



Town of Winhall, Vermont

2024

ANNUAL TOWN REPORT

FISCAL YEAR

JULY 1, 2023 to JUNE 30, 2024

*The 2024 Town Report is dedicated to
Marcel Gisquet*



REMEMBERING

Our beloved Marcel touched the lives of so many people.
His wisdom and grace seemed infinite.

His kindness and sincerity were gifts.

His respect for everyone made us better versions of ourselves.
Here are some words that Marcel lived by for us to remember...

Everyone has something to offer. Listen and learn from others.
Always speak your mind respectfully and without pretense.

Slow down to make time for the things you love to do.
Ski often, hike often, bike often.

Nurture your family and serve your community.

In his own words: "Have faith in people.
That is the key that opens people's hearts to one another."

We dedicate our Town Report to Marcel Gisquet for his decades of hard work at the Town of Winhall. Marcel gave so much to all who knew and loved him. We are so lucky that he chose Winhall to be his home.

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Delinquent Tax Report as of June 30, 2024

2014

O'Flaherty, Helen	\$91.33
Palmieri, Angelo	\$880.37
Total 2014	\$971.70

2015

O'Flaherty, Helen	\$96.43
Palmieri, Angelo	\$929.54
Total 2015	\$1,025.97

2016

O'Flaherty, Helen	\$99.70
Palmieri, Angelo	\$961.06
Total 2016	\$1,060.76

2017

O'Flaherty, Helen	\$102.03
Palmieri, Angelo	\$983.52
Total 2017	\$1,085.55

2018

O'Flaherty, Helen	\$97.68
Palmieri, Angelo	\$941.63
Total 2018	\$1,039.31

2019

O'Flaherty, Helen	\$97.05
Palmieri, Angelo	\$935.47
Total 2019	\$1,032.52

2020

O'Flaherty, Helen	\$102.90
Palmieri, Angelo	\$991.96
RHM Realty	\$1,543.50
Total 2020	\$2,638.36

2021

O'Flaherty, Helen	\$108.41
Palmieri, Angelo	\$1,045.02
RHM Realty	\$1,626.08
Total 2021	\$2,779.51

2022

Barden, Jeffrey	\$422.37
O'Flaherty, Helen	\$108.31
Palmieri, Angelo	\$1,044.01
RHM Realty	\$1,624.51
Total 2022	\$3,199.20

Delinquent Tax Report as of June 30, 2024 (Continued)

2023

Barden, Jeffrey	\$411.25
Dinino, Ennio	\$925.85 *Paid
Huot, Donald	\$105.44 *Paid
O'Flaherty, Helen	\$105.46
Palmieri, Angelo	\$1,016.54
RHM Realty	\$1,581.76
Romano, Karen	\$3,389.16
Schlanger, Richard	\$170.78 *Paid
Total 2023	\$7,706.24

2024

AJM Vermont Holdings	\$4,336.38 *Partial
Antoniello, Christian	\$3,593.71 *Paid
Barden, Jeffrey	\$469.78
Brockelbank, Louis	\$220.31
Coccoma, Thomas	\$6,143.59
Fahey, Thomas	\$481.82
Farrell, Eugene	\$1,614.10
Huot, Donald	\$2,890.92 *Partial
Kady, Louis	\$6,564.50 *Paid
McDonald, Vincent	\$7,181.53 *Partial
O'Flaherty, Helen	\$120.46
Palmieri, Angelo	\$1,161.18
Patterson, David	\$2,464.51
RHM Realty	\$1,806.83
Richter, Todd	\$27.09 *Paid
Romano, Karen	\$3,871.43
Rubio, Thomas	\$14,131.78 *Paid
Schlanger, Richard	\$7,022.53 *Partial
Vincent, Margaret	\$6,225.31 *Paid
Total 2024	\$70,327.76

Grand Total	\$92,866.88
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Elected Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Moderator	Scott Bushee	2025
Town Clerk	Elizabeth Grant MMC, CVC	2025
Town Treasurer	Debra Avison	2025
Select Board	E. Stuart Coleman	2024
	Julie Isaacs	2025
	William B. Schwartz, Esq.	2026
Listers	Doug Poulter	2026
	Elizabeth Grant MMC/CVC	2024
	Lucia Wing	2025
Grand Juror	Alexander Bilka CVC	2025
Town Agent	Alexander Bilka CVC	2025
Justices of the Peace	Timothy Apps	2026
	Christina Boswell	2026
	Robin Apps	2026
	Michael Cole	2026
	Cliff DesMarais	2026
School Moderator	Scott Bushee	2025
School Treasurer	Debra Avison	2025
School Directors	Jennifer Samuelson	2026
	Dean Gianotti, Jr.	2025
	Meridith Dennes	2024

Appointed Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Chief of Police	Derrick Tienken	06/30/27
Town Administrator	Lissa Stark	04/30/25
Secretary to the Boards	Lucia Wing	06/30/25
Assistant Town Clerk	Alexander Bilka CVC	04/27/25
Assistant Town Treasurer	Alexander Bilka CVC	04/27/25
Delinquent Tax Collector	Debra Avison	06/30/25
Planning Commission	Tamatha Blanchard	06/30/26
	Cliff DesMarais	06/30/25
	Lucia Wing	06/30/26
	Jeff Yates	06/30/26
	Phil Fitzpatrick	06/30/26
	Hannah Gianotti	06/30/36
	Cheyenne Pugliese	06/30/26
	Peter Strife	06/30/26
Zoning Administrator	Lucia Wing	06/30/25
Curator of the Museum	Elizabeth Grant MMC/CVC	06/30/25
Energy Coordinators	Michael Cole	06/30/25
	Andrea Ameden	06/30/25
	Wiktor Wadolowski	06/30/25
	Doug Poulter	06/30/26
Zoning Board of Adjustment	Julie Isaacs	06/30/25
	Anne Filley	06/30/25
	David Squires	06/30/25
	Dean Gianotti Sr.	06/30/26
	Eric Moses, Cheryl Carr-Maleh	
Windham Regional Commission	Eric Moses, Cheryl Carr-Maleh	
Winhall Beautification Committee	Julie Isaacs, Chair	
Town Health Officer	Vacant / Select Board Chair	
Forest Fire Warden	E. Stuart Coleman	06/30/25
Assistant Fire Wardens	Elton Coleman	06/30/25
	Steve Avison	06/30/25
	Select Board	N/A
Trustee of Public Funds	Select Board	N/A
Cemetery Commissioner	Elizabeth Grant MMC/CVC	06/30/25
Fence Viewers	Select Board	N/A
Pound Keeper	Patrick Salo	06/30/25
Animal Control Officer	Patrick Salo	06/30/25
Tree Warden	E. Stuart Coleman	06/30/25
Council on Aging	Vacant	N/A
Town Service Officer	Elizabeth Grant MMC/CVC	06/30/25
Recreation Committee Chair	Laura Gianotti	06/30/25
Housing Committee Chair	Julie Isaacs	N/A

**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 at Winhall at 9 School Road in said Town on Tuesday, March 4, 2025 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 4, 2025, 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 3, 2025.

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 at Winhall at 9 School Road on Tuesday, March 4, 2025 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 2024 Town Report ? (Floor Vote)

ARTICLE 3: Shall the voters authorize the creation of two (2) additional seats on the Select Board, for a total of five (5) members, pursuant to 17 V.S.A. § 2650 (b). The term of each new seat shall be two (2) years. If this Article passes, a Special Town Meeting shall be held to fill the new seats. (Floor Vote)

ARTICLE 4: To transact any other business that may legally come before the meeting.

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

TOWN OF WINHALL, VERMONT SETTING THE TAX RATE ~ COMPUTATIONS FOR 2024-2025

AMOUNT TO BE RAISED BY TAXES FROM 2024/2025 PRINTED BUDGET	\$4,924,347.00
PLUS (Articles from Town Meeting)	+ 0.00
TOTAL AMOUNT TO BE RAISED BY TAXES	\$4,924,347.00
TOWN OF WINHALL GRAND LIST FOR 2024	\$7,112,866.35
Calculation: Divide the amount to be raised by taxes by the Municipal Grand List	<div>\$4,924,347.00</div> <div><u>\$7,112,866.35</u></div> <div>= \$0.6923 2024/2025 Town Tax Rate</div>


The 2023/2024 Town Tax Rate was \$0.6281
 The 2022/2023 Town Tax Rate was \$0.5277
 The 2021/2022 Town Tax Rate was \$0.5251
 The 2020/2021 Town Tax Rate was \$0.4887
 The 2019/2020 Town Tax Rate was \$0.4122

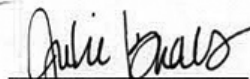
TOWN OF WINHALL EDUCATION TAX RATES FOR 2024-2025 CALCULATED BY THE VERMONT COMMISSIONER OF TAXES

HOMESTEAD EDUCATION TAX RATE	
Base Homestead Tax Rate for FY25:	\$1.7978
Combined Town Tax Rate and Homestead Tax Rate:	\$2.4901
 NON-HOMESTEAD EDUCATION TAX RATE	
Base Non-Homestead Tax Rate for FY25:	\$2.1079
Combined Town Tax Rate and Non-Homestead Tax Rate:	\$2.8002

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.


 E. Stuart Coleman, Chair


 William Schwartz, Vice Chair


 Julie Isaacs, Member

July 17, 2024

WINHALL TOWN SCHOOL DISTRICT MINUTES

The legal voters of the Winhall Town School District are hereby notified and warned to meet at the Mountain School at 9 School Street in Winhall on Tuesday, March 5, 2024 at 10:00 AM to transact the following business.

Moderator opens the Winhall School Board meeting. Heads of school speak- Burr & Burton Academy, Long Trail School, Maple Street School, and Mountain School at Winhall. BRSU representatives present.

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, 2024 through June 30, 2025?

Kim Wholer motions; Ward Kane seconds; Article 3 moves to floor; no questions or discussion follow. David Squires motion to approve; Kim Wholer seconds; Article 3 passes.

Article 4: Shall the voters approve tuition payment of the announced rate at the Mountain School at Winhall in the amount of \$18,900 for the 2024-2025 school year for resident pupils in K-6 who attend the Mountain School at Winhall?

Kim Wholer motions; Christie Boswell seconds; Article 4 moves to floor. Jennifer Samuelson-School Board- presentation. Discussion follows. David Squires makes the motion to approve; Christie Boswell seconds; Article 4 passes.

Article 5: Shall the voters of the school district approve the school board to expend four million, five hundred Sixty-six thousand, eight hundred sixty-nine dollars, 4,566,869 to the corrected amount of 4,595,469, which is the amount the school board has determined to be necessary for the ensuing fiscal year?

Teresa Ameden motions to amend the above amount to the corrected amount; Larry Wholer seconds; passes. Discussion follows. David Squires makes the motion to approve; Beth Grant seconds; Article 5 passes.

Article 6: Shall the voters approve payment of the announced tuition rate of Burr & Burton Academy in the amount of \$20,966 for the 2024-2025 school year for resident pupils in grades 9-12 who attend Burr & Burton Academy?

Ward Kane motions; Beth Grant seconds; Article 6 moves to floor; no discussion follows. Cliff DesMarais makes the motion to approve; Matt Samuelson seconds; Article 6 passes.

Article 7: Shall the voters authorize the School Board to transfer the unassigned General Fund surplus existing on June 30, 2024, an amount estimated to be \$313,220, to the Tax Stabilization Reserve Fund?

Beth Grant motions; Ward Kane seconds; Article 7 moves to floor; no discussion follows. Christie Boswell makes the motion to approve; David Squires seconds; Article 7 passes.

Article 8: Shall the voters appropriate the sum of \$25,000 for the Bus Reserve Fund?

Julie Isaacs motions to approve; Ward Kane seconds; Article 8 passes.

Article 9: To transact any other business which may legally come before the meeting. **(None)**
Jennifer Samuelson commends all new voters present at the meeting.

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 at the Mountain School at 9 School Street in Winhall from 10:00 AM to 7:00 PM on Tuesday, March 5, 2024.

The legal voters of Winhall Town School District are further notified that voter qualification, registration, and absentee voting relative to said meeting shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated.

Dated this 10th day of January 2024. (original warning date)

WINHALL BOARD OF SCHOOL DIRECTORS

Jennifer Samuelson, Chair
Dean Gianotti Jr. Vice-Chair/Clerk
Meredith Dennes

Approved Minutes
March 7, 2024
Cheryl Dean MHC/VC

Scott Bushee
Moderator

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

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Any voter unable to come to the polls may request an absentee ballot by contacting the Town Clerk no later than 1:00PM on Monday, March 4, 2024.

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Elizabeth Grant, CMC/CVC
Winhall Town Clerk

**TOWN OF WINHALL, VERMONT
TOWN MINUTES**

The legal voters of the Town of Winhall are hereby warned and notified to meet at the Mountain at Winhall at 9 School Road on Tuesday, March 5, 2024 to transact the following business;

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

Scott Bushee, Moderator, opens Town meeting at 10AM at the Mountain School. Roberts Rules of Order in effect; Pledge of Allegiance follows. Non Winhall voters permitted to speak at meeting. The Moderator recognizes the Town Clerk, Elizabeth Grant as receiving her Master Municipal Clerk Certification from the International Institute of Municipal Clerks and many other education achievements.

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 2023 Town Report? (Floor Vote)

David Squires moves the motion to the floor; Larry Wholer seconds; discussion. Bob Oakes asks how much in reserve funds specific to Highway Department and Fire Department. He would also like to see the balances in the Town Report. Randy Ameden questions short-term rental line item. Dean Gianotti motions to approve; Christie Boswell seconds; Article 2 passes.

ARTICLE 3: Shall the voters authorize the Select Board to appoint a Collector of Delinquent Taxes, pursuant to 17 V.S.A.265d(a)? (Floor Vote)

Beth Grant moves the motion to the floor; Larry Wholer seconds; discussion follows. Christie Boswell motions to approve; David Squires seconds; Article 3 passes.

ARTICLE 4: To transact any other business that may legally come before the meeting. (None)

Julie Isaacs speaks about the importance of forming an affordable housing committee as well as two residents willing to serve as Windham Regional representatives. Laura Gianotti, Community Arts Center, speaks thanking the Winhall community for all its support. Liam Elio, Mt Towns Recreation Director speaks.

Moderator recesses Town meeting until 7PM.

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

Approved Minutes
March 7, 2024
Christie Boswell MHC/CLC
Scott Bushee
Moderator

Select Board

Dear Residents of Winhall,

As the year 2024 draws to a close, I would like to take this opportunity to reflect on the accomplishments, challenges, and opportunities we have experienced together as a community. Serving as the Chairman of the Board of Selectmen has been both a privilege and a responsibility that I have embraced with pride. This year, we made significant progress on key initiatives aimed at improving the quality of life for all our residents. From infrastructure improvements to enhanced public services, our collective efforts have yielded results we can all be proud of. Some notable achievements include:

1. Continuing rebuild of the Stratton Access RD with the cooperation of the Stratton Corporation who funds one half of the upgrades; we have about 2 more years to finish that project.
2. There have been some major infrastructure issues that we have dealt with, such as the culvert on Winhall Hollow RD on the Red Brook that was not planned for this year, however we were able to get it done to bring it up to standards. The Culvert on south road near the town line is in the works for next summer. The bridge near Spencer's on Winhall Hollow Rd is going to be updated soon.
3. The alarm ordinance with the hard work of the police dept and fire dept input and the activation of the Knox box system to make the access to buildings with alarms activated easier and quicker in the event of a medical emergency or Fire alarm activation to be able to gain entry without damage to your home and be able to secure your property after the call.
4. The planning commission worked hard for a long time on the Short Term Rental ordinance lead by Marcel Gisquet; losing him slowed that down, however the rest of the committee pushed through and the board passed the ordinance and is now waiting for the comment period to be closed to implement it.

I would like to acknowledge the hard work of our dedicated town employees, volunteers, and the unwavering support of our residents. Your input and engagement have been invaluable in shaping our town's future.

Of course, this year also presented its share of challenges. The ongoing economic uncertainties tested our resilience as a community, the major amount of money we send to the state for the education fund to the tune of 10.4 million dollars annually. However, I am inspired by the cooperation, and compassion shown by so many of you during these times. Together, we navigated these hurdles, demonstrating the strength of our shared commitment to the town of Winhall.

Looking ahead, 2025 promises to be a year of continued growth and innovation. Our priorities include the replacement of aging infrastructure, expanding affordable housing, enhancing public safety measures, and economic development. We remain committed to transparency, fiscal responsibility, and inclusivity as we work toward these goals.

I want to extend my heartfelt thanks to each of you for your contributions to our community. Whether through volunteering, participating in town meetings, or simply supporting one another, your efforts make Winhall the remarkable place it is.

As we enter the new year, I encourage you to stay engaged and share your thoughts and ideas. Together, we can continue to make Winhall a place we are all proud to call home.

On behalf of the Board of Selectmen, I wish you and your loved ones a healthy and prosperous New Year.

Warm regards,
E. Stuart Coleman
Chairman, Board of Selectmen
Town of Winhall



WINHALL POLICE & RESCUE

Derrick Tienken
Chief of Police & Rescue
113 Vermont Route 30
P.O. Box 139
Winhall, Vermont 05340

Dear Citizens, Property Owners & Friends of Winhall,

Winhall Police & Rescue continues to provide the Winhall community with highly skilled, motivated and professional officers. Our officers are also cross-trained as certified EMT's and respond to medical emergencies within the community. Our cruisers are equipped with medical equipment that has and will continue to save lives.

The Winhall Police Department experienced some change in 2024. Long time Administrative Assistant, Nicole Dernier retired from the Department after 17 years of dedicated service to the Town of Winhall. Nicole has been a huge part of our success, always stepping up for special projects and going above and beyond for the Winhall community and the Vermont law enforcement family. Nicole will remain on the board of directors of the Vermont Chief's of Police Association and the Southern Vermont Wilderness Search and Rescue. We thank Nicole for her hard work and support and wish her well in her future endeavors. We are also pleased to have Ashley Tuttle filling the Operations Specialist role for the Department. Ashley joined us halfway through 2024 and has been a very valuable addition to the team. Ashley comes to us with a wide range of experience within law enforcement to include 9 years as an emergency communications dispatcher. Be sure to stop in and say hello to Ashley when you get a chance.

We have also added Darrin Jennings, filling a previously vacant officer position. Darrin was born and raised in southern Vermont and has previous law enforcement experience with the Manchester Police Department. Darrin has completed his initial training and will be attending Basic Training at the Vermont Police Academy early in 2025. Darrin has already contributed in positive ways to our Department and we wish him well during his basic training.

Our emphasis on community policing continues to be a priority. Trust between citizens and their police department is the cornerstone of this philosophy. If you need assistance, please don't hesitate to call. 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 work closely with our community members and partners in order to continue to keep this one of the safest communities within Vermont.

Respectfully,

Derrick Tienken
Chief of Police & Rescue

Winhall Fire Department

www.WinhallFire.org

December 29, 2024

The Winhall Fire Department has had another active and productive year, responding to 164 calls while successfully expanding our membership. Equipping new members has been a priority, with gear investments totaling \$15,000 per member. Additionally, we have upgraded critical search and rescue equipment to enhance operational capabilities.

Highlights from 2024 include:

- Collaborating with various town entities to establish an Alarm Ordinance, ensuring secure, timely, and non-destructive access to properties with alarm systems through key box systems.
- Launching a dedicated website to provide up-to-date information and resources for the community.
- Participating in joint training exercises with the Winhall Police Department, Stratton Fire Department, and Stratton Mountain Rescue to enhance inter-agency coordination.
- Purchasing three new sets of structural firefighting gear for recently added members.
- Partnering with New Hampshire dispatch to address and maintain failed KEF980 repeaters.
- Purchase of new search and rescue equipment, including a snowmobile, track machine, and quad.
- Preserving our tax-exempt 501(c)(3) status with the State of Vermont and the IRS, while launching a robust fundraising campaign that has roughly raised 20k to date from our holiday letter.

We are also proud to support one new member currently undergoing training to achieve national certification as a Level 1 firefighter (NFPA 1001).

The Winhall Fire Department is supported both by the Town of Winhall and by your generous donations. We are deeply grateful for your continued support, which enables us to enhance safety and service for our community. Thank you for standing with us as we work to protect and serve.

Membership

2024 Line Officers

Chief: Steve Avison
First Assistant Chief: Elton Coleman
Second Assistant Chief: Herb Hewes
First Captain: Randy Ameden
Second Captain: Mark Weikert
Lieutenant: Keenan Hoffman
Safety Officer: Stuart Coleman
Training Officer: Mark Weikert
Training Officer: Keenan Hoffman

2024 Administrative Officers

President: Stuart Coleman
Vice President: Zander Wekstein
Treasurer: Sara Avison
Secretary: Michael J. Mavroudis
First Trustee: Mark Weikert
Second Trustee: Randy Ameden
Third Trustee: Pat Salo

2024 Members

Ameden, Randy	Curry, Brendan	Hoffmann, Keenan	Vitti, Angela
Apps, Tim	Dryden, Garrett	Lacasse, Jake	Wadolowski, Wiktor
Avison, Sara	Dryden, Levi	Mavroudis, Michael J.	Weikert, Harry
Avison, Steve	Dryden, Trevor	Reichard, Mike	Weikert, Mark
Boswell, Johnathan	Folts, Matt	Salo, Pat	Wekstein, Zander
Coleman, Elton	Hewes, Herb	Salo, Pearl	
Coleman, Stuart	Hibberd, Charlie	Stark, Ronald	

Thank you for your continued support.

Sincerely,
Steve Avison Chief
Winhall Fire Department

Important reminders for our Town residence

It is important to keep your fire alarms, smoke and CO detectors in good working order.

NOTE: EXIT THE PREMISES WHEN YOUR ALARMS/DETECTORS GO OFF!

Please check the dates on your smoke detectors, as they are only good for 8–10 years, and CO Detectors are only good for 5–7 years. You can find the manufacture date on the back of the detector. This includes hardwire detectors too.

If you have a fireplace, wood or pellet stove, and it is time to remove the ashes, it is imperative you put the ashes in a metal container and immediately place this container outside away from any combustible material, such as your house, deck and garage area.

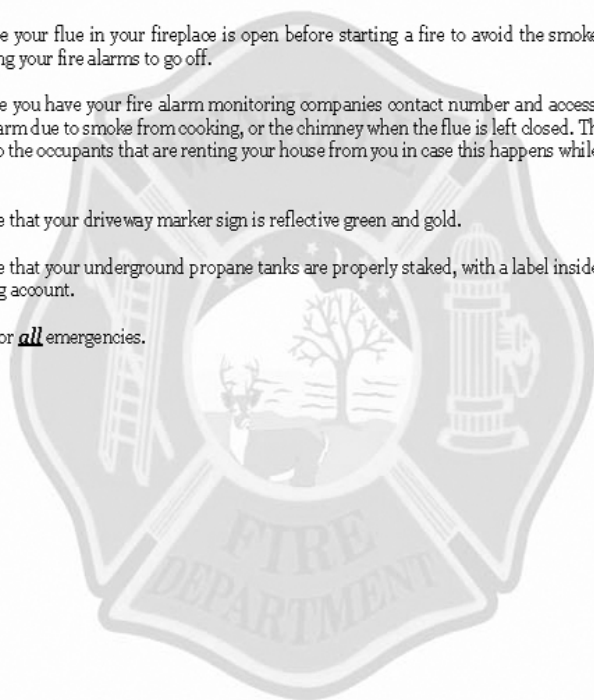
Please make sure your flue in your fireplace is open before starting a fire to avoid the smoke going into your house and causing your fire alarms to go off.

Please make sure you have your fire alarm monitoring companies contact number and access pin if needed in case of a false alarm due to smoke from cooking, or the chimney when the flue is left closed. This information is also important to the occupants that are renting your house from you in case this happens while they are renting your house.

Please make sure that your driveway marker sign is reflective green and gold.

Please make sure that your underground propane tanks are properly staked, with a label inside the cover which denotes servicing account.

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



WINHALL PLANNING COMMISSION REPORT

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 5:30 PM on the second and fourth Wednesdays of each month. Everyone is welcome to attend these meetings and to comment on any proposals before the Commission.

In 2024 the Winhall Planning Commission took the following action:

- Held its annual organizational meeting.
- Updated the Winhall Town Plan.
- Conducted a community survey
- Applied for a Village Center Designation
- Voted to expand the Planning Commission to (8) members
- Welcomed (3) new members to the Planning Commission
- Voted to change the WPC meeting day to the 2nd & 4th Wednesday of the month at 5:30 PM.
- Reviewed the draft of the STR Ordinance and passed it to the Selectboard for their review & final approval.
- Approved a 2-lot subdivision for Cheyenne Pugliese.
- Approved a subdivision amendment for Bayberry Hill Development
- Reviewed the Stratton Master Plan

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

Tami Blanchard, Chair

Jeff Yates, Vice-Chair

Cheyenne Pugliese, Treasurer

Lucia Wing, Secretary

Phil Fitzpatrick

Cliff Desmarais

Hannah Gianotti

Peter Strife

WINHALL ZONING BOARD OF ADJUSTMENT REPORT

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 2024 the Zoning Board of Adjustment took the following action:

- Held an organizational meeting.
- Granted a Conditional Use Permit to John Kenny, Bondville Wood Company
- Welcomed new member, David Squires, to the Board of Adjustment

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

Doug Poulter, Chair

Julie Isaacs, Vice-Chair

Anne Filley

Dean Gianotti Sr.

David Squires

ZONING ADMINISTRATOR REPORT

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 2024 the Zoning Administrator acted on (68) zoning applications to include:


- Additions
- Barns
- Garages
- Signs
- Renovations
- Porches, decks, roof extensions & dormers
- Breezeways
- Entryways
- Single family residences
- Tiny houses
- Sheds
- Accessory dwelling units
- Conditional & change of uses
- New businesses

NOTEWORTHY was the number of new single-family home construction proposals, complete interior re-designs of existing homes, and additions of accessory dwelling units.

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

Lucia Wing, Zoning Administrator



The  of our Little Town!

Dear Community Members,

Year 9 is now in the books, and we want to thank you for your continued support! We muddled through another building shutdown for the installation of new windows and boy, was it worth it, they look beautiful!

We had another great year offering many events and classes to our community:

- Coffee & Crafts every Tues and Thurs
- Meditation and Sound Bath with Morgan
- Baby Musik with Evan
- Exercise classes
- Craft Classes with Elaine
- Stitch and B*tch with Karoline
- Monthly Wellness Wednesdays
- Bone Builders with Dee
- Halloween in the 'Ville
- Third Thursday Community Luncheon
- Community Thanksgiving
- Music Café Nights with Luminous Crush and Grateful Harvest
- The Vito Salvato Art Gallery featuring local artists including Matthew Beck and Ron & Jay Vallario
- The Matthew Beck Pottery Room
- Meatless Monday Potluck Dinners with Dana
- Acupuncture, Reiki and Massage in the Wellness Room
- The JISP Giveaway with The Mountain School at Winhall
- The Winhall Giving Tree

We would love to have you join us any time! We offer full and partial scholarships for any events or classes that have a fee; just reach out to Laura or Jessica to apply.

You can sign up for our emails at WinhallCommunityArtsCenter.org and find us on Facebook and Instagram.



Dear Winhall Community Members,

The **Winhall Stratton Community Food Shelf** has been in operation since 2016. Unlike other food shelves in the area, our unique model allows the families we serve unrestricted access to our shelf 24 hours a day, 7 days a week. This anonymous model enables us to efficiently serve individuals and families in our community, but it also disqualifies us from receiving state or federal aid. For this reason, we are 100% dependent on grants, donations and community volunteers to maintain operations.

This past year, we collaborated with the Winhall Community Arts Center and started the Winhall Stratton Community Garden. Thanks to Trevor Dryden for dropping the soil and creating the garden, Dryden's Outdoors and the Moros Family for the Moo Doo and countless seeding donations from many, many people, the garden flourished this summer. We were happy to leave our harvest in the Food Shelf and people were able to pick their own as well; our garden was a huge success!

With the increased cost of food and necessities, food insecurity is a constant in our community, and we ask for your help to keep battling against it each day.

Many thanks,
The Winhall Stratton Community Food Shelf Committee,

Laura Gianotti Elaine Bellando
Moiria Thiele. Hannah Gianotti
Nicole Dernier Dee Kress
Dean Gianotti, Jr.

3River Rd
PO Box 182, Bondville, VT 05340

Winstratfoodshelf@gmail.com Winhall Stratton Community Food Shelf- Facebook Page



Mountain Towns Recreation (MTR) Report 2024

Youth Sports

With over a year in the books we have consolidated all youth sport registration and communication, allowed our great non-profit boosters to shift focus on growing the programs versus running them, and our participation numbers were up from last year.

The Flood Brook Athletic Association (FBAA) has fully handed over the reigns for Basketball, Baseball, and Softball, while still supporting the program by both teaching me and providing financial support to help keep registration costs low. FBAA sponsored our new MTR basketball jerseys, reserved access to 802 Turf for pre-season baseball/softball practices, and purchased new material for the baseball/softball fields at Pingree Park. Thank you FBAA for your continued support!

West River Sports Association (WRSA) has been equally supportive, educating me to the functionality of both the youth soccer and Nordic programs. WRSA remains very active in the Nordic program and continues to maintain the soccer fields and any necessary gear for those two sports. They also invited FBAA and MTR to help and benefit from their annual fundraising extravaganza hosted at Magic Mountain in June: The Mtn. Town Get Down!

Community Recreation

2024 was a research and foundational year when it comes to the community at large. I can honestly say most of my focus was on the youth sports programs and the Londonderry Parks so the programs that have existed would not falter. But along the way, I have been learning steadily about the different players and projects in our five-town region.

Our original website was free and perfect for youth sports, but it lacked the necessary format to promote local recreation, hence the recent upgrade.

www.mountaintownsrecreation.org

Whether you are registering for a youth sport, looking into adult pickup sports, or want to learn about local recreation opportunities and groups, MTR is an ever-evolving source. You can also find us on Facebook – “Mountain Towns Parks & Recreation (unofficial Town Page)”

We had a consistent group for kickball on Fridays throughout the summer and a few attempts at a softball pickup day as well. We're hoping to build on that momentum as well as expand our offerings outside of organized sports and clubs. These activities will continue and grow with more participation, so please reach out if you would like to get involved.

Also, please don't hesitate to contact me with any feedback or ideas.

Liam Elia – recdirector@londonderryvt.org – 802-824-3356 ex 8

Now having a thorough understanding of the necessary work that goes into youth sports, I would like to extend a massive THANK YOU to all the volunteers who helped make youth sports possible before this position was created. And another THANK YOU to all who continue too.



SENIOR SOLUTIONS
Detailed Report to the Town of Winhall

Senior Solutions, Council on Aging for Southeastern Vermont, Inc. has served the residents of Winhall and Southeastern Vermont since 1973. We have offices in Springfield (main office), Windsor and Brattleboro. Our mission is to promote the well-being and dignity of older adults. Our vision is that every person will age in the place of their choice, with the support they need and the opportunity for meaningful relationships and active engagement in their community.

This is a summary of services provided to Winhall residents in the time period of 7/1/2023-6/30/2024.

Information & Assistance: 6 Calls or Office Visits. Our HelpLine (802-885-2669 or 866-673-8376) offers information, referrals and assistance to older Vermonters, their families, and their caregivers to problem-solve, plan, and access resources. We assist with health insurance problems, long-term care applications, fuel assistance, applying for benefits, and many other needs. Extensive resources are also on our website: www.SeniorSolutionsVT.org

Medicare Assistance: 4 Calls or Office Visits. Winhall residents received assistance with Medicare issues and enrollment through our State Health Insurance Assistance Program (SHIP). SHIP provides Medicare education and counseling, classes for new Medicare enrollees, and help enrolling in Part D and choosing a drug plan.

In-Home Care Coordination Services: We provided 2 residents with in-home case management or other home-based assistance (totaling 19 hours) to enable them to remain living safely at home. A Senior Solutions case manager meets clients at home to create and monitor a person-centered plan of care. Based on this plan, case managers work to secure services that support the client in the community. We also support clients with self-neglect behaviors, and help those who experience abuse, neglect, or exploitation.

Nutrition Services and Meal Programs: We partnered with The Dam Diner to provide 43 Home-Delivered Meals, plus community meal gatherings in our region.

Senior Solutions administers federal and state funds to local organizations to supplement their operating costs for these meal programs. The funds we provide do not cover the full cost, so local meal sites must seek additional funding to meet operating costs. Senior Solutions does not use town funding to support these meal programs and does not benefit from any funds that towns provide directly to local meal sites. Senior Solutions also offers the services of a registered dietician to older adults and to local meal sites.

Volunteer Visitors: Our volunteers provided home visits, telephone reassurance, and respite for family caregivers. Our Vet-to-Vet program matches Veteran volunteers with Veteran recipients.

Other Services: Residents may also have received one or more of the following services: caregiver respite, transportation, wellness and fall prevention programs, options counseling, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities, pet care support, and home-based mental health services.

Senior Solutions is enormously grateful for the support of the people from the Town of Winhall.

Submitted by Mark Boutwell, Executive Director

Dear Fellow Winhall Residents,



I am honored to serve in my second year as the Head of School for The Mountain School at Winhall (MSW). For 27 years, MSW has proudly provided exceptional education to young people in Winhall, Stratton, and surrounding towns. This year, we are deeply privileged to educate 55 students—a 17% increase from last year. It is a profound honor to serve as their educational institution and to partner with so many dedicated families who share our commitment to nurturing each child's potential.

MSW is deeply rooted in the local community, welcoming students from 11 area towns. Of our 55 students, 30 reside in Winhall, underscoring our role as a true community school. Since our founding, we have upheld an unwavering commitment to accessibility. By setting tuition at the town's sending rate, MSW ensures that families in Winhall and Stratton can provide their children with an outstanding independent school education without additional financial burden.

As we look ahead to the 2025-2026 academic year, MSW remains focused on fostering the growth and development of every student in Kindergarten through Sixth Grade. Our place-based, integrated thematic learning approach is rooted in strong literacy and math programs, enabling students to engage deeply with their education. Through individualized programming, we strive to meet the unique needs of each child, cultivating a lifelong love of learning.

To sustain this mission, we are requesting the town's approval of a tuition rate of \$19,550 for the 2025-2026 school year. This modest 3.5% increase reflects the rising cost of living and ensures MSW can continue delivering high-quality education. Staying true to our founding principles, MSW bridges approximately 15% of operating costs through fundraising. With an annual goal of raising \$150,000, contributions from generous donors help offset costs for Winhall residents while fostering a socioeconomically diverse student population.


We are proud to be accredited by the New England Association of Schools and Colleges, affirming our dedication to academic excellence. Additionally, MSW is a proud member of the Association of Independent Schools of New England and the National Association of Independent Schools, placing us among the region's most respected educational institutions.

This year, our commitment to place-based learning continues to thrive. Through our collaboration with Trout Unlimited's Trout in the Classroom program, students care for trout from eggs to their release into local waters. Hands-on projects like this inspire curiosity and strengthen students' connection to the natural world.

Beyond academics, MSW serves as a hub for community engagement. We proudly host local events, provide facilities for area sports teams, and support the Winhall community in meaningful ways. Each week, students volunteer with the Winhall Community Arts Center, helping to stock the food pantry. These efforts reflect MSW's commitment to building a strong, interconnected community.

Thank you for your steadfast support, which empowers MSW's faculty and staff to deliver exceptional education, foster a profound sense of community, and prepare our students to become thoughtful, capable leaders of tomorrow. Your continued support sustains a vibrant, inclusive school that enriches the lives of our students and strengthens the fabric of our local community.

Respectfully submitted,

Margaret Schlachter 
Head of School



Dear Sending Town Voters:

The Burr and Burton Academy (BBA) Board of Trustees has set BBA's per-pupil tuition rate at \$21,972, a 4.8% increase, for the 2025-2026 school year. Please find below an explanation of the thought process:

- Our educators are the lifeblood of this school. Like most schools, BBA salaries and benefits constitute 75% of our total costs. A 4.8% increase is necessary for salaries to keep pace with inflation while providing healthcare benefits. In addition, we will increase our fundraising efforts and expand our international program to stay financially balanced.
- Cost vigilance has been constant. Several years ago, we changed health insurance suppliers to escape VEHI's high costs, instead adopting a plan that includes significant self-insurance on BBA's part but lowers our premiums. We continually evaluate our course offerings and class sizes, "pruning and grafting" so BBA students have a wide range of opportunities within a responsible economic framework. This year, we paused the Mountain Campus semester program to help manage costs.
- Tuition only covers ~80% of our per-pupil cost. Each year, we raise \$1.5 million in annual fund donations, draw \$1.0 million from our endowment, and generate \$2 million in private tuition from international students. This supplemental revenue provides an additional \$5700 per pupil that enhances our program for all.
- We raise funds privately to support and expand BBA infrastructure. This coming summer, we will invest ~\$5 million in private funds to renovate the Smith Center, turning it into a full-blown Science, Technology, Engineering and Mathematics facility offering robotics, coding, science Olympiad, engineering, along with math and science; and we will upgrade athletic facilities. In the past year, we added state of the art LED lighting into our theater to support performing arts programming. These investments are critical in ensuring our students have access to high quality educational opportunities, and they come at no cost to taxpayers.

We appreciate our partnership with all of our sending communities, and we remain diligent in our efforts to be fiscally responsible partners while providing the highest quality educational experiences.

Respectfully submitted,

Mark H. Tasjian
Headmaster

Charley Stevenson
Chair, Board of Trustees

Center for Restorative Justice
2024 Town Report

The Center for Restorative Justice (CRJ) has been an integral part of Bennington County's criminal and juvenile justice systems for over forty years. As each year passes and our community evolves, so does CRJ's growth and impact on Bennington County.

This past year, over 1,300 Bennington County individuals were served in one of CRJ's 15 programs. CRJ's programs are based on the principles of restorative justice, bringing together those most affected by an incident—victims, community members, family—holding the offender accountable for making amends and repairing the harm caused.

CRJ's program offerings have grown over the past 40 years in response to the increased need to focus on public safety and to strengthen public/private partnerships to address the community's ever-changing needs. Growing from a single-program Court Diversion agency in the early 1980's to one now providing a full continuum of services ranging from assisting students to overcome barriers leading to truancy, supporting at-risk teens to secure employment, helping drivers with suspended licenses to get reinstated, to helping individuals successfully reenter the community from incarceration, CRJ is considered the model program in Vermont for full-service community justice programming. Please visit CRJ's web site www.bcrj.org for a full listing of the agency's programs and services.

Town support is essential in creating a true restorative community. With your town's support, CRJ is able to continue the important work of strengthening communities, holding people accountable, empowering victims, and supporting individuals to become positive members of the community. Thank you very much for your continued partnership and support.

Respectfully Submitted By:

Leitha Cipriano
Executive Director- Center for Restorative Justice



Bennington County Habitat for Humanity is an affiliate of Habitat for Humanity International, which has helped more than 40 million people achieve strength, stability, and self-reliance through safe, decent, and affordable housing. Our local Habitat affiliate has had the honor of providing affordable homeownership opportunities for 36 families to date, with four more families currently in the homeownership program.

We work in partnership with Bennington County residents who cannot otherwise become homeowners or afford needed home repairs. Applicants must have a need for better housing, the ability to pay, and the willingness to partner with us as we build and work *with* individuals and families, not *for* them. Once accepted into the homeownership program, each adult family member must complete 200 hours of sweat equity, half of which must be completed on the construction site(s). Homebuyers who become homeowners pay an affordable mortgage through monthly payments that include escrow for property taxes, insurance, and Homeowner Association fees, where applicable. Homebuyers' monthly payments do not exceed more than 30% of their income.

Bennington County Habitat is locally run and funded. With the exception of some contract services such as roofing, electrical, and plumbing, volunteers build Habitat houses. Businesses, subcontractors, and individuals help build, donate materials, and provide financial support. Town appropriations purchase building supplies and materials for our construction programs. With the costs of building a home continuing to rise, support from local towns and governments is more important than ever.

In Fiscal Year 2024 (July 1, 2023- June 30, 2024), Bennington County Habitat welcomed home two families in Manchester. So far this Fiscal Year, four more families have been selected for a Habitat home. This will mean **13 more** individual people will be in safe, adequate housing.

After over **100** homebuyer applications were sent out in March, four new families were accepted into our homebuyer program. In November of this year we broke ground on our **37th and 38th** homes, which are in Bennington on Greenview Drive, and will be building our **39th and 40th** home this coming year as well, one of which will be in Manchester.

In addition to our homeownership program, our home repair program has been growing as well. In Fiscal Year 2024 we completed twelve repair projects. In Fiscal Year 2025 we plan to continue this much needed program. Our home repair program continues to accept applications from local income-qualified homeowners who need minor home repairs, including ramps, to safely stay in or return to their homes from health care facilities.

Our ReStore in Manchester continues to be a popular shopping destination. Through this we sell, at reasonable prices, new and gently used furniture, building supplies, art, housewares, tools, and home improvement products that have been donated to us. Not only does the ReStore provide people with quality furnishings they can afford, it also keeps items out of the landfill. The proceeds from the ReStore provide direct financial support for our construction programs.

The seventh home BCHfH built is located in Winhall, providing safe, affordable housing for one Winhall family. Numerous Habitat volunteers are Winhall residents. 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 the local community. Together, we make a difference in the lives of hard working people in Bennington County. For more information please visit our website at www.BenningtonCountyHabitat.org

Respectfully submitted by Cindy Luce, Executive Director, Bennington County Habitat for Humanity



Strengthening Communities Through Local Independent Media

GNAT-TV Service Territory:

Arlington
Dorset
Londonderry
Manchester
Peru
Rupert
Sandgate
Stratton
Sunderland
Weston
Winhall

WAYS TO WATCH

COMCAST CABLE

CHANNELS:

1074 (PUBLIC)
1084 (GOVERNMENT)

1094 (EDUCATION)

GNAT-TV.ORG

YOUTUBE

ROKU & APPLE TV

LISTEN VIA PODCAST

Thank you for your continued support of GNAT-TV. Your generosity enables us to provide reliable local information and ensure transparent access to government processes. As the only independent nonprofit media outlet in our area, GNAT-TV plays a vital role in keeping our community informed, engaged, and connected.

In FY 2024, GNAT-TV aired and archived **39 Winhall government meetings**, including 18 Select Board meetings, 13 Taconic & Green School Board meetings, 6 BRSU meetings, 1 Town Meeting, and 1 Special Meeting. Across our region, we produced **703 local programs**, including live-streaming **228 local government and public meetings**, ensuring civic transparency and access for all. As well as **47 community video announcements** produced, and we supported **1,580 community calendar events**—underscoring our commitment to keeping the community informed and engaged.

We expanded our training efforts, offering **156 sessions** that **trained 231 people** in media production. Our facilities and equipment were **reserved 366 times**, showcasing their value as a community resource. Online, GNAT-TV's content garnered **216,713 video views**, amplifying local voices and stories beyond our immediate area.

We continued producing interviews and discussions with legislators, airing Governor Scott's press conferences, and bridging statewide issues to the local level. We worked with schools to share their stories and stream graduation ceremonies, partnered with faith organizations to broadcast weekly services, and documented community events to preserve them for future generations.

As the media landscape evolves and cable funding becomes less reliable, your support is more important than ever. GNAT-TV remains dedicated to being a trusted, independent resource for the citizens we serve and a platform for diverse community voices. A strong local media organization is essential to our community, democracy, and collective future.

Thank you for considering a gift to sustain GNAT-TV and help us continue this critical work. Your support makes all the difference.

GNAT-TV Operating Revenue / Expense Summary Year Ending 9.30.2024

Operating Revenue

Mandated Cable Funding	\$386,180
Municipal Contributions (7 Towns)	\$14,000
Program Services, Contributions, Grants	\$113,704
Investments / Other	\$27,561
Cable Capital Funding:	\$38,617
Total Operating Revenue	\$580,062

Operating Expenses

Program / Production	\$532,289
General / Management	\$99,825
Fundraising	\$4,104
Total Operating Expense	\$636,218

Full financial reports available at gnat-hv.org

2024 Usage Data

703 Local Public Programs Produced

228 Government Meetings

167 News Projects Produced

47 Community Video Announcements

1,580 Community Calendar Events

216,713 Online Video Views

366 Equipment & Facility Reservations

156 Training Sessions

231 People Trained

Greater Northshire Access Television is a 501c3 Not for Profit Organization
Created by Community Members in 1995



SeVEDS Impact Statement for Winhall Town Report March 2025

Improving wages, creating jobs, & attracting and keeping people in the region is critical economic development work that is beyond the capacity of any single community to do on its own. Southeastern VT Economic Development Strategies (SeVEDS) was founded as an affiliate of the Brattleboro Development Credit Corporation (BDCC) in 2007 to create regional strategies and attract resources that help us act together to build a thriving economy. BDCC, Southeastern Vermont's Regional Development Corporation, contracts with SeVEDS to develop and implement these strategies in the Windham Region.

Our work is guided by the Comprehensive Economic Development Strategy (CEDS), a 5 year regional plan that is developed with extensive regional input. The CEDS was updated in 2024 to inform the region's economic direction through 2029. The plan's central tenet is: 'Southern Vermont must adapt to the rapid pace of innovation, continuing climate change impacts, and trending demographic shifts.' The full document is available at www.sovermontzone.com/ceds.

Background & Request

To support this work, SeVEDS requests funding at \$3.00 per person from all 27 towns we serve. Therefore, we are asking the Town of Winhall to appropriate \$2,307 (based on a population of 769) to support SeVEDS.

In 2024, 22 communities, representing 86% of Windham region residents, voted to invest in SeVEDS. We use this municipal funding in three key ways:

1. To directly fund implementation of programs & projects serving local communities, businesses and people.
2. To build regional economic development capacity. SeVEDS uses municipal funding to create programs, conduct research and planning, secure and administer grants, and to help regional partners.
3. As seed funding. We leverage your dollars to bring additional money to the region to provide technical assistance and programs: every dollar contributed by towns is matched to bring in outside funding. In FY24 we helped bring over \$7.5 Million to our region – funding that supports the work of our region's towns, businesses and nonprofits.

Program Impacts

- BDCC's newly expanded Business Services provides technical assistance and lending. We work with businesses of any size, from startup to retirement. We encourage every local business to reach out – if we can't help, we'll connect you with someone who can. We'll also connect local business owners with new "BizConnect" events now happening every month around the region. 2 Winhall businesses are on our current client list.
- Regionally, we support jobs for the many Winhall folks who commute out of town to work, by working with hundreds of businesses, including many of the area's largest employers.
- Our Workforce Team creates programs like Pipelines and Pathways: a program that provides career training and support to students in area High Schools. The Southern Vermont Young Professionals group helps young adults in their 20's-40's advance their careers and deepen their connections in the region.
- The Welcoming Communities program has supported 207 New Americans who have filled positions in 51 local companies, keeping our regional economy thriving.
- The Southern Vermont Economy Project helps towns and non-profits improve community vibrancy through local projects. Since 2017 SVEP has provided 100+ trainings with over 2,000 participants to help community projects solve problems and find resources. We welcomed a Winhall resident at a Grant Writing Workshop in Wilmington in August 2024.

More SeVEDS-Led Programming

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

Southeastern Vermont Economic Development Strategies & Brattleboro Development Credit Corporation
76 Cotton Mill Hill, Brattleboro, Vermont 05301 www.brattleborodevelopment.com 802-257-7731

Local Health Office Annual Report: 2024

Bennington Local Health Office | 324 Main St, Suite 2, Bennington VT
802-447-3531 | AHS.VDHBennington@Vermont.gov

Twelve Local Health Offices around the state are your community connection with the Vermont Department of Health. The Bennington Local Health Office provides essential services and resources to towns in Bennington County. Some highlights of our work in 2024 are below. For more information, visit HealthVermont.gov/local/bennington



Improve Family and Child Health

- In 2024, our WIC team conducted 1,410 visits with families, including in-person and tele-WIC appointments. This provided 1,030 participants in Bennington County with nutritious food and valuable nutrition education and support.
- Through our Farm to Family Program, our staff helped our WIC clients access \$6,000 in fresh, local produce.



Protect Community Health

- Our team investigates reports of infectious diseases and outbreaks and works closely with long-term and residential care facilities to keep residents safe and healthy.
- We vaccinated uninsured or underinsured individuals with COVID, flu, Mpox and other important immunizations. We provided 70 vaccines to individuals through our office clinic times and off-site Equity clinics.



Create Resilient Communities

- Our office provided Stop the Bleed training to 14 schools in Bennington County in 2024. This training is ongoing and more schools in both the Bennington Rutland Supervisory Union and the Southwest Vermont Supervisory Union are scheduled for 2025.
- Our Bennington County Medical Reserve Corps (MRC) played an important part in this effort. We are always in need of volunteers to help with emergencies and events. Contact us for more information.



January 2025

To our Member Towns and their Residents:

The Southern Vermont Communications Union District (SoVT CUD) has had another busy and successful year.

Consolidated Communications, Inc. (CCI) completed construction of the fiber network in Bennington County in September 2023, which was funded by a grant from Vermont Community Broadband Board (VCBB). Since the completion of the network, the CUD and CCI have continued to meet on a regular basis to discuss operational concerns and quarterly network performance reports. The CUD has also significantly advanced its sustainability planning through the execution of a Memorandum of Understanding with Otter Creek and Lamoille CUDs and the development of a joint sustainability plan.

In July of 2024, SoVT, Otter Creek, and Lamoille CUDs executed a Memorandum of Understanding and jointly developed a ten-year sustainability plan which was presented to the VCBB. The sustainability plan outlines a transition to a tri-CUD model of joint compliance administration and oversight of CCI. The plan was approved by the VCBB and agreed to by CCI, which also agreed to fund the administration and compliance costs of the CUDs from 2027-2034!

SoVT CUD recently secured \$220,000 in Preconstruction Grant funding from the VCBB to cover operational expenses in 2025 and 2026, including funding for a federal single audit to take place in 2025. Throughout 2025 and 2026, SoVT CUD will work with Otter Creek and Lamoille CUDs to transition to joint compliance administration and advance governance and succession planning.

SoVT CUD has also continued to explore solutions for the remaining hardest to reach addresses that constitute Phase 3. These addresses are primarily located in Arlington and Pownal and are unserved according to state data. In discussions with VCBB staff, it was decided that SoVT CUD's remaining addresses would be incorporated into the state administered Broadband Equity, Access, and Deployment Program (BEAD).

SoVT CUD meets on the fourth Wednesday of each month at 6:00 PM. Please join us and learn more at sovtjud.net.

Sincerely,

Terrence Dorsey, Chair
Southern Vermont Communications Union District

LONDONDERRY VOLUNTEER RESCUE SQUAD TOWN REPORT (JULY 1, 2023 to JUNE 30, 2024)

We responded to 681 calls last year, only slightly lower than our record breaking number of 698 calls in 2022. Our ability to respond to these increase in calls is only made possible by our many volunteers, their dedication and commitment to helping those in need in the communities that we serve. It's also only possible because of our community support and your donations. This ensures that most of our effort and resources goes to providing great patient care and not concentrating on year round fundraising.

By The Numbers

The locations of our 681 calls are as follows: 2 in Andover, 13 in Landgrove, 227 in Londonderry, 105 in South Londonderry, 76 in Peru, 45 in Stratton, 74 in Weston, 27 in Windham, 79 in Winhall, 28 in Manchester, 1 in Chester, 1 in Jamaica, 2 in Stratton and 1 in Ludlow. Of these, there were 46 calls at the following ski areas: 18 at Bromley, 13 at Stratton, 14 at Magic, and 1 at Wild Wings.

In breaking down these calls there were 408 illnesses, 158 injuries, 53 motor vehicle accidents, 17 stand-by calls, 43 public assists and 2 intercept calls. We responded to 42 mutual aid calls, while 65 calls resulted in other services coming to our aid. Of these services coming to our aid, Stratton Mountain Rescue, who we work with closely, responded 45 times to these requests. Our members initiated Advanced Life Support interventions on over 250 calls. These interventions include: starting 173 pre-hospitals IV's, cardiac defibrillations, and administration of albuterol, epinephrine, Narcan, aspirin, Zofran, Tylenol, nitroglycerin, Nitros Oxide, fentanyl, dextrose, etc. We called in the DHART helicopter 4 times and called for a Paramedic Intercept 3 times.

Membership

Our Squad Membership remains stable but is constantly changing with members leaving and others joining. Since June 30, 2023 until the writing of this report in November, we had 10 members leave but had 13 new members join, for a total of 51 members. Our members are constantly upgrading their skills and certifications. We are conducting a 60 hour EMR course at our building starting January 6th. We are always looking for new and dedicated members who have the time to make a commitment to the Squad. Please go to our website at londonderryrescuevt.org to download a membership application, or to just check us out.

Medical Supplies and Equipment

The Londonderry Volunteer Rescue Squad continues to spend a vast amount of money for medical equipment and supplies, to ensure the best possible care for our patients in the tri-Mountain area. This year we purchased 9 new AED's to be carried by our most active members in their private vehicles. We just bought 2 portable IV pumps that the State of Vermont mandated for all ambulances. We also upgraded our older laryngoscopes to the new models video Laryngoscopes, at a cost of \$4,700 each. With the support supplies needed for this equipment, we are talking close to \$25,000. You can also imagine the hours of training and certification needed by our members to use this new equipment.

Injury Prevention

A huge part of this increase in call volume is directly related to our aging population. This year we transported 41 patients under the age of 18 and 357 patients over 65. Well over 100 of these calls were because of seniors falling. There are organizations that can help make your home or apartment safer from falls, at no cost, please reach out to Neighborhood Connections for assistance. If you live alone get a medical alarm, they save lives! Another way to help us is to **please** keep a written list of your current medications and health history handy to give us upon our arrival.

We Serve at No Cost to You

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

William "Pete" Cobb, President, LVRS

Treasurer's Report

For the year July 1, 2023 to June 30, 2024, the Londonderry volunteer Rescue Squad had expenses totaling \$206,660.00. There were 681 calls at an average expense of **\$303.46 per call**. This low average cost per call is only possible because of the commitment and sacrifices that our volunteers make.

Peter Pagnucco, Treasurer, LVRS



DVFiber

empowering our connection to the future

DVFiber Annual Report of Activities Through September 30, 2024

BY THE NUMBERS



2,427

locations available
for service

600+

current customers
including voice



240

miles built

ten



crews working

Now servicing:

Readsboro, Stamford,
Whitingham & Halifax

Future planned service:

Brattleboro, Brookline, Dover,
Dummerston, Guilford, Jamaica,
Londonderry, Marlboro, Newfane,
Putney, Searsburg, Stratton,
Townshend, Vernon, Wardsboro,
Westminster, Weston, Wilmington,
Windham, Winhall

IN THEIR WORDS

"The competitors are never going to go up the dirt roads. But DVFiber is going everywhere... The alternatives have been so bad — and expensive — having DVFiber is like night and day."

- Jon H., Readsboro

"It's really fast and works really well."

- Stewart J., Stamford

"DVFiber has made my life so much easier. It's absolutely so fast! Before when pages would load I would sit and wait and wait and play Solitaire. Now the pages come up so quickly... no Solitaire!"

- Marylou P., Halifax

Year Five Budget

	FY 2024		FY 2025
	Budget	Actual (Projected)	Budget
Operating Revenue	\$503,697	\$465,442	\$857,678
Grant Revenue - Construction	\$9,158,716	\$10,182,741	\$5,249,114
Grant Revenue - Ops	\$794,608	\$1,133,121	\$989,566
Other Revenue	\$50,000	\$200,382	\$45,262
Net Revenue	\$10,507,021	\$11,981,686	\$7,141,620
Expenditures			
Admin Costs	\$534,670	\$600,977	\$704,878
Operating Costs	\$813,635	\$430,362	\$946,901
Construction Costs	\$9,158,716	\$10,182,741	\$5,249,113
Total Expenditures	\$10,507,021	\$11,214,079	\$6,900,892
Annual Net Cash Flow	\$0	\$767,607	\$240,728

*FY 2023 Financial Statements can be found in our FY 2023 Audit



Stay Connected

Scan the QR code or visit DVFiber.net to order our service, get updates, or sign up for our newsletter.

Contact Us

844.383.6246

info@mydvfiber.net



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

The Commission, a political subdivision of the state, is composed of and governed by town-appointed Commissioners. Towns choose their own representatives to serve on the Commission. After town meeting, each Selectboard appoints up to two representatives to serve on the Commission for a one-year term. Winhall is currently represented by Cheryl Carr-Maleh and Erik Moses. Each Commissioner represents their town's interests within a regional context before the Commission, brings information from the Commission back to their town, and serves on at least one of a number of WRC committees that address regional and municipal issues and concerns. All WRC meetings are open to the public and subject to Vermont open meeting law. Committees and meeting schedules can be found on our website www.windhamregional.org.

We assist towns with a wide variety of activities, including updating town plans and bylaws; community and economic development; local emergency and hazard mitigation planning, including flood hazard area bylaw assistance; serving as a liaison between towns and the State Emergency Operations Center to report damage caused by a disaster; natural resource planning, including assisting towns with watershed restoration and water quality projects; energy resilience and planning; addressing transportation issues, including traffic counts (automotive, bicycle, pedestrian), inventories (bridges, culverts, signs, road erosion), and road foremen training; redevelopment of Brownfields sites (sites that are or may be contaminated by hazardous substances); review of projects submitted through Act 250 (land use), Section 248 (energy generation and transmission, telecommunications), and federal permitting processes; grant applications and administration; training of municipal officials and volunteers across a range of topics; and mapping and geographic information system (GIS) analyses. The maps in your town office were likely produced by the WRC.

We help towns, both individually and collectively, make the most of the financial and human resources they have, by assisting with projects in, 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.

Work highlights for 2024 include assisting towns with project development and applications to the state Hazard Mitigation and Flood Resilient Communities programs, piloting a multi-town housing planning charrette process, supporting several towns with their town plan and zoning updates, assisting with the management of wastewater engineering and implementation projects, continued collaboration with Green Mountain Power on engaging with towns around grid resiliency, and helping towns access the Municipal Energy Resilience Program and the Municipal Technical Assistance Program. The WRC has also worked to bring more faculty and student engagement into the region, and this year brought in the University of Vermont, UMass-Amherst, and Norwich University on wastewater system mapping, housing and community connectedness, and river flood modeling, respectively. We are also updating the regional plan.

Funding for the WRC is provided through contracts with state agencies, federal and other grants, and town assessments. Town assessments made up approximately 5 percent of our total budget. Each town's individual assessment makes it possible for us to leverage the resources to serve all towns. The town's assessment for this year is \$3,246.97. To see our detailed Work Program and Budget for FY2025 and 2024 Annual Report, visit our website, www.windhamregional.org, and click on the heading "About Us."



Mark Reffner
Board Chairman
Weston

Ed Magee
Treasurer
Bondville

Pat Cherry
Secretary
Windham

Charma Bonanno
Weston

Rusty Davis
Weston

Mat Degan
Landgrove

Dwight Johnson
Londonderry

Jim Linville
Weston

Pat McLaine
Windham

Bob Wells
S. Londonderry

Susie Wyman
Londonderry

Thom Simmons
Executive Director

26 November 2024

Town of Winhall
115 VT-30
Bondville, VT 05340

Dear Selectboard and voters,

Neighborhood Connections respectfully requests **level funding in 2025** in the amount of **\$1,000** for our general operating expenses.

For 15 years, Neighborhood Connections has served the "Mountain Towns" of southern Vermont, including Winhall. We provide comprehensive case management, benefit application assistance, community meals, health & wellness classes, and a regional transportation system (the "Mountain Town Connector") which has seen ridership double in the last year to more than 2,500 rides per year. The majority of these rides are for seniors needing transport to medical appointments and other essential services. In addition, we have worked with numerous families impacted by several flooding events over the last two years. Clients are never charged for these services.

New this year – Neighborhood Connections has assumed responsibility for Meals on Wheels delivery for eligible residents of Winhall.

Winhall residents were assisted by Neighborhood Connections in the following specific ways in 2024:

3 individuals were provided with 14 rides to medical appointments;
2 individuals participated in 7 community meals;
2 seniors received 240 home-delivered meals;
1 senior receives pharmacy medications delivered to their home by our staff.

88% of Neighborhood Connection's budget is met through private charitable donations. We rely on the towns that we serve to help with the remaining 12%. We are grateful for Winhall's historic support, and look forward to continuing to work with our Winhall neighbors in 2025!

Sincerely,

Thom

Thom Simmons
Executive Director



We Go Beyond Patient Care

Caring For Our Communities in Sickness and in Health

"I'm 'medical phobic' and avoided health care for years, until I no longer could. Grace Cottage is so homey, with kind and very competent staff. I've been telling everyone I know that Grace Cottage is the best!" ~ Lisa Place, Wilmington, VT

"I am a true fan of Grace Cottage. I went from doctors and hospitals in Boston to Grace Cottage, and I am finding the care far superior." ~ Susan Holsapple, Londonderry, VT

Grace Cottage Family Health & Hospital has served the healthcare needs of our rural community with competence and compassion for more than 75 years. In 2024, Grace Cottage was again named "Best Hospital," "Best Emergency Care," "Best Physical Therapy," "Best Pharmacy," "Best Doctors," "Best Pediatricians," and "Best Place to Work" in the *Battleboro Reformer* Readers' Choice Best of Windham County Awards.

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 contracted with Dartmouth Health to offer TeleEmergency and TeleNeurology services. In 2023, Grace Cottage completed a 17' x 42' expansion of the Emergency Department in response to the substantial increase in the number of emergency visits in recent years.

Grace Cottage Family Health offers expanded hours for convenience and is accepting new patients. More than 8,000 area residents choose Grace Cottage for their **primary care**. We offer physicals and wellness visits, chronic disease management, pediatrics, geriatrics, and mental health services. Grace Cottage welcomes all members of the community and is one of three Vermont hospitals named a Top Performer in the national Human Rights Campaign Foundation's LGBTQ+ Healthcare Equality Index. Patient volume in the clinic has grown exponentially, and in response to this burgeoning community need, Grace Cottage has embarked on a project to construct a new clinic building with increased capacity, comfort, and convenience.

Grace Cottage's **Community Health Team** offers free services to area residents, including nutrition, lifestyle, and diabetes coaching; care coordination; and help with social services and financial assistance applications.

Grace Cottage's **Rehabilitation Department** offers exceptional care for both inpatients and outpatients. The 16 physical and occupational therapists also offer lymphedema therapy, custom orthotics, women's health, and pelvic health physical therapy. Because of the increase in demand for these services, the department has moved into the Heins Building, providing larger quarters for these important services.

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

Grace Cottage is an independent, non-profit 501(c)(3) organization. Town appropriations and other donations 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.

Fiscal Year 2024, by the numbers:

29,982: Patient visits to Grace Cottage Family Health

3,674: Patient days in hospital

4,195: Emergency Dept. visits

11,354: Outpatient Physical & Occupational Rehab visits

1,877: Diagnostic Imaging visits (CT Scan, X-ray, ultrasound, bone density)

1,630: Community Health Team visits

2,080: 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

P.O. Box 216, 185 Grafton Road, Townshend, Vermont 05353 www.gracecottage.org



Northshire Rescue Squad

PO Box 26

Manchester Center VT 05255

Business: (802) 362-1995 Fax (802) 362-8175

Email: northshirerescue@gmail.com

"Serving the community since 1964"

www.northshirerescue.com

The Northshire Rescue Squad's 2024 Annual Report is a reflection of the department's 60-year commitment to the communities it serves. While the role of emergency medical services has dramatically changed and increased in complexity over those years, our mission has remained the same: to provide the best prehospital patient care to the residents and visitors of the Northshire.

The Northshire Rescue Squad began providing its service in the spring of 1964, when a group of dedicated community volunteers saw a need for an ambulance service that would assist the citizens and visitors of the Northshire. With training and support from local businesses, along with the donation of a hearse by the generous Mrs. Einar Grondahl, the Manchester Rescue Squad was established. Today, the Northshire Rescue Squad is governed by an all-volunteer and dedicated board of directors. NRS operates two ambulances, with a third ambulance in reserve in the event one of our two front line ambulances is out of service for maintenance. The squad is comprised of over 30 highly trained paid full-time and part-time members along with multiple volunteers. We recognize that achieving such longevity has been possible only through strong leadership and growth, all made possible by the generosity and support we've received from individuals, businesses and organizations.

During 2024, the department responded to 1,570 emergencies. However, the scope of the Northshire Rescue Squad encompasses so much more than emergency response. Our team members have worked tirelessly to enhance our emergency and non-emergency services, deepen community engagement, and adapt to the evolving needs of our communities.

As we look ahead to 2025, the Northshire Rescue Squad remains committed to serving our communities with the highest level of professionalism. With the continued support of our community, we are prepared to meet any challenges that may arise. Our personnel are highly trained and well equipped to make the Northshire a safer community.

Respectfully Submitted,
Katie Vandale, B.S., NRP
Executive Director

NRS Call Responses in FY24		NRS Call Responses in Calendar Year 2024	
Manchester	1272	Manchester	1096
Dorset	166	Dorset	156
East Dorset	52	East Dorset	60
Danby	89	Danby	92
Mount Tabor	18	Mount Tabor	31
Winhall	15	Winhall	20
Mutual Aid	128	Mutual Aid	115
Total Calls	1,740	Total Calls	1,570

Winhall Memorial Library - Annual Report

July 1, 2023-June 30, 2024

What people are saying at the library:

"All the books my son had on his list!"

Myra -

"It is so good to be back here (volunteering)"

Becky -

"NOOoooo!"

Axel - When his mom told him
it was time to leave.

"I can't believe all the New York Times best sellers
you have! We have to wait forever for those back home."

Emma -

"Do you have a book club for kids?"

Gage -

Yes, last summer we had a book club for kids, and we
can start again anytime. The adult book discussion
group reads a variety of books including the occasional
children's book.

We have exhibit space for local artist to show their work
and the space to host a nice artist reception. We host a
variety of events throughout the year, from cooking
demonstrations, movies, and yoga to live music.

Yes, there's more to the library than just books. We offer
free wifi, printing services, audio books, DVDs, puzzles,
games plus countless opportunities.

Statistics

- 2,221 Items Loaned Out in FY 23/24
- 1,986 Patron Visits FY 23/24



Library Hours:

Tuesdays & Thursdays 10pm-5pm

Saturday 9am-12pm

2 Lower Taylor Hill Road

www.winhallmemoriallibrary.org

Please like us on Facebook and
follow us on Instagram!

Board of Trustees

Officers

Tamatha Blanchard

Alexis Matrone

Elaine Villano

Board Members

Ellen DeWeerd

Patricia Glabach

Carolann Mitchell

Judy Reynolds

Librarian

Pat Meulemans

Board of Listers

The State of Vermont has informed the Board of Listers of Winhall's Equalized Education Property Value, Common Level of Appraisal (CLA) and Coefficient of Dispersion (COD).

- Equalized Education Grand List: \$1,208,239,517
- COD (Coefficient of Dispersion): 27.01%
COD measures the uniformity of appraisals for properties on the Grand List by expressing the average deviation from the mean difference between assessment and market value of sold properties, as a percentage of the median. The lower the number, the less deviation. COD normally ranges between 10% to 20%. The State of Vermont requires town wide reappraisal when COD exceeds 20%.
- CLA (Common Level of Appraisal): 58.94%
CLA 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 no longer uses CLA to determine requirement for town wide reappraisal.
- SA (new statistical calculation): 81.45%
SA is a new calculation that adjusts each town's CLA to a composite statewide CLA. The SA is now used for determining education tax equalization
- The State of Vermont now requires all towns to conduct a town wide reappraisal every six years in accordance with a prescribed schedule, sooner when a town's COD exceeds 20%.

Both volume and price of property sales seen in Winhall during 2024 remained consistent with past three years' sales data. Town wide reappraisal of Winhall property began July, 2024 and is expected to conclude March 2026. Adjustments to equalize aggregate assessments across the state based on each town's CLA will continue to apply.



Dear Winhall Residents,

We are honored to be able to celebrate our 25-year anniversary of the founding of our school this year, recognizing the past quarter of a century that our school has faithfully served the children of our Winhall community. With a relentless goal to provide a personalized, high-quality pathway of education, our school's educational experience has been and continues to be designed to support every student reaching their full potential both as a student and as a young person.

The Mountain School at Winhall is an independent school of academic excellence, preparing students for success at the high school level with a rigorous curriculum, diverse experiences leveraging the Vermont outdoors, and a personalized approach for each student's pathway of successful development. The school provides a challenging, supportive learning environment that emphasizes character, values individuality, and encourages creativity. Concurrently, the school cultivates a climate of joyful learning where students are greeted upon arrival each day with a smile and a warm welcome back.

Small class sizes, a caring and talented faculty, diverse offerings, and technology used appropriately for learning are important attributes that contribute to the success of our students. Our students thrive in a strategically-designed outdoor learning experience as part of each week's learning schedule, and cell phones are not part of the school culture during the day. Students have the time and opportunities to discover who they are as individuals in a kind, nurturing school that cherishes personal conversations more than social media.

Additionally, in partnership with the Yale Center for Emotional Intelligence, the school has embarked on a multi-year initiative to embed the lessons of teaching the skills of emotional intelligence to students in every grade, empowering students to achieve higher levels of success academically and to thrive interpersonally. Growing up healthy includes nurturing all aspects of children's hearts and minds.

Year after year we connect with our alumni to seek their feedback on their preparedness for secondary education. Consistently, we hear from our former students that our small school size has only been an asset to them as they were able to solidify their own identities as young adults and gain self-confidence in their ability to achieve their goals in the pathways ahead.

We look forward to serving Winhall's students for the next 25 years!

Respectfully submitted,
Colleen A. Palmer, Ph.D.
Head of School



To our Member Towns and their Residents:

January 19, 2023

The Southern Vermont Communications Union District, a political subdivision of the State of Vermont, is a multi-municipal organization working to solve the longstanding rural broadband connectivity challenges in its fourteen member towns. Since forming in March of 2020, the CUD has grown to include Arlington, Bennington, Dorset, Landgrove, Londonderry, Manchester, Peru, Pownal, Rupert, Sandgate, Shaftsbury, Sunderland, Winhall, and Woodford.

SoVT CUD has had a very busy, and successful third year. The CUD worked with its partner, Consolidated Communications Inc. (CCI) to submit an application to the Act 71 Construction Grant Program, which was successfully funded in the amount of \$9,009,085. The CUD also signed a Master Services Agreement with CCI to begin construction of a fiber network in the CUD's service territory. In June, the CUD and CCI celebrated the launch of Phase 1 of CCI's three-phase buildout in Bennington County, and in August, the first customer was connected to the new fiber network. **All 14 towns in the CUD are expected to be covered by the end of 2023.**

CCI, in consultation with the CUD, has developed the following three-phase construction plan for the CUD territory:

- **Phase 1:** Now Complete! This phase is financed by CCI as part of their Rural Digital Opportunity Fund (RDOF) obligations and covered most of the Southshire, including Bennington, Woodford, Glastenbury, and part of Pownal and Shaftsbury.
- **Phase 2A:** This phase will be financed by the Act 71 Construction Grant. Set to begin in early 2023 and complete by the end of the year, this phase of the buildout will cover approximately 1,300 unserved and underserved addresses in the CUD's territory. Most of SoVT CUD's territory will be covered at the conclusion of this phase.
- **Phase 2B:** Funded by CCI, the second part of Phase 2 will begin in early 2023 and complete by the end of the year. This portion of the project involves a fiber build to an additional 619 unserved addresses and is part of CCI's RDOF obligations.
- **Phase 3:** The final phase will build out fiber to the "hardest 100" addresses in the CUD's territory, which has since been narrowed to the "hardest 17" addresses.
- Additionally, because of the strong partnership between the CUD and Consolidated, Consolidated has agreed to invest its own capital to cover an additional 4,689 served addresses across the CUD.

By way of closing, we would like to thank the many people and organizations who continue to support our work: the Department of Public Service; the Vermont Community Broadband Board; our elected officials; and the Bennington County Regional Commission. Most importantly, however, we would like to recognize the delegates that you have appointed to the CUD's Governing Board. They have dedicated their time and energy to solving an immensely difficult problem, and we would not have made the progress that we have made to date without them. We meet the second and fourth Wednesdays of each month at 6:00 PM. Please join us, and learn more at sovtcud.net.

Sincerely,

Eric Hatch, Chair
Southern Vermont Communications Union District

TOWN OF WINHALL

PROPOSED BUDGET

07 / 01 / 2025 - 06 / 30 / 2026

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

	Item	Actual	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/23-6/30/24	7/1/23-6/30/24	7/1/24-6/30/25	7/1/25-6/30/26
REVENUES						
Taxes (State, School, Town)	30000	3,049,478.21	16,937,397.00	3,703,837.89	17,449,347.00	4,818,802.00
Taxes - Delinquent (schedules)	30100	656,909.06	200,000.00	702,504.95	0.00	0.00
Interest on Taxes	30900	11,397.28	20,000.00	13,250.65	15,000.00	15,000.00
PILT - VT Fish & Wildlife	30200	8,519.21	8,500.00	8,519.21	8,500.00	8,500.00
Education Billing Fee Retained	30300	24,791.96	26,000.00	27,614.27	26,000.00	26,000.00
Current Use	30400	27,371.00	22,000.00	28,292.00	25,000.00	27,000.00
Dog Licenses	31300	207.31	500.00	264.00	500.00	500.00
Civil Union Licenses	31350				200.00	200.00
1st Class Licenses	31000	690.00	800.00	635.00	800.00	700.00
2nd Class Licenses	31100	140.00	0.00	230.00	100.00	140.00
Zoning/Building Permits	31875	17,525.00	20,000.00	14,495.00	20,000.00	28,000.00
Copier Fees	31400	1,965.00	3,000.00	2,401.00	2,000.00	2,500.00
Interest Income	31700	82,555.95	5,000.00	232,952.21	25,000.00	25,000.00
Miscellaneous	31800	176.67	1,000.00	307.64	1,000.00	300.00
National Forest - Federal	32000	49,745.00	45,000.00	52,906.00	50,000.00	50,000.00
Planning Comm / ZBA Permits	32100	100.00	2,400.00	320.00	1,000.00	300.00
Sewage Hook-Up Permits/WS Fire District	32750	108,926.60	65,000.00	76,418.56	70,000.00	75,000.00
Timber Sales	32700	0.00	5,000.00	0.00	0.00	0.00
1% Option Taxes	32725	188,858.25	160,000.00	168,879.36	180,000.00	180,000.00
Truck Permits	32900	180.00	100.00	180.00	100.00	100.00
Transfer Station Fees	32800	75.00	1,500.00	0.00	100.00	100.00
Transfer Station Const Debris	32805	4,310.00	7,500.00	5,282.00	7,500.00	6,000.00
Transfer Station MSW Bags	32810	40,095.00	32,000.00	37,395.00	32,000.00	35,000.00
Transfer Station Bottle Redemption	32815	290.00	500.00	0.00	500.00	0.00
Reappraisal Reimbursement	32650	18,819.50	19,000.00	18,800.50	19,000.00	19,000.00
Mortgage Income - Mountain School	33600	38,258.16	38,200.00	38,258.16	38,200.00	38,200.00
Vt. State Aid - Highway	33000	102,544.38	110,000.00	105,597.27	100,000.00	100,000.00
Grants	33200	5,271.28	20,000.00	12,406.00	25,000.00	10,000.00
Sale of Land / Property	33400	12,550.00	0.00	0.00	0.00	0.00
Delinquent Tax Collector Fees	31650	47,767.49	70,000.00	54,850.56	50,000.00	60,000.00
Town Clerk Fees	31600	50,039.97	40,000.00	38,977.25	35,000.00	40,000.00
Insurance Proceeds	33500	0.00	0.00	9194.67	0.00	0.00
Short Term Rental Licenses	32150				400,000.00	200,000.00
Police Salary Reimbursement	32400	0.00	75,000.00	0.00	10,000.00	5,000.00
Police Fines	32300	9,645.75	10,000.00	8,280.61	12,000.00	12,000.00
Police Highway Safety & Educ	32440	31,524.73	22,000.00	14,798.49	25,000.00	28,000.00
Police Snowmobile Safety & Educ	32420	609.51	4,500.00	1,946.01	3,000.00	3,000.00
Sale of Vehicles	32500	4,500.00	0.00	0.00	0.00	0.00
Stratton Corp. Law Enforcement	32550	172,000.00	172,000.00	184,900.00	175,000.00	178,500.00
Winhall Brook Camp Ground LE	32590	3,601.64	5,000.00	883.16	5,000.00	0.00
FEMA Disaster Reimbursement	33100	0.00	0.00	9294.43	0.00	0.00
Police Dept - Other Revenue	32600	13,726.75	15,000.00	12,600.00	15,000.00	15,000.00
TOTAL REVENUES		4,785,165.66	18,163,897.00	5,587,471.85	18,826,847.00	6,007,842.00

	Item	Actual	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/23-6/30/24	7/1/23-6/30/24	7/1/24-6/30/25	7/1/25-6/30/26
General Expenses						
State Education Taxes	6700	Net from Taxes	7,725,000.00	Net from Taxes	7,725,000.00	Net from Taxes
Winhall School District (BRSL)	67275	Net from Taxes	4,800,000.00	Net from Taxes	4,800,000.00	Net from Taxes
Accounting	4100	29,110.00	30,000.00	28,600.00	30,000.00	30,000.00
Advertising	4120	1,379.50	500.00	1,027.50	2,000.00	1,500.00
Attorney Fees	4220	1,365.56	1,000.00	180.00	1,500.00	1,000.00
Bennington County Tax	6700	61,232.17	55,000.00	70,645.37	62,000.00	72,000.00
Postage	4270	2,730.56	3,000.00	2,738.07	3,000.00	3,000.00
Printing	4280	0.00	100.00	0.00	100.00	100.00
Supplies & Other Expenses	4300	1,885.67	2,000.00	5,864.32	2,000.00	5,000.00
Engineering	4170	0.00	15,000.00	10.79	15,000.00	5,000.00
Town of Jamaica - Forest	6710	1,619.49	1,700.00	1,883.06	1,800.00	2,000.00
VLCIT Dues	4420	0.00	2,500.00	2,336.00	2,500.00	2,500.00
Total General Expenses		99,322.95	12,635,900.00	113,285.11	12,644,900.00	122,100.00
Community Center, 3 River Road						
Electricity	4190	2,287.64	3,000.00	2,961.60	3,000.00	3,200.00
LP Gas	4250	2,859.15	3,000.00	3,187.58	3,000.00	3,500.00
Repairs & Maintenance	4130	8,715.32	4,000.00	6,124.94	12,000.00	10,000.00
Telephone / Internet	4340	1,470.53	4,000.00	2,104.62	2,500.00	2,500.00
Total Town Hall		15,332.64	14,000.00	14,398.74	20,500.00	19,200.00
Municipal Building / Fire Station						
Utilities / Telephone / Internet	5890	18,663.47	13,000.00	13,190.15	20,000.00	20,000.00
LP Gas	5895	703.28	100.00	379.49	500.00	500.00
Repairs & Maintenance	5800	9,813.73	7,500.00	11,005.84	10,000.00	10,000.00
Total Municipal Building		29,180.48	20,600.00	24,575.48	30,500.00	30,500.00
School, 9 School Road						
Community Center Mortgage	43701	79,146.71	80,000.00	79,146.71	80,000.00	80,000.00
Total Community Center		79,146.71	80,000.00	79,146.71	80,000.00	80,000.00
Town Office, 113/115 VT RT 30						
Electricity	4430	7,433.08	7,000.00	7,713.09	8,000.00	8,000.00
LP Gas	4450	5,637.71	7,000.00	6,094.45	7,000.00	7,000.00
Telephones / Cell / Internet	4480	12,275.57	10,000.00	12,244.96	15,000.00	15,000.00
Office Equipment & Maintenance	4470	79.06	500.00	1,513.75	500.00	1,500.00
Building Repairs & Maintenance	4480	22,006.48	15,000.00	25,411.17	25,000.00	25,000.00
Town Hall Debt Service	4490	42,560.21	50,000.00	41,636.25	44,000.00	44,000.00
Total Town Office 113/115 VT RT 30		89,982.11	89,500.00	94,613.67	99,500.00	100,500.00

	Item	Actual	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/23-6/30/24	7/1/23-6/30/24	7/1/24-6/30/25	7/1/25-6/30/26
Other Expenses						
Animal Control Officer	41600	3,711.39	4,500.00	3,319.36	4,500.00	4,500.00
Health Officer Expense	41950	118.75	1,000.00	0.00	1,000.00	200.00
Cemetery Maintenance	41400	7,752.00	3,500.00	9,181.70	4,000.00	8,000.00
Library Maintenance & Supplies	42300	4,533.29	4,000.00	4,049.75	5,000.00	5,000.00
Street Lights	42900	2,264.78	2,500.00	2,351.46	2,500.00	2,500.00
Town Insurance	42100	122,826.00	150,000.00	142,232.00	150,000.00	150,000.00
Energy Committee Expenses	43750				4,000.00	4,000.00
E911 Coordinator Salary	43800	1,347.06	1,500.00	1,411.54	1,500.00	1,600.00
Facilities Manager Salary	43900		22,000.00	23,994.10	22,000.00	27,000.00
Total Other Expenses		142,553.27	189,000.00	186,539.91	194,500.00	202,800.00
Administrative Expenses						
Town Administrator Salary & CTO	40025	101,014.08	97,000.00	99,008.00	110,000.00	112,000.00
Select Board Secretary Salary	40500	2,372.05	4,000.00	2,796.36	4,000.00	3,500.00
Payroll Assistant Salary	40050	16,954.56	20,000.00	13,148.25	20,000.00	0.00
Select Board Chair Salary	40501	6,020.16	6,000.00	6,309.12	6,500.00	6,500.00
Select Board Vice Chair Salary	40502	4,854.60	5,000.00	5,087.64	5,200.00	5,200.00
Select Board Member Salary	40503	4,854.60	5,000.00	5,087.64	5,200.00	5,200.00
Computer System Expense/NEMRC	42000	33,602.69	8,000.00	18,445.08	20,000.00	20,000.00
Custodial Services/Grounds Maint.	43702	49,173.54	30,000.00	27,550.00	55,000.00	55,000.00
Paydata	42650	3,845.76	3,500.00	3,908.22	4,000.00	4,500.00
Bank Charges	43010	54.00	50.00	120.03	50.00	100.00
Finance Charges	43011	420.80	400.00	391.69	450.00	450.00
Town Report	43450	3,889.80	3,500.00	3,287.08	4,500.00	4,500.00
Administrator Travel / Expenses / Equip	41100	392.16	2,000.00	640.28	2,000.00	2,000.00
Select Board Travel / Expenses	43600	60.00	500.00	0.00	500.00	200.00
Town Service / Employees / Green Up	43650	18,970.00	16,000.00	11,252.77	20,000.00	20,000.00
Holiday Bonuses	43625		18,000.00	20,346.54	18,000.00	18,000.00
Total Admin. Salaries & Expenses		246,478.80	218,950.00	217,378.70	275,400.00	257,150.00
Allocable Expenses						
Social Security	67600	133,580.66	120,000.00	133,724.43	150,000.00	150,000.00
Unemployment Insurance	67900	2,069.00	1,500.00	1,736.00	2,500.00	2,500.00
VMERS Pension Plan	67700	122,016.45	120,000.00	128,121.30	150,000.00	150,000.00
Health Insurance	67200	352,640.72	375,000.00	512,265.83	375,000.00	540,000.00
Dental Insurance	67250	21,292.01	18,000.00	17,381.98	25,000.00	25,000.00
Life Insurance/ST/LT Disability/Aflac	67400	11,393.32	18,000.00	13,391.92	18,000.00	18,000.00
Accrued Paid Time Off	67800	8,063.40	20,000.00	36,408.70	20,000.00	20,000.00
Employee Vision Plan	67350	-25.84	0.00	142.91	0.00	0.00
Total Allocable Expenses		651,029.72	672,500.00	843,173.07	740,500.00	905,500.00

	Item	Actual	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/23-6/30/23	7/1/23-6/30/24	7/1/23-6/30/24	7/1/24-6/30/25	7/1/25-6/30/26
Town Clerk						
Town Clerk Salary	40700	30,000.00	33,000.00	32,999.98	37,000.00	42,000.00
Assistant Clerk Salary	40100	13,391.50	15,000.00	11,909.00	15,000.00	17,000.00
Fees (Town Clerk)	43000	50,149.97	40,000.00	39,182.25	35,000.00	40,000.00
Board of Civil Authority	41500	200.00	2,000.00	263.00	4,000.00	3,000.00
Dog Licenses	41120				500.00	500.00
Civil Union Licenses	41130				200.00	200.00
Travel & Expenses	41110	6,320.98	6,000.00	11,842.18	8,000.00	8,000.00
Elections	41800	7,458.02	6,000.00	2,977.03	8,000.00	8,000.00
Office Equipment / Software	43001	8,760.09	6,000.00	2,410.98	10,000.00	10,000.00
Total Town Clerk		116,280.56	108,000.00	101,584.42	117,700.00	128,700.00
Town Treasurer / Tax Collector						
Treasurer Salary	40800	34,000.00	36,000.00	36,000.00	39,500.00	42,000.00
Assistant Treasurer/Del Tax Coll. Salary	40300	4,893.92	10,000.00	5,777.01	10,000.00	10,000.00
Fees (Delinquent Tax Collector)	43002	47,767.49	70,000.00	54,850.56	50,000.00	30,000.00
Office Equipment / Supplies	43002	3,910.39	5,000.00	2,305.46	5,000.00	5,000.00
Total Town Treasurer		90,571.80	121,000.00	98,933.03	104,500.00	87,000.00
Listeners						
Tax Map Update	43200	4,000.00	3,150.00	4,100.00	3,150.00	4,500.00
Tax Appraisal Maintenance	43300	0.00	3,000.00	0.00	0.00	0.00
Listeners Wages	40400	19,604.46	20,000.00	21,412.31	25,000.00	28,000.00
Office Equipment / Supplies	43003	634.90	3,000.00	166.17	1,000.00	1,000.00
Town Assessor Expense	43050	0.00	2,000.00	0.00	0.00	0.00
Tax Abatement/Appeals	43100	0.00	4,000.00	12.21	4,000.00	0.00
Software / NEMRC Support	43004	1,669.85	3,500.00	2,640.37	3,500.00	3,500.00
Listeners/Travel/Education/Dues	42400	0.00	1,000.00	859.92	1,000.00	1,000.00
Total Listers		25,908.21	38,650.00	29,190.98	37,650.00	38,000.00
Planning & Zoning						
Planning Commission Expenses	65000	5,254.18	13,000.00	13,899.38	38,350.00	15,000.00
WRC Assessment	65100	1,803.95	1,800.00	0.00	1,800.00	3,000.00
ZBA Expenses	65200	0.00	2,350.00	60.06	3,350.00	200.00
Zoning Administrator Salary	40900	16,429.29	15,000.00	19,789.69	15,000.00	25,000.00
Zoning Administrator Fees	40901	6,500.00	5,200.00	7,480.00	5,200.00	10,000.00
Total Planning & Zoning		29,987.42	37,350.00	41,229.13	63,700.00	53,200.00
Short Term Rental Administration						
STR Contractor	65400				30,000.00	30,000.00
Administrative (Secretarial)	65600				7,800.00	0.00
STR Administrator	65500				64,000.00	42,000.00
Total Short Term Rental Admin.					101,800.00	72,000.00

	Item	Actual	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/23-6/30/24	7/1/23-6/30/24	7/1/24-6/30/25	7/1/25-6/30/26
Fire & Rescue						
Fire Dept. - Fire Truck Maint	63150	16,371.09	18,000.00	8,237.96	18,000.00	18,000.00
Diesel/Gas	63250	0.00	1,000.00	0.00	1,000.00	500.00
Fire & Rescue Dispatch Service	63200	43,708.00	44,000.00	45,238.00	50,000.00	50,000.00
Total Fire & Rescue		60,079.09	63,000.00	53,475.96	69,000.00	68,500.00
Police / Rescue Department						
Chief of Police/Rescue/EMD Sal & CTO	45025	109,096.00	113,500.00	114,337.60	119,000.00	123,000.00
Police / Rescue Dept Salaries	45026	515,337.07	546,000.00	517,140.00	575,000.00	620,000.00
Police Dept Salaries - Overtime	45027	54,399.55	60,000.00	55,699.61	60,000.00	75,000.00
Police Dept Salaries - CTO / Holiday	45028	36,546.50	45,000.00	42,300.88	45,000.00	52,000.00
Administrative Support	45500	57,860.80	58,300.00	50,720.00	61,100.00	75,800.00
Community Outreach	45050	1,999.82	2,000.00	1,838.74	3,000.00	3,000.00
Gas & Oil	45950	26,734.82	26,000.00	22,694.55	29,000.00	25,000.00
Highway Safety & Education	45300	18,847.75	22,000.00	26,494.64	25,000.00	28,000.00
Information Systems	46000	19,505.25	25,000.00	22,989.31	30,000.00	29,000.00
K-9 Expense	46050	4,418.90	5,000.00	4,694.22	5,000.00	5,000.00
Mileage	46200	2,394.28	3,000.00	2,749.84	3,000.00	3,000.00
Office Equipment Replacement	47600	6,927.07	6,000.00	8,685.17	8,000.00	8,000.00
PD / Rescue Training	47500	15,897.44	18,000.00	17,251.24	18,000.00	18,000.00
Postage	46700	1,090.80	1,000.00	1,353.03	1,200.00	1,200.00
Radar Equipment Certification	46900	996.00	1,000.00	575.00	1,000.00	1,000.00
Radios/Paging Services	47100	4,952.83	5,000.00	1,757.93	5,000.00	5,000.00
Repair & Maintenance - Cruisers	45900	19,346.88	18,000.00	17,125.77	20,000.00	19,000.00
Repair & Maintenance - Snowmobiles	45925	65.18	1,000.00	0.00	1,000.00	1,000.00
Rescue Supplies & Equipment	63300	6,884.70	7,000.00	7,001.89	7,000.00	8,000.00
Snowmobile Safety & Education	45200	632.37	3,000.00	1,263.71	3,000.00	3,000.00
Supplies & Other Expenses	47800	16,181.24	19,000.00	18,730.01	19,000.00	19,000.00
Telephone	47400	7,151.26	7,000.00	7,470.81	8,000.00	8,000.00
Uniforms & Equipment	47900	18,063.67	17,000.00	16,200.33	17,000.00	17,000.00
Video Equipment Replacement	47950	5,622.00	5,000.00	4,909.63	6,000.00	6,000.00
Total Police/Rescue Dept.		950,952.18	1,013,800.00	963,983.91	1,069,300.00	1,153,000.00
Emergency Management Expense						
Facilities / Emergencies / FEMA	69050	0.00	3,000.00	333,325.12	3,000.00	3,000.00
Non-perishable foods	69130	0.00	500.00	0.00	500.00	500.00
Water-bottled	69150	0.00	500.00	0.00	500.00	500.00
Total Emergency Management		0.00	4,000.00	333,325.12	4,000.00	4,000.00

	Item	Actual	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/23-6/30/24	7/1/23-6/30/24	7/1/24-6/30/25	7/1/25-6/30/26
Transfer Station						
Supervisor Salary & CTO	60025	53,087.98	70,000.00	55,624.16	70,000.00	70,000.00
Attendant Salaries	60026	104,433.60	80,000.00	107,730.00	110,000.00	112,000.00
Department Overtime	60027	1,825.86	5,000.00	2,940.44	5,000.00	5,000.00
Compactor - Solid Waste Disposal Fees	60500	15,314.63	30,000.00	19,841.71	30,000.00	25,000.00
Recycling Fees / Hauling / Processing	60100	19,498.26	17,000.00	26,969.48	20,000.00	30,000.00
Electricity	60900	4,428.39	4,500.00	7,629.77	4,500.00	9,000.00
Supplies & Maint / Improvements / Bags	61300	2,044.81	16,000.00	11,734.49	15,000.00	15,000.00
Uniforms / PPE	61500	1,633.07	2,500.00	1,790.25	2,500.00	2,500.00
Solid Waste Compliance / Haz Waste	60700	7,607.70	25,000.00	23,472.59	15,000.00	20,000.00
Training	60400	28.00	1,000.00	0.00	1,000.00	1,000.00
Water	61600	1,278.50	1,500.00	1,104.75	1,500.00	1,500.00
Tire Disposal Fees	61700	784.50	1,000.00	663.00	1,000.00	1,000.00
Metal Disposal Fees	61800	1,439.20	2,000.00	2,146.55	2,000.00	2,500.00
Compost/Organics Disposal Fees	61900	6,684.83	8,500.00	8,512.56	8,500.00	8,800.00
Electronics Recycling Fees	60200	318.20	300.00	348.20	300.00	500.00
Construction & Demolition	61100	21,502.16	30,000.00	25,950.68	30,000.00	30,000.00
Total Transfer Station		241,909.69	294,300.00	286,458.63	316,300.00	333,800.00
Town Highway Garage						
Electricity/Telephone/Internet	50900	5,639.05	5,000.00	8,353.19	8,000.00	9,000.00
Heating Oil	51300	5,073.91	6,000.00	4,598.16	6,000.00	6,000.00
Repairs & Maint - Town Shed	50300	2,839.38	4,000.00	6,516.34	4,000.00	7,000.00
Uniforms	52900	1,890.88	3,000.00	2,349.20	3,000.00	3,000.00
Garage Generator	50400	0.00	200.00	0.00	200.00	100.00
4-Bay Garage	50200	568.00	4,000.00	742.42	4,000.00	1,000.00
LP Gas	51400	3,433.05	5,500.00	4,459.90	5,500.00	5,500.00
Total Highway Garage		19,444.27	27,700.00	27,019.21	30,700.00	31,600.00

	Item	Actual	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/23-6/30/24	7/1/23-6/30/24	7/1/24-6/30/25	7/1/25-6/30/26
Highway Department Expense						
Road Foreman Salary & CTO	55050	72,151.04	78,000.00	74,782.72	82,000.00	81,120.00
Crew Member Salaries	55060	214,390.72	183,000.00	219,684.49	220,000.00	225,000.00
Department Overtime	55070	20,981.90	25,000.00	21,406.05	26,000.00	25,000.00
Chloride	55100	22,121.85	23,000.00	6,015.05	23,000.00	23,000.00
Cold Patch	55200	105.00	100.00	0.00	1,000.00	100.00
Culverts	55300	19,731.20	30,000.00	31,577.58	30,000.00	15,000.00
Gravel	55400	84,289.18	100,000.00	80,364.57	100,000.00	55,000.00
Guard Rails	55500	0.00	8,000.00	9,342.50	0.00	1,000.00
Other / Training / Permits	55600	700.00	3,500.00	2,894.90	3,500.00	3,500.00
Outside Equipment / Services	55700	754.37	1,000.00	2,862.71	1,000.00	300.00
Road Improvement	55800	69,323.00	45,000.00	3,784.00	70,000.00	10,000.00
Road Signs	55900	4,598.73	5,000.00	3,619.82	5,000.00	3,500.00
Salt	56000	107,391.86	120,000.00	109,147.81	100,000.00	50,000.00
Sidewalk Maintenance	56200	6,750.00	7,000.00	6,750.00	7,000.00	7,000.00
Sand	56100	43,000.00	75,000.00	75,250.00	81,000.00	35,000.00
Road Striping	55950	13,427.64	15,000.00	0.00	15,000.00	10,000.00
Gas - No Lead	51000	2,130.29	800.00	906.81	2,000.00	800.00
Diesel	50500	65,827.28	45,000.00	56,948.55	50,000.00	60,000.00
Oil	51600	1,469.05	1,000.00	0.00	1,000.00	500.00
Truck 1 - 2017 Western Star	51810	44,764.78	15,000.00	26,252.08	20,000.00	15,000.00
Truck 4 - 2015 Ram	51840	5,092.06	4,000.00	19,609.09	2,000.00	1,500.00
Truck 5 - 2023 Freightliner	51880				2,500.00	3,000.00
Multipurpose Truck - 2015 F150	51870	458.06	1,000.00	2,847.36	1,500.00	1,000.00
Truck 2 - 2019 Western Star	51850	21,987.57	9,000.00	24,212.02	10,000.00	10,000.00
Truck 3 - 2014 International	51860	8,525.40	5,000.00	7,118.02	7,000.00	6,000.00
Grader Repairs	51900	14,052.52	11,000.00	11,770.61	7,000.00	10,000.00
Backhoe - Cat	51910	6,447.47	2,000.00	11,116.25	2,000.00	3,000.00
Bucketloader 2019 Cat	51920	7,793.89	4,000.00	8,844.31	3,000.00	4,000.00
Sanders	51930	0.00	1,000.00	44.58	1,000.00	1,000.00
Roadside Mower Repairs	51950	3,662.48	2,000.00	4,447.97	2,000.00	2,000.00
Other Maintenance / Inspection	52000	34.00	500.00	0.00	500.00	500.00
Supplies & Other Expenses	52100	10,704.69	8,000.00	9,970.64	12,000.00	10,000.00
Equipment Purchase / Lease	53100	723.99	0.00	0.00	1000.00	0.00
Total Highway Dept.		873,390.02	827,900.00	831,570.49	889,000.00	672,820.00

	Item	Actual	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/02-6/30/23	7/1/03-6/30/24	7/1/03-6/30/24	7/1/04-6/30/25	7/1/05-6/30/26
Reserve Funds (Only Showing Amounts to be Added)						
Highway Equipment Fund	53200	100,000.00	200,000.00	200,000.00	250,000.00	225,000.00
Highway Maintenance Fund	53250	250,000.00	250,000.00	250,000.00	700,000.00	0.00
Fire & Rescue Equipment Fund	63000	60,000.00	275,000.00	275,000.00	175,000.00	175,000.00
Fire Dept Building Reserve Fund	63020				25,000.00	25,000.00
Municipal Facilities Reserve Fund	63001	100,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Sand/Salt Shed Reserve Fund	53201	0.00	50,000.00	50,000.00	0.00	0.00
Winhall Beautification Committee	71500	10,000.00	10,000.00	10,000.00	10,000.00	15,000.00
Tax Re-Appraisal Reserve Fund	63002	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Police Equipment Reserve Fund	63004	95,000.00	90,000.00	90,000.00	130,000.00	100,000.00
Police Dispatch & Equip Fund	63025		110,000.00	110,000.00	0.00	0.00
General Reserve Fund	63006	100,000.00	10,000.00	35,000.00	10,000.00	0.00
Winhall Museum Fund	71400				500.00	2,000.00
Emergency Relief Fund	63003					1,000.00
Cemetery Restoration Fund						5,000.00
Town Records Conversion Fund	63007	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Planning Commission Reserve Fund	32200	1,500.00	40,000.00	40,000.00	40,000.00	0.00
Short Term Rental Reserve Fund	32250				25,000.00	0.00
Housing Reserve Fund	32260				10,000.00	50,000.00
Transfer Station Maintenance Fund	63008	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Bituminous Concrete Reserve Fund	63005	350,000.00	150,000.00	150,000.00	0.00	350,000.00
Stratton Access Road Reserve Fund	63009	200,000.00	300,000.00	300,000.00	300,000.00	400,000.00
Total Reserve Funds		1,293,500.00	1,562,000.00	1,587,000.00	1,752,500.00	1,425,000.00

	Item	Actual	Budget Request	Actual	Budget Request	Budget Request
	Code	7/1/22-6/30/23	7/1/23-6/30/24	7/1/23-6/30/24	7/1/24-6/30/25	7/1/25-6/30/26
Appropriations						
Benn Area Habitat for Humanity	70000	760.00	760.00	760.00	760.00	760.00
Benn County Meals on Wheels	70900	600.00	600.00	600.00	600.00	600.00
Carlos Otis Clinic	70100	6,000.00	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	500.00
Floodbrook Athletic Association	70200	500.00	500.00	500.00	500.00	500.00
Grace Cottage Hospital	70400	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
Londonderry Rescue Squad	70500	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
Northshire Rescue Squad	70600	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Mountain Valley Health Council	70800	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
So. Vt. Council on Aging	71000	500.00	500.00	500.00	500.00	500.00
VT Green-Up	71100	50.00	50.00	50.00	50.00	50.00
Vermont Nursing Alliance	71200	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
Winhall Fire Department	71350	62,500.00	68,000.00	68,000.00	89,500.00	89,500.00
Winhall Memorial Library	71300	26,250.00	26,250.00	26,250.00	26,250.00	28,875.00
United Counseling Service	71075	330.00	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	2,000.00
The Collaborative	71800	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Winhall Community Arts Center	71875	7,500.00	12,700.00	12,700.00	26,250.00	45,000.00
SE VT Econ Development Strategies	71825	2,307.00	2,307.00	2,307.00	2,307.00	2,307.00
Neighborhood Connections	70850	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
VT Municipal Clerks & Treasurers Assoc.						200.00
Winhall Stratton Community Food Shelf						6,000.00
Winhall Industrial Society (Bondville Fair)	71925	2,000.00	5,000.00	5,000.00	10,000.00	20,000.00
Total Appropriations		130,647.00	144,847.00	144,847.00	184,897.00	222,472.00
Total Revenues		4,785,165.66	18,163,897.00	5,587,471.85	18,826,847.00	6,007,842.00
Total Expenditures		5,185,707.92	18,163,897.00	6,081,689.27	18,826,847.00	6,007,842.00
Variance		(400,542.28)	0.00	(494,217.42)	0.00	0.00
Grand List (Estimated)			7,064,995.35		7,112,866.35	7,112,866.35
Town Amount to be Raised by Taxes			4,437,397.00		4,924,347.00	4,818,802.00
Projected Town Tax Rate			0.6281		0.6923	0.6775
Approved by Select Board 12/04/2024						
E. Stuart Coleman, Chair						
William Schwartz, Vice Chair						
Julie Isaacs, Member						

WINHALL TOWN SCHOOL DISTRICT WARNING

The legal voters of the Winhall Town School District are hereby notified and warned to meet at The Mountain School at 9 School Street in Winhall, Vermont on Tuesday, March 4, 2025 at 10:00 AM to transact the following business.

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, 2025 through June 30, 2026?

Article 4: Shall the voters approve tuition payment of the announced tuition rate of The Mountain School at Winhall in the amount of \$19,550 for the 2025-2026 school year for resident pupils who attend The Mountain School at Winhall?

Article 5: Shall the voters of the school district approve the school board to expend \$4,788,598, which is the amount the school board has determined to be necessary for the ensuing fiscal year? The Winhall Town School District estimates that this proposed budget, if approved, will result in per pupil education spending of \$14,084 which is 8.10% higher than per pupil education spending for the current year.

Article 6: Shall the voters approve payment of the announced tuition rate of Burr and Burton Academy in the amount of \$21,972 for the 2025-2026 school year for resident pupils in grades 9-12 who attend Burr and Burton Academy?

Article 7: Shall the voters authorize the School Board to transfer any unassigned General Fund surplus existing on June 30, 2025, an amount estimated to be \$41,253, to the Tax Stabilization Reserve Fund?

Article 8: Shall the voters appropriate the sum of \$30,000 for the Bus Reserve Fund?

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

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 at The Mountain School at 9 School Street in Winhall, Vermont from 10:00AM to 7:00PM on Tuesday, March 4, 2025.

The legal voters of Winhall Town School District are further notified that voter qualification, registration and absentee voting relative to said meeting shall be as provided in Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Dated this 8th day of January 2025.

WINHALL BOARD OF SCHOOL DIRECTORS

Jennifer Samuelson, Chair

Meridith Dennes

WINHALL TOWN SCHOOL BOARD REPORT

January 2025

Several years ago, when the three of us first began working together on the Winhall School Board, we spent some time crafting our vision – *to support each child's intellectual growth and academic success while encouraging creativity, independence, and responsibility to self and others*. This vision frames the work that we do and guides us as we consider how best to serve our community. We want our resident children to thrive academically, personally, and socially, and we want to provide these opportunities at a rate that our taxpayers value. With the guidance and support of the BRSU, we have worked collaboratively over the past several years to implement measures to stabilize the tax rate. The work has not been easy, but it has been critical to our success in managing our tax rate as best we can given the fluctuations in our student population and other factors beyond our control. We could not have accomplished this without voter support, and we thank you for your continued engagement and partnership.

In the coming year, we anticipate that our homestead tax rate in FY26 will increase by 2.6%, which is lower than the 5.9% average tax rate increase projected by the Department of Taxes and still remains well within the range of our historic tax rates over the past decade. After consideration, we decided not to transfer money out of our tax stabilization fund to bring the rate down for three reasons. First, the tax stabilization fund was created primarily to be used in years when our spending would otherwise exceed the excess spending threshold (at which point the amount over the threshold is double-taxed and causes a sharp spike in the tax rate). Our projected adjusted education spending per equalized pupil in FY26 remains well below this threshold. Second, we are only able to contribute to the tax stabilization fund in years in which we enjoy a surplus. Given the recent changes to the calculation of the homestead tax rate, it is unknown whether Winhall will experience a surplus in the foreseeable future. Thus, it is unclear when, if ever, we will be able to add more funds to the tax stabilization fund. Third, both the Governor's Office and the General Assembly have acknowledged the need to respond to increases in property tax rates state-wide and we anticipate that changes to the funding formula could occur as early as this spring. These changes may alter our projected tax rate for FY26 and may also alter how we fund education for our resident students going forward. We will have better clarity next year and want to conserve our tax stabilization funds until we better understand how we will be responsible for paying for education in future years.

Turning to our Warning, Article 4 has been warned by petition and asks voters to approve payment of The Mountain School at Winhall's announced tuition rate of \$19,550 for Grades K-6. This tuition rate is \$290 higher than the estimated union school average tuition rate and is projected to increase our tax rate by 0.3 cents. We anticipate that representatives from The Mountain School will provide more background behind this Article at Town Meeting.

Article 5 requests that voters authorize us to expend \$4,788,598. As in prior years, this sum includes the cost of educating 15 additional students who are currently unknown to the BRSU but who may move into town by the time school begins in the fall. Including these students as a "placeholder" in our budget avoids a spike in the tax rate the following year and has helped us to maintain a stable tax rate over the years.

Article 6 asks voters to approve payment of Burr & Burton's announced tuition rate of \$21,972. This tuition rate is \$1,212 higher than the estimated union school average tuition rate and is projected to increase our tax rate by approximately 2.2 cents. Approving this Article preserves Winhall's status as a "sending town," which we feel is an important benefit to our town: it ensures that any Winhall student who chooses to attend BBA will be accepted and that families whose children attend BBA will not be obligated to pay any additional tuition on their behalf.

Finally, Article 7 asks voters to authorize the School Board to transfer the unassigned FY25 General Fund surplus to the Tax Stabilization Fund, and Article 8 requests that voters appropriate the sum of \$30,000 to the Bus Reserve Fund. The monies raised in these two Articles will help us to cover anticipated as well as unanticipated expenses as they occur in a way that, again, helps to stabilize our tax rate.

WINHALL TOWN SCHOOL BOARD REPORT

(continued)

We look forward to coming together as a community at Town Meeting Day to discuss these issues with you in greater detail. We are grateful to the Mountain School for hosting us, to our Town Officials for helping our meeting to run so smoothly, to the BRSU for its partnership and support, and to you, our voters, for your trust in us and the work that we do.

All the best,
Jennifer Deck Samuelson, Chair
Dean Gianotti, Jr.
Meredith Dennes

ENROLLMENT REPORT

Enrollment as of December 1, 2024

SCHOOL	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Burr & Burton												13	9	10	11	43
Dorset				1												1
Ethel Walker												1				1
Flood Brook				2		4		4	1	2	3					16
Grammar School (The)									1							1
Holderness													1			1
Kent School												1				1
Leland & Gray															1	1
Long Trail									6	9	9	2	1	2	1	30
Maple Street				1	1	2	3	2	7	3	6	4				29
MEMS							1		1	2	3	3				10
Middlesex													1		1	2
Mountain School				3	1	3	7	2	8	7						31
North Country School										1						1
PK Partners	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	4
Red Fox				1				1	2							4
Stratton Mtn										4	4	8	2	4	10	32
VT Academy													1			1
White River Valley HS													1	1	1	3
Total	2	2	5	5	5	15	5	22	20	25	23	25	16	17	25	212

PK3 = 3 yr olds; PK4 = 4 yr olds

REPORT OF THE SUPERINTENDENT

Randi Lowe, EdD

January 2024

We are doing many things well in the Bennington-Rutland Supervisory Union and it is a privilege to work within this school system. We have excellent teachers and staff, and we have strong instructional practices in place. We prepared school district budgets that are intended to support teaching and learning at a cost that is reasonable. Having said this, Vermont is facing unprecedented fiscal and educational challenges, and we find ourselves needing to consider our organizational reality and make some difficult decisions. Below you will find some of the primary challenges we are focusing on in the coming years.

Declining enrollment has negatively impacted every school in the supervisory union. Intradistrict choice within the Taconic and Green Regional School District (T&G) has helped to stabilize numbers in some schools, however, it has created instability in others. The decrease of students in our schools creates organizational weak spots which are detrimental to teaching and learning.

We use research-based, effective curricular resources in all classrooms across the supervisory union. These use well developed units of study to ensure our students have access to the grade level content students are expected to learn. The language arts resource we selected is aligned with the new legislation, so we are ahead of the curve in the state. However, fewer students has led to combined grade levels in our smaller schools. This makes it difficult to teach every child what they need to learn without dismantling the system of support we have in place to ensure all students have access to quality intervention and specialized instruction to help them learn grade level material. We want to ensure every child who needs extra learning support has it.

Some teachers are required to teach multiple grade levels and multiple content areas, which prevents them from honing their skills. It is impossible to develop expertise in your craft when every year you are asked to do something different. We hear this from teachers every year and know that this instability undermines their ability to demonstrate their professional talent.

Our buildings are depreciating and early in 2024 we completed a facility evaluation, so we had an accurate sense of the condition of our buildings. Results were not surprising, demonstrating that our schools are in need of repair in the short term and require significant repair and updates in the years ahead, which will require financial investment.

In 2022 the Taconic and Green Regional School Board (T&G) began to explore the development of a regional middle school to serve all students in T&G. Our communities have discussed forming a middle school for many years without getting traction. We are at a point where the overwhelming feedback has been that the time is now and it is time for us to invest in our middle school students and provide a robust, 21st century education that meets their developmental, academic and social-emotional skills, and prepares them well for high school. Planning for a middle school will continue in the upcoming year and in 2026 we will likely be asking the voters to approve a bond to finance either a renovation or new construction to educate all of our students in grades six through eight.

This exploration of middle school needs led us to analyze our elementary programming and many of the comments above were identified. We are working with architects to complete visioning work with the Taconic and Green community to plan for a more stable, robust, and effective elementary school experience for all of our learners in the upcoming years.

While we are taking steps to address the needs just discussed, the way Vermont funds education is leading to an untenable tax burden on our taxpayers. We are presenting a budget that we consider responsible to educate our students, however, tax increases within our community may be higher than we want as a result of the state's education funding formula.

The Governor, Agency of Education, and Legislature are working to address this and are considering both short and long term solutions. The Governor announced he will be proposing a courageous, radical shift to how we provide education in Vermont during the 2025 legislative session. I anticipate that there will likely be changes/requirements/recommendations made that

REPORT OF THE SUPERINTENDENT

(continued)

influence class and school size. Vermont has more staff and teachers per student than any other state and we pay more to educate our students than most other states. We should be prepared for state level change.

It is important that we understand the complexity of this moment. Our current system is operating more schools than we need for the number of students we have. We are not maximizing our educational outcomes and are operationally not as financially efficient as we could be.

Both Mettawee and Taconic and Green School Districts are facing their own unique challenges. Both boards have to make difficult decisions. This fall, when boards were discussing complicated topics, our communities were present to share their thoughts, feelings and concerns. I encourage you to remain engaged so you are fully informed. This will allow you to attend meetings and contribute in a productive and proactive way in order to meaningfully impact board decisions.

We are a strong, vibrant community that cares about the education our children receive. As we look ahead, I am focused on capitalizing on the strengths in each of our schools to positively impact the learning for all of our kids. There are no good or bad schools within the BRSU. There are incredible teachers in every building and effective and committed support staff who facilitate learning for all of our children. The incredible potential within our system is here and ready for us to think creatively and intentionally as we look to the future and build an educational system that capitalizes on our strengths. These strengths can then come together to provide a program that exceeds anything we have now.

Our teachers, staff and school boards are engaged and committed. Our parents and community members are invested and want engaging and effective educational experiences for their children that prepare them for the future. Together, we have tremendous potential, and I look forward to our partnership in the work ahead of us. It is a privilege and honor to work here. Thank you to every member of our community for your continued support of our schools.

Winhall School District

Tax Rate Comparison - FY25, FY25 Adjusted, FY26 Projected

		FY25	FY25 Adjusted	FY26	% Change	Variance
(a)	Voted Budget	\$4,566,869	\$4,566,869	\$4,788,598	4.90%	
(b)	Warned Articles	25,000	25,000	30,000	20.00%	
(c)	Less Local Revenues	205,543	205,543	206,647	0.50%	
(d)	Plus Budget Deficit to be Raised (if Applicable)	0	0	41,253	n/a	
(e)	Less Surplus and Reserves Used (if Applicable)	<u>250,000</u>	<u>250,000</u>	<u>41,253</u>	(83.50%)	
(f)	Education Spending	(a+b-c+d-e) \$4,136,326	\$4,136,326	\$4,611,951	11.50%	
(g)	LTW ADM (FY26 Estimated)	<u>317.61</u>	<u>317.61</u>	<u>327.47</u>	3.10%	
(h)	Per Pupil Spending	(f ÷ g) \$13,023	\$13,023	\$14,084	8.10%	
(i)	Applicable Penalty Exclusions	<u>0</u>	<u>0</u>	<u>0</u>	n/a	
(j)	Ed Spending/Pupil Less Exclusions	(h - i) \$13,023	\$13,023	\$14,084	8.10%	
(k)	Ed Spending/Pupil Over Penalty Threshold (FY26 \$15,926)	<u>0</u>	<u>0</u>	<u>0</u>	n/a	
(l)	Adjusted Education Spending/Equalized Pupil	(j + k) <u>\$13,023</u>	<u>\$13,023</u>	<u>\$14,084</u>	8.10%	
(m)	Property Yield (Pending Legislative Approval FY26)	<u>\$9,893</u>	<u>\$7,578</u>	<u>\$8,553</u>	12.90%	
(n)	District Tax Rate	(l ÷ m) \$1.3164	\$1.7186	\$1.6467		(\$0.072)
(o)	Tax Rate Reduction	<u>\$0.1300</u>	<u>\$0.1697</u>	<u>\$0.1437</u>		(\$0.026)
(p)	District Tax rate with Reduction	(n - o) \$1.1864	\$1.5488	\$1.5029		(\$0.046)
(q)	Common Level of Appraisal (CLA)	<u>65.99%</u>	65.99%	58.94%		
(r)	State Wide Adjustment		<u>76.60%</u>	<u>72.36%</u>		
(s)	CLA After Estimated Statewide Adjustment	(q + r) <u>86.15%</u>	<u>86.15%</u>	<u>81.45%</u>		(4.69%)
(t)	Homestead Tax Rate	(p + q) & (p ÷ s) <u>\$1.7978</u>	<u>\$1.7978</u>	<u>\$1.8452</u>		\$0.0474

With the implementation of Act 127, the tax formula now includes a statewide adjustment. The announced yield reflects the use of the statewide adjustment, and the statewide adjustment is then applied to the CLA. The statewide adjustment is an average of all town CLAs in the state.

The resulting homestead tax rate is the same, but the variance between the district tax rate and the homestead tax rate is reduced. Given the change in the formula, the FY25 tax rate is revised using the new formula to make a clear comparison to FY26.

Winhall School District

Historical Tax Rates

	District Tax Rate	CLA	CLA With Statewide Adjustment	Homestead Tax Rate	% Change District Tax Rate	% Change Homestead Tax Rate
FY26 Projected	\$1.5029	58.94%	81.45%	\$1.8452	(3.00%)	2.60%
FY25 Adjusted	\$1.5488	65.99%	86.15%	\$1.7978		
FY25	\$1.1864	65.99%		\$1.7978	(4.10%)	13.50%
FY24	\$1.2369	78.10%		\$1.5837	(19.50%)	(4.40%)
FY23	\$1.5357	92.71%		\$1.6565	(12.20%)	(6.90%)
FY22	\$1.7481	98.24%		\$1.7794	1.70%	0.40%
FY21	\$1.7183	96.94%		\$1.7725	3.70%	3.60%
FY20	\$1.6563	96.85%		\$1.7102	(19.50%)	(19.40%)
FY19	\$2.0565	96.89%		\$2.1225	6.40%	3.80%
FY18	\$1.9330	94.53%		\$2.0449	14.10%	17.00%
FY17	\$1.6936	96.94%		\$1.7471	2.80%	1.10%
FY16	\$1.6471	95.27%		\$1.7289	(2.50%)	0.00%
FY15	\$1.6891	97.73%		\$1.7283	4.80%	4.00%
FY14	\$1.6122	97.02%		\$1.6617	(6.90%)	(9.10%)
FY13	\$1.7321	94.75%		\$1.8281		

Winhall School District

FY26 Budget

	FY24	FY24	FY25	FY25	FY26	% Change
EXPENDITURES	Budget	Actual	Budget	Anticipated	Budget	Budgets 26 vs 25
1 Pre-K Program/Early Education	\$46,126	\$45,911	\$24,320	\$20,681	\$21,073	-13.4%
2 Instruction/Support Program	3,864,865	3,601,881	3,955,759	4,064,171	4,142,179	4.7%
3 District Administration	17,694	16,352	17,264	17,294	17,764	2.9%
4 Fiscal Services	250	0	250	250	250	0.0%
5 Supervisory Union Assessments	509,003	509,003	516,901	516,901	546,578	5.7%
6 Return of Surplus (Supervisory Union)	(29,675)	(29,675)	(64,820)	(64,820)	(55,350)	-14.6%
7 Transportation	<u>115,431</u>	<u>109,238</u>	<u>117,195</u>	<u>121,322</u>	<u>116,104</u>	-0.9%
8 Total Expenditures to be Voted	<u>\$4,523,694</u>	<u>\$4,252,710</u>	<u>\$4,566,869</u>	<u>\$4,675,799</u>	<u>\$4,788,598</u>	4.9%
9 Budgeted Transfers/Warned Articles	<u>20,000</u>		<u>25,000</u>		<u>30,000</u>	20.0%
10 Total District Expenditures	<u>\$4,543,694</u>		<u>\$4,591,869</u>		<u>\$4,818,598</u>	4.9%
11						
12 Program Summary (Excluding Warned Articles)						
13 PK-12 Instruction/Support Programs	\$3,881,757	\$3,607,780	\$3,930,570	\$4,079,102	\$4,162,187	5.9%
14 Special Education PK-12	400,242	411,020	387,934	344,175	374,525	-3.5%
15 Administration (District/SU)	126,264	124,672	131,170	131,200	135,782	3.5%
16 Transportation	<u>115,431</u>	<u>109,238</u>	<u>117,195</u>	<u>121,322</u>	<u>116,104</u>	-0.9%
17 Total Expenditures	<u>\$4,523,694</u>	<u>\$4,252,710</u>	<u>\$4,566,869</u>	<u>\$4,675,799</u>	<u>\$4,788,598</u>	4.9%

	FY24	FY24	FY25	FY25	FY26	% Change
REVENUES	Budget	Actual	Budget	Anticipated	Budget	Budgets 26 vs 25
18 Local/Miscellaneous						
19 Transportation Fees	\$25,000	\$29,245	\$25,000	\$25,000	\$25,000	0.0%
20 Interest	2,500	63,130	50,000	70,000	50,000	0.0%
21 Winhall Community Center Note	79,147	79,147	79,147	79,147	79,147	0.0%
22 Return of Current Year Assessment	0	0	0	17,017	0	n/a
23 Return of Prior Year Tuition/Misc	<u>0</u>	<u>945</u>	<u>0</u>	<u>3,556</u>	<u>0</u>	n/a
24	<u>\$106,647</u>	<u>\$172,467</u>	<u>\$154,147</u>	<u>\$194,720</u>	<u>\$154,147</u>	0.0%
25 State/Federal						
26 Transportation Reimbursement	\$39,246	\$42,386	\$40,674	\$43,000	\$42,000	3.3%
27 Other State/Federal Grants	0	0	0	25,000	0	n/a
28 Forest Revenue	<u>10,440</u>	<u>10,522</u>	<u>10,722</u>	<u>10,500</u>	<u>10,500</u>	-2.1%
29	<u>\$49,686</u>	<u>\$52,908</u>	<u>\$51,396</u>	<u>\$78,500</u>	<u>\$52,500</u>	2.1%
30						
31 Revenue Subtotal	\$156,333	\$225,375	\$205,543	\$273,220	\$206,647	0.5%
32 Education Spending	<u>4,387,361</u>	<u>4,387,361</u>	<u>4,136,326</u>	<u>4,136,326</u>	<u>4,611,951</u>	11.5%
33 Total Revenue Receipts	<u>\$4,543,694</u>	<u>\$4,612,736</u>	<u>\$4,341,869</u>	<u>\$4,409,546</u>	<u>\$4,818,598</u>	11.0%
34 Surplus Used/(Deficit) Raised	0		0		(41,253)	n/a
35 Reserve Transfers	<u>0</u>		<u>250,000</u>		<u>41,253</u>	-83.5%
36 Total Revenue	<u>\$4,543,694</u>		<u>\$4,591,869</u>		<u>\$4,818,598</u>	4.9%

Winhall School District
FY26 Budget

		General Fund	Bus Reserve	Tax Stabilization Reserve		
FUND BALANCES						
37	Actual Balance June 30, 2023	\$0	\$105,940	\$1,059,193		
38						
39	Actual Revenue FY24	\$4,612,736				
40	Actual Expenditure FY24	(4,252,710)				
41	Warned Article Appropriation (Voted 3/2023)	(20,000)	\$20,000			
42	Reserve Transfer (Voted 3/2024)	(340,026)		340,026		
43	Actual Balance June 30, 2024	\$0	\$125,940	\$1,399,219		
44						
45	Anticipated Revenue FY25	\$4,409,546				
46	Anticipated Expenditure FY25	(4,675,799)				
47	Warned Article Appropriation (Voted 3/2024)	(25,000)	\$25,000			
48	Reserve Transfer	250,000		(\$250,000)		
49	Anticipated Balance June 30, 2025	(\$41,253)	\$150,940	\$1,149,219		
50						
51	Budgeted Revenue FY26	\$4,818,598				
52	Budgeted Expenditure FY26	(4,788,598)				
53	Reserve Transfer	41,253		(\$41,253)		
54	Warned Article Appropriation (To be Voted 3/2025)	(30,000)	\$30,000			
55	Budgeted Balance June 30, 2026	\$0	\$180,940	\$1,107,966		
		FY24	FY24	FY25	FY25	% Change
56	EXPENDITURES	Budget	Actual	Budget	Anticipated	Budgets 26 vs 25
57						
58	PK PROGRAM/EARLY EDUCATION					
59	Private Provider Tuition	\$33,876	\$29,246	\$19,420	\$15,536	\$15,928 -18.0%
60	Private Provider Tuition (Additional Hours)	12,250	16,665	4,900	5,145	5,145 5.0%
61	TOTAL PK PROGRAM/EARLY EDUCATION	\$46,126	\$45,911	\$24,320	\$20,681	\$21,073 -13.4%
62						
63	INSTRUCTION/SUPPORT PROGRAM					
64	Regular Education					
65	Tuition	\$3,832,631	\$3,556,890	\$3,906,250	\$4,049,949	\$4,138,114 5.9%
66	Instructional Services	3,000	3,252	0	3,000	3,000 n/a
67	Support Services	0	0	0	0	0 n/a
68	Prior Year Tuition	0	1,727	0	5,472	0 n/a
69		\$3,835,631	\$3,561,869	\$3,906,250	\$4,058,421	\$4,141,114 6.0%
70	Special Education					
71	Public School Excess Costs	\$29,234	\$40,012	\$49,509	\$5,750	\$1,065 -97.8%
72						
73	TOTAL INSTRUCTION/SUPPORT PROGRAM	\$3,864,865	\$3,601,881	\$3,955,759	\$4,064,171	\$4,142,179 4.7%

Winhall School District

FY26 Budget

						% Change
	FY24	FY24	FY25	FY25	FY26	Budgets
EXPENDITURES	Budget	Actual	Budget	Anticipated	Budget	26 vs 25
74 DISTRICT ADMINISTRATION						
75 Board Stipends	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	0.0%
76 Payroll Fringe	344	344	364	364	364	0.0%
77 Professional Services	500	440	500	500	500	0.0%
78 Comprehensive Insurance	7,900	6,512	6,800	6,279	6,500	-4.4%
79 Audit Expense	2,750	3,000	3,100	3,800	4,000	29.0%
80 Advtg, Warnings, Notices, etc.	500	0	500	500	500	0.0%
81 Travel, Expenses, & Supplies	300	435	300	300	300	0.0%
82 Dues & Memberships, VSBA	900	1,121	1,200	1,051	1,100	-8.3%
83 TOTAL DISTRICT ADMINISTRATION	<u>\$17,694</u>	<u>\$16,352</u>	<u>\$17,264</u>	<u>\$17,294</u>	<u>\$17,764</u>	2.9%
84						
85 FISCAL SERVICES						
86 Short-Term Interest	\$0	\$0	\$0	\$0	\$0	n/a
87 Supplies, Materials, Etc.	250	0	250	250	250	0.0%
88 TOTAL FISCAL SERVICES	<u>\$250</u>	<u>\$0</u>	<u>\$250</u>	<u>\$250</u>	<u>\$250</u>	0.0%
89						
90 OFFICE OF THE SUPERINTENDENT						
91 General Assessments						
92 Administrative Assessment	\$92,902	\$92,902	\$96,370	\$96,370	\$95,575	-0.8%
93 Accounting Assessment	16,436	16,436	18,293	18,293	19,357	5.8%
94 Director of Operations	8,782	8,782	8,013	8,013	8,986	12.1%
95 Subtotal General Assessments	\$118,120	\$118,120	\$122,676	\$122,676	\$123,918	1.0%
96 Return of Surplus	(9,800)	(9,800)	(9,020)	(9,020)	(6,150)	-31.8%
97	<u>\$108,320</u>	<u>\$108,320</u>	<u>\$113,656</u>	<u>\$113,656</u>	<u>\$117,768</u>	3.6%
98 Special Education Assessments						
99 Early Education	\$14,604	\$14,604	\$8,341	\$8,341	\$5,547	-33.5%
100 Student Services K-8	58,783	58,783	65,618	65,618	58,100	-11.5%
101 Student Services 9-12	263,327	263,327	252,518	252,518	277,712	10.0%
102 Support Services/Administration	54,169	54,169	67,748	67,748	81,301	20.0%
103 Subtotal Special Education Assessments	\$390,883	\$390,883	\$394,225	\$394,225	\$422,660	7.2%
104 Return of Surplus	(19,875)	(19,875)	(55,800)	(55,800)	(49,200)	-11.8%
105 Total Special Education (Net)	<u>\$371,008</u>	<u>\$371,008</u>	<u>\$338,425</u>	<u>\$338,425</u>	<u>\$373,460</u>	10.4%
106						
107 TOTAL OFFICE OF THE SUPERINTENDENT	<u>\$479,328</u>	<u>\$479,328</u>	<u>\$452,081</u>	<u>\$452,081</u>	<u>\$491,228</u>	8.7%
108						
109 TRANSPORTATION						
110 Positions/BRSU Based	\$79,831	\$79,957	\$81,495	\$85,506	\$80,254	-1.5%
111 R&M/Supplies/Services	35,000	28,613	35,000	35,000	35,000	0.0%
112 Insurance	600	668	700	816	850	21.4%
113 TOTAL TRANSPORTATION	<u>\$115,431</u>	<u>\$109,238</u>	<u>\$117,195</u>	<u>\$121,322</u>	<u>\$116,104</u>	-0.9%
114						
115 TOTAL BUDGET	<u>\$4,523,694</u>	<u>\$4,252,710</u>	<u>\$4,566,869</u>	<u>\$4,675,799</u>	<u>\$4,788,598</u>	4.9%
116 Budgeted Transfers/Warned Articles	20,000		25,000		30,000	20.0%
117 TOTAL EXPENDITURES	<u>\$4,543,694</u>		<u>\$4,591,869</u>		<u>\$4,818,598</u>	4.9%

Winhall School District

FY26 Budget

	FY25 Budget			FY25 Anticipated			FY26 Budget		
	Rate	Students	Tuition	Rate	Students	Tuition	Rate	Students	Tuition
118 Tuition - Public In State									
119 Dorset	\$19,000	2.00	\$38,000	\$19,000	1.00	\$19,000	\$19,900	1.00	\$19,900
120 Flood Brook	\$19,000	22.00	418,000	\$19,000	15.33	291,270	\$19,900	20.00	398,000
121 Leland & Gray				\$20,865	1.00	20,865		0.00	0
122 Manchester	\$19,000	<u>4.00</u>	<u>76,000</u>	\$19,000	9.93	188,670	\$19,900	7.00	139,300
123 White River Valley				\$19,900	<u>3.00</u>	<u>59,700</u>	\$20,700	<u>2.00</u>	<u>41,400</u>
124 Total Public		<u>28.00</u>	<u>\$532,000</u>		<u>30.26</u>	<u>\$579,505</u>		<u>30.00</u>	<u>\$598,600</u>
125									
126 Tuition - Out of State									
127 Cardigan Mountain	\$19,200	1.00	\$19,200						
128 Ethel Walker				\$19,774	1.00	\$19,774	\$20,760	1.00	\$20,760
129 Holderness	\$19,200	1.00	19,200	\$19,774	1.00	19,774	\$20,760	1.00	20,760
130 Kent				\$19,774	1.00	19,774	\$20,760	1.00	20,760
131 Middlesex	\$19,200	1.00	19,200	\$19,774	2.00	39,548	\$20,760	1.00	20,760
132 North Country School				\$19,774	<u>1.00</u>	<u>19,774</u>	\$20,760	<u>1.00</u>	<u>20,760</u>
133 Rumsey Hall	\$19,200	1.00	19,200						
134 Salisbury	\$19,200	<u>1.00</u>	<u>19,200</u>						
135 Total Out of State		<u>5.00</u>	<u>\$96,000</u>		<u>6.00</u>	<u>\$118,644</u>		<u>5.00</u>	<u>\$103,800</u>
136									
137 Tuition - Private In State									
138 BBA	\$20,966	38.00	\$796,708	\$20,966	42.90	\$899,441	\$21,972	42.00	922,824
139 The Grammar School	\$17,600	1.00	\$17,600	\$18,346	1.00	18,346	\$19,260	1.00	19,260
140 Long Trail 6				\$18,346	6.00	110,076			
141 Long Trail 7-12	\$19,200	26.00	499,200	\$19,774	24.00	474,576	\$20,760	29.00	602,040
142 Maple Street K-6	\$17,600	21.00	369,600	\$18,346	19.00	348,574	\$19,260	20.00	385,200
143 Maple Street 7/8	\$19,200	14.00	268,800	\$19,774	10.00	197,740	\$20,760	6.00	124,560
144 Mountain School K-6	\$17,600	22.00	387,200	\$18,900	30.18	570,402	\$19,260	27.00	520,020
145 New Enrollment	\$19,075	15.00	286,125				\$20,486	15.00	307,290
146 Red Fox Community School	\$17,600	4.00	70,400	\$18,346	4.00	73,384	\$19,260	4.00	77,040
147 Stratton Mountain	\$19,200	29.01	556,992	\$19,774	32.00	632,768	\$20,760	22.00	456,720
148 Vermont Academy	\$19,200	<u>1.00</u>	<u>19,200</u>	\$19,774	<u>1.00</u>	<u>19,774</u>	\$20,760	<u>1.00</u>	<u>20,760</u>
149		<u>171.01</u>	<u>\$3,271,825</u>		<u>170.08</u>	<u>\$3,345,081</u>		<u>167.00</u>	<u>\$3,435,714</u>
150									
151 Total Tuition Students		<u>204.01</u>			<u>206.34</u>			<u>202.00</u>	
152									
153 Vocational Tuition									
154 Southwest VT/CDC	25,700	0.25	<u>\$6,425</u>	\$26,875	0.25	<u>\$6,719</u>			<u>\$0</u>
155 Total Vocational			<u>\$6,425</u>			<u>\$6,719</u>			<u>\$0</u>
156									
157 Total Tuition			<u>\$3,906,250</u>			<u>\$4,049,949</u>			<u>\$4,138,114</u>

TOWN OF WINHALL, VERMONT

AUDIT REPORT

JUNE 30, 2024

TOWN OF WINHALL, VERMONT
AUDIT REPORT
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Sullivan, Powers & Co., P.C.

Certified Public Accountants

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Independent Auditor's Report

Selectboard
Town of Winhall, Vermont
115 Vermont Route 30
Bondville, VT 05340

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Winhall, Vermont, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Winhall, Vermont's basic financial statements as listed in the Table of Contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
General Fund	Qualified
Bituminous Concrete Fund	Unmodified
Fire & Rescue Equipment Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Qualified Opinions on Governmental Activities and General Fund

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to previously present fairly, in all material respects, the modified cash basis financial position of the governmental activities and the General Fund of the Town of Winhall, Vermont, as of June 30, 2024, and the changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting, as described in Note I.D.

Unmodified Opinions on Bituminous Concrete Fund, Fire & Rescue Equipment Fund, and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective modified cash basis financial position of the Bituminous Concrete Fund, the Fire & Rescue Equipment Fund, and the aggregate remaining fund information of the Town of Winhall, Vermont, as of June 30, 2024, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting, as described in Note I.D.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in “Government Auditing Standards”, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Winhall, Vermont and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to the Qualified Opinions on Governmental Activities and General Fund

The modified cash basis of accounting requires the Town to record its investments at historical cost. Currently, certain investments in the governmental activities and the General Fund are recorded at current market value. The amount by which this departure would affect the assets, net position/fund balance, and cash receipts of the governmental activities and the General Fund has not been determined.

Emphasis of Matter – Basis of Accounting

We draw attention to Note I.D. of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note I.D., and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Winhall, Vermont's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and "Government Auditing Standards" will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and "Government Auditing Standards", we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Winhall, Vermont's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Winhall, Vermont's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 budgetary comparison information on Schedule 1 and the combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

Other Reporting Required by "Government Auditing Standards"

In accordance with "Government Auditing Standards", we have also issued our report dated December 1, 2024, on our consideration of the Town of Winhall, Vermont's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Winhall, Vermont's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Winhall, Vermont's internal control over financial reporting and compliance.

Sullivan, Powers & Co.

December 1, 2024
Montpelier, Vermont
VT Lic. #92-000180

TOWN OF WINHALL, VERMONT
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2024

	Governmental Activities
<u>ASSETS</u>	
Cash	\$ 2,692,081
Investments	<u>1,948,673</u>
Total Assets	<u>4,640,754</u>
<u>LIABILITIES</u>	
Due to Delinquent Tax Collector	466
Due to Fiduciary Fund	<u>2,414</u>
Total Liabilities	<u>2,880</u>
<u>NET POSITION</u>	
Restricted:	
Eligible ARPA Uses	218,729
Other	40,701
Unrestricted	<u>4,378,444</u>
Total Net Position	<u>\$ 4,637,874</u>

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

TOWN OF WINHALL, VERMONT
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs:					
Governmental Activities:					
General Government	\$ 1,293,125	\$ 199,613	\$ 31,207	\$ 0	\$ (1,062,305)
Public Safety	1,628,916	203,879	19,019	0	(1,406,018)
Highways and Streets	2,358,569	180	114,891	80,585	(2,162,913)
Culture and Recreation	34,790	0	0	0	(34,790)
Solid Waste	399,753	42,677	0	0	(357,076)
Debt Service	120,783	0	0	0	(120,783)
Total Governmental Activities	<u>\$ 5,835,936</u>	<u>\$ 446,349</u>	<u>\$ 165,117</u>	<u>\$ 80,585</u>	<u>(5,143,885)</u>
General Receipts:					
Property Taxes					4,406,343
Penalties and Interest on Delinquent Taxes					68,102
Local Option Sales Tax					168,879
General State Grants					89,717
Unrestricted Investment Earnings					341,997
Insurance Proceeds					9,195
Proceeds from Sale of Equipment					1,860
Proceeds from Sale of Vehicles					4,000
Other					308
Total General Receipts					<u>5,090,401</u>
Change in Net Position					(53,484)
Net Position - July 1, 2023					<u>4,691,358</u>
Net Position - June 30, 2024					<u>\$ 4,637,874</u>

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

TOWN OF WINHALL, VERMONT
STATEMENT OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	Bituminous Concrete Fund	Fire & Rescue Equipment Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash	\$ 2,686,468	\$ 0	\$ 0	\$ 5,613	\$ 2,692,081
Investments	1,948,673	0	0	0	1,948,673
Due from Other Funds	<u>0</u>	<u>796,642</u>	<u>891,191</u>	<u>976,230</u>	<u>2,664,063</u>
Total Assets	\$ <u>4,635,141</u>	\$ <u>796,642</u>	\$ <u>891,191</u>	\$ <u>981,843</u>	\$ <u>7,304,817</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Due to Other Funds	\$ 2,666,477	\$ 0	\$ 0	\$ 0	\$ 2,666,477
Due to Delinquent Tax Collector	<u>466</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>466</u>
Total Liabilities	<u>2,666,943</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,666,943</u>
Fund Balances:					
Restricted	31,088	0	0	228,342	259,430
Committed	918,877	796,642	891,191	753,501	3,360,211
Unassigned	<u>1,018,233</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,018,233</u>
Total Fund Balances	<u>1,968,198</u>	<u>796,642</u>	<u>891,191</u>	<u>981,843</u>	<u>4,637,874</u>
Total Liabilities and Fund Balances	\$ <u>4,635,141</u>	\$ <u>796,642</u>	\$ <u>891,191</u>	\$ <u>981,843</u>	\$ <u>7,304,817</u>

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

TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Bituminous Concrete Fund	Fire & Rescue Equipment Fund	Non-Major Governmental Funds	Total Governmental Funds
Cash Receipts:					
Property Taxes	\$ 4,406,343	\$ 0	\$ 0	\$ 0	\$ 4,406,343
Penalties and Interest on Delinquent Taxes	68,102	0	0	0	68,102
Local Option Sales Tax	168,879	0	0	0	168,879
Intergovernmental	291,742	0	0	0	291,742
Charges for Services	265,889	0	0	80,585	346,474
Permits, Licenses and Fees	133,921	0	0	0	133,921
Fines and Forfeits	8,281	0	0	0	8,281
Investment Income	289,061	15,692	19,817	17,427	341,997
Donations	0	0	0	1,350	1,350
Other	308	0	0	0	308
Total Cash Receipts	<u>5,632,526</u>	<u>15,692</u>	<u>19,817</u>	<u>99,362</u>	<u>5,767,397</u>
Cash Disbursements:					
General Government	1,171,534	0	0	0	1,171,534
Public Safety	1,492,753	0	0	12,392	1,505,145
Highways and Streets	1,343,685	0	0	0	1,343,685
Culture and Recreation	34,790	0	0	0	34,790
Solid Waste	363,913	0	0	0	363,913
Capital Outlay:					
General Government	0	0	0	121,591	121,591
Public Safety	24,635	0	0	99,136	123,771
Highways and Streets	395,000	187,214	0	432,670	1,014,884
Solid Waste	0	0	0	35,840	35,840
Debt Service:					
Principal	106,572	0	0	0	106,572
Interest	14,211	0	0	0	14,211
Total Cash Disbursements	<u>4,947,093</u>	<u>187,214</u>	<u>0</u>	<u>701,629</u>	<u>5,835,936</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>685,433</u>	<u>(171,522)</u>	<u>19,817</u>	<u>(602,267)</u>	<u>(68,539)</u>
Other Financing Sources/(Uses):					
Insurance Proceeds	9,195	0	0	0	9,195
Proceeds from Sale of Equipment	1,860	0	0	0	1,860
Proceeds from Sale of Vehicles	0	0	0	4,000	4,000
Transfers In	0	150,000	275,000	695,000	1,120,000
Transfers Out	<u>(1,120,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,120,000)</u>
Total Other Financing Sources/(Uses)	<u>(1,108,945)</u>	<u>150,000</u>	<u>275,000</u>	<u>699,000</u>	<u>15,055</u>
Net Change in Fund Balances	<u>(423,512)</u>	<u>(21,522)</u>	<u>294,817</u>	<u>96,733</u>	<u>(53,484)</u>
Fund Balances - July 1, 2023	<u>2,391,710</u>	<u>818,164</u>	<u>596,374</u>	<u>885,110</u>	<u>4,691,358</u>
Fund Balances - June 30, 2024	<u>\$ 1,968,198</u>	<u>\$ 796,642</u>	<u>\$ 891,191</u>	<u>\$ 981,843</u>	<u>\$ 4,637,874</u>

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

TOWN OF WINHALL, VERMONT
STATEMENT OF FIDUCIARY MODIFIED CASH BASIS NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	Private-Purpose Trust Fund Pearl Landman Fund	Custodial Fund Education Tax Fund
<u>ASSETS</u>		
Investments	\$ 17,537	\$ 0
Due from Other Funds	<u>2,414</u>	<u>0</u>
Total Assets	<u>19,951</u>	<u>0</u>
<u>LIABILITIES</u>		
Liabilities:	<u>0</u>	<u>0</u>
<u>NET POSITION</u>		
Restricted:		
Held in Trust for Individuals	<u>19,951</u>	<u>0</u>
Total Net Position	<u><u>\$ 19,951</u></u>	<u><u>\$ 0</u></u>

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

TOWN OF WINHALL, VERMONT
STATEMENT OF CHANGES IN FIDUCIARY MODIFIED CASH BASIS NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Private-Purpose Trust Fund Pearl Landman Fund	Custodial Fund Education Tax Fund
<u>ADDITIONS</u>		
Investment Income	\$ 2,185	\$ 0
Education Taxes Collected for Other Governments	<u>0</u>	<u>12,139,652</u>
Total Additions	<u>2,185</u>	<u>12,139,652</u>
<u>DEDUCTIONS</u>		
Education Taxes Distributed to Other Governments	<u>0</u>	<u>12,139,652</u>
Total Deductions	<u>0</u>	<u>12,139,652</u>
Change in Net Position	2,185	0
Net Position - July 1, 2023	<u>17,766</u>	<u>0</u>
Net Position - June 30, 2024	<u>\$ 19,951</u>	<u>\$ 0</u>

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The Town of Winhall, Vermont, (herein the “Town”) operates under a Selectboard form of government and provides the following services: public safety, highways and streets, culture and recreation, waste disposal, health and social services, public improvements, planning and zoning and general administrative services.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Financial Reporting Entity

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

B. Basis of Presentation

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

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

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

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

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds.

The Town reports on the following major governmental funds:

General Fund – This is the Town's main operating fund. It accounts for all financial resources of the Town except those accounted for in another fund.

Bituminous Concrete Fund – This fund accounts for the financial resources to be used for the paving expenditures of the Town.

Fire & Rescue Equipment Fund – This fund accounts for the financial resources to be used for the capital equipment expenditures of the Fire & Rescue Department.

Additionally, the Town reports the following fund types:

Private-Purpose Trust Fund – This fund is used to report trust arrangements under which resources are to be used for the benefit of individuals. All investment earnings, and in some cases, the principal of these funds may be used to support these activities.

Custodial Fund – This fund is used to report resources held by the Town in a purely custodial capacity for other governments, private organizations or individuals.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

C. Measurement Focus

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

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

D. Basis of Accounting

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

The Town's policy is to prepare its financial statements generally on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred. The exceptions to this are that the Town records certificates of deposits at cost and other investments at market value as assets and amounts due to the delinquent tax collector for property tax penalties collected but not remitted as liabilities. The recording of investments at market value is not in accordance with the modified cash basis of accounting which requires investments to be carried at cost.

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

E. Assets, Liabilities and Equity

1. Cash

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

Excess cash of individual funds are shown as due from other funds and excess cash withdrawals are shown as due to other funds.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

2. Investments

The Town invests in investments as allowed by State Statute. The Town's investments in certificates of deposit are reported at cost and other investments are reported at current market value.

3. Interfund Receivables/Payables

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

4. Fund Equity

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Budgets are approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget changes during the year. The budget presented herein is for the Town's "General Fund" only and does not include the General Reserve Fund, the Planning Fund, the Safety Wellness Fund, the Emergency Relief Fund, the Museum Fund, the Beautification Fund, the Municipal Forest Fund, the Compactor Closure Fund, the Highway Maintenance Fund, the Town Records Conversation Fund, the Reappraisal Fund or the Police Dispatch Fund activity that is included with the General Fund and unbudgeted FEMA project expenses and related funding. There was no activity for the Safety Wellness Fund, the Emergency Relief Fund, the Museum Fund or the Compactor Closure Fund during the year.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2024, expenditures in the General Fund exceeded appropriations by \$84,467. These over-expenditures were funded by available fund balance.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Cash and investments as of June 30, 2024 consist of the following:

Cash:	
Deposits with Financial Institutions	<u>\$2,692,081</u>
Investments:	
Certificates of Deposit	1,657,191
Mutual Funds – Equities	<u>309,019</u>
Total Investments	<u>1,966,210</u>
Total Cash and Investments	<u>\$4,658,291</u>

The Town has three (3) certificates of deposit at Community Bank, N.A. ranging from \$136,785 to \$894,703 with interest rates ranging from 4.4% to 4.5%. All certificates of deposit mature during fiscal year 2025.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. In accordance with the Town's investment policy, collateralization using obligations fully guaranteed by the full faith and credit of a Vermont municipality, the State of Vermont, and/or the United States Government, or United States Government Agencies will be required on certificates of deposit and repurchase agreements. The mutual funds are in the name of the Town and are not exposed to custodial credit risk. The following table reflects the custodial credit risk of the Town's cash and certificates of deposit.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC Insured	\$ 250,000	\$ 250,000
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	<u>4,099,272</u>	<u>4,166,419</u>
Total	<u>\$4,349,272</u>	<u>\$4,416,419</u>

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	\$2,692,081
Investments – Certificates of Deposit	<u>1,657,191</u>
Total	<u>\$4,349,272</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the Town's investment policy, interest rate risk will be minimized by investing operating funds primarily in shorter term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the Town's investment portfolio. The mutual funds are open-ended and, therefore, are exempt from interest rate risk disclosure. The Town's certificates of deposit are not subject to interest rate risk disclosure.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. These organizations look at a number of factors in order to evaluate the risk of an obligation and rate the risk. The rating allows the investor to make informed buying and selling decisions. In accordance with the Town's investment policy, credit risk will be minimized by diversifying the Town's investment portfolio so that the impact of potential losses from any one type of investment will be minimized. The mutual funds are open-ended and are, therefore, excluded from the credit risk analysis. The Town's certificates of deposit are not subject to credit risk disclosure.

Concentration of Credit Risk

Concentration of credit risk is the risk that a large percentage of the Town's investments are held within one security. The Town does not have any limitations on the amount that can be invested in any one issuer. The Town has no investments subject to concentration of credit risk disclosure.

Fair Value

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application." The hierarchy is based on the valuation inputs used to measure fair value of the asset and gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The Town's certificates of deposit are not subject to fair value disclosures.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Level 1 – Unadjusted quoted prices for identical instruments in active markets

Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable.

Level 3 – Valuations derived from valuation techniques in which significant inputs are unobservable.

The Town has the following fair value measurements as of June 30, 2024:

Description	Total	Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Mutual Funds - Equities	\$ 309,019	\$ 309,019	\$ 0	\$ 0
Total	\$ 309,019	\$ 309,019	\$ 0	\$ 0

B. Interfund Balances and Transfers

Interfund balances as of June 30, 2024 are as follows:

	Due from <u>Other Funds</u>	Due to <u>Other Funds</u>
General Fund	\$ 0	\$2,666,477
Bituminous Concrete Fund	796,642	0
Fire & Rescue Equipment Fund	891,191	0
Non-Major Governmental Funds	976,230	0
Private-Purpose Trust Fund – Pearl Landman Fund	<u>2,414</u>	<u>0</u>
Total	<u>\$2,666,477</u>	<u>\$2,666,477</u>

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Interfund transfers during the year ended June 30, 2024 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	General Reserve Fund	\$ 35,000	* Appropriation
General Fund	Planning Fund	40,000	* Appropriation
General Fund	Beautification Fund	10,000	* Appropriation
General Fund	Highway Maintenance Fund	250,000	* Appropriation
General Fund	Town Records Conversion Fund	12,000	* Appropriation
General Fund	Reappraisal Fund	10,000	* Appropriation
General Fund	Police Dispatch Fund	110,000	* Appropriation
General Fund	Bituminous Concrete Fund	150,000	Appropriation
General Fund	Fire & Rescue Equipment Fund	275,000	Appropriation
General Fund	Highway Equipment Fund	200,000	Appropriation
General Fund	Police Equipment Fund	90,000	Appropriation
General Fund	Salt & Sand Shed Fund	50,000	Appropriation
General Fund	Municipal Building Fund	50,000	Appropriation
General Fund	Transfer Station Fund	5,000	Appropriation
General Fund	Stratton Access Road Fund	300,000	Appropriation
General Reserve Fund	Beautification Fund	<u>2,372</u>	* Fund Additional Expenses
Total		<u>\$ 1,589,372</u>	

* The transfers between the General Fund, the General Reserve Fund, the Planning Fund, the Beautification Fund, the Highway Maintenance Fund, the Town Records Conversion Fund, the Reappraisal Fund and the Police Dispatch Fund are netted within the General Fund as these funds are consolidated within the General Fund and the transfer from the General Reserve Fund to the Beautification Fund is included with the General Fund in order to comply with GASB Statement No. 54.

C. Fund Balances

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

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

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

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

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

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

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

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are restricted as follows:

Major Funds

General Fund:

Restricted for Compactor Closure Expenses by Agreement	\$ 7,620
Restricted for Town Records Conversion Expenses by Statute	<u>23,468</u>
Total General Fund	<u>31,088</u>

Non-Major Funds

Special Revenue Funds:

Restricted for Police Department Chief's Expenses by Agreement and Donations (Source of Revenue is Grant Revenue and Donations)	4,000
Restricted for Law Enforcement Block Grant Expenses by Grant Agreement (Source of Revenue is Grant Revenue)	5,613
Restricted for Eligible Uses of the Coronavirus Local Fiscal Recovery Funding by Grant Agreement (Source of Revenue is Grant Revenue)	<u>218,729</u>
Total Non-Major Funds	<u>228,342</u>
Total Restricted Fund Balances	<u>\$259,430</u>

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The fund balances in the following funds are committed as follows:

Major Funds

General Fund:

Committed for Regional Recreation Director Expenses by the Voters	\$ 16,460
Committed for Planning Expenses by the Voters	60,240
Committed for Safety Wellness Expenses by the Voters	1,257
Committed for Emergency Relief Expenses by the Voters	6,606
Committed for Museum Expenses by the Voters	650
Committed for Compactor Closure Expenses by the Voters	496
Committed for Highway Maintenance Expenses by the Voters	437,693
Committed for Reappraisal Expenses by the Voters	282,973
Committed for Police Dispatch Expenses by the Voters	<u>112,502</u>
Total General Fund	<u>918,877</u>

Bituminous Concrete Fund:

Committed for Bituminous Concrete Expenditures by the Voters	<u>796,642</u>
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Fire & Rescue Equipment Fund:

Committed for Fire & Rescue Equipment Expenditures by the Voters	<u>891,191</u>
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Non-Major Funds

Capital Projects Funds:

Committed for Highway Equipment Expenditures by the Voters	116,629
Committed for Police Equipment Expenditures by the Voters	74,369
Committed for Salt & Sand Shed Expenditures by the Voters	70,681
Committed for Municipal Building Expenditures by the Voters	265,905
Committed for Transfer Station Expenditures by the Voters	4,168
Committed for Stratton Access Road Expenditures by the Voters	<u>221,749</u>

Total Non-Major Funds	<u>753,501</u>
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Total Committed Fund Balances	<u>\$3,360,211</u>
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D. Restricted Net Position

The restricted net position in the governmental activities consists of the restricted fund balances of \$259,430.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The net position held in trust for various purposes in the Town's Private-Purpose Trust Fund as of June 30, 2024 consisted of the following:

Private-Purpose Trust Fund:

 Restricted for Pearl Landman Fund

 Expenses by Donations \$19,951

IV. OTHER INFORMATION

A. Pension Plans

Defined Benefit Plan

Plan Description

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. As of June 30, 2023, the measurement date selected by the State of Vermont, the retirement system consisted of 357 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives-one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

As of June 30, 2023, the measurement date selected by the State of Vermont, VMERS was funded at 74.01% and had a plan fiduciary net position of \$912,113,032 and a total pension liability of \$1,232,406,785 resulting in a net position liability of \$320,293,753. As of June 30, 2024, the Town's proportionate share of this was 0.4249% resulting in a net pension liability of \$1,360,814. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined. The Town's proportion of 0.4249% was an increase of 0.0086 from its proportion measured as of the prior year.

Summary of Plan Provisions

Membership – Full time employees of participating municipalities. Municipalities can elect coverage under Groups A, B, C or D provisions. The Town elected coverage under Group C.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group A – Average annual compensation during highest five (5) consecutive years. Groups B and C – Average annual compensation during highest three (3) consecutive years. Group D – Average annual compensation during highest two (2) consecutive years.

Normal Retirement Eligibility – Group A – Earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – Earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service. Groups C and D – Age 55 with five (5) years of service.

Normal Retirement Amount – Group A – 1.4% of AFC times service. Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC. Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC. Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC. Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The previous amounts include the portion of the allowance provided by member contributions.

Early Retirement Eligibility – Groups A and B – Age 55 with five (5) years of service. Group D – Age 50 with twenty (20) years of service.

Early Retirement Amount – Normal retirement allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Groups A and B members; payable without reduction to Group D members.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Vesting – All Groups – Five (5) years of service. Allowance beginning at Normal Retirement Age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments”.

Disability Retirement Eligibility – All Groups – Five (5) years of service and disability as determined by Retirement Board.

Disability Retirement Amount – All Groups – Immediate allowance based on AFC and service to date of disability. Children’s benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

Death Benefit Eligibility – All Groups – Death after five (5) years of service.

Death Benefit Amount – Groups A, B and C – Reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor’s benefit under disability allowance computed as of date of death. Group D – 70% of the unreduced accrued benefit, plus children’s benefit.

Post-Retirement Adjustments – Group A – Allowances in pay status for at least one (1) year increased on each January 1 by one-half of the percentage increase in Consumer Price Index, but not more than 2%. If receiving an Early Retirement benefit, no increases until after attaining Normal Retirement eligibility. If receiving a Disability Retirement benefit, no increases until after attaining age 62. Groups B, C and D – Allowances in payment for at least one (1) year increased on each January 1 by one-half of the percentage increase in Consumer Price Index, but not more than 3%. If receiving an Early Retirement benefit, no increases until after attaining Normal Retirement eligibility. If receiving a Disability Retirement benefit, no increases until after attaining age 62 (age 55 for Group C).

Retirement Stipend – \$25 per month payable at the option of the Retirement Board.

Optional Benefit and Death after Retirement – Groups A, B and C – A lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. Group D – A lifetime allowance or 70% contingent annuitant option with no reduction.

Refund of Contributions – Upon termination, if the member so elects, or if no other benefit is payable, the member’s accumulated contributions with interest are refunded.

Member Contribution Rates:

- Group A – 3.75% effective July 1, 2023; 4.00% effective July 1, 2024; 4.25% effective July 1, 2025, and thereafter.
- Group B – 6.125% effective July 1, 2023; 6.375% effective July 1, 2024; 6.625% effective July 1, 2025, and thereafter.
- Group C – 11.25% effective July 1, 2023; 11.50% effective July 1, 2024; 11.75% effective July 1, 2025, and thereafter.
- Group D – 12.60% effective July 1, 2023; 12.85% effective July 1, 2024; 13.10% effective July 1, 2025, and thereafter.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Employer Contribution Rates:

- Group A – 5.25% effective July 1, 2023; 5.50% effective July 1, 2024; 5.75% effective July 1, 2025, and thereafter.
- Group B – 6.75% effective July 1, 2023; 7.00% effective July 1, 2024; 7.25% effective July 1, 2025, and thereafter.
- Group C – 8.50% effective July 1, 2023; 8.75% effective July 1, 2024; 9.00% effective July 1, 2025, and thereafter.
- Group D – 11.10% effective July 1, 2023; 11.35% effective July 1, 2024; 11.60% effective July 1, 2025, and thereafter.

Significant Actuarial Assumptions and Methods

Inflation Rate – 2.30% per year.

Investment Rate of Return – 7.00%, net of pension plan investment expenses, including inflation.

Salary Increases – Ranging from 4.07% to 6.21% based on service.

Cost-of-Living Adjustments (COLA) – Assumed to occur on January 1 following one (1) year of retirement at the rate of 1.10% per annum for Group A members and 1.20% per annum for Groups B, C and D members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Groups A, B and D who receive a disability retirement benefit, and at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2024 COLA is expected to be 1.10% for Group A and 1.10% for Groups B, C and D. The January 1, 2023 COLAs were 2.00% for Group A and 3.00% for Groups B, C and D.

Mortality:

Pre-Retirement Participants – Groups A and B – 60% PubG-2010 General Employee Amount-Weighted Below Median and 40% of PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2021. Group C – PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2021. Group D – PubS-2010 Public Safety Employee Amount-Weighted Below Median, with generational projection using scale MP-2021.

Healthy Post-Retirement – Retirees – Groups A and B – PubG-2010 General Healthy Retiree Amount-Weighted Below Median Table with credibility adjustments of 90% and 87% for the Male and Female tables, respectively, with generational projection using scale MP-2021. Group C – PubG-2010 General Healthy Retiree Amount-Weighted Table, with generational projection using scale MP-2021. Group D – PubS-2010 Public Safety Retiree Amount-Weighted Below Median Table, with generational projection using scale MP-2021.

Healthy Post-Retirement – Beneficiaries – All Groups – Pub-2010 Contingent Survivor Amount-Weighted Below Median Table, with generational projection using scale MP-2021.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Disabled Post-Retirement – Groups A, B and C – PubNS-2010 Non-Safety Disabled Retiree Amount-Weighted Table, with generational projection using scale MP-2021.
Group D – PubS-2010 Safety Disabled Retiree Amount-Weighted Table, with generational projection using scale MP-2021.

Age of Spouse – Females three (3) years younger than males.

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

Determination of Discount Rate and Investment Rates of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equities	44%	5.35%
Private Equity	10%	7.50%
Emerging Market Debt	2%	5.00%
Private and Alternative Credit	10%	5.50%
Non-Core Real Estate	4%	5.50%
Core Fixed Income	19%	1.50%
Core Real Estate	4%	3.25%
US TIPS	2%	1.50%
Infrastructure/Farmland	5%	4.25%

Discount Rate – The long-term expected rate of return on pension plan investments is 7.00%. The high quality tax-exempt general obligation municipal bond rate (20-Bond GO Index) as of the closest date prior to the valuation date of June 30, 2023, is 3.65%, as published by The Bond Buyer.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The discount rate used to measure the Total Pension Liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members). For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plans' Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Discount Rate Sensitivity

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the Town's proportionate share of the net pension liability as of June 30, 2023, calculated using the discount rate of 7.00%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$2,048,236	\$1,360,814	\$795,780

Additional Information

Additional information regarding the State of Vermont Municipal Employees' Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.

Deferred Compensation Plan

The Town also offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The Town is the administrator of the plan. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Town has no liability for losses under this plan, but does have the duty of due care that would be required of an ordinary prudent investor. All of the investments are self-directed by each employee.

B. Other Post-Employment Benefits

For employees who retire at age 55 or older and have 20 years of consecutive service working full-time for the Town, the Town will continue to cover 100% of the cost of their single-person health insurance plan premium or 80% of their 2-person health insurance plan premium until the retiree reaches age 65 or is eligible for Medicare coverage (whichever comes first). Likewise, for employees who retire at age 62 or older and have 10 years of consecutive service working full-time for the Town, the Town will continue to cover 100% of the cost of their single-person health insurance plan premium or 80% of their 2-person health insurance plan premium until the retiree reaches age 65 or is eligible for Medicare coverage (whichever comes first).

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

C. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and ratesetting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

The Town is also a member of the Vermont League of Cities and Towns Employment Resource and Benefits Trust. The Trust is a nonprofit corporation formed to provide unemployment coverage and other employment benefits for Vermont municipalities and is owned by the participating members. The agreement does not permit the Trust to make additional assessments to its members. The Town has only elected unemployment coverage with the Trust.

D. Property Taxes

The Town is responsible for assessing and collecting its own property taxes as well as education taxes for the State of Vermont. The tax rate is set by the Selectboard based on the voter approved budget, the estimated grand list and the State education property tax liability. Property taxes are due in one installment on October 11. The penalty rate is eight percent (8%) after the October 11 payment. Interest is charged at one percent (1%) per month for the first three months and one and a half percent (1-1/2%) per month for each month thereafter. The tax rates for 2024 are as follows:

	<u>Homestead</u>	<u>Non-Homestead</u>
Town	.6281	.6281
Education	<u>1.5875</u>	<u>1.7810</u>
Total	<u>2.2156</u>	<u>2.4091</u>

E. Long-term Debt

The Town issues general obligation bonds to provide resources for the acquisition and construction of major capital assets and to refund prior issues. General obligation bonds are direct and pledge the full faith and credit of the Town. New bonds generally are issued as 10 to 30 year bonds.

The Town has a note payable to finance the purchase of the Mountain School with the Winhall Town School District.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Long-term debt outstanding as of June 30, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, U.S. Department of Agriculture, Town Office Renovations, Principal Payments of \$35,250 Payable on December 15 Annually, Interest at 3.75% Payable on June 15 and December 15, Due December, 2030	\$282,000	\$ 0	\$ 35,250	\$246,750
Note Payable, Winhall Town School District, Mountain School, Principal and Interest Payments of \$79,147 Payable on November 1 Annually, Interest at 1.75%, Due November, 2028	<u>447,100</u>	<u>0</u>	<u>71,322</u>	<u>375,778</u>
Total	<u>\$729,100</u>	<u>\$ 0</u>	<u>\$106,572</u>	<u>\$622,528</u>

Maturities are estimated to be as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2025	\$107,821	\$15,168
2026	109,091	12,576
2027	110,383	9,962
2028	111,698	7,326
2029	113,035	4,666
2030-2031	<u>70,500</u>	<u>2,644</u>
Total	<u>\$622,528</u>	<u>\$52,342</u>

F. Loan Receivable

One May 1, 2017, the Town signed a promissory note with the Mountain School at Winhall Inc. related to the sale of the property located at 9 School Street, Bondville, Vermont, known as the former Winhall Elementary School building and property in the amount of \$1,100,000. The loan has an interest rate of 1.75% and requires monthly installments of \$3,188 with a maturity date of May 1, 2057. The loan is secured by a mortgage on the real property. The balance of this loan receivable as of June 30, 2024 was \$956,769.

TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 4,437,397	\$ 3,703,838	\$ (733,559)
Delinquent Taxes	200,000	702,505	502,505
Interest on Delinquent Taxes	20,000	13,251	(6,749)
Penalties on Delinquent Taxes	70,000	54,851	(15,149)
Education Billing Fee Retained	26,000	27,614	1,614
1% Local Options Tax	160,000	168,879	8,879
Current Use	22,000	28,292	6,292
Payment in Lieu of Taxes	8,500	8,519	19
Dog Licenses	500	264	(236)
1st Class Licenses	800	635	(165)
2nd Class Licenses	0	230	230
Zoning/Building Permits	20,000	14,495	(5,505)
Copier Fees	3,000	2,401	(599)
Interest Income	5,000	232,952	227,952
Insurance Proceeds	0	9,195	9,195
Miscellaneous	1,000	308	(692)
National Forest - Federal	45,000	52,906	7,906
Planning Commission/ZBA Permits	2,400	320	(2,080)
Sewage Hook-up Permits	65,000	76,419	11,419
Timber Sales	5,000	0	(5,000)
Truck Permits	100	180	80
Transfer Station Fees	1,500	0	(1,500)
Transfer Station - Construction/Debris	7,500	5,282	(2,218)
Transfer Station - Bag Sales	32,000	37,395	5,395
Transfer Station - Bottle Redemption	500	0	(500)
Reappraisal Reimbursement	19,000	18,801	(199)
Mortgage Income - Mountain School	38,200	38,258	58
Highway State Aid	110,000	105,597	(4,403)
Grant Income	20,000	12,406	(7,594)
Town Clerk Fees	40,000	38,977	(1,023)
Police - Salary Reimbursement	75,000	0	(75,000)
Police - Fines	10,000	8,281	(1,719)
Police - Highway Safety & Education Grants	22,000	14,798	(7,202)
Police - Snowmobile Safety & Education Grants	4,500	1,946	(2,554)
Police - Stratton Security	172,000	184,900	12,900
Police - Winhall Brook Camp Ground	5,000	883	(4,117)
Police - Other	15,000	12,600	(2,400)
Total Cash Receipts	<u>5,663,897</u>	<u>5,578,178</u>	<u>(85,719)</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Disbursements:			
General Expenses:			
Accounting	\$ 30,000	\$ 28,600	\$ 1,400
Advertising	500	1,027	(527)
Attorney Fees	1,000	180	820
Bennington County Tax	55,000	70,645	(15,645)
Postage	3,000	2,738	262
Printing	100	0	100
Supplies & Other Expenses	2,000	5,864	(3,864)
Engineering	15,000	11	14,989
Town of Jamaica - Forest	1,700	1,883	(183)
VLCT Dues	2,500	2,336	164
Total General Expenses	<u>110,800</u>	<u>113,284</u>	<u>(2,484)</u>
Community Center - 3 River Road:			
Electricity	3,000	2,982	18
LP Gas	3,000	3,188	(188)
Repairs & Maintenance	4,000	6,125	(2,125)
Telephone/Internet	4,000	2,105	1,895
Total Community Center - 3 River Road	<u>14,000</u>	<u>14,400</u>	<u>(400)</u>
Municipal Building/Fire Station:			
Utilities/Telephone/Internet	13,000	13,190	(190)
LP Gas	100	379	(279)
Repairs & Maintenance	7,500	11,006	(3,506)
Total Municipal Building/Fire Station	<u>20,600</u>	<u>24,575</u>	<u>(3,975)</u>
Community Center/School:			
Community Center Mortgage	80,000	79,147	853
Total Community Center/School	<u>80,000</u>	<u>79,147</u>	<u>853</u>
Town Office - 113/115 VT RT 30:			
Electricity	7,000	7,713	(713)
LP Gas	7,000	6,094	906
Telephone/Cell/Internet	10,000	12,245	(2,245)
Office Equipment & Maintenance	500	1,514	(1,014)
Building Repairs & Maintenance	15,000	25,411	(10,411)
Town Hall Debt Service	50,000	41,636	8,364
Total Town Office - 113/115 VT RT 30	<u>89,500</u>	<u>94,613</u>	<u>(5,113)</u>

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TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Other Expenses:			
Animal Control Officer	\$ 4,500	\$ 3,319	\$ 1,181
Health Officer Expenses	1,000	0	1,000
Cemetery Maintenance	3,500	9,182	(5,682)
Library Maintenance & Supplies	4,000	4,050	(50)
Street Lights	2,500	2,351	149
Town Insurance	150,000	142,232	7,768
E911 Wages	1,500	1,412	88
Facilities Manager Salary	22,000	23,994	(1,994)
Total Other Expenses	189,000	186,540	2,460
Administration Salaries & Expenses:			
Town Administrator Salary & CTO	97,000	99,008	(2,008)
Selectboard Secretary Salary	4,000	2,796	1,204
Payroll Assistant Salary	20,000	13,148	6,852
Selectboard Chair Salary	6,000	6,309	(309)
Selectboard Vice Chair Salary	5,000	5,088	(88)
Selectboard Member Salary	5,000	5,088	(88)
Computer System Expenses	8,000	18,445	(10,445)
Custodial Services	30,000	27,550	2,450
Paydata	3,500	3,908	(408)
Bank Charges	50	120	(70)
Finance Charges	400	392	8
Town Report	3,500	3,287	213
Administrator Travel/Expenses	2,000	640	1,360
Selectboard Travel/Expenses	500	0	500
Town Service Recognition	16,000	11,253	4,747
Holiday Bonuses	18,000	20,347	(2,347)
Total Administration Salaries & Expenses	218,950	217,379	1,571
Allocable Expenses:			
Social Security	120,000	133,724	(13,724)
Unemployment Insurance	1,500	1,736	(236)
VMERS Pension Plan	120,000	128,121	(8,121)
Health Insurance	375,000	512,266	(137,266)
Dental Insurance	18,000	17,382	618
Life Insurance/Disability	18,000	13,392	4,608
Accrued Paid Time Off	20,000	36,409	(16,409)
Employee Vision Plan	0	143	(143)
Total Allocable Expenses	672,500	843,173	(170,673)

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TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Clerk:			
Town Clerk Salary	\$ 33,000	\$ 33,000	\$ 0
Assistant Clerk Salary	15,000	11,909	3,091
Town Clerk Fees	40,000	39,162	838
Board of Civil Authority	2,000	263	1,737
Travel & Expenses	6,000	11,842	(5,842)
Elections	6,000	2,977	3,023
Office Equipment/Software	6,000	2,411	3,589
Total Town Clerk	108,000	101,564	6,436
Town Treasurer/Tax Collector:			
Treasurer Salary	36,000	36,000	0
Assistant Treasurer Salary	10,000	5,777	4,223
Tax Collector Fees	70,000	54,851	15,149
Office Equipment/Supplies	5,000	2,305	2,695
Total Town Treasurer/Tax Collector	121,000	98,933	22,067
Listers:			
Tax Map Update	3,150	4,100	(950)
Tax Appraisal Maintenance	3,000	0	3,000
Listers Wages	20,000	21,412	(1,412)
Office Equipment/Supplies	3,000	166	2,834
Town Assessor Expenses	2,000	0	2,000
Tax Abatements/Appeals	4,000	12	3,988
Software/NEMRC Support	3,500	2,640	860
Travel/Education/Dues	1,000	860	140
Total Listers	39,650	29,190	10,460
Planning & Zoning:			
Planning Commission Expenses	13,000	13,899	(899)
WRC Assessment	1,800	0	1,800
ZBA Expenses	2,350	60	2,290
Zoning Administrator Salary	15,000	19,770	(4,770)
Zoning Administrator Fees	5,200	7,480	(2,280)
Total Planning & Zoning	37,350	41,209	(3,859)
Fire & Rescue:			
Fire Department - Fire Truck Maintenance	18,000	8,238	9,762
Diesel/Gas	1,000	0	1,000
Fire & Rescue Dispatch Service	44,000	45,238	(1,238)
Total Fire & Rescue	63,000	53,476	9,524

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TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Police/Rescue Department:			
Chief of Police/Rescue Salary	\$ 113,500	\$ 114,338	\$ (838)
Police/Rescue Department Salaries	546,000	517,140	28,860
Police Department Salaries - Overtime	60,000	55,700	4,300
Police Department Salaries - CTO/Holiday	45,000	42,301	2,699
Administrative Support	58,300	50,720	7,580
Community Outreach	2,000	1,839	161
Gas & Oil	26,000	22,695	3,305
Highway Safety & Education	22,000	26,495	(4,495)
Information Systems	25,000	22,989	2,011
K-9 Expenses	5,000	4,694	306
Mileage	3,000	2,750	250
Office Equipment Replacement	6,000	8,685	(2,685)
PD/Rescue Training	18,000	17,251	749
Postage	1,000	1,353	(353)
Radar Equipment Certification	1,000	575	425
Radios/Paging Services	5,000	1,758	3,242
Repairs & Maintenance - Cruisers	18,000	17,126	874
Repairs & Maintenance - Snowmobiles	1,000	0	1,000
Rescue Supplies & Equipment	7,000	7,002	(2)
Snowmobile Safety & Education	3,000	1,264	1,736
Supplies & Other Expenses	19,000	18,730	270
Telephone	7,000	7,471	(471)
Uniforms & Equipment	17,000	16,200	800
Video Equipment Replacement	5,000	4,910	90
Total Police/Rescue Department	1,013,800	963,986	49,814
Emergency Management Expenses:			
Facilities Equipment	3,000	0	3,000
Non-Perishable Foods	500	0	500
Bottled Water	500	0	500
Total Emergency Management Expenses	4,000	0	4,000
Transfer Station:			
Supervisor Salary	70,000	55,624	14,376
Attendant Salaries	80,000	107,730	(27,730)
Department Overtime	5,000	2,940	2,060
Compactor Fees	30,000	19,842	10,158
Recycling Fees/Hauling/Processing	17,000	26,969	(9,969)
Electricity	4,500	7,630	(3,130)
Supplies & Maintenance	16,000	11,734	4,266
Uniforms	2,500	1,790	710
Windham Solid Waste Dues	25,000	23,473	1,527
Training	1,000	0	1,000
Water	1,500	1,105	395
Tire Disposal Fees	1,000	663	337
Metal Disposal Fees	2,000	2,147	(147)
Compost/Organics Disposal Fees	8,500	8,513	(13)
Electronics Recycling Fees	300	348	(48)
Construction & Demolition	30,000	25,951	4,049
Total Transfer Station	294,300	296,459	(2,159)

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TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Garage:			
Electricity/Telephone/Internet	\$ 5,000	\$ 8,353	\$ (3,353)
Heating Oil	6,000	4,598	1,402
Repairs & Maintenance - Town Shed	4,000	6,516	(2,516)
Uniforms	3,000	2,349	651
Garage Generator	200	0	200
4-Bay Garage	4,000	742	3,258
LP Gas	5,500	4,460	1,040
Total Town Garage	27,700	27,018	682
Highway Department:			
Road Foreman Salary	78,000	74,783	3,217
Crew Member Salaries	183,000	219,684	(36,684)
Department Overtime	25,000	21,406	3,594
Chloride	23,000	6,015	16,985
Cold Patch	100	0	100
Culverts	30,000	31,578	(1,578)
Gravel	100,000	80,365	19,635
Guard Rails	8,000	9,342	(1,342)
Other/Training	3,500	2,895	605
Outside Equipment/Services	1,000	2,863	(1,863)
Road Improvement	45,000	3,784	41,216
Road Signs	5,000	3,620	1,380
Salt	120,000	109,148	10,852
Sidewalk Maintenance	7,000	6,750	250
Sand	75,000	75,250	(250)
Road Striping	15,000	0	15,000
Gas - No Lead	800	907	(107)
Diesel	45,000	56,948	(11,948)
Oil	1,000	0	1,000
Truck 1 - 2017 Western Star	15,000	26,252	(11,252)
Truck 4 - 2015 Ram	4,000	19,609	(15,609)
Multi-Purpose Truck F150	1,000	2,847	(1,847)
Truck 2 - 2019 Western Star	9,000	24,212	(15,212)
Truck 3 - 2014 International	5,000	7,118	(2,118)
Grader	11,000	11,771	(771)
Backhoe	2,000	11,116	(9,116)
Bucketloader	4,000	8,844	(4,844)
Sanders	1,000	45	955
Roadside Mower	2,000	4,448	(2,448)
Other Maintenance	500	0	500
Supplies & Other Expenses	8,000	9,971	(1,971)
Total Highway Department	827,900	831,571	(3,671)

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Reserve Funds:			
Highway Equipment Fund	\$ 200,000	\$ 200,000	\$ 0
Highway Maintenance Fund	250,000	250,000	0
Fire & Rescue Equipment Fund	275,000	275,000	0
Municipal Building Fund	50,000	50,000	0
Sand & Salt Shed Fund	50,000	50,000	0
Winhall Beautification Fund	10,000	10,000	0
Reappraisal Fund	10,000	10,000	0
Police Equipment Fund	90,000	90,000	0
Police Dispatch Fund	110,000	110,000	0
General Reserve Fund	35,000	35,000	0
Town Records Conversion Fund	12,000	12,000	0
Planning Fund	40,000	40,000	0
Transfer Station Fund	5,000	5,000	0
Bituminous Concrete Fund	150,000	150,000	0
Stratton Access Road Fund	300,000	300,000	0
Total Reserve Funds	1,587,000	1,587,000	0
Appropriations:			
Bennington Area Habitat for Humanity	760	760	0
Bennington County Meals on Wheels	600	600	0
Carlos Otis Clinic	6,000	6,000	0
Center for Restorative Justice	500	500	0
Floodbrook Athletic Association	500	500	0
Grace Cottage Hospital	2,500	2,500	0
Londonderry Rescue Squad	6,500	6,500	0
Manchester Rescue Squad	4,500	4,500	0
Mountain Valley Health Center	2,500	2,500	0
Southern Vermont Council on Aging	500	500	0
VT Green-Up	50	50	0
Vermont Nursing Alliance	1,350	1,350	0
Winhall Fire Department	68,000	68,000	0
Winhall Memorial Library	26,250	26,250	0
United Counseling Service	330	330	0
Greater Northshire Access TV	2,000	2,000	0
The Collaborative	1,000	1,000	0
Winhall Community Arts Center	12,700	12,700	0
Southeastern Vermont Economic Development Strategy	2,307	2,307	0
Neighborhood Connections	1,000	1,000	0
Winhall Industrial Society (Bondville Fair)	5,000	5,000	0
Total Appropriations	144,847	144,847	0
Total Cash Disbursements	5,663,897	5,748,364	(84,467)
Excess/(Deficiency) of Cash Receipts			
Over Cash Disbursements	\$ 0	(170,186)	\$ (170,186)

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TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Actual</u>
Adjustment to Reconcile from the Budgetary Basis of Accounting to the Modified Cash Basis of Accounting:	
General Reserve Fund Income	\$ 10,889
General Reserve Fund Expenses	(37,335)
General Reserve Fund Transfer In	35,000
General Reserve Fund Transfer Out	(2,372)
Planning Fund Income	907
Planning Fund Expenses	(554)
Planning Fund Transfer In	40,000
Beautification Fund Expenses	(13,401)
Beautification Fund Transfer In	12,372
Municipal Forest Fund Income	35,178
Highway Maintenance Fund Expenses	(395,000)
Highway Maintenance Fund Transfer In	250,000
Town Records Conversion Fund Income	341
Town Records Conversion Fund Expenses	(6,114)
Town Records Conversion Fund Transfers In	12,000
Reappraisal Fund Income	6,292
Reappraisal Fund Transfer In	10,000
Police Dispatch Fund Income	2,502
Police Dispatch Fund Transfer In	110,000
Unbudgeted FEMA Reimbursement	9,294
Unbudgeted FEMA Project Expenses	<u>(333,325)</u>
Net Change in Fund Balance	(423,512)
Fund Balance - July 1, 2023	<u>2,391,710</u>
Fund Balance - June 30, 2024	<u>\$ 1,968,198</u>

The reconciling items are due to combining twelve (12) funds, the General Reserve Fund, the Planning Fund, the Safety Wellness Fund, the Emergency Relief Fund, the Museum Fund, the Beautification Fund, the Municipal Forest Fund, the Compactor Closure Fund, the Highway Maintenance Fund, the Town Records Conversion Fund, the Reappraisal Fund and the Police Dispatch Fund with the General Fund in order to comply with GASB Statement No. 54 and unbudgeted FEMA project expenses and related funding.

TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2024

	Special Revenue Funds	Capital Projects Funds	Total
<u>ASSETS</u>			
Cash	\$ 5,613	\$ 0	\$ 5,613
Due from Other funds	<u>222,729</u>	<u>753,501</u>	<u>976,230</u>
Total Assets	<u>\$ 228,342</u>	<u>\$ 753,501</u>	<u>\$ 981,843</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:			
Restricted	228,342	0	228,342
Committed	<u>0</u>	<u>753,501</u>	<u>753,501</u>
Total Fund Balances	<u>228,342</u>	<u>753,501</u>	<u>981,843</u>
Total Liabilities and Fund Balances	<u>\$ 228,342</u>	<u>\$ 753,501</u>	<u>\$ 981,843</u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	Special Revenue Funds	Capital Projects Funds	Total
Cash Receipts:			
Charges for Services	\$ 0	\$ 80,585	\$ 80,585
Investment Income	232	17,195	17,427
Donations	<u>1,350</u>	<u>0</u>	<u>1,350</u>
Total Cash Receipts	<u>1,582</u>	<u>97,780</u>	<u>99,362</u>
Cash Disbursements:			
Public Safety	12,392	0	12,392
Capital Outlay:			
General Government	0	121,591	121,591
Public Safety	0	99,136	99,136
Highways and Streets	0	432,670	432,670
Solid Waste	<u>0</u>	<u>35,840</u>	<u>35,840</u>
Total Cash Disbursements	<u>12,392</u>	<u>689,237</u>	<u>701,629</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>(10,810)</u>	<u>(591,457)</u>	<u>(602,267)</u>
Other Financing Sources:			
Proceeds from Sale of Vehicles	0	4,000	4,000
Transfers In	<u>0</u>	<u>695,000</u>	<u>695,000</u>
Total Other Financing Sources	<u>0</u>	<u>699,000</u>	<u>699,000</u>
Net Change in Fund Balances	(10,810)	107,543	96,733
Fund Balances - July 1, 2023	<u>239,152</u>	<u>645,958</u>	<u>885,110</u>
Fund Balances - June 30, 2024	<u>\$ 228,342</u>	<u>\$ 753,501</u>	<u>\$ 981,843</u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2024

	Police Department Chief's Fund	Law Enforcement Block Grant Fund	ARPA Fund	Total
<u>ASSETS</u>				
Cash	\$ 0	\$ 5,613	\$ 0	\$ 5,613
Due from Other Funds	<u>4,000</u>	<u>0</u>	<u>218,729</u>	<u>222,729</u>
Total Assets	<u>\$ 4,000</u>	<u>\$ 5,613</u>	<u>\$ 218,729</u>	<u>\$ 228,342</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:				
Restricted	<u>4,000</u>	<u>5,613</u>	<u>218,729</u>	<u>228,342</u>
Total Fund Balances	<u>4,000</u>	<u>5,613</u>	<u>218,729</u>	<u>228,342</u>
Total Liabilities and Fund Balances	<u>\$ 4,000</u>	<u>\$ 5,613</u>	<u>\$ 218,729</u>	<u>\$ 228,342</u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	Police Department Chief's Fund	Law Enforcement Block Grant Fund	ARPA Fund	Total
Cash Receipts:				
Investment Income	\$ 0	\$ 232	\$ 0	\$ 232
Donations	<u>1,350</u>	<u>0</u>	<u>0</u>	<u>1,350</u>
Total Cash Receipts	<u>1,350</u>	<u>232</u>	<u>0</u>	<u>1,582</u>
Cash Disbursements:				
Public Safety	<u>3,083</u>	<u>9,309</u>	<u>0</u>	<u>12,392</u>
Total Cash Disbursements	<u>3,083</u>	<u>9,309</u>	<u>0</u>	<u>12,392</u>
Net Change in Fund Balances	(1,733)	(9,077)	0	(10,810)
Fund Balances - July 1, 2023	<u>5,733</u>	<u>14,690</u>	<u>218,729</u>	<u>239,152</u>
Fund Balances - June 30, 2024	<u>\$ 4,000</u>	<u>\$ 5,613</u>	<u>\$ 218,729</u>	<u>\$ 228,342</u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2024

	Highway Equipment Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Transfer Station Fund	Stratton Access Road Fund	Total
<u>ASSETS</u>							
Due from Other Funds	\$ <u>116,629</u>	\$ <u>74,369</u>	\$ <u>70,681</u>	\$ <u>265,905</u>	\$ <u>4,168</u>	\$ <u>221,749</u>	\$ <u>753,501</u>
Total Assets	\$ <u><u>116,629</u></u>	\$ <u><u>74,369</u></u>	\$ <u><u>70,681</u></u>	\$ <u><u>265,905</u></u>	\$ <u><u>4,168</u></u>	\$ <u><u>221,749</u></u>	\$ <u><u>753,501</u></u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:							
Committed	<u>116,629</u>	<u>74,369</u>	<u>70,681</u>	<u>265,905</u>	<u>4,168</u>	<u>221,749</u>	<u>753,501</u>
Total Fund Balances	<u>116,629</u>	<u>74,369</u>	<u>70,681</u>	<u>265,905</u>	<u>4,168</u>	<u>221,749</u>	<u>753,501</u>
Total Liabilities and Fund Balances	\$ <u><u>116,629</u></u>	\$ <u><u>74,369</u></u>	\$ <u><u>70,681</u></u>	\$ <u><u>265,905</u></u>	\$ <u><u>4,168</u></u>	\$ <u><u>221,749</u></u>	\$ <u><u>753,501</u></u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	Highway Equipment Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Transfer Station Fund	Stratton Access Road Fund	Total
Cash Receipts:							
Charges for Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,585	\$ 80,585
Investment Income	0	682	1,756	6,508	0	8,249	17,195
Total Cash Receipts	0	682	1,756	6,508	0	88,834	97,780
Cash Disbursements:							
Capital Outlay:							
General Government	0	0	0	121,591	0	0	121,591
Public Safety	0	99,136	0	0	0	0	99,136
Highways and Streets	194,559	0	8,280	0	0	229,831	432,670
Solid Waste	0	0	0	0	35,840	0	35,840
Total Cash Disbursements	194,559	99,136	8,280	121,591	35,840	229,831	689,237
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	(194,559)	(98,454)	(6,524)	(115,083)	(35,840)	(140,997)	(591,457)
Other Financing Sources:							
Proceeds from Sale of Vehicles	0	4,000	0	0	0	0	4,000
Transfers In	200,000	90,000	50,000	50,000	5,000	300,000	695,000
Total Other Financing Sources	200,000	94,000	50,000	50,000	5,000	300,000	699,000
Net Change in Fund Balances	5,441	(4,454)	43,476	(65,083)	(30,840)	159,003	107,543
Fund Balances - July 1, 2023	111,188	78,823	27,205	330,988	35,008	62,746	645,958
Fund Balances - June 30, 2024	\$ 116,629	\$ 74,369	\$ 70,681	\$ 265,905	\$ 4,168	\$ 221,749	\$ 753,501

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Sullivan, Powers & Co., P.C.

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Jordon M. Plummer, CPA
VT Lic. #92-000180

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"

Selectboard

Town of Winhall, Vermont
115 Vermont Route 30
Bondville, VT 05340

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Winhall, Vermont, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Winhall, Vermont's basic financial statements, and have issued our report thereon dated December 1, 2024. Our opinions on the governmental activities and the General Fund were qualified because of the recording of certain investments at market value rather than cost.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Winhall, Vermont's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Winhall, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Winhall, Vermont's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Winhall, Vermont's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Winhall, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Winhall, Vermont's internal control or on compliance. This report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Winhall, Vermont's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sullivan, Powers & Co.

December 1, 2024
Montpelier, Vermont
VT Lic. #92-000180

Winhall Community Information

2020 Census Population: 1,182 www.winhall.org **Registered Voters: 816**

Town Treasurer treasurer@winhall.org (802) 297-0342 office

Town Clerk winclerk@winhall.org (802) 297-2122 office

Delinquent Tax Collector deltax@winhall.org (802) 297-0342 office

Town Administrator townadmin@winhall.org (802) 297-2119 office

Select Board townadmin@winhall.org

Scheduled Meetings: 1st and 3rd Wednesday of every month, starting at 5:30 PM

Winhall Planning Commission wpc@winhall.org (802) 297-1820 office

Scheduled Meetings: 2nd and 4th Wednesday of every month, starting at 5:30 PM

School Board

Scheduled Meetings: 3rd Tuesday of every month, starting at 5:00 PM

Zoning Board of Adjustment Meetings scheduled as necessary

Zoning Administrator zoningadmin@winhall.org (802) 297-1820 office

Health Officer healthofficer@winhall.org

Animal Control Officer patwsalo@gmail.com (802) 297-1032

Facilities Manager / E911 facilities@winhall.org

Board of Listers winlister@winhall.org (802) 297-2151

Scheduled Meetings: Meetings scheduled as necessary

Memorial Library www.winhallmemoriallibrary.org (802) 297-9741

Emergency Response 911

Police Department (non-emergency) (802) 297-2121

Fire Department (non-emergency) (802) 297-9823

Highway Department highway@winhall.org (802) 297-2120

Transfer Station transfer@winhall.org (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 8-12, following a Monday or Tuesday Holiday