
Town of Westminster, Vermont

Fire District #3, School District and Town



2016

Annual Report

For Fiscal Year Ended June 30, 2016

Annual Town Meeting
Saturday, March 4, 2017; 10:00 AM
Bellows Falls Union High School

Australian Ballot
Tuesday, March 7, 2017
8:00 AM – 7:00 PM
Westminster Institute

Please bring this report with you to Town Meeting

Town of Westminster Directory

Town

Town Hall

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

Town Manager

Russell Hodgkins
802-722-4255
Manager@westminstervt.org

Administrative Assistant

Karen M. Astley
802-722-4255
Assistant@westminstervt.org

Town Clerk/Treasurer

Alison Bigwood
802-722-4091
clerk@westminstervt.org

Assistant Clerk/Treasurer

Patty Mark
802-722-4091
pmark@westminstervt.org

Assessor

Al Coondradt
802-722-9516
listers@westminstervt.org

Listers

Jacklyn Atwood
David Mulholland
listers@westminstervt.org

Zoning Administrator

Russell Hodgkins
802 -722-4524
zoning@westminstervt.org

Town Garage

Mark Lund, Road Foreman
802-722-4349

Emergency Management

Russell Hodgkins, Director
802-722-4255

Health Officer

Russell Hodgkins
802-722-4255

Animal Control

Lyanne Woodward
802-376-6402

Windham NE Supervisory Union

Office 802-463-9958

Westminster Elementary Schools

Center School 802-722-3241

Principal, Doug Kussius
doug.kussius@wnesu.com

Westminster West School 802-387-5756

Principal, Doug Kussius
doug.kussius@wnesu.com

Bellows Falls M.S.

802-463-4366

Principal, Karen Bukowski
karen.bukowski@wnesu.com

Bellows Falls Union H.S.

802-463-3944

Principal, Christopher Hodsden
Chris.Hodsden@wnesu.com

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

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

The Town of Westminster Selectboard takes great pride
in dedicating the 2017 annual town report to:

JOAN SMIDUTZ



As a vital role in and out of our community, one of that generation, who felt it an obligation and an honor to take part in the civic life of her community we dedicate this Town Report to Joan Smidutz.

In 1979 Joan was awarded WNEA Laymen's Award, in 1987 she was awarded VSNA Nurse of the Year, and in 1993 she was awarded Vt. State School Nurse of the Year.

Joan served on several boards of the Vt. State Nurses Assoc., Vt. State School Nurses Assoc., Vt. Licensing Board of Nursing, serving as Chairperson for six years, and the Brattleboro Walk-In Clinic. Joan was Co-founder of NPACE (Nurse Practitioner Associates for Continuing Education) and served the organization for twenty years. Joan was a Girl Scout Brownie Leader, Cub Scout Den Leader, helped run Westminster Youth Center, Member of Vermont Health Policy District Advisory Council, Member of the Rockingham Swim Team Board, the Westminster Fire Dept. Auxiliary, the Bellows Falls Booster Club and the Bellows Falls Lions Club. She was also a member of the Altar Rosary Society, taught catechism, volunteered for Meals on Wheels, and Westminster Cares.

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Town of Westminster - Vacancies

Vacancies in Fire District #3, School District and Town Offices
To be elected by Australian ballot at Town Meeting on March 7, 2017

<u>Office - Term (Years)</u>	<u>Incumbent</u>	<u>Candidates</u>
Moderator (1)		
Town	Fletcher D. Proctor	Fletcher D. Proctor
School	Fletcher D. Proctor	Fletcher D. Proctor
Fire District	Fletcher D. Proctor	Fletcher D. Proctor
Town Agent (1)	Fletcher D. Proctor	Fletcher D. Proctor
Selectboard (3)	Toby Young	Toby Young
Selectboard (2)	Craig Allen	Craig Allen
Lister (3)	Bruce Sterling	
Town Grand Juror (1)	Peter McH. Stamm	Peter McH. Stamm
Town Grand Juror (1)	Vacant	Margaret O'Toole
Commissioner, Campbell Fund (1)	Ila Mitchell	Ila Mitchell
Commissioner, Campbell Fund (1)	Karen S. Walter	Karen S. Walter
Commissioner, Campbell Fund (1)	Vacant	Vacant
Trustee, Campbell Fund (3)	Barbara Taylor	Barbara Taylor
Trustee, Public Funds (3)	Barbara Taylor	Barbara Taylor
Town School Director (3)	Rick Gordon	Rick Gordon
Town School Director (2)	David Major	David Major
Union High School #27 Director (3)	Daniel Axtell	
WNE Unified School District (3)		Cheryl Charles
WNE Unified School District (2)		Elise Manning
WNE Unified School District (1)		David M. Clark
Fire District #3 Prudential (3)	Robert Haas	Justin Fuller Christopher Harlow

Town of Westminster - Elected Officials

Term Expirations

Selectboard:

Craig Allen (2 year) 3/2017
Sheldon Beebe (3 year) 3/2018
Frances Nancy Dalzell (2 year)..... 3/2018
Susan Harlow (3 year) 3/2019
Toby Young (3 year)..... 3/2017

Town Agent: (1 year)

Fletcher Proctor..... 3/2017

Town Moderator: (1 year)

Fletcher Proctor..... 3/2017

School Moderator: (1 year)

Fletcher Proctor..... 3/2017

Fire District Moderator: (1 year)

Fletcher Proctor..... 3/2017

Town Grand Jurors: (1 year)

Peter McH. Stamm..... 3/2017
Vacant 3/2017

Commissioners of the Campbell Fund: (1 year)

Ila Mitchell..... 3/2017
Karen Walter 3/2017
Vacant 3/2017

Trustees of Public Funds: (3 year)

Michael Fawcett..... 3/2018
Peter Harrison 3/2019
Barbara Taylor 3/2017

Town School Directors:

Elise Manning-Sterling 3/2018
Rick Gordon (3 year) 3/2017
Timothy Young (3 year) 3/2019
Cheryl Charles (2 year)..... 3/2018
David Major (2 year) 3/2017

Union High School District #27: (3 year)

Daniel Axtell 3/2017
David Clark 3/2018
Molly Banik..... 3/2019

Trustees of Campbell Fund: (3 year)

Michal Fawcett 3/2018
Peter Harrison..... 3/2019
Barbara Taylor..... 3/2017

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

Robert Haas 3/2017
Christopher Hackett..... 3/2018
Daniel Green..... 3/2019

Town Clerk: (3 year)

Alison Bigwood..... 3/2018

Town Treasurer (3 year)

Alison Bigwood..... 3/2018

Board of Listers: (3 year)

Jacklyn Atwood 3/2018
David Mulholland..... 3/2019
Vacant..... 3/2017

Justice of the Peace: (2019)

Kathy Abbott
Jean Collins
Matthew Conklin
Lisa Dotson
John Ewald
Bruce MacDuffie
Adrienne Major
Lucille Messina
Margaret O'Toole
Fran Renaud
Susan Roman
Norm Wright

Town of Westminster - Appointed Officials

Road Foreman

Mark Lund

Road Commissioner

Russell Hodgkins

Zoning/Sign Administrator

Russell Hodgkins

Town Counsel

Lawrence Slason, Esq.

Robert Fisher, Esq.

Town Health Officer

Russell Hodgkins

Town Service Officer

Russell Hodgkins

Town Animal Control Officer

Lyanne Woodward

Fence Viewers

Warren A. Muzzey

Curtis "Tony" Coven (appointed 6/2016)

Walter Kurkul

Inspector of Wood

Walter Kurkul

Windham Solid Waste Rep.

Jan Ameen

Westminster West Library Rep.

Craig Hawkins

Windham Regional Planning Commissioners

Norman Wright

Stephen Dotson

Connecticut River Transit Representatives

Vacant

CRJC Wantastiquet Region River Subcommittee

Paul Harlow

James Calchera (appointed 7/2016)

Historic Review Board

Tony Diorio (appointed 10/2016)

Matthew Sargent

Peter Terrell

* Barbara Boulton resigned

Community Improvement Program

Peter McH. Stamm

Kendall Gifford

Nathan Stoddard (appointed 11/2016)

* Fran Renaud resigned

Waypoint Interpretive Center Reps.

Bob Haas; Pat Haas

Cemetery Sexton

Christopher Potter

Assistant Cemetery Commissioners

Christopher Potter; Norm Wright

Tree Warden

Mark Lund

Friends of the Westminster West Town Hall

John Ewald

Nicholas Keil

James Kohler

Will Parmelee

Margaret O'Toole

Daniel Savel

Michael Wells

By the Town Clerk/Treasurer

Patty Mark, Assistant Town Clerk/Treasurer

Senior Solutions Representatives

Priscilla Allbee

Cathryn Cadieux

Emergency Management Director

Russell Hodgkins

Conservation Commission (4 year) Term Expires

Stephen Major 3/2019

Phil Ranney 3/2018

Vacant 3/2020

Vacant 3/2020

Vacant 3/2021

*Susan Roman resigned 2016

Planning Commission (4 year) Term Expires

John Barnett..... 3/2017

* Kevin Hughes 3/2019

Chris Vincent..... 3/2018

Katherine Kingston 3/2016

Matthew Conklin..... 3/2017

Randy Major..... 3/2017

Vacant 3/2020

* John Mederios resigned 7/2016

Development Review Board (3 year) Term Expires

Eric Anderson..... 3/2018

Cathy Mullins..... 3/2017

Christopher Potter 3/2018

* Kevin Hughes..... 3/2019

Kyle Skrocki 3/2017

* Phil Savoy resigned

Activities Commission (3 year) term Expires

Ginger Cook..... 3/2017

Nancy Dietz 3/2017

Doreen Kelton 3/2018

Amy Sciacca 3/2019

Dempsey Potter 3/2017

Vacant 3/2019

Vacant 3/2019

Town of Westminster

WARNING FOR ANNUAL MEETING

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

2017

The legal voters of the Town Fire District Number 3, Westminster Town School District and the Town of Westminster are hereby notified and warned to meet at the Bellows Falls Union High School Auditorium in Westminster, Vermont on Saturday March 4, 2017 at ten o'clock in the morning (10:00A.M.) to take action on the Articles following Article 1.

The meeting will be recessed to the Westminster Institute, East Parish, Westminster, Vermont to meet at eight o'clock in the forenoon (8:00 A.M.) on Tuesday, March 7, 2017 for the consideration of Article 1, 12 and 13 by Australian Ballot. The polls shall remain open until seven o'clock in the evening (7:00 P.M.) at which time the meeting will recess to meet at the Bellows Falls Union High School Auditorium at eight o'clock in the evening (8:00 P.M.) on Tuesday, March 7, 2017 to consider any remaining articles, if necessary.

- Article 1:** To choose all Town Officers, Town Fire District Number 3 Officers, Town School District Officers by Australian ballot, Tuesday, March 7, 2017 from eight o'clock in the forenoon (8:00 A.M.) until seven o'clock in the evening (7:00 P.M.).
- Article 2:** To hear the reports of the Town Fire District Number 3 and to take action thereupon.
- Article 3:** To see whether Town Fire District Number 3 shall authorize and instruct its Prudential Committee and Treasurer to borrow money, if necessary, to meet current expenses, on the credit of the District, in anticipation of the collection of taxes and/or the receipt of any State or Federal Funds.
- Article 4:** To see if Town Fire District Number 3 shall raise and appropriate the sum of Two Hundred Fifty-Two Thousand, Three Hundred Fifty dollars (\$252,350) to pay the indebtedness and other general expenses of the District for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018.
- Article 5:** To transact any other business proper to be brought before the Town Fire District Number 3 meeting.
- Article 6:** To hear the reports of the Westminster Town School District Officers for the last year and to take action thereon.
- Article 7:** To see if the Westminster Town School District will vote to pay its District Officers compensation in the following amounts: Town School District Board Chair, \$1,100.00 per year; other Town School District Board members, \$800.00 per year, and; the Town School District Clerk, \$125.00 per district meeting.
- Article 8:** To see if the Westminster Town School District will apply the sum of fifty-seven thousand, eight hundred forty-three dollars and forty-five cents (\$57,843.45) from the fiscal year 2016 fund balance to create a reserve fund to be used for grades 7 and 8 tuition payments to Vermont public and approved independent schools and authorize the board to expend said funds.

Town of Westminster

Article 9: To see if the Westminster Town School District will apply the sum of forty thousand dollars (\$40,000.00) from the fiscal year 2016 fund balance to create a reserve fund to be used for capital improvements at the Westminster Schools and authorize the board to expend said funds.

Article 10: To see if the Westminster Town School District will apply the sum of sixty thousand dollars (\$60,000.00) from the fiscal year 2016 fund balance to create a reserve fund to offset expenditures in fiscal year 2019 in order to reduce taxes.

Article 11: Shall the voters of the Westminster Town School District approve the School Board to expend four million, four hundred twenty-four thousand, nine hundred fourteen dollars and fifty-seven cents (\$4,424,914.57), which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of fifteen thousand, two hundred eighty-three dollars and sixty-eight cents (\$15,283.68) per equalized pupil. This projected spending per equalized pupil is 4.40% lower than spending for the current year.

Article 12: Shall the voters of the Westminster Town School District vote to form the Windham Northeast Unified School District (“Unified School District”) on the following terms:

1. The districts listed below (referred to herein as Member Districts) shall all be identified as “necessary” for the formation of the New Unified School District:

Athens School District
Grafton School District
Rockingham School District
Westminster School District

The Bellows Falls Union High School District shall also be considered necessary for the formation of the new Unified School District but it shall not be referred to as a Town School District and its interests are represented by the voters of each of the Town School Districts.

2. The Windham Northeast Unified School District will offer education to pre-kindergarten through Grade 12.
3. The Windham Northeast Unified School District Board of Directors will be comprised of ten (10) board members who shall have equal votes and whose initial representation will mirror that of Union High School District #27 (Bellows Falls High School) on March 7, 2017. This ratio will be reviewed upon the issuance of each U.S. Census and may be reviewed more frequently to reformulate its membership in accordance with existing state law at that time. Formulation of the initial membership on the board of school directors as detailed below:

Number of Board Members by District

Athens	1
Grafton	1
Rockingham	5
Westminster	3

Town of Westminster

The Windham Northeast Unified School District Board Directors will be nominated from the legal voters of each Town School District (and after formation of the Unified School District, each member town), and will be elected by Australian ballot for three-year terms, except for those initially elected at the time of the formation of the Windham Northeast Unified School District. Candidates will be elected by an at-large vote of the electorate in the Town School Districts.

- 4.A. The use of the Windham Northeast Unified School District schools and related facilities and property will be determined by the Windham Northeast Unified School District Board of Directors in a manner that most effectively and efficiently attains quality and equitable education for all students. However, the Windham Northeast Unified School District Board of Directors will continue to use all school facilities operating as elementary/middle public schools on July 1, 2018 for Windham Northeast Unified School District programs and activities unless a majority vote of the electorate of the municipality in which the school is located approves a plan to close a school facility. Decisions regarding the use of schools for pre-kindergarten programs will be determined by the Windham Northeast Unified School District Board of Directors.
- 4.B. No later than June 30, 2018, the Forming Entities will convey to the Windham Northeast Unified School District all of their school-related real property and personal property, including all land, buildings and contents for One Dollar subject to all encumbrances of record and the Windham Northeast Unified School District will assume all capital associated therewith.
- 4.C. In the event that, and at such subsequent time as, the Windham Northeast Unified School District determines that any of the real property, including buildings and land, conveyed to it by the Forming Entities other than the Union High School District is or are unnecessary to the continued operation of the Windham Northeast Unified School District and its educational programs, the Windham Northeast Unified School District shall convey such real property, for the sum of one dollar, and subject to all encumbrances of record, the assumption or repayment of all outstanding bonds and notes and the repayment of any school construction aid or grants as required by Vermont law, to the municipality in which it is located.

The conveyance of any of the above school properties shall be conditioned upon the town/village owning and utilizing the real property for community and public purposes for a minimum of five years. In the event a town/village elects to sell the real property prior to five years of ownership, the town shall compensate the Windham Northeast Unified School District for all capital improvements and renovations completed after the formation of the Windham Northeast Unified School District and prior to the sale to the town/village. In the event a town/village elects not to acquire ownership of such real property, the Windham Northeast Unified School District shall, pursuant to Vermont statutes, sell the property upon such terms and conditions as established by the Windham Northeast Unified School District Board of School Directors.

- 4.D. For at least the first year that the Windham Northeast Unified School District is fully operational and providing educational services, students will attend elementary school and middle school according to their town/district of residence.

Town of Westminster

5.A. Capital Debt:

The Windham Northeast Unified School District will assume all capital debt of Forming Entities, including both principal and interest, as may exist at the close of business on June 30, 2018.

5.B. Operating Fund Deficits and Balances:

The Windham Northeast Unified School District will assume any and all general operating deficits and/or surpluses and fund balances of the Forming Entities that may exist at the close of business on June 30, 2018. Those Forming Entities with surpluses, fund balances or remaining reserve funds at the close of business on June 30, 2018, will transfer all such funds to the Windham Northeast Unified School District. In addition, reserve funds identified for specific purposes will be transferred to the Windham Northeast Unified School District and will be applied for said purpose unless otherwise determined through appropriate legal process.

5 C. Specified Funds:

The Forming Schools will transfer to the Windham Northeast Unified School District any pre-existing school district specific endowments or other restricted accounts that may exist on June 30, 2018. Scholarship funds or like accounts held by school districts on June 30, 2018 that have specified conditions of use will be used in accordance with said provisions.

6. The provisions of the Report and Formation Plan approved by the State Board of Education on December 20, 2016, which is on file at the offices of the Windham Northeast Supervisory Union shall govern the Unified School District.
(Voted by Australian Ballot)

Article 13: To elect the following directors to the initial Board of Directors of the Windham Northeast Unified School District:

Athens: 1 Director for a one-year term expiring in March of 2019

Grafton: 1 Director for a two-year term expiring in March of 2020

Rockingham: 5 Directors
2 for one year terms expiring in March of 2019
1 for a two-year term expiring in March of 2020
2 for three year terms expiring in March of 2021

Westminster: 3 Directors
1 for a one-year term expiring in March of 2019
1 for a two-year term expiring in March of 2020
1 for a three-year term expiring in March of 2021

(Voted by Australian Ballot)

Article 14: To transact any other proper business to be brought before the Town School District Meeting.

Article 15: To hear the reports of the Town Officers and to take action thereupon.

Town of Westminster

- Article 16:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$130,000 for the Town Highway Equipment Reserve Fund.
- Article 17:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$15,000 for the Bridge Rehabilitation Reserve Fund.
- Article 18:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$4,200 in addition to the sum (\$4,200) included in the budget proposed by the Selectboard making the total \$8,400, for the support of the Westminster West Public Library.
- Article 19:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$9,534 for the support of Southeastern Vermont Economic Development Strategies to provide workforce and economic coordination services to residents of the Town.
- Article 20:** To see if the voters of the Town of Westminster will create a reserve fund for the proposed needed upgrades to the Town Highway Garage and place \$63,000 in this fund from the FY 16 budget surplus.
- Article 21:** To see if the voters of the Town of Westminster will approve the placement of \$100,000 in the Capital Improvement Fund for the purpose of the approved renovation to the Town Hall with the money coming from the FY16 surplus.
- Article 22:** To see if the voters of the Town of Westminster will the placement of \$140,000 in its Rainy Day Reserve Fund for the purpose of any and all emergency expenses that the Town may face due to unplanned circumstances, with the money coming from the FY16 surplus.
- Article 23:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$1,901,185 to pay the indebtedness of the Town, repair highways and pay general expenses of the Town for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018.
- Article 24:** To transact any other proper business to be brought before the Town of Westminster Meeting.

**TOWN OF WESTMINSTER
SELECTBOARD**

Sheldon Beebe, Chair
Craig Allen, Vice Chair
Nancy Dalzell, Clerk
Susan Harlow
Toby Young

PRUDENTIAL COMMITTEE

Christopher J. Hackett, Chair
Robert J. Haas
Daniel Green

**WESTMINSTER SCHOOL DISTRICT
BOARD OF DIRECTORS**

David Major, Chair
Rick Gordon, Clerk
Elise Manning-Sterling
Cheryl Charles
Tim Young

Town of Westminster - FY 2018 Proposed Revenue Budget

Account	Budget FY16	Actual FY16	Budget FY17	Proposed Budget FY18	Change
TAX REVENUES					
Property Taxes	\$1,535,341	\$1,491,577	\$1,344,645	\$1,430,655	\$86,010
Delinquent Property Taxes	\$0	\$122,012	\$0	\$0	\$0
Interests And Warrants	\$26,000	\$34,407	\$20,000	\$20,000	\$0
8% Penalty Delinquent Taxes	\$25,000	\$17,963	\$25,000	\$20,000	-\$5,000
Reimburse Exp. & Tax Sale fees	\$0	\$0	\$0	\$0	\$0
	\$1,586,341	\$1,665,959	\$1,389,645	\$1,470,655	\$81,010
LICENSE & FEES					
Liquor Licenses	\$200	\$140	\$200	\$200	\$0
Road Access Permits	\$200	\$755	\$400	\$400	\$0
Sign Permits	\$100	\$150	\$100	\$100	\$0
Dog Licenses	\$2,500	\$2,385	\$2,500	\$2,500	\$0
Zoning Permits	\$3,000	\$3,030	\$2,800	\$2,800	\$0
	\$6,000	\$6,460	\$6,000	\$6,000	\$0
REVENUE FROM STATE					
Federal Emergency Reimburse	\$0	\$41,970	\$0	\$0	\$0
Planning Grants	\$0	-\$1,500	\$0	\$0	\$0
State Aid To Highways	\$159,600	\$159,482	\$158,000	\$159,000	\$1,000
Railroad Tax	\$0	\$3,991	\$0	\$0	\$0
Pilot - Taxes	\$18,000	\$19,329	\$17,475	\$18,000	\$525
St. Of Vt. Hold Harmless	\$85,000	\$106,927	\$85,000	\$85,000	\$0
	\$262,600	\$330,199	\$260,475	\$262,000	\$1,525
TOWN CLERKS OFFICE					
Town Clerk - General Fees	\$25,000	\$22,933	\$22,000	\$22,000	\$0
Sale Of History Books	\$0	\$36	\$0	\$0	\$0
Charges For Use Of Copier	\$200	\$161	\$200	\$200	\$0
	\$25,200	\$23,130	\$22,200	\$22,200	\$0
OTHER DEPARTMENTS					
Rental - Post Office	\$9,220	\$9,220	\$9,220	\$9,680	\$460
PO Tax Reimbursement	\$2,200	\$0	\$2,200	\$2,200	\$0
	\$11,420	\$9,220	\$11,420	\$11,880	\$460
SOLID WASTE					
Trash Bag Stickers	\$0	\$8,774	\$2,800	\$2,800	\$0
ORDINANCE FEE					
Local Ordinance Fees	\$12,500	\$8,962	\$4,000	\$20,000	\$16,000
	\$12,500	\$8,962	\$4,000	\$20,000	\$16,000
INTEREST & OTHER					
School Treas. Reimbursement	\$1,000	\$1,000	\$1,000	\$1,000	\$0
Interest Earnings	\$2,500	\$2,464	\$2,000	\$2,000	\$0
Interest - Cemetery Fund	\$650	\$1,848	\$650	\$650	\$0
Miscellaneous Revenue	\$2,500	\$2,420	\$2,500	\$2,000	-\$500
Reimburse Fuel FD#3	\$0	\$4,468	\$0	\$0	\$0
	\$6,650	\$12,200	\$6,150	\$5,650	-\$500
End of Year Surplus			\$100,000	\$100,000	
Total Revenue	\$1,910,711	\$2,064,905	\$1,802,690	\$1,901,185	\$98,495

Town of Westminster - FY 2018 Proposed Expenditure Budget

Account	FY16 Budget	FY16 Actual	FY17 Budget	YTD Actual	Proposed FY 18
0033000 SELECTMEN:					
003300010 SALARIES & WAGES					
003300010.01 Selectmen Salaries	\$5,800	\$5,800	\$5,800	\$2,900	\$5,800
003300010.02 Clerk's Salary	\$1,200	\$1,200	\$1,440	\$60	\$1,440
Total SALARIES AND WAGES	\$7,000	\$7,000	\$7,240	\$2,960	\$7,240
003300015 EMPLOYEE BENEFITS					
003300015.01 Social Security	\$44,856	\$38,274	\$42,000	\$17,925	\$42,500
003300015.02 Retirement	\$28,536	\$26,039	\$28,000	\$11,974	\$28,500
003300015.03 Health Insurance	\$133,250	\$122,960	\$140,000	\$62,837	\$142,000
Total EMPLOYEE BENEFITS	\$206,642	\$187,273	\$210,000	\$92,735	\$213,000
003300020 OFFICE SUPPLIES					
003300020.00 Selectmen's Expenses	\$2,000	\$684	\$2,000	\$3,251	\$3,200
003300020.01 Town Office Supplies	\$4,000	\$3,959	\$7,500	\$2,311	\$6,000
003300020.02 Computer Expenses	\$4,200	\$5,134	\$4,700	\$3,915	\$4,700
003300020.03 Computer Contract SVC	\$7,500	\$5,474	\$9,800	\$2,804	\$9,800
Total OFFICE SUPPLIES	\$17,700	\$15,251	\$24,000	\$12,281	\$23,700
003300021.00 Miscellaneous	\$2,200	\$3,574	\$1,000	\$6,908	\$1,500
003300021.02 Town Meeting Expenses	\$250	\$0	\$250	\$0	\$250
003300021.03 Volunteer Recognition	\$200	\$0	\$200	\$0	\$200
003300030.00 Advertising	\$1,500	\$999	\$1,600	\$152	\$1,600
003300040.00 VLCT	\$4,375	\$4,375	\$4,446	\$4,446	\$4,603
003300040.01 Training Meetings & Material	\$300	\$180	\$300	\$0	\$300
003300041.00 Windham Regional Planning	\$5,873	\$5,873	\$5,873	\$5,873	\$7,000
003300048.00 Insurance	\$50,023	\$48,162	\$52,000	\$25,991	\$55,000
003300060.00 Legal Services	\$7,200	\$9,659	\$8,000	\$5,580	\$8,000
003300074.00 Town Office Phones	\$2,680	\$2,328	\$3,000	\$893	\$3,000
Total SELECTMEN:	\$295,340	\$274,330	\$317,909	\$157,819	\$325,393
0033080 TOWN REPORT:					
003308010.00 Town Report Staff	\$0	-\$125	\$500	\$0	\$500
003308034.00 Town Report Postage	\$200	\$173	\$400	\$0	\$400
003308062.00 Town Report	\$3,200	\$2,845	\$2,700	\$0	\$2,700
Total TOWN REPORT:	\$3,400	\$2,893	\$3,600	\$0	\$3,600

Town of Westminster - FY 2018 Expenditure Budget

Account	FY16 Budget	FY16 Actual	FY17 Budget	YTD Actual	Proposed FY 18
0033210 EXECUTIVE DEPARTMENT:					
003321010 SALARIES AND WAGES					
003321010.00 Salary Town Manager	\$58,081	\$58,526	\$60,000	\$35,131	\$62,170
003321010.01 Salary Clerical	\$31,032	\$33,618	\$31,800	\$19,935	\$32,900
003321010.03 Finance Officer	\$0	\$0	\$0	\$0	\$0
003321010.04 Delinquent Tax Collection	\$0	\$105		\$0	\$0
Total SALARIES AND WAGES:	\$89,113	\$92,249	\$91,800	\$55,066	\$95,070
003321020.00 Office Supplies	\$1,000	\$834	\$1,000	\$418	\$1,000
003321034.00 Telephones (Cell)	\$1,020	\$852	\$950	\$302	\$950
003321035.00 Postage	\$500	\$439	\$500	\$281	\$500
003321040.00 Dues, Subscriptions & Mtgs	\$1,400	\$460	\$1,400	\$650	\$1,400
003321074.00 Travel Expenses	\$1,500	\$1,429	\$1,500	\$771	\$1,500
003321076.00 Contracted Services	\$7,500	\$5,044	\$9,800	\$4,125	\$9,800
003321079.00 Miscellaneous	\$0	\$103	\$0	\$0	\$0
003321083.00 Office Equipment	\$400	\$0	\$400	\$0	\$400
003321083.01 CVC Paging	\$0	\$0	\$0	\$53	\$0
Total EXECUTIVE DEPARTMENT:	\$102,433	\$101,410	\$107,350	\$61,612	\$110,620
0033310 ELECTIONS:					
003331010.00 Ballot Clerks	\$1,000	\$216	\$1,000	\$370	\$1,000
003331021.00 Operating Supplies	\$5,500	\$1,730	\$5,500	\$1,896	\$4,500
Total ELECTIONS:	\$6,500	\$1,946	\$6,500	\$2,266	\$5,500
0033400 TREASURER'S OFFICE:					
003340010 SALARIES AND WAGES					
003340010.00 Salary Treasurer	\$4,162	\$4,162	\$5,000	\$0	\$5,150
003340010.01 Wages Assist. Tn. Treas.	\$2,100	\$2,100	\$2,142	\$0	\$2,207
Total SALARIES AND WAGES:	\$6,262	\$6,262	\$7,142	\$0	\$7,357
003340020.00 Office Suppl. & Expenses	\$1,150	\$1,096	\$1,150	\$1,089	\$1,400
003340020.01 Bank Service Charges	\$250	\$702	\$350	\$109	\$500
003340035.00 Postage	\$1,800	\$518	\$1,800	\$152	\$1,800
003340040.00 Dues, Subscriptions & Mtgs	\$400	\$295	\$400	\$175	\$600
003340074.00 Travel Expenses	\$200	\$266	\$200	\$86	\$250
Total TREASURER'S OFFICE:	\$10,062	\$9,139	\$11,042	\$1,611	\$11,907

Town of Westminster - FY 2018 Expenditure Budget

Account	FY16 Budget	FY16 Actual	FY17 Budget	YTD Actual	Proposed FY 18
0033420 AUDITING:					
003342060.00 Annual Audit & Expenses	\$25,000	\$17,000	\$10,000	\$8,363	\$10,000
Total AUDITING:	\$25,000	\$17,000	\$10,000	\$8,363	\$10,000
0033430 LISTING:					
003343010.00 Assessment Firm	\$22,000	\$21,087	\$22,000	\$10,000	\$22,000
003343010.01 LISTERS	\$0	\$4,813	\$10,000	\$5,947	\$10,000
003343020.00 Supplies	\$1,500	\$1,091	\$1,500	\$487	\$1,500
003343020.02 Computer	\$1,000	\$1,401	\$1,000	\$615	\$1,000
003343035.00 Postage	\$500	\$36	\$500	\$12	\$500
003343040.00 Dues, Subscription & Mtgs	\$500	\$440	\$500	\$25	\$3,500
003343060.00 Mapping	\$1,000	\$175	\$1,000	\$0	\$1,000
003343060.00 Legal Services	\$0	\$455	\$500	\$105	\$500
003343074.00 Travel Expenses	\$750	\$491	\$750	\$12	\$750
Total LISTING:	\$27,250	\$29,989	\$37,750	\$17,203	\$40,750
0033500 TOWN CLERK'S OFFICE:					
003350010 SALARIES AND WAGES					
003350010.00 Salary Town Clerk	\$38,838	\$38,773	\$43,000	\$21,231	\$42,250
003350010.01 Wages Asst. Clerk	\$21,000	\$20,413	\$21,420	\$11,141	\$22,063
Total SALARIES AND WAGES:	\$59,838	\$59,186	\$64,420	\$32,372	\$64,313
003350020.00 Office Suppl. & Expenses	\$2,000	\$1,931	\$2,000	\$1,178	\$2,000
003350020.02 Computer Expenses	\$2,500	\$3,499	\$2,500	\$568	\$2,500
003350035.00 Postage	\$1,500	\$424	\$1,500	\$199	\$1,500
003350040.00 Dues, Subscription & Mtgs.	\$3,200	\$1,122	\$1,000	\$475	\$1,500
003350062.00 Printing and Binding	\$0	\$0	\$0	\$0	\$0
003350074.00 Travel Expense	\$300	\$330	\$300	\$186	\$350
Total TOWN CLERK'S OFFICE:	\$69,338	\$66,492	\$71,720	\$34,977	\$72,163
0033600 PLANNING BOARD:					
003360010.00 Wages clerk Planning Bd.	\$600	\$350	\$720	\$170	\$720
003360020.00 Supplies	\$100	\$6	\$100	\$0	\$100

Town of Westminster - FY 2018 Expenditure Budget

Account	FY16 Budget	FY16 Actual	FY17 Budget	YTD Actual	Proposed FY 18
003360030.00 Advertising	\$200	\$40	\$200	\$0	\$200
003360035.00 Postage	\$100	\$51	\$100	\$0	\$100
003360040.00 Dues, Subscriptions & Mtgs	\$300	\$120	\$300	\$130	\$300
003360060.00 Legal Fees	\$750	\$525	\$750	\$0	\$750
003360062.00 Printing Exp.	\$250	\$0	\$250	\$0	\$250
003360074.00 Travel Expense	\$200	\$0	\$200	\$0	\$200
Total PLANNING BOARD:	\$2,500	\$1,092	\$2,620	\$300	\$2,620
0033630 DEVELOPMENT REVIEW BOARD					
003363010.00 Wages Clerk DRB	\$600	\$450	\$720	\$60	\$720
003363020.00 Supplies	\$200	\$0	\$200	\$0	\$200
003363030.00 Advertising	\$850	\$1,066	\$850	\$105	\$850
003363034.00 Postage	\$400	\$133	\$400	\$27	\$400
003363040.00 Training and Meetings	\$500	\$0	\$500	\$0	\$500
Total DEV. REVIEW BOARD	\$2,550	\$1,649	\$2,670	\$191	\$2,670
0033640 ZONING ADMINISTRATION					
003364010.00 Zoning Administrator Wage	\$15,300	\$15,300	\$15,606	\$0	\$16,232
003364010.01 Zoning Clerical Salary	\$10,968	\$10,968	\$11,250	\$0	\$11,600
003364020.00 Supplies	\$250	\$317	\$250	\$0	\$250
003364030.00 Advertising	\$0	\$0	\$200	\$181	\$200
003364060.00 Legal Fees	\$0	\$1,560	\$1,500	\$350	\$1,500
003364062.00 Printing	\$0	\$93	\$0	\$0	\$0
003364074.00 Travel & Mtgs/Training	\$1,000	\$926	\$1,000	\$308	\$1,000
Total ZONING ADMINISTRATION	\$27,518	\$29,164	\$29,806	\$839	\$30,782
0033710 MUNICIPAL BUILDINGS:					
003371010.00 Janitor Contract Services	\$3,800	\$4,160	\$3,800	\$2,000	\$4,000
003371010.02 Off Site Storage	\$550	\$572	\$550	\$572	\$600
003371022.00 Supplies	\$200	\$0	\$200	\$0	\$200
003371068.00 Building Improvements	\$0	\$234	\$0	\$0	\$0
003371068.01 Municipal Bldgs. Mainten.	\$3,000	\$1,960	\$3,500	\$675	\$3,500
003371083.00 Post Office Maintenance	\$1,000	\$1,196	\$1,000	\$1,092	\$1,500
003371084.00 PO Taxes	\$2,200	\$2,272	\$2,200	\$2,184	\$2,250
Total MUNICIPAL BUILDINGS:	\$10,750	\$10,394	\$11,250	\$6,523	\$12,050

Town of Westminster - FY 2018 Expenditure Budget

Account	FY16 Budget	FY16 Actual	FY17 Budget	YTD Actual	Proposed FY 18
0033730 MUNICIPAL BLDG UTILITIES:					
003373021.00 Heating Oil	\$3,800	\$1,222	\$1,500	\$0	\$1,600
003373076.00 Electricity	\$8,500	\$7,289	\$8,500	\$3,260	\$8,500
003373077.00 Water	\$500	\$400	\$500	\$200	\$500
003373078.00 Alarm System	\$600	\$566	\$600	\$0	\$600
Total MUNICIPAL BLDG UTILITIES:	\$13,400	\$9,477	\$11,100	\$3,460	\$11,200
00341 PUBLIC SAFETY:					
003410010 SALARIES AND WAGES					
003410010.04 Salary Animal Control Off	\$2,750	\$344	\$2,750	\$119	\$2,750
003410010.05 Animal Control Exp	\$600	\$220	\$800	\$29	\$800
Total SALARIES AND WAGES	\$3,350	\$564	\$3,550	\$148	\$3,550
003410076.00 Sheriff Dept. Cont. Services	\$54,000	\$53,750	\$57,000	\$28,250	\$70,000
003410080.00 Veterinary Services	\$1,000	\$445	\$1,000	\$803	\$1,000
Total POLICE	\$58,350	\$54,759	\$61,550	\$29,201	\$74,550
0034101 AMBULANCE					
003410180.00 Ambulance	\$44,635	\$43,335	\$44,635	\$21,668	\$44,635
Total AMBULANCE	\$44,635	\$43,335	\$44,635	\$21,668	\$44,635
Total PUBLIC SAFETY:	\$102,985	\$98,094	\$106,185	\$50,868	\$119,185
0035110 CLASS II GENERAL:					
003511022.00 Materials	\$125,000	\$125,000	\$125,000	\$0	\$125,000
Total CLASS II GENERAL:	\$125,000	\$125,000	\$125,000	\$0	\$125,000
0035120 Class III - Retreatment					
003512022.00 Materials	\$0	\$68	\$0	\$0	\$0
00335140 Class II – Winter Maintenance					
003514022.00 Materials	\$0	\$0	\$0	\$0	\$0
003514076.00 Contracted Services	\$0	\$0	\$0	\$0	\$0
Total Class II - Winter Maintenance	\$0	\$68	\$0	\$0	\$0

Town of Westminster - FY 2018 Expenditure Budget

Account	FY16 Budget	FY16 Actual	FY17 Budget	YTD Actual	Proposed FY 18
0035300 TOWN GARAGE					
003530010.00 Wages	\$335,000	\$250,887	\$275,000	\$115,760	\$300,000
003530010.01 Road Crew Training	\$0	\$0	\$0	\$0	\$0
003530010.03 Overtime	\$0	\$22,927	\$0	\$7,197	\$0
003530010.04 Holiday Pay	\$0	\$10,288	\$0	\$5,739	\$0
003530010.05 Sick Leave	\$0	\$4,192	\$0	\$2,854	\$0
003530010.06 Vacation & Personal Leave	\$0	\$11,584	\$0	\$9,387	\$0
003530010.07 Call in Pay	\$0	\$5,925	\$0	\$175	\$0
003530015.04 Uniforms	\$5,000	\$4,021	\$5,000	\$1,573	\$5,000
003530021.00 Supplies	\$400	\$139	\$400	\$261	\$400
003530022.01 Salt and Sand	\$90,000	\$75,773	\$100,000	\$36,301	\$100,000
003530022.02 Stone and Gravel	\$40,000	\$61,820	\$48,000	\$11,619	\$50,000
003530022.04 Culverts, Drainage, Fabric	\$30,000	\$19,617	\$30,000	\$20,879	\$30,000
003530022.05 Guard Rails	\$2,500	\$2,965	\$3,000	\$0	\$3,000
003530022.06 Road Signs & Posts	\$2,000	\$1,352	\$2,000	\$804	\$2,000
003530022.08 Liquid Chloride	\$8,000	\$10,704	\$9,000	\$3,278	\$9,000
003530023.00 Small Tools	\$1,000	\$1,954	\$1,000	\$0	\$1,000
003530024.00 Contracted Services	\$10,000	\$7,098	\$10,000	\$16,279	\$10,000
003530034.00 Telephone	\$1,320	\$1,375	\$2,100	\$1,299	\$2,100
003530035.00 DTN Weather System	\$2,800	\$2,113	\$0	\$0	\$0
003530076.00 Electricity	\$4,250	\$3,830	\$4,250	\$1,172	\$4,250
003530079.00 Misc/Recycling/Port-a-Potty	\$3,800	\$1,783	\$1,000	\$454	\$1,000
Total TOWN GARAGE	\$536,070	\$500,347	\$490,750	\$235,032	\$517,750
0035310 EQUIPMENT BUILDINGS					
003531068.00 Equip., Building Maint.	\$15,000	\$1,460	\$15,000	\$3,087	\$15,000
003531070.00 Radio & Repair	\$500	\$163	\$500	\$0	\$500
003531076.00 Equip Heat	\$3,000	\$326	\$3,000	\$0	\$3,000
Total EQUIPMENT BUILDINGS	\$18,500	\$1,949	\$18,500	\$3,087	\$18,500
0035330 GAS, FUEL, OIL					
003533021.00 Gas, Fuel & Oil	\$90,000	\$61,757	\$90,000	\$7,780	\$90,000
003533022.00 Repairs & Parts	\$50,000	\$0	\$50,000	\$302	\$50,000
003533022.01 Equip Truck #1	\$0	\$1,073	\$0	\$0	\$0
003522011.01 Equip Truck #2	\$0	\$0	\$0	\$0	\$0

Town of Westminster - FY 2018 Expenditure Budget

Account	FY16 Budget	FY16 Actual	FY17 Budget	YTD Actual	Proposed FY 18
003533022.03 Equip Truck #3	\$0	\$985	\$0	\$1,018	\$0
003533022.04 Equip Truck #4	\$0	\$355	\$0	\$0	\$0
003533022.05 Equip Truck #5	\$0	\$1,787	\$0	\$148	\$0
003533022.06 Equip Truck #6	\$0	\$580	\$0	\$793	\$0
003533022.07 Equip Truck #7	\$0	\$0	\$0	\$0	\$0
003533022.08 Equip Grader #8	\$0	\$0	\$0	\$12	\$0
003533022.09 Equip Backhoe #9	\$0	\$7,604	\$0	\$16	\$0
003533022.10 Equip Tractor/Mower #10	\$0	\$4,810	\$0	\$156	\$0
003533022.13 Equip. Rake	\$0	\$0	\$0	\$0	\$0
003533022.16 Chain Saws	\$0	\$139	\$0	\$0	\$0
003533022.18 Equip. Loader #1	\$0	\$999	\$0	\$0	\$0
003533022.19 Equip Loader #2	\$0	\$3,581	\$0	\$0	\$0
003533022.25 Equip Misc/Parts	\$0	\$35,699	\$0	\$17,848	\$0
Total GAS, FUEL, OIL	\$140,000	\$119,369	\$140,000	\$28,072	\$140,000
0035520 CEMETERY:					
003552021.00 Operating Supplies	\$400	\$153	\$400	\$0	\$400
003552022.00 Repairs & Maint.	\$2,500	\$2,500	\$2,500	\$0	\$4,500
003552076.00 Contracted Services	\$9,800	\$8,895	\$10,000	\$6,615	\$10,000
Total CEMETERY:	\$12,700	\$11,548	\$12,900	\$6,615	\$14,900
0036110 HEALTH & WELFARE SVCS					
003611060.00 Visiting Nurse	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
003611070.01 Retired Sr. Vol. Program	\$775	\$775	\$775	\$775	\$775
003611070.02 VT Center Independ Living	\$110	\$110	\$110	\$110	\$110
003611070.03 Women's Crisis Center	\$775	\$775	\$775	\$775	\$775
003611070.05 Westminster Cares	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
003611070.06 SEVCA	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
003611070.07 Adult Day Prog. Gather.	\$250	\$250	\$250	\$250	\$250
003611070.08 Early Education Services	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275
003611070.09 Parks Place	\$500	\$500	\$500	\$500	\$500
003611070.10 Westminster Gazette	\$4,600	\$4,600	\$5,000	\$2,500	\$4,600
003611070.11 Connecticut River Transit	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
003611070.12 Windham Cty Youth SVC	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250

Town of Westminster - FY 2018 Expenditure Budget

Account	FY16 Budget	FY16 Actual	FY17 Budget	YTD Actual	Proposed FY 18
003611070.13 Our Place	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
003611070.14 Westminster Rec Area	\$2,500	\$0	\$2,500	\$0	\$0
003611080.01 Humane Society	\$400	\$400	\$400	\$400	\$400
003611085.00 Mental Health	\$3,210	\$3,210	\$3,210	\$3,210	\$3,210
003611085.01 SeVEDS	\$0	\$0	\$9,534	\$9,534	\$0
Total HEALTH & WELFARE SVCS	\$42,895	\$40,395	\$52,829	\$47,829	\$40,395
0036300 SANITATION UNIT:					
003630080.00 Collecting Waste	\$123,500	\$123,078	\$123,100	\$50,987	\$126,800
003630085.00 Disposing Of Waste	\$128,500	\$42,520	\$48,000	\$16,731	\$52,000
003630085.01 Waste Assessment	\$43,917	\$43,914	\$38,843	\$19,419	\$36,700
Total SANITATION UNIT:	\$295,917	\$209,512	\$209,943	\$87,136	\$215,500
0036330 RECYCLING					
003633079.04 Recycling Facility	\$2,800	\$1,594	\$2,800	\$46	\$2,800
Total RECYCLING	\$2,800	\$1,594	\$2,800	\$46	\$2,800
0037120 PARTICIPATION RECREATION:					
003712080.00 Senior Center	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
003712084.00 Activities Comm.	\$1,000	\$1,000	\$1,000	\$260	\$1,000
003712085.00 Youth Sports	\$500	\$500	\$500	\$0	\$500
Total PARTICIPATION REC:	\$5,200	\$5,200	\$5,200	\$3,960	\$5,200
0037800 LIBRARY					
003780000.00 Library West West	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200
Total LIBRARY	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200
0038120 CONSERVATION:					
003812000.00 Fire Fighting (forest)	\$1,000	\$864	\$1,000	\$0	\$1,000
Total CONSERVATION:	\$1,000	\$864	\$1,000	\$0	\$1,000
0039050 DEBT SERVICES					
003905000.01 Grader Promissory Note	\$0	\$0	\$0	\$0	\$35,000
Total Debt Service:	\$0	\$0	\$0	\$0	\$35,000
0039300 INTERGOVERNMENTAL EXPENSE					
003930000.00 County Tax	\$16,800	\$19,683	\$20,000	\$10,731	\$22,500
Total INTERGOVERNMENTAL EXP	\$16,800	\$19,683	\$20,000	\$10,731	\$22,500
TOTAL EXPENDITURES:	\$1,900,108	\$1,692,798	\$1,812,624	\$772,742	\$1,901,185
003930002.00 Bridge Reserve Fund	\$15,000	\$15,000	\$15,000	\$0	\$15,000
003930001.00 Capital Equipment Fund	\$130,000	\$130,000	\$130,000	\$0	\$130,000
TOTAL BUDGET	\$2,045,108	\$1,837,798	\$1,957,624	\$772,742	\$2,046,185

Town of Westminster - FY 2016 Abstract of Minutes

2016 ANNUAL TOWN MEETING

February 27, 2016

Abstract of Minutes

The annual meeting of the Town School District, Town and Town Fire District #3 was held at the Bellows Falls Union High School Auditorium. Approximately 261 people were present.

The 2016 Citizen of the Year Award was presented to Gregory Holton.

- Article 1:** Elected all Town Officers required by law and the vote of the Town (March 1, 2016)
Number of names on the checklist: 2311
Number voting: 1197
Results of Australian Ballot voting:
Town Moderator- Fletcher D. Proctor
School Moderator-Fletcher D. Proctor
Fire District Moderator- Fletcher D. Proctor
Selectman, 3 yr. term- Susan J. Harlow (831), Paul Banik (236)
Selectman, 2 yr. term- Frances “Nancy” Dalzell (495), Kevin Hughes (435)
Lister, 3 yr. term - David W. Mulholland
Lister, 2 yr. of a 3 yr. term- Jacklyn Atwood
Lister, 1 yr. of a 3 yr. term- Bruce Sterling
Grand Juror (2) - Peter McH. Stamm, vacant
Town Agent- Fletcher D. Proctor
Commissioner, Campbell Fund (3) – Ila Mitchell, Karen Walter, Vacant
Trustee, Campbell Fund, 3 yr. term – Peter K. Harrison
Trustee of Public Funds, 3 yr. term – Peter K. Harrison
School Director, 3 yr. term – Timothy Young
School Director, 2 yr. term – Cheryl Charles (585), Molly Banik (462)
UHSD #27 Director – Molly Banik
Fire District #3 Prudential Cemetery – Daniel A. Green
UHSD #27 Budget – Passed (Yes 693, No 299)
River Valley Technical Center Budget – Passed (Yes 682, No 292)
- Article 2:** Voted to accept the reports of the Town Officers.
- Article 3:** Voted to raise and appropriate the sum of \$130,000 for the Town Highway Equipment Reserve Fund
- Article 4:** Voted to authorize the Selectboard to purchase a 2016 grader for the sum of \$360,000 reduced by trade-in of existing grader with the balance to be financed through a 5-year promissory note in an amount not to exceed \$175,000.
- Article 5:** Voted to raise and appropriate the sum of \$15,000 for the Bridge Rehabilitation Reserve Fund.
- Article 6:** Voted to raise and appropriate the sum of \$5000 for the monthly publication of the Westminster Gazette.

Town of Westminster - FY 2016 Abstract of Minutes

- Article 7:** Voted to raise and appropriate the sum of \$9,534 for the support of Southern Vermont Economic Development Strategies to provide workforce and economic coordination services to residents of the Town.
- Article 8:** Voted not to purchase a parcel of land (1.7+/- acres) and dwelling located adjacent to the Town Hall on the south side off US Route 5 in Westminster for the purpose of providing additional parking, storage and office space for the sum of \$224,200, to be financed through a 5-year promissory note.
- Article 9:** **Article 9 was not considered as Article 8 was not approved.**
Town of Westminster will authorize the Selectboard to sell a parcel of land and Post Office building located on Route 5 in Westminster Village for a price to be determined in the discretion of the Selectboard.
- Article 10:** Voted to approve general fund expenditures of \$1,957,624 for the period July 1, 2016 through June 30, 2017, of which \$1,499,579 will be raised by taxes and \$458,045 by non-tax revenues.
- Article 11:** Transacted non-binding business: Comments:

Selectboard thanked for their work.
Could a projector be available to see the numbers for the general fund expenses.
Selectboard thanked for use of the upstairs by Historical Society.
Russell Hodgkins thanked Karen Astley, Alison Bigwood and Patty Mark for the work they did with preparation to Town Meeting.
Woody Fuller reminded all about Green- Up Day, Saturday May 7, 2016. Bags will be available at the Town Hall.
Trash and recycling feels like it is a success.
- Article 12:** Voted to accept the reports of the Town Fire District #3.
- Article 13:** Voted to authorize the Prudential Committee and Treasurer to borrow money, if necessary, to meet current expenses on the credit of the Fire District in anticipation of the collection of taxes and/or the receipt of any federal funds.
- Article 14:** Voted to approve the Town Fire District #3 to raise and appropriate the sum of \$246,350 to pay the indebtedness and other general expenses of the Fire District for the period of July 1, 2016 through June 30, 2017.
- Article 15:** Transacted non-binding business: Comments:
Fire, rescue persons and their families thanked for their commitment to the Fire District and the Town.
- Article 16:** Voted to accept the reports of the Westminster Town School District.
- Article 17:** Voted to authorize and instruct its School Directors and Treasurer to borrow money, if necessary, on the credit of the Town School District for its current expenses in anticipation of the collection of taxes and receipt of money due from state aid.

Town of Westminster - FY 2016 Abstract of Minutes

- Article 18** Voted to pay Town School District Board Chair \$1100 per year, other Town School District Board members \$800 per year and the Town School District Clerk \$125 and: Treasurer \$1000.
- Article 19:** Voted for the Westminster Town School District to apply the sum of \$20,000 from the 2015 fund balance to create a reserve fund to be used for capital improvements at Westminster Schools and authorize the board to expend said funds.
- Article 20:** Voted for the Westminster Town School District to apply the sum of \$80,000 from the fiscal year 2015 fund balance to create a reserve fund to offset expenditures in fiscal year 2018 in order to reduce taxes.
- Article 21:** Voted for the Westminster Town School District to have the school board expend \$5,033,503 which is the amount the school board has determined to be necessary for the ensuing fiscal year, it is proposed that this budget will result in education spending of \$15,988.16 per equalized pupil, this projected spending per equalized pupil is 0.62% higher than spending for the current year.
- Article 22:** Transacted non-binding business: Comments:
David Clark, UHS #27 Director, wanted to mention examples of the excellent education offered at the Bellows Falls Union High School.
The microphone runner Cooper Newell was thanked.

Prepared by Alison Bigwood, Town Clerk. March 3, 2016

Town of Westminster – FY 2017 Abstract of Grand List

Real Estate	Count	Taxable Municipal LV	Taxable Education LV Homestead	Taxable Education LV Non-Residential	Taxable Total Education LV
LV = Listed Valuation)					
Residential I	636	104,761,400	79,824,100	24,937,300	104,761,400
Residential II	449	120,939,200	79,462,600	41,476,600	120,939,200
Mobile Homes - U	37	522,000	287,800	235,100	522,900
Mobile Homes - L	120	10,427,000	7,437,100	2,989,900	10,427,000
Seasonal I	10	418,300	0	418,300	418,300
Seasonal II	27	2,566,500	0	2,566,500	2,566,500
Commercial	52	23,343,100	0	23,343,100	23,343,100
Commercial Apts.	5	1,445,300	77,400	1,367,900	1,445,300
Industrial	3	774,100	0	774,100	774,100
Utilities - E	3	11,748,133	0	11,748,113	11,748,113
Utilities - O	2	578,800	0	578,800	578,800
Farm	17	8,955,500	3,114,600	5,840,900	8,955,500
Other	0	0	0	0	0
Woodland	63	5,628,800	0	6,060,500	5,628,800
Miscellaneous	131	6,656,800	596,300	5,857,200	6,656,800
TOTALS	1,555	298,765,833	170,799,900	127,965,933	298,765,833
Cable	1	1,098,755	0	1,098,755	1,098,755
TOTAL TAXABLE PROPERTY		299,864,588	170,799,900	129,064,688	299,864,588

TOTAL LISTED VALUE OF REAL ESTATE FOR TAXATION

299,864,588

COMPARATIVE GRAND LIST AND TAX RATE

FISCAL YEAR ENDING:	GRAND LIST	TOWN	SCHOOL	FIRE	LOCAL AGREEMENT*	TOTAL TAX RATE
2012	2,678,662					
Homestead		0.5672	1.4966	0.0943	0.0022	2.1603
Non-Resident		0.5672	1.5247	0.0943	0.0022	2.1884
2013	2,715,331					
Homestead		0.5967	1.4312	0.0931	0.0021	2.1231
Non-Resident		0.5967	1.4750	0.0931	0.0021	2.1669
2014	2,809,352					
Homestead		0.5893	1.6958	0.0851	0.0024	2.3727
Non-Resident		0.0589	1.5022	0.0851	0.0024	2.1791
2015	2,803,702					
Homestead		0.05994	1.6551	0.0866	0.0014	2.3425
Non-Resident		0.05994	1.5486	0.0866	0.0014	2.236
2016	2,817,035					
Homestead		0.4925	1.6601	0.0875	0.0024	2.2425
Non-Resident		0.4925	1.5674	0.0875	0.0024	2.1498

*LOCAL AGREEMENT consists of the following exempt properties:		
Non-Residential, Non-Approved Contracts	52,000	Total Non-Taxable Parcels 33
Veterans - Homestead	90,000	Total State-Owned Parcels 5
Veterans - Non-Residential	30,000	Total Contracts 0
Total	172,000	Total Veteran's Ex. Parcels 12
		Total Land Use Ex. Parcels 135
		Total Special Exemptions 5

NOTES:

Town of Westminster Fire District #3



Westminster Fire District #3

The Proposed Budget for Fiscal Year Beginning July 1, 2017 and ending June 30, 2018:

The proposed budget for the Fiscal year 2017-2018 is \$252,350 a \$6,000 (2.4%) increase over the current 2016-2017 budget of \$246,350. The increase centers with 1- the cost of our dispatching service (Mutual Aid Dues) provided by the Southwestern New Hampshire Mutual Aid (\$1,200.00 increase), 2- maintenance of all vehicles (\$2,000.00 increase), 3- refurbish of fire apparatus (\$1,500.00 increase) and 4- funding of the Capital Reserve Account (\$1,500.00 increase). For further details, we direct all readers to the budget and to the Review Level Financial Statement for the actual results for the fiscal year ending 6/30/16. The Prudential Committee strongly supports the budget and we ask the same of the taxpayers.

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

Lastly, we would like to thank Robert Haas for his many years of service to our community as a member of the Westminster Fire District #3 Prudential Committee. He and his wife Pat will be missed at our meetings.

Respectfully submitted,
Christopher J. Hackett
Robert Haas
Daniel Green

Westminster Fire District #3 – Proposed Budget

	FY17 Adopted	FY18 Proposed	
	Budget	Budget	
	<u>7/1/2016 - 6/30/2017</u>	<u>7/1/2017 - 6/30/2018</u>	<u>Change</u>
Revenue			
Property Taxes	\$ 246,350.00	\$ 252,350.00	\$ 6,000.00
Total Revenue	\$ 246,350.00	\$ 252,350.00	\$ 6,000.00
Expenses			
Fire Chief & Dep. Expense	\$ 7,500.00	\$ 7,500.00	\$ -
Administrative Expenses	\$ 500.00	\$ 500.00	\$ -
Annual Audit	\$ 3,600.00	\$ 3,700.00	\$ 100.00
Miscellaneous Supplies	\$ 400.00	\$ 400.00	\$ -
Miscellaneous Utilities	\$ 250.00	\$ 250.00	\$ -
Secretary Expense	\$ 1,250.00	\$ 1,250.00	\$ -
Insurance	\$ 29,500.00	\$ 30,000.00	\$ 500.00
Firemen Expense	\$ 19,000.00	\$ 19,000.00	\$ -
Miscellaneous Expenses	\$ 500.00	\$ 500.00	\$ -
Dry Hydrants	\$ 500.00	\$ 500.00	\$ -
Fire Prevention	\$ 750.00	\$ 750.00	\$ -
Training	\$ 1,800.00	\$ 1,800.00	\$ -
Mutual Aid Dues	\$ 35,000.00	\$ 36,200.00	\$ 1,200.00
Telephone	\$ 2,800.00	\$ 2,800.00	\$ -
Heat	\$ 6,500.00	\$ 6,500.00	\$ -
Maintenance of Building	\$ 3,500.00	\$ 4,000.00	\$ 500.00
Electricity	\$ 3,600.00	\$ 3,600.00	\$ -
Substation - Heat	\$ 2,000.00	\$ 2,000.00	\$ -
Substation - Electricity	\$ 400.00	\$ 500.00	\$ 100.00
Substation - Maintenance	\$ 500.00	\$ 500.00	\$ -
New Equipment	\$ 4,000.00	\$ 4,000.00	\$ -
Gas & Diesel Fuel	\$ 6,500.00	\$ 6,500.00	\$ -
Maintenance of Vehicles	\$ 14,500.00	\$ 16,500.00	\$ 2,000.00
Maintenance of Equipment	\$ 3,000.00	\$ 3,000.00	\$ -
Refurbish Fire Apparatus	\$ 6,000.00	\$ 7,500.00	\$ 1,500.00
Rescue - New Equipment	\$ 1,500.00	\$ 1,500.00	\$ -
Rescue - Supplies	\$ 2,000.00	\$ 2,000.00	\$ -
Rescue - Training	\$ 750.00	\$ 750.00	\$ -
Rescue - Health Services	\$ 1,250.00	\$ 1,250.00	\$ -
Rescue - Equipment	\$ 500.00	\$ 500.00	\$ -
Street Lights	\$ 3,500.00	\$ 3,600.00	\$ 100.00
Capital Reserve Fund Transfer	\$ 37,000.00	\$ 38,500.00	\$ 1,500.00
Radio Repair	\$ 3,000.00	\$ 3,000.00	\$ -
Firehouse Bond Payment	\$ 30,000.00	\$ 30,000.00	\$ -
Firehouse Interest Payment	\$ 8,500.00	\$ 7,000.00	\$ (1,500.00)
Equipment replacement	\$ 4,500.00	\$ 4,500.00	\$ -
Total Expenses	\$ 246,350.00	\$ 252,350.00	\$ 6,000.00

**TOWN OF WESTMINSTER, VERMONT
FIRE DISTRICT #3
REVIEW REPORT
JUNE 30, 2016**

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT – FIRE DISTRICT #3 REVIEW REPORT TABLE OF CONTENTS JUNE 30, 2016

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Governmental Funds:		
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Westminster Fire District #3 – Review Report

Sullivan, Powers & Co., P.C. CERTIFIED PUBLIC ACCOUNTANTS

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VT Lic. #92-000180

Independent Accountant's Review Report

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

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Town of Westminster, Vermont – Fire District #3 as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Westminster, Vermont – Fire District #3's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Fire District personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Members of The American Institute and Vermont Society of Certified Public Accountants

(1)

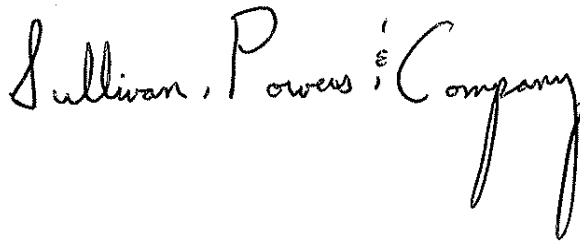
Accountant's Conclusion

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

Other Information

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

August 17, 2016
Montpelier,
Vermont Vt Lic.
#92-000180

A handwritten signature in black ink that reads "Sullivan, Powers & Company". The signature is written in a cursive style with a large, stylized initial 'S' and a long, sweeping tail on the 'y'.

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF NET POSITION - CASH BASIS
JUNE 30, 2016

Exhibit A

(See Independent Accountant's Review Report)

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ <u>222,273</u>
Total Assets	\$ <u><u>222,273</u></u>
<u>LIABILITIES</u>	
Liabilities:	\$ <u>0</u>
Total Liabilities	<u>0</u>
<u>NET POSITION</u>	
Unrestricted	<u>222,273</u>
Total Net Position	\$ <u><u>222,273</u></u>

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

Westminster Fire District #3 – Review Report

Exhibit B

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2016

(See Independent Accountant's Review Report)

	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:				
Governmental Activities:				
Fire Protection	\$ 236,050	\$ 9,537	\$ 50	\$ 0
Total Governmental Activities	\$ 236,050	\$ 9,537	\$ 50	\$ 0
Total Governmental Activities				\$ (226,463)
Total Governmental Activities				\$ (226,463)
General Receipts:				
Property Taxes				242,750
Unrestricted Investment Earnings				133
Total General Receipts				242,883
Change in Net Position				16,420
Net Position - July 1, 2015				205,853
Net Position - June 30, 2016				\$ 222,273

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

(4)

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3 STATEMENT OF CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES

Exhibit C

GOVERNMENTAL FUNDS
JUNE 30, 2016

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total
<u>ASSETS</u>			
Cash	\$ 37,138	\$ 185,135	\$ 222,273
Due from Other Funds	0	1,760	1,760
TOTAL ASSETS	\$ 37,138	\$ 186,895	\$ 224,033
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Due to Other Funds	\$ 1,760	\$ 0	\$ 1,760
Total Liabilities	1,760	\$ 0	1,760
Fund Balances:			
Assigned	0	186,895	186,895
Unassigned	35,378	0	35,378
Total Fund Balances	35,378	186,895	222,273
TOTAL LIABILITIES AND FUND BALANCES	\$ 37,138	\$ 186,895	\$ 224,033

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

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN CASH BASIS FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

Exhibit D

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total
Cash Receipts:			
Property Taxes	\$ 242,750	\$ 0	\$ 242,750
Interest	21	112	133
Donations	50	0	50
Charges for Services	9,090	0	9,090
Miscellaneous	447	0	447
	252,358	112	252,470
Cash Disbursements:			
Fire Protection	171,141	0	171,141
Capital Outlay:			
Fire Protection	0	25,000	25,000
Debt Service:			
Principal	30,000	0	30,000
Interest	9,909	0	9,909
	211,050	25,000	236,050
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	41,308	(24,888)	16,420
Other Financing Sources/(Uses):			
Transfer In/(Out)	(35,000)	35,000	0
Total Other Financing Sources/(Uses)	(35,000)	35,000	0
Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Sources	6,308	10,112	16,420
Fund Balance - July 1, 2015	29,070	176,783	205,853
Fund Balance - June 30, 2016	\$ 35,378	\$ 186,895	\$ 222,273

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

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN CASH BASIS FUND BALANCE
 BUDGET AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2016

Exhibit E
 Page 1 of 2

(See Independent Accountant's Review Report)

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 242,750	\$ 242,750	\$ 0
Interest Income	0	21	21
Donations	0	50	50
Charges for Services	0	9,090	9,090
Miscellaneous	0	447	447
Total Cash Receipts	242,750	252,358	9,608
Cash Disbursements:			
Chief and Deputy's Fees, Expenses and Supplies	7,500	4,842	2,658
Administrative Expenses	500	725	(225)
Accounting Fees	3,600	3,700	(100)
Miscellaneous Supplies	400	296	104
Miscellaneous Utilities	250	306	(56)
Secretary Expense	1,250	1,250	0
Insurance	28,000	29,546	(1,546)
Firemen Expense	19,000	16,668	2,332
Firemen Pay for Services	0	2,990	(2,990)
Miscellaneous Expenses	500	1,310	(810)
Dry Hydrants	500	0	500
Fire Prevention	750	949	(199)
Training	1,800	1,141	659
Mutual Aid Dues	34,000	32,707	1,293
Telephone	2,800	2,919	(119)
Heat	6,500	5,121	1,379
Maintenance of Building	3,500	4,833	(1,333)
Electricity	3,500	3,336	164
Substation - Heat	2,000	1,156	844
Substation - Electricity	400	476	(76)
Substation - Maintenance	500	0	500
New Equipment	4,000	8,246	(4,246)
Equipment Replacement	4,500	3,067	1,433
Gas & Diesel Fuel	6,500	4,669	1,831
Maintenance of Vehicles	14,500	15,687	(1,187)
Maintenance of Equipment	3,000	5,246	(2,246)
Refurbish Fire Apparatus	5,500	8,816	(3,316)
Rescue - New Equipment	1,500	2,139	(639)
Rescue - Supplies	2,000	895	1,105

The accompanying notes are an integral part of this financial statement. (7)

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN CASH BASIS FUND BALANCE
 BUDGET AND ACTUAL GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2016

Exhibit E
 Page 2 of 2

(See Independent Accountant's Review Report)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Cash Disbursements:/(Cont'd)			
Rescue - Training	\$ 750	\$ 607	\$ 143
Rescue - Health Services	1,250	578	672
Rescue - Equipment	500	401	99
Street Lights	3,500	3,643	(143)
Radio Repair	3,000	2,876	124
Firehouse Bond Payment	30,000	30,000	0
Firehouse Interest Payment	10,000	9,909	91
Transfer to Capital Reserve Fund	35,000	35,000	0
	<u>242,750</u>	<u>246,050</u>	<u>(3,300)</u>
Excess of Cash Receipts			
Over Cash Disbursements	<u>\$ 0</u>	<u>6,308</u>	<u>\$ 6,308</u>
Fund Balance - July 1, 2015		<u>29,070</u>	
Fund Balance - June 30, 2016		<u>\$ 35,378</u>	

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

(8)

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3 NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2016

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Financial Reporting Entity

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

B. Basis of Presentation

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

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2016

operating results and financial position of the Fire District as a whole. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Fire District.

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

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

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

The Fire District reports on the following major governmental funds:

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

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

C. Measurement Focus

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

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3 NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2016

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

D. Basis of Accounting

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

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

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

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

E. Assets, Liabilities and Equity

1. Cash

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

2. Fund Equity

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in government-wide financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances of governmental fund financial statements are classified as non-spendable (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

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3 NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2016

resources are imposed by formal action of the voters); assigned (reflecting the Prudential Committee's intended use of the resources); and unassigned.

3. Interfund Receivables/Payables

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Budgets are approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget changes during fiscal year 2016.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2016, expenditures in the General Fund exceeded appropriations by \$3,300. These over expenditures were funded by excess revenues.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

Custodial Credit Risk

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

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured by FDIC	\$222,273	\$240,202
Total	\$222,273	\$240,202

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

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016

B. Interfund Balances and Activity

The composition of inter-fund balances at June 30, 2016 are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 0	\$ 1,760
Capital Reserve Fund	<u>1,760</u>	<u>0</u>
Total	\$ <u>1,760</u>	\$ <u>1,760</u>

Interfund transfers during the year ended June 30, 2016 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Capital Reserve Fund	\$ <u>35,000</u>	Annual Funding
Total		\$ <u>35,000</u>	

C. Fund Balances

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

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

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

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3 NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2016

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

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

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

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

Fund balances are assigned as follows: Governmental Activities:

Capital Reserve Fund – Assigned for Fire Equipment Expenditures	<u>\$186,895</u>
Total Assigned Fund Balances	<u>\$186,895</u>

IV. OTHER INFORMATION

A. Property Taxes

Property taxes are due in two equal installments, on September 10 and February 10, and become delinquent on February 11. The Town of Westminster, Vermont bills and collects its own property taxes and also for Fire District #3. The Town remits the Fire District's tax assessment after it has been collected. Tax revenue is recognized when cash is received. For the fiscal year ended June 30, 2016, the tax rate for the Fire District was \$.0866 per \$100 of assessed valuation.

B. Risk Management

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

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3 NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2016

C. Long-Term Debt

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

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

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable - Vermont Municipal Bond Bank – Fire House Construction, Annual Principal Payments of \$30,000 Due December 1, Interest Due June 1 and December 1, Various Interest Rates Ranging from 2.8% to 5.18%, Due December, 2021	\$ <u>210,000</u>	\$ <u>0</u>	\$ <u>30,000</u>	\$ <u>180,000</u>
Total Notes and Bonds Payable	\$ <u>210,000</u>	\$ <u>0</u>	\$ <u>30,000</u>	\$ <u>180,000</u>

Anticipated maturities are as follows:

<u>Governmental Activities</u>			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 30,000	\$ 8,425	\$ 38,425
2018	30,000	6,922	36,922
2019	30,000	5,403	35,403
2020	30,000	3,871	33,871
2021	30,000	2,328	32,328
2022	<u>30,000</u>	<u>777</u>	<u>30,777</u>
Total	\$ <u>180,000</u>	\$ <u>27,726</u>	\$ <u>207,726</u>

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3 NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2016

D. Commitments

The Fire District's Prudential Committee approved the purchase of a 2004 Mack Cab and Chassis Model CX613 in the amount of \$115,400 plus additional expenses related to lights from Osco Tank and Truck Sales. As of June 30, 2016, the Fire District has made a down payment of \$25,000.

E. Related Party Transactions

The Fire Chief is an employee of a company that is owned and operated by his father. This company was contracted to perform work on the fire station. The total amount paid to this company in fiscal year 2016 was \$3,339.

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 COMPARATIVE STATEMENT OF CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCE
 GENERAL FUND
 JUNE 30, 2016 AND 2015

Schedule 1

See Independent Accountant's Review Report)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ <u>37,138</u>	\$ <u>32,590</u>
TOTAL ASSETS	\$ <u><u>37,138</u></u>	\$ <u><u>32,590</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to Other Funds	\$ <u>1,760</u>	\$ <u>3,520</u>
Total Liabilities	<u>1,760</u>	<u>3,520</u>
Fund Balance	<u>35,378</u>	<u>29,070</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>37,138</u></u>	\$ <u><u>32,590</u></u>

Schedule 2

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 COMPARATIVE STATEMENT OF CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCE
 CAPITAL RESERVE FUND
 JUNE 30, 2016 AND 2015

(See Independent Accountant's Review Report)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 185,135	\$ 173,263
Due from Other Funds	<u>1,760</u>	<u>3,520</u>
TOTAL ASSETS	\$ <u><u>186,895</u></u>	\$ <u><u>176,783</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	\$ <u>0</u>	\$ <u>0</u>
Fund Balance	<u>186,895</u>	<u>176,783</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>186,895</u></u>	\$ <u><u>176,783</u></u>

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 COMPARATIVE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN CASH BASIS FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2016

Schedule 3
 Page 1 of 2

(With Comparative Totals for Fiscal Year Ending June 30, 2015)

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total 2016	Total 2015
Cash Receipts:				
Property Taxes	\$ 242,750	\$ 0	\$ 242,750	\$ 239,350
Interest Income	21	112	133	114
Donations	50	0	50	716
Charges for Services	9,090	0	9,090	4,942
Miscellaneous	447	0	447	765
Total Cash Receipts	252,358	112	252,470	245,887
 Cash Disbursements: Fire Protection:				
Chief and Deputy's Fees, Expenses and Supplies	4,842	0	4,842	6,814
Administrative Expenses	725	0	725	868
Accounting Fees	3,700	0	3,700	3,500
Miscellaneous Supplies	296	0	296	123
Miscellaneous Utilities	306	0	306	327
Secretary Expense	1,250	0	1,250	1,250
Insurance	29,546	0	29,546	27,435
Firemen Expense	16,668	0	16,668	15,549
Firemen Pay for Services	2,990	0	2,990	0
Miscellaneous Expenses	1,310	0	1,310	1
Fire Prevention	949	0	949	684
Training	1,141	0	1,141	18
Mutual Aid Dues	32,707	0	32,707	32,302
Telephone	2,919	0	2,919	3,176
Heat	5,121	0	5,121	6,828
Maintenance of Building	4,833	0	4,833	2,551
Electricity	3,336	0	3,336	4,259
Substation - Heat	1,156	0	1,156	2,851
Substation - Electricity	476	0	476	251
Substation - Maintenance	0	0	0	440
New Equipment	8,246	0	8,246	3,377
Equipment Replacement	3,067	0	3,067	5,355
Gas & Diesel Fuel	4,669	0	4,669	5,049
Maintenance of Vehicles	15,687	0	15,687	15,233
Maintenance of Equipment	5,246	0	5,246	7,987
Refurbish Fire Apparatus	8,816	0	8,816	5,000
Rescue - New Equipment	2,139	0	2,139	297
Rescue - Supplies	895	0	895	2,507

Westminster Fire District #3 – Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 COMPARATIVE STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN CASH BASIS FUND BALANCES
 FOR THE YEARS ENDED JUNE 30, 2016

Schedule 3
Page 2 of 2

(With Comparative Totals for Fiscal Year Ending June 30, 2015)

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total 2016	Total 2015
Fire				
Protection/(Cont'd):				
Rescue - Training	\$ 607	\$ 0	\$ 607	\$ 0
Rescue - Health Services	578	0	578	501
Rescue - Equipment	401	0	401	403
Street Lights	3,643	0	3,643	2,668
Radio Repair	2,876	0	2,876	7,191
Firehouse Bond Payment	30,000	0	30,000	30,000
Firehouse Interest Payment	9,909	0	9,909	11,367
Capital Expenses	0	25,000	25,000	0
Total Cash Disbursements	211,050	25,000	236,050	206,162
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	41,308	(24,888)	16,420	39,725
Other Financing Sources/(Uses):				
Transfer In/(Out)	(35,000)	35,000	0	0
Total Other Financing Sources/(Uses)	(35,000)	35,000	0	0
Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Sources	6,308	10,112	16,420	39,725
Fund Balance - Beginning of Year	29,070	176,783	205,853	166,128
Fund Balance - End of Year	\$ 35,378	\$ 186,895	\$ 222,273	\$ 205,853

Westminster Fire District #3 Chief's Report

Westminster Volunteer Fire Department Fiscal Year Ending 2016

First, I would like to thank all of the volunteers of the Westminster Volunteer Fire Department (WVFD) for all of the time and energy they devote to helping the towns people of Westminster and surrounding communities. The number of man hours spent helping others is staggering. I would also like to inform all who do not know how the fire and rescue department works. We are all volunteers we get a mileage reimbursement for calls. There is not a firefighter or an EMT just waiting for a call at the station. When an emergency call comes into our dispatch center all on the department are notified via radio. Anyone who can drop what they are doing whether they need to leave their paying jobs, leave supper and their family, missing a child's ball game or concert, or getting out of bed in the middle of the night to help serve in the community they do. So next time you see a volunteer thank them for all they do.

It seems like I just wrote this report, boy time really flies by. The department has been extremely busy; we had a total of 379 calls last fiscal year.

We have replaced our 2000-gallon 1984 ford tanker with a Mack 3000-gallon tanker for the price of \$119,600. We still have many costly items to replace in the near future. It is very important that we continue to put money into our capital reserve fund every year so that these items may become a reality without any additional costs to the taxpayers.

I would like to remind you that when you have an emergency and are using a cell phone to call for help the emergency number is 603-352-1100. This number will get you to our dispatch center directly. If you dial 9-1-1 with your cell phone you will be connected with NH 9-1-1, they will then transfer you to VT 9-1-1, who will then transfer you to our dispatch. It is also very important to know what town you live in. That may seem obvious but with a Putney phone exchange and a Putney address, much valuable time will be wasted to track down your actual location.

As always I would like to remind people that the only items permissible to burn in Vermont are brush, natural vegetation and unfinished wood. You need to obtain a burn permit to do so, the day of the burn you must call and speak with one of our fire wardens. You will need to provide your name, size of pile, what you are burning, 911 address of the burn, time you are going to start the pile and your phone number. Please call during reasonable hours 7a.m.-8p.m. as these are their homes you are calling. Our Wardens are: Chief Cole Streeter - 802-722-3178, Deputy Mark Lund - 802-463-9355, Pat Haas - 802-387-5778.

Westminster Fire District #3 Chief's Report

The Westminster Volunteer Fire & Rescue Department's Member Roster is as follows:

Fire Chief – Cole Streeter (EMT)	Captain/Safety Officer – Roy Williams
1 st Deputy Chief – Mark Lund	Captain – Tim Wilder
2 nd Deputy Chief – Real Bazin (also an EMT)	Rescue Captain – Wanda West
Fire Lieutenant – Gary Cobb	Rescue Lieutenant – Jon Parker (EMT)

Paul Banik	Brody Burke (J.M.)	A.J. Cable	Tony Coven (EMT)
Matt Daskal (EMT)	Lenny Derby	Michael Fawcett	Justin Fuller
Mike Ghia (EMT)	Melissa Green	Pat Haas	Liam Hackett (J.M.)
Pete Harrison	Greg Holton	George James	Shawn Johnston
Heather Kampfner (EMT)	David Lynde	Ben Masure	Paul Millman
Pat Moran (EMR)	Bill Muzzey	Bill Nowers	Josh Perry
Caleb Rounds (J. M.)	Jeff Ruggerio	David Russell	Dan Saccoccio
Kevin Shrader	Jon Taylor	Kevin Ticino	

Off Road Team:

Leonard Farrar	Donnie Fullam	Randy Illingworth	Jim Kilburn
Greg Lovell	Nate Stoddard	Jim Lober	Tim Harty

The Department wants to recognize our volunteers and also remember our fallen fire fighters. The Westminster Fire & Rescue appreciates the Auxiliary for their support.

Westminster had a total of **379** calls during the fiscal year ending 2016. The breakdown is as follows:

Brush Fires	17	Rescue EMS Incidents	158
Chimney Fires	2	Search & Rescues	2
False Alarms	43	Smoke Investigations	18
Hazmat Incidents	11	Structure Fires	21
Motor Vehicle Accidents	40	Unpermitted Burns	24
Police/Agency Assists	5	Vehicle Fires	4
Power Lines Down	7	Total Call Volume:	379
Public Assists	27		

Of the **379** calls, **23** calls were on Interstate I-91

Of the **379** calls, **50** calls were Mutual Aid Calls out of town; we received **5** Mutual Aid assistance in town.

Cole Streeter, Westminster Fire Chief

NOTES:

NOTES:

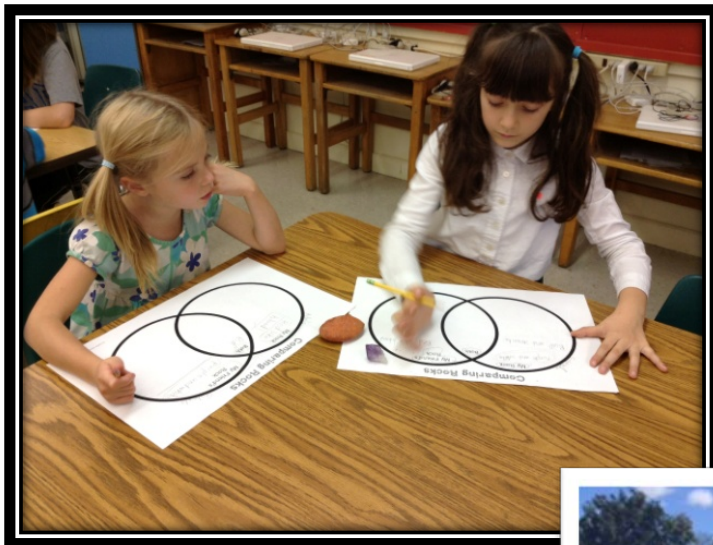


WESTMINSTER COMMUNITY SCHOOLS

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



***Mission:** Westminster Schools teach all children to become competent, caring citizens in a changing world through a challenging curriculum and supportive environment.*



Principal's Report

*Westminster Schools teach all children to become competent, caring citizens
in a changing world through a challenging curriculum and supportive environment.*

Dear Westminster Community,

It has been a wonderful experience getting to know the students, staff, families, and communities of Westminster. It is a special place and I continue to be impressed with the level of the skill of the staff and devotion of the community at large to the success of our school and children.

This has been a busy and exciting year for all of us. Our school has fully implemented Investigations in Mathematics. A constructivist approach to teaching math that aligns our instruction K-6. Preliminary results are promising and show increasing proficiencies across almost all grade levels according to Track My Progress data (online Nationally Normed test). We are also implementing new writing units and science units this year. This is hard work, but exciting work.

Teachers have been working to hone our focus on student learning. We meet weekly in Professional Learning Communities (teacher groups) to work on curriculum, analyze data, and improve teaching. The best thing about the teachers at Westminster is their sincere desire to ensure every student has success. We are proud of our success to date, but are eager for continuous improvement. Check out our Annual School Report for more detailed information on exactly how we are doing.

An area we are particularly keyed in on can be found in our mission statement—"teach **all** children to become competent, **caring citizens** in a **changing world**". The truth is that the world is changing faster and in ways no one can easily predict. Westminster, along with all other schools, are seeing increases in anxiety, distractedness, apathy, and general social emotional turmoil in students. There is a lot of buzz and controversy in the academic world on how best to address these needs within a school structure. Our solution? We need to step outside the normal school structure sometimes and allow students a safe place to engage in conflict, challenge, collaboration, and themselves. Students need to exercise their imagination and nurture their creativity within a supportive environment. We need students to know themselves and have strategies and skills for handling situations that fall within their weakness areas and strengths. The way we are going to do this is through our pilot program Studio Y Goes West. We will be using the Westminster West School as a place for weeklong intensive retreats. While this means we will not have traditional multiage programming in the West, it does mean that all students will have an opportunity to experience an innovative and powerfully integrated program.

Using grade level content and curriculum, students will be immersed in a dramatic story that requires all academic and social/emotional skills to succeed. Reflection and goal setting will help cement this learning—and the skills learned here will be practiced everywhere.

I am excited and proud to be a part of a school community that has consistently supported students in a holistic way and I look forward to what we can accomplish together.

Respectfully Submitted,

Doug Kussius, Principal

Annual Director's Report from the Westminster School Board

I write this report on the morning after our school board approved a 2017-18 school budget for your consideration. It seems like an appropriate moment to reflect on what a momentous year this has been for our Westminster Schools. We have a new principal, Doug Kussius, a new head chef for our food program, Harley Sterling, and several new teachers and staff; and a New Direction. My wife, Yesenia and I stop in the school to pick up our daughter and find everyone humming a lively new tune.

I've attended a few school meetings elsewhere this year and come to realize how uncommonly supportive we in Westminster are of our schools. Our after-school and summer camp programs are exceptional. Few schools have their own food service program the way we do, and the food service program here produces excellent quality food, with much of the ingredients sourced from local farms. Katie Dearborn and other volunteers keep up the winter sports program. The schools benefit greatly from the PTO and Team groups of parents who have fundraised and organized residency programs, playground improvements, and the like this year. And a dedicated group of townspeople have attended the school board meetings regularly and contributed much to the deliberations.

This year has also been one where the school board members, especially Cheryl Charles, and ex-board chair, Ian Sbardellati, have been grappling with the implications of Act 46, the new state school law that pushes school districts to consolidate. Now we come to the time when we must make a decision about whether or not to consolidate. I will be voting "No" because I care about our town meeting form of government and believe our community, schools and democracy are stronger because of it. I also care about our community – school connection and believe in the creativity and volunteerism that comes from an empowered community. And I care about the transparency and accountability of a school system that is familiar and accessible to each one of us citizens – where we know the schools, children, and the teachers of the schools we all govern.

Back to last night, and the choice the board made to take our schools in a New Direction. One of the growing challenges our children are facing are social and emotional, and these problems get in the way of their learning. Perhaps our children are struggling to find themselves in a world of wired parents and siblings. Perhaps our children are struggling with addicted family members. These challenges present the schools with an opportunity to address them creatively, and actually work on activities that help the kids deal with their anxieties, and develop better social skills, and get to understand and know each other better in team-building efforts. With your approval of the school budget, we will be changing the structure of our schools to address these challenges. All children in all grades will attend classes in the Center School. The West School will be devoted to an immersion or adventure program that all children will attend periodically with their class and teachers. There a child will still be learning regular curriculum subjects, but in an extra adventurous way designed specifically to help her or him with their social skills, anxiety, and the like. The principal and the school staff deserve the credit for germinating the idea of this immersion program – together with the dedicated group of townspeople who have helped develop the idea further over a series of budget and board meetings.

It should be noted that the immersion program will actually result in a savings to our budget for the coming year, due to more efficient use of the school staff. The savings is estimated to be above \$120,000. Further savings come from the fact that we have a smaller size middle school population. Also, we have been lucky to have surpluses over the past couple of years. Some of a previous surplus has been applied to this year's expenses, and \$100,000 of last year's surplus is being returned to the tax payers. The end result of all this will be a welcome reduction in our school property tax for this year.

Thank you Westminster for your support of the schools, and thank you for permitting me to spend a little of my time doing something that feels of such value.

David Major
Chair, Westminster School Board

Westminster / WNESU School District

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

District: Westminster County: Windham		T234 Windham Northeast				Property dollar equivalent yield 10,076	Homestead tax rate per \$10,075 of spending net equalized pupil 1.00
		11,875				Income dollar equivalent yield per 2.6% of household income	
Expenditures		FY2015	FY2016	FY2017	FY2018		
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$5,228,040	\$4,937,812	\$5,133,503	\$4,424,915	1.	
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.	
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.	
4.	Locally adopted or warned budget	\$5,228,040	\$4,937,812	\$5,133,503	\$4,424,915	4.	
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.	
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.	
7.	Total Budget	\$5,228,040	\$4,937,812	\$5,133,503	\$4,424,915	7.	
8.	S.U. assessment (included in local budget) - informational data	-	-	\$1,238,098	\$608,026	8.	
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.	
Revenues							
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$746,915	\$894,659	\$1,188,745	\$500,370	10.	
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.	
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.	
13.	Offsetting revenues	\$746,915	\$894,659	\$1,188,745	\$500,370	13.	
14.	Education Spending	\$4,481,125	\$4,043,153	\$3,944,758	\$3,924,545	14.	
15.	Equalized Pupils	270.68	254.47	246.73	256.78	15.	
16.	Education Spending per Equalized Pupil	\$16,555.07	\$15,888.53	\$15,988.16	\$15,283.68	16.	
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$526.28	\$544.66	\$545.87	\$503	17.	
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$2.13	\$4.08	\$3.51	\$4	18.	
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.	
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.	
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.	
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.	
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.	
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	-	-	\$33	24.	
25.	plus Excess spending threshold	threshold = \$16,166 \$16,166.00	threshold = \$17,163 \$17,103.00	Allowable growth \$16,100.22	threshold = \$17,386 \$17,386.00	25.	
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26.	
27.	plus Per pupil figure used for calculating District Equalized Tax Rate	\$16,555	\$15,889	\$15,988	\$15,283.68	27.	
28.	District spending adjustment (minimum of 100%)	178.299% based on \$9,285	167.973% based on \$9,285	164.809% based on yield \$9,701	151.684% based on yield \$10,076	28.	
Prorating the local tax rate							
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$15,283.68 ÷ (\$10,076.00 ÷ \$1,000)]	\$1,7473 based on \$9.98	\$1,6629 based on \$9.99	\$1,6481 based on \$1.00	\$1,5168 based on \$1.00	29.	
30.	Percent of Westminster equalized pupils not in a union school district	73.94%	71.97%	71.07%	73.85%	30.	
31.	Portion of district eq homestead rate to be assessed by town (73.85% x \$1.52)	\$1,2920	\$1,1968	\$1,1713	\$1,1202	31.	
32.	Common Level of Appraisal (CLA)	100.85%	99.12%	97.93%	98.71%	32.	
33.	Portion of actual district homestead rate to be assessed by town (\$1,1202 ÷ 98.71%)	\$1,2811 based on \$9.98	\$1,2074 based on \$9.99	\$1,1961 based on \$1.00	\$1,1348 based on \$1.00	33.	
If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.							
34.	Anticipated income cap percent (to be prorated by line 30) [((\$15,283.68 ÷ \$11,875) x 2.00%]	3.21% based on 1.80%	3.02% based on 1.80%	2.94% based on 2.00%	2.57% based on 2.00%	34.	
35.	Portion of district income cap percent applied by State (73.85% x 2.57%)	2.37% based on 1.80%	2.17% based on 1.80%	2.09% based on 2.00%	1.90% based on 0.00%	35.	
36.	Percent of equalized pupils at Bellows Falls UHSD #27	26.06%	28.03%	28.93%	26.15%	36.	
37.		\$0.4147	\$0.4477	\$0.4640	\$0.4243	37.	

- Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,875 for a base income percent of 2.0% and a non-residential tax rate of \$1,550. New and updated data will likely change the proposed property and the income yields and perhaps the non-residential rate.

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

Westminster / WNESU School District

FY2018 Estimates
Preliminary Budgets

Act 130 Equalized Homestead Tax Rate Calculation, FY2018

ESTIMATES ONLY
Official rates from Tax Dept.
Yields are not official
Base amount not official

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

LEA: **T234**
S.U.: **Windham Northeast**

		4,424,915		1.
1.	Local budgeted expenditures including any separate articles			
2.	Act 144 expenditures (Manchester & West Windsor only)	-		2.
3.	Obligation to a regional technical center school district if any	-		3.
4.	Obligation to repay a deficit per 24 V.S.A. § 1523(b)	-		4.
5.	Obligation to repay difference between allowable and announced tuition	-		5.
6.	Total Expenditures net of Act 144 dollars	4,424,915		6.
	(lines 1 + 3 + 4 + 5) - line 2			
7.	Offsetting revenues (do NOT include revcode 3114, the on-behalf payment)	500,370		7.
8.	Act 144 dedicated revenues	-		8.
9.	Act 144 expenditures to raise locally	-		9.
10.	Offsetting revenues less Act 144 revenues	500,370		10.
	line 2 - line 8			
	line 7 - (lines 8 + 9)			
11.	Initial Education Spending	3,924,545		11.
12.	Capital debt hold-harmless aid	-		12.
13.	Education Spending	3,924,545		13.
	line 6 - line 10			
	line 16, "CDaid" page			
	line 11 - line 12			
14.	Equalized pupils	256.78		14.
15.	Education spending per equalized pupil	15,283.69		15.
	line 13 / line 14			
Excess Spending Calculation				
15.	Aggregated exclusions	540.17		15.
16.	Aggregated exclusions per equalized pupil	2.10		16.
17.	Per pupil figure to use for Excess Spending	15,281.59		17.
	line 15 / line 16			
18.	Per equalized pupil spending threshold for FY2018	17,386.00		18.
19.	Per pupil spending above the threshold	NA		19.
	line 17 - line 18			
20.	Per pupil figure used for calculating District equalized tax rate	15,283.69		20.
	line 15 + line 19			
21.	Property Tax Yield per \$1.00 of tax rate	10,076.00		21.
22.	Equalized homestead tax rate to be prorated	1.5168		22.
	15,283.69 / 10,076 (lines 20 & 21)			
23.	Percent of Westminster equalized pupils not in a union school district	73.85%		23.
24.	Portion of equalized homestead tax rate to be assessed by town	1.1202		24.
	lines 22 x line 23			
25.	Common level of appraisal	98.71%		25.
26.	Estimated actual homestead tax rate of district to be assessed	1.1348		26.
	lines 24 / line 25			
27.	Equalized homestead rate from Bellows Falls UHSD #27	1.6016		27.
28.	Percent of Westminster equalized pupils at Bellows Falls UHSD #27	26.15%		28.
29.	Prorated equalized rate from Bellows Falls UHSD #27	0.4188		29.
30.	Estimated actual rate from Bellows Falls UHSD #27 to be assessed	0.4243		30.
	lines 29 / line 25			
31.				31.
32.				32.
33.				33.
34.				34.
2.	Total equalized homestead rate for Westminster	1.5390		2.
	lines 24 + 29 + 33			
3.	Total estimated actual homestead rate for Westminster	1.5591		3.
	lines 26 + 30 + 34			
4.	Equalized non-residential tax rate	1.550		4.
5.	Estimated actual non-residential tax rate	1.5703		5.
	lines 4 / line 25			
6.	Education spending	3,924,545		6.
7.	Tech FTE's	-		7.
8.	Base education amount for tech FTE's, paid on behalf of district (This is not a local revenue. It reduces the education spending a district is owed.)	-		8.
	line 7 x 9,588 x 67%			
9.	Adjusted education spending due the district from Ed Fund	3,924,545		9.
	lines 6 - 8			
10.	Amount to raise locally for Act 144 (Manchester & West Windsor only)	-		10.
	line 9			
11.	Per pupil figure used for calculating District Household Income Percentage	15,283.69		11.
	line 20			
12.	Income Yield per 2.0% of household income	11,875		12.
13.	Westminster household income percentage to be prorated	2.57%		13.
	15,283.69 / 11,875 x 2.00% (lines 11 & 12)			
14.	Prorated income cap percentage for Westminster education property tax if eligible	1.90%		14.
	73.85% x 2.57% (lines 23 & 13)			
15.	Income percentage from Bellows Falls UHSD #27	2.72%		15.
16.	Prorated income cap percentage from Bellows Falls UHSD #27	0.71%		16.
	"FY18EstUnion", line 18 (%)			
	26.15% x 2.72% (lines 28 & 15)			
17.				17.
18.				18.
19.	Estimated income cap percentage for Westminster education property tax	2.61%		19.
	"FY18EstUnion", line 18 (%)			

Westminster / WNESU School District

Comparative Data for Cost-Effectiveness, FY2017 Report 16 V.S.A. § 165(a)(2)(K)

School: Westminster Schools
S.U.: Windham Northeast S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2016 School Level Data

Cohort Description:		Cohort Rank by Enrollment (1 is largest)						
Elementary school, enrollment ≥ 200 but <300 (39 schools in cohort)		34 out of 39						
School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Sustain Acad At Lawrence Barnes	K - 5	212	20.00	1.00	10.60	212.00	20.00
	Theiford Elementary School	PK - 6	213	21.90	1.00	9.73	213.00	21.90
	Twin Valley Joint Contract Elementary School	PK - 5	216	19.60	1.00	11.02	216.00	19.60
	Westminster Schools	PK - 6	219	15.60	1.00	14.04	219.00	15.60
< - Larger	Northeast Primary School	PK - 2	221	20.75	1.00	10.65	221.00	20.75
	Williamstown Elementary School	PK - 5	221	16.80	1.00	13.15	221.00	16.80
	Fisher School	PK - 5	222	16.60	1.00	13.37	222.00	16.60
Averaged SCHOOL cohort data			246.77	19.81	1.06	12.46	231.90	18.61

School District: Westminster
LEA ID: T234

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

FY2015 School District Data

Cohort Description: Elementary school district, FY2013 FTE ≥ 100 but < 200
(31 school districts in cohort)

School district data (local, union, or joint district)		Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	Cohort Rank by FTE (1 is largest)
Smaller ->	Berlin	PK-6	182.94	\$14,169	2 out of 31
	Ferrisburgh	PK-6	186.68	\$14,836	
	Mettawee Comm. UESD #47	PK-6	195.00	\$12,261	
	Westminster	PK-6	196.02	\$14,235	
< - Larger	East Montpelier	PK-6	197.32	\$14,209	
Averaged SCHOOL DISTRICT cohort data			146.35	\$13,776	

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2017 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchlDist Equalized Pupils	SchlDist Education Spending per Equalized Pupil	SchlDist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller ->	T076 Ferrisburgh	PK-6	184.69	15,869.31	1.6358	1.7771	104.72%	1.6970
	T077 Fletcher	PK-6	211.57	13,839.86	1.4266	1.4266	93.78%	1.5212
	T214 Vernon	PK-6	239.92	14,720.29	1.2594	1.3328	104.17%	1.2794
	T234 Westminster	PK-6	246.73	15,988.16	1.6481	1.6267	97.93%	1.6601
< - Larger	T184 Sharon	PK-6	251.79	14,890.21	1.5349	1.5349	106.15%	1.4460
	T250 Wolcott	PK-6	279.24	14,890.85	1.5377	1.5377	101.87%	1.5095

The Legislature has required the Agency of Education to provide this information per the following statute:
16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of School Directors
Westminster School District
Bellows Falls, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, its major fund and the aggregate remaining fund information of the Westminster School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, its major fund and the aggregate remaining fund information of the Westminster School District as of June 30, 2016, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the schedules of the District's proportionate share of the net pension liability and District contributions in Schedule 1 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2016 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 School District's internal control over financial reporting and compliance.

Respectfully submitted,



FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

December 14, 2016

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2016

Our discussion and analysis of Westminster School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2016. Please read it in conjunction with the School District's financial statements which begin with Exhibit A.

Financial Highlights

The School District's net position increased as a result of this year's operations. Net position of our governmental activities increased by \$44,008, or less than 2%, compared to an increase of \$580,568 in the prior year.

The cost of all of the School District's programs was \$4,740,037 this year compared to \$4,636,916 in the prior year.

The General Fund reported a net increase in fund balance this year of \$99,466, which was \$253,518 better than what was budgeted.

The total fund balance for the General Fund was \$757,704 as of June 30, 2016. The restricted fund balance was \$3,548 and is for technology supplies. The committed fund balance was \$104,080 and consists of \$24,080 for capital improvements and \$80,000 as revenue for fiscal year 2018 to reduce property taxes. The assigned fund balance was \$647,714, of which \$49,091 is for the afterschool program, \$324,833 is assigned as revenue for fiscal year 2017 and the balance of \$273,790 is assigned as future revenue. The non-spendable fund balance was \$2,362 and consists of food service inventory. (Exhibit C)

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the School District as a whole and present a longer-term view of the School District's finances. Fund financial statements start on Exhibit C. For governmental and business-type activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the School District's operations in more detail than the government-wide statements by providing information about the School District's most significant funds. The remaining statements provide financial information about activities for which the School District acts solely as a trustee or agent for the benefit of those outside the government.

Reporting the School District as a Whole

The financial statements of the School District as a whole begin with Exhibit A. One of the most important questions asked about the School District's finances is, "is the School District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the School District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2016 (Continued)

These two statements report the School District's net position and its change in net position. You can think of the School District's net position – the difference between assets and liabilities – as one way to measure the School District's financial health, or financial position. Over time, increases or decreases in the School District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the School District's property tax base and the condition of the School District's capital assets to assess the overall health of the School District.

All of the School District's governmental activities include regular and special education for Kindergarten through 8th grade, support services, administrative services, transportation, food service activities, interest on long-term debt and other activities. Property taxes and state grants finance most of these activities.

Reporting the School District's Most Significant Funds

Our analysis of the School District's governmental funds begins with Exhibit C and provides detailed information about the most significant funds – not the School District as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The School District's funds use the following accounting approach.

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

The School District as Agent

The School District is the fiscal agent for funds held for various school related activities. All of the School District's fiduciary activities are Agency Funds and are reported in a separate Statement of Fiduciary Net Position in Exhibit H. We exclude these activities from the School District's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2016
(Continued)

The School District as a Whole

The School District's combined net position increased by \$44,008 from a year ago -from \$2,718,666 to \$2,762,674. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the School District's governmental activities.

Table I
Net Position

	<u>Governmental Activities</u>		
	<u>2016</u>	<u>2015</u>	<u>Change</u>
Current and other assets	\$862,703	\$714,144	\$148,559
Capital assets	<u>3,030,124</u>	<u>3,162,904</u>	<u>(132,780)</u>
Total assets	<u>3,892,827</u>	<u>3,877,048</u>	<u>15,779</u>
Total deferred outflows of resources	<u>63,679</u>	<u>19,358</u>	<u>44,321</u>
Other liabilities	104,999	55,906	49,093
Net pension liability	106,764	16,564	90,200
Long-term debt outstanding	<u>968,985</u>	<u>1,053,845</u>	<u>(84,860)</u>
Total liabilities	<u>1,180,748</u>	<u>1,126,315</u>	<u>54,433</u>
Total deferred inflows of resources	<u>13,084</u>	<u>51,425</u>	<u>(38,341)</u>
Net position:			
Invested in capital assets, net of debt	2,061,139	2,109,059	(47,920)
Restricted	3,548	7,294	(3,746)
Unrestricted	<u>697,987</u>	<u>602,313</u>	<u>95,674</u>
Total net position	<u>\$ 2,762,674</u>	<u>\$2,718,666</u>	<u>\$ 44,008</u>

Unrestricted net position increased from \$602,313 to \$697,987. Restricted net position decreased by \$3,746. The amount invested in capital assets, net of related debt, decreased by \$47,920. Page 7 of this analysis shows the most significant differences between the actual results and the budget.

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2016
(Continued)

Table 2
Change in Net Position

	<u>Governmental Activities</u>		
	<u>2016</u>	<u>2015</u>	<u>Change</u>
REVENUES			
Program revenues:			
Charges for services	\$ 113,406	\$ 89,115	\$ 24,291
Operating grants and contributions	653,434	641,382	12,052
General revenues:			
Act 68 State aid	4,043,154	4,481,125	(437,971)
Investment income	1,986	1,482	504
Other general revenue	19,110	4,380	14,730
Loss on disposal of assets	<u>(47,045)</u>	<u>0</u>	<u>(47,045)</u>
Total revenues	<u>4,784,045</u>	<u>5,217,484</u>	<u>(433,439)</u>
PROGRAM EXPENSES			
Regular instruction and related	2,419,077	2,321,727	97,350
Special Education and related	589,283	567,333	21,950
Support services – student based	421,167	436,527	(15,360)
Administrative support services	403,454	408,042	(4,588)
Buildings and grounds	378,085	398,436	(20,351)
Transportation	214,941	207,546	7,395
Food service	197,801	191,774	6,027
Interest on long-term debt	44,194	48,816	(4,622)
On behalf payments	72,035	56,715	15,320
Total program expenses	<u>4,740,037</u>	<u>4,636,916</u>	<u>103,121</u>
CHANGE IN NET POSITION	<u>\$ 44,008</u>	<u>\$ 580,568</u>	<u>\$ (536,560)</u>

Revenues decreased by \$433,439 and expenses increased by \$103,121 compared to fiscal year 2015. The decrease in revenue is due to Act 68 State aid, which decreased \$437,971 from the prior year.

The increase in regular education and related costs were the result of increased secondary education tuition.

Table 3 presents the cost of each of the School District's four largest programs - regular instruction and related services, special education and related services, student based support services, and administrative support services as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the School District's taxpayers by each of these functions.

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2016 (Continued)

Table 3

	<u>Total Cost of Services</u> 2016	<u>Net Cost of Services</u> 2016	<u>Total Cost of Services</u> 2015	<u>Net Cost of Services</u> 2015
<i>Governmental Activities</i>				
Regular instruction and related services	\$2,419,077	\$2,358,144	\$2,321,727	\$2,264,245
Special education and related services	589,283	169,429	567,333	153,625
Support services - student based	421,167	421,167	436,527	436,527
Administrative support services	403,454	403,454	408,042	408,042
All others	<u>907,056</u>	<u>621,003</u>	<u>903,287</u>	<u>643,980</u>
Total governmental activities	<u>\$4,740,037</u>	<u>\$3,973,197</u>	<u>\$4,636,916</u>	<u>\$3,906,419</u>

The School District's Funds

As the School District completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$757,704. Revenues exceeded expenditures by \$99,466 during fiscal year 2016.

General Fund Budgetary Highlights

Quarterly financial reports reviewed by the Board of School Directors served as the vehicle for monitoring the actual results compared to budget for the fiscal year. Over the course of the year, the District's management did not adjust the budget.

Please see Exhibit G for a comparison of actual to budget that shows the favorable and non-favorable variances that arose during the year in the General Fund. The largest budget to actual variances were as follows:

	<u>Budget</u>	<u>Actual</u>	(Unfavorable) Favorable <u>Variances</u>
Revenues:			
Special education	\$459,426	\$419,854	\$(39,572)
Afterschool fees & donations	0	60,933	60,933
Expenditures:			
Special education services	638,980	589,283	49,697
Guidance services	145,584	95,017	50,567
Operation and maintenance	316,780	277,451	39,329

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2016 (Continued)

The major change in actual revenue for special education versus budget was due to a change in student needs resulting in reduced special education expenses and thus special education revenue. The afterschool fees and donations were not budgeted.

The special education expenses were under budget due to change in student needs and reduced assessments by the Supervisory Union. Guidance services were under budget due to having budgeted for both clinician and behavior interventionist (BI) but did not have any clinician expense and BI expenses were less than anticipated. Operation and maintenance were under budget due to reduced fuel cost as a result of the mild winter, having one less staff needing health insurance, and fewer repairs and maintenance costs than anticipated.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2016, the School District had \$3,030,124 invested in a broad range of capital assets, including elementary school buildings, equipment, and transportation equipment net of accumulated depreciation. (See Table 4 below) This amount represents a net decrease (including additions and deductions) of \$132,780 compared to last year.

Table 4
Capital Assets at Year-End
(Net of Accumulated Depreciation)

	2015	2015	Decrease
Buildings and improvements	\$2,899,087	\$2,986,836	\$ (87,749)
Vehicles	97,609	140,680	(43,071)
Equipment	33,428	35,388	(1,960)
Totals:	<u>\$3,030,124</u>	<u>\$3,162,904</u>	<u>\$(132,780)</u>

This year's additions included new computers, a hot water heater, doors and a food service vehicle.

More detailed information about the School District's capital assets is presented in Note 3 to the financial statements.

Debt Administration

At June 30, 2016, the School District had \$968,985 in bond and leases outstanding versus \$1,053,845 on June 30, 2015 - a decrease of \$84,860.

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2016 (Continued)

Economic Factors and Next Year's Budgets and Rates

Each year the School Districts' elected and appointed officials weigh the needs of their student population and the impact that has on the local economy. When adopting the budget for fiscal year 2016-2017, the Board considered regional unemployment and other changes in the local community, anticipated shifts in student enrollment and their changing needs, possible shifts in other revenue streams that would impact the budget and the impact of the School District's budget as it relates to the local economy and resident tax rates.

Contacting the School District's Financial Management

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

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT

EXHIBIT C

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2016

	General Fund
ASSETS	
Cash	\$ 793,189
Accounts receivable - WNESU	55,198
Accounts receivable - others	11,954
Food service inventory	2,362
Total Assets	<u>\$ 862,703</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 88,474
Due to State	10,430
Accrued Payroll & Benefits	1,133
Unearned revenue	4,962
Total liabilities	<u>104,999</u>
FUND BALANCES	
Nonspendable	2,362
Restricted	3,548
Committed	104,080
Assigned	647,714
Total fund balance	<u>757,704</u>
Total liabilities and fund balance	<u>\$ 862,703</u>

See Notes to Financial Statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

JUNE 30, 2016

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS	\$757,704
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$4,508,744 and the accumulated depreciation is \$1,478,620.	3,030,124
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the governmental funds: Net pension liability	(106,764)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:	50,595
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of the following: Bond and leases payable	<u>(968,985)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES	<u>\$ 2,762,674</u>

See Notes to Financial Statements

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT

EXHIBIT E

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2016**

	<u>General Fund</u>
REVENUES	
Act 68 State aid	\$ 4,043,154
Special education	419,854
Transportation state aid	52,679
Afterschool fees & donations	60,933
Investment income	1,986
Other income	19,110
Food service	161,339
On behalf payments	<u>140,000</u>
Total revenues	<u>4,899,055</u>
EXPENDITURES	
Current	
Regular education programs	2,387,339
Special education services	589,283
Co-curricular activities	10,434
Guidance services	95,017
Health services	73,441
Behavioral services	44,002
Speech services	45,526
Occupational therapy	24,987
Physical therapy	4,007
Instructional development	8,634
Library services	73,812
Technology services	62,782
Board of Education	20,725
Superintendent services	36,361
Assistant superintendent services	4,372
School administration	216,174
Fiscal services	63,040
Operation and maintenance	277,451
Transportation services	196,770
Support services	3,593
Data facilitator	37,714
Food service	197,801
On behalf payments	140,000
Debt service	
Principal	107,100
Interest	44,194
Capital outlays	
Operation and maintenance	12,885
Transportation services	22,145
Technology services	<u>22,240</u>
Total expenditures	<u>4,821,829</u>
EXCESSREVENUES (EXPENDITURES)	77,226
OTHER FINANCING SOURCES (USES)	
Note proceeds	<u>22,240</u>
NET CHANGE IN FUND BALANCE	99,466
FUND BALANCE - JULY 1, 2015	<u>658,238</u>
FUND BALANCE - JUNE 30, 2016	<u>\$ 757,704</u>

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2016

EXHIBIT F

TOTAL NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS \$ 99,466

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

Capital outlays are reported in governmental funds as expenditures.
However, in the statement of activities, the cost of those assets is
allocated over their estimated useful lives as depreciation expense. This
is the amount by which capital outlays (\$57,270), net of disposals and
adjustments (\$47,045) is less than depreciation expense (\$143,005) in the period. (132,780)

Repayment of bond and lease principal (\$107,100) is an expenditure in the
governmental funds, but the repayment reduces long-term liabilities in the
statement of net position. 107,100

Note proceeds is revenue in the governmental funds, but the proceeds
increase long-term liabilities in the statement of net position. (22,240)

Governmental funds report pension contributions as expenditures. However
in the statement of activities, the cost of pension benefits earned, net of
employee contributions, is reported as pension expense:

District pension contributions	18,416	
Cost of benefits earned, net of employee contributions	<u>(25,954)</u>	<u>(7,538)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$44,008

Governmental funds report on behalf revenue and expenditures based on the approximate contributions
made to the Vermont State Teachers' Retirement System by the State of Vermont on the School District's
behalf. On the statement of activities, both the revenue and expense decrease by \$67,965 to represent the
long-term actuarially determined contributions.

See Notes to Financial Statements.

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE COMPARED TO BUDGET-GENERAL FUND YEAR ENDED JUNE 30, 2016

EXHIBIT G

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Act 68 State aid	\$4,043,153	\$ 4,043,154	\$ 1
Special education	459,426	419,854	(39,572)
Transportation state aid	52,679	52,679	0
Afterschool fees & donations	0	60,933	60,933
Food service	156,093	161,339	5,246
Investment income	1,000	1,986	986
Other income	0	19,110	19,110
Total revenues	4,712,351	4,759,055	46,704
EXPENDITURES			
Current			
Regular education programs	2,385,334	2,387,339	(2,005)
Special education services	638,980	589,283	49,697
Co-curricular activities	7,550	10,434	(2,884)
Guidance services	145,584	95,017	50,567
Health services	68,330	73,441	(5,111)
Psychological services	60,645	44,002	16,643
Speech services	59,511	45,526	13,985
Occupational therapy	18,346	24,987	(6,641)
Physical therapy	5,982	4,007	1,975
Instructional development	11,479	8,634	2,845
Library services	73,479	73,812	(333)
Technology services	58,692	62,782	(4,090)
Board of Education	31,289	20,725	10,564
Superintendent services	35,395	36,361	(966)
Grant management services	7,141	4,372	2,769
School administration	224,001	216,174	7,827
Fiscal services	74,347	63,040	11,307
Operation and maintenance	316,780	277,451	39,329
Transportation services	185,597	196,770	(11,173)
Support services	1,462	3,593	(2,131)
Data facilitator	38,377	37,714	663
Food service	217,502	197,801	19,701
Debt service			
Principal	105,500	107,100	(1,600)
Interest	44,100	44,194	(94)
Capital outlays			
Operation and maintenance	21,000	12,885	8,115
Transportation services	30,000	22,145	7,855
Technology services	0	22,240	(22,240)
Total expenditures	4,866,403	4,681,829	184,574
EXCESS REVENUES (EXPENDITURES)	(154,052)	77,226	231,278
OTHER FINANCING SOURCES (USES)			
Note proceeds	0	22,240	22,240
NET CHANGE IN FUND BALANCE	\$ (154,052)	99,466	\$ 253,518
FUND BALANCE JULY 1, 2015		658,238	
FUND BALANCE JUNE 30, 2016		\$ 757,704	

See Notes to Financial Statements.

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT					
2018 PROPOSED REVENUE REPORT					
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Budget	Budget Total	Budget Difference
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
GENERAL FUND					
1 APPLIED SURPLUS	(\$145,659.38)	(\$145,659.38)	(\$324,833.00)	(\$180,000.00)	\$144,833.00
2 TUITION REFUND-OVERCHARGE PRIOR YEAR	\$0.00	\$0.00	\$0.00	(\$29,432.34)	(\$29,432.34)
3 INTEREST	(\$1,000.00)	(\$1,724.04)	(\$1,100.00)	(\$1,700.25)	(\$600.25)
4 EDUCATION SPENDING	(\$4,043,153.00)	(\$4,043,154.00)	(\$3,944,758.00)	(\$3,924,545.00)	\$20,213.00
5 TRANSPORTATION AID	(\$52,679.35)	(\$52,679.00)	\$0.00	\$0.00	\$0.00
6 MAINSTREAM BLOCK GRANT	(\$94,030.00)	(\$94,030.00)	(\$86,387.00)	\$0.00	\$86,387.00
7 SPECIAL EDUCATION REIMBURSEMENT	(\$338,174.59)	(\$298,603.36)	(\$366,156.00)	\$0.00	\$366,156.00
8 ESSENTIAL EARLY EDUCATION	(\$27,221.00)	(\$27,221.00)	(\$31,633.00)	\$0.00	\$31,633.00
9 TRANSFER FROM BUS RESERVE	(\$18,392.60)	(\$18,392.60)	(\$836.00)	\$0.00	\$836.00
10 ADJUSTMENT PRIOR YEARS EXPENDITURES	\$0.00	(\$17,754.81)	\$0.00	\$0.00	\$0.00
11 EQUIPMENT NOTE/LEASE PROCEEDS	\$0.00	(\$22,240.00)	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND	(\$4,720,309.92)	(\$4,721,458.19)	(\$4,755,703.00)	(\$4,135,677.59)	\$620,025.41
AFTERSCHOOL PROGRAM					
12 AFTERSCHOOL STATE FUNDS	\$0.00	(\$30,191.21)	(\$24,160.00)	(\$30,000.00)	(\$5,840.00)
13 HOLT FUNDS	\$0.00	\$0.00	\$0.00	(\$11,690.00)	(\$11,690.00)
14 GARDEN TABLE REVENUE	\$0.00	(\$9,367.18)	(\$21,177.00)	\$0.00	\$21,177.00
15 AFTERSCHOOL PARTICIPANT	\$0.00	(\$21,375.15)	(\$22,426.00)	(\$20,000.80)	\$2,425.20
16 AFTERSCHOOL DONATIONS	\$0.00	\$0.00	(\$250.00)	\$0.00	\$250.00
17 AFTERSCHOOL INTEREST	\$0.00	(\$261.57)	\$0.00	\$0.00	\$0.00
18 TRANSFER FROM GENERAL FUND	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$5,000.00)	\$5,000.00
TOTAL AFTERSCHOOL PROGRAM	(\$10,000.00)	(\$71,195.11)	(\$78,013.00)	(\$66,690.80)	\$11,322.20
FOODSERVICE					
19 INTEREST	\$0.00	(\$0.07)	\$0.00	\$0.00	\$0.00
20 HEAD START STUDENT LUNCH	(\$15,480.00)	(\$27,835.43)	(\$16,885.00)	(\$16,071.00)	\$814.00
21 STUDENT MEALS	(\$18,966.78)	(\$18,811.00)	(\$15,000.48)	(\$23,750.00)	(\$8,749.52)
22 ADULT SALES	(\$7,344.68)	(\$8,340.45)	(\$9,270.00)	(\$17,062.00)	(\$7,792.00)
23 STUDENT ALA CARTE	(\$2,126.95)	(\$1,950.35)	(\$1,655.00)	(\$1,620.00)	\$35.00
24 SPECIAL FUNCTIONS	(\$3,500.00)	(\$4,281.00)	(\$4,680.00)	(\$4,300.00)	\$380.00
25 MISC. FOOD SERVICE REVENUE	(\$650.81)	(\$6,397.41)	(\$8,000.00)	(\$5,825.40)	\$2,174.60
26 STATE BREAKFAST REIMBURSEMENT	(\$2,871.50)	(\$2,530.27)	(\$2,071.00)	(\$2,211.25)	(\$140.25)
27 STATE LUNCH REIMBURSEMENT	(\$929.20)	(\$1,216.80)	(\$900.00)	(\$3,066.00)	(\$2,166.00)
28 AFTER SCHOOL SNACK	(\$7,698.40)	(\$7,345.80)	(\$4,730.00)	(\$17,947.00)	(\$13,217.00)
29 FRESH FRUIT & VEGGIES GRANT	(\$9,750.00)	(\$8,985.65)	(\$9,720.00)	(\$9,815.00)	(\$95.00)
30 FEDERAL LUNCH REIMBURSEMENT	(\$49,411.46)	(\$50,837.70)	(\$43,120.00)	(\$48,575.21)	(\$5,455.21)
31 FEDERAL BREAKFAST REIMBURSEMENT	(\$27,363.68)	(\$21,715.11)	(\$21,000.00)	(\$13,769.25)	\$7,230.75
32 COMMODITIES	\$0.00	(\$6,893.47)	\$0.00	\$0.00	\$0.00
33 TRANSFER FROM GENERAL FUND	(\$61,408.71)	(\$30,659.99)	(\$62,755.52)	(\$58,534.07)	\$4,221.45
TOTAL FOODSERVICE	(\$207,502.17)	(\$197,800.50)	(\$199,787.00)	(\$222,546.18)	(\$22,759.18)
E-RATE REIMBURSEMENT					
34 E-RATE REIMBURSEMENTS	\$0.00	(\$1,354.51)	\$0.00	\$0.00	\$0.00
TOTAL E-RATE REIMBURSEMENT	\$0.00	(\$1,354.51)	\$0.00	\$0.00	\$0.00
GRAND TOTAL TO BE VOTED UPON BY TAXPAYERS	(\$4,937,812.09)	(\$4,991,808.31)	(\$5,033,503.00)	(\$4,424,914.57)	\$608,588.43

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT 2018 PROPOSED EXPENDITURE REPORT

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Budget	Budget Total	Budget Difference	
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
GENERAL FUND						
REGULAR EDUCATION						
1	TEACHER'S SALARIES	\$812,692.17	\$791,393.29	\$846,340.60	\$912,987.20	\$66,646.60
2	AIDES' SALARIES	\$118,364.16	\$118,189.41	\$112,950.09	\$116,611.95	\$3,661.86
3	EARLY ED OUTREACH SALARY	\$0.00	\$2,260.00	\$0.00	\$1,000.00	\$1,000.00
4	KINDERGARTEN HOME VISITS	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
5	SUBSTITUTE TEACHERS	\$22,000.00	\$25,430.00	\$24,200.00	\$24,200.00	\$0.00
6	HEALTH INSURANCE STIPEND	\$500.00	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)
7	HEALTH INSURANCE	\$221,299.07	\$194,481.94	\$230,508.94	\$228,193.46	(\$2,315.48)
8	DISABILITY INSURANCE	\$3,416.57	\$3,015.78	\$3,335.68	\$3,706.56	\$370.88
9	FLEX SPENDING	\$41.40	\$69.00	\$41.40	\$82.80	\$41.40
10	FICA/MEDI	\$72,868.20	\$67,109.20	\$75,390.04	\$80,806.89	\$5,416.85
11	GROUP LIFE INSURANCE	\$386.40	\$308.25	\$341.13	\$396.00	\$54.87
12	MUNICIPAL RETIREMENT	\$7,540.44	\$6,356.88	\$6,245.33	\$6,413.68	\$168.35
13	OPEB/TEACHER RETIREMENT	\$0.00	\$2,194.00	\$0.00	\$8,520.40	\$8,520.40
14	RETIREMENT STIPEND	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
15	WORKERS COMPENSATION	\$10,472.28	\$10,124.42	\$7,588.28	\$8,556.02	\$967.74
16	UNEMPLOYMENT COMPENSATION	\$15,000.00	\$3,679.84	\$7,500.00	\$7,500.00	\$0.00
17	COURSE REIMBURSEMENT	\$6,000.00	\$7,442.99	\$6,000.00	\$6,000.00	\$0.00
18	DENTAL INSURANCE	\$4,975.00	\$5,260.08	\$6,010.00	\$6,188.30	\$178.30
19	PURCHASED EDUCATIONAL SERVICES	\$0.00	\$0.00	\$6,000.00	\$6,500.00	\$500.00
20	PURCH. EDUCATIONAL SERVICES-EXT SCHL YR	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00
21	EARLY EDUCATION OUTREACH SERVICE	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
22	PURCHASED PROFESSIONAL SERVICES	\$0.00	\$34,386.25	\$0.00	\$34,500.00	\$34,500.00
23	WNESU ASSMNT (ELL)	\$1,692.52	\$2,559.22	\$3,484.91	\$3,560.17	\$75.26
24	WNESU ASSMNT-(REG ED PARAEDUCATORS)	\$6,556.67	\$19,798.49	\$6,636.30	\$15,000.00	\$8,363.70
25	WNESU ASSMNT (REG ED TEACHER)	\$0.00	\$0.00	\$20,000.00	\$0.00	(\$20,000.00)
26	EXTENDED SCHOOL YEAR/504 SERVICES	\$4,000.00	\$631.16	\$4,000.00	\$2,000.00	(\$2,000.00)
27	5TH GRADE ENVIRONMENTAL	\$6,500.00	\$6,340.00	\$5,000.00	\$5,000.00	\$0.00
28	REPAIRS/MAINTENANCE	\$1,800.00	\$243.00	\$1,500.00	\$1,500.00	\$0.00
29	INSTRUMENT REPAIRS	\$500.00	\$221.50	\$500.00	\$500.00	\$0.00
30	TUITION-IN STATE K/6	\$0.00	\$8,353.00	\$0.00	\$0.00	\$0.00
31	TRAVEL	\$2,000.00	\$2,649.77	\$3,000.00	\$3,000.00	\$0.00
32	PROFESSIONAL DEVELOPMENT TRAVEL	\$0.00	\$1,931.06	\$0.00	\$0.00	\$0.00
33	SUPPLIES	\$13,125.00	\$12,865.98	\$13,650.00	\$17,075.00	\$3,425.00
34	PHYSICAL EDUCATION SUPPLIES	\$875.00	\$752.40	\$500.00	\$500.00	\$0.00
35	ART SUPPLIES	\$1,750.00	\$2,295.31	\$1,500.00	\$1,500.00	\$0.00
36	MUSIC SUPPLIES	\$875.00	\$272.62	\$500.00	\$500.00	\$0.00
37	INSTRUCTIONAL SUPPLIES	\$13,125.00	\$15,741.01	\$13,650.00	\$13,650.00	\$0.00
38	ART INSTRUCTIONAL MATERIALS	\$1,750.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
39	MUSIC INSTRUCTIONAL MATERIALS	\$875.00	\$2.00	\$500.00	\$500.00	\$0.00
40	PHYSICAL ED INSTRUCTIONAL SUPPLIES	\$875.00	\$883.07	\$500.00	\$500.00	\$0.00
41	BOOKS	\$7,000.00	\$4,064.95	\$7,800.00	\$9,000.00	\$1,200.00
42	MANIPULATIVES	\$1,750.00	\$814.07	\$1,950.00	\$1,950.00	\$0.00
43	SOFTWARE	\$0.00	\$38.99	\$0.00	\$0.00	\$0.00
44	SOFTWARE LICENSING FEES	\$5,000.00	\$4,333.80	\$5,000.00	\$5,000.00	\$0.00
TOTAL REGULAR EDUCATION		\$1,381,404.88	\$1,358,492.73	\$1,425,622.70	\$1,536,798.43	\$111,175.73
SPECIAL EDUCATION						
45	SPECIAL ED ASSESSMENT	\$524,625.00	\$476,837.48	\$555,621.58	\$248,566.72	(\$307,054.86)
TOTAL SPECIAL EDUCATION		\$524,625.00	\$476,837.48	\$555,621.58	\$248,566.72	(\$307,054.86)
STUDENT ACTIVITIES						
46	PURCHASED PROFESSIONAL SERVICES	\$0.00	\$3,715.00	\$0.00	\$0.00	\$0.00
47	SUPPLIES	\$1,750.00	\$1,067.06	\$1,750.00	\$1,750.00	\$0.00
48	REFRESHMENTS	\$0.00	\$546.75	\$0.00	\$0.00	\$0.00
49	DUES & FEES	\$5,800.00	\$5,105.00	\$5,800.00	\$5,800.00	\$0.00
50	WINTER SPORTS PROGRAM	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00
TOTAL STUDENT ACTIVITIES		\$7,550.00	\$10,433.81	\$13,550.00	\$13,550.00	\$0.00

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT 2018 PROPOSED EXPENDITURE REPORT

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Budget	Budget Total	Budget Difference
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
HOMESCHOOL LIAISON					
51 WNESU ASSMNT (HOME SCHOOL LIAISON)	\$0.00	\$0.00	\$0.00	\$2,260.24	\$2,260.24
TOTAL HOMESCHOOL LIAISON	\$0.00	\$0.00	\$0.00	\$2,260.24	\$2,260.24
TRUANCY OFFICER SERVICES					
52 TRUANCY OFFICER SERVICES	\$800.00	\$609.00	\$400.00	\$400.00	\$0.00
TOTAL TRUANCY OFFICER SERVICES	\$800.00	\$609.00	\$400.00	\$400.00	\$0.00
GUIDANCE SERVICES					
53 GUIDANCE SALARIES	\$66,506.34	\$66,506.00	\$66,506.00	\$67,171.00	\$665.00
54 HEALTH INSURANCE	\$18,306.57	\$13,491.53	\$14,557.36	\$14,198.31	(\$359.05)
55 DISABILITY INSURANCE	\$248.73	\$230.76	\$230.78	\$241.82	\$11.04
56 FICA/MEDI	\$5,087.74	\$4,796.78	\$5,087.71	\$5,138.58	\$50.87
57 GROUP LIFE INSURANCE	\$19.32	\$16.44	\$16.44	\$18.00	\$1.56
58 WORKERS' COMPENSATION	\$731.57	\$716.87	\$512.10	\$544.09	\$31.99
59 COURSE REIMBURSEMENT	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00
60 DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
61 PURCHASED EDUCATIONAL SERVICES	\$52,734.00	\$8,628.17	\$36,250.00	\$9,000.00	(\$27,250.00)
62 TRAVEL	\$250.00	\$59.80	\$300.00	\$300.00	\$0.00
63 SUPPLIES	\$200.00	\$221.01	\$200.00	\$200.00	\$0.00
64 INSTRUCTIONAL MATERIALS	\$200.00	\$0.00	\$500.00	\$500.00	\$0.00
65 TESTING SUPPLIES	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
66 BOOKS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL GUIDANCE SERVICES	\$145,584.27	\$95,017.36	\$125,460.39	\$98,611.80	(\$26,848.59)
HEALTH SERVICES					
67 HEALTH SALARIES	\$41,347.00	\$61,867.00	\$61,867.00	\$62,486.00	\$619.00
68 HEALTH SUBSTITUTE SALARY	\$0.00	\$1,495.00	\$0.00	\$780.00	\$780.00
69 HEALTH INSURANCE	\$18,306.57	\$0.00	\$0.00	\$0.00	\$0.00
70 DISABILITY INSURANCE	\$154.64	\$214.68	\$214.68	\$244.95	\$30.27
71 FICA/MEDI	\$3,163.04	\$4,832.56	\$4,732.82	\$4,839.88	\$107.06
72 GROUP LIFE INSURANCE	\$19.32	\$16.44	\$16.44	\$18.00	\$1.56
73 WORKERS' COMPENSATION	\$454.82	\$682.98	\$476.38	\$512.46	\$36.08
74 COURSE REIMBURSEMENT	\$350.00	\$20.00	\$350.00	\$350.00	\$0.00
75 DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
76 WNESU ASSMNT (SUBSTANCE ABUSE PROG)	\$559.65	\$400.70	\$596.04	\$524.81	(\$71.23)
77 REPAIRS/MAINTENANCE	\$250.00	\$89.33	\$250.00	\$250.00	\$0.00
78 COMMUNICATIONS	\$0.00	\$815.78	\$0.00	\$825.00	\$825.00
79 TRAVEL	\$400.00	\$59.80	\$400.00	\$400.00	\$0.00
80 SUPPLIES	\$2,750.00	\$2,499.12	\$2,750.00	\$2,750.00	\$0.00
81 BOOKS	\$100.00	\$97.84	\$100.00	\$100.00	\$0.00
82 DUES/FEES	\$125.00	\$0.00	\$875.00	\$875.00	\$0.00
TOTAL HEALTH SERVICES	\$68,330.04	\$73,441.23	\$72,978.36	\$75,306.10	\$2,327.74
PSYCHOLOGICAL SERVICES					
83 WNESU ASSMNT (PSYCHOLOGICAL SERVICES)	\$59,856.33	\$43,591.09	\$66,871.84	\$20,492.04	(\$46,379.80)
TOTAL PSYCHOLOGICAL SERVICES	\$59,856.33	\$43,591.09	\$66,871.84	\$20,492.04	(\$46,379.80)
SPEECH/AUDIOLOGY SERVICE					
84 WNESU ASSMNT (NON SPECIAL ED SPEECH)	\$0.00	\$2,550.76	\$0.00	\$0.00	\$0.00
85 WNESU ASSMNT (SLP)	\$40,241.21	\$34,763.46	\$42,135.44	\$18,486.89	(\$23,648.55)
TOTAL SPEECH/AUDIOLOGY SERVICE	\$40,241.21	\$37,314.22	\$42,135.44	\$18,486.89	(\$23,648.55)
OCCUPATIONAL THERAPY SERVICES					
86 WNESU ASSMNT (NON SPECIAL ED OT)	\$0.00	\$347.88	\$0.00	\$432.67	\$432.67
87 WNESU ASSMNT (OT)	\$18,346.27	\$23,556.29	\$18,966.71	\$10,980.94	(\$7,985.77)
TOTAL OCCUPATIONAL THERAPY SERVICE	\$18,346.27	\$23,904.17	\$18,966.71	\$11,413.61	(\$7,553.10)
PHYSICAL THERAPY SERVICES					
88 WNESU ASSMNT (PT)	\$3,408.42	\$2,845.70	\$3,729.40	\$1,810.69	(\$1,918.71)
TOTAL PHYSICAL THERAPY SERVICES	\$3,408.42	\$2,845.70	\$3,729.40	\$1,810.69	(\$1,918.71)

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	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Budget	Budget Total	Budget Difference
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
COURSE REIMBURSEMENT					
89 WNESU ASSMNT (TEACHER ORIENTATION)	\$528.04	\$1,018.11	\$306.16	\$1,041.34	\$735.18
90 WNESU ASSMNT (SPEC ED ST AFF DEVELOP.)	\$0.00	\$164.54	\$0.00	\$56.59	\$56.59
TOTAL COURSE REIMBURSEMENT	\$528.04	\$1,182.65	\$306.16	\$1,097.93	\$791.77
STAFF DEVELOPMENT					
91 ST AFF DEVELOPMENT SALARY	\$0.00	\$3,300.00	\$0.00	\$6,370.00	\$6,370.00
92 ST AFF DEVELOPMENT FICA/MEDI	\$0.00	\$241.97	\$0.00	\$487.31	\$487.31
93 ST AFF DEVELOPMENT MUNICIPAL RETIREMENT	\$0.00	\$8.25	\$0.00	\$0.00	\$0.00
94 WORKERS COMPENSATION INSURANCE	\$0.00	\$35.57	\$0.00	\$51.60	\$51.60
95 COURSE REIMBURSEMENT	\$0.00	\$729.00	\$0.00	\$0.00	\$0.00
96 MATH/SCIENCE ST AFF DEVELOPMENT	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00
97 PURCHASED SERVICES-ST AFF DEVELOPMENT	\$2,000.00	\$960.00	\$2,500.00	\$2,500.00	\$0.00
98 READ+WRITE ST AFF DEVELOPMENT	\$2,000.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00
99 RESPONSIVE CLASSROOM SERVICES	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
100 ST AFF DEVELOPMENT SUPPLIES	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
101 RESPONSIVE CLASSROOM SUPPLIES	\$250.00	\$0.00	\$300.00	\$300.00	\$0.00
102 TEACHER IN-SERVICE EXPENDITURE	\$1,500.00	\$1,718.75	\$1,500.00	\$1,500.00	\$0.00
103 ST AFF DEVELOPMENT BOOKS	\$500.00	\$456.69	\$500.00	\$500.00	\$0.00
104 RESPONSIVE CLASSROOM BOOKS	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL STAFF DEVELOPMENT	\$10,950.00	\$7,450.23	\$11,050.00	\$17,958.91	\$6,908.91
LIBRARY SERVICES					
105 LIBRARY SALARIES	\$56,616.55	\$56,623.60	\$56,623.60	\$58,117.00	\$1,493.40
106 HEALTH INSURANCE	\$4,168.63	\$6,803.18	\$4,443.49	\$11,609.13	\$7,165.64
107 DISABILITY INSURANCE	\$109.81	\$90.48	\$102.03	\$110.24	\$8.21
108 FICA/MEDI	\$4,331.17	\$4,092.20	\$4,331.70	\$4,445.95	\$114.25
109 GROUP LIFE INSURANCE	\$12.50	\$11.02	\$11.02	\$18.00	\$6.98
110 WORKERS COMPENSATION	\$622.78	\$610.35	\$436.00	\$470.75	\$34.75
111 COURSE REIMBURSEMENT	\$504.00	\$115.00	\$210.00	\$210.00	\$0.00
112 DENTAL INSURANCE	\$210.00	\$234.48	\$210.00	\$210.00	\$0.00
113 REPAIRS/MAINTENANCE	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
114 TRAVEL	\$250.00	\$74.75	\$250.00	\$250.00	\$0.00
115 SUPPLIES	\$2,606.00	\$1,627.36	\$1,398.00	\$1,398.00	\$0.00
116 BOOKS	\$2,450.00	\$2,405.55	\$2,627.34	\$2,627.34	\$0.00
117 DUES & FEES	\$1,098.00	\$1,124.50	\$729.00	\$1,429.00	\$700.00
TOTAL LIBRARY SERVICES	\$73,479.44	\$73,812.47	\$71,372.18	\$80,895.41	\$9,523.23
INFORMATION TECHNOLOGY					
118 INFORMATION TECHNOLOGY SALARY	\$18,943.76	\$0.00	\$0.00	\$0.00	\$0.00
119 DISABILITY INSURANCE	\$70.96	\$0.00	\$0.00	\$0.00	\$0.00
120 FICA/MEDI	\$1,451.49	\$0.00	\$0.00	\$0.00	\$0.00
121 GROUP LIFE INSURANCE	\$7.73	\$0.00	\$0.00	\$0.00	\$0.00
122 MUNICIPAL RETIREMENT	\$1,019.84	\$0.00	\$0.00	\$0.00	\$0.00
123 WORKERS COMPENSATION	\$208.71	\$0.00	\$0.00	\$0.00	\$0.00
124 DENTAL INSURANCE	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00
125 PURCHASED PROFESSIONAL SERVICE	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
126 WNESU ASSMNT (TIRE)	\$13,490.79	\$13,136.12	\$14,247.18	\$14,039.03	(\$208.15)
127 REPAIRS/MAINTENANCE	\$1,000.00	\$359.99	\$0.00	\$0.00	\$0.00
128 TECH LEASE	\$11,000.00	\$12,694.57	\$13,670.74	\$13,743.00	\$72.26
129 CYBER LIABILITY INSURANCE	\$500.00	\$445.48	\$481.00	\$425.00	(\$56.00)
130 COMMUNICATIONS	\$0.00	\$711.27	\$0.00	\$5,500.00	\$5,500.00
131 TRAVEL	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00
132 SUPPLIES	\$7,500.00	\$4,964.11	\$10,400.00	\$10,900.00	\$500.00
133 TECH SUPPLIES-LEASE AGREEMENT	\$0.00	\$22,240.00	\$0.00	\$0.00	\$0.00
134 DUES/FEES	\$1,450.00	\$1,566.63	\$1,450.00	\$1,450.00	\$0.00
135 WNESU ASSMNT (TECH)	\$11,929.12	\$10,410.92	\$10,720.48	\$11,562.37	\$841.89
136 WNESU ASSMNT (TECHNOLOGY BILLBACK)	\$0.00	\$26,086.89	\$26,945.80	\$27,210.32	\$264.52
TOTAL INFORMATION TECHNOLOGY	\$69,692.40	\$92,615.98	\$79,115.20	\$86,029.72	\$6,914.52

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	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Budget	Budget Total	Budget Difference
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
BOARD OF EDUCATION					
137 BOARD STIPENDS	\$4,300.00	\$4,466.68	\$4,300.00	\$4,300.00	\$0.00
138 BOARD SECRETARY/CLERK SALARY	\$1,400.00	\$1,850.00	\$2,550.00	\$1,625.00	(\$925.00)
139 FICA/MEDI	\$317.48	\$483.28	\$524.03	\$453.26	(\$70.77)
140 WORKERS COMPENSATION	\$45.65	\$68.09	\$52.75	\$43.85	(\$8.90)
141 PROFESSIONAL DEVELOPMENT	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00
142 PURCHASED PROFESSIONAL SERVICES	\$0.00	\$1,250.00	\$0.00	\$0.00	\$0.00
143 LEGAL LIABILITY INSURANCE	\$5,000.00	\$2,446.24	\$2,640.00	\$2,654.00	\$14.00
144 ADVERTISING	\$0.00	\$152.28	\$0.00	\$0.00	\$0.00
145 TRAVEL/CONFERENCE	\$0.00	\$34.39	\$100.00	\$100.00	\$0.00
146 SUPPLIES & MATERIALS	\$500.00	\$114.48	\$200.00	\$200.00	\$0.00
147 BOOKS	\$0.00	\$20.50	\$0.00	\$0.00	\$0.00
148 DUES/FEES	\$1,700.00	\$1,748.83	\$1,800.00	\$0.00	(\$1,800.00)
149 CONTINGENCY FUND	\$0.00	\$0.00	\$32,308.43	\$45,590.36	\$13,281.93
150 WNESU ASSMNT (BD OF ED/LEGAL SERVICES)	\$10,025.93	\$5,154.95	\$14,921.34	\$30,298.66	\$15,377.32
151 LEGAL SERVICES	\$8,000.00	\$2,850.00	\$8,000.00	\$3,000.00	(\$5,000.00)
TOTAL BOARD OF EDUCATION	\$31,289.06	\$20,724.72	\$67,396.55	\$88,265.13	\$20,868.58
SUPERINTENDENT'S OFFICE					
152 WNESU ASSMNT (SUPERINTENDENT'S OFFICE)	\$35,395.42	\$36,360.74	\$38,058.71	\$39,800.88	\$1,742.17
TOTAL SUPERINTENDENT'S OFFICE	\$35,395.42	\$36,360.74	\$38,058.71	\$39,800.88	\$1,742.17
ASST. SUPT./CURRICULUM COORD./GRANT MANAGER					
153 WNESU ASSMNT (ASST SUPT/CURR/GRNT)	\$7,140.87	\$4,372.37	\$7,010.84	\$26,216.45	\$19,205.61
TOTAL ASST. SUPT./CURRICULUM COORD./GRANT MGR	\$7,140.87	\$4,372.37	\$7,010.84	\$26,216.45	\$19,205.61
SCHOOL ADMINISTRATION					
154 WNESU ASSMNT (OTHER ADMIN ASST)	\$3,411.17	\$2,823.12	\$3,805.58	\$4,173.44	\$367.86
155 ADMINISTRATION SALARIES	\$93,872.00	\$93,951.28	\$93,872.00	\$85,000.00	(\$8,872.00)
156 ADMINISTRATION SECRETARY SALARIES	\$36,323.98	\$37,028.73	\$36,468.80	\$37,204.80	\$736.00
157 ADMIN SECRETARY SALARY OVERTIME	\$1,000.00	\$639.20	\$0.00	\$0.00	\$0.00
158 HEALTH INSURANCE	\$35,197.87	\$35,562.67	\$41,528.50	\$19,167.13	(\$22,361.37)
159 DISABILITY INSURANCE	\$486.93	\$452.28	\$452.28	\$439.94	(\$12.34)
160 FLEX SPENDING	\$41.40	\$41.40	\$41.40	\$0.00	(\$41.40)
161 FICA/MEDI	\$10,036.49	\$9,502.46	\$9,971.07	\$9,348.67	(\$622.40)
162 GROUP LIFE INSURANCE	\$212.52	\$202.34	\$180.88	\$36.00	(\$144.88)
163 MUNICIPAL RETIREMENT	\$2,006.16	\$2,076.17	\$2,096.96	\$2,046.26	(\$50.70)
164 ANNUITY CONTRIBUTION	\$7,500.00	\$7,499.96	\$7,500.00	\$0.00	(\$7,500.00)
165 WORKERS COMPENSATION	\$1,443.16	\$1,418.72	\$1,003.62	\$989.86	(\$13.76)
166 COURSE REIMBURSEMENT	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
167 DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
168 WNESU ASSMNT (504 COORD)	\$3,672.92	\$2,605.62	\$3,185.07	\$0.00	(\$3,185.07)
169 REPAIRS/MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
170 LEASING EQUIPMENT	\$3,000.00	\$7,584.05	\$3,500.00	\$3,500.00	\$0.00
171 COMMUNICATIONS	\$6,500.00	\$6,628.57	\$6,500.00	\$6,500.00	\$0.00
172 PRINTING	\$500.00	\$410.67	\$500.00	\$500.00	\$0.00
173 TRAVEL/CONFERENCE	\$3,000.00	\$931.32	\$3,000.00	\$3,000.00	\$0.00
174 SUPPLIES	\$3,500.00	\$1,439.59	\$3,500.00	\$3,500.00	\$0.00
175 PARENTAL INVOLVEMENT	\$1,500.00	\$1,455.50	\$1,500.00	\$1,500.00	\$0.00
176 PUBLIC MEETING EXPENSE	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00
177 BOOKS	\$0.00	\$56.00	\$0.00	\$0.00	\$0.00
178 DUES/FEES	\$1,300.00	\$970.10	\$1,300.00	\$1,300.00	\$0.00
179 SOFTWARE LICENSING FEES	\$2,000.00	\$875.00	\$2,400.00	\$2,400.00	\$0.00
TOTAL SCHOOL ADMINISTRATION	\$220,604.60	\$214,504.75	\$226,406.16	\$184,706.10	(\$41,700.06)
SPECIAL EDUCATION ADMINISTRATION					
180 WNESU ASSMNT (NON SPEC ED LEA ODD)	\$0.00	\$965.44	\$0.00	\$0.00	\$0.00
181 WNESU ASSMNT (SPECIAL ED ADMIN)	\$39,979.15	\$39,693.41	\$40,181.09	\$19,539.76	(\$20,641.33)
TOTAL SPECIAL EDUCATION ADMINISTRATION	\$39,979.15	\$40,658.85	\$40,181.09	\$19,539.76	(\$20,641.33)

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	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
FISCAL SERVICES					
182 PROFESSIONAL SERVICES-TREASURER	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
183 WNESU ASSMNT (FISCAL SERVICES)	\$57,347.41	\$51,740.01	\$59,667.26	\$59,596.91	(\$70.35)
184 AUDIT SERVICES	\$12,000.00	\$10,300.00	\$10,500.00	\$11,000.00	\$500.00
185 SHORT-TERM INTEREST	\$4,000.00	\$0.00	\$3,000.00	\$2,000.00	(\$1,000.00)
TOTAL FISCAL SERVICES	\$74,347.41	\$63,040.01	\$74,167.26	\$73,596.91	(\$570.35)
OPERATIONS AND MAINTENANCE					
186 CUSTODIAL SALARIES	\$118,999.78	\$115,470.65	\$115,030.01	\$103,999.00	(\$11,031.01)
187 CUSTODIAL OVERTIME	\$0.00	\$57.01	\$0.00	\$0.00	\$0.00
188 HEALTH INSURANCE STIPEND	\$0.00	\$500.00	\$415.00	\$0.00	(\$415.00)
189 HEALTH INSURANCE	\$41,626.36	\$27,723.44	\$29,647.29	\$23,058.24	(\$6,589.05)
190 DISABILITY INSURANCE	\$419.63	\$407.10	\$400.59	\$374.40	(\$26.19)
191 FICA/MEDI	\$9,103.48	\$8,445.04	\$8,831.54	\$7,955.92	(\$875.62)
192 GROUP LIFE INSURANCE	\$57.96	\$47.62	\$46.53	\$54.00	\$7.47
193 MUNICIPAL RETIREMENT	\$6,396.24	\$6,381.53	\$6,638.09	\$5,719.96	(\$918.13)
194 WORKERS COMPENSATION	\$1,309.00	\$1,249.37	\$7,123.00	\$7,801.31	\$678.31
195 DENTAL INSURANCE	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
196 WATER & SEWER	\$2,500.00	\$1,744.00	\$2,750.00	\$2,750.00	\$0.00
197 CLEANING SERVICES	\$250.00	\$0.00	\$200.00	\$200.00	\$0.00
198 TRASH REMOVAL/DISPOSAL	\$2,500.00	\$2,438.04	\$2,600.00	\$2,600.00	\$0.00
199 REPAIRS/MAINTENANCE	\$26,000.00	\$16,800.84	\$25,500.00	\$25,500.00	\$0.00
200 CAPITAL IMPROVEMENT REPAIRS	\$10,000.00	\$7,959.62	\$10,000.00	\$10,000.00	\$0.00
201 RENTAL OF STORAGE UNIT	\$750.00	\$69.00	\$0.00	\$0.00	\$0.00
202 PROPERTY/GENERAL LIABILITY INSURANCE	\$13,000.00	\$11,041.50	\$10,500.00	\$11,500.00	\$1,000.00
203 COMMUNICATIONS	\$720.00	\$765.13	\$720.00	\$770.00	\$50.00
204 TRAVEL & CONFERENCE	\$1,000.00	\$975.88	\$600.00	\$1,000.00	\$400.00
205 SUPPLIES	\$18,850.00	\$19,127.99	\$18,850.00	\$19,250.00	\$400.00
206 ELECTRICITY	\$28,000.00	\$27,529.58	\$28,000.00	\$28,000.00	\$0.00
207 ELECTRICITY - WEST	\$4,000.00	\$1,882.16	\$3,000.00	\$3,100.00	\$100.00
208 HEAT	\$18,950.00	\$13,005.96	\$18,950.00	\$18,950.00	\$0.00
209 HEATING FUEL - WEST	\$8,000.00	\$5,238.83	\$7,000.00	\$7,000.00	\$0.00
210 GASOLINE/PROPANE	\$250.00	\$205.92	\$250.00	\$250.00	\$0.00
211 BOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
212 DUES/FEES	\$1,295.00	\$1,364.00	\$1,295.00	\$1,400.00	\$105.00
213 WNESU ASSMNT (BUILDING)	\$15,003.04	\$13,428.02	\$15,255.37	\$14,998.27	(\$257.10)
TOTAL OPERATIONS AND MAINTENANCE	\$329,280.49	\$284,158.23	\$313,902.42	\$296,531.10	(\$17,371.32)
CARE & UPKEEP OF GROUNDS					
214 SNOW PLOWING SERVICES	\$6,000.00	\$4,295.00	\$7,500.00	\$8,000.00	\$500.00
215 SNOW PLOWING - WEST WEST	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
216 RECREATION IMPROVEMENTS	\$1,500.00	\$1,115.00	\$1,500.00	\$1,500.00	\$0.00
217 GROUNDS REPAIRS & MAINTENANCE	\$500.00	\$200.00	\$750.00	\$750.00	\$0.00
218 GASOLINE	\$500.00	\$568.15	\$600.00	\$600.00	\$0.00
TOTAL CARE & UPKEEP OF GROUNDS	\$8,500.00	\$6,178.15	\$10,350.00	\$13,850.00	\$3,500.00
VEHICLE MAINTENANCE AND SERVICES					
219 VEHICLE REPAIRS & MAINTENANCE	\$0.00	\$107.21	\$500.00	\$500.00	\$0.00
220 VEHICLE GASOLINE	\$1,000.00	\$566.08	\$1,200.00	\$1,200.00	\$0.00
221 EQUIPMENT	\$30,000.00	\$22,145.00	\$0.00	\$0.00	\$0.00
TOTAL VEHICLE MAINTENANCE AND SERVICES	\$31,000.00	\$22,818.29	\$1,700.00	\$1,700.00	\$0.00
STUDENT TRANSPORTATION					
222 WNESU ASSMNT (STUDENT TRANSPORTATION)	\$128,181.71	\$117,790.39	\$89,430.50	\$94,507.60	\$5,077.10
223 WNESU ASSMNT (BUS PURCHASE)	\$18,392.60	\$33,102.19	\$18,392.60	\$18,729.05	\$336.45
224 WNESU ASSMNT (SPECIAL ED TRANSP)	\$37,246.21	\$45,129.24	\$35,996.64	\$14,883.03	(\$21,113.61)
TOTAL STUDENT TRANSPORTATION	\$183,820.52	\$196,021.82	\$143,819.74	\$128,119.68	(\$15,700.06)
ADVERTISING					
225 ADVERTISING	\$800.00	\$570.50	\$800.00	\$800.00	\$0.00
TOTAL ADVERTISING	\$800.00	\$570.50	\$800.00	\$800.00	\$0.00

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT 2018 PROPOSED EXPENDITURE REPORT

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Budget	Budget Total	Budget Difference
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
DATA FACILITATOR					
226 DATA FACILITATOR SALARY	\$9,000.00	\$8,658.00	\$0.00	\$0.00	\$0.00
227 DATA FACILITATOR FICA	\$688.50	\$662.31	\$0.00	\$0.00	\$0.00
228 DATA FACILITATOR WORKERS COMPENSATION	\$99.00	\$93.32	\$0.00	\$0.00	\$0.00
229 WNESU ASSMNT (DATA FACILITATOR)	\$1,957.86	\$1,938.14	\$2,085.19	\$2,118.73	\$33.54
230 WNESU ASSMNT (DATA FAC. BILLBACK)	\$26,631.49	\$26,362.35	\$26,923.06	\$27,750.27	\$827.21
TOTAL DATA FACILITATOR	\$38,376.85	\$37,714.12	\$29,008.25	\$29,869.00	\$860.75
WNESU THROUGHOUT ASSESSMENT					
231 WNESU ASSMNT (THROUGHOUT)	\$661.65	\$3,022.03	\$851.95	\$839.85	(\$12.10)
TOTAL WNESU THROUGHOUT ASSESSMENT	\$661.65	\$3,022.03	\$851.95	\$839.85	(\$12.10)
LONG-TERM DEBT					
232 LONG TERM INTEREST	\$43,600.25	\$43,600.25	\$39,682.00	\$34,098.00	(\$5,584.00)
233 CAPITAL BOND-PRINCIPAL	\$95,000.00	\$95,000.00	\$95,000.00	\$95,000.00	\$0.00
TOTAL LONG-TERM DEBT	\$138,600.25	\$138,600.25	\$134,682.00	\$129,098.00	(\$5,584.00)
INTERFUND TRANSFERS					
234 TRANSFER TO FOOD SERVICE	\$61,408.71	\$30,659.99	\$62,755.52	\$58,534.07	(\$4,221.45)
235 TRANSFER TO FOODSERVICE-NEG BAL PMT	\$0.00	\$5,802.49	\$5,000.00	\$5,000.00	\$0.00
236 TRANSFER TO AFTERSCHOOL PROGRAM	\$10,000.00	\$10,000.00	\$10,000.00	\$5,000.00	(\$5,000.00)
TOTAL INTERFUND TRANSFERS	\$71,408.71	\$46,462.48	\$77,755.52	\$68,534.07	(\$9,221.45)
ADJUSTMENT OF PRIOR YEAR EXPENDITURE					
237 ADJUSTMENT OF PRIOR YEAR EXPENDITURE	\$0.00	\$3,152.65	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTMENT OF PRIOR YEAR EXPENDITURE	\$0.00	\$3,152.65	\$0.00	\$0.00	\$0.00
EARLY EDUCATION					
238 EARLY EDUCATION ASSESSMENT	\$23,626.37	\$23,626.32	\$28,085.65	\$23,530.00	(\$4,555.65)
239 PRESCHOOL TUITION	\$60,000.00	\$33,362.46	\$80,392.00	\$88,984.00	\$8,592.00
TOTAL EARLY EDUCATION	\$83,626.37	\$56,988.78	\$108,477.65	\$112,514.00	\$4,036.35
ESSENTIAL EARLY EDUCATION					
240 WNESU ASSMNT (EEE)	\$40,199.84	\$52,054.63	\$63,890.86	\$39,020.90	(\$24,869.96)
241 WNESU ASSMNT (EEE MEDICAL)	\$175.28	\$0.00	\$222.40	\$178.72	(\$43.68)
242 WNESU ASSMNT (EEE PSYCH)	\$788.76	\$410.81	\$1,850.09	\$670.20	(\$1,179.89)
243 WNESU ASSMNT (EEE SLP)	\$19,270.31	\$8,212.32	\$8,958.33	\$7,202.02	(\$1,756.31)
244 WNESU ASSMNT (EEE OT)	\$0.00	\$1,083.46	\$3,379.76	\$2,716.08	(\$663.68)
245 WNESU ASSMNT (EEE PT)	\$2,574.43	\$1,161.07	\$708.90	\$1,172.85	\$463.95
246 WNESU ASSMNT (EEE ADMIN)	\$3,397.39	\$1,669.52	\$4,076.59	\$3,182.56	(\$894.03)
247 WNESU ASSMNT (EEE TRANSPORTATION)	\$776.26	\$74.65	\$867.97	\$874.84	\$6.87
TOTAL ESSENTIAL EARLY EDUCATION	\$67,182.27	\$64,666.46	\$83,954.90	\$55,018.17	(\$28,936.73)
REGULAR EDUCATION GRADES 7/8					
248 PURCHASED EDUCATIONAL SERVICES	\$0.00	\$5,142.50	\$0.00	\$0.00	\$0.00
249 EST/504 SERVICES 7/8	\$32,000.00	\$58,302.50	\$5,000.00	\$5,000.00	\$0.00
250 504/EST TESTING SERVICES	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00
251 EST/504 SERVICES-PURCH TRANSPORTATION	\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00
252 TUITION GRADES 7/8	\$885,000.00	\$820,903.49	\$870,000.00	\$645,000.00	(\$225,000.00)
TOTAL REGULAR EDUCATION GRADES 7/8	\$919,500.00	\$888,848.49	\$878,000.00	\$653,000.00	(\$225,000.00)
SPECIAL EDUCATION GRADES 7/8					
253 SPECIAL EDUCATION EXCESS COSTS 7/8	\$34,000.00	\$19,731.25	\$32,000.00	\$0.00	(\$32,000.00)
TOTAL SPECIAL EDUCATION GRADES 7/8	\$34,000.00	\$19,731.25	\$32,000.00	\$0.00	(\$32,000.00)
TOTAL GENERAL FUND	\$4,720,309.92	\$4,446,143.06	\$4,755,703.00	\$4,135,677.59	(\$620,025.41)
AFTERSCHOOL PROGRAM					
254 AFTERSCHOOL PROGRAM COORDINATOR	\$0.00	\$8,883.75	\$16,000.00	\$19,000.00	\$3,000.00
255 AFTERSCHOOL PROGRAM DIRECTOR	\$0.00	\$10,344.00	\$4,600.00	\$7,000.00	\$2,400.00
256 HOLT WELLNESS COORDINATOR	\$0.00	\$620.00	\$3,000.00	\$4,000.00	\$1,000.00

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT 2018 PROPOSED EXPENDITURE REPORT

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Budget	Budget Total	Budget Difference
		7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
257	GARDEN TO TABLE COORDINATOR	\$0.00	\$4,987.50	\$9,500.00	\$3,000.00	(\$6,500.00)
258	HOLT WELLNESS COORDINATOR	\$0.00	\$3,193.75	\$0.00	\$0.00	\$0.00
259	AFTERSCHOOL PROGRAM ASSISTANTS	\$0.00	\$3,415.67	\$15,000.00	\$5,000.00	(\$10,000.00)
260	HOLT WELLNESS ASSISTANT	\$0.00	\$0.00	\$400.00	\$400.00	\$0.00
261	GARDEN TO TABLE ASSISTANT	\$0.00	\$2,296.00	\$3,000.00	\$1,500.00	(\$1,500.00)
262	AFTERSCHOOL SUMMER ASSISTANT	\$0.00	\$12,890.34	\$0.00	\$10,000.00	\$10,000.00
263	AFTERSCHOOL DATA ENTRY	\$0.00	\$581.75	\$1,000.00	\$0.00	(\$1,000.00)
264	HOLT SUMMER ASSISTANT	\$0.00	\$149.86	\$250.00	\$0.00	(\$250.00)
265	HOLT PROGRAM ASSISTANT	\$0.00	\$2,074.68	\$300.00	\$0.00	(\$300.00)
266	AFTERSCHOOL PROGRAM TUTOR	\$0.00	\$2,338.00	\$2,000.00	\$2,400.00	\$400.00
267	AFTERSCHOOL PROGRAM CLUB LEADERS	\$0.00	\$0.00	\$200.00	\$400.00	\$200.00
268	HOLT AFTERSCHOOL CLUB LEADERS	\$0.00	\$1,561.00	\$3,200.00	\$0.00	(\$3,200.00)
269	HEALTH INSURANCE	\$0.00	\$3,260.90	\$0.00	\$0.00	\$0.00
270	FICA/MEDI	\$0.00	\$3,855.62	\$4,473.00	\$3,404.25	(\$1,068.75)
271	MUNICIPAL RETIREMENT	\$0.00	\$139.86	\$920.00	\$805.75	(\$114.25)
272	WORKERS COMPENSATION	\$0.00	\$199.78	\$450.00	\$310.80	(\$139.20)
273	PURCHASED PROFESSIONAL SERVICES	\$0.00	\$891.05	\$6,900.00	\$900.00	(\$6,000.00)
274	COMMUNICATIONS	\$0.00	\$270.03	\$300.00	\$300.00	\$0.00
275	TRAVEL	\$0.00	\$104.75	\$70.00	\$70.00	\$0.00
276	SUPPLIES	\$0.00	\$4,254.48	\$3,100.00	\$4,100.00	\$1,000.00
277	HOLT FAMILY WELLNESS	\$0.00	\$9,253.44	\$800.00	\$800.00	\$0.00
278	SNACKS	\$0.00	\$1,519.40	\$1,700.00	\$1,700.00	\$0.00
279	FOOD	\$0.00	\$462.17	\$750.00	\$0.00	(\$750.00)
280	DUES/FEES	\$0.00	\$148.15	\$100.00	\$1,600.00	\$1,500.00
281	FIELD TRIPS	\$0.00	\$889.50	\$0.00	\$0.00	\$0.00
282	ADJUSTMENT TO PRIOR YEAR EXPENDITURE	\$0.00	\$661.00	\$0.00	\$0.00	\$0.00
TOTAL AFTERSCHOOL PROGRAM		\$0.00	\$79,246.43	\$78,013.00	\$66,690.80	(\$11,322.20)
FOODSERVICE						
283	FOOD SERVICE COORDINATOR SALARY	\$38,636.88	\$34,906.96	\$39,409.62	\$43,000.00	\$3,590.38
284	FOOD SERVICES SALARIES	\$32,308.50	\$24,869.92	\$24,664.65	\$33,101.88	\$8,437.23
285	FRESH FRUITS & VEGGIES SALARIES	\$0.00	\$2,296.00	\$2,300.00	\$2,300.00	\$0.00
286	FOODSERVICE SUBSTITUTE SALARY	\$0.00	\$2,510.00	\$140.00	\$140.00	\$0.00
287	HEALTH INSURANCE STIPEND	\$0.00	\$0.00	\$85.00	\$0.00	(\$85.00)
288	HEALTH INSURANCE	\$14,728.19	\$14,393.44	\$16,166.38	\$28,861.59	\$12,695.21
289	DISABILITY INSURANCE	\$207.02	\$173.22	\$222.34	\$245.62	\$23.28
290	FICA/MEDI	\$5,427.32	\$4,623.90	\$4,918.89	\$5,832.51	\$913.62
291	FRESH FRUITS & VEGGIES FICA/MEDI	\$0.00	\$165.70	\$176.00	\$175.95	(\$0.05)
292	GROUP LIFE INSURANCE	\$38.64	\$33.21	\$35.67	\$54.00	\$18.33
293	MUNICIPAL RETIREMENT	\$2,975.22	\$3,274.02	\$3,829.46	\$3,878.98	\$49.52
294	WORKERS COMPENSATION	\$780.40	\$772.36	\$1,478.99	\$2,620.65	\$1,141.66
295	TRAINING	\$0.00	\$0.00	\$160.00	\$160.00	\$0.00
296	DENTAL	\$300.00	\$400.00	\$300.00	\$575.00	\$275.00
297	USDA, STORAGE & DELIVERY	\$700.00	\$196.00	\$400.00	\$400.00	\$0.00
298	REPAIRS/MAINTENANCE	\$1,500.00	\$6,000.29	\$3,200.00	\$0.00	(\$3,200.00)
299	SUPPLIES	\$2,200.00	\$1,707.71	\$2,500.00	\$3,400.00	\$900.00
300	PAPER/CHEMICALS	\$4,850.00	\$2,691.08	\$4,000.00	\$2,000.00	(\$2,000.00)
301	PROPANE GAS	\$3,500.00	\$1,266.68	\$2,400.00	\$2,400.00	\$0.00
302	FOOD	\$90,000.00	\$81,327.77	\$75,000.00	\$75,000.00	\$0.00
303	BREAKFAST	\$8,000.00	\$5,596.23	\$7,800.00	\$7,800.00	\$0.00
304	MILK	\$11,000.00	\$9,799.96	\$9,500.00	\$9,500.00	\$0.00
305	EQUIPMENT	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00
306	DUES & FEES	\$350.00	\$711.05	\$1,100.00	\$1,100.00	\$0.00
TOTAL FOODSERVICE		\$217,502.17	\$197,800.50	\$199,787.00	\$222,546.18	\$22,759.18
E-RATE EXPENDITURES						
307	E-RATE SUPPLIES	\$0.00	\$4,848.60	\$0.00	\$0.00	\$0.00
308	E-RATE DUES/FEES	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00
TOTAL E-RATE EXPENDITURES		\$0.00	\$5,100.60	\$0.00	\$0.00	\$0.00
GRAND TOTAL TO BE VOTED UPON BY TAXPAYERS		\$4,937,812.09	\$4,728,290.59	\$5,033,503.00	\$4,424,914.57	(\$608,588.43)

REPORT OF THE SUPERINTENDENT OF SCHOOLS - January 2017

Focus on Teaching and Learning- Nothing makes more of a difference in a child's educational life than having excellent teachers. The focus on providing the best instruction to our students continues and so does our work with several new educational programs. Teachers in grades K-6 at our elementary schools are fully implementing the Investigations Math Program after a period of exploring several programming options. Because Investigations only extends through grade 6, the middle school will be using the Eureka Math Program in order to maintain consistency there in grades 5 through 8. Both programs have proven to be effective in our district testing of them. In writing, this is the second year of implementing the Units of Study program—admittedly a name that tells you nothing—but is based on solid research and the use of the writing workshop by Lucy Caulkins of the University of New Hampshire. Likewise, teachers have been working for the past three years on the development of their science units based on the Next Gen Science Standards. At the middle school and the high school, we continue to work on the full implementation of Personal Learning Plans for students and Proficiency-Based Grading. While both of these initiatives are mandated by the state, we are intent on making them work for parents and students.

Kudos- There have been many accomplishments by our staff and students this year. At the Bellows Falls Union High School, state championships were won this past fall in both football and field hockey and only narrowly missed by the track team. We are proud of our athletes and the fact that they are also stars in the classroom. We are also proud of the entire high school-- staff and students-- who were again selected by US News and World Report as one of the top high schools in the State of Vermont.

At Westminster, Librarian Liz Bourne, Art Teacher Janelle Beard, and WNESU Technology Integration Resource Teacher Christina Smith worked together to apply for a grant from the Agency of Education and the Vermont Lottery Commission to acquire significant technology resources in order to facilitate a study of local history for students.

And, under the leadership of Transportation Supervisor Stanley Budzik, the WNESU has become one of the first school districts in Vermont to begin to purchase propane-fueled busses which emit significantly less fumes and dangerous particulates than diesels. (Plus, they start in cold weather.) In addition, Mr. Budzik continues to lead the district forward with the implementation of a new radio communication system that has helped us to deliver better services to students and parents throughout our supervisory union.

The school boards have been busy as well. Rockingham has purchased a property on Cherry Hill Street with the goal of creating a green space for students to have physical education classes out of doors. Athens/Grafton is working with an architectural firm to assess what changes to the Grafton Elementary School may be advisable in order to meet the school's programming needs. And the Westminster proposed K-8 budget includes a plan for the innovative repurposing of the Westminster West building.

Important School Consolidation Vote Coming Up- This Town Meeting Day, every resident of the four towns that make up the WNESU will have a chance to vote on whether the towns should join together to form a single school district governed by one board of directors. I strongly suggest that you take the time to really get the full facts on this proposal. I personally believe that consolidation would result in richer programming and more educational opportunities for students across the district at no more additional cost. I have attached information about the consolidation proposal to this report.

WNESU Services and Budget- The WNESU provides services in a number of key areas which include:

- The Early Education Program serves students ages 3 and 4 at our own programs in Westminster, Athens, and Bellows Falls and through our private pre-school provider partners;
- The Office of Student Services, which provides special education personnel and services for all special education students pre-K through age 21;

Westminster / WNESU School District

- The Business Office, which provides human resource management, budget management, and payroll services to all of our member districts;
- Transportation Services, which provides all bussing services, and;
- The Office of the Superintendent, which oversees all school services and functions and assists the school boards in their legally prescribed functions. The Superintendent's Office also provides support to the schools in the administration of student 504 plans, English Language Learner instruction, and technology infrastructure maintenance as well as instruction and assistance to teachers to make effective use of the district's technology resources.

Overall, the FY18 WNESU budget is up 2.75%. The primary increases are the addition of an assistant superintendent position, some additional special education paraprofessionals, salary increases, and some one-time expenses including a time clock system for recording employee hours and a filling station to serve our new propane-fueled school busses.

FY 18 School Budgets-

Act 46 Spending Caps Repealed- The controversial spending caps that were passed two years ago as a part of Act 46 were subsequently repealed. We are back to a threshold amount for spending per equalized pupil. Any spending over this threshold results is taxed at twice the normal amount. None of our proposed district budgets exceed the threshold amount.

Tax Rate Comparisons- Your estimated town education taxes are included in the budget materials elsewhere in this Town Report as usual. I have been asked on occasion for a comparison of each town's school tax rates, so I have included the chart below. This year I have included data from the last four years.

	FY2014	FY2015	FY2016	FY 2017	FY 2018 (Estimated)
Athens	\$0.9113	\$0.8224	\$0.9647	\$0.8344	\$1.0029
Grafton	\$0.8619	\$0.8285	\$0.8461	\$0.7538	\$0.7972
Rockingham	\$0.9527	\$1.0570	\$1.0874	\$1.0808	\$1.1063
Westminster	\$1.0642	\$1.2811	\$1.2074	\$1.19.61	\$1.1348

K-8 Homestead Tax Rates for the WNESU Member Districts, FY2014-FY2018

	FY2014	FY2015	FY2016	FY 2017	FY 2018 (Estimated)
Athens	\$0.3622	\$0.4483	\$0.4314	\$0.3573	\$0.3245
Grafton	\$0.3689	\$0.4378	\$0.4879	\$0.4543	\$0.4093
Rockingham	\$0.4789	\$0.5030	\$0.4944	\$0.5052	\$0.5315
Westminster	\$0.3467	\$0.4147	\$0.4477	\$0.4640	\$0.4243

9-12 Homestead Tax Rates for the WNESU Member Districts, FY2014-FY2018

Remember that your actual education tax bill will depend upon the nature and valuation of your property holdings (residence vs. additional acreage), participation in the Current Use Program, and whether you participate in the income sensitivity program based upon your household income. Note also that your property tax bill does not break out K-8 from grades 9-12.

Factors That Affect Education Taxation- What follows is an updated version of a guide to the factors that affect school tax rates that I have published for the past three years. It again includes a chart that gives an overview of the factors that will influence each town's school residential property taxes in school year 2017-2018 (Fiscal Year 2018).

Westminster / WNESU School District

Homestead Education Tax Rate/Dollar Equivalent Yield Formula - Last year the legislature replaced the way that the state education tax rate is calculated with a different method called the Dollar Equivalent Yield Formula. The current estimate from the VT Tax Commissioner for the Dollar Equivalent Yield is higher than last year. This means that a dollar of taxation will raise more money this year than it did last year, thus having the effect of reducing tax rates, everything else being equal. The Dollar Yield is set finally by the State Legislature in the spring and may change from the estimated figure that we have used in the estimated tax calculations.

School District Expense Budgets and Education Spending -The expense budget is what we all vote on during Town Meeting Day. Next year the State of Vermont will be changing the way that a number of special education costs are reimbursed because of the required consolidation of special education at the supervisory union level that was put in place two years ago. These reimbursements will now be made to the supervisory union, not the member districts. We have reduced special education assessments to the member districts accordingly. You will see the effect of this in two places in the budget materials. In the revenue report for each district, special education reimbursements from the state are zeroed out. In the expense reports, the assessments from the WNESU for many special education costs are greatly reduced.

The net effect of this change is to reduce the bottom line of most of the budgets of the member districts. This does not mean that projected expenditures are actually going down.

The best number to use to compare this year's total impact of expenses and revenues against previous years is called "education spending", which appears as a line on your town budget's revenue report and in the tax estimation sheets. It reflects changes in expense budgets and available revenues. When, education spending goes up more money needs to be raised in taxes. When it goes down, less tax money needs to be raised.

Equalized Pupils - This is a weighted calculation of the number of students in each district that is very important in the tax calculation. Presuming education spending stays the same, a higher number of equalized pupils compared to the previous year reduces the tax rate and a lower one will increase it. Here are the changes in equalized pupils for our member districts for FY18 compared to FY17:

Athens +2.17; Rockingham -10.86; Grafton +2.17; Westminster +10.05; BFUHS -12.23

Common Level of Appraisal (CLA) -This is calculation that we receive from the VT Tax Department that mathematically expresses the relationship between actual real estate sales versus the properties' assessed values. A falling CLA means that properties are selling for more than their assessed values and this makes tax rates increase. A rising CLA means that properties are selling for less than their assessed values and makes tax rates fall. Both local school district taxes and high school taxes are affected by the CLA. Here is the list of increases and decreases in CLA for our member districts for FY18 compared to FY17:

Athens -6.12%; Rockingham -0.76%; Grafton +1.50%; Westminster +0.78%

Other Local Factors - Budget surpluses and deficits (properly called fund balances) that occur from year to year can have significant impacts on local budgets in terms of the money that must be raised by taxes. School districts that have audited surpluses, if they do not establish a reserve fund by a vote of the electorate for the money to be used for other purposes, must return this money to the taxpayers as a revenue that will help to reduce the amount of money to be raised in taxes. With the exception of Grafton, our local districts were able to take advantage of FY 16 surpluses in order to offset spending increases this year and/or to propose the establishment of reserve funds.

Changes in the amount of reserve funds designated from prior years for budget reduction can affect revenues in local budgets as well. Last year both Rockingham and Westminster designated reserve funds to offset educational expenses in FY18.

Westminster / WNESU School District

Finally, the percentage of students from each town that attend the high school each year often change, which affects the charges to the member towns. This factor is not reflected in the chart below.

As I have said before, there is nothing simple about school finance. The following chart summarizes the effects of the factors I have discussed above on each member district's projected tax rates for the proposed FY17 budgets. These factors exert pressure on taxes to either be higher or lower, which is indicated in the chart below.

	Athens	BFUHS	Grafton	Rockingham	Westminster
Dollar Equivalent Yield estimate	Lower	Lower	Lower	Lower	Lower
Education Spending	Higher	Higher	Higher	Higher	Lower
Equalized Pupils	Lower	Higher	Lower	Higher	Lower
Common Level of Appraisal	Higher	Individual Town CLA Rates Apply	Lower	Higher	Lower
Fund Balance (surplus or deficit)	Lower	Lower	Higher	Lower	Lower
Reserve Funds Available	No Effect	No Effect	No Effect	Lower	Lower

Effect on FY 18 Member District Tax Rates of the Factors Used to Calculate State Education Taxes

To help you understand more about your projected town school property tax rates, I encourage you to take the time to study your preliminary tax projection sheet and your school's proposed budget and revenue sheets, which are all contained elsewhere in this Town Report. You will see how the factors I have discussed above have affected your local tax rate. Please feel free to contact me or WNESU Business Manager Edie Cole if you have questions regarding any of the materials in the Town Report.

New District Administrators- This year we have welcomed Doug Kussius as the new principal of the Westminster Schools. Mr. Kussius has previously served as principal in Richford, Vermont, and we have appreciated his thoughtfulness, energy, and new ideas as the district moves forward. At the central office, Dr. Virginia Wilkins has taken the position of curriculum and grant director. Her energy and outstanding work has been noted by many of the administrators and staff throughout the supervisory union. She has quickly become an essential member of the Supervisory Union administrative staff.

Finally, I would like to thank the many school board members, teachers and staff members, parents, and other community members who have given their time and energy to our public schools over the past year. I know that some of our school board members will not be seeking office this March, and I want to thank each of them for their service to the district and their communities. In particular, thanks go to Mr. Dan Axtell for his many years of service on the Westminster and the Bellows Falls Union High School Boards. Dan really epitomizes the image of the thoughtful, progressive minded, and courteous school board member that we are lucky to have so many of in our district.

I hope that you may consider stepping forward in the years ahead, as there are certain to be vacancies on our school boards to be filled. Board members often comment to me that, though it is a lot of work, their experiences have been both educationally and personally rewarding. I hope that you will consider serving on your local school board and I invite you to give me a call at the SU office so that we can talk about the roles and responsibilities of board members.

Christopher Kibbe
Superintendent of Schools
Windham Northeast Supervisory Union

WNESU Special Education Profile for January 2017

Our **Special Education and Related Services Staff** continue to excel at finding solutions to the needs of students despite the ever growing population. Every year new regulations and changes in Education create specific challenges requiring that we revise the special education programs that affect our students within WNESU. We need to constantly review and evaluate the needs and find creative ways to meet them in this changing world.

Special Education consolidation has been completed over the last couple of years with most concerns managed and solutions found. The remnants of challenges overlap with the issues related to Act 46 which are in the hands of the supervisory union board.

Our **Essential Early Education** numbers have continued to grow every year. We have continued to see higher numbers of students identified earlier with more significant special education issues. We have revised and supplemented our service delivery to meet the needs of the younger population.

Our **Special Education Compliance Improvement Planning (CIP)** team and all employees connected with programming for special education have worked together to review, revise and develop new strategies and programming to accommodate our special education students.

Our K-12 programming for all students with intensive needs is progressing well. Our programming is always designed for supporting students so that the final outcome is that they return to their home school with their peers. Sometimes, students need additional supports to accommodate and meet this goal.

BFUHS continues to move forward merging Special Education Individual Education Program (IEP) Multi-Year/Transition plans with Personal Learning Plans (PLP) creating a bridge for special education and general education to find common ground for the goals of Common Core to be addressed.

Special educators continue to learn and grow to provide new and exciting services to all of our students to support them. We look forward to another year of growth.

Respectfully submitted,

Sharon Reynolds, Director of Student Support Services

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of School Directors
Windham Northeast Supervisory Union
Bellows Falls, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Windham Northeast Supervisory Union as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Supervisory Union's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

143 BARRE STREET • MONTPELIER • VERMONT 05602 • 802-223-6261 • FAX: 802-223-1550 • www.fsv-cpas.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Windham Northeast Supervisory Union, as of June 30, 2016, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the schedules of Supervisory Union's proportionate share of the net pension liability and Supervisory Union Contributions in Schedule 1 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2016 on our consideration of the Supervisory Union'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 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 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 Supervisory Union's internal control over financial reporting and compliance.

Respectfully submitted,



FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

December 15, 2016

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2016

Our discussion and analysis of Windham Northeast Supervisory Union's financial performance provides an overview of the Supervisory Union's financial activities for the fiscal year ended June 30, 2016. Please read it in conjunction with the Supervisory Union's financial statements which begin with Exhibit A.

Financial Highlights

Government-Wide Reporting:

- The Supervisory Union's net position increased by \$66,385 during fiscal year 2016 as a result of this year's operations, compared to an increase of \$141,705 in the prior year.
- The total cost of all of the Supervisory Union's programs was \$11,347,100 for fiscal year 2016 which was an increase of \$531,857 when compared to fiscal year 2015.

Governmental Funds Reporting:

- During fiscal year 2016 the General Fund reported an increase in fund balance of \$3, compared to \$0 in fiscal year 2015.
- The Special Revenue Fund, which reports the activities related to Federal, State and local grants, had a decrease in fund balance of \$15,841, compared to a decrease of \$11,943 in the prior year. This decrease in fund balance was covered by available EPSDT funds. The Special Revenue fund balance as of June 30, 2016 was \$17,603, which is for EPSDT programs.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the Supervisory Union as a whole and present a longer-term view of the Supervisory Union's finances. Fund financial statements starting with Exhibit C include only governmental activities. These statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Supervisory Union's operations in more detail than the government-wide statements by providing information about the Supervisory Union's most significant funds.

Reporting the Supervisory Union as a Whole

Our analysis of the Supervisory Union as a whole begins on Page 8. One of the most important questions asked about the Supervisory Union's finances is, "Is the Supervisory Union as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Supervisory Union as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Supervisory Union's net position and change in net position. You can think of the Supervisory Union's net position -the difference between assets and liabilities - as one way to measure the Supervisory Union's financial health, or financial position. Over time, increases or decreases in the Supervisory Union's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, to assess the overall health of the Supervisory Union.

Westminster / WNESU School District

All of the Supervisory Union's basic services are governmental activities. They include the administrative, fiscal, building, special education, Medicaid supported and other services as well as the activity related to Federal, State and other grants that support Bellows Falls Union High School, Athens, Grafton, Rockingham, Westminster School Districts and the Athens/Grafton Contract School District. Assessments to the member School Districts and State and Federal grants finance most of these activities.

Reporting the Supervisory Union's Most Significant Funds

Governmental Funds

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

The Supervisory Union as a Whole (*Government-Wide Financial Statement Analysis*)

Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Supervisory Union's governmental type activities.

Table 1
Net Position
Governmental Activities

	2016	2015	Net Change
Current and other assets	\$ 1,028,811	\$ 1,290,717	\$ (261,906)
Capital assets	431,755	316,246	115,509
Total assets	1,460,566	1,606,963	(146,397)
Total deferred outflows of resources	571,551	117,944	453,607
Other liabilities	1,011,205	1,257,273	(246,068)
Net pension liability	650,495	32,235	618,260
Long-term debt	11,894	42,339	(30,445)
Total liabilities	1,673,594	1,331,847	341,747
Total deferred inflows of resources	4,569	105,491	100,922
Net position:			
Invested in Capital Assets, net of	346,071	273,907	72,164
Restricted	17,603	33,444	(15,841)
Unrestricted	(9,720)	(19,782)	10,062
Total net position	\$ 353,954	\$ 287,569	\$ 66,385

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2016

Table 2
Change in Net Position

	<u>Governmental Activities</u>		
	2016	2015	Net Change
REVENUE			
Program revenue :			
Operating grants and contributions	\$ 3,681,711	\$ 3,521,917	\$ 159,794
Capital contributions	7,000	0	7,000
General revenue:			
Assessments	7,681,964	7,393,516	288,448
Other general revenue	<u>42,810</u>	<u>41,515</u>	<u>1,295</u>
Total revenue	<u>11,413,485</u>	<u>10,956,948</u>	<u>456,537</u>
PROGRAM EXPENSES			
Administrative services	2,171,993	2,009,050	162,943
Regular Education	488,231	406,175	82,056
Special education services	6,119,410	5,955,824	163,586
EPSDT services	44,912	43,397	1,515
Title I program services	1,670,135	1,265,371	404,764
Title II program services	236,463	325,000	(88,537)
21st Century grant program	150,571	120,665	29,906
Other state/local/federal program services	455,471	500,782	(45,311)
Interest on long-term debt	1,214	1,530	(316)
On behalf payments	<u>8,700</u>	<u>187,449</u>	<u>(178,749)</u>
Total program expenses	<u>11,347,100</u>	<u>10,815,243</u>	<u>531,857</u>
Increase(decrease) in net position	<u>\$ 66,385</u>	<u>\$ 141,705</u>	<u>\$ (75,320)</u>

The Supervisory Union's total revenues increased by \$456,537 in fiscal year 2016, most of this relating to assessments and operating grants and contributions due to special education reimbursements and increased grant prior year surplus.

Expenses increased by \$531,857 in fiscal year 2016. This is mainly due to CFG increased spending because of increased CFG funds available. Due to the CFO prior year surplus, the Supervisory Union was able to expand part year programs to full year programs and offer more in-depth teacher training.

Special education services increased for each school district which also resulted in increased assessment revenue. Administrative services increased due to the consolidation of technology support payroll that was then billed back to the schools. Also, more funds were spent on an additional bus.

Table 3 presents the cost of each of the Supervisory Union's four largest programs that were funded from general revenue- Special education services, Administrative services, Federal/State/local grant programs and Regular education. The net cost shows the financial burden that was placed on the Supervisory Union's members by each of these functions.

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2016

Table 3
Governmental Activities

	Total Cost Of Services	Net Cost of Services	Total Cost of Services	Net Cost Of Services
	2016	2016	2015	2015
Special education services	\$ 6,119,410	\$ 5,733,101	\$5,955,824	\$ 5,604,306
Administrative services	2,171,993	1,420,002	2,009,050	1,264,818
Federal/State/local grant	2,557,552	15,841	2,255,215	16,497
Regular education	488,231	488,231	406,175	406,175
All others	9,914	1,214	188,979	1,530
	\$ 11,347,100	\$ 7,658,389	\$10,815,243	\$ 7,293,326

The Supervisory Union's Funds (*Fund Financial Statement Analysis*)

As the Supervisory Union completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$17,606, which is less than last year's total of \$33,444. Included in this year's total change in fund balance is an increase of \$3 in the General Fund and a decrease of \$15,841 in the Special Revenue Fund.

General Fund Budgetary Highlights

Quarterly financial reports reviewed by the Board of School Directors served as the vehicle for monitoring actual results compared to the budget for the fiscal year. Exhibit G has a comparison of actual to budget that shows where the favorable and unfavorable variances arose during the year.

Some of the larger variances are as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Assessments	\$7,871,249	\$7,681,964	\$(189,285)
State revenue – State placed reimbursements	224,000	341,079	117,079
Expenditures:			
General Administrative Services			
Technology services	172,885	225,479	(52,594)
Board of education	51,896	10,747	41,149
Capital outlay	82,000	147,580	(65,580)
Regular Education			
Instruction	87,160	419,206	(332,046)
Special Education			
Instruction	4,302,885	4,100,211	202,674
Psychologist	465,374	338,967	126,407
Special Education - EEE	183,466	239,347	(55,881)
Special Education - EEE Speech	87,952	37,482	50,470

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2016

Assessment revenue was under budget due to an increase in other revenue that offset and reduced assessments. The Supervisory Union received reimbursement from the State for State placed students that was not budgeted.

General Administrative Services showed that technology services were over budget due to consolidating payroll that was then billed back to the district. In General Administrative Services, capital outlay was over budget due to the purchase of two buses. Regular education instruction was over budget due to a change in English Language Learner position as well consolidating CFG teacher payroll that was then billed back to the districts. Special education instruction was under budget due to fewer time study adjustments, as well as lower psychological personnel costs due to an open position not being filled. Special Education EEE was over budget because of an increase in high needs students.

Capital Assets and Debt Administration

Capital Assets

During fiscal year June 30, 2016, the Supervisory Union invested \$154,580 in two new buses. This along with the \$39,071 of depreciation increased capital assets, net of depreciation, by \$115,509 from \$316,246 to \$431,755.

Debt Administration

At June 30, 2016, the Supervisory Union had \$11,894 in leases outstanding compared to \$22,996 at June 30, 2015.

At June 30, 2016, the Supervisory Union had \$73,790 in a capital improvement note that was borrowed during 2016. This was used to purchase the buses. This loan is reflected as short term debt and was repaid in August of 2016.

Economic Factors and Next Year's Budgets and Rates

Each year the Supervisory Union's elected and appointed officials weigh the needs of their student population and the impact that it has on the local economy. When adopting the budget for fiscal year 2016-2017, the Board considered regional unemployment and other changes in the local community, anticipated shifts in student enrollment and their changing needs, possible shifts in other revenue streams that would impact the budget, and the impact of the budget as it relates to the local economy and resident tax rates.

Contacting the Supervisory Union's Financial Management

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

Westminster / WNESU School District

WINDHAMNORTHEAST SUPERVISORY UNION BALANCE SHEET GOVERNMENTAL FUNDS

EXHIBIT C

JUNE 30, 2016

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS:			
Cash	\$ 610,143	\$ 0	\$ 610,143
Due from State of Vermont	102,321	129,531	231,852
Due from other Districts	124,299	22,266	146,565
Due from other funds	0	41,859	41,859
Other receivables	34,594	109	34,703
Prepays	<u>5,548</u>	<u>0</u>	<u>5,548</u>
Total Assets	<u>\$ 876,905</u>	<u>\$ 193,765</u>	<u>\$ 1,070,670</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 402,289	\$ 112,156	\$ 514,445
Unearned revenue	358,964	64,006	422,970
Due to other funds	41,859	0	41,859
Short-term note	<u>73,790</u>	<u>0</u>	<u>73,790</u>
Total liabilities	<u>\$ 876,902</u>	<u>\$ 176,162</u>	<u>\$ 1,053,064</u>
 Fund Balances			
Nonspendable - prepaids	\$ 5,548	\$ 0	\$ 5,548
Restricted for grants			
EPSDT program	0	17,603	17,603
Unassigned	<u>(5,545)</u>	<u>0</u>	<u>(5,545)</u>
Total fund balances	<u>\$ 3</u>	<u>\$ 17,603</u>	<u>\$ 17,606</u>
 Total liabilities and fund balances	 <u>\$ 876,905</u>	 <u>\$ 193,765</u>	 <u>\$ 1,070,670</u>

See Notes to Financial Statements

WINDHAMNORTHEAST SUPERVISORY UNION
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

JUNE 30, 2016

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS	\$17,606
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$813,360 and the accumulated depreciation is \$381,605.	431,755
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the governmental funds: Net pension liability	(650,495)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds: Pension related	566,982
Long-term liabilities (lease payable) are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.	<u>(11,894)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES	<u>\$ 353,954</u>

See Notes to Financial Statements.

Westminster / WNESU School District

EXHIBIT E

WINDHAMNORTHEAST SUPERVISORY UNION STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES- GOVERNMENTAL FUNDS

JUNE 30, 2016

	General Fund	Special Revenue Fund	Total
REVENUES:			
Assessments	\$ 7,681,964	\$ 0	\$ 7,681,964
Federal revenue	18,370	2,843,179	2,861,549
State and local revenue		84,841	811,462
Other revenue	41,019	0	41,019
Investment income	1,791	0	1,791
On behalf payments	8,700	0	8,700
Total revenues	8,478,465	2,928,020	11,406,485
EXPENDITURES			
Current			
Administrative services	2,079,545	0	2,079,545
Regular education	488,231	0	488,231
Special education services	5,722,747	386,309	6,109,056
EPSDT services	0	44,912	44,912
Title I program services	0	1,670,135	1,670,135
Title II program services	0	236,463	236,463
21st Century Grant	0	150,571	150,571
Other State/Local and Federal program services	0	455,471	455,471
On behalf payments	8,700	0	8,700
Debt service			
Principal	30,445	0	30,445
Interest	1,214	0	1,214
Capital outlay	147,580	0	147,580
Total Expenditures	8,478,462	2,943,861	11,422,323
NET CHANGE IN FUND BALANCES	3	(15,841)	(15,838)
FUND BALANCES – JULY 1, 2015	0	33,444	33,444
FUND BALANCES – JUNE 30, 2016	\$ 3	\$ 17,603	\$ 17,606

See Notes to Financial Statements.

Westminster / WNESU School District

WJNDHAM NORTHEAST SUPERVISORY UNION

EXHIBIT F

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2016

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ (15,838)

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

Capital outlays are reported in governmental funds as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Depreciation expense of \$39,071 and asset purchases of \$147,580 are reported in the period.

108,509

Capital contributions are not reported in the governmental funds as revenue, however in the statement of activities they are reported as Capital contributions.

7,000

Payment of lease payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

30,445

Governmental funds report pension contributions as expenditures.

However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense:

Supervisory Union pension contributions

149,511

Cost of benefits earned, net of employee contributions

(213,242)

(63,731)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 66,385

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION EXHIBIT G
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 COMPARED TO BUDGET - GENERAL FUND
 YEAR ENDED JUNE 30, 2016

REVENUES

Assessments:

Athens/Grafton Consolidated School District	\$ 500,566	\$ 514,251	\$ 13,685
Rockingham School District	3,630,328	3,608,224	(22,104)
Westminster School District	1,157,088	1,130,849	(26,239)
Bellows Falls Union High School	2,583,267	2,428,640	(154,627)
Federal revenue - food reimbursements	0	18,370	18,370
State revenue - Medicaid	332,400	316,505	(15,895)
State revenue - State placed reimbursements	224,000	341,079	117,079
State revenue - extraordinary spec. ed. reimb.	0	69,037	69,037
Miscellaneous revenues	0	41,019	41,019
Investment income	600	1,791	1,191
TOTAL REVENUES	8,428,249	8,469,765	41,516

EXPENDITURES

General Administrative Services

Health Services	3,806	2,725	1,081
Course Reimbursement	3,591	7,261	(3,670)
Technology Services	172,885	225,479	(52,594)
Board of Education	51,896	10,747	41,149
Board secretary/clerk	1,292	1,563	(271)
Legal services	15,000	22,748	(7,748)
Superintendent	240,730	247,310	(6,580)
Grant coordinator	48,566	29,736	18,830
Other administrative services	23,200	19,202	3,998
Fiscal services	390,630	356,621	34,009
Custodial	102,038	91,332	10,706
Transportation services	549,974	538,221	11,753
Advertising	4,500	5,480	(980)
Data facilitator	66,579	65,906	673
Other	0	15,077	(15,077)
Medicaid and stars	432,400	427,089	5,311
Capital outlay	82,000	147,580	(65,580)
Debt service - note payments	21,500	19,765	1,735
Total General Administrative Services	2,210,587	2,233,842	(23,255)

Regular Education

Ell assessment	11,511	17,407	(5,896)
Instruction	87,160	419,206	(332,046)
Psychologist	0	1,620	(1,620)
Speech	0	19,835	(19,835)
Occupational therapy	0	2,705	(2,705)
Coordinator	31,145	19,952	11,193
Special area administrative services	0	7,506	(7,506)
Total Regular Education	129,826	488,231	(358,415)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION

EXHIBIT G

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND YEAR ENDED JUNE 30, 2016

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<i>Special Education</i>			
Instruction	4,302,885	4,100,211	202,674
Psychologist	465,374	338,967	126,407
Speech	312,870	270,322	42,548
Occupational therapy	196,713	183,174	13,539
Physical therapy	26,500	22,128	4,372
Staff development	0	1,280	{1,280}
Special area administrative services	310,832	308,658	2,174
Transportation	166,055	201,200	(35,145)
Debt service - lease payment	0	11,894	11,894
Total Special Education	5,781,229	5,437,834	343,395
 <i>Special Education - EEE</i>			
Special education EEE	183,466	239,347	(55,881)
Health Services	800	0	800
Psychologist	3,600	1,875	1,725
Speech	87,952	37,482	50,470
Occupational therapy	0	4,945	(4,945)
Physical therapy	11,750	5,299	6,451
Special area administrative services	15,506	7,619	7,887
Transportation	3,543	240	3,303
Total Special Education- EEE	306,617	296,807	9,810
 <i>Summer food expenditures</i>			
	0	13,048	(13,048)
TOTAL EXPENDITURES	8,428,249	8,469,762	(41,513)
NET CHANGE IN FUND BALANCE	\$ 0	3	\$ 3
FUND BALANCE- JULY 1, 2015		0	
FUND BALANCE- JUNE 30, 2016		\$ 3	

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED REVENUE BUDGET

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
GENERAL FUND					
OTHER REVENUE					
1 OTHER TRANSPORTATION FEES	\$0.00	(\$32,589.28)	(\$18,000.00)	(\$18,000.00)	\$0.00
2 INTEREST ON INVESTMENTS	(\$600.24)	(\$1,791.29)	(\$600.00)	(\$1,699.88)	(\$1,099.88)
3 DONATION	\$0.00	(\$1,353.91)	\$0.00	\$0.00	\$0.00
4 MISCELLANEOUS	\$0.00	(\$3.00)	\$0.00	\$0.00	\$0.00
5 STATE TRANSPORTATION AID	\$0.00	\$0.00	(\$216,629.00)	(\$188,265.00)	\$28,364.00
6 VOCATIONAL EDUCATION TRANSPORTATION REIMB	\$0.00	\$0.00	\$0.00	(\$59,500.00)	(\$59,500.00)
7 SALE/LOSS FIXED ASSETS	\$0.00	(\$250.00)	\$0.00	\$0.00	\$0.00
8 ADJUSTMENT OF PRIOR YEARS EXPENDITURE	\$0.00	(\$0.61)	\$0.00	\$0.00	\$0.00
9 PARAPRO TESTING REIMBURSEMENTS	\$0.00	(\$460.00)	\$0.00	\$0.00	\$0.00
10 MAINSTREAM BLOCK GRANT	\$0.00	\$0.00	\$0.00	(\$467,065.00)	(\$467,065.00)
11 SPECIAL EDUCATION REIMBURSEMENT	\$0.00	\$0.00	\$0.00	(\$2,854,469.05)	(\$2,854,469.05)
12 EXTRA ORDINARY SPEC ED REIMBURSEMENT	\$0.00	(\$69,037.49)	(\$134,064.00)	(\$233,820.00)	(\$99,756.00)
13 SPECIAL EDUCATION STATE PLACED REIMB	(\$224,000.00)	(\$341,078.68)	(\$282,440.00)	(\$261,068.00)	\$21,372.00
14 ESSENTIAL EARLY EDUCATION GRANT	\$0.00	\$0.00	\$0.00	(\$99,772.00)	(\$99,772.00)
15 SUBSTANCE ABUSE COUNSELOR-FISCAL SERVICES FEE	\$0.00	(\$1,100.00)	\$0.00	\$0.00	\$0.00
TOTAL OTHER REVENUES	(\$224,600.24)	(\$447,664.26)	(\$651,733.00)	(\$4,183,658.93)	(\$3,531,925.93)
ATHENS/GRAFTON JOINT CONTRACTS SCHOOL ASSESSMENT					
16 ELL ASSESSMENT	(\$880.90)	(\$1,332.09)	(\$1,781.83)	(\$1,851.19)	(\$69.36)
17 HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$1,035.51)	(\$1,035.51)
18 REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$904.47)	\$0.00	\$0.00	\$0.00
19 REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$123.33)	\$0.00	(\$224.98)	(\$224.98)
20 COURSE REIMBURSEMENT ASSESSMENT	(\$274.82)	(\$529.92)	(\$156.54)	(\$541.47)	(\$384.93)
21 TECH INTEGRATION RESOURCE EDUCATOR ASSESSMENT	(\$7,021.52)	(\$6,836.97)	(\$7,284.55)	(\$7,299.93)	(\$15.38)
22 INFORMATION TECHNOLOGY ASSESSMENT	(\$6,208.73)	(\$5,418.85)	(\$5,481.35)	(\$6,012.13)	(\$530.78)
23 BOARD OF EDUCATION ASSESSMENT	(\$4,070.28)	(\$942.12)	(\$6,837.24)	(\$13,769.51)	(\$6,932.27)
24 LEGAL SERVICES ASSESSMENT	(\$1,147.89)	(\$1,740.81)	(\$792.00)	(\$1,985.00)	(\$1,193.00)
25 SUPERINTENDENT ASSESSMENT	(\$18,422.17)	(\$18,925.38)	(\$19,459.33)	(\$20,695.41)	(\$1,236.08)
26 ASST SUPT/CURR. COORD/GRANT MANAGER ASSMNT	(\$3,716.59)	(\$2,275.68)	(\$3,584.63)	(\$13,631.87)	(\$10,047.24)
27 OTHER ADMINISTRATION ASSESSMENT	(\$1,775.41)	(\$1,469.44)	(\$1,945.79)	(\$2,170.08)	(\$224.29)
28 504 COORDINATOR ASSESSMENT	(\$1,911.64)	(\$1,356.06)	(\$1,628.52)	\$0.00	\$1,628.52
29 REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$342.27)	\$0.00	\$0.00	\$0.00
30 FISCAL SERVICES ASSESSMENT	(\$29,847.48)	(\$26,930.58)	(\$30,507.73)	(\$30,988.83)	(\$481.10)
31 BUILDING ASSESSMENT	(\$7,808.60)	(\$6,989.32)	(\$7,800.04)	(\$7,798.70)	\$1.34
32 TRANSPORTATION ASSESSMENT	(\$70,183.15)	(\$72,250.86)	(\$51,628.18)	(\$54,220.31)	(\$2,592.13)
33 MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$344.27)	(\$1,573.11)	(\$435.60)	(\$436.70)	(\$1.10)
34 DATA FACILITATOR ASSESSMENT	(\$1,019.00)	(\$1,008.74)	(\$1,066.15)	(\$1,101.69)	(\$35.54)
35 SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$291.28)	(\$208.49)	(\$304.76)	(\$272.89)	\$31.87
36 SPECIAL EDUCATION ASSESSMENT	(\$185,941.31)	(\$168,810.71)	(\$197,016.67)	(\$88,138.74)	\$108,877.93
37 SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$21,214.70)	(\$15,456.85)	(\$23,711.95)	(\$7,266.23)	\$16,445.72
38 SPECIAL EDUCATION SPEECH ASSESSMENT	(\$14,262.57)	(\$12,326.73)	(\$14,940.71)	(\$6,555.23)	\$8,385.48
39 SPECIAL EDUCATION OT ASSESSMENT	(\$6,502.41)	(\$8,352.78)	(\$6,725.36)	(\$8,893.71)	\$2,831.65
40 SPECIAL EDUCATION PT ASSESSMENT	(\$1,208.04)	(\$1,008.67)	(\$1,322.40)	(\$642.05)	\$680.35
41 SPECIAL EDUCATION STAFF DEV. ASSESSMENT	\$0.00	(\$58.35)	\$0.00	(\$20.06)	(\$20.06)
42 SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$14,169.70)	(\$14,074.82)	(\$14,247.73)	(\$6,928.56)	\$7,319.17
43 SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$17,834.34)	(\$21,608.98)	(\$17,236.02)	(\$7,126.34)	\$10,109.68
44 EEE ASSESSMENT	(\$34,361.25)	(\$33,430.40)	(\$32,634.90)	(\$20,156.73)	\$12,478.17
45 EEE MEDICAL ASSESSMENT	\$0.00	\$0.00	(\$113.60)	(\$92.32)	\$21.28
46 EEE PSYCHOLOGY ASSESSMENT	\$0.00	\$0.00	(\$945.01)	(\$346.20)	\$598.81
47 EEE SPEECH ASSESSMENT	\$0.00	\$0.00	(\$4,575.84)	(\$3,720.30)	\$855.54
48 EEE OT ASSESSMENT	\$0.00	\$0.00	(\$1,726.36)	(\$1,403.03)	\$323.33
49 EEE PT ASSESSMENT	\$0.00	\$0.00	(\$362.10)	(\$605.85)	(\$243.75)
50 EEE ADMINISTRATION ASSESSMENT	\$0.00	\$0.00	(\$2,082.29)	(\$1,643.99)	\$438.30
51 EEE TRANSPORTATION ASSESSMENT	(\$401.67)	(\$35.66)	(\$415.71)	(\$419.00)	(\$3.29)
52 REGULAR EDUCATION BILLBACK	(\$38,427.12)	(\$76,610.69)	(\$50,410.01)	(\$31,322.87)	\$19,087.14
TOTAL ATHENS/GRAFTON SCHOOL ASSESSMENT	(\$489,246.84)	(\$502,933.13)	(\$509,160.90)	(\$344,317.41)	\$164,843.49
ROCKINGHAM TOWN SCHOOL DISTRICT ASSESSMENT					
53 ELL ASSESSMENT	(\$5,176.55)	(\$7,828.04)	(\$9,946.29)	(\$10,580.25)	(\$633.96)
54 REGULAR EDUCATION BILLBACK	(\$21,642.13)	(\$214,324.14)	(\$150,801.81)	(\$151,783.97)	(\$982.16)
56 HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$6,310.05)	(\$6,310.05)
57 REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$9,272.77)	\$0.00	\$0.00	\$0.00
58 REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$1,264.39)	\$0.00	(\$1,285.84)	(\$1,285.84)
59 COURSE REIMBURSEMENT ASSESSMENT	(\$1,614.98)	(\$3,114.36)	(\$873.81)	(\$3,094.69)	(\$2,220.88)
60 TECH INTEGRATION RESOURCE EDUCATOR ASSESSMENT	(\$41,261.31)	(\$40,179.10)	(\$40,662.86)	(\$41,721.76)	(\$1,058.90)
61 INFORMATION TECHNOLOGY ASSESSMENT	(\$36,484.98)	(\$31,845.39)	(\$30,597.30)	(\$34,361.53)	(\$3,764.23)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2018 PROPOSED REVENUE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
ROCKINGHAM TOWN SCHOOL DISTRICT ASSESS.(CONTINUED)						
62	INFORMATION TECHNOLOGY BILLBACK	\$0.00	(\$39,240.61)	(\$40,418.71)	(\$40,815.46)	(\$396.75)
63	BOARD OF EDUCATION ASSESSMENT	(\$23,918.62)	(\$5,536.78)	(\$38,165.97)	(\$78,697.76)	(\$40,531.79)
64	LEGAL SERVICES ASSESSMENT	(\$6,745.49)	(\$10,229.76)	(\$4,421.00)	(\$11,345.00)	(\$6,924.00)
65	SUPERINTENDENT ASSESSMENT	(\$108,256.14)	(\$111,221.46)	(\$108,623.36)	(\$118,281.84)	(\$9,658.48)
66	ASST SUPT/CURR. COORD/GRANT MANAGER ASSMNT	(\$21,840.20)	(\$13,373.18)	(\$20,009.65)	(\$77,911.11)	(\$57,901.46)
67	OTHER ADMINISTRATION ASSESSMENT	(\$10,433.02)	(\$8,634.96)	(\$10,861.51)	(\$12,402.81)	(\$1,541.30)
68	504 COORDINATOR ASSESSMENT	(\$11,233.55)	(\$7,969.38)	(\$9,090.50)	\$0.00	\$9,090.50
69	REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$3,508.99)	\$0.00	\$0.00	\$0.00
70	FISCAL SERVICES ASSESSMENT	(\$175,395.87)	(\$158,263.75)	(\$170,296.28)	(\$177,112.48)	(\$6,816.20)
71	BUILDING ASSESSMENT	(\$45,886.48)	(\$41,074.05)	(\$43,540.35)	(\$44,572.44)	(\$1,032.09)
72	TRANSPORTATION ASSESSMENT	(\$254,397.57)	(\$261,892.40)	(\$187,140.14)	(\$196,536.02)	(\$9,395.88)
73	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$2,023.65)	(\$9,244.89)	(\$2,431.55)	(\$2,495.90)	(\$64.35)
74	DATA FACILITATOR ASSESSMENT	(\$5,988.08)	(\$5,927.60)	(\$5,951.35)	(\$6,296.54)	(\$345.19)
75	DATA FACILITATOR BILLBACK	(\$26,631.50)	(\$26,362.36)	(\$26,923.06)	(\$27,750.27)	(\$827.21)
76	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$1,711.67)	(\$1,225.38)	(\$1,701.16)	(\$1,559.66)	\$141.50
77	SPECIAL EDUCATION ASSESSMENT	(\$1,907,045.28)	(\$1,730,679.96)	(\$2,019,852.94)	(\$903,615.39)	\$1,116,237.55
78	SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$217,581.57)	(\$158,466.84)	(\$243,099.43)	(\$74,494.80)	\$168,604.63
79	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$146,279.35)	(\$126,375.72)	(\$153,175.08)	(\$67,205.47)	\$85,969.61
80	SPECIAL EDUCATION OT ASSESSMENT	(\$66,689.85)	(\$85,634.07)	(\$68,949.73)	(\$39,919.06)	\$29,030.67
81	SPECIAL EDUCATION PT ASSESSMENT	(\$12,389.83)	(\$10,344.77)	(\$13,557.50)	(\$6,582.40)	\$6,975.10
82	SPECIAL EDUCATION STAFF DEV. ASSESSMENT	\$0.00	(\$598.17)	\$0.00	(\$205.70)	(\$205.70)
83	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$145,326.77)	(\$144,297.52)	(\$146,070.44)	(\$71,032.96)	\$75,037.48
84	SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$64,645.34)	(\$78,327.30)	(\$62,476.56)	(\$25,831.32)	\$36,645.24
85	EEE ASSESSMENT	(\$202,306.67)	(\$196,781.97)	(\$133,297.48)	(\$115,490.69)	\$17,806.79
86	EEE MEDICAL ASSESSMENT	\$0.00	\$0.00	(\$464.00)	(\$528.96)	(\$64.96)
87	EEE PSYCHOLOGY ASSESSMENT	\$0.00	\$0.00	(\$3,859.90)	(\$1,983.60)	\$1,876.30
88	EEE SPEECH ASSESSMENT	\$0.00	\$0.00	(\$18,690.03)	(\$21,315.92)	(\$2,625.89)
89	EEE OT ASSESSMENT	\$0.00	\$0.00	(\$7,051.30)	(\$8,038.83)	(\$987.53)
90	EEE PT ASSESSMENT	\$0.00	\$0.00	(\$1,479.00)	(\$3,471.30)	(\$1,992.30)
91	EEE ADMINISTRATION ASSESSMENT	\$0.00	\$0.00	(\$8,505.12)	(\$9,419.46)	(\$914.34)
92	EEE TRANSPORTATION ASSESSMENT	(\$2,364.88)	(\$129.47)	(\$1,506.32)	(\$1,518.24)	(\$11.92)
	TOTAL ROCKINGHAM TOWN SCHOOL DISTRICT ASSESSMENT	(\$3,565,271.33)	(\$3,543,169.53)	(\$3,784,491.49)	(\$2,395,569.48)	\$1,388,922.01
WESTMINSTER TOWN SCHOOL DISTRICT ASSESSMENT						
93	ELL ASSESSMENT	(\$1,692.52)	(\$2,559.22)	(\$3,484.91)	(\$3,560.17)	(\$75.26)
94	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$2,260.24)	(\$2,260.24)
95	REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$2,550.76)	\$0.00	\$0.00	\$0.00
96	REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$347.88)	\$0.00	(\$432.67)	(\$432.67)
97	COURSE REIMBURSEMENT ASSESSMENT	(\$528.04)	(\$1,018.11)	(\$306.16)	(\$1,041.34)	(\$735.18)
98	TECH INTEGRATION RESOURCE EDUCATOR ASSESSMENT	(\$13,490.79)	(\$13,136.12)	(\$14,247.18)	(\$14,039.03)	\$208.15
99	INFORMATION TECHNOLOGY ASSESSMENT	(\$11,929.12)	(\$10,410.92)	(\$10,720.48)	(\$11,562.37)	(\$841.89)
100	INFORMATION TECHNOLOGY BILLBACK	\$0.00	(\$26,086.89)	(\$26,945.80)	(\$27,210.32)	(\$264.52)
101	BOARD OF EDUCATION ASSESSMENT	(\$7,820.43)	(\$1,810.37)	(\$13,372.34)	(\$26,481.16)	(\$13,108.82)
102	LEGAL SERVICES ASSESSMENT	(\$2,205.50)	(\$3,344.58)	(\$1,549.00)	(\$3,817.50)	(\$2,268.50)
103	SUPERINTENDENT ASSESSMENT	(\$35,395.42)	(\$36,360.74)	(\$38,058.71)	(\$39,800.88)	(\$1,742.17)
104	ASST SUPT/CURR. COORD/GRANT MANAGER ASSMNT	(\$7,140.87)	(\$4,372.37)	(\$7,010.84)	(\$26,216.45)	(\$19,205.61)
105	OTHER ADMINISTRATION ASSESSMENT	(\$3,411.17)	(\$2,823.12)	(\$3,805.58)	(\$4,173.44)	(\$367.86)
106	504 COORDINATOR ASSESSMENT	(\$3,672.92)	(\$2,605.62)	(\$3,185.07)	\$0.00	\$3,185.07
107	REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$965.44)	\$0.00	\$0.00	\$0.00
108	FISCAL SERVICES ASSESSMENT	(\$57,347.41)	(\$51,740.01)	(\$59,667.26)	(\$59,596.91)	\$70.35
109	BUILDING ASSESSMENT	(\$15,003.04)	(\$13,428.02)	(\$15,255.37)	(\$14,998.27)	\$257.10
110	TRANSPORTATION ASSESSMENT	(\$146,574.31)	(\$150,892.58)	(\$107,823.10)	(\$113,236.66)	(\$5,413.56)
111	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$661.65)	(\$3,022.00)	(\$851.95)	(\$839.85)	\$12.10
112	DATA FACILITATOR ASSESSMENT	(\$1,957.86)	(\$1,938.14)	(\$2,085.19)	(\$2,118.73)	(\$33.54)
113	DATA FACILITATOR BILLBACK	(\$26,631.49)	(\$26,362.38)	(\$26,923.06)	(\$27,750.27)	(\$827.21)
114	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$559.65)	(\$400.70)	(\$596.04)	(\$524.81)	\$71.23
115	SPECIAL EDUCATION ASSESSMENT	(\$524,625.00)	(\$476,075.71)	(\$555,621.58)	(\$248,566.72)	\$307,054.86
116	SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$59,856.33)	(\$43,591.09)	(\$66,871.84)	(\$20,492.04)	\$46,379.80
117	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$40,241.21)	(\$34,763.46)	(\$42,135.44)	(\$18,486.89)	\$23,648.55
118	SPECIAL EDUCATION OT ASSESSMENT	(\$18,346.27)	(\$23,556.29)	(\$18,966.71)	(\$10,980.94)	\$7,985.77
119	SPECIAL EDUCATION PT ASSESSMENT	(\$3,408.42)	(\$2,845.70)	(\$3,729.40)	(\$1,810.69)	\$1,918.71
120	SPECIAL EDUCATION STAFF DEV. ASSESSMENT	\$0.00	(\$164.54)	\$0.00	(\$56.59)	(\$56.59)
121	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$39,979.15)	(\$39,693.41)	(\$40,181.09)	(\$19,539.76)	\$20,641.33
122	SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$37,246.21)	(\$45,129.24)	(\$35,996.64)	(\$14,883.03)	\$21,113.61
123	EEE ASSESSMENT	(\$66,406.01)	(\$64,591.62)	(\$63,890.86)	(\$39,020.90)	\$24,869.96
124	EEE MEDICAL ASSESSMENT	\$0.00	\$0.00	(\$222.40)	(\$178.72)	\$43.68
125	EEE PSYCHOLOGY ASSESSMENT	\$0.00	\$0.00	(\$1,850.09)	(\$670.20)	\$1,179.89

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2018 PROPOSED REVENUE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
WESTMINSTER TOWN SCHOOL DISTRICT ASSESSMENT (CONTINUED)						
126	EEE SPEECH ASSESSMENT	\$0.00	\$0.00	(\$8,958.33)	(\$7,202.02)	\$1,756.31
127	EEE OT ASSESSMENT	\$0.00	\$0.00	(\$3,379.76)	(\$2,716.08)	\$663.68
128	EEE PT ASSESSMENT	\$0.00	\$0.00	(\$708.90)	(\$1,172.85)	(\$463.95)
129	EEE ADMINISTRATION ASSESSMENT	\$0.00	\$0.00	(\$4,076.59)	(\$3,182.56)	\$894.03
130	EEE TRANSPORTATION ASSESSMENT	(\$776.26)	(\$74.65)	(\$867.97)	(\$874.84)	(\$6.87)
131	REGULAR EDUCATION BILLBACK	(\$6,556.67)	(\$20,560.26)	(\$6,636.30)	(\$28,552.63)	(\$21,916.33)
	TOTAL WESTMINSTER TOWN SCHOOL DISTRICT ASSESSMENT	(\$1,133,463.72)	(\$1,107,221.94)	(\$1,189,981.94)	(\$798,048.53)	\$391,933.41
BELLOWS FALLS UNION HIGH SCHOOL ASSESSMENT						
132	ELL ASSMNT	(\$3,761.16)	(\$5,687.28)	(\$7,284.79)	(\$7,323.17)	(\$38.38)
133	REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$7,106.81)	\$0.00	\$0.00	\$0.00
134	REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$969.05)	\$0.00	(\$890.00)	(\$890.00)
135	COURSE REIMBURSEMENT ASSESSMENT	(\$1,173.41)	(\$2,262.68)	(\$639.99)	(\$2,142.00)	(\$1,502.01)
136	TECH INTEGRATION RESOURCE EDUCATOR ASSESSMENT	(\$29,979.54)	(\$29,189.95)	(\$29,782.03)	(\$28,877.93)	\$904.10
137	INFORMATION TECHNOLOGY ASSESSMENT	(\$26,509.17)	(\$23,135.66)	(\$22,409.88)	(\$23,783.51)	(\$1,373.63)
138	BOARD OF EDUCATION ASSESSMENT	(\$17,378.73)	(\$4,024.36)	(\$27,953.27)	(\$54,471.06)	(\$26,517.79)
139	LEGAL SERVICES ASSESSMENT	(\$4,901.12)	(\$7,430.13)	(\$3,238.00)	(\$7,852.50)	(\$4,614.50)
140	SUPERINTENDENT ASSESSMENT	(\$78,656.47)	(\$80,802.34)	(\$79,557.21)	(\$81,869.39)	(\$2,312.18)
141	ASST SUPT/CURR. COORD/GRANT MANAGER ASSMNT	(\$15,868.60)	(\$9,715.61)	(\$14,655.34)	(\$53,926.58)	(\$39,271.24)
142	OTHER ADMINISTRATION ASSESSMENT	(\$7,580.40)	(\$6,273.72)	(\$7,955.12)	(\$8,584.67)	(\$629.55)
143	504 COORDINATOR ASSESSMENT	(\$8,162.04)	(\$5,790.77)	(\$6,658.01)	\$0.00	\$6,658.01
144	504 ADMINISTRATION SUPPORT BILLBACK	(\$6,165.10)	(\$2,230.68)	(\$6,181.40)	(\$7,993.16)	(\$1,811.76)
145	REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$2,689.35)	\$0.00	\$0.00	\$0.00
146	FISCAL SERVICES ASSESSMENT	(\$127,438.69)	(\$114,978.84)	(\$124,727.29)	(\$122,589.31)	\$2,137.98
147	BUILDING ASSESSMENT	(\$33,340.08)	(\$29,840.31)	(\$31,889.54)	(\$30,851.05)	\$1,038.49
148	TRANSPORTATION ASSESSMENT	(\$182,319.36)	(\$187,690.66)	(\$134,117.90)	(\$140,851.65)	(\$6,733.75)
149	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$1,470.34)	(\$6,716.37)	(\$1,780.90)	(\$1,727.55)	\$53.35
150	DATA FACILITATOR ASSESSMENT	(\$4,350.80)	(\$4,307.21)	(\$4,358.85)	(\$4,358.18)	\$0.67
151	SUBSTANCE ABUSE PROG/COUNSELOR ASSESSMENT	(\$1,243.66)	(\$890.30)	(\$1,245.95)	(\$1,079.53)	\$166.42
152	SPECIAL EDUCATION ASSESSMENT	(\$1,461,272.90)	(\$1,326,422.75)	(\$1,548,049.86)	(\$692,546.30)	\$855,503.56
153	SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$166,721.82)	(\$121,451.70)	(\$186,315.57)	(\$57,094.09)	\$129,221.48
154	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$112,086.51)	(\$96,856.52)	(\$117,396.01)	(\$51,507.42)	\$65,888.59
155	SPECIAL EDUCATION OT ASSESSMENT	(\$51,101.07)	(\$65,631.37)	(\$52,844.25)	(\$30,594.65)	\$22,249.60
156	SPECIAL EDUCATION OT BILLBACK	(\$54,073.13)	\$0.00	(\$56,565.95)	\$0.00	\$56,565.95
157	SPECIAL EDUCATION PT ASSESSMENT	(\$9,493.71)	(\$7,928.41)	(\$10,390.70)	(\$5,044.86)	\$5,345.84
158	SPECIAL EDUCATION STAFF DEV. ASSESSMENT	\$0.00	(\$458.44)	\$0.00	(\$157.65)	(\$157.65)
159	SPECIAL EDUCATION ADMINISTRATION ASSESSMENT	(\$111,356.60)	(\$110,592.13)	(\$111,950.88)	(\$54,440.88)	\$57,510.00
160	SPECIAL EDUCATION TRANSPORTATION ASSESSMENT	(\$46,329.44)	(\$56,134.96)	(\$44,775.13)	(\$18,512.56)	\$26,262.57
161	REGULAR EDUCATION BILLBACK	(\$20,533.20)	(\$111,431.88)	(\$57,277.25)	\$0.00	\$57,277.25
	TOTAL BELLOWS FALLS UNION HIGH SCHOOL ASSESSMENT	(\$2,583,267.05)	(\$2,428,640.24)	(\$2,690,001.07)	(\$1,489,069.65)	\$1,200,931.42
	TOTAL GENERAL FUND REVENUE	(\$7,995,849.18)	(\$8,029,629.10)	(\$8,825,368.40)	(\$9,210,664.00)	(\$385,295.60)
PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS						
EARLY EDUCATION INITIATIVE GRANT REVENUE						
162	EARLY EDUCATION INITIATIVE GRANT	(\$5,272.00)	(\$5,239.92)	\$0.00	\$0.00	\$0.00
	TOTAL EARLY EDUCATION INITIATIVE GRANT REVENUE	(\$5,272.00)	(\$5,239.92)	\$0.00	\$0.00	\$0.00
ACT 156 DISTRICT ANALYSIS GRANT REVENUE						
163	ACT 156 DISTRICT ANALYSIS GRANT	(\$20,000.00)	(\$2,757.75)	\$0.00	\$0.00	\$0.00
	TOTAL ACT 156 DISTRICT ANALYSIS GRANT REVENUE	(\$20,000.00)	(\$2,757.75)	\$0.00	\$0.00	\$0.00
HIGH SCHOOL TRANSFORMATION GRANT REVENUE						
164	HIGH SCHOOL TRANSFORMATION GRANT	\$0.00	(\$1,622.23)	\$0.00	\$0.00	\$0.00
	TOTAL HIGH SCHOOL TRANSFORMATION GRANT REV.	\$0.00	(\$1,622.23)	\$0.00	\$0.00	\$0.00
CONSOLIDATED FEDERAL GRANT REVENUE						
165	CONSOLIDATED FEDERAL GRANT REVENUE	(\$1,825,334.70)	(\$1,906,597.88)	(\$1,891,943.31)	(\$1,698,860.10)	\$193,083.21
	TOTAL CONSOLIDATED FEDERAL GRANT REVENUE	(\$1,825,334.70)	(\$1,906,597.88)	(\$1,891,943.31)	(\$1,698,860.10)	\$193,083.21
TOBACCO LITIGATION GRANT REVENUE						
166	TOBACCO LITIGATION SETTLEMENT GRANT REVENUE	(\$9,812.00)	(\$5,792.03)	(\$30,000.00)	(\$30,000.00)	\$0.00
	TOTAL TOBACCO LITIGATION GRANT REVENUE	(\$9,812.00)	(\$5,792.03)	(\$30,000.00)	(\$30,000.00)	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2018 PROPOSED REVENUE BUDGET						
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
VERMONT BIRTH TO THREE/FIVE GRANT						
167	\$0.00	(\$1,477.47)	(\$1,835.54)	\$0.00		\$1,835.54
TOTAL VERMONT BIRTH TO THREE/FIVE GRANT	\$0.00	(\$1,477.47)	(\$1,835.54)	\$0.00		\$1,835.54
BELLOWS FALLS MIDDLE SCHOOL 21C GRANT REV.						
168	\$0.00	(\$2,491.18)	\$0.00	\$0.00		\$0.00
169	\$0.00	\$0.00	\$0.00	(\$13,166.09)		(\$13,166.09)
170	\$0.00	\$0.00	(\$29,000.00)	\$0.00		\$29,000.00
171	(\$64,575.00)	(\$64,575.00)	(\$64,575.00)	(\$64,775.00)		(\$200.00)
TOTAL BELLOWS FALLS MIDDLE SCHOOL 21C GRANT	(\$64,575.00)	(\$67,066.18)	(\$93,575.00)	(\$77,941.09)		\$15,633.91
WESTMINSTER 21C GRANT REVENUE						
172	(\$85,996.00)	(\$85,996.00)	(\$85,996.00)	(\$85,996.00)		\$0.00
TOTAL WESTMINSTER 21C GRANT REVENUE	(\$85,996.00)	(\$85,996.00)	(\$85,996.00)	(\$85,996.00)		\$0.00
LICENSING FEES GRANT REVENUE						
173	\$0.00	(\$592.10)	(\$907.81)	(\$907.81)		\$0.00
TOTAL LICENSING FEES GRANT REVENUE	\$0.00	(\$592.10)	(\$907.81)	(\$907.81)		\$0.00
VERMONT DEPARTMENT OF HEALTH GRANTS REVENUE						
174	(\$2,900.00)	(\$2,735.94)	\$0.00	\$0.00		\$0.00
175	(\$44,040.48)	(\$28,531.22)	(\$37,979.00)	(\$37,793.00)		\$186.00
TOTAL VT DEPARTMENT OF HEALTH GRANTS REVENUE	(\$46,940.48)	(\$31,267.16)	(\$37,979.00)	(\$37,793.00)		\$186.00
FEDERAL HOMELESS GRANT						
176	\$0.00	\$0.00	(\$15,011.97)	\$0.00		\$15,011.97
TOTAL FEDERAL HOMELESS GRANT REVENUE	\$0.00	\$0.00	(\$15,011.97)	\$0.00		\$15,011.97
IDEA B GRANTS						
177	(\$309,306.61)	(\$386,309.37)	(\$404,599.96)	(\$603,633.00)		(\$199,033.04)
TOTAL IDEA B GRANTS	(\$309,306.61)	(\$386,309.37)	(\$404,599.96)	(\$603,633.00)		(\$199,033.04)
FOOD SERVICE PROGRAM REVENUE						
178	\$0.00	(\$13,047.56)	\$0.00	\$0.00		\$0.00
179	\$0.00	(\$12,511.26)	\$0.00	\$0.00		\$0.00
180	\$0.00	(\$333,621.97)	\$0.00	\$0.00		\$0.00
181	\$0.00	(\$34,812.41)	\$0.00	\$0.00		\$0.00
TOTAL FOOD SERVICE PROGRAM REVENUE	\$0.00	(\$393,993.20)	\$0.00	\$0.00		\$0.00
VT VEH/VSBIT GRANTS						
182	\$0.00	(\$19,583.34)	\$0.00	\$0.00		\$0.00
183	\$0.00	(\$1,530.00)	\$0.00	\$0.00		\$0.00
TOTAL EPSDT/MEDICAID REVENUE	\$0.00	(\$21,113.34)	\$0.00	\$0.00		\$0.00
EPSDT/MEDICAID REVENUE						
184	(\$48,554.97)	(\$29,546.73)	(\$49,892.25)	(\$19,964.00)		\$29,928.25
TOTAL EPSDT/MEDICAID REVENUE	(\$48,554.97)	(\$29,546.73)	(\$49,892.25)	(\$19,964.00)		\$29,928.25
MEDICAID REVENUE						
185	\$0.00	(\$21.25)	\$0.00	\$0.00		\$0.00
186	\$0.00	(\$324.28)	\$0.00	\$0.00		\$0.00
187	\$0.00	(\$5,764.38)	\$0.00	\$0.00		\$0.00
188	(\$125,488.82)	(\$280,536.83)	(\$125,000.00)	(\$120,000.00)		\$5,000.00
189	(\$206,911.00)	(\$35,968.37)	(\$212,960.00)	(\$213,488.00)		(\$528.00)
190	\$0.00	(\$4,473.91)	\$0.00	\$0.00		\$0.00
191	(\$11,318.68)	(\$11,318.30)	(\$13,213.33)	(\$10,780.00)		\$2,433.33
192	(\$65,054.95)	(\$65,055.00)	(\$56,288.41)	(\$65,690.00)		(\$9,401.59)
193	(\$23,626.37)	(\$23,626.50)	(\$28,085.65)	(\$23,530.00)		\$4,555.65
TOTAL MEDICAID REVENUE	(\$432,399.82)	(\$427,088.82)	(\$435,547.39)	(\$433,488.00)		\$2,059.39
FEDERAL E-RATE REIMBURSEMENT						
194	\$0.00	(\$1,695.90)	\$0.00	\$0.00		\$0.00
TOTAL FEDERAL E-RATE REIMBURSEMENT	\$0.00	(\$1,695.90)	\$0.00	\$0.00		\$0.00
GRAND TOTAL	(\$10,844,040.76)	(\$11,397,785.18)	(\$11,872,656.63)	(\$12,199,247.00)		(\$326,590.37)

End of Proposed Revenue Report

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference
GENERAL FUND					
HOME-TO-SCHOOL LIAISON					
1 HOME-TO-SCHOOL LIAISON SALARY	\$0.00	\$0.00	\$0.00	\$6,164.00	\$6,164.00
2 HOME-TO-SCHOOL LIAISON HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$2,022.31	\$2,022.31
3 HOME-TO-SCHOOL LIAISON DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$22.19	\$22.19
4 HOME-TO-SCHOOL LIAISON FICA	\$0.00	\$0.00	\$0.00	\$471.55	\$471.55
5 HOME-TO-SCHOOL LIAISON LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$1.80	\$1.80
6 HOME-TO-SCHOOL LIAISON MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$339.02	\$339.02
7 HOME-TO-SCHOOL LIAISON WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$49.93	\$49.93
8 HOME-TO-SCHOOL LIAISON DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$35.00	\$35.00
9 HOME-TO-SCHOOL LIAISON SUPPLIES	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
10 HOME-TO-SCHOOL LIAISON REFRESHMENTS	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
TOTAL HOME-TO-SCHOOL LIAISON	\$0.00	\$0.00	\$0.00	\$9,605.80	\$9,605.80
SUBSTANCE ABUSE COUNSELOR					
11 SUBSTANCE ABUSE COUNSELOR-LOCAL MATCH	\$3,500.00	\$2,427.18	\$3,536.24	\$3,169.92	(\$366.32)
12 SUBSTANCE ABUSE COUNSELOR DISABILITY INSURANCE	\$0.00	\$4.25	\$12.27	(\$1.15)	(\$13.42)
13 SUBSTANCE ABUSE COUNSELOR FICA	\$267.75	\$185.68	\$270.53	\$242.50	(\$28.03)
14 SUBSTANCE ABUSE COUNSELOR LIFE INSURANCE	\$0.00	\$1.60	\$1.64	(\$0.06)	(\$1.70)
15 SUBSTANCE ABUSE COUNSELOR MUNICIPAL RETIREMENT	\$0.00	\$80.05	\$0.00	\$0.00	\$0.00
16 SUBSTANCE ABUSE COUNSELOR WORKERS COMP INSURANCE	\$38.50	\$26.16	\$27.23	\$25.68	(\$1.55)
TOTAL SUBSTANCE ABUSE COUNSELOR	\$3,806.25	\$2,724.92	\$3,847.91	\$3,436.89	(\$411.02)
COURSE REIMBURSEMENT/TEACHER ORIENTATION					
17 TEACHER ORIENTATION SALARY	\$2,500.00	\$4,714.54	\$1,000.00	\$5,000.00	\$4,000.00
18 TEACHER ORIENTATION FICA	\$191.25	\$360.66	\$76.50	\$382.50	\$306.00
19 TEACHER ORIENTATION WORKERS COMPENSATION	\$0.00	\$50.83	\$0.00	\$37.00	\$37.00
20 COURSE REIMBURSEMENT	\$500.00	\$945.00	\$500.00	\$1,000.00	\$500.00
21 STAFF ORIENTATION EXPENSE	\$400.00	\$334.00	\$400.00	\$400.00	\$0.00
22 BOOKS	\$0.00	\$19.99	\$0.00	\$0.00	\$0.00
23 DUES & FEES	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
TOTAL COURSE REIMBURSEMENT/TEACHER ORIENTATION	\$3,591.25	\$6,925.02	\$1,976.50	\$6,819.50	\$4,843.00
TECHNOLOGY INTEGRATION RESOURCE EDUCATOR					
24 TECHNOLOGY INTEGRATION RESOURCE ED SALARY	\$64,959.00	\$64,432.27	\$64,959.00	\$65,609.00	\$650.00
25 HEALTH INSURANCE	\$18,306.57	\$18,086.02	\$19,514.82	\$19,033.54	(\$481.28)
26 DISABILITY INSURANCE	\$242.95	\$225.36	\$225.41	\$236.19	\$10.78
27 FLEX SPENDING ACCOUNT	\$41.40	\$31.05	\$41.40	\$41.40	\$0.00
28 FICA/MEDI	\$4,969.37	\$4,368.04	\$4,969.37	\$5,019.09	\$49.72
29 GROUP LIFE INSURANCE	\$19.32	\$16.44	\$16.44	\$18.00	\$1.56
30 WORKERS COMPENSATION INSURANCE	\$714.55	\$694.52	\$500.18	\$531.43	\$31.25
31 COURSE REIMBURSEMENT	\$750.00	\$410.00	\$350.00	\$350.00	\$0.00
32 DENTAL INSURANCE	\$700.00	\$350.00	\$350.00	\$350.00	\$0.00
33 PURCHASED PROFESSIONAL SERVICE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
34 TRAVEL	\$250.00	\$148.35	\$250.00	\$250.00	\$0.00
35 SUPPLIES	\$800.00	\$79.00	\$800.00	\$500.00	(\$300.00)
TOTAL TECHNOLOGY INTEGRATION RESOURCE EDUCATOR	\$91,753.16	\$89,341.05	\$91,976.62	\$91,938.65	(\$37.97)
INFORMATION TECHNOLOGY SERVICE					
36 INFORMATION TECHNOLOGY SALARY	\$20,350.00	\$19,746.15	\$16,000.00	\$19,617.00	\$3,617.00
38 HEALTH INSURANCE	\$0.00	\$2,039.29	\$0.00	\$0.00	\$0.00
39 DISABILITY INSURANCE	\$0.00	\$51.23	\$0.00	\$0.00	\$0.00
40 FICA/MEDI	\$1,557.00	\$1,485.09	\$1,224.00	\$1,500.70	\$276.70
41 LIFE INSURANCE	\$0.00	\$4.72	\$0.00	\$0.00	\$0.00
42 MUNICIPAL RETIREMENT	\$0.00	\$1,085.65	\$920.00	\$1,078.94	\$158.94
43 WORKERS COMPENSATION INSURANCE	\$0.00	\$212.84	\$0.00	\$158.90	\$158.90
44 DENTAL INSURANCE	\$0.00	\$85.94	\$0.00	\$0.00	\$0.00
45 PURCHASED PROFESSIONAL SERVICES	\$10,000.00	\$500.00	\$1,000.00	\$15,000.00	\$14,000.00
46 CYBER LIABILITY INSURANCE	\$361.00	\$338.04	\$365.00	\$0.00	(\$365.00)
47 COMMUNICATIONS	\$8,664.00	\$9,215.50	\$8,500.00	\$8,664.00	\$164.00
48 TRAVEL REIMBURSEMENT	\$0.00	\$162.15	\$200.00	\$200.00	\$0.00
49 SUPPLIES	\$2,000.00	\$7,988.98	\$4,000.00	\$4,000.00	\$0.00
50 SOFTWARE	\$2,200.00	\$0.00	\$1,000.00	\$500.00	(\$500.00)
51 EQUIPMENT	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
52 TECHNOLOGY LICENSING FEES	\$30,000.00	\$27,895.23	\$36,000.00	\$25,000.00	(\$11,000.00)
53 BFMS INFO TECH SALARY BILLBACK	\$0.00	\$20,846.36	\$20,596.03	\$21,005.28	\$409.25
54 BFMS INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$2,029.97	\$3,233.27	\$3,069.83	(\$163.44)
55 BFMS INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$50.94	\$71.47	\$75.62	\$4.15
56 BFMS INFO TECH FICA BILLBACK	\$0.00	\$1,557.46	\$1,575.59	\$1,606.91	\$31.32
57 BFMS INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$4.72	\$6.58	\$7.20	\$0.62
58 BFMS INFO TECH MUNI RETIREMENT BILLBACK	\$0.00	\$1,145.49	\$1,184.27	\$1,155.34	(\$28.93)
59 BFMS INFO TECH WORKERS COMPENSATION BILLBACK	\$0.00	\$224.70	\$158.59	\$170.14	\$11.55
60 BFMS INFO TECH DENTAL BILLBACK	\$0.00	\$85.57	\$120.00	\$120.00	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference
INFORMATION TECHNOLOGY SERVICE (CONTINUED)					
61 WEST INFO TECH SALARY BILLBACK	\$0.00	\$20,968.41	\$20,596.03	\$21,005.28	\$409.25
62 WEST INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$2,030.82	\$3,233.27	\$3,069.83	(\$163.44)
63 WEST INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$50.99	\$71.47	\$75.62	\$4.15
64 WEST INFO TECH FICA BILLBACK	\$0.00	\$1,567.91	\$1,575.59	\$1,606.91	\$31.32
65 WEST INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$4.64	\$6.58	\$7.20	\$0.62
66 WEST INFO TECH MUNICIPAL RETIREMENT BILLBACK	\$0.00	\$1,152.37	\$1,184.27	\$1,155.34	(\$28.93)
67 WEST INFO TECH WORKERS COMPENSATION BILLBACK	\$0.00	\$226.02	\$158.59	\$170.14	\$11.55
68 WEST INFO TECH DENTAL INSURANCE BILLBACK	\$0.00	\$85.73	\$120.00	\$120.00	\$0.00
69 CES INFO TECH SALARY BILLBACK	\$0.00	\$5,367.88	\$5,149.01	\$5,251.32	\$102.31
70 CES INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$507.30	\$808.32	\$767.46	(\$40.86)
71 CES INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$12.76	\$17.87	\$18.90	\$1.03
72 CES INFO TECH FICA BILLBACK	\$0.00	\$400.93	\$393.90	\$401.72	\$7.82
73 CES INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$1.18	\$1.64	\$1.80	\$0.16
74 CES INFO TECH MUNICIPAL RETIREMENT BILLBACK	\$0.00	\$294.93	\$296.07	\$288.83	(\$7.24)
75 CES INFO TECH WORKERS COMPENSATION BILLBACK	\$0.00	\$57.86	\$39.65	\$42.54	\$2.89
76 CES INFO TECH DENTAL INSURANCE BILLBACK	\$0.00	\$21.38	\$30.00	\$30.00	\$0.00
77 SRES INFO TECH SALARY BILLBACK	\$0.00	\$5,338.89	\$5,149.01	\$5,251.32	\$102.31
78 SRES INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$507.30	\$808.32	\$767.46	(\$40.86)
79 SRES INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$12.76	\$17.87	\$18.90	\$1.03
80 SRES INFO TECH FICA BILLBACK	\$0.00	\$398.77	\$393.90	\$401.72	\$7.82
81 SRES INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$1.18	\$1.64	\$1.80	\$0.16
82 SRES INFO TECH MUNICIPAL RETIREMENT BILLBACK	\$0.00	\$293.35	\$296.07	\$288.83	(\$7.24)
83 SRES INFO TECH WORKERS COMPENSATION BILLBACK	\$0.00	\$57.55	\$39.65	\$42.54	\$2.89
84 SRES INFO TECH DENTAL INSURANCE BILLBACK	\$0.00	\$21.38	\$30.00	\$30.00	\$0.00
TOTAL INFORMATION TECHNOLOGY SERVICE	\$81,132.00	\$136,138.31	\$136,573.52	\$143,745.32	\$7,171.80
BOARD OF EDUCATION					
85 FACT TV SERVICES	\$600.00	\$300.00	\$100.00	\$300.00	\$200.00
86 LEGAL LIABILITY INSURANCE	\$9,500.00	\$10,225.24	\$11,050.00	\$10,350.00	(\$700.00)
87 ADVERTISING	\$250.00	\$0.00	\$100.00	\$1,000.00	\$900.00
88 TRAVEL	\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)
89 BOARD SUPPLIES	\$0.00	\$21.89	\$100.00	\$0.00	(\$100.00)
90 NEGOTIATION SUPPLIES	\$100.00	\$200.00	\$100.00	\$100.00	\$0.00
91 VT SCHOOL BOARD ASSOCIATION DUES	\$0.00	\$0.00	\$0.00	\$9,071.83	\$9,071.83
92 CONTINGENCY FUND	\$41,446.24	\$0.00	\$73,487.00	\$151,026.00	\$77,539.00
TOTAL BOARD OF EDUCATION	\$51,896.24	\$10,747.13	\$85,037.00	\$171,847.83	\$86,810.83
BOARD OF EDUCATION SECRETARY/CLERK					
93 BOARD SECRETARY/CLERK SALARY	\$1,200.00	\$1,450.00	\$1,200.00	\$1,450.00	\$250.00
94 BOARD SECRETARY/CLERK FICA	\$91.82	\$97.73	\$91.82	\$110.93	\$19.11
95 BOARD SEC/CLERK WORKERS COMPENSATION INSURANCE	\$0.00	\$15.63	\$0.00	\$10.73	\$10.73
TOTAL BOARD OF EDUCATION SECRETARY/CLERK	\$1,291.82	\$1,563.36	\$1,291.82	\$1,571.66	\$279.84
LEGAL SERVICES					
96 LEGAL SERVICES	\$15,000.00	\$22,747.66	\$10,000.00	\$25,000.00	\$15,000.00
TOTAL LEGAL SERVICES	\$15,000.00	\$22,747.66	\$10,000.00	\$25,000.00	\$15,000.00
SUPERINTENDENT'S OFFICE					
97 SUPERINTENDENT SALARIES	\$115,566.00	\$120,878.00	\$120,878.00	\$123,308.00	\$2,430.00
98 SUPERINTENDENT OFFICE SALARIES	\$67,195.08	\$70,991.18	\$68,861.60	\$70,586.60	\$1,725.00
99 HEALTH INSURANCE BUYOUT	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100 STAFF DEVELOPMENT	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00
101 HEALTH INSURANCE	\$21,678.82	\$21,678.89	\$23,391.48	\$23,294.12	(\$97.36)
102 DISABILITY INSURANCE	\$683.53	\$648.00	\$658.40	\$689.02	\$30.62
103 FLEX SPENDING ACCOUNT	\$82.80	\$124.20	\$124.20	\$82.80	(\$41.40)
104 FICA/MEDI	\$14,210.72	\$14,208.81	\$14,515.08	\$14,832.94	\$317.86
105 GROUP LIFE INSURANCE	\$57.96	\$49.32	\$49.32	\$51.17	\$1.85
106 MUNICIPAL RETIREMENT	\$3,611.92	\$3,904.58	\$3,959.54	\$3,882.32	(\$77.22)
107 TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
108 WORKERS COMPENSATION	\$2,043.37	\$2,070.31	\$1,460.99	\$1,570.55	\$109.56
109 COURSE REIMBURSEMENT	\$1,000.00	\$85.00	\$500.00	\$250.00	(\$250.00)
110 DENTAL INSURANCE	\$950.00	\$950.00	\$950.00	\$950.00	\$0.00
111 STAFF DEVELOPMENT	\$2,000.00	\$1,900.00	\$2,000.00	\$2,000.00	\$0.00
112 PROFESSIONAL SERVICES	\$200.00	\$1,554.00	\$200.00	\$200.00	\$0.00
113 REPAIRS/MAINTENANCE	\$450.00	\$0.00	\$450.00	\$450.00	\$0.00
114 TRAVEL	\$1,500.00	\$1,512.63	\$1,000.00	\$1,500.00	\$500.00
115 ADMINISTRATION TEAM EXPENSES	\$200.00	\$566.30	\$400.00	\$600.00	\$200.00
116 SUPPLIES	\$1,000.00	\$1,110.90	\$1,000.00	\$1,000.00	\$0.00
117 BOOKS	\$900.00	\$535.00	\$500.00	\$900.00	\$400.00
118 SOFTWARE	\$0.00	\$278.00	\$300.00	\$0.00	(\$300.00)
119 FURNITURE & FIXTURES	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
120 DUES & FEES	\$3,900.00	\$4,064.82	\$4,000.00	\$4,000.00	\$0.00
TOTAL SUPERINTENDENT'S OFFICE	\$240,730.20	\$247,309.94	\$245,698.61	\$260,647.52	\$14,948.91

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2018 PROPOSED EXPENDITURE BUDGET						
	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference	
ASST SUPERINTENDENT/CURRICULUM COORDINATOR/GRANT MANAGER						
121	ASSISTANT SUPERINTENDENT SALARY	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00
122	CURRICULUM COORD/GRANT MANAGER SALARY	\$34,476.00	\$24,840.87	\$38,233.00	\$47,628.00	\$9,395.00
123	HEALTH INSURANCE	\$6,181.43	\$0.00	\$0.00	\$19,775.83	\$19,775.83
124	DISABILITY INSURANCE	\$128.94	\$88.48	\$132.67	\$477.46	\$344.79
125	FLEX SPENDING ACCOUNT	\$0.00	\$12.24	\$18.30	\$0.00	(\$18.30)
126	ASSISTANT SUPERINTENDENT FICA/MEDI	\$0.00	\$0.00	\$0.00	\$6,502.50	\$6,502.50
127	CURRICULUM COORD/GRANT MANAGER FICA/MEDI	\$2,637.41	\$2,740.91	\$2,924.83	\$3,643.55	\$718.72
128	LIFE INSURANCE	\$8.54	\$3.60	\$7.27	\$28.58	\$21.31
129	WORKERS COMPENSATION	\$379.24	\$267.76	\$294.39	\$1,074.29	\$779.90
130	COURSE REIMBURSEMENT	\$1,000.00	\$0.00	\$250.00	\$3,200.00	\$2,950.00
131	DENTAL INSURANCE	\$154.70	\$0.00	\$0.00	\$555.80	\$555.80
132	STAFF DEVELOPMENT	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
133	PROFESSIONAL SERVICES	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
134	TRAVEL	\$500.00	\$480.41	\$500.00	\$900.00	\$400.00
135	SUPPLIES	\$500.00	\$1,302.08	\$500.00	\$500.00	\$0.00
136	BOOKS	\$500.00	\$0.00	\$200.00	\$200.00	\$0.00
137	SOFTWARE	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00
138	ASSESSMENT/CURRICULUM MATERIALS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
139	DUES/MEMBERSHIPS	\$1,500.00	\$0.00	\$500.00	\$500.00	\$0.00
	TOTAL ASST SUPER./CURRICULUM COORD/GRANT MANAGER	\$48,566.26	\$29,736.35	\$45,260.46	\$171,686.01	\$126,425.55
OTHER ADMINISTRATIVE SERVICES						
140	UNEMPLOYMENT COMPENSATION INSURANCE	\$15,000.00	\$8,243.41	\$15,000.00	\$15,000.00	\$0.00
141	PARKS PLACE RENTAL	\$1,200.00	\$1,131.00	\$1,200.00	\$1,331.00	\$131.00
142	LEASING EQUIPMENT	\$5,000.00	\$6,810.63	\$5,000.00	\$7,000.00	\$2,000.00
143	SUPPLIES	\$2,000.00	\$1,536.43	\$2,000.00	\$2,000.00	\$0.00
144	HEALTH CARE CONTRIBUTION	\$0.00	\$1,480.36	\$1,368.00	\$2,000.00	\$632.00
	TOTAL OTHER ADMINISTRATIVE SERVICES	\$23,200.00	\$19,201.83	\$24,568.00	\$27,331.00	\$2,763.00
FISCAL SERVICES						
145	BUSINESS MANAGER SALARY	\$68,919.36	\$72,089.27	\$72,119.36	\$74,282.94	\$2,163.58
146	FISCAL OFFICE SALARIES	\$178,742.15	\$165,841.90	\$158,702.06	\$165,669.37	\$6,967.31
147	HEALTH INSURANCE	\$64,214.52	\$46,754.00	\$56,410.47	\$51,518.66	(\$4,891.81)
148	DISABILITY INSURANCE	\$926.25	\$761.16	\$800.95	\$863.83	\$62.88
149	FLEX SPENDING ACCOUNT	\$33.12	\$33.48	\$33.12	\$33.12	\$0.00
150	FICA/MEDI	\$18,946.11	\$17,399.93	\$17,657.83	\$18,356.35	\$698.52
151	GROUP LIFE INSURANCE	\$201.97	\$152.70	\$165.22	\$162.27	(\$2.95)
152	MUNICIPAL RETIREMENT	\$13,311.81	\$13,121.20	\$13,272.23	\$13,197.38	(\$74.85)
153	WORKERS COMPENSATION	\$2,724.33	\$2,574.24	\$1,777.32	\$1,943.49	\$166.17
154	COURSE REIMBURSEMENT	\$1,500.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
155	DENTAL INSURANCE	\$1,210.00	\$875.70	\$910.00	\$910.00	\$0.00
156	STAFF DEVELOPMENT	\$1,000.00	\$75.00	\$0.00	\$0.00	\$0.00
157	PROFESSIONAL SERVICES	\$0.00	\$210.00	\$25,000.00	\$25,000.00	\$0.00
158	AUDIT SERVICES	\$13,000.00	\$10,300.00	\$11,000.00	\$11,500.00	\$500.00
159	COMMUNICATIONS	\$0.00	\$791.38	\$0.00	\$800.00	\$800.00
160	TRAVEL/CONFERENCE	\$4,000.00	\$3,952.58	\$4,000.00	\$4,000.00	\$0.00
161	SUPPLIES	\$3,500.00	\$5,353.62	\$5,600.00	\$5,600.00	\$0.00
162	BOOKS	\$0.00	\$35.00	\$0.00	\$0.00	\$0.00
163	SOFTWARE	\$0.00	\$695.00	\$0.00	\$0.00	\$0.00
164	FINANCIAL SYSTEM	\$16,400.00	\$15,070.08	\$16,700.00	\$15,500.00	(\$1,200.00)
165	EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
166	DUES/FEES	\$1,000.00	\$534.91	\$650.00	\$650.00	\$0.00
167	INTEREST ON SHORT-TERM DEBT	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
	TOTAL FISCAL SERVICES	\$390,629.62	\$356,621.15	\$385,798.56	\$391,987.41	\$6,188.85
OPERATION/MAINTENANCE OF PLANT						
168	CUSTODIAL SALARIES	\$12,848.00	\$9,052.70	\$13,209.72	\$13,450.92	\$241.20
169	FICA/MEDI	\$982.87	\$692.54	\$1,010.54	\$1,029.00	\$18.46
170	WORKERS COMPENSATION	\$141.33	\$97.58	\$815.04	\$824.54	\$9.50
171	SECURSHRED SERVICES	\$250.00	\$160.00	\$250.00	\$250.00	\$0.00
172	PROFESSIONAL SERVICES	\$1,400.00	\$3,099.22	\$1,200.00	\$3,000.00	\$1,800.00
173	WATER/SEWER	\$1,500.00	\$1,842.57	\$1,700.00	\$1,800.00	\$100.00
174	DISPOSAL SERVICES	\$2,200.00	\$2,406.72	\$2,500.00	\$2,400.00	(\$100.00)
175	SNOW PLOWING SERVICES	\$1,500.00	\$1,216.00	\$1,500.00	\$1,500.00	\$0.00
176	REPAIRS/MAINTENANCE	\$5,600.00	\$5,789.19	\$1,500.00	\$1,000.00	(\$500.00)
177	CHERRY HILL BUILDING RENTAL	\$26,316.00	\$26,316.00	\$27,000.00	\$26,316.00	(\$684.00)
178	PROPERTY/GENERAL LIABILITY INSURANCE	\$5,500.00	\$4,187.61	\$4,000.00	\$4,300.00	\$300.00
179	COMMUNICATIONS	\$14,000.00	\$16,632.41	\$20,000.00	\$16,700.00	(\$3,300.00)
180	SUPPLIES	\$2,200.00	\$1,668.69	\$2,200.00	\$2,200.00	\$0.00
181	ELECTRICITY	\$6,600.00	\$6,881.94	\$6,600.00	\$7,200.00	\$600.00
182	HEAT	\$21,000.00	\$11,288.40	\$15,000.00	\$16,250.00	\$1,250.00
	TOTAL OPERATION/MAINTENANCE OF PLANT	\$102,038.20	\$91,331.57	\$98,485.30	\$98,220.46	(\$264.84)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
STUDENT TRANSPORTATION						
183	TRANSPORTATION SALARIES	\$170,971.15	\$187,952.04	\$178,140.79	\$178,140.79	\$0.00
184	WESTMINSTER GRANT TRANSPORTATION SALARY	\$0.00	\$510.94	\$0.00	\$0.00	\$0.00
185	TRANSPORTATION SUMMER YMCA SALARY	\$0.00	\$8,444.09	\$0.00	\$0.00	\$0.00
186	GRAFTON SUMMER TRANSPORTATION SALARY	\$0.00	\$1,221.06	\$0.00	\$0.00	\$0.00
187	ROCKINGHAM REC DEPT TRANSPORTATION SALARY	\$0.00	\$90.93	\$0.00	\$0.00	\$0.00
188	TRANSPORTATION MAINTENANCE SALARIES	\$3,000.00	\$1,935.51	\$4,000.00	\$3,000.00	(\$1,000.00)
189	TRANSPORTATION - COCURRICULAR SALARIES	\$25,000.00	\$28,772.89	\$26,250.00	\$29,000.00	\$2,750.00
190	TRANSPORTATION - FIELD TRIPS SALARIES	\$25,000.00	\$19,013.92	\$24,000.00	\$22,000.00	(\$2,000.00)
191	TRANSP TECH CENTER/CAREER CENTER SALARY	\$36,439.65	\$32,706.00	\$28,196.96	\$38,049.99	\$9,853.03
192	HEALTH INSURANCE	\$60,697.98	\$48,885.17	\$53,138.49	\$67,689.11	\$14,550.62
193	DISABILITY INSURANCE	\$163.69	\$150.04	\$156.43	\$1,001.90	\$845.47
194	FICA/MEDI	\$19,921.44	\$20,802.26	\$19,934.97	\$21,290.43	\$1,355.46
195	GROUP LIFE INSURANCE	\$19.32	\$15.07	\$16.44	\$223.05	\$206.61
196	MUNICIPAL RETIREMENT	\$3,597.49	\$6,105.61	\$5,203.70	\$6,290.62	\$1,086.92
197	WORKERS' COMPENSATION	\$2,763.66	\$3,029.63	\$22,410.54	\$26,494.75	\$4,084.21
198	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$675.00	\$675.00
199	STAFF DEVELOPMENT	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
200	PROFESSIONAL SERVICES	\$3,000.00	\$3,520.69	\$3,000.00	\$3,600.00	\$600.00
201	REPAIRS/MAINTENANCE	\$88,000.00	\$104,531.70	\$85,000.00	\$85,000.00	\$0.00
202	PROPANE PUMPING STATION	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
203	BUS LEASE	\$21,500.00	\$19,765.49	\$77,290.00	\$77,766.00	\$476.00
204	BUS RADIOS LEASE	\$0.00	\$0.00	\$0.00	\$9,900.00	\$9,900.00
205	STUDENT TRANSPORTATION-PURCHASED SERVICE	\$0.00	\$462.72	\$0.00	\$5,000.00	\$5,000.00
206	HOMELESS STUDENT TRANSPORTATION	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
207	TRANSPORTATION INSURANCE	\$7,500.00	\$7,104.53	\$7,700.00	\$6,800.00	(\$900.00)
208	COMMUNICATIONS	\$3,500.00	\$3,430.69	\$3,500.00	\$1,260.00	(\$2,240.00)
209	TRAVEL	\$500.00	\$26.33	\$500.00	\$100.00	(\$400.00)
210	SUPPLIES	\$3,000.00	\$2,317.98	\$3,000.00	\$3,000.00	\$0.00
211	BUS PROPANE	\$0.00	\$0.00	\$0.00	\$13,685.00	\$13,685.00
212	BUS DIESEL FUEL	\$0.00	\$0.00	\$90,000.00	\$65,743.00	(\$24,257.00)
213	BUS GASOLINE	\$95,000.00	\$56,759.35	\$0.00	\$0.00	\$0.00
214	EQUIPMENT	\$82,000.00	\$147,580.00	\$82,000.00	\$83,500.00	\$1,500.00
215	DUES/MEMBERSHIPS	\$400.00	\$431.00	\$400.00	\$400.00	\$0.00
TOTAL STUDENT TRANSPORTATION		\$653,474.38	\$705,565.64	\$715,338.32	\$770,609.64	\$55,271.32
ADVERTISING AND PRINTING						
216	ADVERTISEMENTS	\$4,000.00	\$4,005.29	\$5,000.00	\$4,000.00	(\$1,000.00)
217	PRINTING AND PUBLISHING	\$500.00	\$1,474.50	\$500.00	\$1,500.00	\$1,000.00
TOTAL ADVERTISING AND PRINTING		\$4,500.00	\$5,479.79	\$5,500.00	\$5,500.00	\$0.00
DATA FACILITATOR						
218	DATA FACILITATOR SALARY	\$47,472.00	\$47,472.00	\$47,472.00	\$49,494.00	\$2,022.00
219	DATA FACILITATOR HEALTH INSURANCE	\$13,656.06	\$13,491.53	\$14,557.36	\$14,198.31	(\$359.05)
220	DATA FAC. DISABILITY INSURANCE	\$177.55	\$164.76	\$164.73	\$178.18	\$13.45
221	DATA FACILITATOR FICA	\$3,631.61	\$3,390.25	\$3,631.60	\$3,786.29	\$154.69
222	DATA FACILITATOR LIFE INSURANCE	\$19.32	\$16.44	\$16.44	\$18.00	\$1.56
223	DATA FACILITATOR WORKERS' COMPENSATION	\$522.19	\$511.70	\$365.53	\$400.90	\$35.37
224	DATA FACILITATOR COURSE REIMBURSEMENT	\$750.00	\$325.00	\$750.00	\$750.00	\$0.00
225	DATA FACILITATOR DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
226	DATA FACILITATOR TRAVEL	\$0.00	\$184.23	\$0.00	\$200.00	\$200.00
TOTAL DATA FACILITATOR		\$66,578.73	\$65,905.91	\$67,307.66	\$69,375.68	\$2,068.02
ADJUSTMENT TO PRIOR YEARS' EXPENDITURE						
227	PRIOR YEAR WORKERS COMP AUDIT	\$0.00	\$2,393.08	\$0.00	\$0.00	\$0.00
228	PRIOR YEAR EXPENSE ADJUSTMENT	\$0.00	\$12,683.89	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTMENT TO PRIOR YEARS' EXPENDITURE		\$0.00	\$15,076.97	\$0.00	\$0.00	\$0.00
TOTAL GENERAL ADMINISTRATION		\$1,778,188.11	\$1,806,416.60	\$1,918,660.28	\$2,249,323.37	\$330,663.09
REGULAR EDUCATION						
ENGLISH LANGUAGE LEARNER ASSESSMENT (ELL)						
229	ELL SALARIES	\$10,106.80	\$15,680.70	\$20,213.60	\$21,035.20	\$821.60
230	FICA/MEDI	\$773.17	\$1,199.64	\$1,546.34	\$1,609.19	\$62.85
231	WORKERS' COMPENSATION	\$111.17	\$169.02	\$217.88	\$170.39	(\$47.49)
232	COURSE REIMBURSEMENT	\$140.00	\$80.00	\$140.00	\$0.00	(\$140.00)
233	TRAVEL	\$230.00	\$277.56	\$230.00	\$300.00	\$70.00
234	SUPPLIES	\$50.00	\$0.00	\$50.00	\$100.00	\$50.00
235	ASSESSMENT MATERIALS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL ENGLISH LANGUAGE LEARNER ASSESSMENT (ELL)		\$11,511.14	\$17,406.92	\$22,497.82	\$23,314.78	\$816.96

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
REGULAR INSTRUCTION/BILLBACK						
236	BFMS REG ED COURSE REIMBURSEMENT-BILLBACK	\$0.00	\$24.30	\$0.00	\$0.00	\$0.00
237	BFMS REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$11,748.40	\$0.00	\$0.00	\$0.00
238	BFMS REG ED PARA SALARIES-BILLBACK	\$14,796.28	\$17,534.59	\$28,958.04	\$23,379.92	(\$5,578.12)
239	BFMS REG ED SUBSTITUTES-BILLBACK	\$0.00	\$121.80	\$0.00	\$0.00	\$0.00
240	BFMS REG ED PARA INSURANCE BUYOUT	\$0.00	\$38.45	\$0.00	\$0.00	\$0.00
241	BFMS REG ED HEALTH INSURANCE-BILLBACK	\$4,510.89	\$6,562.52	\$4,919.88	\$6,822.92	\$1,903.04
242	BFMS REG ED DISABILITY INSURANCE-BILLBACK	\$52.93	\$96.74	\$59.02	\$84.17	\$25.15
243	BFMS REG ED FLEX SPENDING-BILLBACK	\$0.00	\$19.29	\$0.00	\$6.14	\$6.14
244	BFMS REG ED FICA-BILLBACK	\$1,131.93	\$2,133.55	\$2,218.23	\$1,788.56	(\$429.67)
245	BFMS REG ED LIFE INSURANCE-BILLBACK	\$11.79	\$15.72	\$13.54	\$19.20	\$5.66
246	BFMS REG ED MUNICIPAL RETIREMENT-BILLBACK	\$795.31	\$954.12	\$1,667.30	\$1,285.90	(\$381.40)
247	BFMS REG ED WORKERS' COMPENSATION-BILLBACK	\$162.76	\$351.23	\$223.27	\$189.38	(\$33.89)
248	BFMS REG ED DENTAL INSURANCE-BILLBACK	\$180.24	\$222.98	\$158.10	\$266.56	\$108.46
249	BFUHS REG ED COURSE REIMBURSEMENT-BILLBACK	\$0.00	\$116.37	\$0.00	\$0.00	\$0.00
250	BFUHS REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$43,600.49	\$40,413.73	\$0.00	(\$40,413.73)
251	BFUHS REG ED PARAS SALARIES-BILLBACK	\$11,071.03	\$18,549.01	\$0.00	\$0.00	\$0.00
252	BFUHS REG ED HEALTH INSURANCE STIPEND-BILLBACK	\$0.00	\$54.93	\$0.00	\$0.00	\$0.00
253	BFUHS REG ED HEALTH INSURANCE-BILLBACK	\$7,508.04	\$15,631.69	\$13,074.93	\$0.00	(\$13,074.93)
254	BFUHS REG ED DISABILITY INSURANCE-BILLBACK	\$72.12	\$212.42	\$140.24	\$0.00	(\$140.24)
255	BFUHS REG ED FLEX SPENDING-BILLBACK	\$0.00	\$0.39	\$0.00	\$0.00	\$0.00
256	BFUHS REG ED FICA-BILLBACK	\$846.93	\$4,342.87	\$3,091.65	\$0.00	(\$3,091.65)
257	BFUHS REG ED LIFE INSURANCE-BILLBACK	\$19.32	\$20.87	\$11.01	\$0.00	(\$11.01)
258	BFUHS REG ED MUNICIPAL RETIREMENT-BILLBACK	\$595.06	\$778.89	\$0.00	\$0.00	\$0.00
259	BFUHS REG ED WORKERS' COMPENSATION-BILLBACK	\$120.70	\$669.91	\$311.19	\$0.00	(\$311.19)
260	BFUHS REG ED DENTAL INSURANCE-BILLBACK	\$300.00	\$438.16	\$234.50	\$0.00	(\$234.50)
261	WEST REG ED COURSE REIMBURSEMENT-BILLBACK	\$0.00	\$120.03	\$0.00	\$0.00	\$0.00
262	WEST REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$9,377.74	\$0.00	\$0.00	\$0.00
263	WEST REG ED PARAS SALARIES-BILLBACK	\$4,768.69	\$24.50	\$5,791.08	\$17,725.05	\$11,933.97
264	WEST REG ED INSURANCE STIPEND BILL BACK	\$0.00	\$25.83	\$0.00	\$0.00	\$0.00
265	WEST REG ED HEALTH INSURANCE-BILLBACK	\$1,051.13	\$1,898.10	\$0.00	\$7,972.56	\$7,972.56
266	WEST REG ED DISABILITY INSURANCE-BILLBACK	\$17.19	\$29.55	\$20.10	\$63.46	\$43.36
267	WEST REG ED FICA-BILLBACK	\$364.81	\$677.54	\$443.02	\$1,355.96	\$912.94
268	WEST REG ED LIFE INSURANCE-BILLBACK	\$4.08	\$2.81	\$4.52	\$18.00	\$13.48
269	WEST REG ED MUNICIPAL RETIREMENT-BILLBACK	\$256.31	\$0.00	\$332.99	\$974.82	\$641.83
270	WEST REG ED WORKERS' COMPENSATION-BILLBACK	\$52.46	\$101.35	\$44.59	\$142.78	\$98.19
271	WEST REG ED DENTAL INSURANCE-BILLBACK	\$42.00	\$40.36	\$0.00	\$300.00	\$300.00
272	ATH/GRAF REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$30,316.21	\$23,736.00	\$0.00	(\$23,736.00)
273	ATH/GRAF REG ED PARAS SALARIES-BILLBACK	\$29,775.96	\$15,618.01	\$15,874.48	\$27,324.88	\$11,450.40
274	ATH/GRAF REG ED SUBSTITUTES-BILLBACK	\$0.00	\$226.85	\$0.00	\$0.00	\$0.00
275	ATH/GRAF REG ED INSURANCE STIPEND BILLBACK	\$0.00	\$106.32	\$0.00	\$0.00	\$0.00
276	ATH/GRAF REG ED HEALTH INSURANCE-BILLBACK	\$4,054.34	\$6,671.68	\$5,964.45	\$0.00	(\$5,964.45)
277	ATH/GRAF REG ED DISABILITY INSURANCE-BILLBACK	\$107.92	\$158.88	\$138.28	\$98.36	(\$39.92)
278	ATH/GRAF REG ED FLEX ADMIN-BILLBACK	\$0.00	\$1.36	\$0.00	\$0.00	\$0.00
279	ATH/GRAF REG ED FICA-BILLBACK	\$2,277.88	\$3,419.20	\$3,048.63	\$2,090.37	(\$958.26)
280	ATH/GRAF REG ED LIFE INSURANCE-BILLBACK	\$26.47	\$22.85	\$20.25	\$21.80	\$1.55
281	ATH/GRAF REG ED MUNICIPAL RETIREMENT-BILLBACK	\$1,600.52	\$734.62	\$926.63	\$1,502.84	\$576.21
282	ATH/GRAF REG ED WORKERS' COMP-BILLBACK	\$323.03	\$495.13	\$306.85	\$221.32	(\$85.53)
283	ATH/GRAF REG ED DENTAL INSURANCE-BILLBACK	\$261.00	\$474.05	\$394.44	\$63.30	(\$331.14)
284	CES REG ED COURSE REIMBURSEMENT-BILLBACK	\$0.00	\$75.73	\$0.00	\$0.00	\$0.00
285	CES REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$19,623.70	\$0.00	\$0.00	\$0.00
286	CES REG ED PARAS SALARIES-BILLBACK	\$0.00	\$126,664.63	\$75,412.12	\$80,939.19	\$5,527.07
287	CES REG ED SUBSTITUTES-BILLBACK	\$0.00	\$2,263.10	\$0.00	\$0.00	\$0.00
288	CES REG ED HEALTH INSURANCE STIPEND-BILLBACK	\$0.00	\$214.85	\$0.00	\$0.00	\$0.00
289	CES REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$43,340.26	\$25,498.73	\$24,714.94	(\$783.79)
290	CES REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$496.45	\$262.37	\$291.38	\$29.01
291	CES REG ED FICA-BILLBACK	\$0.00	\$9,391.56	\$5,784.33	\$6,191.81	\$407.48
292	CES REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$97.98	\$58.03	\$66.60	\$8.57
293	CES REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$7,038.35	\$4,347.70	\$4,451.69	\$103.99
294	CES REG ED WORKERS' COMPENSATION-BILLBACK	\$0.00	\$1,601.65	\$582.21	\$655.61	\$73.40
295	CES REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$1,373.63	\$638.94	\$630.00	(\$8.94)
296	SRES REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$7,227.84	\$0.00	\$0.00	\$0.00
297	SRES REG ED PARA SALARIES-BILLBACK	\$0.00	\$26.20	\$0.00	\$0.00	\$0.00
298	SRES REG ED PARA SUBSTITUTES-BILLBACK	\$0.00	\$31.50	\$0.00	\$0.00	\$0.00
299	SRES REG ED HEALTH INSURANCE STIPENDS-BILLBACK	\$0.00	(\$54.55)	\$0.00	\$0.00	\$0.00
300	SRES REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$2,756.78	\$0.00	\$0.00	\$0.00
301	SRES REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$25.17	\$0.00	\$0.00	\$0.00
302	SRES REG ED FICA-BILLBACK	\$0.00	\$474.21	\$0.00	\$0.00	\$0.00
303	SRES REG ED LIFE INSURANCE-BILLBACK	\$0.00	(\$0.22)	\$0.00	\$0.00	\$0.00
304	SRES REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$1.51	\$0.00	\$0.00	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
REGULAR INSTRUCTION/BILLBACK (CONTINUED)					
305	\$0.00	\$77.91	\$0.00	\$0.00	\$0.00
306	\$0.00	\$71.67	\$0.00	\$0.00	\$0.00
307	\$0.00	\$146.06	\$0.00	\$0.00	\$0.00
308	\$0.00	\$1,565.86	\$0.00	\$0.00	\$0.00
309	\$0.00	\$104.64	\$0.00	\$0.00	\$0.00
310	\$0.00	\$75.24	\$0.00	\$0.00	\$0.00
311	\$0.00	\$16.88	\$0.00	\$0.00	\$0.00
TOTAL REGULAR INSTRUCTION/BILLBACK	\$87,159.12	\$419,511.25	\$265,125.37	\$211,659.47	(\$53,465.90)
INELIGIBLE SPECIAL EDUCATION COSTS					
312	\$0.00	\$1,395.00	\$0.00	\$0.00	\$0.00
313	\$0.00	\$400.25	\$0.00	\$0.00	\$0.00
TOTAL INELIGIBLE SPECIAL EDUCATION COSTS	\$0.00	\$1,795.25	\$0.00	\$0.00	\$0.00
INELIGIBLE SPECIAL EDUCATION/PSYCHOLOGICAL SERVICES					
314	\$0.00	\$1,620.00	\$0.00	\$0.00	\$0.00
TOTAL INELIGIBLE SPECIAL EDUCATION/PSYCHOLOGICAL SRVC	\$0.00	\$1,620.00	\$0.00	\$0.00	\$0.00
REGULAR EDUCATION SPEECH SERVICES					
315	\$0.00	\$13,433.70	\$0.00	\$0.00	\$0.00
316	\$0.00	\$4,121.87	\$0.00	\$0.00	\$0.00
317	\$0.00	\$46.66	\$0.00	\$0.00	\$0.00
318	\$0.00	\$963.45	\$0.00	\$0.00	\$0.00
319	\$0.00	\$5.52	\$0.00	\$0.00	\$0.00
320	\$0.00	\$333.89	\$0.00	\$0.00	\$0.00
321	\$0.00	\$19.43	\$0.00	\$0.00	\$0.00
322	\$0.00	\$99.39	\$0.00	\$0.00	\$0.00
323	\$0.00	\$810.89	\$0.00	\$0.00	\$0.00
TOTAL REGULAR EDUCATION SPEECH SERVICES	\$0.00	\$19,834.80	\$0.00	\$0.00	\$0.00
REGULAR EDUCATION OCCUPATIONAL THERAPY					
324	\$0.00	\$205.01	\$0.00	\$0.00	\$0.00
325	\$0.00	\$1,597.77	\$0.00	\$1,441.91	\$1,441.91
326	\$0.00	\$656.01	\$0.00	\$1,142.01	\$1,142.01
327	\$0.00	\$6.24	\$0.00	\$5.19	\$5.19
328	\$0.00	\$125.21	\$0.00	\$110.31	\$110.31
329	\$0.00	\$0.78	\$0.00	\$1.08	\$1.08
330	\$0.00	\$99.15	\$0.00	\$79.31	\$79.31
331	\$0.00	\$0.00	\$0.00	\$11.68	\$11.68
332	\$0.00	\$0.00	\$0.00	\$24.00	\$24.00
333	\$0.00	\$14.41	\$0.00	\$18.00	\$18.00
TOTAL REGULAR EDUCATION OCCUPATIONAL THERAPY	\$0.00	\$2,704.58	\$0.00	\$2,833.49	\$2,833.49
504 COORDINATOR					
334	\$16,030.59	\$15,923.94	\$17,581.72	\$0.00	(\$17,581.72)
335	\$4,045.96	\$0.00	\$0.00	\$0.00	\$0.00
336	\$41.40	\$0.00	\$0.00	\$0.00	\$0.00
337	\$1,535.86	\$1,218.18	\$1,345.00	\$0.00	(\$1,345.00)
338	\$0.00	\$259.60	\$0.00	\$0.00	\$0.00
339	\$176.34	\$171.64	\$135.38	\$0.00	(\$135.38)
340	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
341	\$1,500.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
342	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
343	\$350.00	\$147.20	\$300.00	\$0.00	(\$300.00)
344	\$50.00	\$0.00	\$100.00	\$0.00	(\$100.00)
345	\$250.00	\$0.00	\$100.00	\$0.00	(\$100.00)
TOTAL 504 COORDINATOR	\$24,980.15	\$17,720.56	\$20,562.10	\$0.00	(\$20,562.10)
REGULAR EDUCATION ADMINISTRATIVE SERVICES					
346	\$0.00	\$3,758.12	\$0.00	\$0.00	\$0.00
347	\$0.00	\$2,684.09	\$0.00	\$0.00	\$0.00
348	\$0.00	\$269.84	\$0.00	\$0.00	\$0.00
349	\$0.00	\$17.72	\$0.00	\$0.00	\$0.00
350	\$0.00	\$486.25	\$0.00	\$0.00	\$0.00
351	\$0.00	\$1.36	\$0.00	\$0.00	\$0.00
352	\$0.00	\$173.21	\$0.00	\$0.00	\$0.00
353	\$0.00	\$69.87	\$0.00	\$0.00	\$0.00
354	\$0.00	\$24.76	\$0.00	\$0.00	\$0.00
355	\$0.00	\$20.65	\$0.00	\$0.00	\$0.00
356	\$5,294.93	\$1,786.96	\$5,294.93	\$5,541.50	\$246.57

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference	
REGULAR EDUCATION ADMINISTRATIVE SERVICES (CONTINUED)						
357	BFUHS SECRETARY HEALTH INSURANCE	\$100.00	\$183.52	\$100.00	\$1,594.51	\$1,494.51
358	BFUHS SECRETARY DISABILITY INSURANCE	\$18.72	\$1.60	\$18.72	\$19.95	\$1.23
359	BFUHS SECRETARY FICA/MEDI	\$405.07	\$185.76	\$412.71	\$423.92	\$11.21
360	BFUHS SECRETARY LIFE INSURANCE	\$3.54	\$0.41	\$3.29	\$3.60	\$0.31
361	BFUHS SECRETARY MUNICIPAL RETIREMENT	\$284.60	\$45.38	\$310.21	\$304.79	(\$5.42)
362	BFUHS SECRETARY WORKERS' COMPENSATION	\$58.24	\$19.55	\$41.54	\$44.89	\$3.35
363	BFUHS SECRETARY DENTAL INSURANCE	\$0.00	\$7.50	\$0.00	\$60.00	\$60.00
	TOTAL REGULAR EDUCATION/ADMINISTRATIVE SERVICES	\$6,165.10	\$9,736.55	\$6,181.40	\$7,993.16	\$1,811.76
	TOTAL REGULAR EDUCATION	\$129,815.51	\$490,329.91	\$314,366.69	\$245,800.90	(\$68,565.79)
SPECIAL EDUCATION						
364	SPECIAL EDUCATION TEACHER SALARIES	\$1,253,917.00	\$1,169,624.44	\$1,243,008.55	\$1,265,669.40	\$22,660.85
365	SPECIAL EDUCATION EXTENDED SCHOOL YR TEACHER SALARY	\$26,000.00	\$18,846.95	\$5,918.00	\$18,360.00	\$12,442.00
366	SPECIAL EDUCATION PARAPROFESSIONAL SALARY	\$1,013,796.33	\$1,104,394.00	\$1,210,185.88	\$1,255,083.56	\$44,897.68
367	SPECIAL EDUCATION EXTENDED SCHOOL YR PARA SALARY	\$22,000.00	\$21,618.08	\$55,515.45	\$31,620.00	(\$23,895.45)
368	SPECIAL EDUCATION SUBSTITUTES	\$61,000.00	\$60,416.60	\$56,000.00	\$60,000.00	\$4,000.00
369	SPECIAL EDUCATION HEALTH INSURANCE STIPEND	\$8,194.47	\$5,749.48	\$5,735.09	\$0.00	(\$5,735.09)
370	SPECIAL EDUCATION HEALTH INSURANCE	\$511,348.69	\$489,196.48	\$579,050.93	\$636,148.07	\$57,097.14
371	SPECIAL EDUCATION DISABILITY INSURANCE	\$8,490.22	\$7,594.95	\$8,532.48	\$9,068.01	\$535.53
372	SPECIAL EDUCATION FLEX SPENDING	\$289.80	\$213.56	\$207.00	\$245.44	\$38.44
373	SPECIAL EDUCATION FICA/MEDI	\$179,347.81	\$167,680.13	\$197,054.46	\$194,866.19	(\$2,188.27)
374	SPECIAL EDUCATION EXTENDED SCHOOL YEAR FICA/MEDI	\$3,672.00	\$3,100.99	\$4,700.00	\$3,823.47	(\$876.53)
375	SPECIAL EDUCATION LIFE INSURANCE	\$1,336.65	\$1,092.84	\$1,292.58	\$1,433.80	\$141.22
376	SPECIAL EDUCATION MUNICIPAL RETIREMENT	\$55,068.12	\$61,406.08	\$69,886.71	\$69,029.20	(\$857.51)
377	SPECIAL EDUCATION EXTENDED SCHOOL YR MUNICIPAL RETIREMENT	\$1,182.50	\$1,105.69	\$3,192.14	\$1,739.10	(\$1,453.04)
378	SPECIAL EDUCATION OPEB/TEACHER RETIREMENT	\$0.00	\$2,194.00	\$0.00	\$2,194.00	\$2,194.00
379	SPECIAL EDUCATION WORKERS' COMP INSURANCE	\$27,080.60	\$25,598.29	\$18,149.44	\$20,551.73	\$2,402.29
380	SPECIAL EDUCATION COURSE REIMBURSEMENT	\$8,050.00	\$9,769.88	\$8,000.00	\$10,000.00	\$2,000.00
381	SPECIAL EDUCATION DENTAL INSURANCE	\$16,686.01	\$17,576.65	\$19,228.84	\$21,851.20	\$2,622.36
382	SPECIAL EDUCATION PURCHASED EDUCATIONAL SERVICES	\$0.00	\$10,472.00	\$0.00	\$0.00	\$0.00
383	SPECIAL EDUCATION PURCHASED PROFESSIONAL SERVICES	\$136,745.00	\$190,078.25	\$220,827.50	\$480,268.00	\$259,440.50
384	SPECIAL EDUCATION EXTENDED SCHOOL YR PROFESSIONAL SERVICES	\$18,450.00	\$10,930.50	\$14,000.00	\$13,000.00	(\$1,000.00)
385	SPECIAL EDUCATION COPIER RENTAL	\$1,200.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
386	SPECIAL EDUCATION LEASE AGREEMENTS	\$0.00	\$11,894.05	\$12,000.00	\$12,000.00	\$0.00
387	SPECIAL EDUCATION TUITION - PRIVATE	\$656,820.00	\$637,739.50	\$844,550.00	\$713,000.00	(\$131,550.00)
388	SPECIAL EDUCATION EXTENDED SCHOOL YR PRIVATE TUITION	\$87,900.00	\$51,880.00	\$120,650.00	\$60,000.00	(\$60,650.00)
389	SPECIAL EDUCATION TRAVEL/CONFERENCE	\$6,000.00	\$2,811.36	\$2,000.00	\$3,000.00	\$1,000.00
390	SPECIAL EDUCATION EXCESS COSTS	\$154,049.30	\$14,840.00	\$15,000.00	\$24,642.00	\$9,642.00
391	SPECIAL EDUCATION SUPPLIES	\$17,000.00	\$11,283.96	\$14,000.00	\$13,500.00	(\$500.00)
392	SPECIAL EDUCATION ADAPTIVE PE SUPPLIES	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
393	SPECIAL EDUCATION COMPUTERS	\$12,000.00	\$0.52	\$0.00	\$25,173.00	\$25,173.00
394	SPECIAL EDUCATION ASSESSMENT MATERIALS	\$4,000.00	\$131.04	\$1,000.00	\$500.00	(\$500.00)
395	SPECIAL EDUCATION BOOKS & PERIODICALS	\$5,000.00	\$1,787.79	\$5,000.00	\$5,000.00	\$0.00
396	SPECIAL EDUCATION AUDIO-VISUAL SUPPLIES	\$400.00	\$500.00	\$0.00	\$500.00	\$500.00
397	SPECIAL EDUCATION MANIPULATIVES	\$2,000.00	\$54.75	\$0.00	\$1,500.00	\$1,500.00
398	SPECIAL EDUCATION SOFTWARE	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
399	SPECIAL EDUCATION DUES & FEES	\$360.00	\$372.00	\$360.00	\$4,270.00	\$3,910.00
400	SPECIAL EDUCATION FIELD TRIPS	\$1,000.00	\$0.00	\$500.00	\$0.00	(\$500.00)
	TOTAL SPECIAL EDUCATION	\$4,302,884.50	\$4,111,954.81	\$4,737,045.05	\$4,958,536.17	\$221,491.12
SPECIAL EDUCATION PSYCHOLOGICAL SERVICES						
401	PSYCHOLOGIST SALARY	\$150,464.04	\$86,984.38	\$84,487.24	\$89,944.29	\$5,457.05
402	HEALTH INSURANCE	\$29,451.06	\$14,725.51	\$15,888.85	\$15,795.61	(\$93.24)
403	DISABILITY INSURANCE	\$562.74	\$293.16	\$293.17	\$323.80	\$30.63
404	FICA/MEDI	\$11,701.75	\$6,453.25	\$6,654.52	\$6,880.74	\$226.22
405	GROUP LIFE INSURANCE	\$38.64	\$16.44	\$16.44	\$18.00	\$1.56
406	MUNICIPAL RETIREMENT	\$8,087.34	\$4,784.06	\$4,858.02	\$5,084.44	\$226.42
407	WORKERS' COMPENSATION	\$1,655.10	\$937.60	\$650.55	\$728.55	\$78.00
408	COURSE REIMBURSEMENT	\$4,000.00	\$830.00	\$1,000.00	\$3,000.00	\$2,000.00
409	DENTAL INSURANCE	\$600.00	\$300.00	\$300.00	\$300.00	\$0.00
410	PURCHASED PROFESSIONAL SERVICES	\$244,913.75	\$216,436.59	\$395,700.00	\$232,627.20	(\$163,072.80)
411	PSYCHOLOGICAL SERVICES EXTENDED SCHOOL YEAR	\$900.00	\$531.25	\$900.00	\$550.00	(\$350.00)
412	COMMUNICATIONS	\$700.00	\$597.83	\$700.00	\$600.00	(\$100.00)
413	TRAVEL	\$1,800.00	\$1,667.16	\$1,800.00	\$1,800.00	\$0.00
414	SUPPLIES	\$2,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
415	BOOKS	\$250.00	\$0.00	\$250.00	\$0.00	(\$250.00)
416	ASSESSMENT MATERIALS	\$7,750.00	\$4,409.28	\$5,000.00	\$4,500.00	(\$500.00)
417	DUES/MEMBERSHIPS	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
	TOTAL SPECIAL EDUCATION PSYCHOLOGICAL SERVICES	\$465,374.42	\$338,966.51	\$519,998.79	\$362,152.63	(\$157,846.16)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
SPECIAL EDUCATION SPEECH SERVICES					
418	\$157,835.07	\$132,846.20	\$153,244.46	\$158,268.94	\$5,024.48
419	\$0.00	\$880.00	\$1,382.60	\$1,000.00	(\$382.60)
420	\$50,258.98	\$58,131.41	\$78,445.29	\$80,014.24	\$1,568.95
421	\$0.00	\$3,746.50	\$5,410.16	\$3,800.00	(\$1,610.16)
422	\$51,443.03	\$35,004.25	\$54,554.20	\$46,223.50	(\$8,330.70)
423	\$778.27	\$664.94	\$827.53	\$857.82	\$30.29
424	\$15,942.16	\$14,086.32	\$18,243.92	\$18,595.86	\$351.94
425	\$93.38	\$82.32	\$96.59	\$95.85	(\$0.74)
426	\$2,701.42	\$4,067.19	\$4,901.18	\$4,400.76	(\$500.42)
427	\$2,292.33	\$2,108.42	\$1,836.31	\$1,968.97	\$132.66
428	\$2,000.00	\$1,427.99	\$1,000.00	\$2,320.00	\$1,320.00
429	\$1,280.00	\$1,016.33	\$1,280.00	\$1,280.00	\$0.00
430	\$7,087.50	\$8,615.50	\$0.00	\$0.00	\$0.00
431	\$14,512.50	\$918.75	\$0.00	\$1,000.00	\$1,000.00
432	\$400.00	\$139.50	\$400.00	\$140.00	(\$260.00)
433	\$3,500.00	\$3,569.90	\$2,500.00	\$3,600.00	\$1,100.00
434	\$225.00	\$484.00	\$1,005.00	\$500.00	(\$505.00)
435	\$300.00	\$633.68	\$300.00	\$650.00	\$350.00
436	\$400.00	\$0.00	\$400.00	\$0.00	(\$400.00)
437	\$1,000.00	\$965.20	\$1,000.00	\$1,000.00	\$0.00
438	\$820.00	\$934.00	\$820.00	\$1,000.00	\$180.00
TOTAL SPECIAL EDUCATION SPEECH SERVICES	\$312,869.64	\$270,322.40	\$327,647.24	\$326,715.94	(\$931.30)
SPECIAL EDUCATION/OCCUPATIONAL THERAPY SERVICES					
439	\$61,240.70	\$59,681.34	\$62,122.77	\$75,075.00	\$12,952.23
440	\$0.00	\$402.93	\$137.19	\$400.00	\$262.81
441	\$58,965.96	\$53,693.66	\$60,960.17	\$59,368.78	(\$1,591.39)
442	\$0.00	\$0.00	\$399.67	\$0.00	(\$399.67)
443	\$50,269.20	\$47,595.04	\$53,586.99	\$32,089.84	(\$21,497.15)
444	\$449.57	\$409.46	\$428.96	\$484.00	\$55.04
445	\$9,195.81	\$7,725.78	\$9,456.92	\$10,315.55	\$858.63
446	\$57.96	\$47.27	\$49.32	\$52.92	\$3.60
447	\$6,461.26	\$6,257.84	\$7,108.14	\$7,416.39	\$308.25
448	\$1,322.27	\$1,226.41	\$951.87	\$1,088.99	\$137.12
449	\$1,200.00	\$50.00	\$1,000.00	\$1,176.00	\$176.00
450	\$650.00	\$910.36	\$950.00	\$582.00	(\$368.00)
451	\$200.00	\$0.00	\$200.00	\$0.00	(\$200.00)
452	\$5,300.00	\$4,290.49	\$5,300.00	\$4,500.00	(\$800.00)
453	\$400.00	\$201.45	\$400.00	\$400.00	\$0.00
454	\$100.00	\$57.45	\$100.00	\$100.00	\$0.00
455	\$100.00	\$0.00	\$100.00	\$0.00	(\$100.00)
456	\$500.00	\$110.00	\$500.00	\$500.00	\$0.00
457	\$300.00	\$515.00	\$300.00	\$515.00	\$215.00
TOTAL SPECIAL EDUCATION/OCCUPATIONAL THERAPY SVCS	\$196,712.73	\$183,174.48	\$204,052.00	\$194,064.47	(\$9,987.53)
SPECIAL EDUCATION PHYSICAL THERAPY					
458	\$21,000.00	\$17,457.25	\$22,500.00	\$25,000.00	\$2,500.00
459	\$4,500.00	\$3,266.25	\$5,000.00	\$5,000.00	\$0.00
460	\$500.00	\$186.71	\$500.00	\$500.00	\$0.00
461	\$500.00	\$1,217.65	\$1,000.00	\$1,500.00	\$500.00
TOTAL SPECIAL EDUCATION PHYSICAL THERAPY	\$26,500.00	\$22,127.86	\$29,000.00	\$32,000.00	\$3,000.00
SPECIAL EDUCATION STAFF DEVELOPMENT					
462	\$0.00	\$1,279.50	\$0.00	\$1,000.00	\$1,000.00
TOTAL SPECIAL EDUCATION STAFF DEVELOPMENT	\$0.00	\$1,279.50	\$0.00	\$1,000.00	\$1,000.00
SPECIAL EDUCATION/ADMINISTRATIVE SERVICES					
463	\$77,000.00	\$77,767.32	\$81,925.00	\$86,219.29	\$4,294.29
464	\$0.00	\$5,703.54	\$5,703.49	\$5,817.56	\$114.07
465	\$90,988.57	\$91,026.53	\$85,049.97	\$94,554.82	\$9,504.85
466	\$60,328.75	\$61,836.97	\$61,836.97	\$60,000.00	(\$1,836.97)
467	\$1,115.00	\$50.00	\$0.00	\$0.00	\$0.00
468	\$29,242.24	\$30,394.06	\$29,493.05	\$53,380.23	\$23,887.18
469	\$852.97	\$800.60	\$797.18	\$851.33	\$54.15
470	\$0.00	\$19.80	\$19.79	\$20.94	\$1.15
471	\$16.56	\$0.00	\$0.00	\$0.00	\$0.00
472	\$17,571.57	\$17,049.80	\$17,574.49	\$18,090.71	\$516.22
473	\$0.00	\$436.19	\$436.32	\$445.04	\$8.72
474	\$99.11	\$86.15	\$96.01	\$97.77	\$1.76

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference
SPECIAL EDUCATION/ADMINISTRATIVE SERVICES (CONT.)					
475	\$0.00	\$2.04	\$2.06	\$2.25	\$0.19
476	\$4,923.69	\$5,082.21	\$4,943.27	\$5,200.52	\$257.25
477	\$2,523.76	\$2,547.55	\$1,812.85	\$1,962.61	\$149.76
478	\$4,000.00	\$2,232.98	\$3,000.00	\$3,000.00	\$0.00
479	\$1,270.00	\$1,193.72	\$1,159.69	\$1,230.01	\$70.32
480	\$5,000.00	\$584.99	\$5,000.00	\$1,000.00	(\$4,000.00)
481	\$1,500.00	\$0.00	\$1,500.00	\$1,000.00	(\$500.00)
482	\$0.00	\$1,579.21	\$0.00	\$0.00	\$0.00
483	\$0.00	\$380.16	\$0.00	\$1,500.00	\$1,500.00
484	\$1,600.00	\$1,648.50	\$1,600.00	\$1,650.00	\$50.00
485	\$5,800.00	\$3,059.81	\$3,500.00	\$3,100.00	(\$400.00)
486	\$2,000.00	\$1,527.64	\$2,000.00	\$2,000.00	\$0.00
487	\$1,500.00	\$254.50	\$1,500.00	\$1,000.00	(\$500.00)
488	\$1,000.00	\$951.00	\$1,000.00	\$1,000.00	\$0.00
489	\$1,000.00	\$353.34	\$1,000.00	\$500.00	(\$500.00)
490	\$500.00	\$386.47	\$500.00	\$500.00	\$0.00
491	\$0.00	\$556.00	\$0.00	\$0.00	\$0.00
492	\$1,000.00	\$1,146.82	\$1,000.00	\$1,200.00	\$200.00
TOTAL SPECIAL EDUCATION/ADMINISTRATIVE SERVICES	\$310,832.22	\$308,657.90	\$312,450.14	\$345,323.08	\$32,872.94
SPECIAL EDUCATION STUDENT TRANSPORTATION					
493	\$0.00	\$7,490.74	\$0.00	\$0.00	\$0.00
494	\$67,845.96	\$74,621.40	\$83,447.76	\$75,344.76	(\$8,103.00)
495	\$0.00	\$882.00	\$0.00	\$0.00	\$0.00
496	\$21,476.74	\$20,949.23	\$22,336.85	\$14,565.66	(\$7,771.19)
497	\$0.00	\$0.00	\$0.00	\$262.81	\$262.81
498	\$5,190.21	\$6,016.45	\$6,383.74	\$5,584.70	(\$799.04)
499	\$0.00	\$0.00	\$0.00	\$51.66	\$51.66
500	\$2,329.08	\$2,592.75	\$3,939.49	\$3,425.41	(\$514.08)
501	\$838.33	\$894.59	\$7,176.51	\$6,949.85	(\$226.66)
502	\$12,000.00	\$13,824.38	\$12,000.00	\$12,000.00	\$0.00
503	\$1,200.00	\$0.00	\$1,200.00	\$0.00	(\$1,200.00)
504	\$25,175.00	\$42,259.39	\$0.00	\$0.00	\$0.00
505	\$0.00	\$5,147.09	\$0.00	\$0.00	\$0.00
506	\$2,000.00	\$150.59	\$1,000.00	\$2,000.00	\$1,000.00
507	\$28,000.00	\$26,522.38	\$23,000.00	\$30,618.00	\$7,618.00
TOTAL SPECIAL EDUCATION STUDENT TRANSPORTATION	\$166,055.32	\$201,350.99	\$160,484.35	\$150,802.85	(\$9,681.50)
TOTAL SPECIAL EDUCATION	\$5,781,228.83	\$5,437,834.45	\$6,290,677.57	\$6,370,595.14	\$79,917.57
ESSENTIAL EARLY EDUCATION SERVICES (EEE)					
508	\$61,253.00	\$61,252.99	\$61,253.00	\$63,414.00	\$2,161.00
509	\$71,353.23	\$108,008.98	\$104,655.01	\$129,993.01	\$25,338.00
510	\$0.00	\$3,130.86	\$0.00	\$3,000.00	\$3,000.00
511	\$0.00	\$8,960.00	\$0.00	\$6,000.00	\$6,000.00
512	\$355.00	\$710.50	\$0.00	\$0.00	\$0.00
513	\$22,113.59	\$27,902.30	\$32,332.71	\$39,113.38	\$6,780.67
514	\$491.69	\$527.67	\$575.70	\$696.27	\$120.57
515	\$51.75	\$41.40	\$41.40	\$41.40	\$0.00
516	\$10,171.53	\$12,724.42	\$13,310.33	\$15,254.64	\$1,944.31
517	\$0.00	\$239.51	\$0.00	\$229.50	\$229.50
518	\$91.36	\$97.97	\$109.94	\$144.00	\$34.06
519	\$3,854.32	\$5,784.06	\$6,017.66	\$7,149.62	\$1,131.96
520	\$0.00	\$172.20	\$0.00	\$165.00	\$165.00
521	\$1,462.57	\$1,962.46	\$1,277.49	\$1,639.50	\$362.01
522	\$2,250.00	\$574.00	\$1,800.00	\$750.00	(\$1,050.00)
523	\$937.65	\$1,195.77	\$950.00	\$2,150.00	\$1,200.00
524	\$880.00	\$900.00	\$0.00	\$0.00	\$0.00
525	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
526	\$2,400.00	\$0.00	\$2,400.00	\$0.00	(\$2,400.00)
527	\$1,800.00	\$2,493.10	\$1,800.00	\$2,500.00	\$700.00
528	\$1,500.00	\$593.05	\$2,300.00	\$1,500.00	(\$800.00)
529	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
530	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
531	\$100.00	\$0.00	\$100.00	\$0.00	(\$100.00)
532	\$200.00	\$312.48	\$700.00	\$500.00	(\$200.00)
TOTAL ESSENTIAL EARLY EDUCATION SERVICES (EEE)	\$183,465.69	\$237,583.72	\$229,823.24	\$274,440.32	\$44,617.08

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference
ESSENTIAL EARLY EDUCATION (EEE) MEDICAL SERVICES					
533 EEE MEDICAL SERVICES	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION (EEE) MEDICAL SERVICES	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00
ESSENTIAL EARLY EDUCATION (EEE) PSYCHOLOGICAL SERVICES					
534 EEE PSYCHOLOGICAL SERVICES	\$3,600.00	\$1,875.00	\$6,655.00	\$3,000.00	(\$3,655.00)
TOTAL ESSENTIAL EARLY EDUCATION (EEE) PSYCHOLOGICAL SVCS	\$3,600.00	\$1,875.00	\$6,655.00	\$3,000.00	(\$3,655.00)
ESSENTIAL EARLY EDUCATION (EEE) SPEECH SERVICES					
535 EEE SPEECH SALARY	\$67,379.00	\$0.00	\$23,539.41	\$23,539.41	\$0.00
536 EEE SPEECH LANGUAGE ASSISTANT SALARY	\$0.00	\$24,887.40	\$0.00	\$0.00	\$0.00
537 EEE EXTENDED SCHOOL YR SPEECH LANG. ASST SALARY	\$0.00	\$726.00	\$0.00	\$0.00	\$0.00
538 EEE HEALTH INSURANCE	\$13,656.12	\$6,526.29	\$5,924.66	\$5,924.66	\$0.00
539 EEE DISABILITY INSURANCE	\$252.00	\$86.16	\$81.68	\$84.74	\$3.06
540 EEE FICA/MEDI	\$5,154.50	\$1,827.04	\$1,800.76	\$1,800.76	\$0.00
541 EEE GROUP LIFE INSURANCE	\$19.32	\$7.08	\$16.44	\$18.00	\$1.56
542 EEE MUNICIPAL RETIREMENT	\$0.00	\$68.16	\$0.00	\$0.00	\$0.00
543 EEE WORKERS' COMPENSATION INSURANCE	\$741.17	\$276.09	\$181.25	\$190.67	\$9.42
544 EEE COURSE REIMBURSEMENT	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
545 EEE DENTAL INSURANCE	\$350.00	\$156.77	\$280.00	\$280.00	\$0.00
546 EEE PURCHASED PROFESSIONAL SERVICES	\$0.00	\$1,905.00	\$0.00	\$0.00	\$0.00
547 EEE SUPPLIES	\$0.00	\$1,016.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION (EEE) SPEECH SERVICES	\$87,952.11	\$37,481.99	\$32,224.20	\$32,238.24	\$14.04
ESSENTIAL EARLY EDUCATION (EEE) OCCUPATIONAL THERAPY					
548 EEE OCCUPATIONAL THERAPY SALARY	\$0.00	\$2,236.42	\$6,500.00	\$6,500.00	\$0.00
549 EEE OCCUPATIONAL THERAPY ASSISTANT SALARY	\$0.00	\$849.02	\$1,500.00	\$1,500.00	\$0.00
550 EEE HEALTH INSURANCE	\$0.00	\$1,412.52	\$3,000.00	\$3,000.00	\$0.00
551 EEE DISABILITY INSURANCE	\$0.00	\$11.38	\$30.00	\$30.00	\$0.00
552 EEE FICA/MEDI	\$0.00	\$206.26	\$612.00	\$612.00	\$0.00
553 EEE GROUP LIFE INSURANCE	\$0.00	\$1.27	\$5.42	\$5.94	\$0.52
554 EEE MUNICIPAL RETIREMENT	\$0.00	\$169.68	\$460.00	\$460.00	\$0.00
555 EEE WORKERS' COMPENSATION INSURANCE	\$0.00	\$33.26	\$0.00	\$0.00	\$0.00
556 EEE DENTAL INSURANCE	\$0.00	\$25.23	\$50.00	\$50.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION OCCUPATIONAL THERAPY	\$0.00	\$4,945.04	\$12,157.42	\$12,157.94	\$0.52
ESSENTIAL EARLY EDUCATION (EEE) PHYSICAL THERAPY					
557 EEE PHYSICAL THERAPY CONTRACTED SERVICES	\$11,000.00	\$5,055.25	\$1,800.00	\$5,000.00	\$3,200.00
558 EEE PHYSICAL THERAPY TRAVEL	\$750.00	\$243.75	\$750.00	\$250.00	(\$500.00)
TOTAL ESSENTIAL EARLY EDUCATION (EEE) PHYSICAL THERAPY	\$11,750.00	\$5,299.00	\$2,550.00	\$5,250.00	\$2,700.00
ESSENTIAL EARLY EDUCATION ADMINISTRATION					
559 EEE COORDINATOR STIPEND	\$2,700.00	\$0.00	\$2,700.00	\$2,700.00	\$0.00
560 EEE ADMINISTRATION ASSISTANT SALARY	\$8,572.80	\$6,601.55	\$9,701.32	\$9,891.88	\$190.56
561 EEE HEALTH INSURANCE	\$2,627.82	\$0.00	\$230.00	\$230.00	\$0.00
562 EEE DISABILITY INSURANCE	\$32.06	\$23.59	\$43.83	\$34.94	(\$8.89)
563 EEE FLEX SPENDING ACCOUNT	\$14.49	\$0.00	\$0.00	\$0.00	\$0.00
564 EEE FICA/MEDI	\$862.37	\$505.02	\$966.30	\$756.73	(\$209.57)
565 EEE GROUP LIFE INSURANCE	\$6.76	\$5.30	\$7.56	\$8.28	\$0.72
566 EEE MUNICIPAL RETIREMENT	\$460.82	\$413.04	\$917.73	\$544.06	(\$373.67)
567 EEE WORKERS' COMPENSATION	\$124.00	\$71.16	\$97.26	\$80.12	(\$17.14)
568 EEE DENTAL INSURANCE	\$105.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION ADMINISTRATION	\$15,506.12	\$7,619.66	\$14,664.00	\$14,246.01	(\$417.99)
ESSENTIAL EARLY EDUCATION TRANSPORTATION					
569 EEE TRANSPORTATION SALARY	\$2,353.43	\$0.00	\$2,400.00	\$2,400.00	\$0.00
570 EEE TRANSPORTATION HEALTH INSURANCE	\$974.63	\$0.00	\$0.00	\$0.00	\$0.00
571 EEE TRANSPORTATION FICA/MEDI	\$180.03	\$0.00	\$183.60	\$183.60	\$0.00
572 EEE TRANSPORTATION WORKERS' COMPENSATION	\$34.72	\$0.00	\$206.40	\$228.48	\$22.08
573 EEE BUS FUEL	\$0.00	\$239.88	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION TRANSPORTATION	\$3,542.81	\$239.88	\$2,790.00	\$2,812.08	\$22.08
TOTAL ESSENTIAL EARLY EDUCATION	\$306,616.73	\$295,044.29	\$301,663.86	\$344,944.59	\$43,280.73
TOTAL GENERAL FUND	\$7,995,849.18	\$8,029,625.25	\$8,825,368.40	\$9,210,664.00	\$385,295.60

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference
PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS					
GRANTS					
CONSOLIDATED FEDERAL GRANTS					
HOME-TO-SCHOOL LIAISON					
574 HOME TO SCHOOL LIAISON SALARY	\$55,891.00	\$56,296.00	\$45,861.00	\$55,476.00	\$9,615.00
575 HEALTH INSURANCE	\$18,747.70	\$18,747.70	\$18,200.77	\$18,200.81	\$0.04
576 DISABILITY INSURANCE	\$172.08	\$171.36	\$192.46	\$199.71	\$7.25
577 FICA/MEDI	\$4,080.65	\$3,922.45	\$3,508.00	\$4,243.91	\$735.91
578 GROUP LIFE INSURANCE	\$19.32	\$16.44	\$16.44	\$16.20	(\$0.24)
579 MUNICIPAL RETIREMENT	\$3,025.94	\$3,096.34	\$2,522.36	\$3,051.18	\$528.82
580 WORKERS COMPENSATION INSURANCE	\$501.00	\$606.81	\$0.00	\$449.59	\$449.59
581 DENTAL INSURANCE	\$350.00	\$350.00	\$315.00	\$315.00	\$0.00
582 TRAVEL REIMBURSEMENT	\$295.00	\$1,664.24	\$0.00	\$2,000.00	\$2,000.00
TOTAL HOME-TO-SCHOOL LIAISON	\$83,082.69	\$84,871.34	\$70,616.03	\$83,952.40	\$13,336.37
COLLEGE & CAREER READINESS					
583 COLLEGE & CAREER READINESS SALARY	\$120,608.00	\$122,164.61	\$96,020.66	\$46,006.40	(\$50,014.26)
584 HEALTH INSURANCE	\$14,229.36	\$14,229.36	\$0.00	\$15,085.68	\$15,085.68
585 DISABILITY INSURANCE	\$417.12	\$417.12	\$0.00	\$165.62	\$165.62
586 FICA/MEDI	\$10,141.07	\$9,089.00	\$0.00	\$3,519.49	\$3,519.49
587 GROUP LIFE INSURANCE	\$33.32	\$32.88	\$0.00	\$18.00	\$18.00
588 MUNICIPAL RETIREMENT	\$6,634.22	\$6,718.90	\$0.00	\$2,530.32	\$2,530.32
589 WORKERS COMPENSATION	\$800.00	\$1,316.81	\$0.00	\$372.65	\$372.65
590 DENTAL INSURANCE	\$700.19	\$700.00	\$0.00	\$350.00	\$350.00
591 TRAVEL REIMBURSEMENT	\$2,652.72	\$2,135.63	\$0.00	\$2,000.00	\$2,000.00
TOTAL COLLEGE & CAREER READINESS	\$156,216.00	\$156,804.31	\$96,020.66	\$70,048.16	(\$25,972.50)
OTHER TITLE I SERVICES					
592 SUPPLEMENTAL EDUCATION SERVICES	\$6,500.00	\$2,048.75	\$0.00	\$10,000.00	\$10,000.00
593 PARENTAL INVOLVMENT	\$14,425.82	\$463.91	\$15,000.02	\$15,000.00	(\$0.02)
594 SERVICES TO HOMELESS SUPPLIES	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
595 SERVICES TO HOMELESS STUDENTS-MISC	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
TOTAL OTHER TITLE I SERVICES	\$21,925.82	\$2,512.66	\$17,000.02	\$27,000.00	\$9,999.98
CFG-IMPROVING TEACHER QUALITY-TITLE IIA					
596 MATH INSTRUCTION STIPEND	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
597 MENTORING TRAINING & STIPEND	\$26,678.00	\$21,647.40	\$19,919.00	\$19,919.00	\$0.00
598 CURRICULUM DIRECTOR SALARY	\$13,909.00	\$16,115.06	\$0.00	\$0.00	\$0.00
599 CURRICULUM DIRECTOR DISABILITY INSURANCE	\$47.59	\$58.46	\$0.00	\$0.00	\$0.00
600 CURRICULUM DIRECTOR FLEX SPENDING	\$7.00	\$8.02	\$0.00	\$0.00	\$0.00
601 MATH INSTRUCTION FICA/MEDI	\$0.00	\$114.75	\$0.00	\$0.00	\$0.00
602 MENTORING TRAINING FICA/MEDI	\$2,041.00	\$1,628.53	\$1,524.00	\$1,524.00	\$0.00
603 CURRICULUM DIRECTOR FICA/MEDI	\$1,042.79	\$1,195.83	\$0.00	\$0.00	\$0.00
604 PRIOR YEAR PAYROLL ADJUSTMENT -FICA	\$0.00	(\$896.14)	\$0.00	\$0.00	\$0.00
605 CURRICULUM DIRECTOR GROUP LIFE INSURANCE	\$3.05	\$2.80	\$0.00	\$0.00	\$0.00
606 MUNICIPAL RETIREMENT	\$0.00	\$55.18	\$0.00	\$0.00	\$0.00
607 MATH INSTRUCTION STIPEND TEACHER RETIREMENT	\$0.00	\$192.60	\$0.00	\$0.00	\$0.00
608 MENTORING TRAINING TEACHER RETIREMENT	\$3,425.00	\$2,478.24	\$2,558.00	\$2,558.00	\$0.00
609 CURRICULUM DIRECTOR TEACHER RETIREMENT	\$1,800.00	\$2,068.65	\$0.00	\$0.00	\$0.00
610 WORKERS COMPENSATION INSURANCE	\$0.00	\$233.34	\$0.00	\$0.00	\$0.00
611 CURRICULUM DIRECTOR WORKERS COMPENSATION	\$135.00	\$147.32	\$0.00	\$0.00	\$0.00
612 DIFFERENTIATED INSTRUCTION	\$30,000.00	\$0.00	\$11,064.00	\$11,064.00	\$0.00
613 MATH INSTRUCTION CONFERENCE	\$2,400.00	\$2,400.00	\$2,500.00	\$2,500.00	\$0.00
614 WILDBRANCH PROFESSIONAL SERVICES	\$0.00	\$0.00	\$14,000.00	\$14,000.00	\$0.00
615 VPLN LEADERSHIP ACADEMY	\$2,959.75	\$849.00	\$0.00	\$0.00	\$0.00
616 CURRICULUM DENTAL INSURANCE	\$55.30	\$0.00	\$0.00	\$0.00	\$0.00
617 MENTORING PROFESSIONAL SERVICES	\$1,855.00	\$3,923.95	\$0.00	\$0.00	\$0.00
618 MATH INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$54,000.00	\$45,465.67	\$39,000.00	\$39,000.00	\$0.00
619 READING/LITERACY TRAINING	\$47,499.99	\$44,659.66	\$55,000.00	\$55,000.00	\$0.00
620 RESPONSIVE CLASSROOM	\$10,000.00	\$4,417.33	\$0.00	\$0.00	\$0.00
621 CRITICAL FRIENDS/PROFESSIONAL DEVELOPMENT	\$39,000.00	\$13,630.00	\$0.00	\$0.00	\$0.00
622 INSTRUCTIONAL PRACTICES	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
623 WRITING INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
624 SCIENCE INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$51,000.00	\$47,339.12	\$22,000.00	\$22,000.00	\$0.00
625 COMPASS SCHOOL/PROFESSIONAL DEVELOPMENT	\$10,986.00	\$9,000.00	\$0.00	\$0.00	\$0.00
626 MATH INSTRUCTION TRAVEL REIMBURSEMENT	\$100.00	\$37.82	\$0.00	\$0.00	\$0.00
627 VPA LEADERSHIP CONFERENCE TRAVEL	\$40.25	\$40.25	\$0.00	\$0.00	\$0.00
628 SVLC MEMBER DUES/FEES	\$5,000.00	\$1,650.00	\$0.00	\$0.00	\$0.00
TOTAL CFG-IMPROVING TEACHER QUALITY-TITLE IIA	\$335,484.72	\$219,962.84	\$167,565.00	\$167,565.00	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
SUMMER SCHOOL						
629	SUMMER SCHOOL LITERACY SALARY	\$28,727.00	\$14,405.00	\$15,733.75	\$16,390.00	\$656.25
630	SUMMER SCHOOL LITERACY FICA	\$2,197.00	\$1,101.99	\$1,204.25	\$1,254.00	\$49.75
631	SUMMER SCHOOL LITERACY TEACHER RETIREMENT	\$1,769.00	\$1,328.10	\$2,020.00	\$1,900.00	(\$120.00)
632	SUMMER SCHOOL LITERACY WORKERS COMPENSATION	\$307.00	\$155.27	\$0.00	\$0.00	\$0.00
633	SUMMER SCHOOL MATH SALARY	\$28,398.00	\$15,903.00	\$15,733.75	\$16,782.00	\$1,048.25
634	SUMMER SCHOOL MATH FICA MATH	\$2,172.00	\$1,216.54	\$1,204.25	\$1,284.00	\$79.75
635	SUMMER SCHOOL MATH TEACHER RETIREMENT	\$2,123.00	\$1,515.43	\$2,020.00	\$1,945.00	(\$75.00)
636	SUMMER SCHOOL MATH WORKERS' COMPENSATION	\$307.00	\$171.42	\$0.00	\$0.00	\$0.00
TOTAL SUMMER SCHOOL		\$66,000.00	\$35,796.75	\$37,916.00	\$39,555.00	\$1,639.00
HOMEWORK ASSISTANCE						
637	HOMEWORK ASSISTANCE LITERACY SALARY	\$24,886.00	\$16,031.48	\$25,728.00	\$25,728.00	\$0.00
638	HOMEWORK ASSISTANCE LITERACY FICA/MEDI	\$1,240.00	\$1,191.47	\$1,968.00	\$1,968.00	\$0.00
639	HOMEWORK ASSISTANCE LITERACY MUNICIPAL RETIRE.	\$11.00	\$45.72	\$0.00	\$0.00	\$0.00
640	HOMEWORK ASSISTANCE LITERACY TEACHER RETIREMENT	\$2,081.00	\$1,376.02	\$3,303.00	\$2,982.00	(\$321.00)
641	HOMEWORK ASSISTANCE LITERACY WORKERS' COMP INS	\$282.00	\$172.80	\$0.00	\$0.00	\$0.00
642	HOMEWORK ASSISTANCE MATH SALARY	\$27,881.00	\$27,745.27	\$25,728.00	\$25,728.00	\$0.00
HOMEWORK ASSISTANCE (CONTINUED)						
643	HOMEWORK ASSISTANCE MATH FICA/MEDI	\$1,240.00	\$2,049.24	\$1,968.00	\$1,968.00	\$0.00
644	HOMEWORK ASSISTANCE MATH HEALTH INS STIPEND	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00
645	HOMEWORK ASSISTANCE MATH MUNICIPAL RETIREMENT	\$15.00	\$82.73	\$0.00	\$0.00	\$0.00
646	HOMEWORK ASSISTANCE MATH TEACHER RETIREMENT	\$2,082.00	\$2,654.60	\$3,303.00	\$2,982.00	(\$321.00)
647	HOMEWORK ASSISTANCE WORKERS' COMPENSATION	\$282.00	\$300.72	\$0.00	\$0.00	\$0.00
TOTAL HOMEWORK ASSISTANCE		\$60,000.00	\$51,900.05	\$61,998.00	\$61,356.00	(\$642.00)
BELLOWS FALLS MIDDLE SCHOOL-CFG SERVICES						
BFMS SCHOOLWIDE SERVICES						
648	MATH INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00
649	LITERACY INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
650	READING INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BFMS SCHOOLWIDE SERVICES		\$16,500.00	\$0.00	\$0.00	\$0.00	\$0.00
BFMS-CFG LITERACY						
651	BFMS CFG LITERACY SALARIES	\$78,967.00	\$76,568.00	\$65,043.00	\$79,652.00	\$14,609.00
652	BFMS CFG LITERACY HEALTH INSURANCE STIPEND	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00
653	BFMS CFG LITERACY HEALTH INSURANCE	\$18,100.00	\$18,086.02	\$19,034.00	\$19,033.54	(\$0.46)
654	BFMS CFG LITERACY DISABILITY INSURANCE	\$255.60	\$254.11	\$277.00	\$286.75	\$9.75
655	BFMS CFG LITERACY FICA	\$5,769.62	\$5,453.81	\$4,976.00	\$6,093.37	\$1,117.37
656	BFMS CFG LITERACY LIFE INSURANCE	\$23.32	\$23.27	\$21.00	\$27.00	\$6.00
657	BFMS CFG LITERACY TEACHER RETIREMENT	\$11,362.93	\$11,025.89	\$11,088.00	\$9,231.69	(\$1,856.31)
658	BFMS CFG LITERACY WORKERS' COMPENSATION INSURANCE	\$710.00	\$828.02	\$875.00	\$645.18	(\$229.82)
659	BFMS CFG LITERACY DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL BFMS-CFG LITERACY		\$115,538.47	\$112,839.12	\$101,664.00	\$115,319.53	\$13,655.53
BFMS-CFG MATH						
660	BFMS CFG MATH SALARIES	\$83,417.00	\$83,321.00	\$69,507.00	\$84,927.00	\$15,420.00
661	BFMS CFG MATH HEALTH INSURANCE	\$18,306.57	\$18,086.02	\$19,033.54	\$19,033.54	\$0.00
662	BFMS CFG MATH DISABILITY INSURANCE	\$277.84	\$277.63	\$300.00	\$305.74	\$5.74
663	BFMS CFG MATH FICA	\$6,287.10	\$5,977.37	\$5,313.00	\$6,496.91	\$1,183.91
664	BFMS CFG MATH LIFE INSURANCE	\$19.32	\$23.31	\$24.00	\$27.00	\$3.00
665	BFMS CFG MATH TEACHER RETIREMENT	\$11,363.23	\$10,712.43	\$10,250.00	\$9,843.04	(\$406.96)
666	BFMS CFG MATH WORKERS' COMP INSURANCE	\$691.00	\$898.12	\$934.00	\$687.91	(\$246.09)
667	BFMS CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL BFMS-CFG MATH		\$120,712.06	\$119,645.88	\$105,711.54	\$121,671.14	\$15,959.60
TOTAL BELLOWS FALLS MIDDLE SCHOOL-CFG SERVICES		\$252,750.53	\$232,485.00	\$207,375.54	\$236,990.67	\$29,615.13
BELLOWS FALLS UNION HIGH SCHOOL CFG SERVICES						
BFUHS SCHOOLWIDE SERVICES						
668	MATH INSTRUCTION	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
669	LITERACY INSTRUCTION	\$6,598.00	\$0.00	\$1,598.00	\$1,598.00	\$0.00
670	WRITING INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BFUHS SCHOOLWIDE SERVICES		\$21,598.00	\$0.00	\$1,598.00	\$1,598.00	\$0.00
BFUHS-CFG LITERACY						
671	BFUHS CFG LITERACY SALARY	\$45,859.00	\$45,941.00	\$50,913.00	\$51,039.00	\$126.00
672	BFUHS CFG LITERACY HEALTH INSURANCE	\$6,947.28	\$6,863.60	\$0.00	\$19,033.54	\$19,033.54
673	BFUHS CFG LITERACY DISABILITY INSURANCE	\$164.40	\$159.36	\$0.00	\$183.74	\$183.74
674	BFUHS CFG LITERACY FICA/MEDI	\$3,514.48	\$3,378.38	\$0.00	\$3,904.49	\$3,904.49
675	BFUHS CFG LITERACY GROUP LIFE INSURANCE	\$19.32	\$16.44	\$0.00	\$18.00	\$18.00
676	BFUHS CFG LITERACY TEACHER RETIREMENT	\$3,417.82	\$5,899.06	\$6,083.00	\$5,915.52	(\$167.48)
677	BFUHS CFG LITERACY WORKERS' COMP INSURANCE	\$501.00	\$495.20	\$0.00	\$413.42	\$413.42
678	BFUHS CFG LITERACY DENTAL INSURANCE	\$350.00	\$350.00	\$0.00	\$350.00	\$350.00
TOTAL BFUHS-CFG LITERACY		\$60,773.30	\$63,103.04	\$56,996.00	\$80,857.71	\$23,861.71

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference
BFUHS-CFG MATH					
679	\$83,012.27	\$84,186.62	\$68,611.00	\$64,047.00	(\$4,564.00)
680	\$24,347.73	\$24,054.44	\$25,315.00	\$20,080.38	(\$5,234.62)
681	\$308.52	\$289.19	\$300.00	\$244.79	(\$55.21)
682	\$41.40	\$41.40	\$42.00	\$41.40	(\$0.60)
683	\$6,373.86	\$5,666.68	\$5,249.00	\$4,899.59	(\$349.41)
684	\$25.68	\$21.85	\$20.00	\$19.42	(\$0.58)
685	\$13,180.07	\$10,698.12	\$9,551.00	\$2,693.03	(\$6,857.97)
686	\$907.00	\$908.49	\$0.00	\$681.63	\$681.63
687	\$465.50	\$465.53	\$466.00	\$369.24	(\$96.76)
TOTAL BFUHS-CFG MATH	\$128,662.03	\$126,332.32	\$109,554.00	\$93,076.48	(\$16,477.52)
TOTAL BELLOWS FALLS UNION HIGH SCHOOL-CFG SERVICES	\$211,033.33	\$189,435.36	\$168,148.00	\$175,532.19	\$7,384.19
WESTMINSTER ISD-CFG SERVICES					
WESTMINSTER SCHOOLWIDE SERVICES					
688	\$9,500.00	\$8,800.00	\$0.00	\$0.00	\$0.00
689	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
690	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL WESTMINSTER SCHOOLWIDE SERVICES	\$23,000.00	\$8,800.00	\$0.00	\$0.00	\$0.00
WESTMINSTER-CFG LITERACY					
691	\$49,944.00	\$51,967.24	\$38,591.00	\$41,760.00	\$3,169.00
692	\$15,306.57	\$14,470.20	\$19,033.85	\$19,033.54	(\$0.31)
693	\$240.60	\$180.32	\$145.00	\$150.34	\$5.34
694	\$4,969.37	\$3,735.74	\$2,952.00	\$3,194.64	\$242.64
695	\$19.32	\$13.19	\$16.65	\$18.00	\$1.35
696	\$6,673.74	\$6,702.36	\$4,657.75	\$4,839.90	\$182.15
697	\$710.00	\$560.15	\$461.45	\$338.26	(\$123.19)
TOTAL WESTMINSTER-CFG LITERACY	\$77,863.60	\$77,629.20	\$65,857.70	\$69,334.68	\$3,476.98
WESTMINSTER-CFG MATH					
698	\$59,552.00	\$59,722.00	\$46,824.00	\$61,866.00	\$15,042.00
699	\$13,656.06	\$13,108.73	\$14,198.36	\$14,198.28	(\$0.08)
700	\$215.52	\$207.24	\$215.24	\$222.72	\$7.48
701	\$4,568.73	\$4,280.81	\$3,581.73	\$4,732.75	\$1,151.02
702	\$19.32	\$16.44	\$16.44	\$18.00	\$1.56
703	\$7,668.30	\$7,668.18	\$8,612.18	\$7,170.28	(\$1,441.90)
704	\$651.00	\$643.74	\$459.86	\$501.11	\$41.25
705	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL WESTMINSTER-CFG MATH	\$86,680.93	\$85,997.14	\$74,257.81	\$89,059.14	\$14,801.33
TOTAL WESTMINSTER ISD-CFG SERVICES	\$187,544.53	\$172,426.34	\$140,115.51	\$158,393.82	\$18,278.31
ATHENS/GRAFTON JOINT CONTRACTSCHOOL CFG SERVICES					
ATHENS/GRAFTON SCHOOLWIDE SERVICES					
706	\$5,264.22	\$0.00	\$0.00	\$0.00	\$0.00
707	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
708	\$11,164.22	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ATHENS/GRAFTON SCHOOLWIDE SERVICES	\$22,428.44	\$0.00	\$0.00	\$0.00	\$0.00
ATHENS/GRAFTON CFG LITERACY					
709	\$55,500.00	\$27,721.24	\$35,967.00	\$32,023.50	(\$3,943.50)
710	\$6,100.00	\$6,237.72	\$9,517.16	\$7,099.14	(\$2,418.02)
711	\$93.00	\$96.25	\$110.50	\$115.28	\$4.78
712	\$2,100.00	\$1,975.25	\$3,343.68	\$2,449.80	(\$893.88)
713	\$8.00	\$8.21	\$8.47	\$9.00	\$0.53
714	\$3,561.00	\$3,709.13	\$4,659.00	\$3,711.50	(\$947.50)
715	\$198.46	\$298.81	\$213.45	\$0.00	(\$213.45)
716	\$168.00	\$174.98	\$175.00	\$175.00	\$0.00
TOTAL ATHENS/GRAFTON CFG LITERACY	\$67,728.46	\$40,221.59	\$53,994.26	\$45,583.22	(\$8,411.04)
ATHENS/GRAFTON CFG MATH					
717	\$28,000.00	\$27,721.20	\$31,141.00	\$32,023.50	\$882.50
718	\$6,100.00	\$6,236.52	\$9,517.16	\$7,099.14	(\$2,418.02)
719	\$93.00	\$96.15	\$110.50	\$115.28	\$4.78
720	\$2,099.87	\$1,974.98	\$2,382.00	\$2,449.80	\$67.80
721	\$8.00	\$8.19	\$8.47	\$9.00	\$0.53
722	\$3,561.00	\$3,708.59	\$4,457.63	\$3,711.50	(\$746.13)
723	\$198.46	\$298.81	\$213.45	\$259.39	\$45.94
724	\$168.00	\$174.97	\$175.00	\$175.00	\$0.00
TOTAL ATHENS/GRAFTON CFG MATH	\$40,228.33	\$40,219.41	\$48,005.21	\$45,842.61	(\$2,162.60)
TOTAL ATHENS/GRAFTON JOINT CONTRACTSCHOOL-CFG SVCS	\$130,385.23	\$80,441.00	\$101,999.47	\$91,425.83	(\$10,573.64)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
INDIRECT CFG ADMINISTRATION COSTS					
725 BUSINESS MANAGER SALARY	\$18,060.84	\$18,059.93	\$18,029.84	\$18,570.74	\$540.90
726 ACCOUNTS PAYABLE SALARY	\$15,479.33	\$15,569.22	\$15,478.34	\$11,275.20	(\$4,203.14)
727 CFG GRANT MANAGER SALARY	\$42,116.00	\$45,544.07	\$33,372.00	\$33,372.00	\$0.00
728 BUSINESS MANAGER HEALTH INSURANCE	\$2,797.03	\$3,559.01	\$3,017.99	\$3,017.14	(\$0.85)
729 ACCOUNTS PAYABLE HEALTH INSURANCE	\$5,255.94	\$7,381.95	\$5,561.09	\$3,948.90	(\$1,612.19)
730 CFG GRANT MANAGER HEALTH INSURANCE	\$0.00	\$0.00	\$2,976.00	\$3,161.93	\$185.93
731 BUSINESS MANAGER DISABILITY INSURANCE	\$64.44	\$60.16	\$62.56	\$66.85	\$4.29
732 ACCOUNTS PAYABLE DISABILITY INSURANCE	\$55.56	\$54.80	\$53.71	\$40.59	(\$13.12)
733 CFG GRANT MANAGER DISABILITY INSURANCE	\$121.00	\$153.18	\$116.06	\$120.14	\$4.08
734 FLEX SPENDING ACCOUNT	\$25.28	\$29.06	\$8.28	\$8.28	\$0.00
735 BUSINESS MANAGER FICA/MEDI	\$1,382.08	\$1,295.18	\$1,379.28	\$1,420.67	\$41.39
736 ACCOUNTS PAYABLE FICA/MEDI	\$1,185.03	\$1,140.85	\$1,184.10	\$862.55	(\$321.55)
737 CFG GRANT MANAGER FICA/MEDI	\$3,005.00	\$3,381.66	\$2,646.90	\$2,552.95	(\$93.95)
738 BUSINESS MANAGER GROUP LIFE INSURANCE	\$7.73	\$6.32	\$6.58	\$3.60	(\$2.98)
739 ACCOUNTS PAYABLE GROUP LIFE INSURANCE	\$6.76	\$5.84	\$5.75	\$4.50	(\$1.25)
740 CFG GRANT MANAGER GROUP LIFE INSURANCE	\$6.00	\$7.30	\$6.73	\$7.42	\$0.69
741 BUSINESS MANAGER MUNICIPAL RETIREMENT	\$994.12	\$992.98	\$1,036.72	\$1,021.38	(\$15.34)
742 ACCOUNTS PAYABLE MUNICIPAL RETIREMENT	\$851.54	\$856.42	\$890.00	\$620.17	(\$269.83)
743 CFG GRANT MANAGER TEACHER RETIREMENT	\$4,395.08	\$5,848.34	\$4,645.64	\$3,867.81	(\$777.83)
744 WORKERS COMPENSATION INSURANCE	\$692.00	\$921.60	\$524.43	\$512.06	(\$12.37)
745 DENTAL INSURANCE	\$70.00	\$67.27	\$214.00	\$214.20	\$0.20
746 SINGLE AUDIT	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00
TOTAL INDIRECT CFG ADMINISTRATION COSTS	\$103,570.76	\$111,935.14	\$98,216.00	\$91,669.08	(\$6,546.92)
KURN HATIN CFG SERVICES					
KURN HATIN CFG ADMINISTRATION					
747 KURN HATIN ADMIN OVERSIGHT SALARIES	\$6,894.00	\$8,200.00	\$0.00	\$0.00	\$0.00
748 KURN HATIN ADMIN OVERSIGHT FICA/MEDI	\$533.13	\$627.23	\$0.00	\$0.00	\$0.00
749 KURN HATIN ADMIN TEACH RETIREMENT	\$894.82	\$0.00	\$0.00	\$0.00	\$0.00
750 KURN HATIN WORKERS COMPENSATION INSURANCE	\$75.00	\$74.04	\$0.00	\$0.00	\$0.00
TOTAL KURN HATIN CFG ADMINISTRATION	\$8,396.95	\$8,901.27	\$0.00	\$0.00	\$0.00
KURN HATIN SCHOOLWIDE SERVICES					
751 KURN HATIN PURCHASED PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
TOTAL KURN HATIN SCHOOLWIDE SERVICES	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
KURN HATIN CFG LITERACY					
752 KURN HATIN CFG LITERACY TEACHER SALARY	\$47,655.00	\$49,004.00	\$60,113.49	\$0.00	(\$60,113.49)
753 KURN HATIN CFG LITERACY TEACHER SALARY	\$23,900.00	\$19,908.00	\$0.00	\$47,947.00	\$47,947.00
754 KURN HATIN CFG LITERACY HEALTH INSURANCE	\$18,306.57	\$18,086.02	\$19,514.82	\$0.00	(\$19,514.82)
755 KURN HATIN CFG LITERACY HEALTH INSURANCE	\$10,900.00	\$9,042.55	\$0.00	\$0.00	\$0.00
756 KURN HATIN CFG LITERACY DISABILITY INSURANCE	\$175.80	\$161.15	\$170.04	\$0.00	(\$170.04)
757 KURN HATIN CFG LITERACY DISABILITY INSURANCE	\$76.00	\$69.06	\$0.00	\$172.61	\$172.61
758 KURN HATIN CFG LITERACY FICA MEDI	\$3,748.81	\$3,308.55	\$4,598.68	\$0.00	(\$4,598.68)
759 KURN HATIN CFG LITERACY FICA/MEDI	\$1,775.00	\$1,309.75	\$0.00	\$3,667.94	\$3,667.94
760 KURN HATIN CFG LITERACY GROUP LIFE INSURANCE	\$19.32	\$16.44	\$16.44	\$0.00	(\$16.44)
761 KURN HATIN CFG LITERACY GROUP LIFE INSURANCE	\$10.00	\$8.19	\$0.00	\$18.00	\$18.00
762 KURN HATIN CFG LITERACY TEACHER RETIREMENT	\$6,292.11	\$6,292.00	\$9,500.64	\$0.00	(\$9,500.64)
763 KURN HATIN CFG LITERACY TEACHER RETIREMENT	\$2,566.00	\$2,556.14	\$0.00	\$5,557.06	\$5,557.06
764 KURN HATIN CFG LITERACY WORKERS COMPENSATION	\$535.00	\$742.80	\$561.28	\$388.37	(\$172.91)
765 KURN HATIN CFG LITERACY COURSE REIMBURSEMENT	\$0.00	\$0.00	\$4,000.00	\$0.00	(\$4,000.00)
766 KURN HATIN CFG LITERACY DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$0.00	(\$350.00)
TOTAL KURN HATIN CFG LITERACY	\$116,309.61	\$110,854.65	\$98,825.39	\$57,750.98	(\$41,074.41)
KURN HATIN CFG MATH					
767 KURN HATIN CFG MATH SALARIES	\$53,792.00	\$52,067.00	\$41,560.00	\$54,133.00	\$12,573.00
768 KURN HATIN CFG MATH SALARIES	\$15,926.40	\$19,908.00	\$18,600.00	\$0.00	(\$18,600.00)
769 KURN HATIN CFG MATH HEALTH INSURANCE	\$18,306.57	\$15,405.95	\$14,198.36	\$7,223.16	(\$6,975.20)
770 KURN HATIN CFG MATH HEALTH INSURANCE	\$7,234.00	\$9,043.47	\$0.00	\$0.00	\$0.00
771 KURN HATIN CFG MATH DISABILITY INSURANCE	\$187.08	\$180.72	\$189.17	\$194.88	\$5.71
772 KURN HATIN CFG MATH DISABILITY INSURANCE	\$51.00	\$69.06	\$0.00	\$0.00	\$0.00
773 KURN HATIN CFG MATH FLEX SPENDING	\$41.40	\$41.40	\$0.00	\$41.40	\$41.40
774 KURN HATIN CFG MATH FICA/MEDI	\$3,983.12	\$3,651.14	\$3,179.00	\$4,141.18	\$962.18
775 KURN HATIN CFG MATH FICA/MEDI	\$1,183.00	\$1,309.94	\$0.00	\$0.00	\$0.00
776 KURN HATIN CFG MATH GROUP LIFE INSURANCE	\$19.32	\$16.44	\$16.44	\$18.00	\$1.56
777 KURN HATIN CFG MATH GROUP LIFE INSURANCE	\$7.00	\$8.25	\$0.00	\$0.00	\$0.00
778 KURN HATIN CFG MATH TEACHER RETIREMENT	\$6,685.41	\$6,685.38	\$9,500.64	\$6,274.06	(\$3,226.58)
779 KURN HATIN CFG MATH TEACHER RETIREMENT	\$2,551.00	\$2,556.24	\$0.00	\$0.00	\$0.00
780 KURN HATIN CFG MATH WORKERS COMPENSATION	\$567.00	\$775.82	\$400.92	\$0.00	(\$400.92)
781 KURN HATIN CFG MATH WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$438.48	\$438.48
782 KURN HATIN CFG MATH COURSE REIMBURSEMENT	\$0.00	\$0.00	\$4,000.00	\$0.00	(\$4,000.00)
783 KURN HATIN CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL KURN HATIN CFG MATH	\$110,884.30	\$112,068.81	\$91,994.53	\$72,814.16	(\$19,180.37)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
KURN HATIN SUMMER SCHOOL						
784	KH SUMMER SCHOOL LITERACY SALARIES	\$4,356.62	\$3,360.00	\$5,062.62	\$0.00	(\$5,062.62)
785	KH SUMMER SCHOOL LITERACY FICA/MEDI	\$363.38	\$257.06	\$386.58	\$0.00	(\$386.58)
786	KH SUMMER SCHOOL LITERACY TEACHER RETIREMENT	\$432.00	\$0.00	\$650.25	\$0.00	(\$650.25)
787	KH SUMMER SCHOOL LITERACY WORKERS' COMP INSURANCE	\$48.00	\$24.68	\$0.00	\$0.00	\$0.00
788	KH SUMMER SCHOOL MATH SALARIES	\$4,356.63	\$3,360.00	\$5,062.63	\$0.00	(\$5,062.63)
789	KH SUMMER SCHOOL MATH FICA	\$363.37	\$257.04	\$386.58	\$0.00	(\$386.58)
790	KH SUMMER SCHOOL MATH TEACHER RETIREMENT	\$432.00	\$0.00	\$650.24	\$0.00	(\$650.24)
791	KH SUMMER SCHOOL MATH WORKERS' COMPENSATION	\$48.00	\$47.76	\$0.00	\$0.00	\$0.00
TOTAL KURN HATIN SUMMER SCHOOL		\$10,400.00	\$7,306.54	\$12,198.90	\$0.00	(\$12,198.90)
TOTAL KURN HATIN CFG SERVICES		\$245,990.86	\$239,131.27	\$203,018.82	\$138,565.14	(\$64,453.68)
CENTRAL ELEMENTARY SCHOOL CFG SERVICES						
CENTRAL ELEMENTARY SCHOOL CFG SCHOOLWIDE SERVICES						
792	LITERACY INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
793	MATH INSTRUCTION	\$18,328.20	\$0.00	\$0.00	\$0.00	\$0.00
794	READING INSTRUCTION	\$9,500.00	\$6,450.00	\$10,400.00	\$0.00	(\$10,400.00)
TOTAL CENTRAL ELEMENTARY SCHOOL CFG SCHOOLWIDE SVCS		\$32,828.20	\$6,450.00	\$10,400.00	\$0.00	(\$10,400.00)
CENTRAL ELEMENTARY SCHOOL CFG LITERACY						
795	CES CFG LITERACY SALARIES	\$84,388.00	\$83,824.72	\$71,941.00	\$86,955.00	\$15,014.00
796	CES CFG LITERACY HEALTH INSURANCE	\$13,775.31	\$13,609.14	\$14,321.72	\$14,322.30	\$0.58
797	CES CFG LITERACY DISABILITY INSURANCE	\$307.44	\$293.40	\$302.42	\$313.04	\$10.62
798	CES CFG LITERACY FLEX ADMIN FEE	\$41.40	\$41.40	\$41.40	\$41.40	\$0.00
799	CES CFG LITERACY FICA	\$6,468.87	\$5,891.29	\$5,503.46	\$6,652.06	\$1,148.60
800	CES CFG LITERACY LIFE INSURANCE	\$28.98	\$18.90	\$26.16	\$27.00	\$0.84
801	CES CFG LITERACY TEACHER RETIREMENT	\$11,127.57	\$10,763.02	\$10,014.00	\$10,078.12	\$64.12
802	CES CFG LITERACY WORKERS' COMPENSATION INSURANCE	\$921.00	\$903.55	\$651.11	\$704.34	\$53.23
803	CES CFG LITERACY DENTAL INSURANCE	\$525.00	\$525.00	\$525.00	\$525.00	\$0.00
TOTAL CENTRAL ELEMENTARY SCHOOL CFG LITERACY		\$117,583.57	\$115,870.42	\$103,326.27	\$119,618.26	\$16,291.99
CENTRAL ELEMENTARY SCHOOL CFG MATH						
804	CES CFG MATH SALARIES	\$84,246.50	\$83,824.76	\$79,745.00	\$86,955.00	\$7,210.00
805	CES CFG MATH HEALTH INSURANCE	\$25,134.60	\$24,832.01	\$26,132.50	\$26,132.70	\$0.20
806	CES CFG MATH DISABILITY INSURANCE	\$307.44	\$293.40	\$302.50	\$313.04	\$10.54
807	CES CFG MATH FICA	\$6,468.87	\$5,963.08	\$6,100.00	\$6,652.06	\$552.06
808	CES CFG MATH LIFE INSURANCE	\$28.98	\$24.66	\$26.16	\$27.00	\$0.84
809	CES CFG MATH TEACHER RETIREMENT	\$11,127.57	\$10,763.24	\$10,563.00	\$10,078.12	(\$484.88)
810	CES CFG MATH WORKERS' COMP INSURANCE	\$921.00	\$903.55	\$651.11	\$704.34	\$53.23
811	CES CFG MATH DENTAL INSURANCE	\$175.00	\$175.00	\$350.00	\$175.00	(\$175.00)
TOTAL CENTRAL ELEMENTARY SCHOOL CFG MATH		\$128,409.96	\$126,779.70	\$123,870.27	\$131,037.26	\$7,166.99
TOTAL CENTRAL ELEMENTARY SCHOOL CFG SERVICES		\$278,821.73	\$249,100.12	\$237,596.54	\$250,655.52	\$13,058.98
SAXTONS RIVER ELEMENTARY SCHOOL CFG SERVICES						
SAXTONS RIVER ELEMENTARY SCHOOLWIDE SERVICES						
812	READING INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
813	MATH INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
814	LITERACY INSTRUCTION	\$20,220.00	\$12,307.52	\$8,100.00	\$8,100.00	\$0.00
TOTAL SAXTONS RIVER ELEMENTARY SCHOOLWIDE SERVICES		\$30,220.00	\$12,307.52	\$8,100.00	\$8,100.00	\$0.00
SAXTONS RIVER ELEMENTARY SCHOOL (SRES) CFG LITERACY						
815	SRES CFG LITERACY SALARIES	\$28,381.00	\$28,845.00	\$32,381.05	\$32,804.50	\$423.45
816	SRES CFG LITERACY HEALTH INSURANCE	\$8,253.29	\$8,137.02	\$9,516.66	\$9,516.77	\$0.11
817	SRES CFG LITERACY DISABILITY INSURANCE	\$117.42	\$100.05	\$114.09	\$118.10	\$4.01
818	SRES CFG LITERACY FICA	\$2,425.54	\$2,033.88	\$2,476.64	\$2,509.55	\$32.91
819	SRES CFG LITERACY GROUP LIFE INSURANCE	\$9.66	\$7.37	\$9.00	\$9.00	\$0.00
820	SRES CFG LITERACY TEACHER RETIREMENT	\$3,784.12	\$3,710.20	\$4,045.70	\$3,802.03	(\$243.67)
821	SRES CFG LITERACY WORKERS' COMP INSURANCE	\$346.00	\$310.92	\$222.11	\$265.72	\$43.61
822	SRES CFG LITERACY DENTAL INSURANCE	\$175.00	\$87.50	\$0.00	\$0.00	\$0.00
823	SRES CFG LITERACY TRAVEL REIMBURSEMENT	\$0.00	\$239.94	\$0.00	\$0.00	\$0.00
TOTAL SAXTONS RIVER ELEMENTARY SCHOOL (SRES) LITERACY		\$43,492.03	\$43,471.88	\$48,765.25	\$49,025.67	\$260.42
SAXTONS RIVER ELEMENTARY SCHOOL (SRES) CFG MATH						
824	SRES CFG MATH SALARIES	\$13,684.09	\$15,853.24	\$26,711.00	\$32,804.50	\$6,093.50
825	SRES CFG MATH HEALTH INSURANCE	\$5,153.29	\$4,521.20	\$9,516.70	\$9,516.77	\$0.07
826	SRES CFG MATH DISABILITY INSURANCE	\$117.42	\$54.99	\$114.01	\$118.10	\$4.09
827	SRES CFG MATH FICA	\$2,425.54	\$1,100.34	\$2,043.37	\$2,509.55	\$466.18
828	SRES CFG MATH LIFE INSURANCE	\$9.66	\$4.10	\$9.11	\$9.00	(\$0.11)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference	
SAXTONS RIVER ELEMENTARY SCHOOL (SRES) CFG MATH (CONTINUED)						
829	SRRES CFG MATH TEACH RETIREMENT	\$1,957.00	\$2,035.42	\$3,718.00	\$3,801.98	\$83.98
830	SRES CFG MATH WORKERS' COMP INSURANCE	\$345.00	\$170.87	\$122.07	\$265.72	\$143.65
831	SRES CFG MATH DENTAL INSURANCE	\$175.00	\$87.49	\$0.00	\$0.00	\$0.00
832	SRES CFG MATH TRAVEL REIMBURSEMENT	\$0.00	\$188.65	\$0.00	\$0.00	\$0.00
	TOTAL SAXTONS RIVER ELEMENTARY (SRES) CFG MATH	\$23,867.00	\$24,016.30	\$42,234.26	\$49,025.62	\$6,791.36
	TOTAL SAXTONS RIVER ELEM. SCHOOL (SRES) CFG SERVICES	\$97,579.03	\$79,795.70	\$99,099.51	\$106,151.29	\$7,051.78
	TOTAL CONSOLIDATED FEDERAL GRANTS SERVICES	\$2,230,385.23	\$1,906,597.88	\$1,706,685.10	\$1,698,860.10	(\$7,825.00)
TOBACCO LITIGATION SETTLEMENT GRANT						
833	TOBACCO GRANT COORDINATOR SALARY	\$0.00	\$1,200.00	\$9,000.00	\$9,000.00	\$0.00
834	TOBACCO GRANT COORDINATOR FICA	\$0.00	\$91.80	\$1,200.00	\$688.50	(\$511.50)
835	TOBACCO GRANT COORDINATOR TEACHER RETIREMENT	\$0.00	\$154.08	\$0.00	\$511.50	\$511.50
836	TOBACCO GRANT PROFESSIONAL DEVELOPMENT	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
837	TOBACCO GRANT PROFESSIONAL SERVICES	\$2,750.00	\$0.00	\$7,500.00	\$7,500.00	\$0.00
838	TOBACCO GRANT TRAVEL REIMBURSEMENT	\$683.20	\$272.33	\$2,500.00	\$2,500.00	\$0.00
839	TOBACCO GRANT SUPPLIES	\$4,230.46	\$3,925.48	\$4,000.00	\$8,800.00	\$4,800.00
840	TOBACCO GRANT BOOKS & PERIODICALS	\$148.34	\$148.34	\$5,800.00	\$1,000.00	(\$4,800.00)
	TOTAL TOBACCO LITIGATION SETTLEMENT GRANT	\$9,812.00	\$5,792.03	\$30,000.00	\$30,000.00	\$0.00
VERMONT BIRTH TO FIVE GRANT						
841	VT BIRTH TO FIVE TRANSPORTATION SALARY	\$0.00	\$1,229.72	\$1,120.72	\$0.00	(\$1,120.72)
842	VT BIRTH TO FIVE TRANSPORTATION FICA	\$0.00	\$90.49	\$74.46	\$0.00	(\$74.46)
843	VT BIRTH TO FIVE TRANSPORTATION MUNICIPAL RETIRE.	\$0.00	\$0.00	\$390.36	\$0.00	(\$390.36)
844	VT BIRTH TO FIVE WORKERS' COMPENSATION INSURANCE	\$0.00	\$13.26	\$0.00	\$0.00	\$0.00
845	VT BIRTH TO FIVE SUPPLIES	\$0.00	\$9.00	\$250.00	\$0.00	(\$250.00)
846	VT BIRTH TO FIVE DUES/FEES	\$0.00	\$135.00	\$0.00	\$0.00	\$0.00
	TOTAL VERMONT BIRTH TO FIVE GRANT	\$0.00	\$1,477.47	\$1,835.54	\$0.00	(\$1,835.54)
BELLOWS FALLS MIDDLE SCHOOL 21C GRANT & HOLT GRANT						
847	BFMS 21ST C GRANT DIRECTOR SALARY	\$30,360.00	\$32,175.08	\$30,360.00	\$42,521.60	\$12,161.60
848	BFMS 21ST C GRANT TRANSPORTATION SALARY	\$4,050.00	\$4,814.96	\$4,050.00	\$4,050.00	\$0.00
849	BFMS 21ST C GRANT SITE COORDINATOR	\$0.00	\$2,896.27	\$10,550.00	\$10,550.00	\$0.00
850	BFMS 21ST C GRANT SITE TEACHERS	\$10,550.00	\$15,331.25	\$3,812.00	\$3,812.00	\$0.00
851	BFMS 21ST C GRANT PROGRAM ASSISTANTS	\$3,812.00	\$8,021.02	\$0.00	\$0.00	\$0.00
852	LOCAL TSD REIMBURSEMENT-SALARIES	\$0.00	(\$12,784.92)	\$0.00	\$0.00	\$0.00
853	BFMS 21ST C GRANT HEALTH INSURANCE	\$7,647.00	\$7,648.13	\$8,097.00	\$8,126.03	\$29.03
854	BFMS 21ST C GRANT FICA/MEDI	\$3,731.00	\$3,731.00	\$3,731.00	\$3,562.73	(\$168.27)
855	BFMS 21ST C GRANT MUNICIPAL RETIREMENT	\$1,925.00	\$1,925.00	\$1,925.00	\$2,338.75	\$413.75
856	BFMS 21ST C GRANT WORKERS' COMPENSATION INSURANCE	\$250.00	\$0.00	\$0.00	\$729.98	\$729.98
857	EVALUATION & PROFESSIONAL DEVELOPMENT	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
858	BFMS 21ST C GRANT UNIT/ENRICHMENT SUPPLIES	\$1,500.00	\$647.53	\$1,500.00	\$1,500.00	\$0.00
859	BFMS 21ST C GRANT SNACKS	\$500.00	\$169.68	\$500.00	\$500.00	\$0.00
860	BFMS HOLT GRANT SUPPLIES	\$0.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)
	TOTAL BELLOWS FALLS MIDDLE SCHOOL 21C & HOLT GRANT	\$64,575.00	\$64,575.00	\$67,775.00	\$77,941.09	\$10,166.09
LICENSING FEES GRANT						
861	LICENSING BOARD STIPENDS	\$558.28	\$550.00	\$0.00	\$845.00	\$845.00
862	LICENSING BOARD FICA	\$47.00	\$42.10	\$0.00	\$62.81	\$62.81
	TOTAL LICENSING FEES GRANT	\$605.28	\$592.10	\$0.00	\$907.81	\$907.81
WESTMINSTER 21ST C GRANT						
863	WESTMINSTER 21ST C TRANSPORTATION SALARY	\$3,278.00	\$3,511.85	\$2,954.00	\$2,954.00	\$0.00
864	WESTMINSTER 21ST C SUMMER TRANSPORTATION SALARY	\$2,260.00	\$2,255.93	\$3,844.00	\$3,844.00	\$0.00
865	WESTMINSTER 21ST C DIRECTOR SALARY	\$25,200.00	\$31,134.00	\$26,313.00	\$26,313.00	\$0.00
866	WESTMINSTER 21ST C SUMMER FIELD TRIPS	\$962.00	\$961.26	\$0.00	\$0.00	\$0.00
867	WESTMINSTER 21ST C PROGRAM ASSISTANT	\$29,395.00	\$25,272.38	\$33,086.00	\$33,086.00	\$0.00
868	WESTMINSTER 21ST C SUMMER ASSISTANT SALARY	\$12,200.00	\$12,200.00	\$7,119.00	\$7,119.00	\$0.00
869	WESTMINSTER 21ST C COORDINATOR HEALTH INSURANCE	\$0.00	\$0.00	\$6,213.00	\$6,213.00	\$0.00
870	WESTMINSTER 21ST C AFTER SCHOOL FICA	\$6,541.00	\$5,827.18	\$5,608.00	\$5,608.00	\$0.00
871	WESTMINSTER 21 C MUNICIPAL RETIREMENT	\$2,896.00	\$1,765.64	\$859.00	\$859.00	\$0.00
872	WESTMINSTER-21C TEACHER RETIREMENT EXPENDITURE	\$483.00	\$585.26	\$0.00	\$0.00	\$0.00
873	WESTMINSTER 21ST C WORKERS' COMPENSATION INS	\$632.00	\$632.00	\$0.00	\$0.00	\$0.00
874	WESTMINSTER 21ST C PROGRAM SUPPLIES	\$2,149.00	\$1,850.50	\$0.00	\$0.00	\$0.00
	TOTAL WESTMINSTER 21ST C GRANT	\$85,996.00	\$85,996.00	\$85,996.00	\$85,996.00	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
VT VEHI/VSBIT GRANTS						
875	VEHI PATH POINTS SALARIES	\$0.00	\$5,280.00	\$0.00	\$0.00	\$0.00
876	VEHI PATH POINTS FICA	\$0.00	\$403.92	\$0.00	\$0.00	\$0.00
877	VEHI PATH POINTS MUNICIPAL RETIREMENT	\$0.00	\$44.00	\$0.00	\$0.00	\$0.00
878	VEHI PATH POINTS WORKERS COMPENSATION	\$0.00	\$56.91	\$0.00	\$0.00	\$0.00
879	VEHI PATH PROFESSIONAL SERVICE	\$0.00	\$780.00	\$0.00	\$0.00	\$0.00
880	VEHI PATH POINTS REPAIRS & MAINTENANCE	\$0.00	\$402.19	\$0.00	\$0.00	\$0.00
881	VEHI PATH POINTS SUPPLIES	\$0.00	\$12,616.32	\$0.00	\$0.00	\$0.00
882	VSBIT SAFETY GRANT REPAIRS & MAINTENANCE	\$0.00	\$1,530.00	\$0.00	\$0.00	\$0.00
	TOTAL VT VEHI/VSBIT GRANTS	\$0.00	\$21,113.34	\$0.00	\$0.00	\$0.00
BEST/ACT 230 GRANT						
883	BEST/ACT 230 GRANT PROFESSIONAL DEVELOPMENT	\$5,232.50	\$0.00	\$0.00	\$0.00	\$0.00
884	BEST/ACT 230 GRANT SUPPLIES	\$587.00	\$0.00	\$0.00	\$0.00	\$0.00
885	BEST/ACT 230 GRANT BOOKS	\$280.50	\$0.00	\$0.00	\$0.00	\$0.00
886	BEST/ACT 230 GRANT SOFTWARE	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL BEST/ACT 230 GRANT	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00
HIGH SCHOOL TRANSFORMATION GRANT						
887	HIGH SCHOOL TRANSFORMATION GRANT TRAVEL & CONF	\$2,500.00	\$1,622.23	\$0.00	\$0.00	\$0.00
	TOTAL HIGH SCHOOL TRANSFORMATION GRANT	\$2,500.00	\$1,622.23	\$0.00	\$0.00	\$0.00
ACT 156 DISTRICT ANALYSIS GRANT						
888	ACT 156 PROFESSIONAL SERVICE	\$0.00	\$2,757.75	\$0.00	\$0.00	\$0.00
	TOTAL ACT 156 DISTRICT ANALYSIS GRANT	\$0.00	\$2,757.75	\$0.00	\$0.00	\$0.00
EARLY EDUCATION INITIATIVE GRANT (EEI)						
889	EEI PRESCHOOL TUITION	\$4,000.00	\$3,700.00	\$0.00	\$0.00	\$0.00
890	EEI SUPPLIES	\$732.00	\$790.22	\$0.00	\$0.00	\$0.00
891	EEI PARENT SUPPORT BOOKS	\$0.00	\$209.70	\$0.00	\$0.00	\$0.00
892	EEI DUES/FEES	\$540.00	\$540.00	\$0.00	\$0.00	\$0.00
	TOTAL EARLY EDUCATION INITIATIVE GRANT (EEI)	\$5,272.00	\$5,239.92	\$0.00	\$0.00	\$0.00
FOOD SERVICE PROGRAM						
893	FOODSERVICE SUBGRANT - ROCKINGHAM	\$0.00	\$288,314.31	\$0.00	\$0.00	\$0.00
894	FOODSERVICE SUBGRANT - WESTMINSTER	\$0.00	\$92,631.33	\$0.00	\$0.00	\$0.00
895	SUMMER FOODSERVICE PROGRAM SALARIES	\$0.00	\$5,400.50	\$0.00	\$0.00	\$0.00
896	SUMMER FOODSERVICE FICA	\$0.00	\$413.13	\$0.00	\$0.00	\$0.00
897	SUMMER FOODSERVICE WORKERS' COMPENSATION	\$0.00	\$58.21	\$0.00	\$0.00	\$0.00
898	SUMMER FOODSERVICE PROMOTION	\$0.00	\$213.07	\$0.00	\$0.00	\$0.00
899	SUMMER FOODSERVICE TRAVEL	\$0.00	\$816.03	\$0.00	\$0.00	\$0.00
900	SUMMER FOODSERVICE SUPPLIES	\$0.00	\$245.62	\$0.00	\$0.00	\$0.00
901	SUMMER FOODSERVICE FOOD USED EXPENSE	\$0.00	\$5,901.00	\$0.00	\$0.00	\$0.00
	TOTAL FOOD SERVICE PROGRAM	\$0.00	\$393,993.20	\$0.00	\$0.00	\$0.00
VDH CHRONIC DISEASE PREVENTION						
902	VDH CHRONIC DISEASE PREVENTION SUPPLIES	\$2,900.00	\$2,735.94	\$0.00	\$0.00	\$0.00
	TOTAL VDH CHRONIC DISEASE PREVENTION	\$2,900.00	\$2,735.94	\$0.00	\$0.00	\$0.00
VT HUMANITIES GRANT						
903	VT HUMANITIES GRANT SALARY	\$0.00	\$2,206.00	\$0.00	\$0.00	\$0.00
904	VT HUMANITIES GRANT FICA	\$0.00	\$168.78	\$0.00	\$0.00	\$0.00
905	VT HUMANITIES GRANT WORKERS' COMPENSATION	\$0.00	\$23.78	\$0.00	\$0.00	\$0.00
906	VT HUMANITIES GRANT SUPPLIES	\$0.00	\$92.62	\$0.00	\$0.00	\$0.00
	TOTAL VT HUMANITIES GRANT	\$0.00	\$2,491.18	\$0.00	\$0.00	\$0.00
HOMELESS GRANT						
907	HOMELESS GRANT SALARIES	\$0.00	\$0.00	\$11,724.37	\$0.00	(\$11,724.37)
908	HOMELESS GRANT HEALTH INSURANCE	\$0.00	\$0.00	\$1,486.00	\$0.00	(\$1,486.00)
909	HOMELESS GRANT FICA	\$0.00	\$0.00	\$897.00	\$0.00	(\$897.00)
910	HOMELESS GRANT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$428.00	\$0.00	(\$428.00)
911	HOMELESS GRANT SUPPLIES	\$0.00	\$0.00	\$455.00	\$0.00	(\$455.00)
	TOTAL HOMELESS GRANT	\$0.00	\$0.00	\$14,990.37	\$0.00	(\$14,990.37)
DOH-SCHOOL BASED SUBSTANCE ABUSE PROGRAM (SAP)						
912	SAP COUNSELOR SALARY	\$31,050.00	\$21,845.05	\$29,000.00	\$28,529.24	(\$470.76)
913	SAP COUNSELOR DISABILITY INSURANCE	\$0.00	\$38.08	\$0.00	(\$10.33)	(\$10.33)
914	SAP COUNSELOR FICA/MEDI	\$2,376.00	\$1,671.32	\$2,219.00	\$2,182.48	(\$36.52)
915	SAP COUNSELOR GROUP LIFE INSURANCE	\$0.00	\$14.19	\$0.00	(\$7.47)	(\$7.47)
916	SAP COUNSELOR MUNICIPAL RETIREMENT	\$0.00	\$720.38	\$0.00	\$0.00	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2015 - 6/30/2016	2 Years Prior Actual 7/1/2015 - 6/30/2016	1 Year Prior Revised 7/1/2016 - 6/30/2017	Budget Total 7/1/2017 - 6/30/2018	Budget Difference
DOH-SCHOOL BASED SUBSTANCE ABUSE PROGRAM (SAP) (CONTINUED)					
917 SAP COUNSELOR WORKERS COMPENSATION INSURANCE	\$0.00	\$235.47	\$0.00	\$231.08	\$231.08
918 SAP COUNSELOR TRAINING EDUCATION	\$1,000.00	\$220.00	\$1,000.00	\$1,008.00	\$8.00
919 SAP COUNSELOR PROFESSIONAL SERVICES	\$1,000.00	\$60.00	\$0.00	\$0.00	\$0.00
920 SAP COUNSELOR TRAVEL & CONFERENCES	\$1,000.00	\$120.75	\$900.00	\$1,000.00	\$100.00
921 SAP COUNSELOR TRAINING MATERIALS/SUPPLIES	\$1,214.00	\$1,880.98	\$2,500.00	\$2,500.00	\$0.00
922 SAP COUNSELOR FISCAL ADMIN DUES/FEES	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00
923 SAP MENTOR SERVICES	\$1,260.00	\$625.00	\$1,260.00	\$1,260.00	\$0.00
TOTAL DOH-SCHOOL BASED SUBSTANCE ABUSE PROGRAM (SAP)	\$40,000.00	\$28,531.22	\$37,979.00	\$37,793.00	(\$186.00)
IDEA B GRANIS					
IDEA B SPECIAL EDUCATION					
924 IDEA B SPECIAL EDUCATION EDUCATOR SALARY	\$0.00	\$0.00	\$74,452.00	\$50,052.00	(\$24,400.00)
925 IDEA B SPECIAL EDUCATION EDUCATOR HEALTH INS	\$0.00	\$0.00	\$0.00	\$20,537.00	\$20,537.00
926 IDEA B SPECIAL EDUCATION EDUCATOR DISABILITY INS	\$0.00	\$0.00	\$0.00	\$173.68	\$173.68
927 IDEA B SPECIAL EDUCATION FICA/MEDI	\$0.00	\$0.00	\$0.00	\$3,828.98	\$3,828.98
928 IDEA B SPECIAL EDUCATION GROUP LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$16.44	\$16.44
929 IDEA B SPECIAL EDUCATION TEACHER RETIREMENT	\$0.00	\$0.00	\$8,000.00	\$5,801.00	(\$2,199.00)
930 IDEA B SPECIAL EDUCATION OPEB/TEACHER RETIREMENT	\$0.00	\$0.00	\$1,097.00	\$0.00	(\$1,097.00)
931 IDEA B SUPPLIES	\$20,000.00	\$1,760.30	\$2,000.00	\$2,000.00	\$0.00
932 IDEA B SOFTWARE	\$10,000.00	\$1,500.00	\$2,000.00	\$2,000.00	\$0.00
933 IDEA B PURCHASED PROFESSIONAL SERVICES	\$3,000.00	\$920.00	\$3,000.00	\$1,000.00	(\$2,000.00)
934 IDEA B PSYCHOLOGIST SALARIES	\$0.00	\$0.00	\$0.00	\$46,055.93	\$46,055.93
935 IDEA B PSYCHOLOGIST HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$19,033.56	\$19,033.56
936 IDEA B PSYCHOLOGIST DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$165.80	\$165.80
937 IDEA B PSYCHOLOGIST FICA MEDI	\$0.00	\$0.00	\$0.00	\$3,523.28	\$3,523.28
938 IDEA B PSYCHOLOGIST GROUP LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$18.00	\$18.00
939 IDEA B PSYCHOLOGIST MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$2,533.08	\$2,533.08
940 IDEA B PSYCHOLOGIST WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$373.05	\$373.05
941 IDEA B PSYCHOLOGIST DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
942 IDEA B PSYCHOLOGIST PROFESSIONAL SERVICES	\$80,000.00	\$34,902.50	\$42,800.00	\$51,000.00	\$8,200.00
943 IDEA B PSYCHOLOGIST TRAVEL	\$0.00	\$3,480.00	\$0.00	\$4,000.00	\$4,000.00
944 IDEA B PSYCHOLOGIST SUPPLIES & MATERIALS	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00
945 IDEA B PSYCHOLOGIST EVALUATION/TESTING MATERIALS	\$3,000.00	\$198.00	\$0.00	\$0.00	\$0.00
946 IDEA-B OCCUPATIONAL THERAPY SUPPLIES	\$3,000.00	\$542.55	\$0.00	\$500.00	\$500.00
947 IDEA B SPECIAL EDUCATION PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
948 IDEA B SPECIAL EDUCATION ST AFF TRAINING SALARY	\$0.00	\$0.00	\$10,958.90	\$0.00	(\$10,958.90)
949 IDEA B PARAPROFESSIONAL TRAINING SALARY	\$10,880.69	\$478.25	\$0.00	\$11,000.00	\$11,000.00
950 IDEA B SPECIAL EDUCATION TRAINING FICA/MEDI	\$832.37	\$32.64	\$838.36	\$842.00	\$3.64
951 IDEA B SPECIAL EDUCATION MUNICIPAL RETIREMENT	\$598.44	\$20.52	\$602.74	\$605.00	\$2.26
952 IDEA B SPECIAL ED ST AFF DEVELOPMENT WORKERS COMP	\$0.00	\$5.16	\$0.00	\$0.00	\$0.00
953 IDEA B CONSULT SPECIALTY AREA	\$10,000.00	\$1,250.00	\$8,000.00	\$10,000.00	\$2,000.00
954 IDEA B DIRECTOR SPECIAL EDUCATION SALARY	\$111,936.77	\$91,533.00	\$91,533.00	\$91,533.00	\$0.00
955 IDEA B SPECIAL EDUCATION SECRETARY SALARY	\$8,502.34	\$5,776.83	\$0.00	\$7,308.00	\$7,308.00
956 IDEA B CIP TEAM SALARY	\$5,950.00	\$0.00	\$0.00	\$0.00	\$0.00
957 IDEA B SPECIAL EDUCATION DIRECTOR HEALTH INS	\$13,985.14	\$13,981.44	\$15,089.97	\$15,085.68	(\$4.29)
958 IDEA B SPECIAL EDUCATION SECRETARY HEALTH INS	\$3,948.04	\$1,470.20	\$0.00	\$1,607.14	\$1,607.14
959 IDEA B SPECIAL EDUCATION DIRECTOR DISABILITY INS	\$342.36	\$319.20	\$317.62	\$329.52	\$11.90
960 IDEA B SPECIAL EDUCATION SECRETARY DISABILITY INS	\$31.80	\$14.19	\$0.00	\$26.31	\$26.31
961 IDEA B SPECIAL EDUCATION DIRECTOR FICA/MEDI	\$7,036.47	\$6,772.50	\$7,002.28	\$7,002.28	\$0.00
962 IDEA B SPECIAL EDUCATION SECRETARY FICA/MEDI	\$650.43	\$419.22	\$0.00	\$559.07	\$559.07
963 IDEA B CIP TEAM FICA/MEDI	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
964 IDEA B SPECIAL ED DIRECTOR GROUP LIFE INSURANCE	\$38.64	\$30.14	\$32.88	\$32.88	\$0.00
965 IDEA B SPECIAL ED SECRETARY GROUP LIFE INSURANCE	\$3.86	\$2.36	\$0.00	\$3.60	\$3.60
966 IDEA B SPECIAL EDUCATION DIRECTOR 403B MATCH	\$1,000.00	\$4,000.00	\$2,879.20	\$4,000.00	\$1,120.80
967 IDEA B SPECIAL ED SECRETARY MUNICIPAL RETIREMENT	\$456.98	\$317.69	\$0.00	\$401.96	\$401.96
968 IDEA B SPECIAL EDUC DIRECTOR TEACHER RETIREMENT	\$11,810.24	\$11,752.78	\$12,742.00	\$10,608.78	(\$2,133.22)
969 IDEA B SPECIAL EDUCATION DIRECTOR WORKERS COMP INS	\$1,105.30	\$1,048.90	\$740.24	\$800.20	\$59.96
970 IDEA B SPECIAL EDUCATION DIRECTOR DENTAL INS	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
971 IDEA B SPECIAL EDUCATION SECRETARY DENTAL INS	\$70.00	\$50.10	\$0.00	\$70.00	\$70.00
972 IDEA B SPECIAL ED SPEDDOC CONSORTIUM CONTRACT	\$5,984.00	\$5,984.00	\$7,000.00	\$7,000.00	\$0.00
973 IDEA B SPECIAL EDUCATION SUPPLIES & MATERIALS	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$0.00
974 IDEA B SPECIAL EDUCATION ST AFF TRAINING SALARY	\$0.00	\$0.00	\$1,325.67	\$1,326.00	\$0.33
975 IDEA B SPECIAL EDUCATION ST AFF TRAINING FICA	\$0.00	\$0.00	\$101.41	\$101.00	(\$0.41)
976 IDEA B SPECIAL ED ST AFF TRAINING MUNICIPAL RETIRE.	\$0.00	\$0.00	\$72.91	\$73.00	\$0.09
TOTAL IDEA B SPECIAL EDUCATION	\$331,013.87	\$188,912.47	\$313,936.18	\$402,577.22	\$88,641.04

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
IDEA B EARLY ESSENTIAL EDUCATION (EEE)						
977	IDEA B EEE SPECIAL EDUCATION SALARY	\$121,930.00	\$125,454.49	\$129,266.50	\$129,657.00	\$390.50
978	IDEA B EEE SPECIAL ED HEALTH INSURANCE STIPEND	\$500.00	\$500.00	\$500.00	\$0.00	(\$500.00)
979	IDEA B EEE SPECIAL ED HEALTH INSURANCE	\$17,518.25	\$13,491.53	\$14,823.65	\$14,198.31	(\$625.34)
980	IDEA B EEE SPECIAL ED DISABILITY INSURANCE	\$427.44	\$432.60	\$434.38	\$466.77	\$32.39
981	IDEA B EEE SPECIAL ED FICA/MEDI	\$9,365.89	\$9,403.97	\$9,576.35	\$9,918.76	\$342.41
982	IDEA B EEE SPECIAL ED LIFE INSURANCE	\$38.64	\$32.88	\$32.88	\$36.00	\$3.12
983	IDEA B EEE SPECIAL ED TEACHER RETIREMENT	\$16,109.00	\$16,108.24	\$18,006.00	\$15,027.22	(\$2,978.78)
984	IDEA B SPECIAL ED WORKERS' COMPENSATION INSURANCE	\$1,346.73	\$1,357.66	\$963.89	\$1,050.22	\$86.33
985	IDEA B EEE SPECIAL ED DENTAL INSURANCE	\$700.00	\$700.00	\$700.00	\$700.00	\$0.00
986	IDEA B EEE PURCHASED PROFESSIONAL SERVICES	\$6,000.00	\$5,175.00	\$6,000.00	\$6,000.00	\$0.00
987	IDEA B EEE PSYCHOLOGIST PROFESSIONAL SERVICES	\$7,800.00	\$937.50	\$5,000.00	\$5,000.00	\$0.00
988	IDEA B EEE CIP TEAM SALARY	\$1,050.00	\$0.00	\$0.00	\$0.00	\$0.00
989	IDEA B EEE CIP TEAM FICA/MEDI	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
990	IDEA B EEE SUPPLIES	\$7,519.00	\$2,868.08	\$1,899.00	\$1,900.00	\$1.00
991	IDEA B EEE BOOKS	\$1,520.00	\$935.40	\$1,500.00	\$1,500.00	\$0.00
TOTAL IDEA B EARLY ESSENTIAL (EEE)		\$191,924.95	\$177,397.35	\$188,702.65	\$185,454.28	(\$3,248.37)
IDEA B ISP SERVICES						
992	ISP PLACEMENT TUTORING	\$8,360.00	\$8,825.00	\$8,303.35	\$8,303.00	(\$0.35)
993	ISP PLACEMENT TUTORING FICA/MEDI	\$640.00	\$675.14	\$635.21	\$635.00	(\$0.21)
994	ISP PLACEMENT TUTORING WORKERS' COMPENSATION	\$0.00	\$95.12	\$61.44	\$61.50	\$0.06
995	ISP CONTRACTED SPECIAL ED TUTORING SERVICES	\$9,644.56	\$8,000.01	\$3,586.00	\$3,586.00	\$0.00
996	ISP SPEECH SALARY	\$2,786.81	\$1,573.10	\$2,516.00	\$2,516.00	\$0.00
997	ISP SPEECH HEALTH INSURANCE	\$0.00	\$488.94	\$0.00	\$0.00	\$0.00
IDEA B ISP SERVICES (CONTINUED)						
998	ISP SPEECH DISABILITY INSURANCE	\$0.00	\$6.23	\$0.00	\$0.00	\$0.00
999	ISP SPEECH FICA/MEDI	\$213.19	\$109.23	\$192.47	\$200.00	\$7.53
1000	ISP SPEECH LIFE/ADD INSURANCE	\$0.00	\$0.31	\$0.00	\$0.00	\$0.00
1001	ISP SPEECH TEACHER RETIREMENT	\$0.00	\$201.99	\$291.60	\$300.00	\$8.40
1002	ISP SPEECH WORKERS' COMPENSATION INSURANCE	\$0.00	\$16.96	\$0.00	\$0.00	\$0.00
1003	ISP SPEECH DENTAL INSURANCE	\$0.00	\$7.52	\$0.00	\$0.00	\$0.00
TOTAL IDEA B ISP SERVICES		\$21,644.56	\$19,999.55	\$15,586.07	\$15,601.50	\$15.43
TOTAL IDEA B GRANTS		\$544,583.38	\$386,309.37	\$518,224.90	\$603,633.00	\$85,408.10
EPSDT/MEDICAID						
1004	EPSDT SUBSTITUTES SALARY	\$464.47	\$0.00	\$0.00	\$0.00	\$0.00
1005	EPSDT SUBSTITUTE FICA MEDI	\$35.53	\$0.00	\$0.00	\$0.00	\$0.00
1006	EPDST SCHOOL WELLNESS/AWARENESS ACTIVITY	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
1007	ATH/GRAF EPSDT NURSE SALARY	\$17,353.48	\$15,620.10	\$15,620.10	\$8,119.95	(\$7,500.15)
1008	ATH/GRAF EPSDT HEALTH INSURANCE	\$2,065.92	\$2,065.92	\$2,229.13	\$1,072.64	(\$1,156.49)
1009	ATH/GRAF EPSDT DISABILITY INSURANCE	\$54.39	\$54.39	\$54.20	\$29.23	(\$24.97)
1010	ATH/GRAF EPSDT FICA MEDI	\$1,353.66	\$1,194.96	\$1,194.94	\$621.18	(\$573.76)
1011	ATH/GRAF EPSDT GROUP LIFE INSURANCE	\$7.07	\$7.07	\$7.07	\$2.70	(\$4.37)
1012	ATH/GRAF EPSDT TEACHER RETIREMENT	\$0.00	\$0.00	\$2,005.62	\$0.00	(\$2,005.62)
1013	ATH/GRAF EPSDT WORKERS' COMP INSURANCE	\$170.04	\$86.63	\$120.27	\$66.00	(\$54.27)
1014	ATH/GRAF EPSDT DENTAL INSURANCE	\$105.35	\$105.35	\$105.00	\$52.50	(\$52.50)
1015	SRES EPSDT NURSE SALARY	\$19,859.90	\$18,095.70	\$18,095.70	\$9,138.30	(\$8,957.40)
1016	SRES EPSDT HEALTH INSURANCE	\$5,968.35	\$5,968.35	\$6,439.85	\$0.00	(\$6,439.85)
1017	SRES EPSDT DISABILITY INSURANCE	\$62.17	\$62.17	\$62.79	\$32.90	(\$29.89)
1018	SRES EPSDT FICA/MEDI	\$1,519.28	\$1,384.25	\$1,384.32	\$699.08	(\$685.24)
1019	SRES EPSDT GROUP LIFE INSURANCE	\$5.43	\$5.43	\$5.43	\$2.70	(\$2.73)
1020	SRES EPSDT TEACHER RETIREMENT	\$0.00	\$44.07	\$2,323.49	\$0.00	(\$2,323.49)
1021	SRES EPSDT WORKERS' COMP INSURANCE	\$197.00	\$113.32	\$139.34	\$74.32	(\$65.02)
1022	SRES EPSDT DENTAL INSURANCE	\$103.92	\$103.92	\$105.00	\$52.50	(\$52.50)
TOTAL EPSDT/MEDICAID		\$51,325.96	\$44,911.63	\$49,892.25	\$19,964.00	(\$29,928.25)
MEDICAID						
EARLY EDUCATION GENERAL ADMINISTRATION						
1023	MEDICAID/SPECIAL ED SALARY	\$35,036.64	\$41,288.58	\$36,438.11	\$42,595.20	\$6,157.09
1024	ASSISTANT TO THE MEDICAID CLERK SALARY	\$0.00	\$3,404.16	\$0.00	\$0.00	\$0.00
1025	HEALTH INSURANCE	\$14,725.53	\$14,725.51	\$15,888.85	\$15,795.60	(\$93.25)
1026	DISABILITY INSURANCE	\$131.04	\$126.48	\$126.44	\$153.34	\$26.90
1027	FICA/MEDI	\$2,680.30	\$3,223.49	\$2,787.51	\$3,258.53	\$471.02
1028	GROUP LIFE INSURANCE	\$19.32	\$16.44	\$16.44	\$18.00	\$1.56
1029	MUNICIPAL RETIREMENT	\$1,883.22	\$2,303.02	\$2,095.19	\$2,342.86	\$247.67
1030	WORKERS' COMPENSATION INSURANCE	\$385.40	\$481.74	\$280.57	\$345.02	\$64.45
1031	DENTAL INSURANCE	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
1032	TRAVEL	\$0.00	\$98.62	\$0.00	\$0.00	\$0.00
1033	SUPPLIES	\$300.00	\$123.49	\$300.00	\$300.00	\$0.00
TOTAL EARLY EDUCATION GENERAL ADMINISTRATION		\$55,461.45	\$66,091.53	\$58,233.11	\$65,108.55	\$6,875.44

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION 2018 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
EARLY EDUCATION OUTREACH TEACHER						
1034	EARLY EDUCATION OUTREACH TEACHER	\$35,373.80	\$35,373.78	\$35,373.80	\$36,811.60	\$1,437.80
1035	HEALTH INSURANCE	\$12,814.60	\$10,964.89	\$13,660.37	\$13,323.48	(\$336.89)
1036	DISABILITY INSURANCE	\$132.30	\$122.75	\$122.75	\$132.52	\$9.77
1037	FICA/MEDI	\$2,706.10	\$2,473.28	\$2,706.10	\$2,816.09	\$109.99
1038	GROUP LIFE INSURANCE	\$13.52	\$11.52	\$11.51	\$12.60	\$1.09
1039	WORKERS' COMP INSURANCE	\$389.11	\$381.29	\$272.38	\$298.17	\$25.79
1040	COURSE REIMBURSEMENT	\$0.00	\$205.00	\$0.00	\$0.00	\$0.00
1041	DENTAL INSURANCE	\$0.00	\$245.01	\$245.00	\$449.19	\$204.19
1042	TRAVEL REIMBURSEMENT	\$1,300.00	\$1,134.03	\$1,300.00	\$1,300.00	\$0.00
TOTAL EARLY EDUCATION OUTREACH TEACHER		\$52,729.43	\$50,911.55	\$53,691.91	\$55,143.65	\$1,451.74
EARLY EDUCATION DIRECT INSTRUCTION						
1043	EARLY EDUCATION SALARIES	\$120,387.70	\$130,670.22	\$130,670.20	\$133,986.40	\$3,316.20
1044	EARLY EDUCATION AIDE SALARIES	\$34,943.04	\$44,911.41	\$45,874.83	\$43,845.90	(\$2,028.93)
1045	EARLY EDUCATION SUBSTITUTE SALARIES	\$3,500.00	\$4,025.00	\$3,500.00	\$0.00	(\$3,500.00)
1046	HEALTH INSURANCE	\$54,115.91	\$50,277.18	\$57,461.50	\$56,226.29	(\$1,235.21)
1047	DISABILITY INSURANCE	\$580.94	\$576.84	\$612.17	\$640.20	\$28.03
1048	FICA/MEDI	\$11,882.81	\$12,294.70	\$13,773.45	\$13,604.17	(\$169.28)
1049	GROUP LIFE INSURANCE	\$92.74	\$76.87	\$79.83	\$80.09	\$0.26
1050	MUNICIPAL RETIREMENT	\$1,125.66	\$1,141.62	\$1,824.09	\$1,612.50	(\$211.59)
1051	WORKERS' COMPENSATION	\$1,708.64	\$1,935.98	\$1,386.35	\$1,440.66	\$54.31
1052	COURSE REIMBURSEMENT	\$1,050.00	\$95.00	\$1,050.00	\$1,050.00	\$0.00
1053	DENTAL INSURANCE	\$1,175.00	\$1,362.53	\$1,363.00	\$1,317.31	(\$45.69)
1054	PURCHASED EDUCATIONAL SERVICES	\$450.00	\$0.00	\$450.00	\$450.00	\$0.00
EARLY EDUCATION DIRECT INSTRUCTION (CONTINUED)						
1055	STARS PROFESSIONAL SERVICE	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
1056	LEASING RENTALS	\$0.00	\$288.00	\$0.00	\$0.00	\$0.00
1057	COMMUNICATIONS	\$1,000.00	\$1,326.09	\$1,000.00	\$1,500.00	\$500.00
1058	TRAVEL	\$1,000.00	\$421.94	\$1,000.00	\$1,000.00	\$0.00
1059	STARS TRAVEL REIMBURSEMENT	\$0.00	\$1,973.91	\$0.00	\$0.00	\$0.00
1060	SUPPLIES	\$3,700.00	\$2,746.55	\$3,700.00	\$3,700.00	\$0.00
1061	INSTRUCTIONAL MATERIALS	\$1,250.00	\$600.23	\$1,250.00	\$1,250.00	\$0.00
1062	CLASS REFRESHMENTS	\$5,500.00	\$7,010.84	\$5,500.00	\$4,500.00	(\$1,000.00)
1063	BOOKS	\$300.00	\$70.63	\$300.00	\$300.00	\$0.00
1064	DUES/MEMBERSHIPS	\$1,500.00	\$1,460.10	\$1,500.00	\$1,500.00	\$0.00
TOTAL EARLY EDUCATION DIRECT INSTRUCTION		\$245,262.44	\$265,765.64	\$272,295.42	\$268,003.52	(\$4,291.90)
EARLY EDUCATION ADMINISTRATION						
1065	EARLY EDUCATION SUPERVISOR SALARY	\$42,253.00	\$9,180.00	\$9,180.00	\$9,455.00	\$275.00
1066	EARLY EDUCATION SECRETARY SALARY	\$0.00	\$7,721.11	\$8,427.41	\$5,087.73	(\$3,339.68)
1067	HEALTH INSURANCE	\$9,153.29	\$5,500.68	\$3,588.93	\$2,657.52	(\$931.41)
1068	DISABILITY INSURANCE	\$158.03	\$52.05	\$29.24	\$18.32	(\$10.92)
1069	FICA/MEDI	\$3,232.36	\$962.14	\$1,346.97	\$1,112.52	(\$234.45)
1070	LIFE INSURANCE	\$9.66	\$7.51	\$7.30	\$7.89	\$0.59
1071	WORKERS' COMPENSATION	\$464.78	\$182.18	\$135.57	\$117.80	(\$17.77)
1072	DENTAL INSURANCE	\$175.00	\$42.46	\$0.00	\$0.00	\$0.00
TOTAL EARLY EDUCATION ADMINISTRATION		\$55,446.12	\$23,648.13	\$22,715.42	\$18,456.78	(\$4,258.64)
EARLY EDUCATION OPERATION & MAINTENANCE OF PLANT						
1073	EARLY EDUCATION CUSTODIAN	\$2,000.00	\$1,057.50	\$2,000.00	\$2,000.00	\$0.00
1074	FICA/MEDI	\$153.00	\$80.91	\$153.00	\$153.00	\$0.00
1075	WORKERS' COMPENSATION	\$22.00	\$11.40	\$123.40	\$123.40	\$0.00
1076	REPAIRS/MAINTENANCE	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
1077	LEASE-CHERRY HILL	\$13,684.00	\$13,683.96	\$13,684.00	\$13,684.00	\$0.00
1078	COMMUNICATIONS	\$1,200.00	\$1,540.40	\$1,200.00	\$1,200.00	\$0.00
1079	CLEANING SUPPLIES	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
1080	BLDING SUPPLIES FOR REPAIRS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
1081	ELECTRICITY	\$2,200.00	\$1,961.81	\$2,200.00	\$2,200.00	\$0.00
1082	HEAT	\$2,500.00	\$2,040.98	\$2,500.00	\$2,500.00	\$0.00
TOTAL EARLY EDUCATION OPERATION & MAINTENANCE OF PLANT		\$22,859.00	\$20,376.96	\$22,960.40	\$22,960.40	\$0.00
EARLY EDUCATION CARE & UPKEEP OF GROUNDS						
1083	PLAYGROUND SUPPLIES	\$0.00	\$0.00	\$5,000.00	\$2,500.00	(\$2,500.00)
TOTAL EARLY EDUCATION CARE & UPKEEP OF GROUNDS		\$0.00	\$0.00	\$5,000.00	\$2,500.00	(\$2,500.00)
EARLY EDUCATION STUDENT TRANSPORTATION						
1084	EARLY EDUCATION STUDENT TRANSPORTATION SALARY	\$130.00	\$272.44	\$130.00	\$1,130.00	\$1,000.00
1085	FICA/MEDI	\$9.95	\$19.63	\$9.95	\$86.45	\$76.50
1086	WORKERS' COMPENSATION	\$1.43	\$2.94	\$11.18	\$98.65	\$87.47
TOTAL EARLY EDUCATION STUDENT TRANSPORTATION		\$141.38	\$295.01	\$151.13	\$1,315.10	\$1,163.97

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION					
2018 PROPOSED EXPENDITURE BUDGET					
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	<u>7/1/2017 - 6/30/2018</u>	
EARLY EDUCATION ADVERTISING					
1087 ADVERTISEMENTS	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
TOTAL EARLY EDUCATION ADVERTISING	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
TOTAL MEDICAID	\$432,399.82	\$427,088.82	\$435,547.39	\$433,488.00	(\$2,059.39)
FEDERAL E-RATE PROGRAM					
1088 E-RATE CONTRACTED SUPPLIES	\$0.00	\$312.90	\$0.00	\$0.00	\$0.00
1089 E-RATE DUES & FEES	\$0.00	\$1,383.00	\$0.00	\$0.00	\$0.00
TOTAL FEDERAL E-RATE PROGRAM	\$0.00	\$1,695.90	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$11,472,703.85	\$11,413,146.23	\$11,774,293.95	\$12,199,247.00	\$424,953.05

End of 2018 Proposed Expenditure Budget

NOTES:

Town of Westminster



2016
Town of Westminster
Citizen of the Year
Gregory Holton



Town of Westminster Audit Report

Sullivan, Powers & Co. CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

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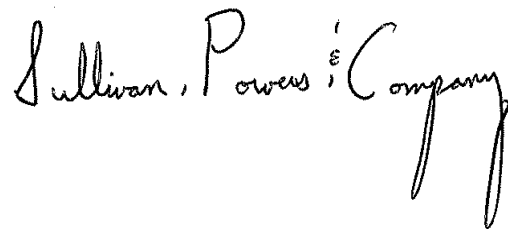
Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

December 15, 2016

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

We have reviewed the financial statements of the Town of Westminster, Vermont as of and for the year ended June 30, 2016.

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

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

Members of The American Institute and Vermont Society of Certified Public Accountants

Management's Discussion and Analysis

As management of the Town of Westminster, Vermont (The Town), we offer readers of the Town's financial statements, this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2016, within the limitations of the modified cash basis of accounting. Please read it in conjunction with the Town's financial statements that accompany this letter.

Financial Highlights

The Town's modified cash basis net position increased by \$687,403 during the fiscal year from \$1,046,601 to \$1,734,004.

The Town's General Fund balance increased by \$301,737 during the fiscal year from \$364,338 to \$666,075.

Using This Annual Report

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

Overview of the Financial Statements

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

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

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

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

Government-Wide Financial Statements

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

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

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

Town of Westminster Audit Report

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

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

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

Fund financial statements.

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

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

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

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

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

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the Town's own programs. The Town maintains three (3) fiduciary funds, the Frank Miller Health Fund, the Campbell Fund and the Richmond Streeter Fund. Information concerning these funds can be found in Exhibits F & G and on Schedules 11 and 12.

Notes to the financial statements.

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

Town of Westminster Audit Report

GOVERNMENT-WIDE FINANCIAL ANALYSIS

SUMMARIZED STATEMENT OF NET POSITION – MODIFIED CASH BASIS GOVERNMENTAL ACTIVITIES

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,669,469	\$ 1,004,816
Investments	<u>92,054</u>	<u>93,430</u>
Total Assets	<u>1,761,523</u>	<u>1,098,246</u>
LIABILITIES		
Due to State of Vermont	750	1,845
Payroll Withholdings Payable	53	54
Tax Sale Overpayments	9,201	43,652
Due to Others	<u>1,200</u>	<u>300</u>
Total Liabilities	<u>11,204</u>	<u>45,851</u>
DEFERRED INFLOWS OF RESOURCES		
Prepaid Property Taxes	<u>16,315</u>	<u>5,794</u>
Total Deferred Inflows of Resources	<u>16,315</u>	<u>5,794</u>
NET POSITION		
Restricted	751,263	324,108
Unrestricted	<u>982,741</u>	<u>722,493</u>
Total Net Position	<u>\$ 1,734,004</u>	<u>\$ 1,046,601</u>

As noted earlier, net position may serve over time to be a useful indicator of a government's financial position. In the case of the Town of Westminster, assets exceeded liabilities and deferred inflows of resources by \$1,734,004 at the close of fiscal year 2016 on the modified cash basis of accounting.

A portion of the Town's net position (\$751,263) represents resources that are subject to external restriction as to how they may be used. The remaining balance of unrestricted net position (\$982,741) is to be used to meet the government's ongoing obligations to citizens and creditors. Included in unreserved net position are amounts that management has designated for particular purposes, such as capital reserve funds.

Town of Westminster Audit Report

SUMMARIZED STATEMENT OF ACTIVITIES

	2016	2015
Receipts		
Property Taxes	\$ 1,613,589	\$ 1,688,290
Penalties and Interest on Delinquent Taxes	52,370	69,230
General State Grants	130,247	111,297
Unrestricted Investment Earnings	4,201	3,960
Other	4,263	3,134
Charges for Services	84,109	69,773
Operating Grants and Contributions	231,896	264,200
Capital Grants/Loans and Contributions	556,983	145,958
Total Receipts	2,677,658	2,355,842
Disbursements		
General Government	523,774	640,787
Public Safety	111,227	120,836
Highways and Streets	783,522	713,693
Culture and Recreation	10,116	8,670
Community Development	2,828	108,047
Sanitation	211,106	248,994
Cemetery	12,050	10,017
Capital Outlay - General Government	4,595	48,584
Capital Outlay - Highways and Streets	331,037	475,439
Debt Service	0	30,802
Total Disbursements	1,990,255	2,405,869
Net Increase/(Decrease) in Modified Cash Basis Net Position	\$ 687,403	\$ (50,027)

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

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

At the end of the current fiscal year, the Town’s governmental funds reported combined ending fund balances of \$1,734,004 an increase of \$687,403 over the previous fiscal year. The General Fund balance component had a fund balance of \$666,075, an increase of \$301,737 from the previous fiscal year.

Town of Westminster Audit Report

General Fund Budgetary Highlights

Total receipts were \$307,216 more than budgeted. This was primarily due to the collection of a bridge reimbursement grant of 289,912. Other increases included state current use aid of \$21,927 and FEMA reimbursement monies of \$41,970. These overages were offset by an increase in delinquent taxes which resulted in coming in \$66,752 under budget.

Total disbursements were \$5,479 more than budgeted. The major factor was the unbudgeted transfers to the Town Garage Fund (\$63,500) and Capital Improvement Fund (\$100,000). This was offset from savings in many areas such as the Selectmen Department (\$21,270), Highway Department (\$25,285) and the sanitation budget was \$87,611 under budget primarily in disposal costs.

Other Major Funds:

The Community Improvement Grant Fund ended the year with a fund balance of \$186,010 which was a \$13,973 increase over the balance at June 30, 2015. The major source of revenues was from loan repayments.

The Capital Improvement Fund ended the year with a fund balance of \$219,936 which was a \$95,534 increase over the balance at June 30, 2015. The Town transferred \$100,000 in for future costs related to Town Hall improvements.

Other Fund Balances are as follows:

Reappraisal Fund	\$ 95,009
Tri-Centennial Fund	253
Emergency Management Fund	19,081
Restoration Fund	7,920
E-911 Fund	1,721
Recreation Committee Fund	787
Retreatment Fund	85,541
Bridge Rehabilitation Fund	92,233
Equipment Fund	180,312
Town Garage Fund	63,500
New Cemetery Fund	37,982
Permanent Care Fund	72,415
Maple Grove Grange Trust Fund	1,392
Military and Flag Fund	<u>3,837</u>
Total Non-Major Fund Balances	<u>\$661,983</u>

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

Frank Miller Health Fund	\$16,814
Campbell Fund	10,914
Richmond Streeter Fund	<u>3,752</u>
Total Private-Purpose Trust Funds	<u>\$31,480</u>

Town of Westminster Audit Report

Capital Outlay

During the year, the town spent \$193,545 on paving from the Retreatment Fund and \$132,222 from the Equipment Fund on a new dump truck.

Debt

The Town received \$154,500 of debt proceeds from Mascoma Savings Bank for the purchase of a grader in fiscal year 2017.

Economic Factors and Next Years' Budgets and Rates. Some of the economic factors that were factored in formulating the budget for fiscal year 2016-17:

A careful examination of expenditures and an attempt to reduce costs where possible and reasonable while maintaining infrastructure and supporting public safety.

The voters approved a fiscal year 2017 budget in the amount of \$1,956,624, a net decrease of (\$99,087). The decrease is primarily due to the budget line items for trash removal and road crew wage deductions. Offsetting the net decrease are increases in health insurance costs, winter sand & salt, and stone and gravel costs. A 3% increase in hourly or salary pay increases were given to town employees in July 2016 with the Town Clerk receiving just under 7%.

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

Reports of Agencies: Local, Regional and State

Selectboard

The Westminster Selectboard has been very active this year and a large part of the activity has been, and will be in the future, conserving our capital assets. The Town owns five buildings which, each in their own way, need attention. Each of the Board's five members has taken a building and is investigating how it can be preserved and maintained in today's strict municipal safety-code environment dictated by the State of Vermont and VLCT PACIF (our insurance carrier), all the while keeping the historic and practical flavor of each building. The Town of Westminster also has nearly 70 miles of town roads in 45.24 square miles of area, which is nearly 29,000 square acres, to maintain and improve as changes in climate and demand become apparent. The State of Vermont is changing the way that the Town will be expected to mitigate water runoff and locate renewable energy resources. Don't forget Act 148 (the Universal Recycling Law) which forbids food scraps in our trash, as it gets into its third year.

The Board is looking into and trying to stay ahead of all these changes without sudden monetary impact to our taxpayers through its research and by creating a five-year capital expenditure plan. This plan will clarify the Board's intentions for the Town's capital assets over the next five years and make that information available to town residents. It will also spread out the monetary need for each building and/or road, making it more feasible for each of our taxpayer's budget.

This coming year, the Board has set a priority to provide greater transparency in new information that comes before the Board, as soon as possible. One of the criticisms that came up last year was the fact that opportunities brought to the Board were then rushed to the taxpayers for an immediate vote or response without enough time for the public to digest all of the information and give an appropriate response. This will change. We, the Board, vow to work on generating informational meetings, pamphlets, articles in the newspapers, FACTV coverage, and to form public committees when needed. We are hoping this will reassure the Public that we are constantly working for the taxpayers' best interest.

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

Lastly, thank you for your continued support of your Selectboard. Please feel free to come to our meetings on the second and forth Wednesdays of each month. Your participation is key to a healthy and active Town.

Sheldon Beebe, Chairman; Craig Allen, Vice Chair; Nancy Dazell, Clerk; Toby Young; and Susan Harlow

Executive Department

The Executive Department finished another year showing a savings in the budget for Westminster residents which in turn saved us money on our taxes as well as stocking up on our capital reserve funds for future need. Tropical Storm Irene taught us, no matter how prepared you think you are, there is always more to improve on. The Selectboard created a "Rainy Day" fund which will help us in the future to combat the forces of nature monetarily so as not to burden the taxpayer with substantial increases all at once due to storm damage, flooding, dam failures, and even revenue shortfalls.

As another year passes, more changes are on the horizon from the State of Vermont with mandates to complicate the budget process. The Town will be expected by 2018 to start a State wide stormwater retreatment and protection Act. This Act will eliminate the unwanted erosion runoffs from our roads as it relates to clean water in our streams, rivers, and ponds. To try to keep ahead of the demand, the Town purchased a small sized excavator to help comply with the new mandate on how to maintain, ditch and grade our dirt roads. This sounds like the practices, that were implemented in the past haven't worked, but

Reports of Agencies: Local, Regional and State

here in Westminster our Road Crew does a wonderful and knowledgeable job with our roads and this excavator will just help with this process with emphasis on best maintenance practices as per this new Act. Again, trying to stay ahead of the curve as not to compile expense to our taxpayers.

Continuing projects that the Town will be looking at for this up and coming year:

- *Capital improvements* on the Town owned buildings. We have five buildings that the Executive Department is responsible for and they are: The Town Hall, the Post Office, the Town Garage, the Westminster West Town Hall, and the North Westminster Community House. Each of these buildings are being looked at for immediate necessary maintenance needs, overall improvements, and/or future capital need to make sure the buildings stay valuable assets for the Town.
- Implementing the last State mandate to the *Trash and Recycling* program which is the removal of food waste in our daily trash bags. The Town is working on two different locations for your food scraps.

I would personally like to thank the following people, who through hard work and dedication, have kept our Town flowing and up to date.

- Karen Astley – the Administrative Assistant to the Town Manager and Zoning Department. Clerk for the DRB, the Planning Commission, and on occasion the Selectboard. Thanks Karen.
- Alison Bigwood and Patty Mark – The Town Clerk and Assistant respectfully. Great job and thank you for your hard work.
- The Road Crew led by Mark Lund. Thanks to Ron Clace, Paul Thomas, Chuck Lawrence, Gary Cobb, Dan Saccoccio, and Ben Masure for a great job as always.
- Also, I want to thank our Selectboard, for their continued hard work this past year. Thank you Sheldon Beebe, Toby Young, Craig Allen, Nancy Dalzell, and Susan Harlow.
- Last, but not least, is our Assessment firm and our Listers. Their hard work has continued to place our Town in good standing with the State of Vermont in regards to our properties and listings. Good job Al from NEMRC and to the Listers made up of Jackie Atwood, David Mulholland, and Bruce Sterling.

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

Russell R. Hodgkins, Town Manager

Town Clerk/Treasurer

Hello all! Another year has come and gone and it has flown by!

The rabies clinic will be on Saturday March 25, 2017 from 10-12 at the Town Garage. Patty and or I will be there to register your dogs after Dr. Vinnie gets them vaccinated. Cats are also welcome to the clinic but please have them in a carrier for their protection. Also, as a friendly reminder we usually have dog tags and licenses ready before the 3rd week in December.

There were 3 elections in 2016! That is a tremendous amount of work, time and cost! I am proud to say we had a great turn out for each and I believe that they all went without a hitch. On that note I cannot

Reports of Agencies: Local, Regional and State

thank the BCA enough for their help! BCA (Board of Civil Authority) consists of the Justices of Peace and the Select Board. Elections, voter eligibility, hearing tax appeals are just some of their duties. The smooth running of these last elections is because of them and Assistant Town Clerk, Patty Mark.

2016 Elections Statistics are as follows:

- March Town Meeting/Presidential Primary: Total Ballots Cast: **1193** Absentee: **104**
- August Primary: Total Ballots Cast: **618** Absentee: **121**
- General Election: Total Ballots Cast: **1571** Absentee: **326**
- New Registered Voters: **212** Purged/Transferred Voters: **163** Total Register Voters: **2344**

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

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

- Check registration status;
- View information on upcoming elections;
- Access voter specific elections information, including directions to a polling place and polling hours;
- View a sample ballot;
- Request and track an absentee ballot;
- and much more.

We encourage voters to log into their My Voter Page to learn more.

Registered Voters can log in at: <http://mvp.sec.state.vt.us>

Online registration can be found at: <http://olvr.sec.state.vt.us>

As you can see from the Secretary of State's numbers this has really gotten great response! We are hoping that it will go smoothly for Town Meeting, forward. Our Board of Civil Authority will be relied on heavily for the extra hands we will need to make this process be a successful transition.

As you all know we have many duties in the Clerk's Office, here are some vital statistics for 2016:

Births	16
Civil Marriages	16
Deaths	20
Burials	22
Land Records	2,335 pages recorded

As well as liquor licenses, dog licenses, DMV registrations, Fish & Wildlife licenses, Green Mountain Passports, tobacco licenses, cemetery deeds, land posting forms, filing of minutes and agendas from local boards, maps recorded, catering permits and collection of taxes to name a few.

I want to thank the Town Crew for the work they do all year long, the winter months are long for these guys and I want you all to know we appreciate all you do.

The Select Board for your dedication to the Town, thank you.

We work closely with Russ, the Town Manager and his Assistant Karen. Having a good working relationship is key to our success!

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It is important to thank Patty Mark my assistant for all she does to make the office run smoothly. For the residents of Westminster, thank you for your support and kindness throughout the year.

Our office is open from 8:30 a.m. to 4:00 p.m., Monday through Friday. You can reach us at 722-4091 or at clerk@westminstervt.org please do not hesitate to contact myself or Patty with any questions, comments or concerns, we will be happy to help in any way we can.

Alison Bigwood, Town Clerk/Treasurer

Road Foreman

I would like to congratulate Gary Cobb (April 2015) and Ben Masure (June 2015) on their one year anniversaries with the Town Highway Department. With the purchase of a new state of the art grader in FY 2016-2017, Gary has acclimated nicely behind the steering shift and in the seat. New equipment advances through the years and requires a degree of learning to operate a sophisticated machine. Ben Masure also shows that he is willing to go the extra mile as Ben recently acquired his Commercial Driver's License (CDL). This long life achievement will add to our highway department and to Ben's personal development.

I would like to thank the rest of the road crew Ron, Paul, Chuck and Dan for their hours of hard work especially during storm situations and throughout the year. Each crew member is a valuable asset who contributes experience and skills to the daily operation of the highway department. Thank you all.

Investing in equipment is not taken lightly because of the expense. Equipment ages and new equipment has changed over the years. New equipment has become more efficient and effective in performance. In April 2016 the town contracted to replace the 2001 Cat Grader for the purchase of a 2016 John Deere Grader which was delivered to the Town Garage in August 2016. In October 2015, the town traded a 2010 Freightliner for 2016 Western Star Dump Truck through the Equipment Reserve Fund.

Each year the Town applies for structure grants that enhance our roadways throughout the community. Grants are not guaranteed, but when awarded, we are able to continue improving our roadways. Funding is set aside in a retreatment fund which was used to pave 2.5 miles of municipal roads. The roads that received shimming and paving include School Street, 1.5 miles of Kurn Hattin Road and a short section of Westminster West Road. Roads are evaluated a year in advance and are prioritized based on condition, the amount of traffic and deterioration.

Several new town ordinance policies are in place, cutting trees in the town right-of-way and an amended mailbox policy. We have adopted one new ordinance for Private Driveway Culverts at Town Roads. Ordinances can be found on the town website.

Last but not least, thank you to the office staff for your managerial, administrative and supportive skills in all areas. Thank you to the fire department for supporting us when needed. Thank you to all our residents for your patience and understanding and what it takes to maintain your communities' roadways.

Mark Lund, Road Foreman

Zoning Administrator

This past year, the Town of Westminster processed 51 zoning applications. Most were brought in front of the Zoning Administrator and the remaining were processed through the Development Review Board.

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The Development Review Board deserves many thanks for their continued hard work and dedication. These volunteers preserve the great Town we live in and have shown this year after year. It is with great respect that I say “Thank You”. The members are Chris Potter – Chair, Kyle Skrocki – Vice Chair, Cathy Mullins - Clerk, and Eric Anderson. We said goodbye to Phil Savoy in August and he was replaced by Kevin Hughes. Thank you Phil for the many years served as a DRB member. Kevin welcome and I should mention that Kevin also joined the Planning Commission replacing John Medeiros.

The Planning Commission this year is finishing the Zoning Bylaws. Last year it was the Town Plan and is now it’s the Zoning Bylaws. No rest for the weary. This commission has been working hard to create Zoning Bylaws that can be read and understood by the general public without ever having been in the need of a zoning permit. The old regulations were hard to follow and at times confusing even to the people using them every day. Thanks to this Commission which consists of Chris Vincent – Chair, John Barnett - Clerk, Randy Major, Matt Conklin, Kathy Kinston – Vice Chair, and as I said above Kevin Hughes. Special thanks to John Medeiros who served on the PC for approximately 8 years.

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

Russell Hodgkins, Zoning Administrator

Listers

This past year, the Town of Westminster went through its first full year after the major over haul to the Listers office. We have continued the services of NEMRC for the assessment portion of the listing task and we are getting the continued training lined up for the Listers. The Listing job has changed substantially over the last few years and there is a lot to learn. We are all working extremely hard to help and support the public through our training period. The Listers office is open Monday through Friday for research purposes, but we are still working on days and times for the Listers to actually be in the office. I would like to thank NEMRC (Al and Ernie) for keeping Westminster in good standing with the State of Vermont and Jackie, Dave, and Bruce for their dedication to learning the position of Lister. Great job.

In closing, the Listing Department has been very busy this past year and will continue to serve our community to the best of their ability. If you have any questions, please don’t hesitate to stop by, call us at 722-9516, or email us at listers@westminstervt.org.

Al Coonradt, Assessor; Jacklyn Atwood, David Mulholland, and Bruce Sterling, Listers

Development Review Board

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

From July 1, 2015 to June 30, 2016, we reviewed 51 applications.

Westminster DRB would like to say thank you to both Russ Hodgkins and Karen Astley for their continued support and guidance throughout the year. In addition, we would like to thank Phil Savoy for his years of service on the board, his expertise in zoning matters will be greatly missed.

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The DRB would like to welcome Kevin Hughes to the board. The DRB is looking for one more individual to join the board, as an alternate member. If you are interested, please contact any member of the board. The DRB looks forward to assisting you in the permit application process and continuing to make the experience a more professional, speedy, and friendly process.

Chris Potter, Chairman; Kyle Skrocki, Vice Chairman; Cathy Mullins, Clerk; Eric Anderson and Kevin Hughes members; Toby Young, alternate member.

E-911

Since 1992, we now have an Enhanced 9-1-1 calling system in Westminster. In the State of Vermont, “enhanced” means that once you have dialed the number 9-1-1, you don’t have to give any further information to the emergency receiver because your phone number has been connected with your name and address through the efforts of the 9-1-1 committee in your town.

As strange as it may seem in today’s world of technology, it’s been an up-hill climb to ensure that all phone numbers are associated with the actual name and address of the person making the call. Some phone numbers are connected to business names only, and many people and companies have their telephone billing addresses listed as a post office box. A property owner should notify either the 9-1-1 committee in their town or the E9-1-1 Board with the State of Vermont whenever they have a new tenant or renter to ensure the safety of all individuals.

Response time to any emergency is absolutely critical. As a resident, the town recommends green reflective 9-1-1 address markers, which come either vertical or horizontal with your locatable number imprinted on it in a reflective paint for only \$20.00. The sign should be placed on a post or pole at the end of your driveway or on your mailbox where emergency services can readily spot it, day or night, when arriving from either direction to your home. Applications for the signs can be found at the Town Hall or the Fire Department.

If you have questions, please feel free to contact the Vermont State Enhanced 9-1-1 Committee at 1-800-342-4911 or the Town Office at 802-722-4255.

Westminster is fortunate to have its own rescue and fire department, the main building located on Grout Avenue in the center of town along with a satellite building located on the Westminster West Road across from the Westminster West School. Neither building is manned 24-hours, but their response time is remarkable! We are also patrolled on a part-time basis once again by Deputy Sheriff Noah Rheame of the Windham County Sheriffs’ Department. For questions, the Sheriffs’ Department can be reached at 802-365-4942.

Residents can contact the Vermont State Police and Game Warden at 802-722-4600, located on the Westminster Heights Road, or you can reach them by dialing 9-1-1 for emergency purposes only. The Northern New England Poison Center can be reached at 800-222-1222. If you have an emergency that involves a fire or a medical situation, please call 9-1-1 or the Keene Dispatch directly at 603-352-1100.

Westminster E-911 Site Coordinator

Planning Commission

2016 continued to be a busy year for the Town of Westminster Planning Commission. The Planning Commission (PC) completed and approved a new Town Plan which the Selectboard later adopted. The State of Vermont mandates municipalities to create a Town Plan which acts as the governing document for future development, overall Town opinion, and future concerns. This plan can help towns apply for State sponsored grants which makes this document a very valuable resource.

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The most significant amendments to the new Town Plan involved the review of environmental protection and renewable energy issues. A new section dealing with flood resilience and flooding plans was also created and addressed how all of this new information deals with State and Federal regulations. By State mandate, the Town Plan is updated every five years and the next Plan is due in 2020.

This past year, the PC combined both the Commercial and Industrial Zoning Districts. The Commission believes this will allow for more flexibility when considering development in these areas.

The PC has been spending the majority of its time recently working on the review and revisions of the Zoning Bylaws. The PC has the charge to create updates to this document as well. This new task involved having the revised Bylaws support the new Town Plan and to make the document more user friendly. This request came from the Development Review Board who uses this document to regulate development in the Town of Westminster. The thought is, if the user could navigate through the Bylaws easier, then the permitting process would be easier and less daunting. The Bylaws will be up for the Selectboard's approval in the Spring of 2017.

There have been some changes in personnel on the PC this past fiscal year. John Medeiros resigned from the Commission in July and had been on the PC since 2008. The current Commission wishes to thank John for his countless hours of work and dedication to the Town. His time and energy will be missed. Taking his place is Kevin Hughes. The Commission welcomes Kevin and would like to mention that there is still one more seat available to anyone who is interested. Please contact the Zoning Administrator if you are interested in any further information for the seat.

The PC is staffed by volunteers from the community and prides its self in making Westminster a wonderful town to live in.

Chris Vincent, Chairman; Kathy Kingston, Vice Chair; John Barnett, Clerk; Matt Conklin, Randy Major, and Kevin Hughes members. Nancy Dalzell, alternate Selectboard member.

Trustees of the Campbell Fund & Trustees of Public Fund

The 2016 year has been productive for the Commissioners and Trustees of ***Public Fund & the Campbell Fund***. Although interest rates have been extremely low, we are working with the Selectboard to help us with some legal paperwork that should ease the investing of the funds under our control. In the mean time, last February, we again held a raffle for a Valentine Basket. Thanks to all our participants, this fund raiser helped us add \$377 to the Campbell Fund. The winner of this year's basket was Dan Axtell.

We assisted with funding a wheelchair ramp, provided turkeys for the Thanksgiving Holiday, and helped Santa just a bit. Not only do we provide assistance as needed, but we try to educate the people we see about various programs such as 4Squares, food stamps, area food shelves and the Homestead Property Tax adjustment within the State.

Thank you to everyone who helped with our Mitten Tree. It is the second year we have helped to keep our Westminster kids warm. Thanks to our knitters this year, who out did themselves; we had many matching hats, scarves & mittens. We even had socks, headbands & slippers. Thank you again for knitting for us.

We are responsible for the following Town funds: New Cemetery Fund, Permanent Care Fund, Frank W. Miller School Health Fund, Maple Grove Grange and the Richmond Streeter/ Military Flag fund.

We meet periodically throughout the year. If you would like to learn more about the Campbell or Public Funds and support our mission, please contact one of us.

*Karen Walter and Ila Mitchell, Commissioners
Michael Fawcett, Peter Harrison and Barbara Taylor, Trustees*

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It has been another exciting and busy year for the **Bellows Falls Senior Center!** The barn received a new corrugated metal roof, at a cost to the center of \$14,000. The main building's siding was repaired, and various decking was replaced.

We continued serving a daily average of 44 Meals-on-Wheels and 33 congregate meals were served which translates into 19,250+ meals for the year. Our dedicated volunteers donated 2700 hours of in-kind service.

Activities and services remained constant with the addition of multiple driver safety courses with AARP, the annual AARP free tax preparation, VNA-sponsored flu clinic for our area residents, AARP Fraud Watch presentations, Efficiency Vermont presentations, SMP Medicare Rights, senior picnic, safe drug disposal presentation and collection, numerous nutritional presentations, 90 years young celebration, special day trips, birthday celebrations, ice cream socials, various musical and historical presentations and well attended holiday luncheon celebrations.

This year we added 62 new members, and hope to increase that number next year. Major fundraising efforts included the Holiday Bazaar, Annual Appeal Letter, Senior Center Cookbook and Jamboree.

We thank the voters and the Town of Westminster for your continued support of our center and local area seniors.

Teagen Kosut, Executive Director

Butterfield Library

The **Butterfield Library** is located in the Westminster Institute building on Main Street in Westminster Village. We are open Mondays from 1:00 p.m. – 4:00 p.m.; Tuesdays and Thursdays from 1:00 p.m. – 7:00 p.m. We are also open on voting days so that people can get books when they come to vote. Over 5,000 books circulated as well as magazines, books on CD and DVDs. We also can get books on inter-library loan which usually get here in about a week. WiFi is available. You can also get access to 'Universal Class' and 'Overdrive' through the Department of Libraries.

We had 2 book sales last year making a total of \$687.05. We will no longer be able to have book sales because the space we used for storage etc. is being used for the Westminster Cares office. This also means that we will no longer be able to take the books you want to get rid of. It is, however, nice having someone else in the building.

Last Summer's Reading Program sponsored by the Vermont Department of Libraries was Fizz! Boom! READ! A science theme, so we had cake, ice cream and rockets at the party when we were done. Twenty-one kids signed up and 199 books were read. We didn't do as well in 2016. The theme was 'On your mark, get set, read' in honor of the Olympics. Those who did sign up read lots of books and got ice cream certificates at the end.

At the last meeting before Christmas, the Craft Group had a cookie swap. We meet every other Thursday morning from 9:30 to 11:30. Bring your knitting, sewing or any other craft and join us. There are people there who can help you if you have a problem. The Craft Group started January 3, 2008.

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

Linda B. Fawcett, Librarian

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Connecticut River Joint Commissions (CRJC) continues its mission to preserve the visual and ecological integrity and working landscape of the Connecticut River Valley. With five local subcommittees and over 100 volunteers, it is guiding the watershed's growth by reviewing and commenting on proposed actions, from large scale development projects including the Northern Pass, to proposed regulatory changes, such as shoreland protection rules.

CRJC assisted with the installation of new wake speed signs at launches in VT and NH, and supported the Connecticut River Watershed Council with the 25th Source-to-Sea Cleanup. Along with the Conte Wildlife Refuge, CRJC is working to present educational programs about the river and clean water in the watershed.

Of note, during FY2016 the CRJC actively participated in the Federal Energy Regulatory Commission (FERC) relicensing of the three TransCanada hydroelectric dams on the lower Connecticut by reviewing studies performed by TransCanada and communicating its concerns about project operations to FERC, particularly those related to erosion, mercury, climate change and economic impact.



CRJC advocates for the establishment of a mitigation and enhancement fund for the southern reach of the river as a means to compensate for unavoidable impacts from dam operations. In this role, CRJC Commissioners met with the governors of both VT and NH to draw attention to the relicensing process and enlist their support.

Rick Walling, President (NH); Jason Rasmussen, Vice President (VT); Mary Sloat, Treasurer (NH); Steven Lembke, Secretary (VT).



We provide the ride!

Connecticut River Transit (CRT/The Current) has been southern Windsor and Windham County's public transit provider since 2003. Our mission is to provide a safe, reliable and efficient transportation system that supports economic opportunity and quality of life for the communities we serve.

In 2015 The Current combined with Deerfield Valley Transit Association (DVTA), The MOOver, based in Wilmington to become Southeast Vermont Transit, Inc. (SEVT). This has strengthened both companies and built a stronger foundation to improve transit service in southeastern Vermont. It has leveraged the strengths of each organization to improve service delivery and customer service; reduced duplicate tasks; and produced a stronger, more financially sustainable regional system.

In 2015 SEVT was awarded management of an earmark to build a park & ride facility off Exit 6, and to use the balance on an expansion to The Current's transit facility. The park and ride was completed in the fall of 2016, and the building addition is expected to be completed in late December 2017.

This request, and all town appropriations requests, will not be used as match for this project, but rather to provide annual operating support for our routes.

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The Current operates fixed route, Elderly and Disabled, and non-emergency medical transportation services through its fleet of 36 buses and network of over 70 volunteer drivers. Last year The Current provided 968,068 rides, over the course of 136,798 hours and 3,415,496 miles for a total cost of \$4,798,842.

Westminster residents received 3,681 rides at a cost of \$37,942. *Westminster* is served by a Dial-A-Ride service which includes medical rides for the elderly, disabled and /or children and families who receive Medicaid along with a fixed route bus service to Rutland, Brattleboro, Putney, Bellows Falls and Springfield connecting to other regional routes.

We operate on a blend of federal, state, and local funding. *Westminster's* \$1,250 contribution in 2016 was critical to providing the town our services because local funding allows us to draw down federal funds. We are asking *Westminster* to please consider a \$1,250 contribution for FY18.

All existing Current services and routes will operate as they are now. There will be no change to *Westminster's* service levels or the variety of transportation options The Current provides. *Westminster's* contribution will stay local to support its residents and visitors. Guaranteed.

We thank the town for their previous support, and hope that you will support our 2017 funding request.

Please contact us by email (rgagnon@crtransit.org); phone (802) 460-7433 x 201; or visit us at www.crtransit.org to let us know how The Current may improve service in your community.

Rebecca Gagnon, General Manager



“To promote the healthy development of young children; prepare them to succeed in school; enhance the social, economic, and personal well-being of the whole family; and to empower the whole family to access community resources effectively”

Early Education Services (EES) is our region’s Head Start, Early Head Start and Parent Child Center (PCC). Our services include: Head Start & Early Head Start classrooms, Early Head Start Home Visiting, the Welcome Baby Program, playgroups, the Dedicated Dads program, a monthly dental clinic for children 0-3, information and referral services to connect families with area resources, support groups, and parent education classes. We also partner with Vermont’s Economic Services to provide Reach-Up case management to young families.

- Early Head Start (0-3) and Head Start (3-5) classrooms provide high quality early childhood education to children at centers in Brattleboro and Westminster. Children and families also receive comprehensive services which include support from a Family Support Specialist and on-site nutrition, dental, medical and behavioral support. Head Start centers offer classroom programming for 48 preschoolers in Brattleboro and **24** in Westminster. Early Head Start offers classroom programming for 48 infants and toddlers in Brattleboro and **24** in Westminster.
- Early Head Start Home Visiting provides services to families from pregnancy to age 3. Home-based Family Support Specialists meet with families weekly to provide parenting support and education. They also help connect families with community resources. Families also have access to on-site nutrition, dental and medical support. Forty Early Head Start families participate in our home visiting program.

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- The Welcome Baby Program is open to any family in our region with an infant or young child. A Welcome Baby visit is an opportunity for families to connect with their community and receive valuable information on child development, health, safety and area resources. Welcome Baby bags were provided to 124 families in the 2016 fiscal year. This program also collaborates with area schools to provide the Teddy Bear Teas, open house events at 15 area elementary schools every May. 437 children and adults attended the 2016 Teddy Bear Teas.
- EES playgroups currently are provided in the communities of Townshend and Whitingham, but are open to families from any community. They are an opportunity for parents and children to connect, access resources and have fun!
- The Dedicated Dads Program supports men who are fathers and want to make a positive difference in the lives of their children. At the weekly support group, they focus on learning skills to improve relationships, share different parenting strategies, and work to balance all that life demands while supporting each other. An average of 8-9 fathers attend Dedicated Dads on a weekly basis.
- The monthly EES Dental Clinic is for children under 3. The American Dental Association recommends that all children have a dental visit at age 1. Unfortunately, most local dentists do not provide services to children under 3. In partnership with Dr. Rediske, EES hosts this clinic to help fill a gap in young children's access to dental care in our region. There were 112 visits to the clinic in 2016.
- EES is a place for parents to learn about area resources and how to access them. We are currently expanding these information and referral services by opening mobile sites in some rural communities in Windham County.
- Parent Education Classes and Support Groups are open to any interested parent and cover a variety of parenting topics and concerns.

We are best able to provide these services with your continued support, which is greatly appreciated.

Debra J. Gass, Executive Director



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

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

- nursing oversight
- access to on-site counseling, and occupational and physical therapies, podiatry and hairdresser.
- daily exercise program including tai-chi
- recreation and social activities including expressive arts, poetry and crafts
- nutritious meals and snacks

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- personal care
- outreach services
- companionship
- special events
- access to transportation and coordination of medical appointments

In the last Fiscal Year, The Gathering Place provided services to 92 families. The services included:

- 45,584 hours of service
- 41,702 hours of planned activities
- 23,514 breakfasts, lunches and snacks
- 22,370 hours of exercise per year

To assure sustainability for the future, TGP must continue to raise funds to close the gap between the cost of services and our reimbursement and maintain the facility for the safety and comfort of our participants, families and staff. As part of our fundraising program, we ask local towns for financial support so that we can continue to provide an excellent program and stand ready to meet the future demand for our services, including the ability to fund our income sensitive sliding fee scale for those folks that need our support who are low income but fall just outside Medicaid guidelines.

Funding for our program comes from a number of sources that includes private pay, an income sensitive sliding fee scale reliant on fund raising efforts for its continuation, NH and VT Medicaid, USDA, United Way, individuals, grants, and town funding.

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

Mary Fredette, Executive Director



Green Mountain RSVP, part of the Corporation for National and Community Service- Senior Corps, is a nationwide program for people age 55 and older who want to contribute to their communities through volunteering. Volunteers donate their skills and knowledge, and provide meaningful services to programs and nonprofits in the local area. Green Mountain RSVP believes that our senior population is our most valuable asset in keeping our communities strong.

Green Mountain RSVP helps local non-profit and civic organizations by recruiting and matching volunteers to meet vital community needs. Our goal is to ensure that volunteers contribute their time and talents to programs that have a significant, positive impact on the quality of life in Windham County. They address community concerns for our senior population and their neighbors, they include supporting Healthy Futures and Aging in Place through food pantry support, meal delivery, and transportation. In our companionship & wellness programs we offer 11 Bone Builder classes throughout Windham County serving over 500 seniors around Southern Vermont.

Volunteers in **Westminster** have served hours that benefit local area nonprofits and benefit senior services. Our volunteers worked to support tax assistance, food pantries, transportation and meal delivery, blood drives, and mentoring in area schools. Other volunteers lead Bone Builders classes and support numerous other community priorities throughout Windham County. Green Mountain RSVP volunteers generously donated over 13,100 hours in Windham County last year at 39 local nonprofits. Their service is valued at \$298,549 to the community. For every \$1 dollar invested by the Windham County

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community, RSVP volunteers give back \$4 in service. RSVP will continue to build programming around support of Aging in Place and Healthy Futures in Windham County in the upcoming year. We always welcome new volunteers.

You are welcome to contact Steve Ovenden in our Windham office at (802) 254-7515 or speak to me directly in the Bennington Office at (802) 772-7875. We are happy to attend a town meeting to discuss the changes in our program and answer any questions that you may have. Thank-you for your continued support.

Cathleen Aliberti, Director



Our mission is to provide creative, collaborative, and compassionate health care services that are responsive to the needs of our communities.

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

During FY16, HCRS provided 4,890 hours of services to 54 residents of the Town of Westminster. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Westminster.

If you should have questions about our services, please contact HCRS at (802) 886-4500.

George Karabakakis, Chief Executive Officer



Our Place Drop-In Center is a day time drop-in-center that provides help with food and other essential needs in a non-judgmental, safe and respectful atmosphere. The people who need our help are living on a limited income; some due to a job loss or reduction in work hours and wages, others like the elderly and disabled have fixed incomes that do not cover their rising expenses. Many of the people we serve have children and work one or more part-time jobs. Our kitchen staff prepares fresh food that is either donated or purchased from a variety of sources including local markets and farms, Thomas Dairy, UNFI and Vermont Food bank. Our Place serves breakfast and lunch Monday through Friday each week – an average of 1100 meals in the dining room or as to go meals.

In our food pantry we provide a selection of free groceries to an average of 200 different households each month. Over the past twelve months, we provided nutritious food to an average of 49 different households that included 89 adults (15 of these are seniors) and 47 children who live in Westminster. There are people who visit the food pantry on a regular basis and some who only need supplemental food when there is an unexpected expense such as a car repair, family emergency or other financial crisis in their lives. The food we offer includes fresh produce, milk, orange juice, frozen meat, canned tuna, vegetables, fruit, shelf stable juice and soups, pasta and cereal. In addition to the families and individuals who access the food pantry and meals at Our Place, we deliver an average of 42 bags of groceries each month to

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seniors and disabled people in our service area from Rockingham to Athens and south to Westminster. Our Place staff and volunteers regularly participate in the gleaning program at Paul Harlow's farm – Westminster Organics. The gleaning program is coordinated by the VT foodbank to capture excess local produce that is distributed to local food shelves. We help coordinate the Healthy Harvest Network, which is a partnership of seven local food shelves that are sharing surplus perishable food to reduce waste. These food shelves in southeastern Vermont are mainly staffed by volunteers who work to help their neighbors. We also help coordinate a direct food distribution from the Vermont Foodbank that occurs on the 4th Tuesday of each month at the Waypoint Center near the Bellows Falls train station.

We are grateful for the financial support that the residents of the Town of Westminster provide to Our Place each year. The one thousand dollars that you provide helps us help our neighbors who sometimes struggle to purchase enough nutritious food.

Lisa Pitcher, Executive Director



Parks Place Community Resource Center occupies a comfortable old house in Bellows Falls, Vermont. Opened in 1995, the Resource Center provides access to health and human services, education, community justice, parenting, substance abuse prevention and treatment, youth programs, mental health counseling and other programs. Parks Place offers a convenient, welcoming space for programs and services that would otherwise be inaccessible to members of this community. The Center fosters collaboration among agencies, schools, organizations and individuals. Parks Place serves 2,600 persons annually who are seeking to find what they need to move their lives forward. In Fiscal Year 2016 Parks Place served **113** from Westminster and **25** from Westminster West.

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

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

Parks Place has played a fundamental role in the Promise Community, which is a \$200,000 federal grant designed to improve kindergarten readiness for children ages 0-6 in the Village of Bellows Falls.

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

This year Parks Place published the new, 2016 Resource Directory. This publication is extremely valued by the community, and the newest edition is very user-friendly and easy to navigate. You can also access the directory on our webpage at www.parksplacevt.org.

Reports of Agencies: Local, Regional and State

Parks Place celebrated its 20th anniversary and the overwhelming message from the community – “*Parks Place helps to start a new beginning!*” “*This is such a useful place.*” “*Home! Where you are accepted no matter what your circumstance, where you get support and encouragement; where people are glad to see you and welcome you every time; where kindness and love abide, and where I can always return to.....*” “*A place to mentor and watch everyone grow from 8-80 bloom.*”

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

Christine Bourne Bullard, Executive Director



The Town of Westminster is a participating member of the **Saxtons River Watershed Collaborative** (SRWC), whose mission is to ensure a healthy environment, safe communities, and strong quality of life in the Saxtons River Watershed. The SRWC works to proactively reduce the impacts of future flooding and improve the health of our land and water resources. Through a partnership of local and state partners, the Collaborative implements conservation projects, increases community awareness of the river, and strengthens town and state policies to help protect life and property, and thus

increase economic and community resilience.

The SRWC formed in the spring of 2015 with a shared goal of addressing the real and significant threat of flooding. In July 2015, the Collaborative was awarded a \$32,000 grant from the High Meadows Fund to address flood resiliency in the Saxtons River Watershed through an integrated approach that includes conservation, education, and planning. In conjunction with High Meadows Fund grant, the Connecticut River Chapter (#450) of Trout Unlimited and the Vermont Association of Conservation Districts (through the Trees for Streams Program) have also contributed funds to restore vegetation on three damaged riverfront sites in Grafton, Rockingham and Westminster by planting native trees and shrubs that will help stabilize river banks from erosion and improve water quality. In addition to riverbank restoration, the High Meadows Fund supports the SRWC in establishing an education center housed in the Brattleboro Retreat Farms to increase awareness about flooding and how to reduce flood damage, engaging with willing landowners to establish conservation easements on their properties, and working with interested towns to review planning documents and ordinances. In October 2015, the Collaborative held a free public workshop on land conservation and management methods. All of these activities will contribute to safer, healthier, and more resilient communities and lands in the Saxtons River Watershed.

With the closing of the High Meadows Grant in 2016, the Collaborative is excited to continue its momentum in the watershed by focusing on several more projects to address the watershed’s resiliency. The group will be working on three more buffer plantings along the river as well as invasive species control, conservation, and stream reclassification of the headwaters. With its continued work, the Collaborative looks to maintain community engagement as it plans for a resilient watershed.

Listed in alphabetical order, the participating towns include Grafton, Rockingham, Westminster and Windham and the following partner organizations: Connecticut River Chapter (#450) of Trout Unlimited, Connecticut River Watershed Council, Grafton Elementary School, Southeast Vermont Watershed Alliance, Vermont Agency of Natural Resources, Vermont River Conservancy, Windham County Natural

Reports of Agencies: Local, Regional and State

Resources Conservation District, Windham Foundation, Windham Regional Commission. These entities form the core, but not the boundaries of this Collaborative. The SRWC will continue to build strong relationships with diverse local public and private entities.

Whether through attending public events or exploring land conservation opportunities, there are many options for citizens and groups in the Saxtons River Watershed to contribute to flood resiliency. To receive notices about events and opportunities to become involved or for additional information about the SRWC, please contact Marion Major at mmajor@windhamregional.org or (802) 257-4547 ext 109. More information on the High Meadows Fund initiative can be found online at www.highmeadowsfund.org/watershed-resilience.



Council on Aging for Southeastern Vermont

Senior Solutions Council on Aging for Southeastern Vermont offers support services to elders and their families. Our mission is to promote successful aging.

This is a summary of services provided to Westminster in the last year (7/1/2015-6/30/2016).

Information and Assistance: Our toll-free Senior Helpline at 1-800-642-5119 answered 129 calls from your town. Callers were assisted with applying for benefits, health insurance problems, housing needs, fuel assistance and many other services. Extensive resources are also detailed at www.SeniorSolutionsVT.org.

Health Insurance: We helped 33 residents with Medicare Part D or Advantage Plan enrollment and other Medicare-related questions.

Senior Nutrition: Congregate meals are offered at the Congregational Church on Route 5 in partnership with Westminster Cares, and their volunteers also helped us deliver 3171 meals (prepared by Kurn Hattin) to 24 seniors at home.

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

Social Services: We provided 16 elder residents with 215 hours of in-home case management or other home based services to enable them to remain living safely in the setting they prefer. Often minimal services can prevent premature institutionalization.

Special Assistance: We provide assistance to 1 resident through flexible funds that include respite assistance for care givers of those diagnosed with dementia and assistance with needs not covered by other funding. 1 resident received Options Counseling and support.

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

If you would like to inquire more about the services Senior Solutions offer, please call 802.885.2655.

Submitted by Carol Stamatakis, Executive Director

Reports of Agencies: Local, Regional and State



Southeastern Vermont Community Action is an anti-poverty, community-based, nonprofit organization serving Windham and Windsor counties since 1965.

Our mission is to enable people to cope with and reduce the hardships of poverty; create sustainable self-sufficiency; and reduce the causes and move toward the elimination of poverty. SEVCA has a variety of programs and services to meet this end. They include: Head Start, Weatherization, Emergency Home Repair, Emergency Services, (fuel/utility, housing and food assistance), Micro-Business Development, Individual Development Accounts (asset building & financial literacy), Tax Preparation, VT Health Connect Navigation, and Thrift Stores.

In the community of Westminster, we have provided the following services during FY2016:

- **Weatherization:** 5 homes (10 people) were weatherized at a cost of \$66,124
- **Emergency Heating System Replacement:** 6 homes (13 people) received furnace repairs Or replacements at a cost of \$7,835
- **Emergency Home Repair:** 1 home (2 people) received services to address health and safety risks, repair structural problems, and reduce energy waste, valued at \$2,077
- **Micro-Business Development:** 2 households (7 people) received counseling, technical Assistance and support to start, sustain or expand a small business, valued at \$4,913
- **Individual Development Accounts:** 1 household (3 people) earned \$2,000 in matched Savings, received \$2,000 in savings, and services valued at \$2,267
- **Tax Preparation:** 20 households (34 people) rec'd services and tax credits totaling \$20,976
- **VT Health Connect:** 39 households (123 people) received assistance with enrolling in the Vermont Health Exchange, valued at \$5,843
- **Emergency Services:** 48 households (107 people) received 239 services (including financial counseling; crisis intervention, nutrition education; referral to and assistance in accessing needed services), valued at \$2,425
- **Fuel/Utility Assistance:** 22 households (54 people) received 27 assists valued at \$13,310
- **Housing Assistance:** 1 household (4 people) received 1 assist valued at \$1,406
- **Jobs for Independence Program:** 3 households (3 people) were recruited, screened and referred for enhanced employment services
- **Thrift Store Vouchers:** 1 household (6 people) rec'd goods and services valued at \$65

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

Stephen Geller, Executive Director



Need help finding help? Dialing 2-1-1 is your first step. *Are you facing difficult times and don't know where to turn?*

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

Looking for help with everyday needs? At 2-1-1 you will speak to someone who will provide the human touch, help to solve problems, and link callers throughout Vermont with over 900 government programs,

Reports of Agencies: Local, Regional and State

community-based agencies and organizations, support groups, and other local resources.

When should you call 2-1-1? Call **2-1-1** for everyday needs and in difficult times – 24 hours a day, seven days a week – from anywhere in Vermont; or 1-866-652-4636 toll-free in Vermont; or 1-802-652-4636 from outside Vermont.

Also on the Web: www.vermont211.org; *In Vermont, call 9-1-1 to save a life, stop a crime or report a fire; And call 2-1-1 for community information and referral.*

*People with disabilities working together for
dignity, independence, and civil rights.*



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

Preliminary numbers for our FY'16 (10/2015-9/2016) show VCIL responded to over **2,561** requests from individuals, agencies and community groups for information, referral and assistance and program services for individuals living with a disability. VCIL Peer Advocate Counselors (PACs) provided one-on-one peer counseling to **339** individuals to help increase their independent living skills and **20** peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted **195** households with information on technical assistance and/or alternative funding for modifications; **95** of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided **79** individuals with information on assistive technology; **35** of these individuals received funding to obtain adaptive equipment. **535** individuals had meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60. VCIL is also now home to the Vermont Telecommunications Equipment Distribution Program (VTEDP) which served **30** people and provided **23** peers with adaptive telecommunications enabling low-income Deaf, Deaf-blind, hard of hearing and individuals with disabilities to communicate by telephone.

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

During FY '16, **4** residents of **Westminster** received services from the following programs:

- Home Access Program (HAP) (resident on waiting list for home modifications project started in October our FY'18)
- Sue Williams Freedom Fund (SWFF) (over **\$1,600.00** spent on assistive technology)
- Peer Advocacy Counseling Program (PAC)
- Information Referral and Assistance (I,R&A)

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

Sarah Wendell Launderville, Executive Director

Reports of Agencies: Local, Regional and State



Your local health district office is in Brattleboro at 232 Main Street, Suite 3. Come visit or give us a call at 802.257.2880! At the *Vermont Department of Health*, we are working every day for your health. With twelve district offices around the state, and state office and laboratory in Chittenden County, we deliver a wide range of public health services and support to your community. For example, in 2015 the Health Department:

Supported healthy communities: Greater Falls Connect was awarded \$45,000 to control tobacco and received Regional Prevention Partnership funding to reduce underage and binge drinking and reduce prescription drug misuse and abuse through a targeted regional approach.

Provided WIC nutrition services and healthy foods to families: We served about half of all Vermont families with pregnant women and children to age five with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support. We partner with grocery stores across the state to enable participants to use a debit-like card to access nutritious foods. The average value of foods provided is \$50 per person per month. We hold a quarterly clinic at SEVCA in Westminster.

Worked to prevent and control the spread of disease: In 2015 we responded to 262 cases of infectious disease in Windham County. In 2015, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide.

Aided communities in emergency preparedness: In July of 2016 we participated in a large-scale exercise at the Brattleboro Area Middle School to practice our procedures for distributing medicine, to keep people from getting sick in case of a public health emergency. For 2016/17, \$10,000 will fund training for Windham County's Emergency Medical Services and Medical Reserve Corps. In addition, \$70,565 will support emergency preparedness capabilities at Brattleboro Memorial Hospital, Brattleboro Retreat and Grace Cottage Hospital.

In 2016, we worked with eight local practices to increase their childhood vaccination rates. We also offered four presentations to educate the community on Lyme disease and Anaplasmosis.

We are fortunate to be 1 of 5 District Offices that has a public health dental hygienist (PHDH) on staff. PHDH priorities are: Helping to link WIC clients (pregnant and post-partum women, infants and children to age 5) and adults with dental practices who will accept Medicaid dental benefits; providing oral health education for pregnant women and infants from age 1; collaborating with community service organizations such as United Way, Groundworks, and our hospital Community Health Teams; supporting and being a resource to town residents with oral health concerns; supporting VDH Oral Health programs such as The Tooth Tutor School-Linked Sealant Program, Fluoridation Program, Oral Health Care while Pregnant, Well Child Dental Assessments & Fluoride Varnish Applications in Medical Practices and, Age 1 Dental Visits.

For more information, news, alerts and resources: Visit the Vermont Department of Health on the web at www.healthvermont.gov. Join us on <https://www.facebook.com/vdhbrattleboro> and follow us on www.twitter.com/healthvermont.

Reports of Agencies: Local, Regional and State



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

VLCT's mission is to serve and strengthen Vermont local government. All 246 Vermont cities and towns are members of VLCT, along with 138 other municipal entities, including villages, solid waste districts, regional planning commissions and fire districts.

Vermonters use local government services on a daily basis – highways, police, fire, recreation, libraries, sewer, and water. These local efforts are led largely by volunteer elected and appointed municipal officials.

VLCT provides the following services to its member cities and towns, to assist them in providing their citizens with quality services at affordable costs:

- Legal, consulting, and education services. VLCT's Municipal Assistance Center (MAC) provides training, information and assistance to municipal officials to help them carry out their legal responsibilities. Responding to member inquiries about Vermont law and best practices in municipal governance is a key MAC service. Attorneys and staff answer 4,000 member questions each year. In 2016, nearly 1,500 people received training at 30 day-long and on-site workshops covering topics that included Open Meeting Law compliance, financial management, and conducting effective property tax appeal and land use hearings. Consulting services include legal drafting and review of policies and ordinances, governmental accounting, and town manager recruitment. Members who respond to MAC's annual compensation and benefits survey receive a complimentary copy of the research report. MAC also offers in-depth technical assistance through our Water Resources Protection and Human Resources assistance programs. Publications including model documents, technical papers, handbooks, and past newsletter articles are available on VLCT's website.
- Advocacy representation at the state and federal levels to ensure that municipalities have the resources and authority needed to serve their citizens. VLCT is a leader in the renewable energy debate, enhancing voter authority in local governance decisions, municipal efforts to clean up Vermont's lakes and rivers, and securing revenues for town highway and bridge maintenance programs. Municipalities will face significant challenges in the 2017 legislature as limited financial resources at the national and state level continue to force more demand for services at the local level. VLCT also provides a Weekly Legislative Report that details legislative issues affecting municipal government. It is available free-of-charge on the VLCT website.
- Opportunities to provide purchasing of needed services at the lowest cost. Members may purchase municipal unemployment, property, casualty, and workers' compensation insurance coverage for local operations. The VLCT Employment Resource and Benefits (VERB) Trust continued to help towns navigate the complexities of health insurance procurement and to secure group life, disability, dental and vision insurance. When substantial municipal damages result from weather events, or towns suffer from other covered losses and lawsuits, the value of membership in the VLCT Property and Casualty Intermunicipal Fund (PACIF) is quite clear, as members benefit from the broad coverage, excellent re-insurance, and prompt service and claims payments provided. The Trusts are stewards of \$26 million in municipal tax dollars spent for insurance and risk management services in 2016. More than \$1 million in ownership dividends was returned to PACIF and VERB members as contribution credits.

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

Reports of Agencies: Local, Regional and State



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

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

Between July 1, 2015 and June 30, 2016, VNH made 1,233 homecare visits to 53 Westminister residents. This included approximately \$45,845 in unreimbursed care to Westminister residents.

- **Home Health Care:** 566 home visits to 38 residents with short-term medical or physical needs.
- **Long-Term Care:** 224 home visits to 7 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 437 home visits to 7 residents who were in the final stages of their lives.
- **Maternal and Child Health Services:** 6 home visits to a resident for well-baby, preventative and palliative medical care.

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

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

Jeanne McLaughlin, President & CEO



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

In 2016, our core services included: Meals-On-Wheels, transportation, home medical equipment loans, visiting and information and referral. Volunteers drove thousands of miles, delivering Meals-On-Wheels five days a week to 13-16 individuals. Due to the generosity of a community member, frozen meals continued to be provided on Fridays to those needing weekend meals. Transportation is another service offered – volunteers gave 125 rides, driving just over 2000 miles transporting those who no longer can drive to medical appointments, physical therapy, grocery stores, the pharmacy and other essential services so they can remain in our community. Through our equipment loan program, multiple pieces of durable home medical equipment were loaned each week to community members who were recuperating from surgery or needed medical accommodation. Volunteers also made home visits to those in need of company and visited several Westminister residents who now reside in assisted living residences and local nursing homes. The Butterfield Library partnered with Westminster Cares to select books for those who can't access the library. Our volunteers delivered and picked up books from residents at their homes.

Reports of Agencies: Local, Regional and State

Our community nurse continues to make visits to residents in their home, assisting with medication management and pill planning, blood pressure checks, preventive foot care and other non-invasive medical services. Her one-on-one consultations help to educate seniors about a variety of issues. In 2016, our nurse made approximately 98 visits to seniors in our town and served 66 more during Blood Pressure Clinics at the monthly Senior Lunches.

Westminster Cares continues to host many healthy aging programs, including three “Living Strong” weight training classes; one weekly “Gentle Yoga” class, and one “Chair Yoga” class for seniors; a twice monthly discussion group and pot-luck called, “Secrets of Healthy Aging;” a monthly senior lunch; an art class co-hosted with Putney Cares called, “The Artist in Each of Us” and a seasonal Wednesday Walking group. This year we piloted two “Tai Chi for Falls Prevention” classes for seniors which have been very well-received. WC also works closely with Senior Solutions/Southeast Council on Aging, the Visiting Nurse Association, the Bellows Falls Senior Center, the V.A., SEVCA and the other Cares organizations in Windham County to refer residents to services offered elsewhere in Windham County.

Westminster Cares was deeply saddened by the loss of our president, Connie Sanderson, this fall. Connie served on the Board of Directors since 2004; holding leadership roles for many of those years. Through her work on various committees, Connie helped institute many improvements that strengthened the sustainability of Westminster Cares.

The following community members also served on our Board of Directors in 2016: Pete Harrison, vice-president; Miriam Lanata, treasurer; Regina Borden, secretary; Sally Ryea; Heidi Anderson; Don Dawson; Barbara Sherrod; and Robin Lawrence. Susan Harlow stepped off the board when she was voted in as Select Board member for the Town. Lori Larue was voted onto the board at our Annual Meeting to fill this position. Karen Walter, Phyllis Anderson and Kathy Elliott continue to serve as board members emerita.

Westminster Cares honored the town’s residents who are 90 years and older during its Annual Meeting and Celebration of Aging, November 6th, 2016, at the Westminster Fire Station. There are currently fourteen Westminster residents who are over 90 years old, including one who is 103. Seven were able to attend the event. Everyone enjoyed the video presentation and hearing stories about our guests.

The following honored guests were present, from the youngest to the oldest: *Charlotte Kurkul, Judith Berkley, Frank Cuomo, Dot Perry, Phyllis Anderson, Bob Gay and Artie Aiken.*

2016 marked the 15th anniversary of our major fundraising event, the Westminster Garden Tour. A celebration was held to honor all those who’ve had their gardens on the Tour over the years. Mary and Gordon Hayward were recognized for the primary role they’ve played in this event. This year’s Garden Tour was a success despite grey skies and an occasional downpour! Many thanks to ALL the volunteers, garden hosts, sponsors and those who came out in the wet weather to make this annual fundraiser happen. In addition to the Garden Tour, several fundraiser bake sales were held at Town Meeting and the Guilford Welcome Center. A percentage of proceeds from the 1st Westminster Art and Creativity sale were donated to us; as well as proceeds from a quilt raffle. Westminster Cares is supported by town funds, a community annual appeal, individual, corporate and memorial donations and grants through several private family foundations.

Workshops being planned for 2017 include computer and technology classes; and a workshop on Advanced Directives. Our goals for the coming year are to continue to offer high-quality programs and services that meet the needs of a growing senior population in Westminster.

You can contact us at 802.722.3607, by email at wecares@sover.net or visit our website www.westminstercares.org.

Donna Dawson, Director

Reports of Agencies: Local, Regional and State

Westminster Gazette

The *Westminster Gazette*, an eight-page newspaper for the residents of Westminster, celebrated its twelfth year in 2016. It is a non-partisan publication, run by volunteers and is dedicated to sharing information about the happenings in and around Westminster.

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

The Gazette relies on the financial support of the Town of Westminster, advertisers, underwriters and donors. Current Underwriters (who donate \$300 or more annually) include Kurn Hattin Homes, Town of Westminster, The Westminster Center School, Burtco, Inc., Westminster Cares, Westminster Activities Commission, Sojourns Community Health Clinic, the Dascomb Trust, The Rotary and Westminster Fire & Rescue Association. The Gazette was pleased to welcome our newest underwriter, K Beebe, Inc. Businesses that advertise on page eight are featured annually in a monthly edition as the “Business of the Month.” The Gazette has seen an increase in postage costs and have been working to find creative ways to cover expenses. We began asking non-residents to pay \$10 annually, which has helped.

Current members of the board include Charmion Handy, Chairwoman; Donna Dawson; Alma Beals, Treasurer/Book keeper; Joyce Sullivan; as well as Editor and independent contractor, Robert Smith. The Gazette has many opportunities for 2017 and is actively seeking an additional board member and a volunteer to help deliver the paper in the community. The group meets the last Monday of the month at the Westminster Institute (Westminster Cares office) at 4:30 PM. Visitors and donations are always welcome. Thanks to everyone for your continued support.

Charmion Lea Handy, Chair of the Board of Directors

Westminster West Public Library

The *Westminster West Public Library* is open and free to all residents of Westminster, and offers a modest, but very good, selection of books, movies, and audio books. We purchase new books monthly and strive to be responsive to diverse community educational, informational, and recreational needs. We are equipped with high speed fiber optic internet (even faster than cable) which is available on the library's computers as well as throughout the building.

Through the Vermont Department of Libraries, we offer a wide variety of electronic resources such as language lessons, age appropriate research database for K-5 students, career transition support, automotive repair manuals, law reviews, and many, many other research databases. Additionally, a library card will give you access to Heritage Quest, where you can spend hours searching a multitude of records for your family history. Universal Class is another program available to patrons with over 500 online Continuing Education Courses in a wide variety of fields and each course comes with a live instructor available for support. Our One Click database offers lots of titles in both eBook and audio book formats, allowing patrons to check out titles from home. It is this service that the Board encourages all residents of Westminster to take advantage of. It requires one visit to the library to get you registered and set up. After that access to the database is for you to utilize and explore.

This past year the library has hosted:

- A weekly after school program where children learn about art, science, and history and are encouraged to explore a variety of materials and mediums through project based learning.
- A bi-weekly Waldorf based pre-school group.
- A monthly book discussion group, which started this year with Krista Tippett's: Einstein's God.

Reports of Agencies: Local, Regional and State

- Friday Flicks, showing family friendly movies.
- An annual book sale held during the Westminster West Congregational Church's Community Fair.
- Author presentations and many other community events.
- A Breakfast to honor all library volunteers the morning of the Book Sale/ Community Fair.

One of the most exciting events this past year was that the library, with the help of Cheryl Charles of the Community Education Support Committee of the Westminster Community School Board, won a grant by the Children's Literacy Foundation. This allowed the Westminster West Library to select \$2,000 worth of books and the Westminster Center School to select \$500 worth of books to include in their collection. The grant also provided three author visits to both children in the West School and at the Westminster Center School. Additionally, all area preschool aged children were invited to meet the author and given two free books to bring home. Another set of events are planned for the new year.

We again give hearty thanks to the town's Highway Department for winter snow removal, to Hillside Lawn Service for summer mowing, to Mary Hayward for keeping the gardens, and to Ellen Zimmerman for her many hours of dedicated service.

2016 saw a sharp increase in library users. In order to meet the growing demand, the Board of Directors has begun the task of long range planning to keep a public library in our town. The Westminster West Public Library is always looking for folks to help with many of the tasks that are needed for running a great little library. Please call: 387-4682 if you have any questions or if you would like to volunteer.

	Jul '15 – <u>Jun 16</u>		Jul '15 - Jun 16
Ordinary Income/Expense		Adult Library Materials	564.78
Income		Children Library Materials	644.40
Capital Gain	9.33	Computer Maintenance	208.20
Dividend Income	1,164.02	Depreciation Expense	2,881.00
Donations		FiberConnect	672.00
Annual		Fundraising expenses	
Donations/Gifts	8,326.00	Annual Appeal	194.17
IHO Bev Major	204.00	Soup Sale	123.50
Donations - Other	100.00	Total Fundraising expenses	317.67
Total Donations	8,630.00	Misc Expense	67.09
Fundraising		One Click	375.00
50/50 Raffle	114.00	Overhead	
Book Sale	995.25	Bldg Maintenance	
Harvest Festival	390.00	Septic	380.00
Plant Sale	272.70	Total Bldg Maintenance	380.00
Soup Sale	1,235.00	Electricity	587.62
Total Fundraising	3,006.95	Fuel	1,285.99
Grants		Insurance	981.00
State of VT		Telephone	646.08
Interlibrary loan	50.00	Total Overhead	3,880.69
Town Subsidy	4,200.00	Payroll Expenses	
Total Grants	4,250.00	Payroll Taxes	546.56
Misc Income	16.66	Wages	7,144.50
Total Income	17,076.96	Worker's Comp	309.00
Expense		Total Payroll Expenses	8,000.06
Administrative		Program Expenses	
Bookkeeper	540.00	Programs	309.88
Postage		Total Program Expenses	309.88
ILL	170.46	Supplies	542.23
Postage - Other	29.00	VTOOnlineLib	219.00
Total Postage	199.46	Total Expense	19,451.46
Professional Development	30.00	Net Ordinary Income	-2,374.50
Total Administrative	769.46	Other Income/Expense	
		Other Income	
		Unrealized Gain/Loss VG GNMA	558.81
		Unrealized Gain/Loss VG IPS	1,581.94
		Total Other Income	2,140.75
		Net Other Income	2,140.75
		NetNet Income	-233.75

Lise Cavanaugh, Librarian

Reports of Agencies: Local, Regional and State



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

The average length of stay for animals was under 20 days. Total expenses for WCHS in 2015-2016 was \$454,300.

Spay/Neuter

WCHS hosts low-cost spay/neuter clinics every month. The WCHS provides financial assistance to applicants who can't afford the fees, and free spay/neuter for feral/un-owned cats. In 2015 the WCHS spayed/neutered 549 public animals and provided \$9,390 in financial aid. All WCHS animals are s/n prior to adoption.

Intake		Outcome	
Surrender	307	Adopted	745
Seized	15	Died	14
Stray	315	Euthanized	78
Transfer In	301	Reunited w/Owner	105
Adopted/Returned	75	Transfer Out	50
Totals	1013	Total	992

Pet Care Assistance

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

In the first 6 months of 2016, the WCHS provided to over 200 pet owners:

- 118 rabies vaccines, subsidized 47% by the WCHS
- 121 distemper vaccines, subsidized 55% by the WCHS
- 195 doses of parasite prevention, subsidized 20% by the WCHS
- 21 animals received diagnostic tests, subsidized 46% by the WCHS
- 8 pet owners purchased prescribed medications at cost
- 6 animals were micro-chipped at cost

WCHS served Westminster residents as follows:

- 8 residents used the low cost spay/neuter program to spay/neuter 13 cats and 2 dogs
- 11 residents surrendered animals to the WCHS
- 22 animals were brought in as strays, 6 were claimed by their owners.
- 3 residents used the Pet Care Assistance Program for low-cost vaccines and flea/tick prevention and 2 residents used the program for affordable euthanasia for sick or elderly animals.
- 4 residents adopted an animal

WCHS respectfully requests the town consider an appropriation of \$400 to WCHS to support our important work.

Annie Guion, Executive Director

Reports of Agencies: Local, Regional and State



The *Windham County Sheriff's Office* provided an augmented police service to the people of Westminister FY2016 (July 1, 2015 to June 30, 2016) in the amount of \$54000, or approximately 2080 hours of service for the year. The service provided included motor vehicle enforcement and response to 899 calls for service, or calls where response was refused by the town's primary law enforcement agency. During FY16, we issued a total of 278 tickets. Under Vermont law, the town could receive up to \$18476 in fund disbursement from the Vermont Court Administrator's Office/Vermont Judicial Bureau from this ticket revenue. Additionally, 289 warnings were issued and 899 calls for service were answered.

This year, we were privileged to be selected to be the recipient for State Farm's National Youth Advisory Board's grant. Through this grant, we are able to continue the Enhanced Teen Driver Safety Program, which builds upon the foundation of driver's education for teenage drivers in an effort to improve driver safety and reduce teen deaths. With this grant, the program is able to purchase vehicle driving simulators which will be used at area schools in an effort to develop youthful drivers.

We've continued to maintain our fleet of cruisers by replacing two vehicles with 2016 Ford Interceptor SUVs. Due to the high demand we receive each year regarding concerns of speed within each community, we're also pleased to announce the acquisition of a second RADAR speed cart, purchased through another grant. This will allow us to cover twice as many requests in areas seeking traffic calming.

Along with years past, we've provided several community services throughout the county with no cost or effect on the contract rate. These programs include Click It or Ticket, the Southeastern Unit for Special Investigation, Are You Okay?, DUI campaigns, the Drug Evaluation and Classification Program, Toys for Kids, snow mobile patrols and the Camp Leadership Challenge. We continue to maintain secured anonymous drug disposal bin in our lobby, to help the citizens of our community safely dispose of unwanted/unused prescription medications without it going into their groundwater or being stolen. It is the continued support of Westminister and others which help contribute to our ability to provide these no-cost services to Windham County as a whole.

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

Sheriff Keith D. Clark

Call Types	#	Call Types	#
911 Hang-up	7	Fraud	2
Abandoned Vehicle	1	Fugitive From Justice	1
Motor Vehicle Crash	13	Illegal Dumping	4
Alarm	5	Information	3
Animal Problem	10	Juvenile Problem	8
Arrest on Warrant	4	Larceny-from Building	1
Assault - Simple	1	Littering	2
Assist - Agency	55	Mental Health Issue	1
Assist - Citizen	39	Missing Person	2
Assist - SIU	1	Motor Vehicle Comp	11
Attempt to Locate	4	Noise	1
Attempt to Serve	4	Property Damage	1
Bad Check	1	Speaking Engagement	2
Bomb Threat	1	Special Event/Occasion	1
Building Checks	1	Stolen Vehicle	2
Burglary	2	Suspicious Event	47
Citizen Dispute	2	Theft	12
Counterfeiting	1	Threats/Harassment	4
Directed Patrol	21	Traffic Hazard	3
Disorderly Conduct	3	Traffic Stop	520
Disturbance	5	Training	1
DLS	4	Trespass	4
Domestic Dist.	2	TRO/FRO Violation	1
DUI	1	Vandalism	6
Embezzlement	2	VIN verification	54
Fire	1	Violation of Conditions	1
Foot Patrol	1	Welfare Check	11
Found Property	1	Grand Total	899

Reports of Agencies: Local, Regional and State



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

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

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

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

Highlights from the past year reflect the range of services we provide to the towns of the region. We're collaborating with the Brattleboro Development Credit Corporation and our counterparts in NH and MA to improve economic opportunity and household income. We provided assistance to 22 towns with plans, zoning, updating flood hazard area regulations, community revitalization and general town planning technical assistance. We're leading two renewable energy grant programs. We convened stakeholders and coordinated planning in support of an application for funds for fixed route transit service on Route 30. We developed evacuation planning templates for towns, and a model bylaw that integrates both flood hazard and river corridor requirements. We were successful in our application for an additional \$750,000 for our Brownfields program to assess and cleanup sites throughout the region. We've helped towns understand how the state Clean Water Initiative affects them, including town applications for grants to conduct road erosion inventories. We also continue to be the primary GIS and mapping resource for our towns. An annual report is available on our website (www.windhamregional.org).

Reports of Agencies: Local, Regional and State

Click on the heading “About Us.” We encourage you to visit your town’s page on our website to see highlights of our work for you over the last two years, as well as your town’s profile (<http://windhamregional.org/towns>). A video about the WRC is available on our homepage.

Funding for the WRC is provided through contracts with state agencies, federal grants, and town assessments. Town assessments make up a relatively small percentage of our budget; about 7% of a \$1.4 million budget for FY 2017. But it is the only funding we receive that has no conditions placed upon it by entities beyond the WRC’s borders. Your town’s assessment makes it possible for us to leverage the resources to serve you. The town’s assessment for this year is \$7,000. To see our detailed Program of Work and budget for FY 2017, visit our website and click on the heading “About Us.”

Chris Company, WRC Executive Director



The 2016 calendar year for **Windham Solid Waste Management District (WSWMD)**, (WSWMD) ended with a decision by the Board of Supervisors to discontinue the operation of our recycling collection and processing at the Materials Recovery Facility (MRF), effective July 1, 2017.

By the end of June, the District will remove recycling roll-off boxes from transfer stations in Dover, Jamaica, Readsboro, Townshend, Wardsboro, Whitingham, and Wilmington. The 24-7 recycling roll-off containers will also be removed from Brattleboro’s Fairground Road, Brookline, Dummerston, Halifax, Marlboro, Newfane, Putney, Vernon, and Westminster. Recycling containers will still be available for use by District residents at the WSWMD recycling convenience center at 327 Old Ferry Road.

The seven transfer station towns are required by state law to provide recycling services, and will therefore contract with private haulers to provide recycling services at transfer stations.

The nine towns with 24-7 roll-off containers are not required by state law to provide recycling since those locations do not accept trash, but will have the option of continuing those containers with a private hauler. The cost to towns for contracting for recycling services will shift to the town’s budget, rather than through the annual tax assessment from the District.

SOLAR PROJECT ON LANDFILL

WSWMD signed a \$100,000 per year lease with Sky Solar to develop a 5 Mega-Watt solar photo-voltaic array on our 25-acre closed landfill, and all permit applications were filed. Construction is expected to start in Spring 2017, and should be generating electricity next fall. All District member towns, as well as school districts, have been invited to sign up for a 20-year net-metering agreement that will provide significant cost savings for municipal budgets.

FOOD SCRAP COMPOSTING

Of all the recyclable materials processed by the District, the only one that kept local is food scraps and yard debris.

The District’s food scrap composting facility is in its 3rd year of operation, and is now the 2nd largest such facility in Vermont. Total tons of food scraps, soiled paper, and cardboard delivered to the facility has increased each year as a result of Vermont’s Act 148, which requires that food scraps, and yard debris be diverted from landfill disposal, including residents by 2020. The Town of Brattleboro’s curbside collection of food scraps is the largest source with approximately 12 tons per week.

Reports of Agencies: Local, Regional and State

The food scraps are mixed with yard debris and wood chips, and turned with a loader bucket. After 6 months the compost is screened to ¼ inch particle size using a rented screen, and in the Spring of 2016, the District sold out of its compost.

The District received a grant from ANR in 2016 to assist approximately 80 food scrap generators in Brattleboro in setting up for food scrap recycling with their trash haulers.

The District successfully established school food scrap recycling programs at: Brattleboro Middle and High School, Leland and Grey, Twin Valley, Guilford, Dover and Newbrook Elementary.

HOUSEHOLD HAZARDOUS WASTE

The District conducted 3 Household Hazardous Waste (HHW) collections this year in the Towns of Brattleboro, Townshend, and Whitingham, with 307 households participating. The District offers year round collection of certain hazardous waste such as mercury containing products, leftover paints, and used motor oil and filters.

WSWMD participates in the Vermont Paintcare Program, which provides free recycling of leftover paints, etc. New this year, the District offers free drop-off of single-use batteries. The District also provides free recycling of TVs, computers and computers.

EDUCATION AND OUTREACH

Act 148 requires the District's staff to work with businesses and schools to provide recycling education, and a full-time position is dedicated to this work.

The District offers tours of our facilities to schools and interested residents, and provides educational materials about reuse, recycling, and composting. Backyard compost bins are sold at discounted prices at the District office.

Robert L. Spencer, Executive Director



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

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

Homeownership Center

- ❖ The **Home Repair Program** provides low cost loans to low and moderate income homeowners throughout Windham and Windsor counties to make critical home repairs. These include repairs necessary to bring a home up to code and make it a safe place to live. Our rehabilitation specialist inspects the home, determines which repairs are necessary, and works with the homeowner to plan and finance the project. We assisted 23 homeowners in 2016 with home repair projects.

Reports of Agencies: Local, Regional and State

- ❖ **One-to-one Counseling** helps renters and homeowners understand and navigate their options and make smart financial decisions. The program is available to all residents in both counties. We provide homebuyer education, financial literacy training and credit counseling. In 2016, 56 of our clients were able to purchase a home.
- ❖ The **Shared Equity Program** provides grants to income-eligible homebuyers to subsidize the purchase of single-family homes. Grants are used toward the purchase price of the land underneath the home, lowering the cost to the homebuyer. Windham & Windsor Housing Trust retains ownership of the land and ensures long-term affordability through special ground lease provisions. 134 homes are in the shared equity program.

Rental Housing Development Program - In order to meet the diverse housing needs of a community, WWHT develops affordable rental housing opportunities. This takes the form of both rehabilitation of existing housing and the construction of new apartments. WWHT works with towns to plan for meeting local affordable housing and community development needs. In 2016, we renovated 37 apartments, 29 of which were substantial rehabs of historic properties, and 8 of which were part of an energy efficiency pilot program.

Rental Housing Management Program - WWHT owns 667 rental apartments with over 1000 tenants. We manage the rental properties in and near Brattleboro and contract with Stewart Property Management Services for the properties in northern Windham and Windsor Counties. WWHT takes pride in the appearance of our multi-family housing and is committed to providing the staff and financial resources necessary to ensure long-term health and safety for our residents as well as preservation of property values. Although WWHT is a non-profit, we pay local property taxes on our rental properties and our shared-equity homeowners pay property taxes to the Towns and Villages.

For more information, please visit us on the web at www.w-wht.org

Connie Snow, Director



*Our mission is to conserve and make accessible
the lands along the Windmill Ridge and nearby areas.*

The **Windmill Hill Pinnacle Association (WHPA)** was formed in 1992 with the immediate goal of regaining access to and protecting the highest peak in Westminster, Vermont. The Association, an all-volunteer non-profit 501 ©3 organization with over 1450 members, conserves nearly 2000 acres of land and maintains 23 miles of trails.

The **Windmill Hill Pinnacle Association (WHPA)** benefits Westminster in many ways:

- protecting fragile ridgeline habitat and watersheds from development
- paying taxes at current use level on every acre in the preserve
- providing nature contact and ecological education for Westminster school children
- offering free guided walks open to the public
- allowing hunting on 98% of the land we steward*
- absorbing carbon equivalent to the emissions of 4,000 cars**

*Only exceptions are the Martin Wildlife Sanctuary on Bemis Hill Rd and the Bald Hill Reserve

** According to the American Forest Council, in one year an acre of forest can absorb twice the CO₂ produced by the average car's annual travel of 15,000 miles.

Reports of Agencies: Local, Regional and State

2016 Accomplishments:

Cabin Renovation:

Thanks to the generosity of over 90 individuals and 2 foundations, the beloved Pinnacle Cabin was extensively renovated this fall. The father & son team of Westminster residents Phil and Isaac Pellerin completed the project brilliantly, exceeding all our specifications and expectations. Another town resident, WHPA vice board chair Sarah Waldo, served as clerk of the works. And the hard work of fundraising was led by Vanessa Stern and supported by Valerie Barry, Elaine Gordon and Susan Roman—all of Westminster. Hats off to these volunteers and the donors who made this renovation possible. To see a photographic report on the project, please visit the Pinnacle website: www.windmillhillpinnacle.org.



New Land and New Trail:

Thanks to a remarkable gift of 46 acres from Terry and Edna Radford, we've protected habitat and view shed below the cabin. Veteran WHPA volunteer Roger Haydock has designed a new trail that will offer exciting hiking, great views and improved access from Brookline and points west.



Education and Outreach:

Partnering with The Nature Museum of Grafton, we arrange field trips guided by a naturalist for Westminster elementary school students on Pinnacle lands.

We've transitioned to an effective and affordable new database designed especially for small non-profits. A new Facebook page, linked to our website, documents the organization's doings with lots of pictures.

Stewardship:

WHPA volunteers including Andy Toepfer, Silos Roberts, Philip Ranney, Tony Coven and Rick Cowan have completed wildlife clearings that improve forest canopy diversity and attract birds.

To learn more about the Pinnacle Association or to get involved in our work, please call 802-869-1681, email whpa@sover.net and linked Facebook page.

Rick Cowan, Chairman



The mission of the *Women's Freedom Center* is to work to end physical, sexual and emotional violence against the women and children of Windham County. The Freedom Center works to fulfill its mission by educating the community regarding the root causes of violence against women, challenging the systems that help keep it in place and by providing support and services, including shelter and safe housing, to women and their children who have experienced domestic violence, sexual assault, stalking, and dating violence. Since our beginnings in 1977, we have provided support to the survivors of these crimes, as well as consultation and educational activities to a wide range of community groups to help create a community in which violence is not tolerated.

Reports of Agencies: Local, Regional and State

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

During the fiscal year July 1, 2015 through June 30, 2016, the Freedom Center worked with a total of 524 survivors and their 471 children and responded to 1,622 crisis telephone calls, figures that include 6 survivors and their 9 children from Westminster. In addition, we provided access to legal representation, community education, school presentations and workshops, outreach, and emergency advocacy throughout Windham County.

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

Vickie Sterling, Executive Director



Transforming Lives, Inspiring Futures

Youth Services was established in 1972. We provide transformative programs in prevention, intervention and development for young people and families in Windham County Communities. We assist over 1,000 children, youth and families annually. We help youth and young adults living in difficult circumstances learn the life skills that will assist them in living successfully on their own and as engaged and productive community citizens. Our broad array of program services include:

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

This year, we respectfully request \$2,250 from the Town of Westminster to help fund our agency's services. We served 29 residents from Westminster during Fiscal Year 2016 and remain available to provide services in the future. Your continued support is beneficial to the children, youth and families in your town.

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

Russell Bradbury-Carlin, Executive Director

NOTES:

Town of Westminster Directory

Community Information

Recycling and Solid Waste

Locations:

Rockingham/Westminster

Recycling Center: Route 5 near BFUHS

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

Westminster Town Garage Gravel Storage area

Hours: 6:30 a.m. - 2:30 p.m. weekdays

9:00 a.m. – 5:00 p.m. weekends

Putney Fire Department, 14 Main Street

Hours: 24/7

Windham Solid Waste Management District

327 Old Ferry Road, Brattleboro, VT

Phone-802-257-0272

Westminster Rabies Clinic

Date: March 25, 2017

Location: Town Garage

Time: 10:00am-12:00 pm

Held by: Rockingham Veterinary Clinic

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

Fire Wardens (Burn Permits)

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

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

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

Libraries

Butterfield Library 802-722-4891

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

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

Westminster West Library 802-387-4682

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

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

Thursday: 10:30 am-12:30 pm

Saturday: 10:00-12:00 pm

Meeting Schedule

Selectboard

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

Development Review Board

1st Monday at 7:00 pm

Planning Commission

2nd Monday at 7:00 pm

Conservation Commission

4th Thursday at 7:00 pm

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

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

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

RABIES CLINIC
SATURDAY, MARCH 25, 2017
10:00 a.m.-12:00 p.m.
Located at the Town Garage Held by
Rockingham Veterinary Clinic
Dr. Vincent DiBernardo

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

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

Town Meeting is Saturday, March 4, 2017 at 10:00 A.M.
Bellows Falls Union High School Auditorium
Refreshments and Lunch available