1,000	0	1,000	1,000	1,000
2100	610	Supplies	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>
			<u>\$90,094</u>	<u>\$85,505</u>	<u>\$92,310</u>	<u>\$90,335</u>	<u>\$93,286</u>
<u>Curriculum Director</u>							
2212	110	Salaries	\$0	\$0	\$17,000	\$85,000	\$87,380
2212	210	Medical Insurance	0	0	3,317	20,862	21,096
2212	290	PR Taxes/Fringe/Insurance	0	0	1,668	8,474	8,795
2212	320	Professional Development	0	0	5,000	5,000	5,000
2212	580	Travel	0	0	2,000	2,000	2,000
2212	610	Supplies	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
			<u>\$0</u>	<u>\$0</u>	<u>\$30,985</u>	<u>\$123,336</u>	<u>\$126,271</u>
<u>Services</u>							
2200	650	Alpine	\$0	\$0	\$8,000	\$6,219	\$6,500
2200	650	Panorama	0	0	4,000	3,000	4,000
2200	650	Progress Monitoring	0	0	3,000	900	1,000
2200	592	Staff Training	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>4,000</u>	<u>2,000</u>
			<u>\$0</u>	<u>\$0</u>	<u>\$17,000</u>	<u>\$14,119</u>	<u>\$13,500</u>
<b>Student/Staff Support Subtotal</b>			<b><u>\$90,094</u></b>	<b><u>\$85,505</u></b>	<b><u>\$140,295</u></b>	<b><u>\$227,790</u></b>	<b><u>\$233,057</u></b>
<b>Technology Staff</b>							
2230	110	Salaries	\$145,003	\$127,397	\$146,850	\$136,707	\$153,089
2230	210	Medical Insurance	53,375	33,068	38,690	42,995	45,077
2230	290	PR Taxes/Fringe/Insurance	18,328	22,808	23,261	21,196	24,301
2230	320	Professional Development	2,500	1,558	2,500	2,500	2,500
2230	580	Travel	<u>5,000</u>	<u>1,014</u>	<u>3,500</u>	<u>3,000</u>	<u>3,500</u>
<b>Technology Staff Subtotal</b>			<b><u>\$224,206</u></b>	<b><u>\$185,845</u></b>	<b><u>\$214,801</u></b>	<b><u>\$206,398</u></b>	<b><u>\$228,467</u></b>
<b>Administration</b>							
2320	110	Superintendent	\$130,000	\$128,000	\$135,000	\$132,000	\$135,000
2320	110	Assistant Superintendent	68,175	0	69,000	66,000	67,848
2320	110	Curriculum Leaders	0	28,790	0	0	0
2320	115	Salaries - Staff	219,597	230,014	226,692	227,793	238,550
2320	210	Medical Insurance	118,467	87,703	108,855	98,079	94,318
2320	290	PR Taxes/Fringe/Insurance	53,514	45,613	56,412	54,835	56,909
2320	320	Professional Development	19,500	9,526	19,500	19,500	19,500
2320	321	Board Development	3,000	0	3,000	3,000	3,000
2320	330	Contracted Services	1,500	3,890	1,500	4,000	1,500
2320	330	Minutes	538	538	538	538	538
2320	330	Flex Plan Administration	1,000	1,250	1,200	1,200	1,200
2320	330	Alarm System Monitoring	300	524	700	700	700
2320	360	Legal	5,000	2,367	2,500	17,500	2,500
2320	370	Audit	7,000	7,000	10,000	9,500	9,500

**Bennington-Rutland Supervisory Union  
FY19 General Budget**

		FY17	FY17	FY18	FY18	FY19
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
2320	423 Custodial/Trash	3,200	5,221	6,100	6,100	6,100
2320	440 Equip Rent/Copier	2,500	2,581	3,500	3,500	3,500
2320	441 Rent	65,850	59,829	85,235	88,858	90,191
2320	520 Comprehensive Insurance	5,500	5,628	5,900	5,896	6,100
2320	530 Telephone	2,000	2,690	2,500	2,500	2,500
2320	530 Internet	8,200	8,163	8,200	8,200	8,200
2320	531 Postage	4,000	2,983	4,000	3,000	4,000
2320	540 Advertising	1,500	757	1,500	1,500	1,500
2320	580 Local Travel	6,000	3,805	6,000	5,000	6,000
2320	610 Supplies	10,000	12,490	10,000	12,000	12,000
2320	670 Tech Supplies/Services	2,000	3,998	3,000	8,000	8,000
2320	670 Accounting System	16,500	18,316	18,000	18,000	18,000
2320	670 Website Portal	4,200	4,200	4,200	4,200	4,200
2320	670 School Messaging Software	2,000	2,436	2,500	2,500	2,500
2320	670 Student Information System	14,750	12,234	12,700	13,626	14,000
2320	670 Haiku	12,500	12,305	12,500	12,920	13,000
2320	670 IQM2	4,500	4,588	4,500	4,750	4,900
2320	730 Equip Purchase	500	16,799	4,000	4,000	2,000
2320	810 Dues	<u>6,600</u>	<u>5,838</u>	<u>7,000</u>	<u>6,500</u>	<u>6,500</u>
<b>Administration Subtotal</b>		<b><u>\$799,891</u></b>	<b><u>\$730,076</u></b>	<b><u>\$836,232</u></b>	<b><u>\$845,695</u></b>	<b><u>\$844,254</u></b>
<b>District Accounting</b>						
2510	115 Salaries - Staff	\$102,532	\$102,124	\$105,106	\$106,218	\$110,194
2510	210 Medical Insurance	24,765	33,015	37,817	28,185	21,957
2510	290 PR Taxes/Fringe/Insurance	<u>15,699</u>	<u>15,673</u>	<u>17,648</u>	<u>16,178</u>	<u>16,472</u>
<b>Accounting Subtotal</b>		<b><u>\$142,996</u></b>	<b><u>\$150,812</u></b>	<b><u>\$160,571</u></b>	<b><u>\$150,581</u></b>	<b><u>\$148,623</u></b>
<b>Director Of Operations</b>						
26/27	110 Director of Operations Salary	\$0	\$0	\$0	\$0	\$80,000
26/27	115 Assistant Salary	0	0	0	0	35,000
26/27	210 Medical Insurance	0	0	0	0	42,192
26/27	290 PR Taxes/Fringe/Insurance	0	0	0	0	17,486
26/27	300/500 Professional Development	0	0	0	0	3,000
26/27	580 Travel	0	0	0	0	3,000
26/27	610 Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>
<b>Director of Operations Subtotal</b>		<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$183,678</u></b>
<b>Transportation</b>						
2711	115 Salaries - Drivers	\$0	\$69,366	\$67,922	\$53,148	\$61,950
2711	210 Medical Insurance	0	6,696	8,409	4,350	8,258
2711	290 PR Taxes/Fringe/Insurance	0	11,431	11,298	9,179	10,502
2711	519 Transportation Contracts	<u>560,880</u>	<u>562,623</u>	<u>580,445</u>	<u>574,920</u>	<u>591,018</u>
<b>Operations Subtotal</b>		<b><u>\$560,880</u></b>	<b><u>\$650,116</u></b>	<b><u>\$668,074</u></b>	<b><u>\$641,597</u></b>	<b><u>\$671,728</u></b>
<b>Foodservice Program</b>						
3100	110 Foodservice Coordinator	\$0	\$0	\$0	\$0	\$60,000
3100	210 Medical Insurance	0	0	0	0	15,723
3100	290 PR Taxes/Fringe/Insurance	0	0	0	0	9,297
3100	300/500 Professional Development	0	0	0	0	1,500
3100	580 Travel	0	0	0	0	2,000
3100	610 Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
<b>Operations Subtotal</b>		<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$89,020</u></b>
<b>Total Expenditures</b>		<b><u>\$2,034,152</u></b>	<b><u>\$2,027,860</u></b>	<b><u>\$2,258,885</u></b>	<b><u>\$2,328,209</u></b>	<b><u>\$2,642,457</u></b>

**Bennington-Rutland Supervisory Union  
FY19 General Budget**

			FY17 <u>Budget</u>	FY17 <u>Actual</u>	FY18 <u>Budget</u>	FY18 <u>Anticipated</u>	FY19 <u>Budget</u>
<b>Consolidated Federal Program (CFP) Intervention &amp; Professional Development (Title I &amp; Title II)</b>							
<u>Intervention Positions</u>							
1100	110	Intervention Salaries			\$236,239	\$325,497	\$289,850
1100	210	Medical Insurance			52,163	60,010	43,844
1100	290	PR Taxes/Fringe/Insurance			59,605	74,707	71,498
2213	300/500	Professional Development			<u>13,750</u>	<u>13,125</u>	<u>11,250</u>
					<b>\$361,757</b>	<b>\$473,339</b>	<b>\$416,442</b>
<u>Home School Coordinator</u>							
2110	110	Social Worker Salary			\$59,018	\$64,212	\$35,658
2110	210	Medical Insurance			19,382	12,431	4,125
2110	290	PR Taxes/Fringe/Insurance			6,973	6,616	3,296
2213	300/500	Professional Development			<u>2,500</u>	<u>2,500</u>	<u>1,250</u>
					<b>\$87,873</b>	<b>\$85,759</b>	<b>\$44,329</b>
<u>Coaching Positions</u>							
2210	110	Coaching Salaries			\$132,103	\$69,986	\$131,966
2210	210	Medical Insurance			22,160	0	15,723
2210	290	PR Taxes/Fringe/Insurance			33,337	15,687	30,321
2210	610	Supplies & Materials			1,000	500	1,000
2213	580	Travel			3,000	1,500	3,000
2213	300/500	Professional Development			<u>5,000</u>	<u>2,500</u>	<u>5,000</u>
					<b>\$196,600</b>	<b>\$90,173</b>	<b>\$187,010</b>
<u>Other Intervention &amp; Professional Development</u>							
1100	300	Homeless Services			\$2,000	\$2,000	\$2,000
2210	110	Curriculum Development Stipends			15,000	15,000	15,000
2210	290	PR Taxes/Fringe/Insurance			3,253	3,259	3,712
2213	320	Professional Development Services			41,500	41,500	40,000
2213	320	Support Services/Independent Schools			7,815	7,815	7,815
2213	610	Supplies & Materials			2,000	2,000	2,000
2400	300/500	Professional Development			<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
					<b>\$83,568</b>	<b>\$83,574</b>	<b>\$82,527</b>
<b>Total CFP Subtotal</b>					<b>\$729,798</b>	<b>\$732,845</b>	<b>\$730,308</b>
<b>Medicaid/EPSDT Intervention &amp; Support</b>							
<u>Intervention/Curriculum</u>							
1100	110	Intervention Salaries			\$0	\$124,035	\$127,756
1100	210	Medical Insurance			0	35,541	34,559
1100	290	PR Taxes/Fringe/Insurance			0	29,876	30,806
1100	320	Instructional Services			0	10,000	10,000
1100	610	Supplies & Materials			0	1,500	1,500
2212	110	Literacy Salaries			0	3,000	0
2212	290	PR Taxes/Fringe/Insurance			0	244	0
2213	300/500	Professional Development			<u>0</u>	<u>15,000</u>	<u>5,000</u>
					<b>\$200,000</b>	<b>\$219,196</b>	<b>\$209,621</b>
<u>OT/PT (Non Sped Services)</u>							
216/90	110	Salaries			\$4,068	\$4,421	\$4,553
216/90	210	Medical Insurance			1,336	1,154	1,207
216/90	290	PR Taxes/Fringe/Insurance			<u>630</u>	<u>655</u>	<u>673</u>
					<b>\$6,034</b>	<b>\$6,230</b>	<b>\$6,433</b>

**Bennington-Rutland Supervisory Union  
FY19 General Budget**

			FY17	FY17	FY18	FY18	FY19
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>
<u>Social Worker/Nurse Support</u>							
2110	110	Social Worker Salary			\$24,465	\$24,465	\$50,397
2110	210	Medical Insurance			11,117	10,181	21,096
2110	290	PR Taxes/Fringe/Insurance			3,530	3,537	8,345
2110	580	Travel			2,000	2,000	2,000
2110	610	Supplies & Materials			500	500	500
2130	650	Software Subscription			5,000	4,400	5,000
2213	300/500	Professional Development			<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
					<b>\$48,112</b>	<b>\$46,583</b>	<b>\$88,838</b>
<u>After School Programs</u>							
1100	110	ASP Coordinator			\$0	\$19,392	\$19,974
1100	210	Medical Insurance			0	8,368	8,258
1100	290	PR Taxes/Fringe/Insurance			0	2,690	2,923
1100	580	Travel			0	2,000	2,000
1100	592	Local Services			0	10,000	10,000
1100	610	Supplies			0	1,000	500
2213	300/500	Professional Development			<u>0</u>	<u>1,500</u>	<u>1,500</u>
					<b>\$40,000</b>	<b>\$44,950</b>	<b>\$45,155</b>
<u>PBIS Coordinator/Support</u>							
2100	110	PBIS Coordinator			\$0	\$3,000	\$3,000
2100	290	PR Taxes/Fringe/Insurance			0	244	245
2213	300/500	Professional Development			<u>0</u>	<u>3,000</u>	<u>3,000</u>
					<b>\$0</b>	<b>\$6,244</b>	<b>\$6,245</b>
<u>Administration</u>							
2400	110	Salaries			\$20,660	\$20,059	\$20,660
2400	110	Sftw Implementation Team			0	2,400	0
2400	210	Medical Insurance			6,731	7,868	7,862
2400	290	PR Taxes/Fringe/Insurance			3,347	3,464	3,355
2400	330	Contracted Services			<u>5,000</u>	<u>4,698</u>	<u>5,000</u>
					<b>\$35,738</b>	<b>\$38,489</b>	<b>\$36,877</b>
<b>Total Medicaid/EPSTDT Subtotal</b>					<b>\$329,884</b>	<b>\$361,692</b>	<b>\$393,169</b>
<u>Taconic &amp; Green Transition Grant</u>							
2300	115	Salaries/Board & Administration	\$0	\$0	\$26,295	\$17,800	
2300	290	PR Taxes/Fringe/Insurance	0	0	2,115	1,382	
2300	320	District Organization Expenses	0	2,223	0	0	
2300	320	Consultant Services	20,000	12,636	0	0	
2300	330	Board Development	0	0	7,500	7,500	
2300	330	Communications			0	21,000	
2300	360	Legal Services	5,000	4,070	4,217	4,217	
2300	580	Travel/Mileage	0	361	2,639	1,639	
2300	610	Supplies, Postage, Adv., Etc.	0	5,892	1,106	5,294	
2300	650	Learning/Student Sftw Implementation	0	0	25,000	25,000	
2500	650	Accounting Software Implementation	0	0	5,000	7,500	
2600	110	Director of Operations	0	0	18,000	13,333	
2600	115	Assistant	0	0	7,000	5,833	
2600	210	Medical Insurance			7,000	6,704	
2600	290	PR Taxes/Fringe/Insurance			4,000	3,616	
2711	650	Transportation Support	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>4,000</u>	
<b>T&amp;G Transition Grant Subtotal</b>			<b>\$25,000</b>	<b>\$25,182</b>	<b>\$124,872</b>	<b>\$124,818</b>	
<b>Total Grant Expenditures</b>			<b>\$25,000</b>	<b>\$25,182</b>	<b>\$1,184,554</b>	<b>\$1,219,355</b>	<b>\$1,123,477</b>

**BENNINGTON-RUTLAND SUPERVISORY UNION**  
**GENERAL ASSESSMENT FY19**

	Total	Mettawee	Taconic & Green	Winhall
<i>ADM K-6/8</i>	1,138.57	155.85	982.72	
District Share		<u>13.7%</u>	<u>86.3%</u>	
<b>Student/Staff Support Positions</b>	<b><u>\$233,057</u></b>	<b><u>\$31,901</u></b>	<b><u>\$201,156</u></b>	
<i>ADM K-6/8</i>	1,138.57	155.85	982.72	
District Share		<u>13.7%</u>	<u>86.3%</u>	
<b>Technology/District Services (80%)</b>	<b><u>\$182,774</u></b>	<b><u>\$25,018</u></b>	<b><u>\$157,756</u></b>	
<i>ADM PK-12</i>	2,292.22	322.78	1,777.49	191.95
District Share		<u>14.08%</u>	<u>77.54%</u>	<u>8.37%</u>
<b>Technology/SU (20%)</b>	<b><u>\$45,693</u></b>	<b><u>\$6,435</u></b>	<b><u>\$35,432</u></b>	<b><u>\$3,826</u></b>
<i>ADM PK-12</i>	2,292.22	322.78	1,777.49	191.95
Percentage		<u>14.08%</u>	<u>77.54%</u>	<u>8.37%</u>
<b>Administration</b>	<b><u>\$815,254</u></b>	<b><u>\$114,800</u></b>	<b><u>\$632,185</u></b>	<b><u>\$68,269</u></b>
<i>ADM PK-12/Management Allocation</i>	2,096.52	322.78	1,773.74	
Percentage		<u>14.63%</u>	<u>80.37%</u>	<u>5.00%</u>
<b>Accounting</b>	<b><u>\$148,623</u></b>	<b><u>\$21,738</u></b>	<b><u>\$119,454</u></b>	<b><u>\$7,431</u></b>
<i>ADM K-8</i>	1,138.57	155.85	982.72	
Percentage		<u>13.7%</u>	<u>86.3%</u>	
<b>Direction of Operations/Building &amp; Grounds (60%)</b>	<b><u>\$110,207</u></b>	<b><u>\$15,118</u></b>	<b><u>\$95,089</u></b>	
<i>ADM PK - Sites - 12 served</i>	1,625.94		1,446.34	179.60
Percentage			<u>88.95%</u>	<u>11.05%</u>
Fleet Oversight/District Runs (36%)	\$66,123		\$58,819	\$7,304
Contract Oversight (4%)	<u>7,348</u>	<u>\$3,674</u>	<u>3,674</u>	<u>0</u>
<b>Director of Operations/Transportation (40%)</b>	<b><u>\$73,471</u></b>	<b><u>\$3,674</u></b>	<b><u>\$62,493</u></b>	<b><u>\$7,304</u></b>
<i>ADM PK Sites - 6/8</i>	1,213.07	188.85	1,024.22	
District Share		<u>15.6%</u>	<u>84.4%</u>	
<b>Foodservice Coordinator</b>	<b><u>\$89,020</u></b>	<b><u>\$13,859</u></b>	<b><u>\$75,161</u></b>	
<b>FY19 Assessment</b>	<b><u>\$1,698,099</u></b>	<b><u>\$232,543</u></b>	<b><u>\$1,378,726</u></b>	<b><u>\$86,830</u></b>

## Bennington-Rutland Supervisory Union FY19 Special Education Budget

	FY17 Budget	FY17 Actual	FY18 Budget	FY18 Anticipated	FY19 Budget
<b>EXPENDITURES</b>					
PK Sites	\$223,155	\$217,116	\$225,303	\$199,904	\$232,946
Early Education Instruction/Support	259,542	256,102	256,002	235,209	239,172
Direct Services	70,679	71,984	68,923	75,120	76,827
Anchor Program	148,173	253,288	271,174	326,675	335,440
Behavior Analyst	90,672	83,485	94,436	61,801	90,299
Services Operating Grades in the SU	3,062,273	3,083,609	3,095,917	3,208,800	3,181,331
Services Non-operating Grades	4,250,479	4,523,578	4,236,596	4,590,034	4,244,243
Psychological Services PK-12	258,978	255,360	266,556	267,117	274,458
Occupational/Physical Therapy PK-12	318,870	314,720	321,209	311,535	324,022
Administration PK-12	665,300	735,863	812,922	787,796	808,472
Transportation PK-12	<u>274,667</u>	<u>293,503</u>	<u>318,419</u>	<u>338,884</u>	<u>348,021</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$9,622,788</u></b>	<b><u>\$10,088,608</u></b>	<b><u>\$9,967,457</u></b>	<b><u>\$10,402,875</u></b>	<b><u>\$10,155,231</u></b>
<b>REVENUE</b>					
Direct Services	\$70,679	\$104,828	\$68,923	\$75,120	\$76,827
IDEA Grants	601,876	617,445	645,803	662,840	662,840
Medicaid Grant	51,584	57,128	37,665	0	0
Early Education Block Grants	0	0	149,764	149,764	150,386
Special Education Block Grants	0	0	822,228	822,228	820,351
State Reimbursement	<u>0</u>	<u>252,242</u>	<u>4,566,240</u>	<u>4,892,779</u>	<u>4,657,999</u>
<b>REVENUE SUBTOTAL</b>	<b><u>\$724,139</u></b>	<b><u>\$1,034,682</u></b>	<b><u>\$6,290,623</u></b>	<b><u>\$6,602,731</u></b>	<b><u>\$6,368,403</u></b>
Assessments	<u>9,133,915</u>	<u>9,133,915</u>	<u>3,676,834</u>	<u>3,676,834</u>	<u>3,891,058</u>
<b>TOTAL REVENUE</b>	<b><u>\$9,858,054</u></b>	<b><u>\$10,168,597</u></b>	<b><u>\$9,967,457</u></b>	<b><u>\$10,279,565</u></b>	<b><u>\$10,259,461</u></b>
Surplus(Deficit) offset to Assessments	<u>(235,266)</u>		<u>0</u>		<u>(104,230)</u>
<b>TOTAL REVENUE</b>	<b><u>\$9,622,788</u></b>		<b><u>\$9,967,457</u></b>		<b><u>\$10,155,231</u></b>

	FY17 Budget	FY17 Actual	FY18 Budget	FY18 Anticipated	FY19 Budget
<b>EXPENDITURES</b>					
<b>EARLY EDUCATION</b>					
<b>PK Sites</b>					
1100 110 Salaries	\$123,759	\$117,492	\$120,329	\$120,669	\$124,169
1100 115 Paraeducators/Su	15,599	18,390	18,072	18,444	18,936
1100 210 Group Medical	24,133	20,936	22,160	20,617	21,096
1100 290 PR Taxes/Fringe/	13,464	14,061	15,081	14,746	15,132
1100 610 Services/Supplies	2,000	2,627	3,000	3,000	3,000
2152 110 Salaries	38,372	38,196	39,077	0	33,600
2152 115 SLPA Salaries	0	0	0	11,592	0
2152 210 Group Medical	0	0	0	3,515	9,434
2152 290 PR Taxes/Fringe/	3,328	3,250	3,584	1,699	3,579
2200 110 Mentoring	0	1,500	0	1,500	0
2200 290 PR Taxes/Fringe/	0	122	0	122	0
2200 325 Prof Development	<u>2,500</u>	<u>542</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<b>Total PK Sites</b>	<b><u>\$223,155</u></b>	<b><u>\$217,116</u></b>	<b><u>\$225,303</u></b>	<b><u>\$199,904</u></b>	<b><u>\$232,946</u></b>

# Bennington-Rutland Supervisory Union FY19 Special Education Budget

		<u>FY17 Budget</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY18 Anticipated</u>	<u>FY19 Budget</u>	
<b>Early Education Instruction</b>							
<u>Instruction</u>							
1100	110	Salary	\$85,144	\$84,535	\$84,340	\$77,084	\$79,397
1100	112	ESY	2,000	2,652	3,000	269	500
1100	210	Medical	26,293	21,554	21,952	18,304	18,416
1100	290	PR Taxes/Fringe/Ins.	8,759	8,463	8,814	7,693	7,921
1100	320	Instructional Services	7,145	20,665	1,000	0	0
1100	320	Instructional Services/IDEA	9,807	0	10,987	10,534	10,534
1100	610	Supplies	1,000	754	1,000	1,000	3,200
2200	325	Prof Development/Tuition	3,000	1,453	3,000	3,000	3,000
2200	580	Travel	<u>3,000</u>	<u>2,966</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
			<u>\$146,148</u>	<u>\$143,042</u>	<u>\$135,093</u>	<u>\$118,884</u>	<u>\$123,968</u>
<u>Speech/Support</u>							
2100	320	Support Services	\$1,000	\$2,338	\$500	\$2,155	\$500
2152	110	Salary - Speech	70,014	73,754	76,415	77,161	79,424
2152	112	ESY	1,000	503	500	437	500
2152	210	Medical	24,889	23,502	25,262	19,290	16,290
2152	290	PR Taxes/Fringe/Ins.	7,491	7,669	8,232	8,282	8,490
2152	610	Supplies	<u>1,000</u>	<u>54</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
			<u>\$105,394</u>	<u>\$107,820</u>	<u>\$111,909</u>	<u>\$108,325</u>	<u>\$106,204</u>
<u>Staff Support</u>							
2200	110	Mentoring	\$0	\$1,500	\$0	\$0	\$0
2200	290	PR Taxes/Fringe/Ins.	0	122	0	0	0
2200	325	Prof Development/Tuition	3,000	0	3,000	3,000	3,000
2200	580	Travel	<u>5,000</u>	<u>3,618</u>	<u>6,000</u>	<u>5,000</u>	<u>6,000</u>
			<u>\$8,000</u>	<u>\$5,240</u>	<u>\$9,000</u>	<u>\$8,000</u>	<u>\$9,000</u>
<b>Total Early Ed Instruction</b>			<b><u>\$259,542</u></b>	<b><u>\$256,102</u></b>	<b><u>\$256,002</u></b>	<b><u>\$235,209</u></b>	<b><u>\$239,172</u></b>
<b>Occupational Therapy</b>							
2160	110	Salary	\$6,035	\$7,680	\$10,166	\$9,357	\$9,638
2160	210	Medical	2,172	2,513	3,432	2,826	2,937
2160	290	PR Taxes/Fringe/Insurance	<u>953</u>	<u>1,985</u>	<u>1,624</u>	<u>1,462</u>	<u>1,501</u>
			<b><u>\$9,160</u></b>	<b><u>\$12,178</u></b>	<b><u>\$15,222</u></b>	<b><u>\$13,645</u></b>	<b><u>\$14,076</u></b>
<b>Physical Therapy</b>							
2190	110	Salary	\$0	\$3,253	\$5,386	\$0	\$0
2190	290	PR Taxes/Fringe/Insurance	<u>0</u>	<u>272</u>	<u>457</u>	<u>0</u>	<u>0</u>
			<b><u>\$0</u></b>	<b><u>\$3,525</u></b>	<b><u>\$5,843</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>Total Occupational/Physical Therapy</b>			<b><u>\$9,160</u></b>	<b><u>\$15,703</u></b>	<b><u>\$21,065</u></b>	<b><u>\$13,645</u></b>	<b><u>\$14,076</u></b>
<u>Administration</u>							
2420	610	Testing Supplies/Adv/Postage	<u>\$6,000</u>	<u>\$3,873</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>
<b>Total Early Education Services</b>			<b><u>\$274,702</u></b>	<b><u>\$275,678</u></b>	<b><u>\$283,067</u></b>	<b><u>\$254,854</u></b>	<b><u>\$259,248</u></b>

## Bennington-Rutland Supervisory Union FY19 Special Education Budget

	FY17 <u>Budget</u>	FY17 <u>Actual</u>	FY18 <u>Budget</u>	FY18 <u>Anticipated</u>	FY19 <u>Budget</u>
<b>Direct Services PK-8</b>					
1100 110 Salary/Teacher	\$23,205	\$19,721	\$20,214	\$24,135	\$24,859
1100 110 Salary/Paraeducators		7,666	6,642	10,622	11,978
1100 210 Medical	8,003	8,036	6,966	4,803	4,129
1100 290 PR Taxes/Fringe/Insurance	6,191	3,795	2,686	3,145	3,446
1100 320 Behavior Interventionist	32,280	32,665	31,415	31,415	31,415
2200 325 Prof Development/Tuition	<u>1,000</u>	<u>101</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Total Special Ed Direct Services</b>	<b><u>\$70,679</u></b>	<b><u>\$71,984</u></b>	<b><u>\$68,923</u></b>	<b><u>\$75,120</u></b>	<b><u>\$76,827</u></b>

### Anchor Program

1100 110 Salary/Teachers & Behaviorist	\$71,306	\$125,055	\$126,969	\$157,573	\$162,306
1100 115 Salary/Paraeducators	16,834	35,599	35,554	49,165	50,641
1100 115 Salaries/ESY	0	0	0	3,437	3,500
1100 120 Substitutes	2,000	1,242	2,000	2,000	2,000
1100 210 Medical	29,584	49,925	52,758	53,211	55,521
1100 290 PR Taxes/Fringe/Insurance	10,949	19,686	20,893	26,155	26,224
1100 610 Program Supplies/Services	5,000	4,466	5,000	5,000	5,000
2100 320 Counseling Services	10,000	16,570	22,000	0	0
2100 110 Salaries/Counseling	0	0	0	18,632	19,191
2100 210 Medical	0	0	0	3,212	3,188
2100 290 PR Taxes/Fringe/Insurance	0	0	0	2,290	1,869
2200 325 Professional Development	<u>2,500</u>	<u>745</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
<b>Total Anchor Program</b>	<b><u>\$148,173</u></b>	<b><u>\$253,288</u></b>	<b><u>\$271,174</u></b>	<b><u>\$326,675</u></b>	<b><u>\$335,440</u></b>

### Behavior Analyst

1100 110 Salary	\$56,375	\$56,375	\$57,784	\$33,638	\$55,000
1100 210 Medical	21,419	21,175	22,233	15,569	21,096
1100 290 PR Taxes/Fringe/Insurance	5,878	5,935	7,419	5,094	7,203
1100 610 Supplies	500	0	500	1,000	500
2200 320 Professional Development	3,500	0	3,500	3,500	3,500
2200 580 Travel	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	<b><u>\$90,672</u></b>	<b><u>\$83,485</u></b>	<b><u>\$94,436</u></b>	<b><u>\$61,801</u></b>	<b><u>\$90,299</u></b>

### Services Provided to Students in Grades Educated Within Schools in the Supervisory Union

#### Instruction

1100 110 Salary/Teacher	\$1,034,845	\$1,033,876	\$979,499	\$1,110,048	\$1,168,716
1100 112 ESY Services	30,000	24,001	26,000	28,655	29,000
1100 120 Substitutes	14,000	8,577	12,000	12,000	12,000
1100 210 Medical	290,167	274,285	284,082	254,542	266,646
1100 290 PR Taxes/Fringe/Insurance	107,000	107,266	106,035	118,186	124,012
1100 320 Tutoring/Instructional Services	14,735	5,435	19,399	58,825	56,295
1100 320 Instructional Services/IDEA	4,649	0	21,583	13,590	13,590
1100 500 Tuition	621,098	722,301	756,147	704,569	567,413
1100 590 Special Education Services	41,500	28,362	0	35,102	58,504
1100 592 District Services/Extraordinary	182,000	148,514	152,370	148,142	154,108
1100 610 Supplies & Equipment	<u>37,500</u>	<u>24,429</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
	<b><u>\$2,377,494</u></b>	<b><u>\$2,377,046</u></b>	<b><u>\$2,394,615</u></b>	<b><u>\$2,521,159</u></b>	<b><u>\$2,487,784</u></b>

## Bennington-Rutland Supervisory Union FY19 Special Education Budget

			<b>FY17 Budget</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY18 Anticipated</b>	<b>FY19 Budget</b>
<u>Student Support</u>							
2100	320	Contracted Services	\$9,308	\$13,325	\$10,988	\$1,625	\$1,009
2100	112	ESY Support Services	5,000	3,901	5,000	4,400	4,500
2100	290	PR Taxes/Fringe/Insurance	404	316	406	358	367
2140	110	Salary/Counseling	6,300	4,066	4,200	7,900	7,700
2140	290	PR Taxes/Fringe/Insurance	508	311	341	644	628
2140	320	Evaluations	15,000	21,864	7,500	10,119	7,500
2140	320	Counseling Services	17,550	15,300	13,375	15,250	4,000
2152	110	Salary/Speech Teacher	406,311	414,552	422,196	409,297	443,697
2152	112	ESY Services	8,000	10,825	12,000	14,139	14,500
2152	115	SLPA	0	0	0	7,728	0
2152	120	Substitutes	5,000	0	2,000	2,000	2,000
2152	210	Medical	103,847	102,120	107,697	87,724	86,042
2152	290	PR Taxes/Fringe/Insurance	42,341	42,860	45,385	44,640	47,009
2152	320	Speech/Auditory Services	1,210	1,084	1,470	2,588	2,983
2152	610	Speech Supplies	7,000	6,892	7,000	7,000	7,000
2711	519	Transportation Services	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>9,240</u>	<u>0</u>
			<b><u>\$627,779</u></b>	<b><u>\$637,416</u></b>	<b><u>\$641,558</u></b>	<b><u>\$624,652</u></b>	<b><u>\$628,935</u></b>
<u>Staff Support</u>							
2200	112	PD Support Stipends	\$0	\$7,555	\$3,000	\$6,000	\$7,500
2200	290	PR Taxes/Fringe/Insurance	0	613	244	489	612
2213	325	Prof Development/Tuition	45,000	48,329	45,000	45,000	45,000
2214	325	District Prof Development	10,000	10,083	10,000	10,000	10,000
2214	580	Travel	<u>2,000</u>	<u>2,567</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
			<b><u>\$57,000</u></b>	<b><u>\$69,147</u></b>	<b><u>\$59,744</u></b>	<b><u>\$62,989</u></b>	<b><u>\$64,612</u></b>
<b>Total Services/Grades in the SU</b>			<b><u>\$3,062,273</u></b>	<b><u>\$3,083,609</u></b>	<b><u>\$3,095,917</u></b>	<b><u>\$3,208,800</u></b>	<b><u>\$3,181,331</u></b>
<b>Services Provided to Students in Grades Educated Outside of the Supervisory Union</b>							
<u>Instruction</u>							
1100	110	Salary/Teacher	\$71,711	\$0	\$0	\$0	\$0
1100	115	Paraeducators	35,369	0	0	0	0
1100	112	ESY Services	15,500	18,150	4,000	0	0
2160	210	Medical	8,128	1,339	0	0	0
1100	290	PR Taxes/Fringe/Insurance	12,237	1,693	325	0	0
1100	320	Tutoring/Instructional Services	108,790	57,404	27,880	41,373	25,501
1100	3/500	Summer Services/Tuition	120,300	124,273	122,990	150,003	134,431
1100	500	Tuition	1,621,414	2,010,765	1,617,227	1,637,660	1,374,589
1100	590	Special Education Services	1,930,923	2,003,885	2,096,801	2,398,201	2,374,765
1100	610	Supplies	<u>6,000</u>	<u>616</u>	<u>500</u>	<u>500</u>	<u>500</u>
			<b><u>\$3,930,372</u></b>	<b><u>\$4,218,125</u></b>	<b><u>\$3,869,723</u></b>	<b><u>\$4,227,737</u></b>	<b><u>\$3,909,786</u></b>

## Bennington-Rutland Supervisory Union FY19 Special Education Budget

	FY17 <u>Budget</u>	FY17 <u>Actual</u>	FY18 <u>Budget</u>	FY18 <u>Anticipated</u>	FY19 <u>Budget</u>
<b>Student Support</b>					
2100 3/500 Services	\$6,507	\$1,666	\$2,805	\$6,075	\$7,750
2140 320 Evaluations	15,000	8,650	7,500	14,909	7,500
2140 3/500 Counseling Services	79,250	105,603	113,398	113,778	104,028
2152 3/500 Speech Services	159,850	143,567	210,789	169,258	162,129
2160 3/500 Occupational Therapy Services	12,900	11,652	16,281	11,057	14,002
2190 3/500 Physical Therapy	1,000	1,733	500	500	800
2711 519 Transportation Services	<u>45,600</u>	<u>32,582</u>	<u>15,600</u>	<u>46,720</u>	<u>38,248</u>
	<b><u>\$320,107</u></b>	<b><u>\$305,453</u></b>	<b><u>\$366,873</u></b>	<b><u>\$362,297</u></b>	<b><u>\$334,457</u></b>
<b>Total Services/Grades Outside the SU</b>	<b><u>\$4,250,479</u></b>	<b><u>\$4,523,578</u></b>	<b><u>\$4,236,596</u></b>	<b><u>\$4,590,034</u></b>	<b><u>\$4,244,243</u></b>
<b>Psychological</b>					
2100 110 Salary/Psychologists	\$182,211	\$180,161	\$184,666	\$184,666	\$190,205
2100 210 Medical	29,548	29,211	30,670	29,230	29,355
2100 290 PR Taxes/Fringe/Insurance	34,519	36,284	38,020	40,521	41,698
2100 611 Materials & Supplies	3,000	2,952	3,000	3,000	3,000
2200 325 Professional Development	6,000	3,009	6,000	6,000	6,000
2200 580 Travel	<u>3,700</u>	<u>3,743</u>	<u>4,200</u>	<u>3,700</u>	<u>4,200</u>
<b>Total Psychological</b>	<b><u>\$258,978</u></b>	<b><u>\$255,360</u></b>	<b><u>\$266,556</u></b>	<b><u>\$267,117</u></b>	<b><u>\$274,458</u></b>
<b>Occupational Therapy K-12</b>					
2160 110 Salary	\$145,061	\$143,416	\$143,870	\$141,197	\$145,433
2160 210 Medical	48,794	47,873	49,472	44,611	46,306
2160 290 PR Taxes/Fringe/Insurance	22,416	23,319	23,128	22,441	23,051
2160 610 Supplies	2,000	1,941	2,000	2,000	2,000
2200 320 Professional Development	1,500	3,005	1,500	1,500	4,500
2200 580 Travel	<u>7,500</u>	<u>1,558</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	<b><u>\$227,271</u></b>	<b><u>\$221,112</u></b>	<b><u>\$221,970</u></b>	<b><u>\$213,749</u></b>	<b><u>\$223,290</u></b>
<b>Physical Therapy K-12</b>					
2190 110 Salary	\$75,061	\$71,808	\$71,552	\$77,163	\$79,478
2190 290 PR Taxes/Fringe/Insurance	6,078	6,097	6,072	6,428	6,628
2190 610 Supplies	300	0	300	300	300
2200 580 Travel	<u>1,000</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>250</u>
	<b><u>\$82,439</u></b>	<b><u>\$77,905</u></b>	<b><u>\$78,174</u></b>	<b><u>\$84,141</u></b>	<b><u>\$86,656</u></b>
<b>Total Occupational/Physical Therapy K-12</b>	<b><u>\$309,710</u></b>	<b><u>\$299,017</u></b>	<b><u>\$300,144</u></b>	<b><u>\$297,890</u></b>	<b><u>\$309,946</u></b>

# Bennington-Rutland Supervisory Union FY19 Special Education Budget

	<b>FY17 Budget</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY18 Anticipated</b>	<b>FY19 Budget</b>
<b>Administration</b>					
2400 110 Director of Student Services	\$102,500	\$85,936	\$46,000	\$44,000	\$45,232
2400 110 Program Directors	257,574	327,574	410,764	415,975	428,453
2400 115 Salaries - Clerical	39,024	39,144	40,000	20,059	20,660
2400 210 Medical	101,652	112,065	125,276	114,698	114,147
2400 290 PR Taxes/Fringe/Insurance	75,556	79,800	84,636	86,483	87,687
2400 325 Professional Development	15,000	15,726	20,000	20,000	25,000
2400 330 Contracted Service	6,000	8,711	8,000	8,000	8,000
2400 360 Legal	5,000	4,069	5,000	5,000	5,000
2400 531 Postage	1,600	1,116	1,600	1,600	1,600
2400 540 Advertising	3,000	1,018	3,000	3,000	3,000
2400 580 Travel	10,000	10,632	13,000	13,000	13,000
2400 610 Supplies/Software/Copier	7,500	7,742	8,500	8,500	8,500
2400 739 Equipment	<u>3,000</u>	<u>6,644</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	<b><u>\$627,406</u></b>	<b><u>\$700,177</u></b>	<b><u>\$768,776</u></b>	<b><u>\$743,315</u></b>	<b><u>\$763,279</u></b>
<b>Transportation Administration</b>					
2711 110 Coordinator	\$20,522	\$20,393	\$25,393	\$25,732	\$26,504
2711 210 Medical	7,282	7,199	7,559	7,424	7,173
2711 290 PR Taxes/Fringe/Insurance	<u>4,090</u>	<u>4,221</u>	<u>5,194</u>	<u>5,325</u>	<u>5,516</u>
	<b><u>\$31,894</u></b>	<b><u>\$31,813</u></b>	<b><u>\$38,146</u></b>	<b><u>\$38,481</u></b>	<b><u>\$39,193</u></b>
<b>Total Administration</b>	<b><u>\$659,300</u></b>	<b><u>\$731,990</u></b>	<b><u>\$806,922</u></b>	<b><u>\$781,796</u></b>	<b><u>\$802,472</u></b>
<b>Transportation</b>					
2712 115 Salary/Drivers & Assistants	\$167,775	\$172,200	\$180,922	\$190,952	\$197,839
2712 210 Medical	8,128	26,924	25,285	32,874	32,249
2712 290 PR Taxes/Fringe/Insurance	26,706	30,000	32,512	33,072	34,949
2712 430 Repairs & Maintenance	16,000	23,975	16,000	16,000	16,000
2712 500 Services/Insurance	2,000	1,863	2,000	2,000	2,000
2712 540 Advertising	1,000	0	1,000	1,000	1,000
2712 580 Prof Dev/Travel	500	0	500	500	500
2712 592 Services/Districts	10,000	2,848	3,000	3,000	3,000
2712 610 Supplies	1,200	1,048	1,200	1,200	1,200
2712 620 Fuel	32,000	24,693	25,000	25,000	25,000
2712 910 Bus Lease Payments	<u>9,358</u>	<u>9,952</u>	<u>31,000</u>	<u>33,286</u>	<u>34,284</u>
<b>Total Transportation</b>	<b><u>\$274,667</u></b>	<b><u>\$293,503</u></b>	<b><u>\$318,419</u></b>	<b><u>\$338,884</u></b>	<b><u>\$348,021</u></b>
<b>Total Special Education</b>	<b><u>\$9,622,788</u></b>	<b><u>\$10,088,608</u></b>	<b><u>\$9,967,457</u></b>	<b><u>\$10,402,875</u></b>	<b><u>\$10,155,231</u></b>

**BENNINGTON-RUTLAND SUPERVISORY UNION**  
**SPECIAL EDUCATION ASSESSMENTS - FY19**

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic &amp; Green</u>	<u>Winhall</u>
<b><u>PK Sites - Less Medicaid covered costs</u></b>				
Students at Site		32.00	9.00	
<b>Site Based Early Education</b>	<b><u>\$232,946</u></b>	<b><u>\$137,607</u></b>	<b><u>\$95,339</u></b>	
<b><u>Early Education - Instruction - Less IDEA covered costs if applicable</u></b>				
ADM (less site)	167.95	1.00	154.95	12.00
Percentage Allocation		<u>0.6%</u>	<u>92.3%</u>	<u>7.1%</u>
<b>Early Education Instruction</b>	<b><u>\$117,934</u></b>	<b><u>\$702</u></b>	<b><u>\$108,806</u></b>	<b><u>\$8,426</u></b>
<b><u>Early Education - Speech - Less IDEA covered costs if applicable</u></b>				
ADM (less site for ud47)	176.95	1.00	163.95	12.00
Percentage Allocation		<u>0.6%</u>	<u>92.7%</u>	<u>6.8%</u>
<b>Early Education Speech</b>	<b><u>\$110,704</u></b>	<b><u>\$625</u></b>	<b><u>\$102,571</u></b>	<b><u>\$7,508</u></b>
<b><u>Early Ed Instructional/Support Services &amp; Admin - Less IDEA covered costs if applicable</u></b>				
ADM	208.95	33.00	163.95	12.00
Percentage Allocation		<u>15.8%</u>	<u>78.5%</u>	<u>5.7%</u>
<b>Early Ed Instr. Support Services/Admin</b>	<b><u>\$20,076</u></b>	<b><u>\$3,172</u></b>	<b><u>\$15,751</u></b>	<b><u>\$1,153</u></b>
<b><u>Early Ed Block Grant Allocation</u></b>				
ADM	208.95	33.00	163.95	12.00
Percentage Allocation		<u>15.8%</u>	<u>78.5%</u>	<u>5.7%</u>
<b>Early Ed Block Grant Allocation</b>	<b><u>(\$150,386)</u></b>	<b><u>(\$23,750)</u></b>	<b><u>(\$117,999)</u></b>	<b><u>(\$8,637)</u></b>
<b><u>Services K-6/8 Grades Served - Includes Anchor Program &amp; Behavior Analyst - Less IDEA covered costs</u></b>				
Projected FY19 Enrollment	1,126.00	154.00	947.00	25.00
Percentage Allocation		<u>13.7%</u>	<u>84.1%</u>	<u>2.2%</u>
Services K-6/8	\$3,593,480			
Less Block Grant Allocation	(329,969)			
Less Estimated Reimbursement	<u>(1,828,098)</u>			
<b>Services K-6/8 to be Assessed</b>	<b><u>\$1,435,413</u></b>	<b><u>\$196,319</u></b>	<b><u>\$1,207,225</u></b>	<b><u>\$31,869</u></b>
<b><u>Services 7/9-12 &amp; K-8 choice out of our SU</u></b>				
Projected FY19 Enrollment	898.00	132.00	605.00	161.00
Percentage Allocation		<u>14.7%</u>	<u>67.4%</u>	<u>17.9%</u>
Services 7/9-12	\$4,244,243			
Less Block Grant Allocation	(389,725)			
Less Estimated Reimbursement	<u>(2,346,885)</u>			
<b>Services 7/9-12 to be Assessed</b>	<b><u>\$1,507,631</u></b>	<b><u>\$221,611</u></b>	<b><u>\$1,015,721</u></b>	<b><u>\$270,299</u></b>
<b><u>Behavior Analyst/Psychological/OT/PT/Administration/Transportation - Less IDEA covered costs</u></b>				
Projected FY19 Enrollment	2,232.00	319.00	1,715.00	198.00
Percentage Allocation		<u>14.3%</u>	<u>76.8%</u>	<u>8.9%</u>
Psych/OT/PT/Admin/Transportation	\$1,096,181			
Less Block Grant Allocation	(100,656)			
Less Estimated Reimbursement	<u>(483,015)</u>			
<b>Psych/OT/PT/Adm/Transp to be Assessed</b>	<b><u>\$512,510</u></b>	<b><u>\$73,248</u></b>	<b><u>\$393,797</u></b>	<b><u>\$45,465</u></b>
<b><u>Deficit Raised</u></b>				
Prior Year Overall Assessment Allocation		<u>17.1%</u>	<u>75.0%</u>	<u>7.9%</u>
Deficit Raised	<u>\$104,230</u>	<u>\$17,823</u>	<u>\$78,173</u>	<u>\$8,234</u>
<b>TOTAL FY19 ASSESSMENT</b>	<b><u>\$3,891,058</u></b>	<b><u>\$627,357</u></b>	<b><u>\$2,899,384</u></b>	<b><u>\$364,317</u></b>

**OFFICE OF THE SUPERINTENDENT - TREASURER'S REPORT**

The Bennington-Rutland Supervisory Union engaged RHR Smith & Company, CPA's, Buxton, Maine, to conduct an audit of its FY17 financial statements. Copies of the audit report will be available upon completion for public inspection at BRSU.org or by calling the Bennington-Rutland Supervisory Union, 362-2452.

**Summary of Fund Balances**

	<u>General Fund</u>	<u>Equipment / Software Reserves</u>	<u>Special Education</u>
<b>Balance June 30, 2016</b>	<b>\$85,773</b>	<b>\$8,373</b>	<b>(\$60,909)</b>
Transfer to Equipment Reserve Fund	(\$3,000)	\$3,000	
Actual Revenues FY17	2,109,359	0	\$10,168,597
Actual Expenditures FY17	<u>(2,027,860)</u>	<u>(11,373)</u>	<u>(10,088,608)</u>
<b>Actual Fund Balance June 30, 2017</b>	<b>\$164,272</b>	<b>\$0</b>	<b>\$19,080</b>
Transfer to Equipment Reserve Fund	(\$15,000)	\$15,000	
Anticipated Revenues FY18	3,407,499	0	\$10,279,565
Anticipated Expenditures FY18	<u>(3,547,564)</u>	<u>(7,500)</u>	<u>(10,402,875)</u>
<b>Anticipated Fund Balance June 30, 2018</b>	<b>\$9,207</b>	<b>\$7,500</b>	<b>(\$104,230)</b>
Transfer to Equipment Reserve Fund	(\$3,000)	\$3,000	
Budgeted Revenues FY19	3,765,934	0	\$10,259,461
Budgeted Expenditures FY19	<u>(3,765,934)</u>	<u>0</u>	<u>(10,155,231)</u>
<b>Budgeted Fund Balance June 30, 2019</b>	<b><u>\$6,207</u></b>	<b><u>\$10,500</u></b>	<b><u>\$0</u></b>

**REPORT OF THE SUPERINTENDENT OF SCHOOLS**  
**Jacquelyne Wilson**  
**January 2018**

This year has been a year of transition for the Bennington Rutland Supervisory Union (BRSU). Last March, voters from nine of our communities (Danby, Dorset, Landgrove, Londonderry, Manchester, Mt. Tabor, Peru, Sunderland, Weston) voted overwhelmingly to merge their school districts and form the Taconic and Green Regional School District. Since July, the Taconic and Green School Board, chaired by Herb Ogden, has worked tirelessly to meet the go live deadline of July 1, 2018. On July 1, 2018, the town school districts will cease to exist and the Taconic and Green will serve as the governing body.

It has been a pleasure for me to work with Taconic and Green Board to create a new school district. They are a dedicated, visionary Board and their actions demonstrate commitment to all our children. I have every expectation that in future years we will be able to offer more program opportunities for our learners, without increasing cost. For example, we have talked about the possibility of creating innovative programs that students across schools could access via in-district school choice. With year one of transition almost behind us, the Board will turn its attention to educational policy. Next fall, the Board will be seeking engagement from parents and community members to inform their policy development. We hope that many of you will choose to participate in this exciting work.

While the Taconic and Green Regional School District is somewhat sheltered from significant tax increases throughout the merger incentive phase, which expires in FY23, we are planning for the future by taking a close look at our student to staff ratios. Vermont spends a lot to educate its students and over time we have come to accept micro classroom sizes as the norm. The Taconic and Green Board has agreed to use staff attrition to move away from micro class sizes and strive for small classroom sizes of 15-18 in grades K-3 and 18-24 students in grades 4-8. Communities can expect to see more multiage classrooms in the future. For the past five years the BRSU has been focusing on developing a personalized approach to learning, where every child has the opportunity to learn at their level and at their speed. Multiage classrooms foster a personalized approach while enabling the school to better use its resources.

The Pawlet and Rupert communities have also been focused on merger work this year. It has been a very challenging journey for these two communities as they wrestle with moving away from their long-standing practice of designation to New York schools for students in grades 7-12 to offering choice. This past November, the communities of Pawlet and Rupert did vote to merge and offer choice to grades 7-12 students but this was a close vote. In December, some Rupert citizens petitioned for reconsideration of the vote and this vote will occur in February. Given the uncertainty regarding who the governing body will be in FY19, we were not able to produce a budget. After the reconsideration vote, we will begin the budgeting process and bring a budget forth for approval in April.

The Winhall School District continues to be open to merging with other K-12 non-operating districts but this has proven to be a challenge for them. At one point they were part of a merger study committee with Sandgate and Stratton but this committee dissolved. The dissolution was largely due to the fact that Winhall has a high tax rate and this has made merging with them unattractive to other districts. Winhall's tax woes are the result of an unusual number of new students. This year, the Board budgeted for 10 additional students but instead 29 enrolled. In a choice district, every additional student results in an additional tuition payment, hence the dramatic impact on the budget. Winhall's merger future is unknown at this time. They have filed

the required Section 9 proposal with the Vermont Agency of Education, which outlines their merger work thus far, and will await a decision from the Agency and State Board of Education regarding their future. If there are no viable partners for them, it is possible that they will be allowed to remain as a stand-alone in the BRSU but there are no guarantees.

In addition to all of the merger work, this year we also negotiated and implemented new health care plans for all our employees in the BRSU. The new health plans are ACA (Affordable Care Act) compliant and have much larger out of pocket deductibles than our previously offered plans. The health care negotiation process was very positive and I believe that all parties are satisfied with the end result and we have been able to reduce costs.

In July, two key positions were filled by educators from within the BRSU. Sarah Reed, previously the Asst. Principal at the Flood Brook School, was hired in July as the Director of Curriculum. Sarah has been working non-stop with principals and teachers to revise curriculum, analyze performance data, and put systems in place to support personalized learning. The BRSU will be moving towards a proficiency-based system of learning and reporting out and much of Sarah's work has been focused on this initiative. Over the next year we will be sharing this work with you as it develops. Randi Kulis stepped into the role of Asst. Superintendent. Randi was previously the Director of Student Services for the BRSU. Randi still oversees special education, but she also provides instructional leadership to all the principals and does some governance work.

My sincere thanks to all the Board members who have served on all our boards. It has been a complicated year and you have been incredibly supportive and flexible.

I look forward to FY19 and hopefully getting on the other side of Act 46 and merger work. While it has been a great learning experience, I'm ready to give more time to educational leadership and less time to governance.

**SUPERINTENDENT'S ENROLLMENT REPORT  
WINHALL TOWN SCHOOL DISTRICT  
ENROLLMENT: DECEMBER 1, 2017**

School	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Burr & Burton	-	-	-	-	-	-	-	-	-	-	10	7	13	4	34
Long Trail	-	-	-	-	-	-	-	1	-	3	3	1	2	1	11
Manchester	-	2	2	2	1	3	-	1	3	2	-	-	-	-	16
Maple Street	-	4	6	5	4	6	9	9	6	7	-	-	-	-	56
Mountain School	3	7	4	3	6	2	4	2	5	1	-	-	-	-	37
Stratton Mtn	-	-	-	-	-	-	-	-	1	3	5	3	2	1	15
Other	12	2	-	2	1	3	1	1	-	1	-	-	2	1	26
<b>Total</b>	<b>15</b>	<b>15</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>17</b>	<b>18</b>	<b>11</b>	<b>19</b>	<b>7</b>	<b>195</b>

**WINHALL SCHOOL DISTRICT AUDIT**

The Winhall Board of School Directors engaged RHR Smith & Company, CPAs, Buxton, Maine, to conduct an audit of its FY17 financial statements. Copies of the audit report will be available upon completion for public inspection at [www.brsu.org](http://www.brsu.org) or by calling the Bennington-Rutland Supervisory Union at 362-2452.

**School District Directors' Report  
Winhall School District  
January 2018**

We have some difficult decisions to make this year. Each year, the Board of Directors works hard to present the voters with a budget that we feel is fair and balanced. In recent years, this community has made significant reductions in tuition rates in an attempt to offset steep increases in the local tax rate. Unfortunately, it has become clear over the course of this year's budgeting process that the measures we have already taken have not sufficiently anticipated the number of families that value school choice and choose to reside in Winhall. It is the opinion of the Board of Directors that we are on a path that is likely unsustainable.

This year, we added 29 new students to the rolls, well beyond the 10 we accounted for, inflating the budget and putting us heavily into the penalty. Using our current tuition model, we anticipate that the tax rate next year will jump from the current rate of \$1.93 to nearly \$2.43. As a Board, we recognize that this increase may be unacceptable to the Winhall community, although this decision ultimately rests with the voters. In response, we have drafted two alternative tuition models to present to the voters this year.

**Alternative #1**

*Tuition at the state average to every school*

We currently pay the state average to every school **except** Burr & Burton Academy. If we chose to tuition at state average to all schools, it would have the following effects:

1. We would no longer be a BBA sending town. BBA would no longer be forced to accept all Winhall students. Families who choose to send their children to BBA will be responsible for the difference between the state average and BBA tuition.
2. We would no longer pay any penalty. Districts that tuition at the state average to all schools are exempt from paying **any** penalty.
3. The anticipated tax rate would drop from \$2.43 to approximately \$2.20.

**Alternative #2**

*Join the Taconic and Green Regional School District*

The Taconic and Green Regional School District was recently formed as part of the ongoing Act 46 merger process. It consists of Londonderry, Weston, Landgrove, Peru, Danby, Mt. Tabor, Manchester, Dorset and Sunderland. If we were to pursue a merger with the Taconic and Green, it would have the following effects:

1. The voters would have to give up choice for grades K-8. This would entail a vote by Australian ballot **at next year's** town meeting, the article being authorized first by the voters at **this year's** meeting.
2. Winhall students from grades K-8 would attend some combination of Floodbrook and Manchester Elementary Middle School. It is unlikely that either school would have the capacity to accept all of Winhall's students.
3. Parents who choose to send their K-8 students to an independent school would be responsible for the full cost of tuition.

4. Winhall students from grades 9-12 would still have choice.
5. The Winhall School Board would cease to exist. Winhall would gain proportional representation on the newly formed Taconic and Green Board. Winhall would remain part of the Bennington Rutland Supervisory Union.
6. The tax rate would become approximately \$1.61.

Joining the Taconic and Green represents a massive paradigm shift for this community. It would involve abandoning our identity as a full choice district, as well as putting a significant burden on our local independent schools. However, it would also result in a massive reduction in future tax rates and offer a stable path forward for this community.

The Board recommends that the voters follow **Alternative #1** for this year's budget and further recommends that the voters approve the article on **this year's** ballot to give the town the option to vote on whether or not to pursue **Alternative #2** at town meeting **next year**.

We expect this year's Town Meeting to be full of questions, strong opinions, and probably some frustration. As a Board, we have labored over the choices at hand. Please ask questions, listen to others, be respectful, and recognize that we all care about these challenges and the outcome of this meeting. This year's vote represents a significant crossroads for the Winhall community and we must decide together which path to pursue for this coming year. The Board will fully support the decision of the community. And, as we have learned, every year is different.

As always, we would like to thank Pat Salo and Nancy Oakes for operating our school buses this year. We wish Nancy the best in her retirement and would like to welcome David Plants to the team as he assumes Nancy's responsibilities this year.

Thank you all for your engagement and support. We look forward to what is sure to be a lively discussion at this year's Town Meeting.

Christie MacKenzie  
Dean Gianotti Jr.  
Jennifer Samuelson

## 2017 Vital Records

### **Births:**

Finley Arthur Boyd	January 12, 2017
Flynn Wilder Addona	May 14, 2017
Margaret Marilyn DesMarais	September 4, 2017

### **Civil Marriages:**

Jonathan Mackay to Laurie Beebe	September 21, 2017
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### **Deaths:**

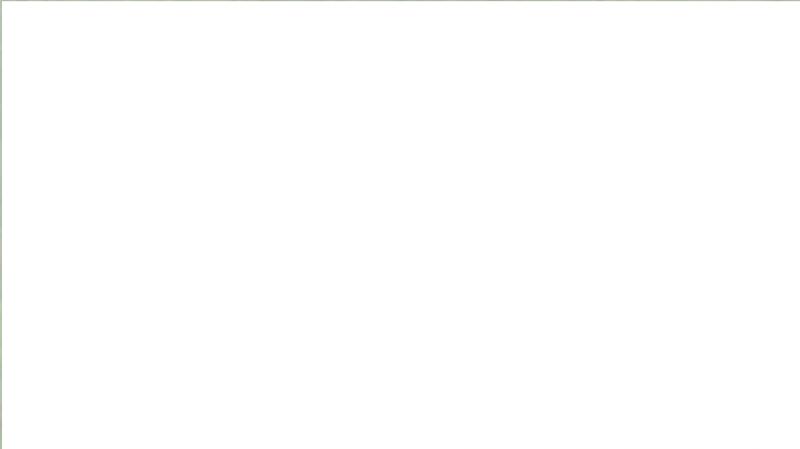
Marianne Rosche Shaffer	February 8, 2017
Walter P. Magoon	March 13, 2017
Charles E. Hatt	March 2017
Martin H. Silton	May 8, 2017
Terence Burns	May 16, 2017
Matthew Mark Fleming	May 18, 2017
Gilbert M. Edelston	July 8, 2017
Gary Wilson Shaffer	July 20, 2017
Starr E. Brinckerhoff	August 11, 2017
Estelle Miriam Schwartz	October 8, 2017
Harvey Okun	October 10, 2017
Theodor H. Friedman	November 3, 2017

### **Burials:**

Walter P. Magoon	June 10, 2017
Gilbert M. Edelston	July 8, 2017
Vera M. Magoon	July 15, 2017
Arthur A. Magoon	September 9, 2017
Estelle Miriam Schwartz	October 8, 2017
Theodor H. Friedman	November 11, 2017

**TOWN OF WINHALL  
115 VERMONT ROUTE 30  
BONDVILLE, VT 05340  
[www.winhall.org](http://www.winhall.org)**

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March 6, 2018 at 10:00AM  
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Bondville, VT 05340

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