
Town of Westminster Vermont

Town, Fire District #3, Town School District



2015

Annual Report

For Fiscal Year Ended June 30, 2015

Annual Town Meeting Saturday, February 27, 2016

10:00 AM

Bellows Falls Union High School

Australian Ballot

Tuesday, March 1, 2016

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

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

Town Clerk/Treasurer 802-722-4091
Alison Bigwood
clerk@westminstervt.org

Assistant Clerk/Treasurer 802-722-4091
Patty Mark
pmark@westminstervt.org

Lister/Assessor 802-722-9516
Al Coondradt
listsers@westminstervt.org

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

Town Garage 802-722-4349
Mark Lund, Road Foreman

Emergency Management 802-722-4255
Russell Hodgkins, Director

Health Officer 802-722-4255
Russell Hodgkins

Animal Control 802-376-6402
Lyanne Woodward

Windham NE Supervisory Union

Office 802-463-9958

Westminster Elementary Schools

Center School 802-722-3241

Westminster West School 802-387-5756

Principal, Steve Tullar
Steve.Tullar@wnesu.com

Bellows Falls M.S. 802-463-4366

Principal, Heidi Lucas-Moccia
Heidi.Lucas-Moccia@wnesu.com

Bellows Falls Union H.S. 802-463-3944

Principal, Christopher Hodsden
Chris.Hodsden@wnesu.com

www.westminstervt.org

Visit the town website for
current information on
board meetings and
important notices

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 2015 annual town report to:

Ginger Cook

Ginger has lived in Westminster all of her life and has been a model citizen with all of her enthusiasm and energy. She is and has been volunteering for Town activities as far back as anyone can remember. She was a Tee Ball coach, Tae Kwon Do instructor, First Congregational Church band member, Grafton band member, Sunday school teacher, 4H member and instructor, taught Red Cross swimming lessons, coached the Swim Team, Emblem Club member, past President of the Rotary club, member of Westminster Cares, and member of the Westminster Activities commission. Along with these activities, she also found time to host foreign exchange students and was even, at one time, the liaison for the Rotary Club with exchange students.



Ginger was and is responsible for the many Easter egg hunts, Karaoke nights and many more activities at the Institute. We hope we haven't missed any other work Ginger has done. Ginger is married to Mike Cook and they have two children Ben and Travis. She is a great mother, wife and friend to all.

Again, the Select Board is proud to dedicate this years' Town Report to this very family and community oriented individual, Ginger Cook.

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Town of Westminster Vacancies

Vacancies in Town and School Offices
To be elected by Australian ballot at Town Meeting on March 1, 2016

<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)	Paul E. Banik	Paul E. Banik Susan J. Harlow
Selectboard (2)	Frances (Nancy) Dalzell *	Frances (Nancy) Dalzell Kevin Hughes
Lister (3)	David W. Mulholland	David W. Mulholland
Lister (2)	Jacklyn Atwood	Jacklyn Atwood
Lister (1)	Bruce Sterling	Bruce Sterling
Town Grand Juror (1)	Peter McH. Stamm	Peter McH. Stamm
Town Grand Juror (1)	Margaret O'Toole	Vacant
Commissioner, Campbell Fund (1)	Ila Mitchell	Ila Mitchell
Commissioner, Campbell Fund (1)	Karen S. Walter	Karen S. Walter
Commissioner, Campbell Fund (1)	M. Ellen Jones	Vacant
Trustee, Campbell Fund (3)	Peter K. Harrison	Peter K. Harrison
Trustee, Public Funds (3)	Peter K. Harrison	Peter K. Harrison
Town School Director (3)	David Ramos	Timothy Young
Town School Director (2)	Ian Sbardellati	Molly Banik Cheryl Charles
Union High School #27 Director (3)	David Ramos	Molly Banik
Fire District #3 Prudential (3)	Daniel A. Green	Daniel A. Green

*Appointed by the Selectboard on December 21, 2015

Town of Westminster Elected Officials

Term Expirations

Selectboard:

Craig Allen (2 year) 3/2017
Peter Barrett (2 year).....Resigned *
Paul Banik (3 year) 3/2016
Toby Young (3 year)..... 3/2017
Sheldon Beebe (3 year)..... 3/2018
Frances Nancy Dalzell 3/2016 *

Town Agent: (1 year)

Fletcher Proctor..... 3/2016

Town Moderator: (1 year)

Fletcher Proctor..... 3/2016

School Moderator: (1 year)

Fletcher Proctor..... 3/2016

Fire District Moderator: (1 year)

Fletcher Proctor..... 3/2016

Town Grand Jurors: (1 year)

Peter McH. Stamm..... 3/2016
Margaret O'Toole 3/2016 *

Commissioners of the Campbell Fund:

(1 year)

Ila Mitchell..... 3/2016
Karen Walter..... 3/2016
M. Ellen Jones..... 3/2016

Trustees of Public Funds: (3 year)

Michael Fawcett..... 3/2018
Peter Harrison 3/2016
Barbara Taylor 3/2017

Town School Directors:

Elise Manning-Sterling 3/2018
Rick Gordon (3 year) 3/2017
David Ramos (3 year) 3/2016
Ian Sbardellati (2 year)..... 3/2016
David Major (2 year) 3/2017

Union High School District #27: (3 year)

Daniel Axtell 3/2017
David Clark 3/2018
David Ramos 3/2016

Trustees of Campbell Fund: (3 year)

Michal Fawcett 3/2018
Peter Harrison..... 3/2016
Barbara Taylor..... 3/2017

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

Robert Haas 3/2017
Christopher Hackett..... 3/2018
Daniel Green..... 3/2016

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
* Bruce Sterling 3/2017
* David Mulholland..... 3/2016
* Appointed 8/2015

Justice of the Peace: (2017)

Kathy Abbott
Jean Collins
Matthew Conklin
John Ewald
Adrienne Major
Beverly Major
Randolph Major
Lucille Messina
Margaret O'Toole
Fran Renaud
Susan Roman
Norm Wright

* Resigned December 21, 2015 from Selectboard

* Appointment to Selectboard December 21, 2015

* Appointed as Town Grand Juror April 9, 2015

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

Barbara Taylor

Fence Viewers

Walter Kurkul

Warren A. Muzzey

Ernest Norman

Inspector of Wood

Walter Kurkul

Windham Solid Waste Rep.

Jan Ameen

Westminster West Library Rep.

Craig Hawkins

Windham Regional Commission

Norman Wright

Vacant

Connecticut River Transit Rep.

Matt Mann

CRVC Wantastiquet Region River**Subcommittee**

Peter Barrett

Vacant

Historic Review Board

Barbara Boulton

Matthew Sargent

Peter Terrell

Community Improvement Program

Peter McH. Stamm

Kendall Gifford

Fran Renaud

Waypoint Interpretive Center Rep.

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

Will Parmelee

Margaret O'Toole

James Kohler

By the Town Clerk/Treasurer

Patty Mark, Assistant Town Clerk/Treasurer

Senior Solutions

Priscilla Allbee

Cathryn Cadieux

Emergency Management Director

Russell Hodgkins

Conservation Commission (4 year) Term Expires

Stephen Major3/2019

Susan Roman3/2016

Vacant3/2016

Vacant3/2017

Phil Ranney3/2018

Planning Commission (4 year) Term Expires

John Barnett.....3/2017

John Medeiros3/2019

Chris Vincent.....3/2018

Katherine Kingston3/2016

Matthew Conklin.....3/2017

Randy Major.....3/2017

Vacant3/2016

Development Review Board (3 year) Term Expires

Eric Anderson.....3/2018

Cathy Mullins.....3/2017

Christopher Potter3/2018

Phil Savoy.....3/2016

Kyle Skrocki3/2017

Activities Commission (3 year) term Expires

Ginger Cook.....3/2017

Nancy Dietz3/2017

Shannon Fuller3/2016

Stacie Illingworth.....3/2016

Doreen Kelton.....3/2018

Amy Sciacca3/2016

Dempsey Potter3/2017

Town of Westminster

WARNING FOR ANNUAL MEETING

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

2016

The legal voters of the Town of Westminster, the Town Fire District Number 3, and the Westminster Town School District, are hereby notified and warned to meet at the Bellows Falls Union High School Auditorium in Westminster, Vermont on Saturday February 27, 2016 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 1, 2016 for the consideration of Article 1 by Australian Ballot. The polls shall remain open until seven o'clock in the evening (7:00 P.M.) at which time the meeting will recess to meet at the Bellows Falls Union High School Auditorium at eight o'clock in the evening (8:00 P.M.) on Tuesday, March 1, 2016 to consider any remaining articles, if necessary.

- Article 1:** To choose all Town Officers, Town Fire District Number 3 Officers and Town School District Officers by Australian ballot, Tuesday, March 1, 2016 from eight o'clock in the forenoon (8:00 A.M.) until seven o'clock in the evening (7:00 P.M.).
- Article 2:** To hear the reports of the Town Officers and to take action thereupon.
- Article 3:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$130,000 for the Town Highway Equipment Reserve Fund.
- Article 4:** To see if the voters of the Town of Westminster will authorize the Selectboard to purchase a 2016 grader for the sum of \$360,000 reduced by trade-in of existing grader, with balance to be financed through a 5 year promissory note in an amount not to exceed \$175,000.
- Article 5:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$15,000 for the Bridge Rehabilitation Reserve Fund.
- Article 6:** To see if the voters of the Town of Westminster will raise and appropriate the sum of \$5,000 for the monthly publication of the Westminster Gazette.
- Article 7:** 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 8:** To see if the voters of the Town of Westminster will vote 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.

Town of Westminster

- Article 9:** *Article 9 shall not be considered unless Article 8 (above) is approved.*
To see if the voters of the Town of Westminster will authorize the Selectboard to sell the parcel of land and Post Office building located on Route 5 in the Westminster Village for a price to be determined in the discretion of the Selectboard.
- Article 10:** To see if the voters of the Town of Westminster will raise and appropriate money to pay the indebtedness of the Town, repair highways and pay general expenses of the Town for the fiscal year beginning July 1, 2016 and ending June 30, 2017, and if so, how much?
- Article 11:** To transact any other proper business to be brought before the Town of Westminster meeting.
- Article 12:** To hear the reports of the Town Fire District Number 3 and to take action thereupon.
- Article 13:** 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 14:** To see whether Town Fire District Number 3 shall raise and appropriate money to pay the indebtedness and other general expenses of the District for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017, and if so, how much?
- Article 15:** To transact any other business proper to be brought before the Town Fire District Number 3 meeting.
- Article 16:** To hear the reports of the Westminster Town School District Officers for the last year and to take action thereon.
- Article 17:** Shall the Westminster Town School District authorize and instruct its School Directors and Treasurer to borrow money, if necessary, on the credit of the Town School District for its current expenses in anticipation of the collection of taxes and receipt of money due from state aid.
- Article 18:** Shall the Westminster Town School District vote to pay its District Officers compensation in the amounts of: Board Chair-\$1,100.00; Board Members- \$800.00; Clerk- \$125.00 and; Treasurer-\$1,000.00.
- Article 19:** Shall the Westminster Town School District apply the sum of twenty thousand (\$20,000.00) from the fiscal year 2015 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 20:** Shall the Westminster Town School District apply the sum of eighty thousand dollars (\$80,000.00) from the fiscal year 2015 fund balance to create a reserve fund to offset expenditures in fiscal year 2018 in order to reduce taxes.

Town of Westminster

Article 21: Shall the voters of the Westminster Town School District approve the school board to expend five million, thirty three thousand, five hundred three dollars (\$5,033,503.00), 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 sixteen thousand, ninety nine dollars and eight cents (\$16,099.08) per equalized pupil. This projected spending per equalized pupil is 1.33% higher than spending for the current year.

Article 22: To transact any other proper business to be brought before the Town School District Meeting.

TOWN OF WESTMINSTER

SELECTBOARD

Sheldon Beebe, Chair
Paul Banik, Vice Chair
Craig Allen, Clerk
Nancy Dalzell
Toby Young

WESTMINSTER FIRE DISTRICT NUMBER 3

PRUDENTIAL COMMITTEE

Christopher J. Hackett
Robert J. Haas
Daniel Green

WESTMINSTER SCHOOL DISTRICT

BOARD OF DIRECTORS

Elise Manning-Sterling, Chair
Rick Gordon, Clerk
David Ramos
Ian Sbardellati
David Major

Town of Westminster FY 2016 Revenue Budget

Account	Budget FY15	Actual FY15	Budget FY16	Proposed Budget FY17	Change
TAX REVENUES					
Property Taxes	\$1,510,443	\$1,490,740	\$1,535,341	\$1,444,645	-\$90,696
Delinquent Property Taxes	\$0	\$189,836	\$0	\$0	\$0
Interests And Warrants	\$32,000	\$39,535	\$26,000	\$20,000	-\$6,000
8% Penalty Delin. Taxes	\$27,000	\$29,624	\$25,000	\$25,000	\$0
Reimburse Exp. & Tax Sale fees	\$0	\$31	\$0	\$0	\$0
	\$1,569,443	\$1,749,767	\$1,586,341	\$1,489,645	-\$96,696
LICENSE & FEES					
Liquor Licenses	\$200	\$140	\$200	\$200	\$0
Road Access Permits	\$200	\$540	\$200	\$400	\$200
Sign Permits	\$100	\$60	\$100	\$100	\$0
Dog Licenses	\$2,500	\$1,027	\$2,500	\$2,500	\$0
Zoning Permit	\$3,000	\$3,945	\$3,000	\$2,800	-\$200
	\$6,000	\$5,712	\$6,000	\$6,000	\$0
REVENUE FROM STATE					
Federal Emergency Reimburse	\$0	\$1,883	\$0	\$0	\$0
Planning Grants	\$0	\$0	\$0	\$0	\$0
State Aid To Highways	\$159,000	\$162,584	\$159,600	\$158,000	-\$1,600
Railroad Tax	\$0	\$2,018	\$0	\$0	\$0
Pilot - Taxes	\$17,475	\$25,862	\$18,000	\$17,475	-\$525
St. Of Vt. Hold Harmless	\$85,000	\$91,251	\$85,000	\$85,000	\$0
	\$261,475	\$283,599	\$262,600	\$260,475	-\$2,125
TOWN CLERKS OFFICE					
Town Clerk - General Fees	\$25,000	\$23,550	\$25,000	\$22,000	-\$3,000
Sale Of History Books	\$0	\$0	\$0	\$0	\$0
Charges For Use Of Copier	\$200	\$892	\$200	\$200	\$0
	\$25,200	\$24,442	\$25,200	\$22,200	-\$3,000
OTHER DEPARTMENTS					
Rental - Post Office	\$9,220	\$9,220	\$9,220	\$9,220	\$0
PO Tax Reimbursement	\$2,200	\$2,214	\$2,200	\$2,200	\$0
	\$11,420	\$11,434	\$11,420	\$11,420	\$0
SOLID WASTE					
Trash Bag Stickers	\$0	\$1,078	\$0	\$2,800	\$2,800
ORDINANCE FEE					
Local Ordinance Fees	\$20,000	\$9,334	\$12,500	\$4,000	-\$8,500
	\$20,000	\$9,334	\$12,500	\$4,000	-\$8,500
INTEREST & OTHER					
School Treas. Reimbursement	\$1,000	\$728	\$1,000	\$1,000	\$0
Interest Earnings	\$2,500	\$2,132	\$2,500	\$2,000	-\$500
Interest - Cemetery Fund	\$650	\$0	\$650	\$650	\$0
Miscellaneous Revenue	\$2,500	\$59,311	\$2,500	\$2,500	\$0
Sale of Fuel	\$0	\$2,769	\$0	\$0	\$0
	\$6,650	\$64,940	\$6,650	\$6,150	-\$500
End of Year Surplus				\$100,000	
Total Revenue	\$1,900,188	\$2,150,307	\$1,910,711	\$1,802,690	-\$108,021

Town of Westminster FY 2016 Expenditure Budget

Account	FY15 Budget	FY15 Actuals	FY16 Budget	YTD Actual	Proposed FY17
0033000 SELECTMEN:					
003300010 SALARIES AND WAGES					
003300010.01 Selectmen Salaries	\$5,800	\$5,800	\$5,800	\$2,900	\$5,800
003300010.02 Clerk's Salary	\$1,200	\$1,150	\$1,200	\$325	\$1,440
Total SALARIES AND WAGES	\$7,000	\$6,950	\$7,000	\$3,225	\$7,240
003300015 EMPLOYEE BENEFITS					
003300015.01 Social Security	\$43,976	\$39,770	\$44,856	\$18,559	\$42,000
003300015.02 Retirement	\$27,976	\$25,849	\$28,536	\$12,673	\$28,000
003300015.03 Health Insurance	\$123,760	\$119,884	\$133,250	\$70,612	\$140,000
Total EMPLOYEE BENEFITS	\$195,712	\$185,503	\$206,642	\$101,844	\$210,000
003300020 OFFICE SUPPLIES					
003300020.00 Selectmen's Expenses	\$2,000	\$1,426	\$2,000	\$484	\$2,000
003300020.01 Town Office Supplies Exp.	\$4,000	\$4,207	\$4,000	\$1,665	\$7,500
003300020.02 Computer Expenses	\$4,200	\$4,900	\$4,200	\$3,757	\$4,700
003300020.03 Computer Contract Services	\$7,500	\$3,358	\$7,500	\$469	\$9,800
Total OFFICE SUPPLIES	\$17,700	\$13,891	\$17,700	\$6,374	\$24,000
003300021.00 Miscellaneous	\$2,200	\$324	\$2,200	\$300	\$1,000
003300021.02 Town Meeting Expenses	\$250	\$0	\$250	\$0	\$250
003300021.03 Volunteer Recognition	\$150	\$30	\$200	\$0	\$200
003300030.00 Advertising	\$1,500	\$1,531	\$1,500	\$377	\$1,600
003300040.00 VLCT	\$4,255	\$4,255	\$4,375	\$4,375	\$4,446
003300040.01 Training Meetings & Materials	\$300	\$60	\$300	\$60	\$300
003300041.00 Windham Regional Planning	\$5,785	\$5,785	\$5,873	\$5,873	\$5,873
003300048.00 Insurance	\$49,588	\$45,866	\$50,023	\$38,582	\$52,000
003300060.00 Legal Services	\$7,200	\$8,493	\$7,200	\$3,430	\$8,000
003300074.00 Town Office Phones	\$3,700	\$1,642	\$2,680	\$991	\$3,000
Total SELECTMEN:	\$295,340	\$274,330	\$305,943	\$165,431	\$317,909

Town of Westminster FY 2016 Expenditure Budget

Account	FY15 Budget	FY15 Actuals	FY16 Budget	YTD Actual	Proposed FY17
0033080 TOWN REPORT:					
003308010.00 Town Report Staff	\$0	\$125	\$0	\$0	\$500
003308034.00 Town Report Postage	\$200	\$391	\$200	\$0	\$400
003308062.00 Town Report	\$3,200	\$2,636	\$3,200	\$0	\$2,700
Total TOWN REPORT:	\$3,400	\$3,152	\$3,400	\$0	\$3,600
0033210 EXECUTIVE DEPARTMENT:					
003321010 SALARIES AND WAGES					
003321010.00 Salary Town Manager	\$56,942	\$56,862	\$58,081	\$29,225	\$60,000
003321010.01 Salary Clerical	\$24,968	\$25,430	\$31,032	\$17,397	\$31,800
003321010.03 Finance Officer	\$13,195	\$13,195	\$0	\$0	\$0
003321010.04 Delinquent Tax Collection	\$0	\$0	\$0	\$105	\$0
Total SALARIES AND WAGES	\$95,105	\$95,487	\$89,113	\$46,727	\$91,800
003321020.00 Office Supplies	\$1,000	\$443	\$1,000	\$318	\$1,000
003321034.00 Telephones (Cell)	\$0	\$939	\$1,020	\$574	\$950
003321035.00 Postage	\$500	\$387	\$500	\$257	\$500
003321040.00 Dues,subscr. And Meetings	\$1,400	\$767	\$1,400	\$309	\$1,400
003321074.00 Travel Expenses	\$1,500	\$1,504	\$1,500	\$550	\$1,500
003321076.00 Contracted Services	\$7,500	\$6,619	\$7,500	\$2,981	\$9,800
003321079.00 Miscellaneous	\$0	\$1	\$0	\$0	\$0
003321083.00 Office Equipment	\$400	\$248	\$400	\$0	\$400
Total EXECUTIVE DEPARTMENT:	\$107,405	\$106,395	\$102,433	\$51,716	\$107,350
0033310 ELECTIONS:					
003331010.00 Ballot Clerks	\$1,000	\$592	\$1,000	\$0	\$1,000
003331021.00 Operating Supplies	\$4,500	\$5,132	\$5,500	\$0	\$5,500
Total ELECTIONS:	\$5,500	\$5,724	\$6,500	\$0	\$6,500

Town of Westminster FY 2016 Expenditure Budget

Account	FY15 Budget	FY15 Actuals	FY16 Budget	YTD Actual	Proposed FY17
0033400 TREASURER'S OFFICE:					
003340010 SALARIES AND WAGES					
003340010.00 Salary Treasurer	\$4,060	\$4,060	\$4,162	\$2,081	\$5,000
003340010.01 Wages Assist. Tn. Treas.	\$1,387	\$1,387	\$2,100	\$1,050	\$2,142
Total SALARIES AND WAGES	\$5,447	\$5,447	\$6,262	\$3,131	\$7,142
003340020.00 Office Suppl. And Expen.	\$1,150	\$1,192	\$1,150	\$1,591	\$1,150
003340020.01 Bank Service Charges	\$200	\$310	\$250	\$565	\$350
003340035.00 Postage	\$1,550	\$1,564	\$1,800	\$178	\$1,800
003340040.00 Dues,subscr. And Meetings	\$400	\$373	\$400	\$270	\$400
003340074.00 Travel Expenses	\$200	\$248	\$200	\$101	\$200
Total TREASURER'S OFFICE:	\$8,947	\$9,134	\$10,062	\$5,835	\$11,042
0033420 AUDITING:					
003342060.00 Annual Audit And Expen.	\$10,500	\$9,700	\$25,000	\$8,870	\$10,000
Total AUDITING:	\$10,500	\$9,700	\$25,000	\$8,870	\$10,000
0033430 LISTING:					
003343010.00 Assessment Firm	\$5,500	\$14,623	\$22,000	\$11,087	\$22,000
003343010.01 ADMIN. ASST. LISTERS	\$31,405	\$24,652	\$0	\$697	\$10,000
003343020.00 Supplies	\$2,000	\$177	\$1,500	\$550	\$1,500
003343020.02 Computer	\$1,000	\$1,402	\$1,000	\$937	\$1,000
003343035.00 Postage	\$500	\$36	\$500	\$0	\$500
003343040.00 Dues,subscr. And Meetings	\$500	\$440	\$500	\$173	\$500
003343060.00 Mapping	\$1,000	\$175	\$1,000	\$190	\$1,000
003343060.00 Legal Services	\$0	\$455	\$0	\$630	\$500
003343074.00 Travel Expenses	\$750	\$492	\$750	\$6	\$750
Total LISTING:	\$42,655	\$42,452	\$27,250	\$14,270	\$37,750

Town of Westminster FY 2016 Expenditure Budget

Account	FY15 Budget	FY15 Actuals	FY16 Budget	YTD Actual	Proposed FY17
0033500 TOWN CLERK'S OFFICE:					
003350010 SALARIES AND WAGES					
003350010.00 Salary Town Clerk	\$38,409	\$41,680	\$38,838	\$19,354	\$43,000
003350010.01 Wages Asst. Clerk	\$19,532	\$20,461	\$21,000	\$10,094	\$21,420
Total SALARIES AND WAGES	\$57,941	\$62,141	\$59,838	\$29,448	\$64,420
003350020.00 Office Suppl. And Expenses	\$2,000	\$1,225	\$2,000	\$535	\$2,000
003350020.02 Computer Expenses	\$2,500	\$1,550	\$2,500	\$1,385	\$2,500
003350035.00 Postage	\$1,500	\$651	\$1,500	\$212	\$1,500
003350040.00 Dues,subscr. and Meetings	\$600	\$435	\$3,200	\$867	\$1,000
003350062.00 Printing and Binding	\$0	\$593	\$0	\$0	\$0
003350074.00 Travel Expense	\$200	\$261	\$300	\$330	\$300
Total TOWN CLERK'S OFFICE:	\$64,741	\$66,856	\$69,338	\$32,776	\$71,720
0033600 PLANNING BOARD:					
003360010.00 Wages clerk Planning Bd.	\$600	\$600	\$600	\$200	\$720
003360020.00 Supplies	\$100	\$0	\$100	\$6	\$100
003360030.00 Advertising	\$200	\$0	\$200	\$40	\$200
003360035.00 Postage	\$100	\$0	\$100	\$51	\$100
003360040.00 Dues,subscr. And Meetings	\$300	\$342	\$300	\$60	\$300
003360060.00 Legal Fees	\$0	\$0	\$750	\$525	\$750
003360062.00 Printing Exp.	\$0	\$0	\$250	\$0	\$250
003360074.00 Travel Expense	\$200	\$0	\$200	\$0	\$200
Total PLANNING BOARD:	\$1,500	\$942	\$2,500	\$883	\$2,620
0033630 DEVELOPMENT REVIEW BOARD:					
003363010.00 Wages Clerk DRB	\$600	\$500	\$600	\$250	\$720
003363020.00 Supplies	\$200	\$80	\$200	\$0	\$200
003363030.00 Advertising	\$750	\$635	\$850	\$434	\$850
003363034.00 Postage	\$400	\$357	\$400	\$19	\$400
003363040.00 Training and Meetings	\$600	\$0	\$500	\$0	\$500
Total DEVELOPMENT REVIEW BOARD	\$2,550	\$1,572	\$2,550	\$702	\$2,670

Town of Westminster FY 2016 Expenditure Budget

Account	FY15 Budget	FY15 Actuals	FY16 Budget	YTD Actual	Proposed FY17
0033640 ZONING ADMINISTRATION					
003364010.00 Zoning Administrator Wage	\$15,000	\$15,000	\$15,300	\$7,650	\$15,606
003364010.01 Zoning Clerical Salary	\$10,700	\$10,700	\$10,968	\$5,484	\$11,250
003364020.00 Supplies	\$250	\$78	\$250	\$220	\$250
003364030.00 Advertising	\$0	\$194	\$0	\$0	\$200
003364060.00 Legal Fees	\$0	\$2,666	\$0	\$210	\$1,500
003364062.00 Printing	\$0	\$0	\$0	\$93	\$0
003364074.00 Travel & Mtgs/Training	\$1,000	\$796	\$1,000	\$516	\$1,000
Total ZONING ADMINISTRATION	\$26,950	\$29,434	\$27,518	\$14,174	\$29,806
0033710 MUNICIPAL BUILDINGS:					
003371010.00 Janitor Contract Services	\$3,300	\$3,680	\$3,800	\$2,080	\$3,800
003371010.02 OffSite Storage	\$500	\$495	\$550	\$572	\$550
003371022.00 Supplies	\$200	\$71	\$200	\$0	\$200
003371068.00 Building Improvements	\$0	\$0	\$0	\$234	\$0
003371068.01 Municipal Bldgs Mainten	\$2,200	\$12,792	\$3,000	\$1,461	\$3,500
003371083.00 Post Office Maintenance	\$500	\$4,493	\$1,000	\$967	\$1,000
003371084.00 PO Taxes	\$2,200	\$2,214	\$2,200	\$0	\$2,200
Total MUNICIPAL BUILDINGS:	\$8,900	\$23,745	\$10,750	\$5,314	\$11,250
0033730 MUNICIPAL BLDG UTILITIES:					
003373021.00 Heating Oil	\$3,800	\$878	\$3,800	\$193	\$1,500
003373076.00 Electricity	\$8,250	\$7,972	\$8,500	\$3,613	\$8,500
003373077.00 Water	\$400	\$400	\$500	\$200	\$500
003373078.00 Alarm System	\$600	\$250	\$600	\$0	\$600
Total MUNICIPAL BLDG UTILITIES:	\$13,050	\$9,500	\$13,400	\$4,007	\$11,100
00341 PUBLIC SAFETY:					
003410010 SALARIES AND WAGES					
003410010.04 Salary Animal Control Off	\$2,750	\$731	\$2,750	\$184	\$2,750
003410010.05 Animal Control Exp	\$600	\$742	\$600	\$125	\$800
Total SALARIES AND WAGES	\$3,350	\$1,473	\$3,350	\$310	\$3,550
003410076.00 Sheriff Dept. Cont. Serv	\$51,000	\$46,750	\$54,000	\$26,750	\$57,000
003410080.00 Veterinary Services	\$1,000	\$635	\$1,000	\$425	\$1,000
Total POLICE	\$55,350	\$48,858	\$58,350	\$27,485	\$61,550

Town of Westminster FY 2016 Expenditure Budget

Account	FY15 Budget	FY15 Actuals	FY16 Budget	YTD Actual	Proposed FY17
0034101 AMBULANCE					
003410180.00 Ambulance	\$43,335	\$43,335	\$44,635	\$21,668	\$44,635
Total AMBULANCE	\$43,335	\$43,335	\$44,635	\$21,668	\$44,635
Total PUBLIC SAFETY:	\$98,685	\$92,193	\$102,985	\$49,152	\$106,185
0035110 CLASS II GENERAL:					
003511022.00 Materials	\$125,000	\$125,000	\$125,000	\$62,500	\$125,000
Total CLASS II GENERAL:	\$125,000	\$125,000	\$125,000	\$62,500	\$125,000
0035120 Class III - Retreatment					
003512022.00 Materials	\$0	\$0	\$0	\$68	\$0
00335140 Class II - Winter Maint.					
003514022.00 Materials	\$0	\$920	\$0	\$0	\$0
003514076.00 Contracted Services	\$0	\$2,237	\$0	\$0	\$0
Total Class II - Winter Maint.	\$0	\$3,157	\$0	\$68	\$0
0035300 TOWN GARAGE					
003530010.00 Wages	\$335,000	\$222,127	\$335,000	\$122,819	\$275,000
003530010.01 Road Crew Training	\$0	\$1,500	\$0	\$0	\$0
003530010.03 Overtime	\$0	\$41,264	\$0	\$7,466	\$0
003530010.04 Holiday Pay	\$0	\$8,208	\$0	\$5,228	\$0
003530010.05 Sick Leave	\$0	\$5,078	\$0	\$1,667	\$0
003530010.06 Vacation & Personal Leave	\$0	\$13,092	\$0	\$7,667	\$0
003530010.07 Call in Pay	\$0	\$4,625	\$0	\$850	\$0
003530015.04 Uniforms	\$5,000	\$3,800	\$5,000	\$2,118	\$5,000
003530021.00 Supplies	\$400	\$752	\$400	\$0	\$400
003530022.01 Salt and Sand	\$88,000	\$100,731	\$90,000	\$62,327	\$100,000
003530022.02 Stone and Gravel	\$40,000	\$33,449	\$40,000	\$24,762	\$48,000
003530022.04 Culverts, Drainage, Fabri	\$85,000	\$82,079	\$30,000	\$11,227	\$30,000
003530022.05 Guard Rails	\$2,500	\$0	\$2,500	\$2,400	\$3,000
003530022.06 Road Signs & Posts	\$2,000	\$1,859	\$2,000	\$214	\$2,000
003530022.08 Liquid Chloride	\$8,000	\$8,859	\$8,000	\$6,552	\$9,000
003530023.00 Small Tools	\$1,000	\$1,170	\$1,000	\$215	\$1,000
003530024.00 Contracted Services	\$10,000	\$8,667	\$10,000	\$5,778	\$10,000
003530034.00 Telephone	\$1,300	\$1,345	\$1,320	\$656	\$2,100
003530035.00 DTN Weather System	\$2,800	\$2,800	\$2,800	\$1,422	\$0
003530076.00 Electricity	\$4,180	\$4,138	\$4,250	\$1,366	\$4,250
003530079.00 Misc/Recycling/Port-a-Potty	\$3,800	\$2,175	\$3,800	\$468	\$1,000
Total TOWN GARAGE	\$588,980	\$547,718	\$536,070	\$265,200	\$490,750

Town of Westminster FY 2016 Expenditure Budget

Account	FY15 Budget	FY15 Actuals	FY16 Budget	YTD Actual	Proposed FY17
0035310 EQUIPMENT BUILDINGS					
003531068.00 Equip; Building Maint.	\$15,000	\$24,513	\$15,000	\$993	\$15,000
003531070.00 Radio & Repair	\$500	\$0	\$500	\$0	\$500
003531076.00 Equip Heat	\$3,000	\$1,967	\$3,000	\$326	\$3,000
Total EQUIPMENT BUILDINGS	\$18,500	\$26,480	\$18,500	\$1,319	\$18,500
0035330 GAS, FUEL, OIL					
003533021.00 Gas, Fuel & Oil	\$90,000	\$89,103	\$90,000	\$14,755	\$90,000
003533022.00 Repairs & Parts	\$50,000	\$22	\$50,000	\$0	\$50,000
003533022.01 Equip Truck #1	\$0	\$3,395	\$0	\$781	\$0
003522011.01 Equip Truck #2	\$0	\$841	\$0	\$0	\$0
003533022.03 Equip Truck #3	\$0	\$267	\$0	\$119	\$0
003533022.04 Equip Truck #4	\$0	\$478	\$0	\$0	\$0
003533022.05 Equip Truck #5	\$0	\$2,198	\$0	\$1,340	\$0
003533022.06 Equip Truck #6	\$0	\$2,269	\$0	\$580	\$0
003533022.07 Equip Truck #7	\$0	\$1,090	\$0	\$0	\$0
003533022.08 Equip Grader #8	\$0	\$1,318	\$0	\$0	\$0
003533022.09 Equip Backhoe #9	\$0	\$2,441	\$0	\$7,324	\$0
003533022.10 Equip Tractor/Mower #10	\$0	\$0	\$0	\$4,810	\$0
003533022.13 Equip. Rake	\$0	\$287	\$0	\$0	\$0
003533022.16 Chain Saws	\$0	\$412	\$0	\$0	\$0
003533022.18 Equip. Loader #1	\$0	\$264	\$0	\$0	\$0
003533022.19 Equip Loader #2	\$0	\$2,218	\$0	\$3,581	\$0
003533022.25 Equip Misc/Parts	\$0	\$32,436	\$0	\$7,889	\$0
Total GAS, FUEL, OIL	\$140,000	\$139,039	\$140,000	\$41,179	\$140,000
0035520 CEMETERY:					
003552021.00 Operating Supplies	\$400	\$87	\$400	\$0	\$400
003552022.00 Repairs & Maint.	\$0	\$0	\$2,500	\$0	\$2,500
003552076.00 Contracted Services	\$9,800	\$9,915	\$9,800	\$5,975	\$10,000
Total CEMETERY:	\$10,200	\$10,002	\$12,700	\$5,975	\$12,900

Town of Westminster FY 2016 Expenditure Budget

Account	FY15 Budget	FY15 Actuals	FY16 Budget	YTD Actual	Proposed FY17
0036110 HEALTH & WELFARE SERVICES:					
003611060.00 Visiting Nurse	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
003611070.01 Retired Sr. Vol. Program	\$775	\$775	\$775	\$775	\$775
003611070.02 Vt Center Indep. Living	\$110	\$110	\$110	\$110	\$110
003611070.03 Women's Crisis Center	\$775	\$775	\$775	\$775	\$775
003611070.05 Westminster Cares	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
003611070.06 Sevca	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
003611070.07 Adult Day Prog. Gather.	\$250	\$250	\$250	\$250	\$250
003611070.08 Early Education Services	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275
003611070.09 Parks Place	\$500	\$500	\$500	\$500	\$500
003611070.10 Westminster Gazette	\$4,600	\$4,600	\$4,600	\$2,300	\$4,600
003611070.11 Connecticut River Transit	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
003611070.12 Windham Cty Youth Service	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250
003611070.13 Our Place Drop In Center	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
003611070.14 Westminster Recreation Ar	\$2,500	\$1,825	\$2,500	\$0	\$2,500
003611080.01 Humane Society	\$400	\$400	\$400	\$400	\$400
003611085.00 Mental Health	\$3,210	\$3,210	\$3,210	\$3,210	\$3,210
Total HEALTH & WELFARE SERVICES	\$42,895	\$42,220	\$42,895	\$38,095	\$42,895
0036300 SANITATION UNIT:					
003630080.00 Collecting Waste	\$122,700	\$127,857	\$123,500	\$60,042	\$123,100
003630085.00 Disposing Of Waste	\$92,000	\$77,994	\$128,500	\$22,782	\$48,000
003630085.01 Waste Assessment	\$41,590	\$41,589	\$43,917	\$21,958	\$38,843
Total SANITATION UNIT:	\$256,290	\$247,440	\$295,917	\$104,782	\$209,943
0036330 RECYCLING					
003633079.04 Recycling storage Facility	\$2,800	\$1,554	\$2,800	\$1,594	\$2,800
Total RECYCLING	\$2,800	\$1,554	\$2,800	\$1,594	\$2,800
0037120 PARTICIPATION RECREATION:					
003712080.00 Senior Center	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
003712084.00 Activities Commission	\$1,000	\$750	\$1,000	\$500	\$1,000
003712085.00 Youth Sports	\$500	\$500	\$500	\$0	\$500
Total PARTICIPATION RECREATION:	\$5,200	\$4,950	\$5,200	\$4,200	\$5,200
0037800 LIBRARY					
003780000.00 Library Westminster West	\$4,200	\$3,720	\$4,200	\$3,000	\$4,200
Total LIBRARY	\$4,200	\$3,720	\$4,200	\$3,000	\$4,200

Town of Westminster FY 2016 Expenditure Budget

Account	FY15 Budget	FY15 Actuals	FY16 Budget	YTD Actual	Proposed FY17
0038120 CONSERVATION:					
003812000.00 Fire Fighting (forest)	\$1,000	\$479	\$1,000	\$0	\$1,000
Total CONSERVATION:	\$1,000	\$479	\$1,000	\$0	\$1,000
0039300 INTERGOVERNMENTAL EXPENSE:					
003930000.00 County Tax	\$15,000	\$15,982	\$16,800	\$19,683	\$20,000
INTERGOVERNMENTAL EXP TOTAL	\$15,000	\$15,982	\$16,800	\$19,683	\$20,000
Total Expenditures	\$1,900,188	\$1,842,870	\$1,910,711	\$900,725	\$1,802,690
003930002.00 Bridge Reserve Fund	\$15,000	\$15,000	\$15,000	\$12,770	\$15,000
003930001.00 Capital Equipment Fund	\$130,000	\$130,000	\$130,000	\$65,000	\$130,000
Total Budget	\$2,045,188	\$1,987,870	\$2,055,711	\$978,495	\$1,947,690

Town of Westminster

2015 ANNUAL TOWN MEETING

February 28, 2015

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 414 people were present.

The 2015 Citizen of the Year Award was presented to Beverly Major.

Article 1: Elected all Town Officers required by law and the vote of the Town (on March 3, 2015)

Number of names on the checklist: 2285

Number voting: 654

Results of Australian Ballot voting:

Town Moderator- Fletcher D. Proctor

School Moderator-Fletcher D. Proctor

Fire District Moderator- Fletcher D. Proctor

Town Clerk 3 yr. term - Alison Bigwood

Town Treasurer 3 yr. term – Alison Bigwood

Selectman, 3 yr. term- K. Sheldon Beebe

Selectman, 2 yr. term- Craig Allen

Lister-Vacant

Grand Juror (2) - Peter McH. Stamm, vacant

Town Agent- Fletcher D. Proctor

Commissioner, Campbell Fund (3) – M. Ellen Jones, Ila Mitchell, Karen Walter

Trustee, Campbell Fund, 3 yr. term – Michael S. Fawcett

School Director, 3 yr. term – Elise Manning (376), John Sciacca (253)

School Director, 2 yr. term – David Major (357), Molly Banik (281)

UHSD #27 Director – David M. Clark

Fire District #3 Prudential Committee – Christopher J. Hackett

UHSD #27 Budget – Passed (Yes 440, No147)

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

Trustee of Public Funds, 3 yr. term – Michael Fawcett

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

Article 3: 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.

Article 4: 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 per District meeting.

Article 5: Voted to raise \$4,937,812.09 for the maintenance of Westminster Schools for the period July 1, 2015 through June 30, 2016.

Article 6: Voted to not adopt its budget article or articles by Australian ballot.

Article 7: Transacted non-binding business. Comments: Dan Axtell was thanked for his years of service on the Town School Board.

Town of Westminster

- Article 8:** Voted to accept the reports of the Town Officers.
- Article 9:** Voted to raise and appropriate the sum of \$130,000 for the Town Highway Equipment Reserve Fund.
- Article 10:** Voted to raise and appropriate the sum of \$15,000 for the Bridge Rehabilitation Reserve Fund.
- Article 11:** Voted pursuant VSA § 3832(7) to exempt from taxation for a period of five (5) years, the real estate of the Westminster Aqueduct Society.
- Article 12:** Voted pursuant to 32 VSA § 3840 to exempt from taxation for a period of five (5) years, the real estate of the Westminster Fire District #3.
- Article 13:** Voted pursuant to 32 VSA § 3832(7) to exempt from taxation for a period of five (5) years, the real estate of the Westminster Recreation Club, Inc.
- Article 14:** Voted to postpone indefinitely to purchase a parcel of land located off Goldies Road in Westminster for the purpose of supplying the Town with stone aggregate for the highway department at a sum of \$130,000 for approximately 53.4 acres.
- Article 15:** Voted to approve general fund expenditures of \$1,910,711 for the period July 1, 2015 through June 30, 2016, of which \$1,535,341 will be raised by taxes and \$375,370 by non-tax revenues.
- Article 16:** Transacted non-binding business. Comments:
- . Nate Stoddard thanked for his service as Selectman.
 - . Road Crew thanked for their hard work.
 - . Green Up Day in May- Woody Fuller will Chair again.
 - . Community Improvement Funds are available. Woody resigned from that committee.
 - . Asked for approved minutes on the Town web-site
 - . Thank you to the microphone runners.
- Article 17:** Voted to accept the reports of the Town Fire District #3
- Article 18:** 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 19:** Voted to raise and appropriate the sum of \$242,750 to pay the indebtedness and other general expenses of the Fire District for the period of July 1, 2015 through June 30, 2016. Also to move from the Capital Reserve fund the sum of \$175,000 to purchase a water tank truck.
- Article 20:** Transacted non-binding business. Comments:
Chief Cole Streeter thanked for his kindness and being a benefit to the Town.
Thanks to all Firemen and their families.
Special thank you to Luke and Diane Bazin for their generous donation.

Prepared by Alison Bigwood, Town Clerk March 4, 2015

Town of Westminster FY 2015 Abstract of Grand List

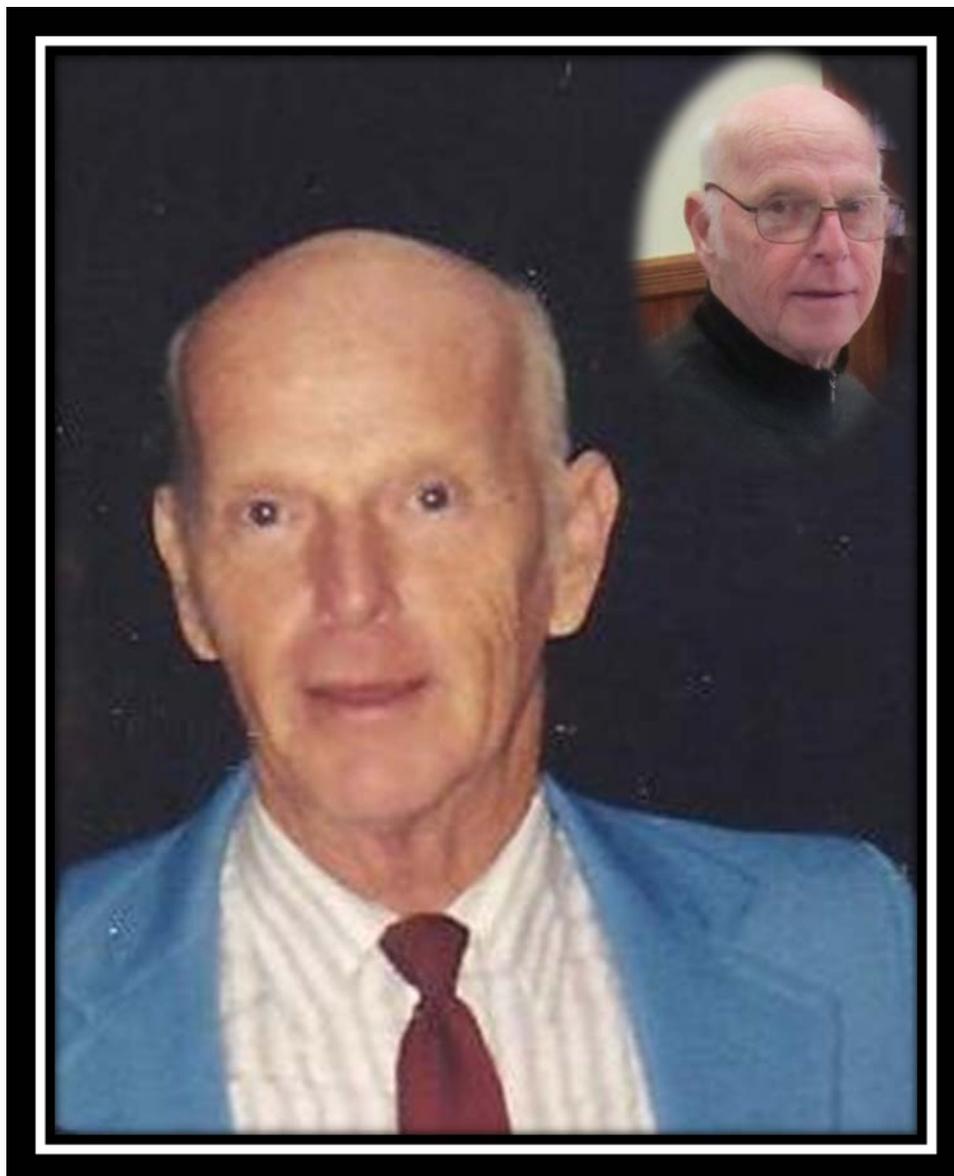
Real Estate	Count	Taxable Municipal LV	Taxable Education LV Homestead	Taxable Education LV Non-Residential	Taxable Total Education LV
(LV = Listed Valuation)					
Residential I	635	104,609,600	79,439,900	25,169,700	104,609,600
Residential II	447	120,988,700	79,587,500	41,401,200	120,988,700
Mobile Homes - U	37	508,000	205,500	302,500	508,000
Mobile Homes - L	120	10,455,400	7,343,200	3,102,200	10,445,400
Seasonal I	10	418,300	0	418,300	418,300
Seasonal II	27	2,553,500	0	2,553,300	2,553,300
Commercial	52	23,023,300	0	23,023,300	23,023,300
Commercial Apts.	5	1,422,900	77,400	1,345,500	1,422,900
Industrial	3	774,100	0	774,100	774,100
Utilities - E	3	11,748,100	0	11,748,100	11,748,100
Utilities - O	0	0	0	0	0
Farm	17	9,017,700	3,091,500	5,926,200	9,017,700
Other	0	0	0	0	0
Woodland	64	6,069,500	0	6,069,500	6,069,500
Miscellaneous	133	6,676,000	818,800	5,857,200	6,676,000
TOTALS	1,553	298,255,100	170,563,800	127,691,300	298,255,100
Cable	1	1,042,037	0	1,042,037	1,042,037
TOTAL TAXABLE PROPERTY		299,297,137	170,563,800	128,733,337	299,297,137
TOTAL LISTED VALUE OF REAL ESTATE FOR TAXATION					299,297,137

COMPARATIVE GRAND LIST AND TAX RATE

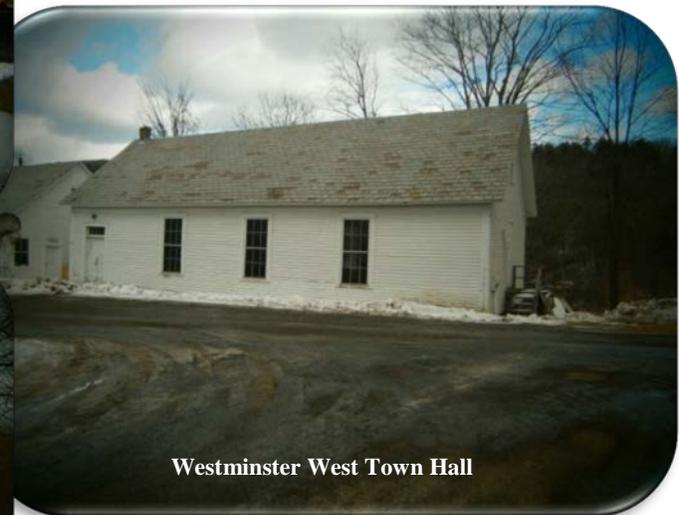
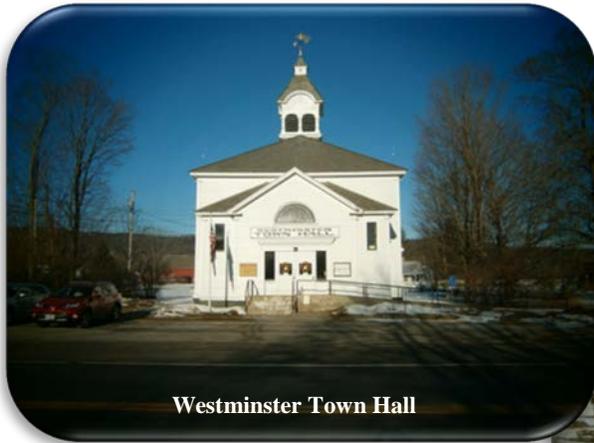
FISCAL YEAR ENDING:	GRAND LIST	TOWN	SCHOOL	FIRE	LOCAL AGREEMENT*	TOTAL TAX RATE
2011	2,607,280					
Homestead		0.6043	1.6234	0.0971	0.0028	2.3276
Non-Resident		0.6043	1.6119	0.0971	0.0028	2.3161
2012	2,678,662					
Homestead		0.5672	1.4966	0.0943	0.0022	2.1603
Non-Resident		0.5672	1.5247	0.0943	0.0022	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		0.5893	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
*LOCAL AGREEMENT consists of the following exempt properties:						
Non-Residential, Non-Approved				Total Non-Taxable Parcels		34
Contracts				Total State-Owned Parcels		5
Veterans - Homestead				Total Contracts		6
Veterans - Non-Residential				Total Veteran's Ex. Parcels		13
Total				Total Land Use Ex. Parcels		136
				Total Special Exemptions		5

Town of Westminster

The Town of Westminster Selectboard would like to recognize and thank the late Walt Jennison for his willingness to always be available to make needed repairs at the Town Hall. You will be missed but not forgotten.



Town of Westminster



2015
Town of Westminster
Citizen of the Year
Beverly Major



Town of Westminster Audit Report

Sullivan, Powers & Co. CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

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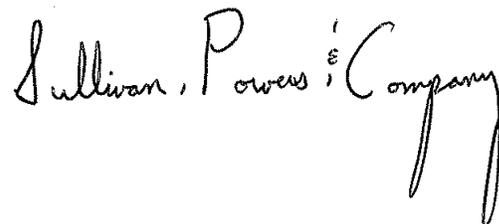
Fred Duplessis, CPA
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Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

January 25, 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, 2015.

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 style with a large, stylized 'S' and 'C'.

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

Town of Westminster Audit Report

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, 2015, 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 decreased by \$50,027 during the fiscal year from \$1,096,628 to \$1,046,601.

The Town's General Fund balance increased by \$160,524 during the fiscal year from \$203,814 to \$364,338.

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 and liabilities, with the difference between the two 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 9 and 10.

Notes to the financial statements.

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

Town of Westminster Audit Report

GOVERNMENT-WIDE FINANCIAL ANALYSIS

SUMMARIZED STATEMENT OF NET POSITION – MODIFIED CASH BASIS GOVERNMENTAL ACTIVITIES

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,004,816	\$ 1,034,110
Investments	<u>93,430</u>	<u>92,220</u>
Total Assets	<u>1,098,246</u>	<u>1,126,330</u>
LIABILITIES		
Due to Others	43,952	24,177
Payroll Withholdings Payable	54	0
Due to State	1,845	397
Prepaid Property Taxes	<u>5,794</u>	<u>5,128</u>
Total Liabilities	<u>51,645</u>	<u>29,702</u>
NET POSITION		
Restricted	324,108	413,694
Unrestricted	<u>722,493</u>	<u>682,934</u>
Total Net Position	<u>\$ 1,046,601</u>	<u>\$ 1,096,628</u>

As noted earlier, net assets 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 by \$1,046,601 at the close of fiscal year 2015 on the modified cash basis of accounting.

A portion of the Town's net position (\$324,108) represents resources that are subject to external restriction as to how they may be used. The remaining balance of unrestricted net position (\$722,493) 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

	<u>2015</u>	<u>2014</u>
Receipts		
Property Taxes	\$ 1,688,290	\$ 1,658,133
Penalties and Interest and on Delinquent Taxes	69,230	78,732
General State Grants/PILOT	111,297	102,444
Unrestricted Investment Earnings	3,960	3,647
Other Income	3,134	2,232
Charges for Services	69,773	91,309
Operating Grants and Contributions	264,200	195,540
Capital Grants/Loans and Contributions	145,958	51,143
Total Receipts	<u>2,355,842</u>	<u>2,183,180</u>
Disbursements		
General Government	640,787	613,982
Public Safety	120,836	101,746
Highways and Streets	713,693	698,554
Culture and Recreation	8,670	9,501
Community Development	108,047	0
Cemeteries	10,017	9,434
Sanitation	248,994	248,871
Capital Outlay - General Government	48,584	20,339
Capital Outlay - Highways and Streets	475,439	231,629
Debt Service	30,802	241,645
Total Disbursements	<u>2,405,869</u>	<u>2,175,701</u>
Net Increase/(Decrease) in Modified		
Cash Basis Net Position	<u>\$ (50,027)</u>	<u>\$ 7,479</u>

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.

Town of Westminster Audit Report

At the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$1,046,601 a decrease of \$50,227 over the previous fiscal year. The General Fund balance component had a positive unassigned fund balance of \$364,338, an increase of \$160,524 from the previous fiscal year.

General Fund Budgetary Highlights

Total receipts were \$251,027 more than budgeted. This was primarily due to excess property tax collections and related delinquent tax fee revenue of \$43,077 over budget, primarily as a result of holding tax sales in 2015. Other increases included state current use aid of \$6,251, grant income of \$209,798, railroad taxes of \$2,018. These overages were offset by local ordinance fines coming in \$10,297 under budget.

Total disbursements were \$90,503 more than budgeted. The major factor was the highway department overspending by \$114,872 due to grant projects however, this was more than offset by grant revenue as discussed above. In addition, the municipal building was over budget by \$14,845 due to paying for a portion of the Town Hall painting. The Town saved in many areas such as the Selectboard Department (\$24,145) primarily health and insurance savings and the sanitation budget was \$10,096 under budget primarily in disposal costs.

Other Major Funds:

The Community Improvement Grant Fund ended the year with a fund balance of \$172,037 which was a \$91,712 decrease over the balance at June 30, 2014. The major source of revenues were from loan repayments, however the Town issued \$108,000 in new loans.

The Capital Improvement Fund ended the year with a fund balance of \$124,402 which was a \$48,412 decrease over the balance at June 30, 2014. The fund spent \$34,800 toward the Town Hall painting project and also spent \$13,784 towards a new door for the Town Hall.

Other Fund Balances are as follows:

Reappraisal Fund	\$ 79,980
Tri-Centennial Fund	253
Emergency Management Fund	17,176
Restoration Fund	16,573
E-911 Fund	1,721
Recreation Committee Fund	1,292
Retreatment Fund	41,515
Bridge Rehabilitation Fund	82,503
Equipment Fund	28,034
New Cemetery Fund	37,754
Permanent Care Fund	73,330
Maple Grove Grange Trust Fund	1,383
Military and Flag Fund	<u>4,310</u>
Total Non-Major Fund Balances	\$ <u>385,824</u>

Town of Westminster Audit Report

The Town also reports on the following Private Purpose Trust Funds

Frank Miller Health Fund	\$ 16,700
Campbell Fund	11,397
Richmond Streeter Fund	<u>3,727</u>
Total Private Purpose Trust Funds	\$ <u>31,824</u>

Capital Outlay

During the year, the town spent \$189,862 on paving from the Retirement Fund, \$136,918 from the Equipment Fund on a new ten-wheel dump truck, and \$44,516 on painting the Town Hall from the Capital Improvement Fund and General Fund. The Town also purchased and installed an outdoor furnace for \$26,748, rehabilitation West Creek Road for \$148,659 and put a deposit totaling \$13,784 on a front door for the Town Hall.

Debt

The Town made the final principal (\$30,000) and interest (\$802) payment to Peoples United Bank for the loader. The Town has no outstanding debt as of June 30, 2015.

Economic Factors and Next Years' Budgets and Rates. Some of the economic factors that were factored in formulating the budget for fiscal year 2015-16:

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 2016 budget in the amount of \$1,910,711, a net increase of \$10,523. The increase is primarily due to budget line items for health insurance; general and workers compensation insurance, computer contract services, trash and anticipated highway material needs. Offsetting the net increase are decreases in zoning administration wage, post office debt service costs, reconfiguration of Lister's Office and fewer highway wages. A 2% increase in hourly or salary pay increases were given to town employees in July 2015.

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.

Town of Westminster Departments & Committees

Selectboard

The Town of Westminster has had a very busy year (2014-2015) with discussions about trash, a quarry, real estate, hiring an Architect for the Town Hall renovations and of course budgets. The State of Vermont added a substantial amount of complications this past year to our small town which also added to our workload:

- Act 148 Trash & Recycling is in its second year which is going to eliminate the yard waste from our daily collection and next year the food waste.
- Act 64 Water Quality and backroad runoff is just getting started and will be impacting our budget for years to come.
- The closing of Vermont Yankee will affect the Town of Westminster's emergency management funding for education and equipment.

Overall the year has been very successful:

- We were granted the Tropical Storm Irene bridge repair monies.
- We had a very impressive showing at the Emergency Management Operations Center drill that occurred at the Bellows Falls Union High School. The Town is a declared Emergency Operations Center through Vermont Yankee.
- We implemented a very complex trash program regulated by the State of Vermont and exceeded the municipal average of 20% savings on the amount of solid waste disposal. The Town of Westminster saved 60%. We went from 77 tons to 32 tons on average, which works out to be a very large savings.
- We adopted a new Town Plan.
- We hired an Architectural firm (Arnold and Scangus) to help us move the Town Hall into compliance with state regulatory ADA accommodations and to support you the taxpayer in a more efficient manner.

The Selectboard would like to thank Peter Barrett for his many years of service as a Selectboard member. Peter resigned this past December to pursue other interests, but wanted us to make sure and thank all the people who supported him for all these years. Again, thank you Peter and we wish you the best.

The Selectboard would also like to thank the Town Manager, Russell Hodgkins, Karen Astley, the Administrative Assistant to the Town Manager, the Town Clerk, Alison Bigwood and her assistant Patty Mark for their hard work and dedication to our Town and its residents.

The Selectboard continues to be extremely grateful for our excellent road crew, led by Mark Lund.

Please feel free to come to our meetings the second and fourth Tuesdays every month.

Sheldon Beebe, Chairman

Executive Department

Another year has flown by here in Westminster. The Town Hall was very busy this year completing tasks that were still open such as:

- "Tropical Storm Irene" reimbursements for our bridge were received and we are currently working on a final storm property buyout. I think we can safely say that Irene will be finally completed for the Town of Westminster this coming year (2016) when we are able to demolish the buyout property and turn it into green space.

Town of Westminster Departments & Committees

- The trash program is finally running smoothly with great results. The budget is living proof of just how well the Town is recycling and keeping our trash consumption down. Great job done by all! Just another note, we will be able to keep our Town Garage recycling area for another year because of the great job that the users are doing to keep it clean and not contaminated. Windham Solid Waste Management District (the hauler) is very satisfied and hence another year granted. Common questions have already started being asked about the next year's stickers and will they be available or are they to be purchased? The answer is that the budget reflects that next year through taxation (just like this past year), you will receive in the mail a packet which will contain 52 stickers for your trash and the very few changes that will be added as part of the program. Please make note that your silver stickers from last year will still be good for the 2016-17 year, but you will have a new colored sticker for this next year. To stay in compliance with the State's mandates for recycling and trash, we will be working on information on leaf and yard debris pickup for this coming year. Information will be in your packets.

New projects that we will be working on this coming year are:

- The possibility of renovating the Historic Town Hall with handicap accessibility. This project has been on our docket for years and the Selectboard has hired an Architectural firm (Arnold & Scangas Architects) to give us the information needed to make this move affordable and practical. We need to utilize the space in a more efficient way to conform to the modern practices of Town Government.
- The possibility of opening one or two composting facilities in our area so that we can remain in compliance with the last phase of the State's mandates for recycling and trash. We will need a composting program up and running by 2017 when the State of Vermont says that no more food waste will be accepted in our trash bags. This includes bones and meat, as well as vegetables and the more common composting items.

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, Zoning Dept., Clerk for the DRB, the Planning Commission, and on occasion the Selectboard. Serious dedication and hard work. Thanks Karen.
- Alison Bigwood and Patty Mark – The Town Clerk and Assistant respectfully. Great job and thank you for the help.
- 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 hard work this past year. Thank you Sheldon Beebe, Toby Young, Craig Allen, Peter Barrett, and Paul Banik.
- Cole Streeter for his leadership in keeping our Town safe and his guidance for “Emergency Management” awareness for the Town of Westminster.
- Last, but not least, is our Assessment firm and newly appointed 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 and John from NEMRC and to the Listers 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 of Westminster Departments & Committees

Town Clerk/Treasurer

Another year has come and gone at the Town Hall. It has been busy, eventful and challenging.

I have had the opportunity to attend many meetings and trainings through the year with my fellow clerks/treasurers from around this great state of Vermont. The number of hours I have attended training is 40+ and I will continue to learn and focus on trainings so I can better serve the Town. Patty and I attended mandatory election training from the Secretary of State's office in June. The training was for the new Vermont Elections Management System (VEMS), we had 3 whole days to go over the new web-site and learn the ins and outs of the new system. See below:

Vermont Secretary of State Jim Condos has announced the roll-out of the new Elections Management Platform. This platform has three main parts:

- **Elections Management System (EMS)** – includes a new statewide voter checklist and other resources and tools to be used by town and city clerks across Vermont to conduct all of their election related business – from registering voters, to processing absentee ballot requests, to entering election results;
- **New Online Voter Registration Tool** – allows all eligible Vermonters to submit their voter registration application online anytime and anywhere they can access the internet; and
- **New “My Voter Page”** – online resource that allows every registered voter to login and have access to a unique, voter-specific web page where they can request an absentee ballot, track its status, update their voter registration record, find their polling place, view a sample ballot, and much more.

Secretary Condos states, “I am very excited to announce the roll-out of Vermont’s first online voter registration system. One of my primary goals as Vermont’s chief election officer is to increase voter participation. I am confident that our new online voter registration system and the ‘My Voter Page’ tool will increase engagement with the electoral process across the state and make it easier than ever for all eligible Vermonters to participate in our elections.”

The online voter registration page can be found at <http://olvr.sec.state.vt.us> and the My Voter Page login can be found at <http://mvp.sec.state.vt.us>.

Town Clerk Statistics 2015 are as follows:

- March: Town Meeting: Total Ballots Cast: 654: Absentee: 86: Poll Votes: 568
- New Voters added to the Check list in 2015: 70
- Voters purged in 2015: 78
- Total registered voters in 2015: 2,272

During 2015, we sold 439 dog licenses, issued 2 liquor licenses, 3 catering requests, renewed 112 automobile registrations, issued 50 Fish & Wildlife licenses, processed 11 land posting registrations, and issued 152 certified copies of vital records. We recorded 1,693 pages into our Land Records along with 7 maps. In our municipal records 113 pages were recorded and we recorded deeds for 16 cemetery lots.

During the past year, we recorded the following vital statistics:

	Resident	Non-Resident
Births	14	0
Civil Marriages	17	5
Deaths	30	2
Burials	7	17

Town of Westminster Departments & Committees

Rabies Clinic will be on Saturday March 26 from 10-12 at the Town Garage. Dr. Vinnie Dibernado will be our attending vet again this year. The fee is \$10.00 for the rabies vaccine, and Patty and I will be there so you can register your dogs as well. The fees did go up a bit from previous years, (on the State end not the Town). For neutered/spayed the fee is \$9.00, for non- neutered/spayed the fee is \$13.00 up to April 1st. After April 1st the fees are \$11.00 and \$17.00.

There are many people to thank for another successful year. First I want to thank you the people of Westminster, your support and kindness has been very much appreciated.

To Mark, Ron, Paul, Chuck, Dan, Gary and Ben our Road Crew, your hard work and dedication has not gone unnoticed and I want to thank you.

Penny from NEMRC, you are there to answer my questions whenever I call. You are truly an asset and a friendly voice to me and the rest of the office, thank you.

Russ and Karen our Town Manager and Assistant, thanks for all you do. We work closely together and I believe we accomplish the job at hand.

Patty Mark, my assistant and right hand woman, thank you for your time and dedication. Again we work closely together and always accomplish what needs to be done. I hope to enjoy our working relationship for years to come.

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 Dan Saccoccio on his one year anniversary with the town highway department. Dan joined the highway department in November 2014. With previous experience driving truck, Dan is able to perform the necessary tasks that are required for the highway department. I would like to welcome two new employees Gary Cobb (April, 2015) and Ben Masure (June, 2015). Gary has extensive experience coming from a previous municipality and proves to be an asset as our main grader operator. Not everyone can jump in a piece of equipment such as the grader and roll. Ben Masure is our newest and youngest “greenhorn” but with the appropriate guidance we expect to see that Ben will acquire skills such as a CDL that he will utilize for a lifetime.

Rounding out the rest of the crew I would like to thank Ron for stepping up to the plate when I was hurt in February and didn't make it back to work until June. Ron, the Town Manager and myself did talk via the phone when necessary. Thank you, Ron.

The rest of the crew did what they had to do as usual for day to day operations. Also I would like to thank Jason Perry for helping out when we were down a man. Thank you, guys. Each crew member is an asset and they contribute sets of skills that are valuable to the daily operation of the highway department. Thank you all for being a part of this crew.

This past year we paved Westminster Heights Road and a section of Kurn Hattin Road as far as Piggery Road. Unfortunately paving was late in the season so to finish paving we will commence again in the Spring on two streets located on Kissell Hill.

Town of Westminster Departments & Committees

We are happy to close the books with regard to the Covered Bridge Road bridge which we lost to Tropical Storm Irene in 2011. Governor Shumlin was able to provide the funding which was anticipated for full construction of the bridge. This revenue has relieved a financial burden on the town.

The town replaced a fairly sizable culvert on Hartley Hill Road along with other smaller culverts in town.

As highway equipment ages and depreciates the town has to continue putting money into it or replace it. In March 2015 the town traded a 2010 Freightliner for a 2016 Western Star Dump Truck. With the voters support at town meeting we will be able to trade our fifteen year old grader in the next 2016-2017 budget year.

The Town Manager is working on a policy for cutting trees in the town right-of-way along with a mailbox policy. We have adopted one new ordinance for Private Driveway Culverts at Town Roads.

I would like to thank the road crew for their relentless hours of hard work especially during storm situations and throughout the year. 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 of our positions and what it takes to maintain your communities' roadways.

Mark Lund, Road Foreman

Zoning Administrator

This past year, the Town of Westminster processed 56 zoning applications submitted for approval. Most were brought in front of the DRB and the remaining were the Administrators task.

I would like to thank the Development Review Board for their hard work and dedication. These people are volunteers who help the Town keep its integrity and identity as a historic rural town and a great place to live. Thanks to Chris Potter, Cathy Mullins, Kyle Skrocki, Phil Savoy, and Eric Anderson.

The Planning Commission, this past year, finished the Town Plan and is now working on the Zoning Bylaws. This commission has been working hard and still has no relief in sight as the committee is working on revising the Zoning Bylaws. This will take some time. Thanks to John Medeiros, John Barnett, Chris Vincent, Kathy Kingston, Randy Major, and Matt Conklin for their great and thankless job for our Town.

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 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 a major reorganization of the Listers office. We continued to use the services of NEMRC for the assessment portion of the listing task and we appointed three citizens from Westminster to act as our Listers. Al Coonradt is our weekly NEMRC representative and the appointed Listers are Jackie Atwood, Bruce Sterling, and David Mulholland. The Listers office is open Monday through Friday for research purposes. The Lister's hours are Tuesday 10:00 a.m. - 2:00 p.m.; Wednesday 9:00 a.m. - 12:00 p.m. and Friday 9:00 a.m. - 1:00 p.m. Hours are posted in the office and are available on the website.

Town of Westminster Departments & Committees

I would like to thank NEMRC (Al, John, and Ed) for keeping Westminster in good standing with the State of Vermont. We just received the scores for the Town in relation to the Grand List assessed values. We are still OK with our property sold values, Common Level of Appraisal (CLOA) coming in at 97.93% out of 100% and our Coefficient of Dispersion (COD) which is the factor that reflects the level of equity across the taxpayers' assessments is at 13.35% and should be under 10. Both of these scores are good enough so that a new town wide assessment is not necessary at this time. Great news!

In closing, the Listing Office has been very busy this past year and will continue to serve our community to the best of their ability. Please feel free to come in and talk with the Listers for all your property value needs.

If you have any questions, please don't hesitate to stop by, call us at 722-9516, or email us at listers@westminstervt.org. No question is too small or silly.

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

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, 2014 to June 30, 2015, we reviewed 54 applications.

Westminster DRB would like to say thank you to both Russ Hodgkins and Karen Astley for their support and guidance throughout the year. In addition, Toby Young stepped in to serve on the board multiple times during the year, which allowed the board to run smoothly during the absences of board members.

This year, our board was fully staffed. 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; Phil Savoy, and Eric Anderson 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.

Town of Westminster Departments & Committees

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 anyone from the Westminster E-911 Committee – Fire Chief Cole Streeter, Postmaster Bernie Lawrence, Ernie Norman, Ruth Grandy or call the Vermont State Enhanced 9-1-1 Committee at 1-800-342-4911.

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 Ben Gates of the Windham County Sheriffs' Department. For questions, the Sheriffs' Department can be reached at 802-365-4942.

Of course, we still have the Vermont State Police and game wardens at 802-875-2112 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

In 2015 the Planning Commission devoted most of its time and energy to finishing the Town Plan update, presenting it to the residents at public hearings, and submitting the final version to the Selectboard for adoption. Those tasks were accomplished and the updated Westminster Town Plan was adopted on October 14, 2015. We are grateful for the support of Town Manager Russ Hodgkins and the patience of the Selectboard in helping us through a challenging project completed mostly by way of monthly meetings. Our Town Plan includes a statement about all who contributed to its content.

In 2016 we will continue to monitor implementation of the Town Plan recommendations. Much of our time will be spent on review of the Westminster Zoning Bylaws (no longer called "Ordinances"). Renewable energy and flood resilience will continue to demand our attention, as well as requirements under the new Act 64 (Clean Water).

The PC has an obligation to make the wording of the Town Plan consistent with what the Town is actually doing or plans to accomplish in the future. For example, our Town Plan includes a strong policy statement about protection of wildlife which has expressed the wishes of town residents over the past forty years: "To protect and preserve wildlife and fish habitat and populations." The PC will not necessarily advocate specific implementation projects for wildlife protection. Our first task would be to gather information, in cooperation with the Conservation Commission, on the precise locations of endangered species, wildlife corridors and population estimates for mapping purposes. Such maps could then be used by the Development Review Board when reviewing development permit applications. Any specific wildlife protection project or program recommended by the Planning Commission would be submitted to the Selectboard and the residents for their evaluation, especially if such a project required funding or modification of a property owner's land use options.

John Medeiros, Chairman; Chris Vincent, Vice Chairman, John Barnett, Clerk; Matt Conklin, Kathy Kingston, and Randy Major, members. Paul Banik, alternate member.

Town of Westminster Departments & Committees

Trustees of the Campbell Fund & Trustees of Public Fund

The Campbell & Public Funds Commissioners & Trustees have been very busy this year. We have been trying to find ways to increase our funds through different investments and Public support.

The Campbell fund continued to provide emergency funding for residents experiencing difficult situations. This year it was in the form of rent & food. A new flag pole & memorial site was located in front of the Institute. The Richmond Streeter/ Military Flag Fund provided \$500.00 to help with the memorial's relocation and maintenance. The yearly interest earned on the Cemetery Permanent Care Fund was provided to the Town for cemetery maintenance.

The Campbell Fund sponsored a community Mitten Tree this season. We called on Westminster area knitters to make hats, scarves and mittens for our collection. Yarn and patterns were provided to anyone needing supplies. Thanks to all the knitters, those who donated items, Town Hall and Library for acting as collection spots. The Mitten Tree was a success! We collected 103 hats, 50 pair of mittens and 14 scarves. These were all donated to Westminster Organizations as well as the Warming Shelter. We hope to continue this next year so keep those needles flying.

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.

Please contact one of us if you have any questions or wish to help with our mission.

Karen Walter and Ila Mitchell, Commissioners

Michael Fawcett, Peter Harrison and Barbara Taylor, Trustees

Reports of Agencies: Local, Regional and State

Bellows Falls Area Senior Center



It has been another exciting and busy year for the Center! We continued serving a daily average of 42 Meals-on-Wheels and 32 congregate meals were served which translates into 19,200+ meals for the year. Our dedicated volunteers donated 2900 hours of in-kind service.

The annual picnic was held at The Moose Family Center in Bellows Falls and was attended by over 85 seniors. Other 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, safe drug disposal presentation and collection, numerous nutritional presentations, special day trips, birthday celebrations, various musical and historical presentations and well attended holiday luncheon celebrations. This year we added 53 new members, and hope to increase that number next year. Major fundraising efforts included the Christmas Noel Bazaar, Annual Appeal Letter and Jamboree.

We thank you 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 a good source of information and activity for the Westminster community. We have Wi-Fi access both inside and out should you need it. Nearly 5,000 books were circulated in 2012/2013 which was a few less than the previous year. However, I believe people still like to hold a book in their hands. We will continue to get the latest titles and those we don't get are usually available through inter-library loan in a few days. We also have audio books on CD, a few videos and movies on DVD.

The Thursday Morning Craft Group meets every other week from 9:30 a.m. to 11:30 a.m. There are 12 people who come regularly. Join us for crafting, help, refreshments and conversation. Call the Library at 802.722.4891 to find out which week we will meet.

In March we raffled off a painting by Linda Wilson. The sea scape was won by Pat Haas. We made \$75.00 which was used to buy Historical fiction.

In April we had a book sale at which we made \$525.00 which was up from last time. We plan to have another in the near future. We have had lots of donations already. People seem to be cleaning out. Donations for the book sale are welcome at any time. Please call first. There is an on-going book sale in the room at the foot of the stairs if you are looking for "Storm books" you can make a donation of \$5.00/bag.

We had our usual Summer Reading Program sponsored by the Vermont Department of Libraries. It ran from the close of school until the middle of August, 87 books were read.

In July, Jessie Haas gave a talk about writing two books about the latest American Girl doll, Sage. American Girl sent us a Sage doll to raffle. The doll was won by Nola Sciacca. Sage is a girl who loves to paint and lives in the American Southwest. The \$80.00 was used to buy books on CD for the Children's Library. Some of the girls brought their dolls and refreshments were served.

Reports of Agencies: Local, Regional and State

I would like to thank everyone who assisted with the book sale and whatever else needs doing. Their help is very much appreciated.

We are open from 1-4 on Monday and 1-7 on Tuesdays and Thursdays. Please come in and take a look around we are in a lovely historical building.

Linda B. Fawcett, Librarian

Connecticut River Joint Commissions



CRJC's mission is to preserve the visual and ecological integrity and sustainable working landscape of the Connecticut River Valley, and guide its growth and development through grassroots leadership. Five local river subcommittees carry out this work with a corps of over 100 volunteers.



Education and Engagement

The Connecticut River Joint Commissions have continued to educate and engage citizens about the River and the economic and environmental health of the entire region in Vermont and New Hampshire.

During FY 15 the CRJC meetings offered a series of educational presentations:

- Misha Cetner and Kevin Burke of the Vermont Agency of Natural Resources briefed Commissioners and the public on the new Vermont Shoreland Protection Act.
- In February of 2015 Commissioners engaged in a day-long retreat facilitated by Michele Tremblay of Naturesource Communications to up-date the Joint Commissions Strategic Plan.
- Glenn English of the Connecticut River Byways Council presented that organizations new tourism brochure and website at <http://www.ctriverbyways.org>. The Byways Council and Joint Commissions explored opportunities for additional collaboration in the future.
- Ann Ingerson, Program Coordinator with Watersheds United Vermont (WUV) briefed Commissioners on the work of the WUV including water quality monitoring, river cleanup, and riparian buffer plantings in the watershed.
- The Commission held its annual meeting and elected the following officers to serve during the FY 16

Jason Rasmussen, President (VT); Richard Walling, Vice President (NH); Mary Sloat, Treasurer (NH); Kurt Staudter, Secretary (VT).

Reports of Agencies: Local, Regional and State

The Current

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 CRT consolidated with Deerfield Valley Transit Association (DVTA), The MOOver, based in Wilmington and became Southeast Vermont Transit, Inc. (SEVT) and is now comprised of two divisions, The Current and The MOOver. The consolidation has strengthened both companies and built a stronger foundation to improve transit service in southeastern Vermont. The consolidation has leveraged the strengths of each organization to improve service delivery and customer service; reduced duplicate tasks; and produce a stronger, more financially sustainable regional system.

The Current operates fixed route, Elderly and Disabled, and non-emergency medical transportation services through its fleet of 35 buses and network of over 70 volunteer drivers. Last year The Current provided 161,539 rides, over the course of 45,475 hours and 3,736,428 miles.

Westminster residents received 2,520 rides at a cost of \$40,393. **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 2015 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 2016.

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 2016 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

Early Education Services

Early Education Services opened our first Early Head Start classroom this year at 78 Buck Drive, serving 8 infants and toddlers in a full-day, year-round program, and adding three new teachers to our Westminster team, now nine teachers strong. The Early Head Start classroom, located in the former building that housed Dr. Buck's dental practice, was remodeled and retrofitted to provide a state of the art classroom for our youngest students. The classroom has radiant floor heat, beautiful new floors, a handicap accessible and child friendly bathroom, freshly painted walls, and ready access to an infant/toddler playground. The building also has a small industrial kitchen, updated air conditioning system and a new roof. We celebrated this success with an open house on September 3, attended by many families, employees and community neighbors. The event was catered by our own legislator, Chef Tristan Toleno and the Rigani Brick Oven Pizza Company. We look forward to many years of supporting the essential beginnings for our Early Head Start children at this site, along with those Head Start children in the adjoining Buck Drive location which currently serves an additional 32 preschoolers.

Our mission, “To promote the healthy development of young children; prepare them to succeed in school;

Reports of Agencies: Local, Regional and State

enhance the social, economic, and personal well-being of the whole family; and to empower the whole family to access community resources effectively” is carried by three overarching strategic plan goals:

- All children are ready for school
- The fiscal health of the agency supports the ongoing growth and development of services provided to children and families
- EES will collectively engage in the gathering and use of data to inform our decision making for continual improvement

As we continue to expand our presence in the Westminster community, we look forward to the year ahead with the goal of hiring a cook for our new site, and continuing to deliver childcare programming and a myriad of parenting support services to EES and community families, such as our “Dedicated Dads” “Proactive Parenting” and “Parenting Journey” workshops. Our dedicated and talented employees continue to expand upon their knowledge and skills, as a tireless bunch who contributes toward making Westminster a great place for families. We are best able to do this with your continued support, which is greatly appreciated.

Debra J. Gass, Executive Director

The Gathering Place



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 services include:

- nursing oversight
- access to on-site counseling, and occupational and physical therapies
- daily exercise program
- recreation and social activities
- nutritious meals and snacks
- personal care (showers, podiatry, hairdressing)
- outreach services
- companionship
- special events
- access to transportation and coordination of medical appointments

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

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Green Mountain RSVP



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 12,300 hours in Windham County last year at 39 local nonprofits. Their service is valued at \$269,772 to the community. For every \$1 dollar invested by the Windham County community, RSVP volunteers give back \$3 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 more than 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.

Respectfully,

A handwritten signature in blue ink, appearing to read "Sunny Leporati".

Sunny Leporati, Green Mountain RSVP Director

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Health Care & Rehabilitation Services

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 FY15, HCRS provided 3,454 hours of services to 56 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

Our Place is a day time drop-in-center that provides help with food and other essential needs in a non-judgmental, safe and respectful atmosphere. Our Place Drop-In Center was started in 1992 by a small group of community members who believed that all people should have a safe, welcoming place to access meals, groceries and the help they need to meet their basic human needs. 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. For most people it is difficult to ask for help; our employees strive to make people feel comfortable enough to ask for the help they need. 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. We are open on Sundays for a light lunch from November through April because there is no place in the immediate area to access a meal or a warm place to sit for people who live in the area or who reside at the Greater Falls Warming Shelter during the night.

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 45 different people (15 separate households each month) 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 between 40 and 50 bags of groceries each month to seniors and disabled people in our service area from Rockingham to Athens and south to Westminster. We also provide healthful snacks for the young children who participate in the play groups that are organized by the Early Education Services team in our area and we recently began working with the Boys and Girls Club by providing our kitchen space for meal preparation a few times a month. 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. Our Place is also a member of 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

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staffed by volunteers who work to help their neighbors. Beginning in January 2016, Our Place is helping to coordinate a direct food distribution from the Vermont Foodbank that will take place 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 put enough nutritious food on their tables, especially in the winter months.

Lisa Pitcher, Executive Director

Parks Place Community Resource Center

Parks Place Community Resource Center provides access to a wide variety of health and human service programs for families and individuals in the Greater Falls area. Parks Place offers a convenient, welcoming space for programs and services that would be otherwise inaccessible. The Center fosters collaboration among agencies, schools, organizations and individuals. It serves roughly 3,000 persons annually who are seeking to find what they need to move their lives forward. In Fiscal Year 2015 Parks Place served **127** individuals from Westminster and **24** from Westminster West.

Over thirty-five different agencies and non-profits provide services at Parks Place. We use a survey questionnaire for clients that use Parks Place and an organizational survey for providers. The surveys assess quantitative and qualitative outputs which measure progress and success, as well as identify need.

During a 2-4 week period, surveys were completed. The results for the **client surveys** were as follows:

- * 58 surveys were completed
- * 81% reported excellent (36) or good (11) regarding the variety of programs/services available
- * 77% reported that Parks Place is very effective 21% somewhat effective in improving their quality of life.
- * 86% reported that Parks Place is very effective at improving the quality of life for the local community.

Some of the responses to, “How was your life improved as a result of the services received?” were: “I was able to get into college.” “Parks Place helped me stay out of jail.” “I wouldn’t be helping me or my family.” “Because of Parks Place I have 7 years sobriety.”

The results of the **provider surveys** were as follows:

- * 19 surveys completed
- * FY2015, 2,854 clients served-unduplicated
- * 90% reported a welcoming atmosphere
- * 100% reported Parks Place very (95) or somewhat effective (5) at both serving and improving the quality of life for the local community.

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Some specific reasons providers gave as to why Parks Place is effective: “Simply being able to meet my consumers around their work schedule which is a great benefit to them.” “It provides access to services in a local setting that is easier to get to for the rural communities it serves.” “Those who are struggling the most can come here, become empowered, and go on to improve their own lives and the lives of others.”

Christine Bullard, Executive Director

Saxtons River Watershed Collaborative (SRWC)

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 will support the SRWC in establishing an education center in Grafton 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.

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 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.

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To receive notices about events and opportunities to become involved or for additional information about the SRWC, please contact Kim Smith at ksmith@windhamregional.org or (802) 257-4547 extension 108. More information on the High Meadows Fund initiative can be found online at www.highmeadowsfund.org/watershed-resilience.

Kim Smith, Assistant Planner



Senior Solutions

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 (2014-2015).

Information and Assistance: Our toll-free Senior Helpline at 1-800-642-5119 answered **140** 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 **50** 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 **3879** meals (prepared by Kurn Hattin) to seniors at home.

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

Case Management & Advocacy: We provided **13** elder residents with in-home case management to enable them to remain living safely in the setting they prefer. Often a few well-chosen support services can prevent premature institutionalization.

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

If you would like to inquire more about the services Senior Solutions offer, please call 802.885.2655, or, visit our web site at www.seniorsolutionsvt.org.

Submitted by Carol Stamatakis, Executive Director

Reports of Agencies: Local, Regional and State

Southeastern Vermont Community Action (SEVCA)

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, Tax Preparation, VT Health Connect Navigation, Disaster Recovery, Thrift Stores and Textile Recycling.

In the community of Westminster we have provided the following services during FY2015:

- **Weatherization:** 2 homes (3 people) were weatherized at a cost of \$14,840
- **Emergency Heating Systems:** 6 homes (10 people) received furnace repairs or Replacements at a cost of \$8,403
- **Tax Preparation:** 21 households (33 people) rec'd services and tax credits totaling \$22,159;
- **Thrift Store Vouchers:** 3 households (18 people) rec'd goods and services valued at \$203;
- **VT Health Connect:** 62 households (86 people) received assistance with enrolling in the Vermont Health Exchange, valued at \$10,003;
- **Emergency Services:** 54 households (130 people) received 298 services (including financial counseling; crisis intervention, nutrition education; referral to and assistance in accessing needed services), valued at \$2,878;
- **Fuel/Utility Assistance:** 49 households (118 people) received services valued at \$29,832
- **Housing & Other Support Services:** 2 households (5 people) received housing and other support services valued at \$2,617;
- **Emergency Home Repair:** 2 homes (3 people) received services to address health and safety risks, repair structural problems, and reduce energy waste, valued at \$4,526.

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

Vermont 2-1-1



Need help finding help? Dialing [2-1-1](tel:2-1-1) is your first step. Are you facing difficult times and don't know where to turn?

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

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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.*



Vermont Center for Independent Living

Since 1979, The Vermont Center for Independent Living (VCIL) has been teaching people with significant 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 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' 15 (10/2014-9/2015) show VCIL responded to over 2,250 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 313 individuals to help increase their independent living skills and 16 peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted 221 households with information on technical assistance and/or alternative funding for modifications; 68 of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided 103 individuals with information on assistive technology; 42 of these individuals received funding to obtain adaptive equipment. 481 individuals had meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60.

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.

During FY '15, 6 residents of Westminster received services from the following programs:

- Home Access Program (HAP); (\$673.00 spent on home modifications)
- Meals on Wheels (MOW); (\$1,430.00 spent on meals for residents)
- Information Referral and Assistance (I,R&A)

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

Sarah Wendell Launderville, Executive Director

Vermont Department of Health

The Vermont Department of Health is 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:**

Reports of Agencies: Local, Regional and State

Supported healthy communities: Greater Falls Connections was awarded \$45,000 for tobacco control. Five Prevention Coalitions in Windham County together received a third year \$130,000 Partnership for Success grant to reduce underage and binge drinking and reduce prescription drug misuse and abuse through a targeted regional approach.

Community Health Needs Assessment: We worked on the Community Health Needs Assessments conducted by the BMH, Grace Cottage and the Brattleboro Retreat.

Provided WIC nutrition services and healthy foods to families: WIC (Special Supplemental Nutrition Program for Women, Infants and Children) served half of all Vermont families with pregnant women and children to age five. WIC provides individualized nutrition counseling, breastfeeding support and healthy foods. In Westminister 61 women, infants and children were enrolled. The average value of foods provided is \$50 per person per month. Families served by WIC are now able to shop for WIC foods themselves, increasing choice (a change from home delivery).

Worked to prevent and control the spread of disease: In 2014 we responded to 223 cases of infectious disease in Windham County. In 2014, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide, \$802,526 of which was in our district.

Aided communities in emergency preparedness: In 2014/15, \$10,000 was contributed to fund training for Windham County's Emergency Medical Services and Medical Reserve Corps. In addition, since July 2013, funding of \$158,724 supported emergency preparedness capabilities at Brattleboro Memorial Hospital, Grace Cottage, and Brattleboro Retreat.

Breastfeeding Friendly Employer Project: Breastfeeding, a key to good health of mothers & babies, also significantly benefits families, employers, and society. With close to 70 % of new mothers returning to work after the birth of babies, the Breastfeeding Friendly Employer Project helps Vermont employers adopt breastfeeding friendly policies in the workplace. The Brattleboro District Office has 45 local employers who are part of the Breastfeeding Friendly Employer Project. See the website for more info or call our local office for assistance.

Fit & Healthy Kids Coalition: The District Office coordinates the coalition, bringing professionals from diverse organizations together to support the community in increasing physical activity and healthy food opportunities for kids and families. A Toolkit was developed offering teachers ideas and resources for physical activity breaks and healthy food education for K-8.

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.

Vermont League of Cities and Towns

Serving and Strengthening Vermont Local Government

The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization that is 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 136 other municipal entities, including villages, solid waste districts, regional planning commissions and fire districts.

Reports of Agencies: Local, Regional and State

Vermonters use local government services – including highways, police, fire, recreation, libraries, sewer, and water – on a daily basis. In large part, volunteer elected and appointed municipal officials lead these local governments.

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 roles and responsibilities. In 2015, attorneys and staff responded to nearly 3,500 inquiries from municipal officials about their statutory duties and about best practices in municipal governance. More than 1,300 people attended 16 workshops on topics ranging from municipal budgeting to solid waste management, and training for Selectboard members, auditors and land use officials. Additionally, MAC conducted 10 on-site workshops at municipal offices covering Open Meeting Law compliance, financial fraud prevention, effective property tax appeal hearings as well as other topics. Attorneys provided 28 municipalities with legal review of ordinances and policies, financial assistance, and other specialized consulting services. Many municipalities have received technical assistance on water quality and stormwater management related to the recent passage of Vermont's Clean Water Act. All handbooks, technical papers, model documents and past newsletter articles – more than 1,000 documents - 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 education property tax debate, enhancing local voter authority in 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 2016 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 town operations. The **VLCT Employee Resource and Benefit (VERB) Trust** continued to assist towns navigate their way to Vermont Health Connect and, where appropriate, to secure health insurance through the marketplace. When substantial municipal damages occur as a result of weather events, the value to our members of **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 two Trusts are responsible for \$24 million in municipal tax dollars spent for insurance and risk management services in 2015.

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



Visiting Nurse & Hospice of VT and NH

The Visiting Nurse & 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.

Reports of Agencies: Local, Regional and State

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, 2014 and June 30, 2015, VNH made 1,024 homecare visits to 46 Westminster residents. We provided approximately \$38,410 in unreimbursed – or charity – care to Westminster residents.

- **Home Health Care:** 398 home visits to 34 residents with short-term medical or physical needs.
- **Long-Term Care:** 236 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:** 380 home visits to 9 residents who were in the final stages of their lives.
- **Maternal and Child Health Services:** 10 home visits to 2 residents for well-baby, preventative and palliative medical care.

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

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

Sincerely,



Jeanne McLaughlin, President & CEO (1-888-300-8853)

Westminster Cares

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 2015, 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 22 individuals throughout the year. Due to the generosity of a community member, frozen meals were also provided on Fridays to those

needing weekend meals. Transportation is another service offered – volunteers drove over 1700 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.

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 2015, our nurse made approximately 95 visits to seniors in our town and served 63 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” 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. Responding to requests from community members, this year we added a weekly “Chair Yoga” class which has been very successful. 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 improve the services that we provide.

The following community members served on our Board of Directors in 2015: Connie Sanderson, president; Pete Harrison, vice-president; Kathy Elliott, vice-president; Miriam Lanata, treasurer; Regina Borden, secretary; Sally Ryea; Heidi Anderson; Barbara Sherrod; Don Dawson; and Susan Harlow. Karen Walter and Phyllis Anderson 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 1st, 2015, at the Westminster Fire Station. There are currently eighteen Westminster people who are 90 plus years old, including one who is 101 and one who is 102. Five were able to attend the event. They enjoyed talking with townspeople and having lunch and dessert to celebrate their birthdays.

The following honored guests were present, from the youngest to the oldest: Charlotte Kurkul, Frank Cuomo, 91; Phyllis Anderson, 92; Bob Gay, 93; and Artie Aiken, 102. Those unable to attend were: Jim Holton, 90; Charlie Kelton, 91; Shirley Kelton, Muriel Clark, 92; Jack Keil, 93; Betty Holton, 93; Doc Buck, Dot Perry, Evelyn Aubuchont, and Amelia Zezima, 94; Arlene Reed, 95; Everett Reed, 99 and Everett Garland, 101. Included in the group are two couples Everett and Arlene Reed and Charlie and Shirley Kelton.

Our major fundraising event, the Westminster Garden Tour, held in June, was a big success. Many thanks to ALL the volunteers, garden hosts, sponsors and those who attended who helped to make this annual fundraiser a big success. In addition to the Garden Tour, several fundraiser bake sales were held at Town Meeting and the Guilford Welcome Center. Westminster Cares is supported by town funds, a community annual appeal, individual, corporate and memorial donations and grants through several private family foundations.

Last fall, Westminster Cares relocated its office from the Westminster Motel, where it had been located since 2001, to an office on the ground floor of the Westminster Institute. An Open House and Volunteer Celebration was held in the spring to welcome the community and honor the volunteers who dedicate many hours to delivering meals, driving to appointments and visiting seniors and adults with disabilities in need.

Several workshops are being planned for the coming year. 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 or by email at 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, is entering it's eleventh year in 2015. It is a non-partisan publication 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. 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 include Kurn Hattin Homes, Town of Westminster, The Westminster Center School, Westminster Cares, Westminster Activities Commission, Sojourns Community Health Clinic, the Dascomb Trust and Westminster Fire & Rescue Association. We were pleased to welcome one new Underwriter, The Rotary this year. We would welcome any business or organization to serve as an additional underwriter. 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 has 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; as well as Editor and independent contractor, Robert Smith. The Gazette has many opportunities for 2016 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, and offers a modest, but very good, selection of books, movies and audiobooks. We're equipped with fiber optic internet (even faster than cable), and have four computers for patrons to use, as well as Wi-Fi service for those who want to use their own laptops at the library. Beverly Major retired at the end of October and Lise Cavanaugh began as our new librarian.

The library's website (westwestlibrary.org) gives news of upcoming events, as well as links to many resources:

- Vermont Online Library, a database of publications
- OneClick Digital, with both audiobooks and ebooks available to patrons
- Universal Class, with online continuing education courses

Some of the events the library has sponsored in the past year:

- The annual Book Sale, held in September in conjunction with the Community Fair
- A weekly after-school program, where kids are involved in many projects, from building fairy houses to Lego competitions.
- Friday Flicks, showing family-friendly movies once a month.
- A weekly Waldorf based pre-school program.

Reports of Agencies: Local, Regional and State

- A reading discussion group, which started this year with Anthony Doerr's: All the Light We Cannot See.
- We are hosting the political debates for the upcoming election on our large screen.

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.

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 and there are openings on the Board if you would like be involved in planning future events and helping this little gem of a library continue to thrive. Call 387-4682 and ask for Lise Cavanaugh if you would like to volunteer.

Lise Cavanaugh, Librarian

Jul '14 - Jun 15	Jul '14 - Jun 15	
Ordinary Income/Expense	Adult Library Materials	680.78
Income	Children Library Materials	837.30
Capital Gain	Computer Maintenance	15.00
Dividend Income	Depreciation Expense	2,881.00
Donations	FiberConnect	720.00
Annual Donations/Gifts		
Donations - Other	Fundraising expenses	
Total Donations	Annual Appeal	<u>282.49</u>
Fundraising	Total Fundraising expenses	282.49
Book Sale	Misc. Expense	11.49
Harvest Festival		
Plant Sale	One Click	375.00
Raffle	Overhead	
Soup Sale		
Total Fundraising	Building Maintenance	
Grants	Septic	<u>380.00</u>
State of VT - Performers	Total Building Maintenance	380.00
Town Subsidy	Electricity	586.97
Total Grants	Fuel	2,533.53
Misc Income	Insurance	985.00
Total Income	Telephone	<u>635.63</u>
	Total Overhead	5,121.13
Expense	Payroll Expenses	
Administrative	Payroll Taxes	453.99
Accountant	Wages	5,934.50
Bookkeeper	Worker's Comp	<u>302.00</u>
Postage	Total Payroll Expenses	6,690.49
ILL	Program Expenses	
Postage - Other	Programs	<u>315.59</u>
Total Postage	Total Program Expenses	315.59
Professional Development	Supplies	<u>158.13</u>
Professional Materials		
Total Administrative	Total Expense	<u><u>19,178.29</u></u>

Reports of Agencies: Local, Regional and State

Windham County Humane Society

The Windham County Humane Society is a non-profit organization serving all residents of Windham County, Vermont. The mission of the Windham County Humane Society 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. We accept owner surrendered dogs, cats and other pets; house and care for stray/abandoned/neglected animals; facilitate adoptions; provide lost and found services; offer monthly low cost spay/neuter clinics to the public; provide pet food and basic wellness assistance for those in need; and coordinate the investigation of reports of animal cruelty and neglect. We are dedicated to educating the public toward increased awareness of the need to promote animal welfare and the importance of spaying and neutering pets, and to encouraging respect for all living things.

Intake		Outcome	
Surrender	255	Adopted	654
Seized	147	Died	10
Stray	204	Euthanized	94
Transfer In	195	Reunited w/Owner	110
Totals	801	Transfer Out	29
		Total	897

Average length of stay for animals was 18 days.

Spay/Neuter

551 public animals were spayed or neutered, 110 were feral cats. \$12,194 was given in financial assistance to low income residents to provide spay/neuter services.

Pet Food Assistance

Pet food assistance was provided to 443 low-income residents from Windham County.

Cruelty/Neglect

WCHS coordinated the investigation of 27 reports of cruelty and neglect in Windham County.

Volunteers 2014-15

64 Volunteers worked a total of 5,201 hours. These numbers do not include time donated by the Board of Directors, or by the two event committees.

WCHS served Westminster residents as follows:

- 8 residents adopted animals from WCHS
- 5 stray animals were reunited with their owners
- 41 residents used the low cost spay/neuter program
- 2 animals were surrendered by their owners
- 25 animals were found as strays and brought to WCHS by the Westminster ACO
- 8 animals found as strays were brought to WCHS by Westminster residents
- WCHS offers pet food assistance to low-income residents of Windham County. 7 residents of Westminster requested such assistance in the past year.

Carolyn Conrad, Director of Operations

Reports of Agencies: Local, Regional and State

Windham County Sheriff

Call Type	Count	Call Type	Count
911 Hangup	17	Juvenile Problem	5
Accident - Injury	5	Larceny - Building	1
Accident - LSA	3	Larceny - from MV	2
Accident - Property	15	Littering	4
Alarm	5	Mental Health Issue	2
Alcohol Offense	1	Missing Person	1
Animal Problem	20	MV Complaint	8
Arrest on Warrant	2	Noise	1
Assault - Simple	1	Overdose	1
Assist - Agency	63	Parking	1
Assist - Citizen	28	Phone Problem	1
Assist - Motorist	12	Property Watch	6
Attempt to Locate	2	Runaway	1
Attempt to Serve	3	Child Sexual Assault	1
ATV Complaint	1	Suspicious Event	24
Bad Check	2	Theft	10
Burglary	2	Theft of Service	1
Citizen Dispute	8	Threats/Harassment	3
Directed Patrol	2	Traffic Hazard	5
Disorderly Conduct	2	Trespass	8
Disturbance	2	TRO/FRO Service	1
DLS	4	Vandalism	6
Domestic Assault	3	VIN verification	43
Drugs - Possession	1	Viol. Court Order	2
Found/Lost Property	1	Voluntary Event	1
Fraud	3	Weapons Offense	1
Illegal Dumping	1	Welfare Check	9
Information	1	Grand Total	359

The Windham County Sheriff's Office provided a full-time deputy to the people of Westminster FY2015 (July 1, 2014 to June 30, 2015) in the amount of \$51000. The service provided included motor vehicle enforcement and response to 365 calls for service, or calls where response was refused by the town's primary law enforcement agency. During FY15, we issued a total of 143 tickets. Under Vermont law, the town could receive up to \$9850.40 in fund disbursement from the Vermont Court Administrator's Office/Vermont Judicial Bureau from this ticket revenue. Additionally, 67 warnings were issued and 365 calls for service were answered.

Our Electronic Monitoring Program pilot project has been going along strongly. The program allowed for the supervision of low-risk individuals who had been charged with, but not yet convicted of a crime. In the first year of operation, we estimate the program has saved the State of Vermont over \$180,000 in expenses. We've also begun researching our newest idea: the Liberty Mill Justice Center. In 2014, the cost to house a single offender in Vermont was approximately \$60,000 (male) and \$81,102 (female). This program seeks to reduce the burden on taxpayers by providing education services, social services, veteran support, mental health and substance abuse counselling, regional training and a variety of other services.

Since our last report, we've installed our new state-of-the-art radio communications system that we purchased through grant funding. The new system has extended our coverage through prior coverage gaps. It also ensures interoperability and communication amongst partner agencies and organizations. We've also added four mobile data terminals (in-car computers) to our fleet to help keep deputies in the community more, even while preparing court filings.

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 Westminster 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 Westminster and look forward to the upcoming year. If you have a need for our services, please don't hesitate to contact our office at 802-365-4942 for non-emergencies or 911 for emergencies.

Sheriff Keith D. Clark

Reports of Agencies: Local, Regional and State

Windham Regional Commission



The mission of the Windham Regional Commission (WRC) is to assist towns in Southeastern Vermont to provide effective local government and to work cooperatively with them to address regional issues. In the absence of county government, we provide an essential link between towns, the state, and the federal government. The WRC 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, which just celebrated its 50th year, 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 the second position remains vacant. 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 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 committee meetings are open to the public and subject to state open meeting law.

The Commission assists towns with activities in a number of different areas including town plans and bylaws; community and economic development; testing, technical support and cleanup funding for the redevelopment of "Brownfields" sites which are those sites that are or may be contaminated by hazardous substances; natural resources; transportation planning; infrastructure and capital improvement planning; traffic counts; emergency planning; energy planning; 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; and mapping and geographic information system (GIS) analyses. The maps in your town office were likely produced by us.

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 Commission is not mandatory. The regional plan, which was just updated last year following a 2-year process, is developed in consultation with our towns and is ultimately approved by our towns. We help towns make the most of the financial and human resources they have both individually and collectively. We assist with projects between and among towns, build and augment the capacity of volunteer-based town boards and commissions, and provide 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.

Highlights from the past year reflect the range of services we provide to the towns of the region. We assisted 25 towns at their request with plans, zoning and zoning administration, flood hazard area regulation updates, and community revitalization. Staff and the WRC's Project Review Committee received and reviewed 35 Act 250 (land use) applications and 19 Section 248 (energy generation/transmission) applications. We've convened towns to explore opportunities for shared services to reduce costs or make the most of taxpayer dollars spent. We assisted all of our towns with the development and submittal of Local Emergency Operations and have assisted 17 of our 27 towns with the development of local hazard mitigation plans. We continue to lead the region's response to the closure of Entergy Vermont Yankee, including understanding what the economic impacts will be and what the

Reports of Agencies: Local, Regional and State

decommissioning process will entail. We completed a comprehensive Forest Stewardship Report and helped organize the Shedding Light on the Working Forest exhibit at the Brattleboro Museum and Art Center to highlight the ecological, cultural and economic importance of forestry to the region and its households. An annual report is available on our website (www.windhamregional.org). Click on the heading “About Us.” You can also view a video about the WRC and its work at <https://vimeo.com/131311272>.

Funding for the Windham Regional Commission is provided through contracts with state agencies, federal grants, and town assessments. While town assessments make up a relatively small percentage of our budget – about 6 percent of a \$1.4 million budget for FY 2016 – it is ostensibly the only funding we receive that has no conditions placed upon it by entities beyond the Commission’s borders. Your town’s assessment makes it possible for us to leverage the resources that enable us to serve you across the range of activities mentioned above. We are not asking for an increase in funding from towns this year. The \$1.88 per resident rate will result in a total assessment of \$5,873 from Westminster for the new fiscal year. Westminster may wish to budget additional amounts for town-specific work needed from the WRC. To see our detailed Program of Work and budget for FY 2016, visit our website and click on the heading “About Us.”

Chris Company, Executive Director

Windham Solid Waste Management District

In accordance with Vermont’s Universal Recycling law, Act 148, July 1, 2015, was the start date for trash collection and disposal based on Variable Rate Pricing (VRP), or “Pay-As-You-Throw”. The law also requires trash haulers to offer residential customers collection of recyclable materials along with trash collection at no separate charge. On behalf of the 20 member towns, the District enacted an ordinance that requires trash haulers to register with WSWMD and provide a copy of their VRP plan. Most of the member towns with transfer stations were already in compliance with VRP since they charge residents a price per bag of trash. For information on Act 148 go to www.recycle.vt.gov, and the District’s website: www.windhamsolidwaste.org.

Despite the mandatory recycling law, total tons of recyclables processed at the District’s materials recycling facility (MRF) did not increase significantly due to the fact that haulers are collecting recyclables at residences using the single stream method where paper is mixed with containers. Such single stream recycling can’t be processed at the District’s dual stream MRF, and is taken to other facilities, thus diverting them from the District’s recycling containers at transfer stations, and the 24-7 sites. The District has over 100 roll-off containers that are utilized at town transfer stations and 24-7 recycling drop-off centers, and District trucks haul the boxes to the MRF.

Due to a stagnant world economy, the value of the recyclable materials processed at the MRF has not increased after dropping significantly two years ago. In response, the District has reduced its staffing, and is proposing an 11 percent decrease in the FY 2017 annual assessment to our member towns.

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 conducted 2 Household Hazardous Waste (HHW) collections this year in Brattleboro. A total of 341 households participated in the collections. The District offers year round collection of certain hazardous waste such as mercury containing products, leftover paints, and used motor oil and filters.

Reports of Agencies: Local, Regional and State

WSWMD intends to apply for a State Hazardous Waste Treatment, Storage and Disposal Facility Permit, which would enable WSWMD to accept a wider range of hazardous waste year round.

WSWMD participates in the Vermont Paintcare Program, which provides free recycling of leftover paints, primers, coatings, sealers, stains, shellacs, waterproofing and rust preventatives at the Brattleboro convenience center.

The District continues to operate a composting facility, which accepts food scraps and non-recyclable paper from the Town of Brattleboro's residential curbside collection program, the only such program in Vermont. By 2020, curbside residential food scrap collection will be mandatory. The composting facility is also processing food scraps from supermarkets, and other large generators. The District has implemented a marketing program for compost and sells it in bulk at the Brattleboro convenience center. With a grant from Vermont Agency of Natural Resources, food scrap collection programs were implemented at four regional middle and high schools in the District.

After an extensive request-for-proposals process, the District signed a 25-year lease with a company to permit, finance, construct, and operate a 5 MW solar facility on the 25-acre closed landfill owned by WSWMD. Towns and school districts will have an opportunity to participate in a group net-metering contract to receive lower cost electricity, and the solar system is anticipated to be operating by December 2016.

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



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 35 homeowners in 2015 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, credit counseling and delinquency counseling. In 2015, 55 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. 136 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 2015, we added 33 new apartments and renovated 47.

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

Windmill Hill Pinnacle Association

*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. Today that vision has expanded to encompass the entire Windmill Ridge from Cambridgeport in the north to Putney in the south, to Grafton in the west, as well as a separate parcel known as Bald Hill to the east in close proximity to Bellows Falls, across the town line in Westminster.

The Association, an all-volunteer non-profit 501 ©3 organization with over 1450 members, protects 1852 acres, maintains over 24 miles of public trails, provides an education program for local children, guided walks for the public, and actively pursues coalitions with like-minded organizations in southeastern Vermont. Hunting is allowed with the exception of the Martin Sanctuary on Bemis Hill Road and the Bald Hill Reserve. The organization is committed to making the reserves available as a recreational, educational and inspirational resource to individuals and the many public and private institutions in the area.

Reports of Agencies: Local, Regional and State

The lands we hold are protected in perpetuity through conservation easements, almost all held jointly by the Vermont Land Trust and the Vermont Housing and Conservation Board. WHPA holds its property in current use and pays property taxes in 5 towns.

2015 Accomplishments

Stewarded our land

- Continued the removal of invasive plant species that crowd out native plants
- Cut two wildlife clearings to promote diversity in forest canopy and attract birds
- Improved trail signage on Bald Hill, Athens Dome and ridge line trails
- Hosted panel discussion on the challenge of balancing recreation and conservation

Strengthened our organization and connected people to the land

- Continued strategic planning process
- Held well- attended annual meeting in April at Main Street Arts and hosted art show opening featuring Pinnacle-inspired art
- Partnered with the Nature Museum at Grafton to take Westminster elementary school students on educational field trips on Pinnacle lands with a naturalist in spring and fall
- Held series of guided walks on Pinnacle lands the second weekend of each month from May – November
- Entered into a relationship with the Vermont Community Foundation to strengthen endowment investments and to develop new funding opportunities
- Organized community meeting to explore possibility of developing trail linking Athens/Rockingham with Saxtons River
- Launched e-newsletter and updates which save trees and money while linking people to the land.

For more information: call 802-869-2071, email whpa@sover.net or visit the website www.windmillhillpinnacle.org. To reserve the shelter at the Pinnacle overnight call 463 – 9226.

Women's Freedom Center

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.

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.

Reports of Agencies: Local, Regional and State

During the fiscal year July 1, 2014 through June 30, 2015, the Freedom Center worked with a total of 479 women and their 438 children; **providing emergency supports to 6 women and their 9 children from Westminster**. We also responded to 1,491 crisis telephone calls during this time and sheltered a total of 37 women and their 49 children. 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 contributions to the Freedom Center, and hope you will look upon it as an investment in creating a future free from violence, something we all deserve.

Vickie Sterling, Director

Youth Services

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 26 residents from Westminster during Fiscal Year 2015. 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:

NOTES:

Town of Westminster Fire District #3



Westminster Fire District #3

The Proposed Budget for Fiscal Year 2016- 2017

The proposed budget for the Fiscal year 2016-2017 is \$246,350 a \$3,600 (1.5%) increase over the current 2015-2016 budget of \$242,750. The increase centers on the cost of our dispatching service that is provided through Southwestern New Hampshire Fire Mutual Aid. In addition, we have increased our Capital Reserve funding due to the projected replacement of various fire apparatus in the next 1-2 years. For further details, we direct all readers to budget and to the Review Level Financial Statement for the actual results for the fiscal year ending 6/30/15. The Prudential Committee strongly supports the budget and we ask the same of the taxpayers.

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

Respectfully submitted,
Christopher J. Hackett
Robert Haas
Daniel Green

Westminster Fire District #3 Proposed Budget

	FY16 Adopted Budget	FY17 Proposed Budget	
	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	<u>Change</u>
Revenue			
Property Taxes	\$ 242,750.00	\$ 246,350.00	\$ 3,600.00
Total Revenue	\$ 242,750.00	\$ 246,350.00	\$ 3,600.00
Expenses			
Fire Chief & Dep. Expense	\$ 7,500.00	\$ 7,500.00	\$ -
Administrative Expenses	\$ 500.00	\$ 500.00	\$ -
Annual Audit	\$ 3,600.00	\$ 3,600.00	\$ -
Miscellaneous Supplies	\$ 400.00	\$ 400.00	\$ -
Miscellaneous Utilities	\$ 250.00	\$ 250.00	\$ -
Secretary Expense	\$ 1,250.00	\$ 1,250.00	\$ -
Insurance	\$ 28,000.00	\$ 29,500.00	\$ 1,500.00
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	\$ 34,000.00	\$ 35,000.00	\$ 1,000.00
Telephone	\$ 2,800.00	\$ 2,800.00	\$ -
Heat	\$ 6,500.00	\$ 6,500.00	\$ -
Maintenance of Building	\$ 3,500.00	\$ 3,500.00	\$ -
Electricity	\$ 3,500.00	\$ 3,600.00	\$ 100.00
Substation - Heat	\$ 2,000.00	\$ 2,000.00	\$ -
Substation - Electricity	\$ 400.00	\$ 400.00	\$ -
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	\$ 14,500.00	\$ -
Maintenance of Equipment	\$ 3,000.00	\$ 3,000.00	\$ -
Refurbish Fire Apparatus	\$ 5,500.00	\$ 6,000.00	\$ 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	\$ 3,500.00	\$ -
Capital Reserve Fund Transfer	\$ 35,000.00	\$ 37,000.00	\$ 2,000.00
Radio Repair	\$ 3,000.00	\$ 3,000.00	\$ -
Firehouse Bond Payment	\$ 30,000.00	\$ 30,000.00	\$ -
Firehouse Interest Payment	\$ 10,000.00	\$ 8,500.00	\$ (1,500.00)
Equipment replacement	\$ 4,500.00	\$ 4,500.00	\$ -
Total Expenses	\$ 242,750.00	\$ 246,350.00	\$ 3,600.00

**TOWN OF WESTMINSTER VERMONT
FIRE DISTRICT #3
REVIEW REPORT
JUNE 30, 2015**

Westminster Fire District #3 Review Report

TOWN OF WESTMINSTER, VERMONT
FIRE DISTRICT #3 REVIEW REPORT
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Westminster Fire District #3 Review Report

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VT Lic. #92-000180

Independent Accountant's Review Report

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

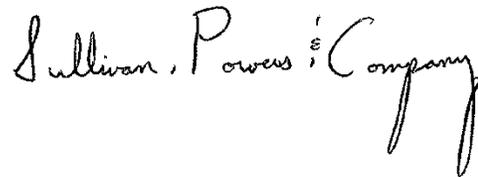
We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Town of Westminster, Vermont - Fire District #3 as of and for the year ended June 30, 2015, which collectively comprise the Town of Westminster, Vermont - Fire District #3's basic financial 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.

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 and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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.

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. The supplementary 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.



January 19, 2016
Montpelier, Vermont
VT Lic. #92-000180

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

(1)

Westminster Fire District #3 Review Report

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT#3
STATEMENT OF NET POSITION - CASHBASIS
JUNE 30, 2015

Exhibit A

(See Independent Accountant's Review Report)

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ <u>205,853</u>
Total Assets	\$ <u><u>205,853</u></u>
<u>LIABILITIES</u>	
Liabilities:	\$ <u>0</u>
Total Liabilities	<u>0</u>
<u>NET POSITION</u>	
Unrestricted	<u>205,853</u>
Total Net Position	\$ <u><u>205,853</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, 2015

(See Independent Accountant's Review Report)

Functions:

Governmental Activities:

Fire Protection	\$ <u>206,162</u>	\$ <u>5,707</u>	\$ <u>716</u>	\$ <u>0</u>	\$ <u>(199,739)</u>
 Total Governmental Activities	 \$ <u><u>206,162</u></u>	 \$ <u><u>5,707</u></u>	 \$ <u><u>716</u></u>	 \$ <u><u>0</u></u>	 <u>(199,739)</u>

General Receipts:

Property Taxes	239,350
Unrestricted Investment Earnings	114
 Total General Receipts	 <u>239,464</u>
 Change in Net Position	 39,725
 Net Position - July 1, 2014	 <u>166,128</u>
 Net Position - June 30, 2015	 <u>\$ 205,853</u>

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

(3)

Westminster Fire District #3 Review Report

Exhibit C

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 STATEMENT OF CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
 GOVERNMENTAL FUNDS
 JUNE 30, 2015

(See Independent Accountant's Review Report)

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Total</u>
 <u>ASSETS</u>			
Cash	\$ 32,590	\$ 173,263	\$ 205,853
Due from Other Funds	<u>0</u>	<u>3,520</u>	<u>3,520</u>
 TOTAL ASSETS	 <u>\$ 32,590</u>	 <u>\$ 176,783</u>	 <u>\$ 209,373</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Due to Other Funds	\$ 3,520	\$ 0	\$ 3,520
 Total Liabilities	 <u>3,520</u>	 <u>0</u>	 <u>3,520</u>
 Fund Balances:			
Assigned	0	176,783	176,783
Unassigned	<u>29,070</u>	<u>0</u>	<u>29,070</u>
 Total Fund Balances	 29,070	 176,783	 205,853
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 32,590</u>	 <u>\$ 176,783</u>	 <u>\$ 209,373</u>

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

(4)

Westminster Fire District #3 Review Report

Exhibit D

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

(See Independent Accountant's Review Report)

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Total</u>
Cash Receipts:			
Property Taxes	\$ 239,350	\$ 0	\$ 239,350
Interest	19	95	114
Donations	716	0	716
Charges for Services	4,942	0	4,942
Miscellaneous	<u>765</u>	<u>0</u>	<u>765</u>
Total Cash Receipts	<u>245,792</u>	<u>95</u>	<u>245,887</u>
Cash Disbursements:			
Fire Protection	164,795	0	164,795
Debt Service:			
Principal	30,000	0	30,000
Interest	<u>11,367</u>	<u>0</u>	<u>11,367</u>
Total Cash Disbursements	<u>206,162</u>	<u>0</u>	<u>206,162</u>
Excess of Cash Receipts Over Cash Disbursements	<u>39,630</u>	<u>95</u>	<u>39,725</u>
Other Financing Sources/(Uses):			
Transfer In/(Out)	<u>(34,760)</u>	<u>34,760</u>	<u>0</u>
Total Other Financing Sources/(Uses)	<u>(34,760)</u>	<u>34,760</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Sources Over Cash and Other Financing Sources	4,870	34,855	39,725
Fund Balance - July 1, 2014	<u>24,200</u>	<u>141,928</u>	<u>166,128</u>
Fund Balance - June 30, 2015	<u>\$ 29,070</u>	<u>\$176,783</u>	<u>\$205,853</u>

Westminster Fire District #3 Review Report

Exhibit E
Page 1 of 2

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, 2015

(See Independent Accountant's Review Report)

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 239,350	\$ 239,350	\$ 0
Interest Income	0	19	19
Donations	0	716	716
Charges for Services	0	4,942	4,942
Miscellaneous	0	765	765
Total Cash Receipts	239,350	245,792	6,442
Cash Disbursements:			
Chief and Deputy's Fees, Expenses and Supplies	7,500	6,814	686
Administrative Expenses	500	868	(368)
Accounting Fees	3,600	3,500	100
Miscellaneous Supplies	400	123	277
Miscellaneous Utilities	250	327	(77)
Secretary Expense	1,250	1,250	0
Insurance	27,000	27,435	(435)
Firemen Expense	19,000	15,549	3,451
Miscellaneous Expenses	500	1	499
Dry Hydrants	500	0	500
Fire Prevention	750	684	66
Training	1,800	18	1,782
Mutual Aid Dues	29,000	32,302	(3,302)
Telephone	2,700	3,176	(476)
Heat	6,500	6,828	(328)
Maintenance of Building	3,500	2,551	949
Electricity	3,500	4,259	(759)
Substation - Heat	2,500	2,851	(351)
Substation - Electricity	400	251	149
Substation - Maintenance	500	440	60
New Equipment	4,000	3,377	623
Equipment Replacement	4,500	5,355	(855)
Gas & Diesel Fuel	7,000	5,049	1,951
Maintenance of Vehicles	14,500	15,233	(733)
Maintenance of Equipment	3,000	7,987	(4,987)
Refurbish Fire Apparatus	5,000	5,000	0
Rescue - New Equipment	2,000	297	1,703
Rescue - Supplies	3,200	2,507	693

Westminster Fire District #3 Review Report

Exhibit E
Page 2 of 2

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, 2015
See Independent Accountant's Review Report

Cash Disbursements:/(Cont'd)			
Rescue – Training	\$ 750	\$ 0	\$ 750
Rescue - Health Services	1,500	501	999
Rescue – Equipment	750	403	347
Street Lights	4,000	2,668	1,332
Radio Repair	3,000	7,191	(4,191)
Firehouse Bond Payment	30,000	30,000	0
Firehouse Interest Payment	11,500	11,367	133
Transfer to Capital Reserve Fund	33,000	34,760	(1,760)
	239,350	240,922	(1,572)
Excess of Cash Receipts			
Over Cash Disbursements	\$ 0	\$ 4,870	\$ 4,870
Fund Balance - July 1, 2014		24,200	
Fund Balance - June 30, 2015		\$ 29,070	

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

Westminster Fire District #3 Review Report

TOWN OF WESTMINSTER, VERMONT – FIRE DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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.

Westminster Fire District #3 Review Report

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

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

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

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

The Fire District reports on the following major governmental funds:

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

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

C. Measurement Focus

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

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

Westminster Fire District #3 Review Report

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

3. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as "due to/from other funds". Cash balances deposited and invested by the Treasurer in a combined cash account are also reported as "due to/from other funds".

Westminster Fire District #3 Audit

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 2015.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2015, expenditures in the General Fund exceeded appropriations by \$1,572. 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	\$ <u>205,853</u>	\$ <u>224,925</u>
Total	\$ <u>205,853</u>	\$ <u>224,925</u>

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

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

A. Interfund Balances and Activity

The composition of interfund balances at June 30, 2015 are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 0	\$ 3,520
Capital Reserve Fund	<u>3,520</u>	<u>3,520</u>
Total	\$ <u>3,520</u>	\$ <u>3,520</u>

Westminster Fire District #3 Audit

Interfund transfers during the year ended June 30, 2015 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Capital Reserve Fund	\$33,000	Annual Funding
General Fund	Capital Reserve Fund	<u>1,760</u>	Additional Funding
Total		<u>\$34,760</u>	

C. Fund Balances

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

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

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

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

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

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

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

Westminster Fire District #3 Audit

Fund balances are assigned as follows:

Governmental Activities:

Capital Reserve Fund – Assigned for Fire Equipment Expenditures	\$ <u>176,783</u>
Total Assigned Fund Balances	\$ <u>176,783</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 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, 2015, the tax rate for the Fire District was \$.0852 per \$100 of assessed valuation.

B. Risk Management

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

C. Long-Term Debt

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

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

Westminster Fire District #3 Notes to the Financial Statements

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable - Vermont Municipal Bond Bank – Fire House Construction, Annual Principal Payments of \$30,000 Due December 1, Interest Due June 1 and December 1, Various Interest Rates Ranging from 2.8% to 5.18%, Due December, 2021	\$ <u>240,000</u>	\$ <u> 0</u>	\$ <u>30,000</u>	\$ <u>210,000</u>
Total Notes and Bonds Payable	\$ <u>240,000</u>	\$ <u> 0</u>	\$ <u>30,000</u>	\$ <u>210,000</u>

Anticipated maturities are as follows:

<u>Governmental Activities</u>			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 30,000	\$9,909	\$ 39,909
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
2021-2022	<u>60,000</u>	<u>3,105</u>	<u>63,105</u>
Total	<u>\$210,000</u>	<u>\$37,635</u>	<u>\$247,635</u>

A. Related Party Transactions

The Fire Chief is an employee of a construction company that is owned and operated by his father. This company was contracted to perform work on the Fire Stations. The total amount paid to this company in fiscal year 2015 was \$2,524.

Westminster Fire District #3 Notes to the Financial Statements

Schedule 1

TOWN OF WESTMINSTER, VERMONT - FIRE DISTRICT #3
 COMPARATIVE STATEMENT OF CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCE
 GENERAL FUND JUNE 30, 2015 AND 2014

(See Independent Accountant's Review Report)

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$ 32,590	\$ 23,886
Due from Other Funds	<u>0</u>	<u>314</u>
TOTAL ASSETS	\$ <u>32,590</u>	\$ <u>24,200</u>
 <u>LIABILITIES AND FUNDBALANCE</u>		
Liabilities:	\$ <u>3,520</u>	\$ <u>0</u>
Total Liabilities	<u>3,520</u>	<u>0</u>
Fund Balance	<u>29,070</u>	<u>24,200</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>32,590</u>	\$ <u>24,200</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, 2015 AND 2014

(See Independent Accountant's Review Report)

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$ 176,263	\$ 142,242
Due from Other Funds	<u>3,520</u>	<u>0</u>
TOTAL ASSETS	\$ <u>176,783</u>	\$ <u>142,242</u>
 <u>LIABILITIES AND FUNDBALANCE</u>		
Liabilities:	\$ <u>0</u>	\$ <u>314</u>
Total Liabilities	<u>0</u>	<u>314</u>
Fund Balance	<u>176,783</u>	<u>141,928</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>176,783</u>	\$ <u>142,242</u>

Westminster Fire District #3 Notes to the Financial Statements

Schedule 3

Page 1 of 2

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, 2015

(With Comparative Totals for Fiscal Year Ending June 30, 2014)

(See Independent Accountant's Review Report)

	General Fund	Capital Reserve Fund	Total 2015	Total 2014
Cash Receipts:				
Property Taxes	\$ 239,350	\$ 0	\$ 239,350	\$ 239,000
Interest Income	19	95	114	91
Donations	716	0	716	0
Charges for Services	4,942	0	4,942	0
Miscellaneous	765	0	765	747
Total Cash Receipts	245,792	95	245,887	239,838
Cash Disbursements:				
Fire Protection:				
Chief and Deputy's Fees, Expenses and Supplies	6,814	0	6,814	7,500
Administrative Expenses	868	0	868	605
Accounting Fees	3,500	0	3,500	3,400
Miscellaneous Supplies	123	0	123	109
Miscellaneous Utilities	327	0	327	364
Secretary Expense	1,250	0	1,250	1,250
Insurance	27,435	0	27,435	26,063
Firemen Expense	15,549	0	15,549	16,428
Miscellaneous Expenses	1	0	1	426
Dry Hydrants	0	0	0	465
Fire Prevention	684	0	684	406
Training	18	0	18	206
Mutual Aid Dues	32,302	0	32,302	29,485
Telephone	3,176	0	3,176	2,958
Heat	6,828	0	6,828	5,973
Maintenance of Building	2,551	0	2,551	1,781
Electricity	4,259	0	4,259	3,720
Substation - Heat	2,851	0	2,851	1,582
Substation - Electricity	251	0	251	330
Substation - Maintenance	440	0	440	3,081
New Equipment	3,377	0	3,377	3,153
Gas & Diesel Fuel	5,355	0	5,355	5,283
Maintenance of Vehicles	5,049	0	5,049	14,942
Maintenance of Equipment	15,233	0	15,233	4,907
Refurbish Fire Apparatus	5,000	0	5,000	6,046
Rescue - New Equipment	297	0	297	1,102
Rescue - Supplies	2,507	0	2,507	1,075

Westminster Fire District #3 Notes to the Financial Statements

Schedule 3
Page 2 of 2

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, 2015

(With Comparative Totals for Fiscal Year Ending June 30, 2014)

(See Independent Accountant's Review Report)

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Total 2015</u>	<u>Total 2014</u>
Fire Protection/(Cont'd):				
Rescue - Training	\$ 0	\$ 0	\$ 0	\$ 614
Rescue - Health Services	501	0	501	542
Rescue - Equipment	403	0	403	0
Street Lights	2,668	0	2,668	3,113
Radio Repair	7,191	0	7,191	2,721
Firehouse Bond Payment	30,000	0	30,000	30,000
Firehouse Interest Payment	<u>11,367</u>	<u>0</u>	<u>11,367</u>	<u>12,795</u>
Total Cash Disbursements	<u>206,162</u>	<u>0</u>	<u>206,162</u>	<u>202,484</u>
Excess of Cash Receipts Over Cash Disbursements	<u>39,630</u>	<u>95</u>	<u>39,725</u>	<u>37,354</u>
Other Financing Sources/(Uses):				
Transfer In/(Out)	<u>(34,760)</u>	<u>34,760</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources/(Uses)	<u>(34,760)</u>	<u>34,760</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Sources	4,870	34,855	39,725	37,354
Fund Balance - Beginning of Year	<u>24,200</u>	<u>141,928</u>	<u>166,128</u>	<u>128,774</u>
Fund Balance - End of Year	<u>\$ 29,070</u>	<u>\$ 176,783</u>	<u>\$ 205,853</u>	<u>\$ 166,128</u>

Westminster Fire District #3 Chief's Report

Westminster Volunteer Fire & Rescue Department Fiscal Year Ending 2015

It has been an extremely busy year for the fire department.

Reminder, that if you are using your cell phone to call in an emergency please dial the 1-603-352-1100 number, this goes directly to our dispatch and will speed up the process of getting you the help that you are in need of. If you were to dial 911 from your cell phone this gets routed to a NH 911 dispatch site, they take your information and transfer you to VT 911 dispatch site who takes your information again then transfers you to Keene Mutual Aid which gets your information for a third time then tones out the necessary emergency services you require.

We would like to remind you again, that the only permissible items to burn in Vermont are brush, unfinished wood and natural vegetation. A permit is required to burn and to obtain this you must speak with a warden. Leaving a message will NOT be a valid permit. Our warden is Cole Streeter, Pat Haas Mark Lund are deputy fire wardens'. Please we ask that you use your best judgement with the times, you will be calling their homes for permission to burn.

We are still working on replacing our 1984 tanker with one that makes good sense for the town. At the same time we have a 1997 rescue truck which runs over 280 calls a year and is showing its age. We also have 20 breathing apparatus units that are over 10 years old, and a cost of \$6,000 each to replace. We have 40 bottles for the breathing apparatus that are over 10 years old and have a life of 15 years and a cost of \$750.00 each to replace. As well as, gear for firefighters which have a life of 10 years and a cost of \$1500+ per set to replace. So we will have some major purchases coming in the near future.

Unless you are involved in the Fire & Rescue department you have no idea how much time is involved with this. We as a Town are very fortunate to be a strictly volunteer department. It takes a special kind of person to commit to this and for that I would like to send out a HUGE Thank you to our members and their families for all of their dedication to the department.

I would also like to thank our fabulous Town Road Crew and the Office Personnel at the Town Hall for all of their support of the Fire & Rescue department, as well as all towns people.

We currently are still members of 2 mutual aid associations, Southwestern New Hampshire District Fire Mutual Aid and Connecticut River Valley Fire Mutual Aid. The Town hires Golden Cross Ambulance to provide ambulance coverage for the town.

Westminster Fire District #3 Chief's Report

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

Chief – Cole Streeter (EMT)	Fire Lieutenant – Roy Williams
Assistant Chief – Mark Lund	Rescue Captain – Wanda West
Deputy Chief – Real Bazin (also an EMT)	Rescue Lieutenant – Jon Parker (EMT)
Fire Captain – Tim Wilder	

Paul Banik	Dan Bibeau	Brody Burke	A.J. Cable
Gary Cobb	Tony Coven (EMT)	Matt Daskal (EMT)	Mike Fawcett (EMT)
Justin Fuller (EMT)	Mike Ghia (EMT)	Pat Haas	Liam Hackett
Pete Harrison	Greg Holton	George James	Shawn Johnston
Heather Kampfer (EMT)	David Lynde	Ben Masure	Paul Millman
Pat Moran (EMR)	Bill Muzzey	Ernie Norman	Bill Nowers
Caleb Rounds	Jeff Ruggerio	David Russell	Dan Saccoccio
Kevin Shrader	Jon Taylor	Kevin Ticino	Tim Wilder
Roy Williams			

Westminster had a total of 374 calls during the fiscal year ending 2015.
The breakdown is as follows:

Brush Fires	8
Chimney Fires	2
Cover Assignments	15
False Alarms	37
Hazmat Incidents	4
Motor Vehicle Accidents	39
Police/Agency Assists	5
Power Lines Down	8
Public Assists	38
Rescue EMS Incidents	187
Smoke Investigations	2
Structure Fires	22
Unpermitted Burns	1
Vehicle Fires	6
Vehicle Fires	374

Of the 374 calls, **18** calls were on Interstate I91

Respectfully Submitted,

Cole Streeter, Westminster Fire Chief

NOTES:

NOTES:

Westminster School District



Mission: 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,

This year marks my eleventh year serving as the Principal for the Westminster Community Schools. Throughout my years serving the community I have been continually reminded that the citizens of Westminster believe in and support education. This year the school board created a committee to enhance community involvement toward this end, dedicating time and energy to ensure that the community has direct impact on our children's education. The hope is that we will see an increase in volunteers, connections to community members and opportunities for our children to be involved in the community.

At the school meeting last year, the town voters approved a budget that included maintaining the West School, and sending a clear message that the community values the small school. Following that approval, we created a multiage classroom for kindergarten and first graders. In the other classroom at the West School we have a multiage classroom of second and third graders. Total West School enrollment this year is thirty-one students. We anticipate that we will be able to keep the enrollment of the West School at about thirty students for the foreseeable future. Enrollment seems to have leveled off in our kindergarten through sixth grade- and even bumped up a bit with this year at one hundred seventy-nine (179) students, up from one hundred seventy-one (171) last year. Next year, we are anticipating another increase with an incoming kindergarten of thirty-five students.

Last spring, the state test changed from the NECAP (New England Common Assessment Program) to the SBAC (Smarter Balanced Assessment Consortium) as we implemented the Common Core State Standards and moved away from the Grade Expectations. Although this was our first year giving the test, we saw our students doing fairly well. Across the school our students performed at or above the state levels. Much of our students' performance can be attributed to the early adoption of the CCSS by WNESU and implementation by our teachers. Although the CCSS has gotten some bad press, I would suggest that it has some real strengths – namely the call for students to think critically, increases in writing expectations and the standards for balanced reading between literature and informational texts. Students are asked to learn how to find evidence for their opinions in the texts they read, explain their thinking and give feedback to their peers. In math our students are developing their understanding of number and operations earlier – but still appropriately. Children are finding a love of mathematics in our classrooms. Watching our kindergartners find missing numbers on a number line, naming what number comes before or after given numbers, listening to sixth graders developing an understanding of algebra and seeing our fourth graders develop automaticity of their basic facts in multiplication, as well as division, are all signs that we are on the right track.

Westminster / WNESU School District

This past June (2015) saw some core staff leave our schools for other opportunities. I want to finish this letter by thanking those individuals who served our schools with distinction. Russell Williams and Atasi Das (classroom teachers), Amy DeCarolis and Beth Burnham (special education teachers) were all here for a few short years but all made an impact on our community school and we thank them for their service.

Finally, thanks to Patricia Adams for her work in the role of administrative assistant. She has become the “voice” of the Westminster Community Schools and can be found every morning welcoming students, staff and parents behind the desk in the office at the Center School. She begins everyone’s day with a smile!

The quality of our school can be measured by the quality of our staff - and the community continues to attract and employ quality professionals to replace those who leave.

Thank you for the opportunity to serve the community of Westminster.

Steven Tullar, Principal

Westminster / WNESU School District

Westminster Town School District Enrollment

(As of October 1, 2015)

Grades K-6

Year	K	1	2	3	4	5	6	Total
95-96	33	51	49	52	49	46	40	320
96-97	40	42	56	53	54	46	46	337
97-08	38	49	39	44	49	51	52	322
98-99	33	43	43	43	46	44	50	302
99-00	26	36	36	47	47	46	46	284
00-01	18	33	33	42	48	49	49	272
01-02	31	22	37	33	45	42	50	260
02-03	23	31	25	37	32	45	39	232
03-04	30	26	29	25	37	31	41	219
04-05	27	32	26	28	23	35	32	203
05-06	25	35	33	32	27	21	33	206
06-07	36	30	38	33	30	26	22	215
07-08	29	38	24	34	28	30	24	207
08-09	35	25	37	27	29	30	26	209
09-10	23	37	21	38	25	30	28	202
10-11	16	23	37	22	35	23	29	185
11-12	34	17	27	37	21	31	24	191
12-13	35	32	15	27	36	22	35	202
13-14	30	35	30	15	19	31	20	180
14-15	16	27	36	31	13	22	26	171
15-16	30	19	31	36	27	18	17	178

Grades 7-8 (Public and Private)		
7	8	Total
51	50	101
52	51	103
60	52	112
52	62	114
54	51	105
56	47	103
56	49	105
48	57	105
37	46	83
38	35	73
29	34	63
23	30	53
35	23	58
31	35	66
38	31	69
29	41	70
39	29	68
25	31	56
34	23	57

West School: 5 in kindergarten, 4 in grade 1, 13 in grade 2, and 9 in grade 3 (included in 2015-16)
 Pre-K enrollment: 43 four-year olds, with 15 in WNESU preschools and 20 in "partner" schools; 27 three-year olds, with 7 in WNESU preschools and 9 in "partner" schools.

Westminster Tuition Students in 7th and 8th grades 2015-16

School	Total Tuition	Paid by Westminster	7th grade	8th grade	Total
Public					
Bellows Falls Middle School	\$15,184.00	\$15,184.00	17	7	24
Putney Central School	\$14,250.00	\$14,250.00	1	0	1
Private					
Compass School (Westminster)	\$14,297.00	\$14,297.00	2	8	10
The Grammar School (Putney)	\$14,297.00	\$14,297.00	6	4	10
Hilltop Montessori (Brattleboro)	\$16,500.00	\$14,297.00	5	1	6
Kurn Hattin Homes (Westminster)	\$14,297.00	\$14,297.00	2	2	4
Other Special Education or Section 504 Arrangements			1	1	2
Total:			34	23	57

Notes:

The town is responsible for the full tuition to public schools. For private schools, the town pays up to the average of Vermont unionized middle schools (\$14,297 in 2015 up from \$13,752 in 2014 and \$13,084 in 2013). Families pay any balance, although Compass, Kurn Hattin and The Grammar School currently accept the town's payment as payment in full. Private schools can offer financial aid and can have additional fees. Public school tuitions are subject to additional changes ("undercharges") or refunds ("overcharges") depending on actual costs.

Westminster / WNESU School District

Annual Letter from the Westminster School Board

This has been an eventful year for the Westminster Community Schools Board of Directors. We began the year working to develop a strategic plan to guide the Board's work to create a process to set goals over time. One of the primary objectives of this process is to strengthen Board communication with the community as we face future challenges. The newly enacted Act 46 has presented a new challenge that may impact the operations of the Vermont school boards for years to come.

Act 46 includes a spending cap for our district of 1.42% over last year's budget. The district could exceed that amount with anticipated increases in health insurance alone. We are fortunate to have a sizable surplus, which has allowed us to avoid draconian tax penalties which would have been enacted had we gone over the hard cap. If this cap is not eliminated or increased by the legislature, next years' budgeting may be far more challenging. The bottom line for this year is that we expect a more than 2 cent reduction on our homestead tax rate. (Please see the Superintendent's report for an explanation on how the adopted budget will affect our tax rates.)

Act 46 also requires districts to consider consolidation with other districts to create large supervisory districts. The WCS Board has agreed to join a study committee with the other WNESU member districts to comply with the law. The structures the law allows at this time would result in disbanding the WCS Board and having one large Board to govern all schools in the WNESU. The consolidation that has already been undertaken with the Supervisory Union, including consolidation of Special Education, Bussing and Curriculum has increased efficiency. Further consolidation could result in the disbanding of the WCS Board, in an unprecedented loss of local control. The Act 46 process deadline is still several years away, and we hope to find a workable solution that preserves local control and is acceptable to the State Board of Education. Another hope is that the legislature makes changes to the law that will allow for alternative structures that fit the values of this community.

This year, the Board made an important action through the creation of the Community Education Support Committee (CESC). This group has met monthly to investigate ways for community members to share their interests and expertise with students. Another priority for this committee is investigating grant opportunities to provide expanded educational experiences and outreach to students and families. Ultimately, the CESC represents an invitation to the community to help enhance the learning and enrichment of all the students. If you are interested in participating in this committee's activities, please contact Committee Chair, Cheryl Charles at cheryl.charles@wnesu.com. Volunteer forms will be available at Town Meeting and are always available at wnesu.com/wcs.

On the building facilities front, we have made two major decisions. We agreed to join a solar power net metering group called the PV Consortium of Vermont Supervisory Unions and Schools, which is projected to save the district 22% of our annual electricity costs for the next 20 years. Also, we are asking voters to allow placing \$20,000 from the 2015 FY surplus into a reserve fund to help with replacing or repairing aging equipment.

The Westminster School Board wishes to express our sincere gratitude for the community support and the many hours volunteers have shared with our schools.

If you have any questions or concerns please feel free to email any board member. Email addresses are firstname.lastname@wnesu.com.

Ian Sbardellati – Chair; Elise Manning - Vice Chair; Rick Gordon – Clerk;
David Ramos and David Major, members

Westminster / WNESU School District

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

District: Westminster County: Windham		T234 Windham Northeast			Properly dollar equivalent yield	Homestead tax rate per \$9,870 of spending per equalized pupil
				9,870	1.00	
				11,065	Income dollar equivalent yield per 2.0% of household income	
Expenditures		FY2014	FY2015	FY2016	FY2017	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$5,132,811	\$5,228,040	\$4,937,812	\$5,033,503	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	\$5,132,811	\$5,228,040	\$4,937,812	\$5,033,503	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	\$5,132,811	\$5,228,040	\$4,937,812	\$5,033,503	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	\$1,238,066	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)	\$1,212,514	\$746,915	\$894,659	\$1,088,745	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	\$1,212,514	\$746,915	\$894,659	\$1,088,745	13.
14.	Education Spending	\$3,920,297	\$4,481,125	\$4,043,153	\$3,944,758	14.
15.	Equalized Pupils	280.39	270.68	254.47	246.73	15.
Education Spending per Equalized Pupil		\$13,981.59	\$16,555.07	\$15,888.53	\$15,988.16	
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$521.45	\$526.26	\$544.66	NA	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	\$2.13	\$4.08	NA	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)	-	-	-	NA	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)	-	-	-	NA	20.
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	NA	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	NA	22.
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	NA	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	NA	-	NA	24.
25.	plus Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	NA	NA	NA	\$16,100.22	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	\$13,982	\$16,555	\$15,889	\$15,988.16	27.
28.	District spending adjustment (minimum of 100%)	152.788%	178.299%	167.973%	NA	28.
		<small>threshold = \$15,456 based on \$9,151</small>	<small>threshold = \$16,196 based on \$9,285</small>	<small>threshold = \$17,103 based on \$9,459</small>	<small>District Threshold</small>	
Prorating the local tax rate						
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$15,988.16 ÷ (\$9,870.00 / \$1,000)]	\$1.4362	\$1.7473	\$1.6629	\$1.6199	29.
30.	Percent of Westminster equalized pupils not in a union school district	75.68%	73.94%	71.97%	71.07%	30.
31.	Portion of district eq homestead rate to be assessed by town (71.07% x \$1.62)	\$1.0869	\$1.2920	\$1.1968	\$1.1513	31.
32.	Common Level of Appraisal (CLA)	102.13%	100.85%	99.12%	97.93%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.1513 / 97.93%)	\$1.0642	\$1.2811	\$1.2074	\$1.1756	33.
34.	Anticipated income cap percent (to be prorated by line 30) [((\$15,988.16 ÷ \$11,065) x 2.00%]	2.75%	3.21%	3.02%	2.89%	34.
35.	Portion of district income cap percent applied by State (71.07% x 2.89%)	2.08%	2.37%	2.17%	2.05%	35.
36.	Percent of equalized pupils at Bellows Falls UHSD	24.32%	26.06%	28.03%	28.93%	36.
37.		\$0.3467	\$0.4147	\$0.4477	\$0.4560	37.

Westminster / WNESU School District

FY2017 Estimates
Preliminary Budgets

Act 130 Equalized Homestead Tax Rate Calculation, FY2017

ESTIMATES ONLY
Official rates from Tax Dept.
Base rate is not official
Base education amount not official

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

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

1. Local budgeted expenditures including any separate articles		5,033,503		1.
2. <i>Act 144 expenditures</i>	-			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	(lines 1 + 3 + 4 + 5) - line 2	5,033,503		6.
7. Offsetting revenues (do NOT include revcode 3114, the on-behalf payment)		1,088,745		7.
8. <i>Act 144 dedicated revenues</i>	-			8.
9. <i>Act 144 expenditures to raise locally</i>	line 2 - line 8			9.
10. Offsetting revenues less Act 144 revenues	line 7 - (lines 8 + 9)	1,088,745		10.
11. Initial Education Spending	line 6 - line 10	3,944,758		11.
12. Capital debt hold-harmless aid	line 16, "COAid" page	-		12.
13. Education Spending	line 11 - line 12	3,944,758		13.
14. Equalized pupils	line 13 / line 14	246.73		14.
15. Education spending per equalized pupil	line 13 / line 14	15,988.16		15.
Excess Spending Calculation - secs. 37 & 38 of Act 46, 2015				
16. Per pupil figure to use for Excess Spending	line 15	15,988.16		16.
17. Per equalized pupil spending threshold for FY2017	line 16 - line 17	16,100.22		17.
18. Per pupil spending above the threshold	line 16 - line 17	NA		18.
19. Per pupil figure used for calculating District equalized tax rate	line 15 + line 17	15,988.16		19.
20. Property Tax Yield per \$1.00 of tax rate		9,870.00		20.
21. Equalized homestead tax rate to be prorated	15,988.16 / 9,870 (lines 19 & 20)	1.6199		21.
22. Percent of Westminster equalized pupils not in a union school district	lines 21 x line 22	71.07%		22.
23. Portion of equalized homestead tax rate to be assessed by town	lines 21 x line 22	1.1513		23.
24. Common level of appraisal	lines 23 / line 24	97.93%		24.
25. Estimated actual homestead tax rate of district to be assessed	lines 23 / line 24	1.1758		25.
26. Equalized homestead rate from Bellows Falls UHSD #27	MANUAL	1.5437		26.
27. Percent of Westminster equalized pupils at Bellows Falls UHSD #27	lines 26 / line 24	28.93%		27.
28. Prorated equalized rate from Bellows Falls UHSD #27	lines 26 / line 24	0.4466		28.
29. Estimated actual rate from Bellows Falls UHSD #27 to be assessed	lines 26 / line 24	0.4560		29.
30.		-		30.
31.		-		31.
32.		-		32.
33.		-		33.
34. Total equalized homestead rate for Westminster	lines 34 + 39 + 43	1.5979		34.
35. Total estimated actual homestead rate for Westminster	lines 36 + 40 + 44	1.6316		35.
36. Equalized non-residential tax rate	lines 36 / line 24	1.538		36.
37. Estimated actual non-residential tax rate	lines 36 / line 24	1.5705		37.
38. Education spending	line 13	3,944,758		38.
39. Tech FTE's	line 39 x 9,870 x 87%	-		39.
40. 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.)	line 39 x 9,870 x 87%	-		40.
41. Adjusted education spending due the district from Ed Fund	lines 38 - 40	3,944,758		41.
42. Amount to raise locally for Act 144	line 9	-		42.
43. Per pupil figure used for calculating District Household Income Percentage	line 19	15,988.16		43.
44. Income Yield per 2.0% of household income		11,085		44.
45. Westminster household income percentage to be prorated	15,988.16 / 11,085 x 2.00% (lines 43 & 44)	2.89%		45.
46. Prorated income cap percentage for Westminster education property tax if eligible	71.07% x 2.89% (lines 22 & 45)	2.05%		46.
47. Income percentage from Bellows Falls UHSD #27	"FY17EstUnion", line 18 (%)	2.75%	MANUAL	47.
48. Prorated income cap percentage from Bellows Falls UHSD #27	28.93% x 2.75% (lines 27 & 47)	0.80%		48.
49.	"FY17EstUnion", line 18 (%)	-		49.
50.		-		50.
51. Estimated income cap percentage for Westminster education property tax		2.85%		51.

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, 2015, 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.

Westminster / WNESU School District

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, 2015, 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 on pages 3 through 8 and the information 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 8, 2015 on our consideration of the School District'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 School District's internal control over financial reporting and compliance.

Respectfully submitted,



FOTHERGILL SEGALE & VALLEY, CPAs

Montpelier, Vermont

Vermont Public Accountancy License #110

December 8, 2015

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2015

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, 2015. 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 \$580,568, or 27%, compared to a decrease of \$145,752 in the prior year.
- The cost of all of the School District's programs was \$4,636,916 this year compared to \$5,170,774 in the prior year.
- The General Fund reported revenues in excess of expenditures this year of \$601,416, which was \$605,774 better than what was budgeted.
- The total fund balance for the General Fund was \$658,238 as of June 30, 2015. The restricted fund balance was \$7,294 and is for technology supplies. The committed fund balance was \$4,080 and is for capital improvements. The assigned fund balance was \$642,234, of which \$57,142 is for the afterschool program, \$145,659 is assigned as revenue for fiscal year 2016 and the balance of \$439,433 is assigned as future revenue. The nonspendable fund balance was \$4,630 and consists of food service inventory of \$2,685 and prepaids of \$1,945. (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, 2015 (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, 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, 2015 (Continued)

The School District as a Whole

The School District's combined net position increased by \$580,568 from a year ago - from \$2,138,098 to \$2,718,666. The June 30, 2014 balances were restated to implement GASB 68. Net position was decreased from a balance of \$2,181,201 to \$2,138,098. Our analysis below focuses on the net position (Table I) and change in net position (Table 2) of the School District's governmental activities.

	<u>Governmental Activities</u> (Restated)		
	<u>2015</u>	<u>2014</u>	<u>Change</u>
Current and other assets	\$714,144	\$205,738	\$508,406
Capital assets	<u>3,162,904</u>	<u>3,283,344</u>	<u>(120,440)</u>
Total assets	<u>3,877,048</u>	<u>3,489,082</u>	<u>387,966</u>
Total deferred outflows of resources			
Other liabilities	72,470	215,430	(142,960)
Long-term debt outstanding	<u>1,053,845</u>	<u>1,158,965</u>	<u>(105,120)</u>
Total liabilities	<u>1,126,315</u>	<u>1,374,395</u>	<u>(248,080)</u>
Total deferred inflows of resources	<u>51,425</u>	<u>0</u>	<u>51,425</u>
Net position:			
Invested in capital assets, net of debt	2,109,059	2,124,379	(15,320)
Restricted	7,294	0	7,294
Unrestricted	<u>602,313</u>	<u>13,719</u>	<u>588,594</u>
Total net position	<u>\$ 2,718,666</u>	<u>\$2,138,098</u>	<u>\$ 580,568</u>

Unrestricted net position increased from \$13,719 to \$602,313. Restricted net position increased by \$7,294. The amount invested in capital assets, net of related debt, decreased by \$15,320. 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, 2015 (Continued)

Change in Net Position

	Governmental Activities		
	2015	2014	Change
REVENUES			
Program revenues:			
Charges for services	\$ 89,115	\$ 88,539	\$ 576
Operating grants and contributions	641,382	976,942	(335,560)
General revenues :			
Act 68 State aid	4,481,125	3,920,297	560,828
Investment income	1,482	1,929	(447)
Other general revenue	4,380	37,315	(32,935)
	5,217,484	5,025,022	192,462
PROGRAM EXPENSES			
Regular instruction and related	2,321,727	2,591,336	(269,609)
Special Education and related	567,333	690,290	(122,957)
Support services - student based	436,527	439,065	(2,538)
Administrative support services	408,042	427,490	(19,448)
Buildings and grounds	398,436	396,797	1,639
Transportation	207,546	219,685	(12,139)
Food service	191,774	196,303	(4,529)
Interest on long-term debt	48,816	51,808	(2,992)
On behalf payments	56,715	158,000	(101,285)
Total program expenses	4,636,916	5,170,774	(533,858)
CHANGE IN NET POSITION	\$ 580,568	\$ (145,752)	\$ 726,320

Revenues increased by \$192,462 and expenses decreased by \$533,858 compared to fiscal year 2014. The increase in revenue is mostly due to Act 68 State aid, which increased \$560,828 from the prior year. The decrease in operating grants and contributions was due to federal grants being run through the Supervisory Union now and reductions in funding from the State, as well as a decrease in on behalf payments.

The decrease in regular education and related costs were mostly the result of change in staffing, reduction in need for some services, and students leaving the District. The decrease in special education and related costs were the result of a change in student needs. The decrease in on behalf payments was due to new methods for valuation of the teacher's retirement benefit.

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, 2015 (Continued)

Table 3

	<u>Total Cost of Services</u> 2015	<u>Net Cost of Services</u> 2015	<u>Total Cost of Services</u> 2014	<u>Net Cost of Services</u> 2014
<i>Governmental Activities</i>				
Regular instruction and related services	\$2,321,727	\$2,264,245	\$2,591,336	\$2,373,923
Special education and related services	567,333	153,625	690,290	242,052
Support services - student based	436,527	436,527	439,065	439,065
Administrative support services	408,042	408,042	427,490	427,490
All others	<u>903,287</u>	<u>643,980</u>	<u>1,022,593</u>	<u>622,763</u>
Total governmental activities	<u>\$4,636,916</u>	<u>\$3,906,419</u>	<u>\$5,170,774</u>	<u>\$4,105,293</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 \$658,238. Revenues exceeded expenditures by \$601,416 during fiscal year 2015.

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 unfavorable 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:			
Act 68 State aid	\$ 4,308,489	\$ 4,481,125	\$ 172,636
Special education	455,575	413,708	(41,867)
Afterschool fees & donations	0	57,482	57,482
Food service	169,888	142,566	(27,322)
Expenditures:			
Regular education programs	2,349,107	2,296,738	52,369
Special education services	724,028	567,333	156,695
Board of Education	162,616	21,714	140,902

Westminster / WNESU School District

Act 68 State aid received was more than budget due to receiving additional funding to cover a previous year deficit. 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. Food service revenue was under budget because less State funding was received than expected. Regular education programs were under budget due to lower than anticipated tuition expenditure for seventh and eighth grade students. The special education expenses were under budget due to change in student needs and reduced assessments by the Supervisory Union. Board of education expenditures were under budget due to employee benefits and related items being budgeted here instead of their respective accounts due to contract negotiations not being settled at the time the budget was set.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2015, the School District had \$3,162,904 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 \$120,440 compared to last year.

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

	2015	2014	Decrease
Buildings and improvements	\$2,986,836	\$3,082,103	\$(95,267)
Vehicles	140,680	161,620	(20,940)
Equipment	35,388	39,621	(4,233)
Totals:	\$3,162,904	\$3,283,344	\$(120,440)

This year's additions included new computers, a phone system upgrade and keyless door entry.

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

Debt Administration

At June 30, 2015, the School District had \$1,053,845 in bond and leases outstanding versus \$1,158,965 on June 30, 2014 - a decrease of \$105,120.

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 2015-2016, 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 St., Bellows Falls, Vermont 05101.

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT

EXHIBITC

BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2015

	General Fund
ASSETS	
Cash	\$
Accounts receivable - State of Vermont	777
Accounts receivable - WNESU	46,933
Accounts receivable - others	11,510
Food service inventory	2,685
Prepays	1,945
Total Assets	<u>\$ 714,144</u>
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 25,286
Due to State	25,077
Accrued Payroll & Benefits	1,772
Unearned grants	3,771
Total liabilities	<u>55,906</u>
 FUND BALANCES	
Nonspendable	4,630
Restricted	7,294
Committed	4,080
Assigned	642,234
Total fund balance	<u>658,238</u>
Total liabilities and fund balance	<u>\$ 714,144</u>

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT

EXHIBIT D

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

JUNE 30, 2015

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS		\$658,238
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 \$4,590,201 and the accumulated depreciation is \$1,427,297.		
		3,162,904
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		(16,564)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:		
District's contribution subsequent to the measurement	19,358	
Difference between actual and expected investments	(51,076)	
Other pension changes	<u>(349)</u>	(32,067)
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>(1,053,845)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 2,718,666</u>

Westminster / WNESU School District

WESTMINSTER SCHOOL DISTRICT

EXHIBIT E

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2015

	General Fund
REVENUES	
Act 68 State aid	\$ 4,481,125
Special education	413,708
Transportation state aid	60,026
Afterschool fees & donations	57,482
Investment income	1,482
Other income	4,380
Food service	142,566
On behalf payments	133,000
Total revenues	5,293,769
EXPENDITURES	
Current	
Regular education programs	2,296,738
Special education services	567,333
Co-curricular activities	6,486
Guidance services	126,798
Health services	61,406
Behavioral services	42,506
Speech services	51,302
Occupational therapy	24,859
Physical therapy	3,799
Instructional development	10,782
Library services	69,379
Technology services	53,150
Board of Education	21,714
Superintendent services	37,371
Assistant superintendent services	6,966
School administration	219,675
Fiscal services	69,166
Operation and maintenance	298,167
Transportation services	186,606
Support services	2,845
Data facilitator	36,365
Food service	191,774
On behalf payments	133,000
Debt service	
Principal	105,120
Interest	48,816
Capital outlays	
Operation and maintenance	11,672
Technology services	8,558
Total expenditures	4,692,353
NET CHANGE IN FUND BALANCE	601,416
FUND BALANCE- JULY 1, 2014	56,822
FUND BALANCE- JUNE 30, 2015	\$ 658,238

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT						
2017 PROPOSED REVENUE						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
GENERAL FUND						
1	UNRESERVED BALANCE/APPLIED SURPLUS	\$0.00	\$0.00	(\$145,659.38)	(\$324,833.00)	(\$179,173.62)
2	INTEREST	(\$2,000.00)	(\$1,134.17)	(\$1,000.00)	(\$1,100.00)	(\$100.00)
3	MISCELLANEOUS	\$0.00	(\$18.22)	\$0.00	\$0.00	\$0.00
4	EDUCATION SPENDING	(\$4,308,489.00)	(\$4,481,125.00)	(\$4,043,153.00)	(\$3,944,758.00)	\$98,395.00
5	TRANSPORTATION AID	(\$60,174.00)	(\$60,026.00)	(\$52,679.35)	\$0.00	\$52,679.35
6	MAINSTREAM BLOCK GRANT	(\$99,605.00)	(\$99,605.00)	(\$94,030.00)	(\$86,387.00)	\$7,643.00
7	SPECIAL EDUCATION REIMBURSEMENT	(\$282,242.50)	(\$288,403.20)	(\$338,174.59)	(\$366,156.00)	(\$27,981.41)
8	SPECIAL EDUCATION EXTRA-ORDINARY REIMB	(\$19,088.55)	\$0.00	\$0.00	\$0.00	\$0.00
9	ESSENTIAL EARLY EDUCATION	(\$27,632.75)	(\$25,700.00)	(\$27,221.00)	(\$31,633.00)	(\$4,412.00)
10	STATE PLACED SPECIAL EDUCATION REIMB	(\$27,006.00)	\$0.00	\$0.00	\$0.00	\$0.00
11	TRANSFER FROM BUS RESERVE	(\$14,358.20)	(\$14,358.20)	(\$18,392.60)	(\$836.00)	\$17,556.60
12	TRANSFER-SOLAR FEAS. STUDY RESERVE	\$0.00	(\$14,500.00)	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND		(\$4,840,596.00)	(\$4,984,869.79)	(\$4,720,309.92)	(\$4,755,703.00)	(\$35,393.08)
AFTERSCHOOL PROGRAM						
13	AFTERSCHOOL STATE FUNDS	\$0.00	(\$24,160.33)	\$0.00	(\$24,160.00)	(\$24,160.00)
14	GARDEN TO TABLE REVENUE	\$0.00	(\$21,176.76)	\$0.00	(\$21,177.00)	(\$21,177.00)
15	AFTERSCHOOL PARTICIPANT	\$0.00	(\$11,895.00)	\$0.00	(\$22,426.00)	(\$22,426.00)
16	AFTERSCHOOL DONATIONS	\$0.00	(\$250.00)	\$0.00	(\$250.00)	(\$250.00)
17	AFTERSCHOOL INTEREST	\$0.00	(\$347.96)	\$0.00	\$0.00	\$0.00
18	TRANSFER FROM GENERAL FUND	\$0.00	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	\$0.00
TOTAL AFTERSCHOOL PROGRAM		\$0.00	(\$67,830.05)	(\$10,000.00)	(\$78,013.00)	(\$68,013.00)
FOODSERVICE						
19	INTEREST-FOOD SERVICE	(\$3.00)	(\$0.01)	\$0.00	\$0.00	\$0.00
20	HEAD START STUDENT LUNCH	(\$17,650.00)	(\$16,885.00)	(\$15,480.00)	(\$16,885.00)	(\$1,405.00)
21	STUDENT MEALS	(\$16,750.00)	(\$14,550.35)	(\$18,966.78)	(\$15,000.48)	\$3,966.30
22	ADULT SALES	(\$6,267.00)	(\$9,273.35)	(\$7,344.68)	(\$9,270.00)	(\$1,925.32)
23	STUDENT ALA CARTE	(\$450.00)	(\$1,653.50)	(\$2,126.95)	(\$1,655.00)	\$471.95
24	SPECIAL FUNCTIONS	(\$3,800.00)	(\$4,679.50)	(\$3,500.00)	(\$4,680.00)	(\$1,180.00)
25	MISC. FOOD SERVICE REVENUE	(\$10,146.00)	(\$6,098.71)	(\$650.81)	(\$8,000.00)	(\$7,349.19)
26	NEGATIVE BALANCE PAYMENTS	\$0.00	(\$6,912.95)	\$0.00	\$0.00	\$0.00
27	STATE LUNCH REIMBURSEMENT	(\$1,906.00)	(\$2,003.91)	(\$2,424.35)	(\$2,016.00)	\$408.35
28	STATE BREAKFAST REIMBURSEMENT	(\$1,461.00)	(\$955.47)	(\$1,376.35)	(\$955.00)	\$421.35
29	AFTER SCHOOL SNACK	(\$10,085.00)	(\$4,727.74)	(\$7,698.40)	(\$4,730.00)	\$2,968.40
30	FRESH FRUIT & VEGGIES GRANT	\$0.00	(\$9,714.94)	(\$9,750.00)	(\$9,720.00)	\$30.00
31	FEDERAL LUNCH REIMBURSEMENT	(\$66,220.00)	(\$43,119.66)	(\$49,411.46)	(\$43,120.00)	\$6,291.46
32	FEDERAL BREAKFAST REIMBURSEMENT	(\$35,150.00)	(\$20,766.16)	(\$27,363.68)	(\$21,000.00)	\$6,363.68
33	COMMODITIES	\$0.00	(\$8,226.63)	\$0.00	\$0.00	\$0.00
34	TRANSFER FROM GENERAL FUND	(\$44,920.00)	(\$65,428.86)	(\$61,408.71)	(\$62,755.52)	(\$1,346.81)
TOTAL FOODSERVICE		(\$214,808.00)	(\$214,996.74)	(\$207,502.17)	(\$199,787.00)	\$7,715.17
ERATE REIMBURSEMENT						
35	E-RATE REIMBURSEMENTS	\$0.00	(\$4,360.91)	\$0.00	\$0.00	\$0.00
TOTAL ERATE REIMBURSEMENT		\$0.00	(\$4,360.91)	\$0.00	\$0.00	\$0.00
GRAND TOTAL TO BE VOTED UPON BY TAXPAYERS		(\$5,055,404.00)	(\$5,272,057.49)	(\$4,937,812.09)	(\$5,033,503.00)	(\$95,690.91)

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT						
2017 PROPOSED EXPENDITURE BUDGET						
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017		
GENERAL FUND						
REGULAR EDUCATION						
1	TEACHER SALARIES	\$836,789.77	\$793,086.80	\$812,692.17	\$846,340.60	\$33,648.43
2	AIDE SALARIES	\$115,350.31	\$116,458.86	\$118,364.16	\$112,950.09	(\$5,414.07)
3	EARLY ED OUTREACH SALARY	\$0.00	\$2,330.23	\$0.00	\$0.00	\$0.00
4	KINDERGARTEN HOME VISITS	\$0.00	\$231.00	\$0.00	\$0.00	\$0.00
5	SUBSTITUTE TEACHERS	\$22,000.00	\$23,545.00	\$22,000.00	\$24,200.00	\$2,200.00
6	HEALTH INSURANCE STIPEND	\$1,500.00	\$500.00	\$500.00	\$2,000.00	\$1,500.00
7	HEALTH INSURANCE	\$243,493.02	\$215,958.69	\$221,299.07	\$230,508.94	\$9,209.87
8	DISABILITY INSURANCE	\$3,179.95	\$3,360.20	\$3,416.57	\$3,335.68	(\$80.89)
9	FLEX SPENDING	\$112.08	\$41.40	\$41.40	\$41.40	\$0.00
10	FICA/MEDI	\$74,747.47	\$66,743.34	\$72,868.20	\$75,390.04	\$2,521.84
11	GROUP LIFE INSURANCE	\$415.38	\$389.62	\$386.40	\$341.13	(\$45.27)
12	MUNICIPAL RETIREMENT	\$7,140.59	\$7,650.27	\$7,540.44	\$6,245.33	(\$1,295.11)
13	RETIREMENT STIPEND	\$2,000.00	\$1,000.00	\$800.00	\$0.00	(\$800.00)
14	WORKERS COMPENSATION	\$7,538.12	\$9,939.71	\$10,472.28	\$7,588.28	(\$2,884.00)
15	UNEMPLOYMENT COMPENSATION	\$15,000.00	\$8.19	\$15,000.00	\$7,500.00	(\$7,500.00)
16	COURSE REIMBURSEMENT	\$6,000.00	\$3,135.00	\$6,000.00	\$6,000.00	\$0.00
17	DENTAL INSURANCE	\$6,120.00	\$4,840.87	\$4,975.00	\$6,010.00	\$1,035.00
18	FOREIGN LANGUAGE PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
19	KINDERGARTEN HOME VISITS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
20	EARLY ED OUTREACH SERVICE	\$17,500.00	\$11,340.00	\$15,000.00	\$0.00	(\$15,000.00)
21	PURCHASED PROFESSIONAL SERVICES	\$0.00	\$18,735.00	\$0.00	\$0.00	\$0.00
22	WNESU ASSESSMENT (ELL)	\$1,660.22	\$1,662.42	\$1,692.52	\$3,484.91	\$1,792.39
23	WNESU ASSESSMENT-REG ED PARA BILLBACK	\$0.00	\$44,945.11	\$6,556.67	\$6,636.30	\$79.63
24	WNESU ASSMNT-REG ED TEACHER BILLBACK	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
25	EST/504 SERVICES	\$4,000.00	\$25,515.00	\$4,000.00	\$4,000.00	\$0.00
26	5TH GRADE ENVIRONMENTAL	\$8,050.00	\$8,044.20	\$6,500.00	\$5,000.00	(\$1,500.00)
27	REPAIRS/MAINTENANCE	\$1,800.00	\$245.50	\$1,800.00	\$1,500.00	(\$300.00)
28	INSTRUMENT REPAIRS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
29	TRAVEL	\$2,000.00	\$3,100.20	\$2,000.00	\$3,000.00	\$1,000.00
30	REGULAR EDUCATION SUPPLIES	\$12,950.00	\$11,035.26	\$13,125.00	\$13,650.00	\$525.00
31	PHYSICAL EDUCATION SUPPLIES	\$925.00	\$358.51	\$875.00	\$500.00	(\$375.00)
32	ART SUPPLIES	\$1,000.00	\$1,658.14	\$1,750.00	\$1,500.00	(\$250.00)
33	MUSIC SUPPLIES	\$1,000.00	\$0.00	\$875.00	\$500.00	(\$375.00)
34	INSTRUCTIONAL SUPPLIES	\$13,875.00	\$17,855.32	\$13,125.00	\$13,650.00	\$525.00
35	ART INSTRUCTIONAL SUPPLIES	\$1,000.00	\$0.00	\$1,750.00	\$1,500.00	(\$250.00)
36	MUSIC INSTRUCTIONAL SUPPLIES	\$500.00	\$0.00	\$875.00	\$500.00	(\$375.00)
37	PHYSICAL ED INSTRUCTIONAL SUPPLIES	\$500.00	\$580.77	\$875.00	\$500.00	(\$375.00)
38	REGULAR EDUCATION BOOKS	\$6,475.00	\$3,361.19	\$7,000.00	\$7,800.00	\$800.00
39	REGULAR EDUCATION MANIPULATIVES	\$1,000.00	\$723.13	\$1,750.00	\$1,950.00	\$200.00
40	REGULAR EDUCATION SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41	REGULAR EDUCATION EQUIPMENT	\$0.00	\$865.28	\$0.00	\$0.00	\$0.00
42	SOFTWARE LICENSING FEES	\$2,500.00	\$2,655.40	\$5,000.00	\$5,000.00	\$0.00
TOTAL REGULAR EDUCATION		\$1,419,621.91	\$1,401,899.61	\$1,381,404.88	\$1,425,622.70	\$44,217.82
SPECIAL EDUCATION						
43	SPECIAL EDUCATION ASSESSMENT	\$533,415.02	\$453,348.34	\$524,625.00	\$555,621.58	\$30,996.58
TOTAL SPECIAL EDUCATION		\$533,415.02	\$453,348.34	\$524,625.00	\$555,621.58	\$30,996.58
STUDENT ACTIVITIES						
44	STUDENT ACTIVITIES SUPPLIES	\$1,200.00	\$1,463.35	\$1,750.00	\$1,750.00	\$0.00
45	STUDENT ACTIVITIES DUES & FEES	\$5,500.00	\$5,022.85	\$5,800.00	\$5,800.00	\$0.00
46	WINTER SPORTS PROGRAM	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
TOTAL STUDENT ACTIVITIES		\$6,700.00	\$6,486.20	\$7,550.00	\$13,550.00	\$6,000.00
TRUANCY OFFICER SERVICES						
47	TRUANCY OFFICER SERVICES	\$800.00	\$231.00	\$800.00	\$400.00	(\$400.00)
TOTAL TRUANCY OFFICER SERVICES		\$800.00	\$231.00	\$800.00	\$400.00	(\$400.00)

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
GUIDANCE SERVICES						
48	GUIDANCE SALARIES	\$62,738.00	\$63,783.58	\$66,506.34	\$66,506.00	(\$0.34)
49	HEALTH INSURANCE	\$7,288.92	\$12,373.44	\$18,306.57	\$14,557.36	(\$3,749.21)
50	DISABILITY INSURANCE	\$195.72	\$195.20	\$248.73	\$230.78	(\$17.95)
51	FICA/MEDI	\$4,799.46	\$4,631.32	\$5,087.74	\$5,087.71	(\$0.03)
52	GROUP LIFE INSURANCE	\$19.32	\$16.10	\$19.32	\$16.44	(\$2.88)
53	WORKERS COMPENSATION	\$475.00	\$672.92	\$731.57	\$512.10	(\$219.47)
54	COURSE REIMBURSEMENT	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00
55	DENTAL INSURANCE	\$350.00	\$291.70	\$350.00	\$350.00	\$0.00
56	CONTRACTED SERVICES	\$51,478.00	\$42,158.93	\$52,734.00	\$36,250.00	(\$16,484.00)
57	WNESU ASSMNT (HOME/SCHOOL/COLL LIAISON)	\$0.00	\$1,574.98	\$0.00	\$0.00	\$0.00
58	TRAVEL	\$200.00	\$1,035.00	\$250.00	\$300.00	\$50.00
59	SUPPLIES	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
60	INSTRUCTIONAL MATERIALS	\$200.00	\$64.94	\$200.00	\$500.00	\$300.00
61	TESTING SUPPLIES	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
62	BOOKS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL GUIDANCE SERVICES		\$128,894.42	\$126,798.11	\$145,584.27	\$125,460.39	(\$20,123.88)
HEALTH SERVICES						
63	HEALTH SALARIES	\$55,270.00	\$39,422.00	\$41,347.00	\$61,867.00	\$20,520.00
64	HEALTH SUBSTITUTE SALARY	\$0.00	\$130.00	\$0.00	\$0.00	\$0.00
65	HEALTH INSURANCE	\$17,939.98	\$14,592.50	\$18,306.57	\$0.00	(\$18,306.57)
66	DISABILITY INSURANCE	\$186.81	\$135.19	\$154.64	\$214.68	\$60.04
67	FICA/MEDI	\$4,228.16	\$2,784.75	\$3,163.04	\$4,732.82	\$1,569.78
68	GROUP LIFE INSURANCE	\$19.32	\$17.71	\$19.32	\$16.44	(\$2.88)
69	WORKERS COMPENSATION	\$418.61	\$415.90	\$454.82	\$476.38	\$21.56
70	COURSE REIMBURSEMENT	\$350.00	\$20.00	\$350.00	\$350.00	\$0.00
71	DENTAL INSURANCE	\$350.00	\$291.70	\$350.00	\$350.00	\$0.00
72	WNESU ASSESSMENT (SAP)	\$683.68	\$592.21	\$559.65	\$596.04	\$36.39
73	REPAIRS/MAINTENANCE	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
74	TRAVEL	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
75	SUPPLIES	\$2,750.00	\$2,748.38	\$2,750.00	\$2,750.00	\$0.00
76	BOOKS	\$250.00	\$255.81	\$100.00	\$100.00	\$0.00
77	DUES/FEES	\$125.00	\$0.00	\$125.00	\$875.00	\$750.00
TOTAL HEALTH SERVICES		\$83,221.56	\$61,406.15	\$68,330.04	\$72,978.36	\$4,648.32
PSYCHOLOGICAL SERVICES						
78	WNESU ASSESSMENT (PSYCH)	\$51,917.99	\$42,179.22	\$59,856.33	\$66,871.84	\$7,015.51
TOTAL PSYCHOLOGICAL SERVICES		\$51,917.99	\$42,179.22	\$59,856.33	\$66,871.84	\$7,015.51
SPEECH /AUDIOLOGY SERVICES						
79	WNESU ASSMNT (NON SPECIAL ED SPEECH)	\$0.00	\$350.30	\$0.00	\$0.00	\$0.00
80	WNESU ASSESSMENT (SLP)	\$32,714.77	\$39,594.68	\$40,241.21	\$42,135.44	\$1,894.23
TOTAL SPEECH/AUDIOLOGY SERVICES		\$32,714.77	\$39,944.98	\$40,241.21	\$42,135.44	\$1,894.23
OCCUPATIONAL THERAPY						
81	WNESU ASSESSMENT (NON SPECIAL ED OT)	\$0.00	\$551.33	\$0.00	\$0.00	\$0.00
82	WNESU ASSESSMENT (OT)	\$22,832.83	\$21,627.43	\$18,346.27	\$18,966.71	\$620.44
TOTAL OCCUPATIONAL THERAPY		\$22,832.83	\$22,178.76	\$18,346.27	\$18,966.71	\$620.44
PHYSICAL THERAPY						
83	WNESU ASSESSMENT (PT)	\$3,300.00	\$2,822.26	\$3,408.42	\$3,729.40	\$320.98
TOTAL PHYSICAL THERAPY		\$3,300.00	\$2,822.26	\$3,408.42	\$3,729.40	\$320.98
STAFF DEVELOPMENT						
84	WNESU ASSESSMENT (COURSE REIMB)	\$0.00	\$1,443.52	\$528.04	\$306.16	(\$221.88)
85	TEACHER INCENTIVE	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00
86	STAFF DEVELOPMENT FICA	\$535.50	\$0.00	\$0.00	\$0.00	\$0.00
87	WORKERS COMP INSURANCE	\$53.00	\$0.00	\$0.00	\$0.00	\$0.00
88	COURSE REIMBURSEMENT	\$0.00	\$240.00	\$0.00	\$0.00	\$0.00

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
89	MATH/SCIENCE STAFF DEVELOPMENT	\$2,500.00	\$2,525.00	\$2,500.00	\$2,500.00	\$0.00
90	REGULAR EDUCATION STAFF DEVELOPMENT	\$2,000.00	\$2,611.90	\$2,000.00	\$2,500.00	\$500.00
91	READ+WRITE STAFF DEVELOPMENT	\$2,000.00	\$0.00	\$2,000.00	\$2,500.00	\$500.00
92	RESPONSIVE CLASSROOM	\$2,000.00	\$1,669.50	\$2,000.00	\$1,000.00	(\$1,000.00)
93	STAFF DEVELOPMENT SUPPLIES	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
94	RESPONSIVE CLASSROOM SUPPLIES	\$250.00	\$0.00	\$250.00	\$300.00	\$50.00
95	TEACHER IN-SERVICE EXPENSE	\$1,500.00	\$1,654.50	\$1,500.00	\$1,500.00	\$0.00
96	STAFF DEVELOPMENT BOOKS	\$500.00	\$626.89	\$500.00	\$500.00	\$0.00
97	RESPONSIVE CLASSROOM BOOKS	\$300.00	\$0.00	\$200.00	\$0.00	(\$200.00)
TOTAL STAFF DEVELOPMENT		\$15,138.50	\$10,771.31	\$11,478.04	\$11,356.16	(\$121.88)
LIBRARY SERVICES						
98	LIBRARY SALARIES	\$57,182.12	\$54,504.60	\$56,616.55	\$56,623.60	\$7.05
99	HEALTH INSURANCE	\$13,882.30	\$3,656.69	\$4,168.63	\$4,443.49	\$274.86
100	DISABILITY INSURANCE	\$193.29	\$90.48	\$109.81	\$102.03	(\$7.78)
101	FICA/MEDI	\$4,374.43	\$3,920.03	\$4,331.17	\$4,331.70	\$0.53
102	GROUP LIFE INSURANCE	\$30.72	\$12.48	\$12.50	\$11.02	(\$1.48)
103	WORKERS COMPENSATION	\$433.00	\$575.02	\$622.78	\$436.00	(\$186.78)
104	COURSE REIMBURSEMENT	\$504.00	\$125.00	\$504.00	\$210.00	(\$294.00)
105	DENTAL INSURANCE	\$502.81	\$192.48	\$210.00	\$210.00	\$0.00
106	REPAIRS/MAINTENANCE	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)
107	TRAVEL	\$250.00	\$206.64	\$250.00	\$250.00	\$0.00
108	SUPPLIES	\$2,998.00	\$2,823.39	\$2,606.00	\$1,398.00	(\$1,208.00)
109	BOOKS	\$2,500.00	\$2,491.30	\$2,450.00	\$2,627.34	\$177.34
110	DUES & FEES	\$2,750.00	\$781.25	\$1,098.00	\$729.00	(\$369.00)
TOTAL LIBRARY SERVICES		\$85,600.67	\$69,379.36	\$73,479.44	\$71,372.18	(\$2,107.26)
INFORMATION TECHNOLOGY						
111	TECHNOLOGY SALARY	\$18,374.00	\$18,807.80	\$18,943.76	\$0.00	(\$18,943.76)
112	HEALTH INSURANCE	\$2,563.13	\$0.00	\$0.00	\$0.00	\$0.00
113	DISABILITY INSURANCE	\$112.44	\$70.80	\$70.96	\$0.00	(\$70.96)
114	FICA/MEDI	\$1,405.61	\$1,438.76	\$1,451.49	\$0.00	(\$1,451.49)
115	LIFE INSURANCE	\$7.73	\$7.68	\$7.73	\$0.00	(\$7.73)
116	MUNICIPAL RETIREMENT	\$987.50	\$0.00	\$1,019.84	\$0.00	(\$1,019.84)
117	WORKERS COMPENSATION	\$139.16	\$198.42	\$208.71	\$0.00	(\$208.71)
118	DENTAL INSURANCE	\$120.00	\$120.00	\$120.00	\$0.00	(\$120.00)
119	PROFESSIONAL SERVICES	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
120	WNESU ASSESSMENT (TIRE)	\$14,183.39	\$14,160.26	\$13,490.79	\$14,247.18	\$756.39
121	REPAIRS/MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
122	LEASE EQUIPMENT PRINCIPAL	\$4,800.00	\$11,488.41	\$11,000.00	\$13,670.74	\$2,670.74
123	CYBER LIABILITY INSURANCE	\$500.00	\$476.72	\$500.00	\$481.00	(\$19.00)
124	TRAVEL	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00
125	SUPPLIES	\$15,500.00	\$14,408.31	\$7,500.00	\$10,400.00	\$2,900.00
126	DUES/FEES	\$2,450.00	\$1,362.82	\$1,450.00	\$1,450.00	\$0.00
127	WNESU ASSESSMENT (TECH)	\$7,859.63	\$10,365.60	\$11,929.12	\$10,720.48	(\$1,208.64)
128	WNESU ASSMNT -TECHNOLOGY BILLBACK	\$0.00	\$0.00	\$0.00	\$26,945.80	\$26,945.80
TOTAL INFORMATION TECHNOLOGY		\$71,202.59	\$72,905.58	\$69,692.40	\$79,115.20	\$9,422.80
BOARD OF EDUCATION						
129	BOARD STIPENDS	\$2,750.00	\$2,250.00	\$4,300.00	\$4,300.00	\$0.00
130	BOARD SECRETARY/CLERK SALARY	\$1,400.00	\$2,525.00	\$1,400.00	\$2,550.00	\$1,150.00
131	FICA	\$317.48	\$365.33	\$317.48	\$524.03	\$206.55
132	WORKERS COMPENSATION	\$35.00	\$50.38	\$45.65	\$52.75	\$7.10
133	BOARD PROFESSIONAL SERVICE	\$0.00	\$1,250.00	\$0.00	\$0.00	\$0.00
134	WNESU ASSESSMENT (BOARD)	\$0.00	\$1,695.72	\$0.00	\$0.00	\$0.00
135	LEGAL LIABILITY INSURANCE	\$5,000.00	\$3,000.72	\$5,000.00	\$2,640.00	(\$2,360.00)
136	TRAVEL/CONFERENCE	\$0.00	\$85.00	\$0.00	\$100.00	\$100.00
137	SUPPLIES & MATERIALS	\$500.00	\$156.96	\$500.00	\$200.00	(\$300.00)
138	DUES/FEES	\$1,400.00	\$1,722.98	\$1,700.00	\$1,800.00	\$100.00
139	CONTINGENCY	\$100,182.00	\$0.00	\$0.00	\$32,308.43	\$32,308.43

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT						
2017 PROPOSED EXPENDITURE BUDGET						
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>		
140 SETTLEMENTS	\$0.00	\$1,500.00	\$0.00	\$0.00		\$0.00
141 WNESU ASSMNT (LEGAL SERVICES)	\$43,032.12	\$1,455.31	\$10,025.93	\$14,921.34		\$4,895.41
142 LEGAL SERVICES	\$8,000.00	\$5,656.67	\$8,000.00	\$8,000.00		\$0.00
TOTAL BOARD OF EDUCATION	\$162,616.60	\$21,714.07	\$31,289.06	\$67,396.55		\$36,107.49
SUPERINTENDENT'S OFFICE						
143 WNESU ASSESSMENT (SUPT)	\$36,785.18	\$37,370.84	\$35,395.42	\$38,058.71		\$2,663.29
144 WNESU ASSESSMENT (OTHER ADMIN ASST)	\$0.00	\$3,303.13	\$3,411.17	\$3,805.58		\$394.41
TOTAL SUPERINTENDENT'S OFFICE	\$36,785.18	\$40,673.97	\$38,806.59	\$41,864.29		\$3,057.70
CURRICULUM COORD/GRANT MANAGER						
145 WNESU ASSESSMENT (CURR/GRNT)	\$8,185.52	\$6,966.01	\$7,140.87	\$7,010.84		(\$130.03)
TOTAL CURRICULUM COORD/GRANT MANAGER	\$8,185.52	\$6,966.01	\$7,140.87	\$7,010.84		(\$130.03)
SCHOOL ADMINISTRATION						
146 ADMINISTRATION SALARIES	\$97,531.00	\$92,031.00	\$93,872.00	\$93,872.00		\$0.00
147 ADMINISTRATION SECRETARY SALARIES	\$39,079.03	\$35,610.13	\$36,323.98	\$36,468.80		\$144.82
148 SECRETARY SUBSTITUTE SALARY	\$0.00	\$70.00	\$0.00	\$0.00		\$0.00
149 ADMINISTRATION SECRETARY OVERTIME	\$1,500.00	\$1,675.04	\$1,000.00	\$0.00		(\$1,000.00)
150 HEALTH INSURANCE	\$36,936.08	\$33,682.16	\$35,197.87	\$41,528.50		\$6,330.63
151 DISABILITY INSURANCE	\$438.48	\$455.15	\$486.93	\$452.28		(\$34.65)
152 FLEX SPENDING	\$224.16	\$41.40	\$41.40	\$41.40		\$0.00
153 FICA/MEDI	\$10,565.42	\$9,337.61	\$10,036.49	\$9,971.07		(\$65.42)
154 GROUP LIFE INSURANCE	\$212.52	\$210.91	\$212.52	\$180.88		(\$31.64)
155 MUNICIPAL RETIREMENT	\$2,181.13	\$2,004.08	\$2,006.16	\$2,096.96		\$90.80
156 ANNUITY CONTRIBUTION	\$5,000.00	\$7,499.96	\$7,500.00	\$7,500.00		\$0.00
157 WORKERS COMPENSATION	\$1,046.02	\$1,365.02	\$1,443.16	\$1,003.62		(\$439.54)
158 COURSE REIMBURSEMENT	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00		\$0.00
159 DENTAL INSURANCE	\$650.00	\$350.00	\$350.00	\$350.00		\$0.00
160 WNESU ASSESSMENT (504 COORD)	\$3,603.45	\$3,491.75	\$3,672.92	\$3,185.07		(\$487.85)
161 REPAIRS/MAINTENANCE	\$1,000.00	\$619.00	\$1,000.00	\$1,000.00		\$0.00
162 LEASING EQUIPMENT	\$3,000.00	\$7,659.82	\$3,000.00	\$3,500.00		\$500.00
163 COMMUNICATIONS	\$9,000.00	\$8,629.69	\$6,500.00	\$6,500.00		\$0.00
164 PRINTING	\$500.00	\$405.53	\$500.00	\$500.00		\$0.00
165 TRAVEL/CONFERENCE	\$3,000.00	\$1,364.46	\$3,000.00	\$3,000.00		\$0.00
166 SUPPLIES	\$1,500.00	\$1,681.62	\$3,500.00	\$3,500.00		\$0.00
167 PARENTS' NIGHT	\$1,500.00	\$2,650.00	\$1,500.00	\$1,500.00		\$0.00
168 PUBLIC MEETING EXPENSE	\$750.00	\$214.50	\$750.00	\$750.00		\$0.00
169 BOOKS	\$0.00	\$11.02	\$0.00	\$0.00		\$0.00
170 EQUIPMENT	\$2,000.00	\$1,762.99	\$0.00	\$0.00		\$0.00
171 DUES/FEES	\$1,200.00	\$1,262.33	\$1,300.00	\$1,300.00		\$0.00
172 SOFTWARE LICENSING FEES	\$2,000.00	\$0.00	\$2,000.00	\$2,400.00		\$400.00
TOTAL SCHOOL ADMINISTRATION	\$226,417.29	\$214,085.17	\$217,193.43	\$222,600.58		\$5,407.15
DIRECTOR OF SUPPORT SERVICES						
173 WNESU ASSMNT (LEA ODD NON SPEC ED)	\$0.00	\$885.38	\$0.00	\$0.00		\$0.00
174 WNESU ASSESSMENT (SPED ADMIN)	\$31,819.43	\$39,121.85	\$39,979.15	\$40,181.09		\$201.94
TOTAL DIRECTOR OF SUPPORT SERVICES	\$31,819.43	\$40,007.23	\$39,979.15	\$40,181.09		\$201.94
FISCAL SERVICES						
175 TREASURER SALARY	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		\$0.00
176 WNESU ASSESSMENT (FISCAL)	\$56,290.96	\$56,485.44	\$57,347.41	\$59,667.26		\$2,319.85
177 AUDIT SERVICES	\$11,000.00	\$11,000.00	\$12,000.00	\$10,500.00		(\$1,500.00)
178 SHORT-TERM INTEREST	\$5,000.00	\$680.49	\$4,000.00	\$3,000.00		(\$1,000.00)
TOTAL FISCAL SERVICES	\$73,290.96	\$69,165.93	\$74,347.41	\$74,167.26		(\$180.15)

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT						
2017 PROPOSED EXPENDITURE BUDGET						
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017		
OPERATION & MAINTENANCE OF PLANT						
179	CUSTODIAL SALARIES	\$109,499.12	\$113,342.85	\$118,999.78	\$115,030.01	(\$3,969.77)
180	HEALTH INSURANCE STIPEND	\$500.00	\$0.00	\$0.00	\$415.00	\$415.00
181	HEALTH INSURANCE	\$20,191.24	\$37,877.53	\$41,626.36	\$29,647.29	(\$11,979.07)
182	DISABILITY INSURANCE	\$339.84	\$405.84	\$419.63	\$400.59	(\$19.04)
183	FICA/MEDI	\$8,493.69	\$8,105.75	\$9,103.48	\$8,831.54	(\$271.94)
184	GROUP LIFE INSURANCE	\$57.96	\$57.96	\$57.96	\$46.53	(\$11.43)
185	MUNICIPAL RETIREMENT	\$5,940.91	\$6,289.00	\$6,396.24	\$6,638.09	\$241.85
186	WORKERS COMPENSATION	\$6,866.17	\$1,195.77	\$1,309.00	\$7,123.00	\$5,814.00
187	DENTAL INSURANCE	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
188	CONTRACTED SERVICES	\$0.00	\$615.00	\$0.00	\$0.00	\$0.00
189	WATER & SEWER	\$2,500.00	\$2,063.00	\$2,500.00	\$2,750.00	\$250.00
190	CLEANING SERVICES	\$500.00	\$0.00	\$250.00	\$200.00	(\$50.00)
191	TRASH REMOVAL/DISPOSAL	\$2,500.00	\$2,330.31	\$2,500.00	\$2,600.00	\$100.00
192	REPAIRS/MAINTENANCE	\$25,650.00	\$18,131.06	\$26,000.00	\$25,500.00	(\$500.00)
193	CAPITAL IMPROVEMENT REPAIRS	\$11,000.00	\$5,020.00	\$10,000.00	\$10,000.00	\$0.00
194	RENTAL OF STORAGE UNIT	\$2,100.00	\$745.20	\$750.00	\$0.00	(\$750.00)
195	PROPERTY/GENERAL LIABILITY INSURANCE	\$13,000.00	\$13,251.20	\$13,000.00	\$10,500.00	(\$2,500.00)
196	COMMUNICATIONS	\$720.00	\$828.88	\$720.00	\$720.00	\$0.00
197	TRAVEL & CONFERENCE	\$1,000.00	\$1,656.56	\$1,000.00	\$600.00	(\$400.00)
198	SUPPLIES	\$18,850.00	\$19,005.15	\$18,850.00	\$18,850.00	\$0.00
199	ELECTRICITY	\$30,000.00	\$28,241.03	\$28,000.00	\$28,000.00	\$0.00
200	ELECTRICITY - WEST	\$2,850.00	\$1,707.82	\$4,000.00	\$3,000.00	(\$1,000.00)
201	HEAT	\$18,500.00	\$12,998.75	\$18,950.00	\$18,950.00	\$0.00
202	HEATING FUEL - WEST	\$7,000.00	\$7,358.19	\$8,000.00	\$7,000.00	(\$1,000.00)
203	GASOLINE/PROPANE	\$0.00	\$592.78	\$250.00	\$250.00	\$0.00
204	EQUIPMENT	\$2,500.00	\$1,990.92	\$0.00	\$0.00	\$0.00
205	DUES/FEES	\$1,295.00	\$342.00	\$1,295.00	\$1,295.00	\$0.00
206	WNESU ASSESSMENT (BLDG)	\$14,696.00	\$15,460.42	\$15,003.04	\$15,255.37	\$252.33
TOTAL OPERATION & MAINTENANCE OF PLANT		\$306,849.93	\$299,912.97	\$329,280.49	\$313,902.42	(\$15,378.07)
CARE & UPKEEP OF GROUNDS						
207	SNOW PLOWING SERVICES	\$6,000.00	\$7,394.22	\$6,000.00	\$7,500.00	\$1,500.00
208	LAWN CARE SERVICES	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00
209	RECREATION IMPROVEMENTS	\$1,000.00	\$1,413.93	\$1,500.00	\$1,500.00	\$0.00
210	GROUNDS REPAIRS & MAINTENANCE	\$0.00	\$0.00	\$500.00	\$750.00	\$250.00
211	GASOLINE	\$750.00	\$518.26	\$500.00	\$600.00	\$100.00
TOTAL CARE & UPKEEP OF GROUNDS		\$7,750.00	\$9,926.41	\$8,500.00	\$10,350.00	\$1,850.00
VEHICLE MAINTENANCE AND SERVICES						
212	VEHICLE REPAIRS & MAINTENANCE	\$3,500.00	\$2,402.93	\$0.00	\$500.00	\$500.00
213	VEHICLE GASOLINE	\$2,000.00	\$884.26	\$1,000.00	\$1,200.00	\$200.00
214	EQUIPMENT	\$0.00	\$0.00	\$30,000.00	\$0.00	(\$30,000.00)
TOTAL VEHICLE MAINTENANCE & SERVICES		\$5,500.00	\$3,287.19	\$31,000.00	\$1,700.00	(\$29,300.00)
STUDENT TRANSPORTATION						
215	WNESU ASSESSMENT (TRANSPORTATION)	\$127,949.02	\$113,472.99	\$128,181.71	\$89,430.50	(\$38,751.21)
216	WNESU ASSESSMENT (BUS PURCHASE)	\$14,358.20	\$21,744.13	\$18,392.60	\$18,392.60	\$0.00
217	WNESU ASSESSMENT (SPECIAL ED TRANS)	\$37,953.86	\$47,235.64	\$37,246.21	\$35,996.64	(\$1,249.57)
TOTAL STUDENT TRANSPORTATION		\$180,261.08	\$182,452.76	\$183,820.52	\$143,819.74	(\$40,000.78)
ADVERTISING						
218	ADVERTISING	\$300.00	\$32.76	\$800.00	\$800.00	\$0.00
TOTAL ADVERTISING		\$300.00	\$32.76	\$800.00	\$800.00	\$0.00
DATA FACILITATOR						
219	DATA FACILITATOR SALARY	\$8,962.80	\$8,320.00	\$9,000.00	\$0.00	(\$9,000.00)
220	FICA	\$685.65	\$636.42	\$688.50	\$0.00	(\$688.50)
221	WORKERS COMPENSATION	\$81.14	\$87.78	\$99.00	\$0.00	(\$99.00)
222	WNESU ASSESSMENT (DATA FACILITATOR)	\$2,086.52	\$1,995.68	\$1,957.86	\$2,085.19	\$127.33

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
223	WNESU ASSESSMENT (DATA FAC. BILLBACK)	\$26,467.70	\$25,325.34	\$26,631.49	\$26,923.06	\$291.57
TOTAL DATA FACILITATOR		\$38,283.81	\$36,365.22	\$38,376.85	\$29,008.25	(\$9,368.60)
WNESU THRO UGHOUT ASSESSMENT						
224	WNESU ASSMNT (THROUGHOUT)	\$3,412.78	\$2,812.12	\$661.65	\$851.95	\$190.30
TOTAL WNESU THRO UGHOUT ASSESSMENT		\$3,412.78	\$2,812.12	\$661.65	\$851.95	\$190.30
LONG TERM DEBT						
225	INTEREST LONG TERM	\$47,447.75	\$47,447.75	\$43,600.25	\$39,682.00	(\$3,918.25)
226	CAPITAL BOND-PRINCIPAL PAYMENTS	\$95,000.00	\$95,000.00	\$95,000.00	\$95,000.00	\$0.00
TOTAL LONG TERM DEBT		\$142,447.75	\$142,447.75	\$138,600.25	\$134,682.00	(\$3,918.25)
ADJUSTMENT TO PRIOR YEAR EXPENDITURES						
227	ADJUSTMENTS TO PRIOR YEAR EXPENDITURES	\$0.00	\$2,050.36	\$0.00	\$0.00	\$0.00
TOTAL ADJ TO PRIOR YR EXPENDITURES		\$0.00	\$2,050.36	\$0.00	\$0.00	\$0.00
INTERFUND TRANSFERS						
228	TRANSFER TO FOOD SERVICE	\$44,920.00	\$65,428.86	\$61,408.71	\$62,755.52	\$1,346.81
229	TRANSFER TO FOODSERVICE-NEG. BAL PAYMENT	\$0.00	\$7,002.45	\$0.00	\$5,000.00	\$5,000.00
230	TRANSFER TO AFTERSCHOOL PROGRAM	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
TOTAL INTERFUND TRANSFERS		\$54,920.00	\$82,431.31	\$71,408.71	\$77,755.52	\$6,346.81
EARLY EDUCATION						
231	PRESCHOOL SALARY	\$0.00	\$938.00	\$0.00	\$0.00	\$0.00
232	PRESCHOOL FICA	\$0.00	\$71.76	\$0.00	\$0.00	\$0.00
233	WNESU ASSESSMENT (EARLY ED)	\$30,488.78	\$30,488.76	\$23,626.37	\$28,085.65	\$4,459.28
234	PRESCHOOL TUITION	\$34,000.00	\$23,370.60	\$60,000.00	\$80,392.00	\$20,392.00
TOTAL EARLY EDUCATION		\$64,488.78	\$54,869.12	\$83,626.37	\$108,477.65	\$24,851.28
ESSENTIAL EARLY EDUCATION						
235	WNESU ASSESSMENT (EEE)	\$39,794.14	\$41,647.07	\$40,199.84	\$63,890.86	\$23,691.02
236	WNESU ASSESSMENT (EEE MEDICAL)	\$1,138.86	\$0.06	\$175.28	\$222.40	\$47.12
237	WNESU ASSESSMENT (EEE PSYCH)	\$911.08	\$327.46	\$788.76	\$1,850.09	\$1,061.33
238	WNESU ASSESSMENT (EEE SLP)	\$11,957.98	\$11,356.51	\$19,270.31	\$8,958.33	(\$10,311.98)
239	WNESU ASSESSMENT (EEE OT)	\$1,241.35	\$2,680.04	\$0.00	\$3,379.76	\$3,379.76
240	WNESU ASSESSMENT (EEE PT)	\$2,733.25	\$977.26	\$2,574.43	\$708.90	(\$1,865.53)
241	WNESU ASSESSMENT (EEE ADMIN SUPPORT)	\$0.00	\$2,297.10	\$3,397.39	\$4,076.59	\$679.20
242	WNESU ASSESSMENT (EEE TRANSPORTATION)	\$933.97	\$865.79	\$776.26	\$867.97	\$91.71
TOTAL ESSENTIAL EARLY EDUCATION		\$58,710.63	\$60,151.29	\$67,182.27	\$83,954.90	\$16,772.63
REGULAR EDUCATION GRADES 7/8						
243	REGULAR ED SERVICES SALARY GRADES 7/8	\$2,000.00	\$5,062.50	\$0.00	\$0.00	\$0.00
244	REGULAR ED FICA/MEDI GRADES 7/8	\$0.00	\$387.31	\$0.00	\$0.00	\$0.00
245	PURCHASED ED. SERVICES GRADES 7/8	\$0.00	\$672.00	\$0.00	\$0.00	\$0.00
246	EST/504 SERVICES GRADES 7/8	\$32,000.00	\$0.00	\$32,000.00	\$5,000.00	(\$27,000.00)
247	504/EST TESTING SERVICES GRADES 7/8	\$0.00	\$0.00	\$2,500.00	\$3,000.00	\$500.00
248	REGULAR ED TUITION GRADES 7/8	\$830,196.00	\$750,554.79	\$885,000.00	\$870,000.00	(\$15,000.00)
TOTAL REGULAR EDUCATION GRADES 7/8		\$864,196.00	\$756,676.60	\$919,500.00	\$878,000.00	(\$41,500.00)
SPECIAL EDUCATION GRADES 7/8						
249	SPECIAL EDUCATION EXCESS COSTS GRADES 7/8	\$119,000.00	\$32,330.41	\$34,000.00	\$32,000.00	(\$2,000.00)
TOTAL SPECIAL EDUCATION GRADES 7/8		\$119,000.00	\$32,330.41	\$34,000.00	\$32,000.00	(\$2,000.00)
TOTAL GENERAL FUND		\$4,840,596.00	\$4,368,709.53	\$4,720,309.92	\$4,755,703.00	\$35,393.08
AFTERSCHOOL PROGRAM						
250	AFTERSCHOOL PROGRAM COORDINATOR	\$0.00	\$17,768.75	\$0.00	\$16,000.00	\$16,000.00
251	AFTERSCHOOL PROGRAM DIRECTOR	\$0.00	\$4,577.00	\$0.00	\$4,600.00	\$4,600.00
252	HOLT WELLNESS COORDINATOR	\$0.00	\$3,220.00	\$0.00	\$3,000.00	\$3,000.00
253	GARDEN TO TABLE COORDINATOR	\$0.00	\$9,417.50	\$0.00	\$9,500.00	\$9,500.00

Westminster / WNESU School District

WESTMINSTER TOWN SCHOOL DISTRICT						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
254	AFTERSCHOOL PROGRAM ASSISTANTS	\$0.00	\$15,634.83	\$0.00	\$15,400.00	\$15,400.00
255	GARDEN TO TABLE ASSISTANT	\$0.00	\$3,166.00	\$0.00	\$3,000.00	\$3,000.00
256	AFTERSCHOOL DATA ENTRY	\$0.00	\$1,011.98	\$0.00	\$1,000.00	\$1,000.00
257	HOLT PROGRAM ASSISTANT	\$0.00	\$520.00	\$0.00	\$550.00	\$550.00
258	AFTERSCHOOL PROGRAM TUTOR	\$0.00	\$2,023.50	\$0.00	\$2,000.00	\$2,000.00
259	AFTERSCHOOL PROGRAM CLUB LEADERS	\$0.00	\$3,259.84	\$0.00	\$3,400.00	\$3,400.00
260	AFTERSCHOOL HEALTH INSURANCE	\$0.00	\$127.03	\$0.00	\$0.00	\$0.00
261	AFTERSCHOOL FICA	\$0.00	\$4,598.51	\$0.00	\$4,473.00	\$4,473.00
262	AFTERSCHOOL MUNICIPAL RETIREMENT	\$0.00	\$400.65	\$0.00	\$920.00	\$920.00
263	AFTERSCHOOL WORKERS COMPENSATION	\$0.00	\$1,239.44	\$0.00	\$450.00	\$450.00
264	AFTERSCHOOL PURCHASED PROF SERVICES	\$0.00	\$420.00	\$0.00	\$400.00	\$400.00
265	OTHER PROFESSIONAL SERVICES	\$0.00	\$6,313.14	\$0.00	\$6,500.00	\$6,500.00
266	AFTERSCHOOL COMMUNICATIONS	\$0.00	\$273.26	\$0.00	\$300.00	\$300.00
267	TRAVEL/CONFERENCE	\$0.00	\$70.00	\$0.00	\$70.00	\$70.00
268	AFTERSCHOOL SUPPLIES	\$0.00	\$2,642.25	\$0.00	\$2,600.00	\$2,600.00
269	HOLT FAMILY WELLNESS SUPPLIES	\$0.00	\$808.60	\$0.00	\$800.00	\$800.00
270	AFTERSCHOOL SUPPLIES	\$0.00	\$500.43	\$0.00	\$500.00	\$500.00
271	AFTERSCHOOL PROGRAM SNACKS	\$0.00	\$1,692.47	\$0.00	\$1,700.00	\$1,700.00
272	FOOD	\$0.00	\$746.98	\$0.00	\$750.00	\$750.00
273	MEMBERSHIP DUES/FEES	\$0.00	\$576.00	\$0.00	\$100.00	\$100.00
TOTAL AFTERSCHOOL PROGRAM		\$0.00	\$81,008.16	\$0.00	\$78,013.00	\$78,013.00
FOODSERVICE						
274	FOODSERVICE COORDINATOR	\$38,636.88	\$38,636.88	\$38,636.88	\$39,409.62	\$772.74
275	FOODSERVICES SALARIES	\$28,405.96	\$25,793.26	\$32,308.50	\$24,664.65	(\$7,643.85)
276	FRESH FRUIT & VEGGIES SALARIES	\$0.00	\$2,296.00	\$0.00	\$2,300.00	\$2,300.00
277	FOODSERVICE SUBSTITUTE SALARY	\$0.00	\$140.00	\$0.00	\$140.00	\$140.00
278	HEALTH INSURANCE STIPEND	\$500.00	\$0.00	\$0.00	\$85.00	\$85.00
279	HEALTH INSURANCE	\$7,288.92	\$16,309.76	\$14,728.19	\$16,166.38	\$1,438.19
280	DISABILITY INSURANCE	\$182.64	\$212.04	\$207.02	\$222.34	\$15.32
281	FICA/MEDI	\$4,753.59	\$4,931.92	\$5,427.32	\$5,094.89	(\$332.43)
282	GROUP LIFE INSURANCE	\$38.64	\$38.64	\$38.64	\$35.67	(\$2.97)
283	MUNICIPAL RETIREMENT	\$3,603.38	\$3,018.56	\$2,975.22	\$3,829.46	\$854.24
284	WORKERS COMPENSATION	\$1,587.99	\$697.92	\$780.40	\$1,478.99	\$698.59
285	STAFF TRAINING	\$0.00	\$160.00	\$0.00	\$160.00	\$160.00
286	DENTAL	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
287	USDA, STORAGE & DELIVERY	\$0.00	\$324.78	\$700.00	\$400.00	(\$300.00)
288	REPAIRS/MAINTENANCE	\$1,500.00	\$3,016.38	\$1,500.00	\$3,200.00	\$1,700.00
289	RENTAL/VEHICLE INSURANCE	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00
290	SUPPLIES	\$4,200.00	\$298.28	\$2,200.00	\$2,500.00	\$300.00
291	PAPER/CHEMICALS	\$4,200.00	\$3,413.45	\$4,850.00	\$4,000.00	(\$850.00)
292	PROPANE GAS	\$3,750.00	\$2,110.32	\$3,500.00	\$2,400.00	(\$1,100.00)
293	FOOD	\$80,000.00	\$70,930.23	\$90,000.00	\$75,000.00	(\$15,000.00)
294	BREAKFAST	\$9,000.00	\$7,398.59	\$8,000.00	\$7,800.00	(\$200.00)
295	MILK	\$20,000.00	\$8,950.33	\$11,000.00	\$9,500.00	(\$1,500.00)
296	EQUIPMENT	\$2,000.00	\$1,747.04	\$0.00	\$0.00	\$0.00
297	DUES & FEES	\$360.00	\$1,050.00	\$350.00	\$1,100.00	\$750.00
TOTAL FOOD SERVICE		\$214,808.00	\$191,774.38	\$217,502.17	\$199,787.00	(\$17,715.17)
E-RATE EXPENDITURES						
298	E-RATE SUPPLIES	\$0.00	\$290.62	\$0.00	\$0.00	\$0.00
TOTAL E-RATE EXPENDITURES		\$0.00	\$290.62	\$0.00	\$0.00	\$0.00
GRAND TOTAL TO BE VOTED UPON BY TAXPAYERS		\$5,055,404.00	\$4,641,782.69	\$4,937,812.09	\$5,033,503.00	\$95,690.91

REPORT OF THE SUPERINTENDENT OF SCHOOLS - January 2016

There always seems to be something new churning the waters of public education and this year is no exception. Here is a brief summary of noteworthy events and initiatives from the Federal, State, and local levels that you will want to know about as we swing into the New Year.

Federal and State Laws - At the Federal level, the now infamous No Child Left Behind (NCLB) act has been replaced by a new authorization that has been titled Every Student Succeeds Act (ESSA). There will be funding changes as a result of the new authorization because Title I grant funding, which is used to provide economically disadvantaged students with remedial educational opportunities, has been increased nationwide. It is possible that we will see an increase in Title I funding, but it is also likely that Title IIA funding, which pays for teacher professional development, will be reduced.

It is not so clear how the school accountability picture will play out under the new law. As most people are aware, NCLB resulted in nearly all of the schools in Vermont being identified as needing improvement, a situation that is certainly not true in a state that has been shown in study after study to have one of the most effective educational systems in the country. The good news is that ESSA removes the use of a single test as the sole measure of success of a school and allows states to determine its own formula for designating schools in need of improvement. However, the use of test scores for this determination is only diminished, not eliminated, under the ESSA. Exactly how this and many other details of this law will play out will only be known when the regulations and guidance for implementation are finally drafted and enacted both at the Federal and State level.

At the State level, Act 46, also known as the school consolidation law, has pretty much occupied the entire attention of the Agency of Education, the VT State Board of Education, the press, and, increasingly, the supervisory unions. This complex piece of legislation, complete with a controversial set of spending caps, was enacted in 2015 and has already resulted in governance changes in a significant number of supervisory unions in the state. A complete discussion of this legislation would take up most of your Annual Report, but I do want to apprise you of where the discussion of Act 46 stands at the moment here in the WNESU.

After some fits and starts, each of the WNESU town school districts has agreed to participate in a discussion of the possible benefits and downsides of a consolidated supervisory union-wide governance structure. Each town district has appointed representatives to sit on a consolidation committee that will begin to meet this month. At the conclusion of the committee's work, they will be charged with making a recommendation concerning consolidation, either to move the member districts toward a vote concerning a new governance structure or, to a conclusion that a combined structure is not in the best interests of the towns and our students. I also expect that at some point in the proceedings there will be a series of informational meetings in each of the towns that will be used in part to gauge local support for a consolidated governance structure and in part to gather and subsequently discuss concerns about such a plan. The Town School Board members in each of our towns has taken a measured and deliberate approach to moving toward this discussion which I believe is appropriate for our member towns, given the differing grade structures and tuition arrangements among them, which makes consolidation a difficult matter to resolve easily.

I will add a few personal comments here in regards to this discussion of consolidation. First, we are only at the beginning stages of having this discussion. No decisions have been made nor will they be without a complete analysis of the possible benefits to students, to the efficient management of the schools, and to the financial ramifications of a move toward consolidation. Second, governance consolidation is not the same as closing schools. In fact, there are safeguards for preserving small schools built into Act 46 and a

final plan and articles of incorporation for consolidation can be structured to keep open small schools if that is determined to be in the best interest of children and their families. Finally, there is no question that local control of schools will be in the spotlight as a part of the consolidation discussion. I think that

Westminster / WNESU School District

Secretary of Education Rebecca Holcombe, in a discussion of consolidation that we hosted here this fall, made a thought provoking comment in this regard when she said that it was up to each and every one of us to think about what we consider to be “local”. Is it the valley we happen to live in, is it our town, or supervisory union, or some other geographic or cultural construct? It is how each person considers this question and how each individual sees the potential opportunities and liabilities of consolidated school governance that will, in the end, determine the direction this discussion goes and what the recommendation of the committee will be.

Last of all on the topic, I would say stay tuned to see what further actions the legislature may take to tweak or revise Act 46 in the next few months as changes in the law may have far reaching effects in terms of the potential viability of consolidation within the WNESU.

Local Initiatives - At the local level, there are a multitude of initiatives underway at our schools. Through the system of teacher supervision and evaluation, we continue a focus on helping every teacher to acquire expertise and additional knowledge in the use of the best instructional techniques. This is one of the most powerful ways that we can continue to improve our system and the student outcomes we can expect. This is being accomplished through an unbending focus on instruction and the implementation of State Standards as each teacher continues through the district’s system of supervision and evaluation.

Our work on Personal Learning Plans for each student in grades 7-12 continues, as does the implementation of proficiency-based learning instruction and grading (PBL). PBL’s are required by the State to go into effect for all students entering grade 9 in 2016. The middle school has embarked in this initiative in grades 5-8 this year. There are still many challenges and hurdles to be overcome in this work, but teachers and administrators are working hard at making this work for students and their families. For more information on this effort, I would suggest that you check out the VT Agency of Education website.

We continue to strive to meet the diverse needs of our learners. Each school has a fully functioning multi-tiered system of student supports to identify and assist struggling students and we are either exploring or implementing several new programs of instruction district-wide. Science teachers in grades K-8 continue to develop new units of study based on the Next Generation Science Standards and they are also implementing a district-wide writing program called Units of Study. In addition, we are piloting a new math program called Eureka Math in some of the grade levels at some of our schools as well as looking at the outcomes of some of our existing math programs. All of these initiatives are aimed at providing powerful and consistent instruction throughout the WNESU across all grades pre-K through 12.

WNESU Services and Budget - It is not always clear to everyone, I am afraid, what exactly the WNESU does and how expenditures at the supervisory union level benefit our member districts. The WNESU provides services in a number of key areas which include: the Early Education Program for students ages 3 and 4, both 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; 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.

The provision of special education services and transportation at the SU level are relatively new requirements under State law and explain in large part why the WNESU budget has, like that of all SU budgets state-wide, grown considerably in the past few years. At the same time, these expenses have moved out of the local budgets where they were formally individually accounted for, and are now assessed to the member districts through a variety of agreed upon formulas.

Westminster / WNESU School District

While the provision of these and other services has, in some cases, resulted in some cost savings, I am also afraid that the SU budget is a complicated document to read and understand because some of the areas involve costs that are assessed to the member districts while others are, either in part or fully, funded through State and Federal grants. A detailed discussion of this budget would not be possible in the space available in this report, but I will be posting a document, along with the WNESU budget, in the next few weeks on the WNESU website (WNESU.org) that should help to make this process more clear.

FY 17 School Budgets:

Act 46 Spending Caps - The controversial spending caps passed by the Vermont Legislature in 2015 place a limit on education spending per equalized pupil. If a school district passes a budget that is over this limit, then the district is assessed a 100% penalty for the amount spent over the cap per equalized pupil. Our local boards have worked hard to stay under these caps during the budgeting process and therefore none of our local budgets, as proposed, exceed the cap.

Tax Rate Comparisons - During the 2015 legislative session the Vermont Legislature changed the method used to calculate education taxes. This change made it impossible to use the old estimated tax sheets, which allowed you to compare the estimated tax rate with those from previous years. In order to help you make this comparison, I have included the following chart, which directly compares last year's actual tax rates for grades K-8 and 9-12 with our best estimate of the FY 17 taxes, based upon the budgets that each board will be bringing to town meeting. I am pleased to say that all of our town school tax rates are projected to go down for FY 17.

	FY16 Actual Tax Rates			FY17 Estimated Tax Rates			Tax Rate Difference, K-12 FY16 to FY17
	K-8 Rate	9-12 Rate	Total K-12	K-8 Rate	9-12 Rate	Total K-12	
Athens	0.9721	0.4847	1.4568	**	**		
Grafton	0.8508	0.5416	1.3924	**	**		
Rockingham	1.0996	0.5253	1.6249	1.0564	0.4965*	1.5529	- .0720
Westminster	1.2074	0.4438	1.6512	1.1836	0.4554*	1.6390	- .0122

*Based on proposed BFUHS budget

** Not available at press time

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.

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 two years. It again includes a chart that gives an overview of the factors that will influence each town's school residential property taxes in 2016-2017 (Fiscal Year 17).

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. This change had the effect of lowering homestead taxes, at least on a one-time basis. See the chart above for comparisons between our districts' tax rates in FY16 and in our proposed budgets.

Westminster / WNESU School District

School District Expense Budgets and Education Spending - The expense budget is what we all vote on during Town Meeting Day. Our school boards have worked hard to keep their budget increases at a minimum. Because of the way the formula for calculating taxes works and the other factors discussed here, tax rates can rise even though an expense budget has no increase and (occasionally) tax rates can fall even when the budget rises.

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. When education spending goes up, more money needs to be raised in taxes. When it goes down, less tax money needs to be raised. In most of our district budgets this year, projected revenues have dropped, requiring more money to be raised by taxes, even though the increases in budgets are small.

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 FY17 compared to FY16:

Athens +9.22; Rockingham -11.32; Grafton -0.30; Westminster -9.44; BFUHS +0.51

Common Level of Appraisal (CLA)- This is a complicated calculation which we receive from the VT Tax Department that includes the relationship between actual real estate sales versus the properties' assessed value. 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 in FY17 compared to FY16:

Athens +0.50%; Rockingham -1.30%; Grafton -6.78%; Westminster -1.19%

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. Our local districts were able to take advantage of substantial FY 15 surpluses in order to offset spending increases this year. Athens had a small deficit in FY 15, but this was substantially less than the one that was recorded in the previous year, so it was in effect a positive factor in that district's revenue picture.

Changes in the amount of reserve funds designated from prior years for budget reduction can affect revenues in local budgets as well. At this time, none of our districts have designated reserve funds to offset educational spending.

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.

Westminster / WNESU School District

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

Effect on FY 17 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- Thanks go to principals John Turner (Athens/Grafton) and Heidi Moccia (Bellows Falls Middle School) for their excellent services to the district for the past few years and best of luck to them in their new endeavors. (Yes, John, you can really retire now!) We have welcomed two new principals-- Karen Bukowski, who brings extensive experience to her assignment at the Bellows Falls Middle School and, Cela Dorr, who has provided energetic leadership at the Athens/Grafton Joint Contract School. It has been a real pleasure to get to know them and to see how their skills have already benefited their schools and students.

Finally, I would once again this year 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. 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 2016

The **Special Education and Related Services staff of WNESU** have been wonderful at working through the changes and challenges of special education consolidation. This enormous process has drawn upon each individual's professional and personal resources to ride through the highs and lows of this change. Flexibility and openness have been required to try new ways to work together and support each other for the benefit of our students. The ability for staff to work in other schools is providing learning opportunities for everyone to share their expertise and learn from others.

Our **Essential Early Education** numbers have increased with the supervisory union's focus on Early Education. As we have been seeing higher numbers of students identified earlier and we are beginning to see students coming off of IEP's at a younger age. The outreach and support for identification of these students has been increasingly successful as we continue to refine the processes and monitor this area of growth for the SU.

Our **Intensive Needs Programs** are now offered K-12 with many teachers and para-educators that are working together to provide integrated services throughout. The students are learning that there are many more adults that care about them and can provide services for them while teaching them to become increasingly independent.

Dynamic Learning Maps Alternative Assessment™ (DLM®) which is the new assessment for children who are unable to take the standard methods of assessment is a system that offers innovative ways for all students with significant cognitive disabilities to demonstrate their learning throughout the school year. This provides students the opportunity to align with college and career readiness standards in English language arts and mathematics.

The **BFUHS Community Based Learning (CBL)** program helps students contribute to the community by obtaining volunteer jobs in the school and local community. This program promotes differentiated opportunities for students by giving them experience, supported guidance and foundational knowledge in order to prepare them for life after High School.

Local businesses have been highly motivated to develop future employees as they reduce training costs because students are working as volunteers during their initial learning. As a result, several of our students have successfully completed their training and been hired for summer jobs or jobs after graduation proving that students can be college and career ready upon graduation. This year we are beginning to focus on opportunities for BFMS special education students to increase their awareness of potential vocational activities to develop continuous programming.

This has been a year filled with changes and a substantial paradigm shift. We are excited about the upcoming year and the opportunities this presents in 2016-2017.

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, 2015, 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.

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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, 2015, 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 on pages 3 through 7 and 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 28, 2015 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 28, 2015

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2015

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, 2015. 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 \$141,705 during fiscal year 2015 as a result of this year's operations, compared to a decrease of \$10,357 in the prior year.
- The total cost of all of the Supervisory Union's programs was \$10,815,243 for fiscal year 2015 which was an increase of \$5,104,948 when compared to fiscal year 2014.

Governmental Funds Reporting:

- During fiscal year 2015 and 2014 the General Fund reported no change in fund balance.
- The Special Revenue Fund, which reports the activities related to Federal, State and local grants, had a decrease in fund balance of \$11,943, compared to a decrease of \$9,234 in the prior year. This decrease in fund balance was covered by available EPSDT funds. The Special Revenue fund balance as of June 30, 2015 was \$33,444, which is mostly 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 4. 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

WINDHAM NORTHEAST SUPERVISORY UNION MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2015

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. The June 30, 2014 balances were restated to implement GASB 68, resulting in a decrease of net position of \$90,649 from \$236,513 to \$145,864.

Table 1
Net Position

	<u>Governmental Activities</u>		Net <u>Change</u>
	(Restated)		
	<u>2015</u>	<u>2014</u>	
Current and other assets	\$ 1,290,717	\$ 946,690	\$ 344,027
Capital assets	<u>316,246</u>	<u>191,126</u>	<u>125,120</u>
Total assets	<u>1,606,963</u>	<u>1,137,816</u>	<u>469,147</u>
Total deferred outflows of resources	<u>117,944</u>	<u>45,560</u>	<u>72,384</u>
Other liabilities	1,289,508	1,037,512	251,996
Long-term debt	<u>42,339</u>	<u>0</u>	<u>42,339</u>
Total liabilities.	<u>1,131,847</u>	<u>1,037,512</u>	<u>294,335</u>
Total deferred inflows of resources	<u>105,491</u>	<u>0</u>	<u>105,491</u>
Net position:			
Invested in capital assets, net of debt	273,907	191,126	82,781
Restricted	33,444	45,387	(11,943)
Unrestricted	<u>(19,782)</u>	<u>(90,649)</u>	<u>70,867</u>
Total net position	<u>\$ 287,569</u>	<u>\$ 145,864</u>	<u>\$ 141,705</u>

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2015

Table 2
Change in Net Position

	<u>Governmental Activities</u>		<u>Net</u>
	<u>2015</u>	<u>2014</u>	<u>Change</u>
REVENUE			
Program revenue :			
Operating grants and contributions	\$ 3,521,917	\$ 2,913,576	\$ 608,341
General revenue:			
Assessments	7,393,516	2,742,962	4,650,554
Other general revenue	<u>41,515</u>	<u>43,400</u>	<u>(1,885)</u>
Total revenue	<u>10,956,948</u>	<u>5,699,938</u>	<u>5,257,010</u>
PROGRAM EXPENSES			
Administrative services	2,009,050	1,959,723	49,327
Regular Education	406,175	87,554	318,621
Special education services	5,955,824	1,369,092	4,586,732
EPSDT services	43,397	41,124	2,273
Title I program services	1,265,371	1,321,856	(56,485)
Title II program services	325,000	100,304	224,696
21st Century grant program	120,665	125,316	(4,651)
Other state/local/federal program services	500,782	567,326	(66,544)
Interest on long-term debt	1,530	0	1,530
On behalf payments	<u>187,449</u>	<u>138,000</u>	<u>49,449</u>
Total program expenses	<u>10,815,243</u>	<u>5,710,295</u>	<u>5,104,948</u>
Increase(decrease) in net position	\$ <u>141,705</u>	\$ <u>(10,357)</u>	\$ <u>152,062</u>

The Supervisory Union's total revenues increased by \$5,257,010 in fiscal year 2015, most of this relating to the increase in assessments to the member school districts from fiscal year 2014. Operating grants and contributions also increased significantly due to having all federal grants run through the Supervisory Union instead of each school district as was done in fiscal year 2014.

Expenses increased by \$5,104,948 in fiscal year 2015. This is mainly due to all special education services for each school district being provided by the Supervisory Union for which the school districts were assessed for services provided, thus the increase in assessments.

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, 2015

Table 3
Governmental Activities

	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	<u>2015</u>	<u>2015</u>	<u>2014</u>	<u>2014</u>
Special education services	\$ 5,955,824	\$ 5,604,306	\$ 1,369,092	\$956,766
Administrative services	2,009,050	1,264,818	1,959,723	1,687,624
Federal/State/local grant program	2,255,215	16,497	2,155,926	64,775
Regular education	406,175	406,175	87,554	87,554
All others	<u>188,979</u>	<u>1,530</u>	<u>138,000</u>	<u>0</u>
	<u>\$10,815,243</u>	<u>\$ 7,293,326</u>	<u>\$ 5,710,295</u>	<u>\$ 2,796,719</u>

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 \$33,444, which is less than last year's total of \$45,387. Included in this year's total change in fund balance is a decrease of \$11,943 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>	Variance Favorable (Unfavorable)
Revenues:			
Assessments	\$ 7,829,791	\$ 7,393,516	\$ (436,275)
State Revenue - State placed reimbursements	0	406,909	406,909
Expenditures:			
General Administrative Services			
Board of education	256,833	9,625	247,208
Regular Education			
Instruction	85,246	423,308	(338,062)
Special Education			
Instruction	4,147,862	3,982,355	165,507
Psychologist	403,717	327,988	75,729
Speech	254,392	307,890	(53,498)
Special area adrnin.	247,429	304,213	(56,784)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2015

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

General Administrative Services-Board of education was under budget due to certain personnel salaries/benefits being budgeted here since contract negotiations were still in process at the time the budget was set. Regular education was over budget due to the reclassification of ineligible special education expenditures. Special Education - instruction was under budget due to reassigning ineligible special education expenditures to regular education instruction. Special Education - psychologist was under budget because the Supervisory Union was unable to fill an open position. Special Education - speech was over budget due to the hiring of a subcontractor rather than filling an open position. Special Education - special area admin services was over budget because of reclassifying secretarial support to the General Fund due to a shortage of grant funds.

Capital Assets and Debt Administration

Capital Assets

During fiscal year June 30, 2015, the Supervisory Union invested \$157,541 in two new buses and special education computers. This along with the \$32,421 of depreciation increased capital assets, net of depreciation, by \$125,120 from \$191,126 to \$316,246.

Debt Administration

At June 30, 2015, the Supervisory Union had \$22,996 in leases outstanding compared to \$-0- at June 30, 2014.

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 has on the local economy. When adopting the budget for fiscal year 2015-2016, 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

WINDHAM NORTHEAST SUPERVISORY UNION

EXHIBIT C

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2015

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 829,275	\$ 0	\$ 829,275
Due from State of Vermont	71,285	142,361	213,646
Due from other Districts	184,155	18,592	202,747
Due from other funds	0	173,316	173,316
Other receivables	8,261	19,332	27,593
Prepays	17,456	0	17,456
<i>Total assets</i>	<u>\$ 1,110,432</u>	<u>\$ 353,601</u>	<u>\$1,464,033</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 633,697	\$ 116,919	\$ 750,616
Unearned revenue	303,419	203,238	506,657
Due to other funds	173,316	0	173,316
Total liabilities	<u>1,110,432</u>	<u>320,157</u>	<u>1,430,589</u>
Fund Balances			
Nonspendable - prepaids	17,456	0	17,456
Restricted for grants			
EPSDT program	0	32,968	32,968
Various other grant programs	0	476	476
Unassigned	(17,456)	0	(17,456)
Total fund balances	<u>0</u>	<u>33,444</u>	<u>33,444</u>
Total liabilities and fund balances	<u>\$ 1,110,432</u>	<u>\$ 353,601</u>	<u>\$ 1,464,033</u>

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION

EXHIBIT D

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

JUNE 30, 2015

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS		\$33,444
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 \$658,780 and the accumulated depreciation is \$342,534.		
		316,246
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		(32,235)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:		
Supervisory Union's contribution subsequent to the measurement	117,944	
Difference between actual and expected investments	(99,399)	
Other pension changes	<u>(6,092)</u>	12,453
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>(42,339)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 287,569</u>

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION

EXHIBIT E

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCES -GOVERNMENTAL FUNDS**

YEAR ENDED JUNE 30, 2015

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
REVENUES			
Assessments	\$ 7,393,516	\$ 0	\$ 7,393,516
Federal revenue	15,539	2,467,779	2,483,318
State and local revenue	728,693	122,457	851,150
Other revenue	40,329	0	40,329
Investment income	1,186	0	1,186
On behalf payments	147,600	0	147,600
Total Revenues	<u>8,326,863</u>	<u>2,590,236</u>	<u>10,917,099</u>
EXPENDITURES			
Current			
Administrative services	1,988,757	0	1,988,75
Regular education	477,042	0	477,04
Special education services	5,596,732	351,518	5,948,25
EPSDT services	0	43,397	43,39
Title I program services	0	1,265,371	1,265,37
Title II program services	0	325,000	325,00
21st Century Grant	0	120,665	120,66
Other State/Local and Federal program services	0	496,228	496,228
On behalf payments	147,600	0	147,60
Debt service			
Principal	10,364	0	10,36
Interest	1,530	0	1,53
Capital outlay	157,541	0	157,54
Total expenditures	<u>8,379,566</u>	<u>2,602,179</u>	<u>10,981,745</u>
EXCESS REVENUES (EXPENDITURES)	(52,703)	(11,943)	(64,646)
OTHER FINANCING SOURCES (USES)			
Note and lease proceeds	52,703	0	52,703
NET CHANGE FUND BALANCES	<u>0</u>	<u>(11,943)</u>	<u>(11,943)</u>
FUNDBALANCES- JULY 1,2014	0	45,387	45,387
FUND BALANCES- JUNE 30,2015	<u>\$ 0</u>	<u>\$ 33,444</u>	<u>\$ 33,444</u>

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED REVENUE BUDGET

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
GENERAL FUND					
OTHER REVENUE					
1 OTHER TRANSPORTATION FEES	\$0.00	(\$27,272.28)	\$0.00	(\$18,000.00)	(\$18,000.00)
2 DONATION	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00
3 INTEREST ON INVESTMENTS	(\$1,225.00)	(\$1,186.37)	(\$600.24)	(\$600.00)	\$0.24
4 SALE/LOSS FIXED ASSETS	\$0.00	(\$3,764.24)	\$0.00	\$0.00	\$0.00
5 ADJ PRIOR YEARS EXPENDITURE	\$0.00	(\$294.78)	\$0.00	\$0.00	\$0.00
6 CAPITAL LEASE PROCEEDS	\$0.00	(\$52,703.00)	\$0.00	\$0.00	\$0.00
7 PARAPRO TESTING REIMBURSEMENT	\$0.00	(\$405.00)	\$0.00	\$0.00	\$0.00
8 SPEC ED SHARED SERVICES	\$0.00	(\$1,402.07)	\$0.00	\$0.00	\$0.00
9 EXTRA ORDINARY SPEC ED REIMBURSEMENT	\$0.00	(\$60,677.72)	\$0.00	(\$134,064.00)	(\$134,064.00)
10 SPEC ED STATE PLACED REIMBURSEMENT	\$0.00	(\$406,909.45)	(\$224,000.00)	(\$282,440.00)	(\$58,440.00)
11 SUBSTANCE ABUSE PROG-FISCAL SERVICES	\$0.00	(\$1,100.00)	\$0.00	\$0.00	\$0.00
12 STATE TRANSPORTATION AID	\$0.00	\$0.00	\$0.00	(\$216,629.00)	(\$216,629.00)
13 COBRA 2% ADMIN FEE-FISCAL SERVICES	\$0.00	(\$494.20)	\$0.00	\$0.00	\$0.00
TOTAL OTHER REVENUES	(\$1,225.00)	(\$556,709.11)	(\$224,600.24)	(\$651,733.00)	(\$427,132.76)
ATHENS-GRAFTON ASSESSMENT					
14 ELL ASSESSMENT	(\$770.49)	(\$771.87)	(\$880.90)	(\$1,781.83)	(\$900.93)
15 REGULAR EDUCATION BILLBACK	(\$56,000.66)	(\$52,887.98)	(\$38,427.12)	(\$50,410.01)	(\$11,982.89)
16 HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$731.53)	\$0.00	\$0.00	\$0.00
17 REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$162.70)	\$0.00	\$0.00	\$0.00
18 REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$256.08)	\$0.00	\$0.00	\$0.00
19 COURSE REIMBURSEMENT ASSESSMENT	(\$184.01)	(\$629.89)	(\$274.82)	(\$156.54)	\$118.28
20 TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$6,582.35)	(\$6,576.98)	(\$7,021.52)	(\$7,284.55)	(\$263.03)
21 INFORMATION TECHNOLOGY ASSESSMENT	(\$3,647.56)	(\$4,814.44)	(\$6,208.73)	(\$5,481.35)	\$727.38
22 BOARD ASSESSMENT	(\$18,873.15)	(\$788.02)	(\$4,070.28)	(\$6,837.24)	(\$2,766.96)
23 LEGAL SERVICES ASSESSMENT	(\$1,097.56)	(\$675.49)	(\$1,147.89)	(\$792.00)	\$355.89
24 SUPERINTENDENT ASSESSMENT	(\$17,071.58)	(\$17,357.53)	(\$18,422.17)	(\$19,459.33)	(\$1,037.16)
25 CURRICULUM COORD/GRANT MANAGER ASSMNT	(\$3,798.80)	(\$3,233.92)	(\$3,716.59)	(\$3,584.63)	\$131.96
26 OTHER ADMINISTRATIVE ASSESSMENT	(\$1,070.56)	(\$1,534.19)	(\$1,775.41)	(\$1,945.79)	(\$170.38)
27 504 COORDINATOR ASSESSMENT	(\$1,672.32)	(\$1,621.12)	(\$1,911.64)	(\$1,628.52)	\$283.12
28 REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$411.23)	\$0.00	\$0.00	\$0.00
29 FISCAL SERVICES ASSESSMENT	(\$26,123.98)	(\$26,235.66)	(\$29,847.48)	(\$30,507.73)	(\$660.25)
30 BUILDING ASSESSMENT	(\$6,820.25)	(\$7,180.83)	(\$7,808.60)	(\$7,800.04)	\$8.56
31 TRANSPORTATION ASSESSMENT	(\$87,216.12)	(\$65,436.25)	(\$70,183.15)	(\$51,628.18)	\$18,554.97
32 MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$329.27)	(\$1,306.06)	(\$344.27)	(\$435.60)	(\$91.33)
33 DATA FACILITATOR ASSESSMENT	(\$968.33)	(\$926.91)	(\$1,019.00)	(\$1,066.15)	(\$47.15)
34 SUBSTANCE ABUSE PROG COUNSELOR ASSESSMENT	(\$317.29)	(\$274.82)	(\$291.28)	(\$304.76)	(\$13.48)
35 SPECIAL EDUCATION ASSESSMENT	(\$189,142.50)	(\$160,751.80)	(\$185,941.31)	(\$197,016.67)	(\$11,075.36)
36 SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$18,409.49)	(\$14,956.15)	(\$21,214.70)	(\$23,711.95)	(\$2,497.25)
37 SPECIAL EDUCATION SPEECH ASSESSMENT	(\$11,600.26)	(\$14,039.82)	(\$14,262.57)	(\$14,940.71)	(\$678.14)
38 SPECIAL EDUCATION OT ASSESSMENT	(\$8,096.24)	(\$7,668.84)	(\$6,502.41)	(\$6,725.36)	(\$222.95)
39 SPECIAL EDUCATION PT ASSESSMENT	(\$1,170.14)	(\$1,000.72)	(\$1,208.04)	(\$1,322.40)	(\$114.36)
40 SPECIAL EDUCATION ADMIN ASSESSMENT	(\$11,282.78)	(\$13,872.11)	(\$14,169.70)	(\$14,247.73)	(\$78.03)
41 SPECIAL EDUCATION TRANSPORTATION ASSMNT	\$0.00	(\$22,617.57)	(\$17,834.34)	(\$17,236.02)	\$598.32
42 EEE ASSESSMENT	(\$26,571.08)	(\$27,274.41)	(\$34,361.25)	(\$32,634.90)	\$1,726.35
43 EEE MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$113.60)	(\$113.60)
44 EEE PSYCHOLOGY ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$945.01)	(\$945.01)
45 EEE SPEECH ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$4,575.84)	(\$4,575.84)
46 EEE OT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$1,726.36)	(\$1,726.36)
47 EEE PT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$362.10)	(\$362.10)
48 EEE ADMINISTRATION ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$2,082.29)	(\$2,082.29)
49 EEE TRANSPORTATION ASSESSMENT	\$0.00	(\$414.04)	(\$401.67)	(\$415.71)	(\$14.04)
TOTAL ATHENS-GRAFTON ASSESSMENT	(\$498,816.77)	(\$456,408.96)	(\$489,246.84)	(\$509,160.90)	(\$19,914.06)
ROCKINGHAM ASSESSMENT					
50 ELL ASSESSMENT	(\$4,925.64)	(\$4,934.58)	(\$5,176.55)	(\$9,946.29)	(\$4,769.74)
51 REGULAR EDUCATION BILLBACK	(\$29,245.86)	(\$200,180.63)	(\$21,642.13)	(\$150,801.81)	(\$129,159.68)
52 HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$4,674.97)	\$0.00	\$0.00	\$0.00
53 REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$1,039.78)	\$0.00	\$0.00	\$0.00
54 REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$1,636.50)	\$0.00	\$0.00	\$0.00
55 COURSE REIMBURSEMENT ASSESSMENT	(\$1,176.32)	(\$4,531.53)	(\$1,614.98)	(\$873.81)	\$741.17

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED REVENUE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
56	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$42,080.01)	(\$42,031.48)	(\$41,261.31)	(\$40,662.86)	\$598.45
57	INFORMATION TECHNOLOGY ASSESSMENT	(\$23,318.34)	(\$30,768.21)	(\$36,484.98)	(\$30,597.30)	\$5,887.68
58	INFORMATION TECHNOLOGY BILLBACK	\$0.00	\$0.00	\$0.00	(\$40,418.71)	(\$40,418.71)
59	BOARD ASSESSMENT	(\$120,653.32)	(\$5,033.81)	(\$23,918.62)	(\$38,165.97)	(\$14,247.35)
60	LEGAL SERVICES ASSESSMENT	(\$7,016.55)	(\$4,319.28)	(\$6,745.49)	(\$4,421.00)	\$2,324.49
61	SUPERINTENDENT ASSESSMENT	(\$109,136.15)	(\$110,926.95)	(\$108,256.14)	(\$108,623.36)	(\$367.22)
62	CURRICULUM COOR/GRANT MNGR ASSESSMENT	(\$24,285.22)	(\$20,666.82)	(\$21,840.20)	(\$20,009.65)	\$1,830.55
63	OTHER ADMINISTRATIVE ASSESSMENT	(\$6,843.95)	(\$9,804.59)	(\$10,433.02)	(\$10,861.51)	(\$428.49)
64	504 COORDINATOR ASSESSMENT	(\$10,690.88)	(\$10,364.43)	(\$11,233.55)	(\$9,090.50)	\$2,143.05
65	REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$2,628.04)	\$0.00	\$0.00	\$0.00
66	FISCAL SERVICES ASSESSMENT	(\$167,006.87)	(\$167,664.39)	(\$175,395.87)	(\$170,296.28)	\$5,099.59
67	BUILDING ASSESSMENT	(\$43,600.85)	(\$45,890.61)	(\$45,886.48)	(\$43,540.35)	\$2,346.13
68	TRANSPORTATION ASSESSMENT	(\$328,663.29)	(\$256,155.66)	(\$254,397.57)	(\$187,140.14)	\$67,257.43
69	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$2,104.97)	(\$8,347.04)	(\$2,023.65)	(\$2,431.55)	(\$407.90)
70	DATA FACILITATOR ASSESSMENT	(\$6,190.40)	(\$5,923.24)	(\$5,988.08)	(\$5,951.35)	\$36.73
71	DATA FACILITATOR BILLBACK	(\$26,467.70)	(\$25,325.35)	(\$26,631.50)	(\$26,923.06)	(\$291.56)
72	SUBSTANCE ABUSE PROG COUNSELOR ASSESSMENT	(\$2,028.39)	(\$1,757.11)	(\$1,711.67)	(\$1,701.16)	\$10.51
73	SPECIAL EDUCATION ASSESSMENT	(\$1,939,125.38)	(\$1,648,058.70)	(\$1,907,045.28)	(\$2,019,852.94)	(\$112,807.66)
74	SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$188,737.62)	(\$153,334.28)	(\$217,581.57)	(\$243,099.43)	(\$25,517.86)
75	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$118,928.10)	(\$143,938.76)	(\$146,279.35)	(\$153,175.08)	(\$6,895.73)
76	SPECIAL EDUCATION OT ASSESSMENT	(\$83,004.26)	(\$78,622.07)	(\$66,689.85)	(\$68,949.73)	(\$2,259.88)
77	SPECIAL EDUCATION PT ASSESSMENT	(\$11,996.52)	(\$10,259.79)	(\$12,389.83)	(\$13,557.50)	(\$1,167.67)
78	SPECIAL EDUCATION ADMIN ASSESSMENT	(\$115,673.28)	(\$142,219.71)	(\$145,326.77)	(\$146,070.44)	(\$743.67)
79	SPECIAL EDUCATION TRANSPORTATION ASSMNT	\$0.00	(\$81,983.25)	(\$64,645.34)	(\$62,476.56)	\$2,168.78
80	EEE ASSESSMENT	(\$169,313.41)	(\$173,692.26)	(\$202,306.67)	(\$133,297.48)	\$69,009.19
81	EEE MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$464.00)	(\$464.00)
82	EEE PSYCHOLOGY ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$3,859.90)	(\$3,859.90)
83	EEE SPEECH ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$18,690.03)	(\$18,690.03)
84	EEE OT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$7,051.30)	(\$7,051.30)
85	EEE PT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$1,479.00)	(\$1,479.00)
86	EEE ADMINISTRATION ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$8,505.12)	(\$8,505.12)
87	EEE TRANSPORTATION ASSESSMENT	\$0.00	(\$1,502.49)	(\$2,364.88)	(\$1,506.32)	\$858.56
TOTAL ROCKINGHAM ASSESSMENT		(\$3,582,213.28)	(\$3,398,216.31)	(\$3,565,271.33)	(\$3,784,491.49)	(\$219,220.16)
WESTMINSTER ASSESSMENT						
88	ELL ASSESSMENT	(\$1,660.22)	(\$1,662.42)	(\$1,692.52)	(\$3,484.91)	(\$1,792.39)
89	REGULAR EDUCATION BILLBACK	\$0.00	(\$44,942.57)	(\$6,556.67)	(\$6,636.30)	(\$79.63)
90	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$1,574.98)	\$0.00	\$0.00	\$0.00
91	REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$350.30)	\$0.00	\$0.00	\$0.00
92	REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$551.33)	\$0.00	\$0.00	\$0.00
93	COURSE REIMBURSEMENT ASSESSMENT	(\$396.49)	(\$1,443.52)	(\$528.04)	(\$306.16)	\$221.88
94	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$14,183.39)	(\$14,160.26)	(\$13,490.79)	(\$14,247.18)	(\$756.39)
95	INFORMATION TECHNOLOGY ASSESSMENT	(\$7,859.63)	(\$10,365.62)	(\$11,929.12)	(\$10,720.48)	\$1,208.64
96	INFORMATION TECHNOLOGY BILLBACK	\$0.00	\$0.00	\$0.00	(\$26,945.80)	(\$26,945.80)
97	BOARD ASSESSMENT	(\$40,667.14)	(\$1,695.72)	(\$7,820.43)	(\$13,372.34)	(\$5,551.91)
98	LEGAL SERVICES ASSESSMENT	(\$2,364.98)	(\$1,455.31)	(\$2,205.50)	(\$1,549.00)	\$656.50
99	SUPERINTENDENT ASSESSMENT	(\$36,785.18)	(\$37,370.84)	(\$35,395.42)	(\$38,058.71)	(\$2,663.29)
100	CURRICULUM COOR/GRANT MNGR ASSESSMENT	(\$8,185.52)	(\$6,966.01)	(\$7,140.87)	(\$7,010.84)	\$130.03
101	OTHER ADMINISTRATIVE ASSESSMENT	(\$2,306.80)	(\$3,303.13)	(\$3,411.17)	(\$3,805.58)	(\$394.41)
102	504 COORDINATOR ASSESSMENT	(\$3,603.45)	(\$3,491.75)	(\$3,672.92)	(\$3,185.07)	\$487.85
103	REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$885.38)	\$0.00	\$0.00	\$0.00
104	FISCAL SERVICES ASSESSMENT	(\$56,290.96)	(\$56,485.44)	(\$57,347.41)	(\$59,667.26)	(\$2,319.85)
105	BUILDING ASSESSMENT	(\$14,696.00)	(\$15,460.42)	(\$15,003.04)	(\$15,255.37)	(\$252.33)
106	TRANSPORTATION ASSESSMENT	(\$181,195.05)	(\$134,106.85)	(\$146,574.31)	(\$107,823.10)	\$38,751.21
107	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$709.49)	(\$2,812.05)	(\$661.65)	(\$851.95)	(\$190.30)
108	DATA FACILITATOR ASSESSMENT	(\$2,086.52)	(\$1,995.68)	(\$1,957.86)	(\$2,085.19)	(\$127.33)
109	DATA FACILITATOR BILLBACK	(\$26,467.70)	(\$25,325.34)	(\$26,631.49)	(\$26,923.06)	(\$291.57)
110	SUBSTANCE ABUSE PROG COUNSELOR ASSESSMENT	(\$683.68)	(\$592.21)	(\$559.65)	(\$596.04)	(\$36.39)
111	SPECIAL EDUCATION ASSESSMENT	(\$533,415.02)	(\$453,348.34)	(\$524,625.00)	(\$555,621.58)	(\$30,996.58)
112	SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$51,917.99)	(\$42,179.22)	(\$59,856.33)	(\$66,871.84)	(\$7,015.51)
113	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$32,714.77)	(\$39,594.68)	(\$40,241.21)	(\$42,135.44)	(\$1,894.23)
114	SPECIAL EDUCATION OT ASSESSMENT	(\$22,832.83)	(\$21,627.43)	(\$18,346.27)	(\$18,966.71)	(\$620.44)
115	SPECIAL EDUCATION PT ASSESSMENT	(\$3,300.00)	(\$2,822.26)	(\$3,408.42)	(\$3,729.40)	(\$320.98)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED REVENUE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
116	SPECIAL EDUCATION ADMIN ASSESSMENT	(\$31,819.43)	(\$39,121.85)	(\$39,979.15)	(\$40,181.09)	(\$201.94)
117	SPECIAL EDUCATION TRANSPORTATION ASSMNT	\$0.00	(\$48,345.91)	(\$37,246.21)	(\$35,996.64)	\$1,249.57
118	EEE ASSESSMENT	(\$57,776.66)	(\$59,285.39)	(\$66,406.01)	(\$63,890.86)	\$2,515.15
119	EEE MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$222.40)	(\$222.40)
120	EEE PSYCHOLOGY ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$1,850.09)	(\$1,850.09)
121	EEE SPEECH ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$8,958.33)	(\$8,958.33)
122	EEE OT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$3,379.76)	(\$3,379.76)
123	EEE PT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$708.90)	(\$708.90)
124	EEE ADMINISTRATION ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$4,076.59)	(\$4,076.59)
125	EEE TRANSPORTATION ASSESSMENT	\$0.00	(\$865.80)	(\$776.26)	(\$867.97)	(\$91.71)
TOTAL WESTMINSTER ASSESSMENT		(\$1,133,918.90)	(\$1,074,188.01)	(\$1,133,463.72)	(\$1,189,981.94)	(\$56,518.22)
BELLOWS FALLS UNION HIGH SCHOOL ASSESSMENT						
126	ELL ASSESSMENT	(\$3,173.69)	(\$3,179.03)	(\$3,761.16)	(\$7,284.79)	(\$3,523.63)
127	REGULAR EDUCATION BILLBACK	\$0.00	(\$125,294.00)	(\$20,533.20)	(\$57,277.25)	(\$36,744.05)
128	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$3,201.40)	\$0.00	\$0.00	\$0.00
129	REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$669.92)	\$0.00	\$0.00	\$0.00
130	REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$1,054.39)	\$0.00	\$0.00	\$0.00
131	COURSE REIMBURSEMENT ASSESSMENT	(\$757.93)	(\$2,593.57)	(\$1,173.41)	(\$639.99)	\$533.42
132	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$27,113.01)	(\$27,080.61)	(\$29,979.54)	(\$29,782.03)	\$197.51
133	INFORMATION TECHNOLOGY ASSESSMENT	(\$15,024.47)	(\$19,823.25)	(\$26,509.17)	(\$22,409.88)	\$4,099.29
134	BOARD ASSESSMENT	(\$77,739.39)	(\$3,242.99)	(\$17,378.73)	(\$27,953.27)	(\$10,574.54)
135	LEGAL SERVICES ASSESSMENT	(\$4,520.91)	(\$2,783.10)	(\$4,901.12)	(\$3,238.00)	\$1,663.12
136	SUPERINTENDENT ASSESSMENT	(\$70,318.63)	(\$71,469.39)	(\$78,656.47)	(\$79,557.21)	(\$900.74)
137	CURRICULUM COOR/GRANT MNGR ASSESSMENT	(\$15,647.46)	(\$13,315.52)	(\$15,868.60)	(\$14,655.34)	\$1,213.26
138	OTHER ADMINISTRATIVE ASSESSMENT	(\$4,409.69)	(\$6,317.02)	(\$7,580.40)	(\$7,955.12)	(\$374.72)
139	504 COORDINATOR ASSESSMENT	(\$6,888.35)	(\$6,677.70)	(\$8,162.04)	(\$6,658.01)	\$1,504.03
140	REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$1,693.23)	\$0.00	\$0.00	\$0.00
141	FISCAL SERVICES ASSESSMENT	(\$107,605.92)	(\$108,024.89)	(\$127,438.69)	(\$124,727.29)	\$2,711.40
142	BUILDING ASSESSMENT	(\$28,092.92)	(\$29,567.04)	(\$33,340.08)	(\$31,889.54)	\$1,450.54
143	TRANSPORTATION ASSESSMENT	(\$228,736.72)	(\$173,271.23)	(\$182,319.36)	(\$134,117.90)	\$48,201.46
144	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$1,356.27)	(\$5,377.93)	(\$1,470.34)	(\$1,780.90)	(\$310.56)
145	DATA FACILITATOR ASSESSMENT	(\$3,988.60)	(\$3,816.41)	(\$4,350.80)	(\$4,358.85)	(\$8.05)
146	SUBSTANCE ABUSE PROG COUNSELOR ASSESSMENT	(\$1,306.94)	(\$1,132.07)	(\$1,243.66)	(\$1,245.95)	(\$2.29)
147	SPECIAL EDUCATION ASSESSMENT	(\$1,486,178.88)	(\$1,263,100.39)	(\$1,461,272.90)	(\$1,548,049.86)	(\$86,776.96)
148	SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$144,651.74)	(\$117,517.95)	(\$166,721.82)	(\$186,315.57)	(\$19,593.75)
149	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$91,148.54)	(\$110,317.07)	(\$112,086.51)	(\$117,396.01)	(\$5,309.50)
150	SPECIAL EDUCATION OT ASSESSMENT	(\$63,615.88)	(\$60,257.27)	(\$51,101.07)	(\$52,844.25)	(\$1,743.18)
151	SPECIAL EDUCATION OT BILLBACK	\$0.00	\$0.00	(\$54,073.13)	(\$56,565.95)	(\$2,492.82)
152	SPECIAL EDUCATION PT ASSESSMENT	(\$9,194.34)	(\$7,863.34)	(\$9,493.71)	(\$10,390.70)	(\$896.99)
153	SPECIAL EDUCATION ADMIN ASSESSMENT	(\$88,653.98)	(\$108,999.72)	(\$111,356.60)	(\$111,950.88)	(\$594.28)
154	SPECIAL EDUCATION TRANSPORTATION ASSMNT	\$0.00	(\$58,755.01)	(\$46,329.44)	(\$44,775.13)	\$1,554.31
155	504/BFUHS ADMIN SUPPORT BILLBACK	(\$7,218.78)	(\$813.16)	(\$6,165.10)	(\$6,181.40)	(\$16.30)
TOTAL BELLOWS FALLS UNION HS ASSESSMENT		(\$2,487,343.04)	(\$2,337,208.60)	(\$2,583,267.05)	(\$2,690,001.07)	(\$106,734.02)
TOTAL GENERAL FUND REVENUE		(\$7,703,516.99)	(\$7,822,730.99)	(\$7,995,849.18)	(\$8,825,368.40)	(\$829,519.22)
PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS						
CONSOLIDATED FEDERAL GRANT REVENUE						
156	CONSOLIDATED FEDERAL GRANT REVENUE (CFG)	(\$1,922,224.64)	(\$1,590,370.80)	(\$1,501,254.06)	(\$1,891,943.31)	(\$390,689.25)
TOTAL CONSOLIDATED FEDERAL GRANT REVENUE		(\$1,922,224.64)	(\$1,590,370.80)	(\$1,501,254.06)	(\$1,891,943.31)	(\$390,689.25)
TOBACCO LITIGATION GRANT REVENUE						
157	TOBACCO LITIGATION GRANT REVENUE	\$ -	\$ -	\$ -	\$(4,308.13)	\$(4,308.13)
TOTAL TOBACCO LITIGATION GRANT REVENUE		\$ -	\$ -	\$ -	\$(4,308.13)	\$(4,308.13)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED REVENUE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
VERMONT BIRTH TO THREE GRANT REVENUE						
158	VERMONT BIRTH TO THREE GRANT REVENUE	\$ -	\$ -	\$ -	\$ (1,835.54)	\$ (1,835.54)
TOTAL VERMONT BIRTH TO THREE GRANT REVENUE		\$ -	\$ -	\$ -	\$ (1,835.54)	\$ (1,835.54)
BELLOWS FALLS MIDDLE SCHOOL 21C GRANT REVENUE						
159	BFMS 21C GRANT REVENUE	\$ -	\$ -	\$ -	\$ (61,990.25)	\$ (61,990.25)
TOTAL BELLOWS FALLS MS 21C GRANT REVENUE		\$ -	\$ -	\$ -	\$ (61,990.25)	\$ (61,990.25)
WESTMINSTER 21C GRANT REVENUE						
160	WESTMINSTER 21C GRANT REVENUE	\$ -	\$ -	\$ -	\$ (61,237.92)	\$ (61,237.92)
TOTAL WESTMINSTER 21C GRANT REVENUE		\$ -	\$ -	\$ -	\$ (61,237.92)	\$ (61,237.92)
LICENSING FEES GRANT REVENUE						
161	LICENSING FEES GRANT REVENUE	\$ -	\$ -	\$ -	\$ (907.81)	\$ (907.81)
TOTAL LICENSING FEES GRANT REVENUE		\$ -	\$ -	\$ -	\$ (907.81)	\$ (907.81)
DOH-SUBSTANCE ABUSE GRANT						
162	DOH-SUBSTANCE ABUSE GRANT	(\$39,970.00)	(\$39,302.99)	(\$44,040.48)	(\$43,079.62)	\$960.86
TOTAL DOH-SUBSTANCE ABUSE GRANT		(\$39,970.00)	(\$39,302.99)	(\$44,040.48)	(\$43,079.62)	\$960.86
IDEA B GRANTS						
163	IDEA B GRANTS	(\$411,458.04)	(\$351,517.86)	(\$309,306.61)	(\$404,599.96)	(\$95,293.35)
TOTAL IDEA B GRANTS		(\$411,458.04)	(\$351,517.86)	(\$309,306.61)	(\$404,599.96)	(\$95,293.35)
EPSDT/MEDICAID REVENUE						
164	EPSDT MEDICAID REVENUE	\$0.00	(\$31,453.75)	(\$48,554.97)	(\$49,892.25)	(\$1,337.28)
TOTAL EPSDT/MEDICAID REVENUE		\$0.00	(\$31,453.75)	(\$48,554.97)	(\$49,892.25)	(\$1,337.28)
MEDICAID REVENUE						
165	TRANSPORTATION REVENUE	\$ -	\$ (825.00)	\$ -	\$ -	\$ -
166	DONATION	\$0.00	(\$740.00)	\$0.00	\$0.00	\$0.00
167	MISCELLANEOUS REVENUE	\$0.00	(\$140.00)	\$0.00	\$0.00	\$0.00
168	CASH IN LIEU OF COMMODITIES	\$0.00	(\$236.69)	\$0.00	\$0.00	\$0.00
169	CHILDCARE/ADULT FOOD	\$0.00	(\$4,739.42)	\$0.00	\$0.00	\$0.00
170	RESERVE TRANSFER - MEDICAD	(\$74,442.74)	(\$74,442.74)	(\$125,488.82)	(\$125,000.00)	\$488.82
171	MEDICAID REIMBURSEMENT	(\$207,667.44)	(\$186,663.51)	(\$206,911.00)	(\$212,960.00)	(\$6,049.00)
172	STARS BONUS PROGRAM	\$0.00	(\$2,671.99)	\$0.00	\$0.00	\$0.00
173	ATH/GRAF EARLY EDUCATION ASSESSMENT	(\$12,472.69)	(\$12,472.87)	(\$11,318.68)	(\$13,213.33)	(\$1,894.65)
174	ROCKINGHAM EARLY EDUCATION ASSESSMENT	(\$84,537.10)	(\$84,536.91)	(\$65,054.95)	(\$56,288.41)	\$8,766.54
175	WESTMINSTER EARLY EDUCATION ASSESSMENT	(\$30,488.78)	(\$30,488.91)	(\$23,626.37)	(\$28,085.65)	(\$4,459.28)
TOTAL MEDICAID REVENUE		\$ (409,608.75)	\$ (397,958.04)	\$ (432,399.82)	\$ (435,547.39)	\$ (3,147.57)
GRAND TO TAL		(\$10,486,778.42)	(\$10,233,334.43)	(\$10,331,405.12)	(\$11,780,710.58)	(\$1,449,305.46)

End of Proposed Revenue Report

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017		
GENERAL FUND						
HOMESCHOOL LIAISON						
1 HOME-SCHOOL LIAISON SUPPLIES	\$0.00	\$1,115.70	\$0.00	\$0.00		\$0.00
TOTAL HOMESCHOOL LIAISON	\$0.00	\$1,115.70	\$0.00	\$0.00		\$0.00
COLLEGE & CAREER READINESS						
2 COLLEGE READINESS SALARY	\$0.00	\$6,606.25	\$0.00	\$0.00		\$0.00
3 COLLEGE READINESS HEALTH	\$0.00	\$1,197.46	\$0.00	\$0.00		\$0.00
4 COLLEGE READINESS FICA	\$0.00	\$492.70	\$0.00	\$0.00		\$0.00
5 COLLEGE READINESS MUNICIPAL RETIREMENT	\$0.00	\$398.09	\$0.00	\$0.00		\$0.00
6 COLLEGE READINESS DENTAL	\$0.00	\$58.34	\$0.00	\$0.00		\$0.00
7 COLLEGE READINESS SUPPLIES	\$0.00	\$124.99	\$0.00	\$0.00		\$0.00
TOTAL COLLEGE & CAREER READINESS	\$0.00	\$8,877.83	\$0.00	\$0.00		\$0.00
SUBSTANCE ABUSE COUNSELOR						
8 SUBSTANCE ABUSE COUNSELOR-LOCAL MATCH	\$4,000.00	\$3,450.04	\$3,500.00	\$3,536.24		\$36.24
9 SUBSTANCE ABUSE COUNSELOR DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$12.27		\$12.27
10 SUBSTANCE ABUSE COUNSELOR FICA	\$306.00	\$263.78	\$267.75	\$270.53		\$2.78
11 SUBSTANCE ABUSE COUNSELOR LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$1.64		\$1.64
12 SUBSTANCE ABUSE COUNSELOR WORKERS COMP INS	\$30.30	\$42.36	\$38.50	\$27.23		(\$11.27)
TOTAL SUBSTANCE ABUSE COUNSELOR	\$4,336.30	\$3,756.18	\$3,806.25	\$3,847.91		\$41.66
COURSE REIMBURSEMENT/TEACHER ORIENTATION						
13 TEACHER ORIENTATION SALARY	\$1,500.00	\$1,000.00	\$2,500.00	\$1,000.00		(\$1,500.00)
14 TEACHER ORIENTATION FICA	\$114.75	\$76.50	\$191.25	\$76.50		(\$114.75)
15 COURSE REIMBURSEMENT	\$500.00	\$509.33	\$500.00	\$500.00		\$0.00
16 STAFF ORIENTATION EXPENSE	\$400.00	\$507.50	\$400.00	\$400.00		\$0.00
TOTAL COURSE REIMBURSEMENT/TEACHER ORIENTATION	\$2,514.75	\$2,093.33	\$3,591.25	\$1,976.50		(\$1,614.75)
MENTORING SERVICES						
17 MENTORING SALARIES	\$ -	\$ 6,000.00	\$ -	\$ -		\$ -
18 MENTORING FICA	\$ -	\$ 459.00	\$ -	\$ -		\$ -
19 MENTORING WORKERS COMP		\$ 52.75				
TOTAL MENTORING SERVICES	\$ -	\$ 6,511.75	\$ -	\$ -		\$ -
TECHNOLOGY INTEGRATION RESOURCE EDUCATOR						
20 TECH INTEGRATION RESOURCE EDUCATOR SALARY	\$62,738.00	\$64,316.00	\$64,959.00	\$64,959.00		\$0.00
21 HEALTH INSURANCE	\$17,940.37	\$17,518.25	\$18,306.57	\$19,514.82		\$1,208.25
22 DISABILITY INSURANCE	\$212.04	\$240.60	\$242.95	\$225.41		(\$17.54)
23 FLEX SPENDING ACCOUNT	\$121.18	\$41.40	\$41.40	\$41.40		\$0.00
24 TECHNOLOGY FICA/MEDI	\$4,799.46	\$4,386.20	\$4,969.37	\$4,969.37		\$0.00
25 GROUP LIFE INSURANCE	\$22.54	\$19.32	\$19.32	\$16.44		(\$2.88)
26 WORKERS COMPENSATION	\$475.17	\$678.53	\$714.55	\$500.18		(\$214.37)
27 COURSE REIMBURSEMENT	\$750.00	\$1,159.00	\$750.00	\$350.00		(\$400.00)
28 DENTAL INSURANCE	\$350.00	\$350.00	\$700.00	\$350.00		(\$350.00)
29 PURCHASED PROFESSIONAL SERVICE	\$0.00	\$1,140.00	\$0.00	\$0.00		\$0.00
30 TRAVEL	\$250.00	\$0.00	\$250.00	\$250.00		\$0.00
31 SUPPLIES	\$800.00	\$0.00	\$800.00	\$800.00		\$0.00
32 EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$0.00		\$0.00
TOTAL TECHNOLOGY INTEGRATION RESOURCE EDUCATOR	\$89,958.76	\$89,849.30	\$91,753.16	\$91,976.62		\$223.46
INFORMATION TECHNOLOGY SERVICE						
33 INFORMATION TECHNOLOGY SALARY	\$0.00	\$15,918.66	\$20,350.00	\$16,000.00		(\$4,350.00)
34 INFORMATION TECHNOLOGY FICA	\$0.00	\$1,603.03	\$1,557.00	\$1,224.00		(\$333.00)
35 INFORMATION TECHNOLOGY MUNICIPAL RETIREMENT	\$0.00	\$19.49	\$0.00	\$920.00		\$920.00
36 INFORMATION TECHNOLOGY WORKERS COMPENSATION		\$171.77				
37 PROFESSIONAL SERVICES	\$10,000.00	\$8,355.00	\$10,000.00	\$1,000.00		(\$9,000.00)
38 CYBER LIABILITY INSURANCE	\$250.00	\$360.56	\$361.00	\$365.00		\$4.00
39 COMMUNICATIONS	\$9,600.00	\$7,876.50	\$8,664.00	\$8,500.00		(\$164.00)
40 TRAVEL REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$200.00		\$200.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>		
41	SUPPLIES	\$500.00	\$1,761.00	\$2,000.00	\$4,000.00	\$2,000.00
42	SOFTWARE	\$2,000.00	\$2,160.00	\$2,200.00	\$1,000.00	(\$1,200.00)
43	EQUIPMENT	\$8,000.00	\$1,199.00	\$6,000.00	\$0.00	(\$6,000.00)
44	TECHNOLOGY LICENSING FEES	\$19,500.00	\$26,346.60	\$30,000.00	\$36,000.00	\$6,000.00
45	BFMS INFO TECH SALARY-BILLBACK	\$0.00	\$0.00	\$0.00	\$20,596.03	\$20,596.03
46	BFMS INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$3,233.27	\$3,233.27
47	BFMS INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$71.47	\$71.47
48	BFMS INFO TECH FICA BILLBACK	\$0.00	\$0.00	\$0.00	\$1,575.59	\$1,575.59
49	BFMS INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$6.58	\$6.58
50	BFMS INFO TECH MUNICIPAL RETIREMENT BILLBACK	\$0.00	\$0.00	\$0.00	\$1,184.27	\$1,184.27
51	BFMS INFO TECH WORKERS COMP BILLBACK	\$0.00	\$0.00	\$0.00	\$158.59	\$158.59
52	BFMS INFO TECH DENTAL INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$120.00	\$120.00
53	WESTMINSTER INFO TECH SALARY BILLBACK	\$0.00	\$0.00	\$0.00	\$20,596.03	\$20,596.03
54	WESTMINSTER INFO TECH HEALTH INS BILLBACK	\$0.00	\$0.00	\$0.00	\$3,233.27	\$3,233.27
55	WESTMINSTER INFO TECH DISABILITY INS BILLBACK	\$0.00	\$0.00	\$0.00	\$71.47	\$71.47
56	WESTMINSTER INFO TECH FICA BILLBACK	\$0.00	\$0.00	\$0.00	\$1,575.59	\$1,575.59
57	WESTMINSTER INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$6.58	\$6.58
58	WESTMINSTER INFO TECH MUNI RETIRE BILLBACK	\$0.00	\$0.00	\$0.00	\$1,184.27	\$1,184.27
59	WESTMINSTER INFO TECH WORKERS COMP BILLBACK	\$0.00	\$0.00	\$0.00	\$158.59	\$158.59
60	WESTMINSTER INFO TECH DENTAL INS BILLBACK	\$0.00	\$0.00	\$0.00	\$120.00	\$120.00
61	CES INFO TECH SALARY-BILLBACK	\$0.00	\$0.00	\$0.00	\$5,149.01	\$5,149.01
62	CES INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$808.32	\$808.32
63	CES INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$17.87	\$17.87
64	CES INFO TECH FICA BILLBACK	\$0.00	\$0.00	\$0.00	\$393.90	\$393.90
65	CES INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$1.64	\$1.64
66	CES INFO TECH MUNI RETIREMENT BILLBACK	\$0.00	\$0.00	\$0.00	\$296.07	\$296.07
67	CES INFO TECH WORKERS COMP BILLBACK	\$0.00	\$0.00	\$0.00	\$39.65	\$39.65
68	CES INFO TECH DENTAL INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
69	SRES INFO TECH SALARY BILLBACK	\$0.00	\$0.00	\$0.00	\$5,149.01	\$5,149.01
70	SRES INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$808.32	\$808.32
71	SRES INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$17.87	\$17.87
72	SRES INFO TECH FICA BILLBACK	\$0.00	\$0.00	\$0.00	\$393.90	\$393.90
73	SRES INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$1.64	\$1.64
74	SRES INFO TECH MUNI RETIREMENT BILLBACK	\$0.00	\$0.00	\$0.00	\$296.07	\$296.07
75	SRES INFO TECH WORKERS COMP BILLBACK	\$0.00	\$0.00	\$0.00	\$39.65	\$39.65
76	SRES INFO TECH DENTAL INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
TOTAL INFORMATION TECHNOLOGY SERVICE		\$49,850.00	\$65,771.61	\$81,132.00	\$136,573.52	\$55,441.52
BOARD OF EDUCATION						
77	FACT TV SERVICES	\$0.00	\$200.00	\$600.00	\$100.00	(\$500.00)
78	LEGAL LIABILITY INSURANCE	\$5,400.00	\$9,354.64	\$9,500.00	\$11,050.00	\$1,550.00
79	ADVERTISING	\$0.00	\$0.00	\$250.00	\$100.00	(\$150.00)
80	TRAVEL	\$0.00	\$70.00	\$0.00	\$100.00	\$100.00
81	BOARD SUPPLIES	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
82	NEGOTIATION SUPPLIES	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00
83	SCHOOL BOARD BOOKS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
84	CONTINGENCY FUND	\$250,433.00	\$0.00	\$41,446.24	\$73,487.00	\$32,040.76
TOTAL BOARD OF EDUCATION		\$256,833.00	\$9,624.64	\$51,896.24	\$85,037.00	\$33,140.76
BOARD OF EDUCATION SECRETARY/CLERK						
85	BOARD SECRETARY/CLERK SALARY	\$1,000.00	\$1,050.00	\$1,200.00	\$1,200.00	\$0.00
86	BOARD SECRETARY/CLERK FICA	\$100.00	\$73.94	\$91.82	\$91.82	\$0.00
87	BOARD SECRETARY/CLERK WORKERS COMP	\$0.00	\$11.08	\$0.00	\$0.00	\$0.00
TOTAL BOARD OF EDUCATION SECRETARY/CLERK		\$1,100.00	\$1,135.02	\$1,291.82	\$1,291.82	\$0.00
LEGAL SERVICES						
88	LEGAL SERVICES	\$15,000.00	\$9,234.17	\$15,000.00	\$10,000.00	(\$5,000.00)
TOTAL LEGAL SERVICES		\$15,000.00	\$9,234.17	\$15,000.00	\$10,000.00	(\$5,000.00)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>		
SUPERINTENDENT'S OFFICE						
89	\$113,300.00	\$115,566.00	\$115,566.00	\$120,878.00	\$5,312.00	
90	\$64,207.34	\$67,751.14	\$67,195.08	\$68,861.60	\$1,666.52	
91	\$0.00	\$140.00	\$0.00	\$0.00	\$0.00	
92	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	(\$3,000.00)	
93	\$0.00	\$1,400.00	\$0.00	\$0.00	\$0.00	
94	\$20,825.48	\$20,745.29	\$21,678.82	\$23,391.48	\$1,712.66	
95	\$599.04	\$683.52	\$683.53	\$658.40	(\$25.13)	
96	\$242.36	\$82.80	\$82.80	\$124.20	\$41.40	
97	\$13,808.81	\$13,926.37	\$14,210.72	\$14,515.08	\$304.36	
98	\$57.96	\$57.96	\$57.96	\$49.32	(\$8.64)	
99	\$3,451.14	\$3,641.61	\$3,611.92	\$3,959.54	\$347.62	
100	\$1,344.41	\$1,980.42	\$2,043.37	\$1,460.99	(\$582.38)	
101	\$1,000.00	\$0.00	\$1,000.00	\$500.00	(\$500.00)	
102	\$950.00	\$950.00	\$950.00	\$950.00	\$0.00	
103	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	
104	\$500.00	\$1,029.00	\$200.00	\$200.00	\$0.00	
105	\$450.00	\$0.00	\$450.00	\$450.00	\$0.00	
106	\$1,200.00	\$1,005.56	\$1,500.00	\$1,000.00	(\$500.00)	
107	\$200.00	\$386.08	\$200.00	\$400.00	\$200.00	
108	\$1,000.00	\$673.97	\$1,000.00	\$1,000.00	\$0.00	
109	\$275.00	\$690.00	\$900.00	\$500.00	(\$400.00)	
110	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	
111	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
112	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	
113	\$3,900.00	\$3,555.00	\$3,900.00	\$4,000.00	\$100.00	
TOTAL SUPERINTENDENT'S OFFICE	\$233,311.54	\$237,264.72	\$240,730.20	\$245,698.61	\$4,968.41	
CURRICULUM COORDINATOR/GRANT MANAGER						
114	\$33,433.73	\$35,859.84	\$34,476.00	\$38,233.00	\$3,757.00	
115	\$0.00	\$883.98	\$0.00	\$0.00	\$0.00	
116	\$8,396.10	\$1,003.12	\$6,181.43	\$0.00	(\$6,181.43)	
117	\$113.03	\$99.26	\$128.94	\$132.67	\$3.73	
118	\$0.00	\$10.64	\$0.00	\$18.30	\$18.30	
119	\$2,557.68	\$2,720.90	\$2,637.41	\$2,924.83	\$287.42	
120	\$8.54	\$8.64	\$8.54	\$7.27	(\$1.27)	
121	\$253.22	\$470.76	\$379.24	\$294.39	(\$84.85)	
122	\$1,000.00	\$0.00	\$1,000.00	\$250.00	(\$750.00)	
123	\$154.70	\$51.56	\$154.70	\$0.00	(\$154.70)	
124	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
125	\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)	
126	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	
127	\$1,000.00	\$235.00	\$500.00	\$500.00	\$0.00	
128	\$500.00	\$461.01	\$500.00	\$500.00	\$0.00	
129	\$500.00	\$13.00	\$500.00	\$200.00	(\$300.00)	
130	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	
131	\$2,000.00	\$0.00	\$500.00	\$500.00	\$0.00	
132	\$0.00	\$1,921.00	\$0.00	\$0.00	\$0.00	
133	\$1,500.00	\$300.00	\$1,500.00	\$500.00	(\$1,000.00)	
TOTAL CURRICULUM COORDINATOR/GRANT MANAGER	\$51,917.00	\$44,038.71	\$48,566.26	\$45,260.46	(\$3,305.80)	
OTHER ADMINISTRATIVE SERVICES						
134	\$5,000.00	\$12,576.27	\$15,000.00	\$15,000.00	\$0.00	
135	\$1,131.00	\$1,131.00	\$1,200.00	\$1,200.00	\$0.00	
136	\$5,000.00	\$4,468.42	\$5,000.00	\$5,000.00	\$0.00	
137	\$3,500.00	\$1,530.76	\$2,000.00	\$2,000.00	\$0.00	
138	\$0.00	\$1,252.48	\$0.00	\$1,368.00	\$1,368.00	
TOTAL OTHER ADMINISTRATIVE SERVICES	\$14,631.00	\$20,958.93	\$23,200.00	\$24,568.00	\$1,368.00	

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WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
FISCAL SERVICES						
139	BUSINESS MANAGER SALARY	\$67,193.85	\$68,918.85	\$68,919.36	\$72,119.36	\$3,200.00
140	FISCAL OFFICE SALARIES	\$162,786.41	\$184,357.39	\$178,742.15	\$158,702.06	(\$20,040.09)
141	HEALTH INSURANCE	\$54,102.08	\$57,157.77	\$64,214.52	\$56,410.47	(\$7,804.05)
142	DISABILITY INSURANCE	\$741.57	\$877.12	\$926.25	\$800.95	(\$125.30)
143	FLEX SPENDING ACCOUNT	\$89.60	\$32.92	\$33.12	\$33.12	\$0.00
144	FICA	\$17,593.51	\$18,439.15	\$18,946.11	\$17,657.83	(\$1,288.28)
145	GROUP LIFE INSURANCE	\$182.63	\$186.66	\$201.97	\$165.22	(\$36.75)
146	MUNICIPAL RETIREMENT	\$12,361.44	\$13,613.95	\$13,311.81	\$13,272.23	(\$39.58)
147	WORKERS COMPENSATION	\$1,741.83	\$2,672.06	\$2,724.33	\$1,777.32	(\$947.01)
148	COURSE REIMBURSEMENT	\$1,500.00	\$190.00	\$1,500.00	\$1,000.00	(\$500.00)
149	DENTAL INSURANCE	\$909.81	\$688.73	\$1,210.00	\$910.00	(\$300.00)
150	STAFF DEVELOPMENT	\$1,500.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
151	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00
152	AUDIT SERVICES	\$11,000.00	\$9,000.00	\$13,000.00	\$11,000.00	(\$2,000.00)
153	COMMUNICATIONS	\$0.00	\$836.07	\$0.00	\$0.00	\$0.00
154	TRAVEL/CONFERENCE	\$4,000.00	\$3,363.60	\$4,000.00	\$4,000.00	\$0.00
155	SUPPLIES	\$3,500.00	\$5,009.42	\$3,500.00	\$5,600.00	\$2,100.00
156	BOOKS	\$0.00	\$65.00	\$0.00	\$0.00	\$0.00
157	FINANCIAL SYSTEM	\$16,400.00	\$15,759.54	\$16,400.00	\$16,700.00	\$300.00
158	EQUIPMENT	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
159	DUES/FEES	\$1,650.00	\$565.50	\$1,000.00	\$650.00	(\$350.00)
	TOTAL FISCAL SERVICES	\$358,252.73	\$381,733.73	\$390,629.62	\$385,798.56	(\$4,831.06)
OPERATION/MAINTENANCE OF PLANT						
160	CUSTODIAL SALARIES	\$9,748.35	\$9,431.00	\$12,848.00	\$13,209.72	\$361.72
161	CUSTODIAL FICA	\$745.75	\$721.47	\$982.87	\$1,010.54	\$27.67
162	WORKERS COMPENSATION	\$599.92	\$99.50	\$141.33	\$815.04	\$673.71
163	SECURSHRED SERVICES	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
164	PROFESSIONAL SERVICES	\$1,000.00	\$1,144.00	\$1,400.00	\$1,200.00	(\$200.00)
165	WATER/SEWER	\$1,500.00	\$1,700.46	\$1,500.00	\$1,700.00	\$200.00
166	DISPOSAL SERVICES	\$2,100.00	\$2,225.16	\$2,200.00	\$2,500.00	\$300.00
167	SNOW PLOWING SERVICES	\$2,000.00	\$1,325.50	\$1,500.00	\$1,500.00	\$0.00
168	REPAIRS/MAINTENANCE	\$1,000.00	\$1,152.50	\$5,600.00	\$1,500.00	(\$4,100.00)
169	CHERRY HILL BLDG RENTAL	\$26,316.00	\$26,316.00	\$26,316.00	\$27,000.00	\$684.00
170	PROPERTY/GENERAL LIABILITY INSURANCE	\$7,300.00	\$5,029.78	\$5,500.00	\$4,000.00	(\$1,500.00)
171	COMMUNICATIONS	\$14,300.00	\$19,634.05	\$14,000.00	\$20,000.00	\$6,000.00
172	SUPPLIES	\$1,600.00	\$2,353.85	\$2,200.00	\$2,200.00	\$0.00
173	ELECTRICITY	\$7,000.00	\$6,814.55	\$6,600.00	\$6,600.00	\$0.00
174	HEAT	\$18,000.00	\$20,151.06	\$21,000.00	\$15,000.00	(\$6,000.00)
	TOTAL OPERATION/MAINTENANCE OF PLANT	\$93,210.02	\$98,098.88	\$102,038.20	\$98,485.30	(\$3,552.90)
STUDENT TRANSPORTATION						
175	TRANSPORTATION SALARIES	\$171,692.20	\$167,483.97	\$170,971.15	\$178,140.79	\$7,169.64
176	TRANSPORTATION SUMMER YMCA	\$0.00	\$6,753.89	\$0.00	\$0.00	\$0.00
177	GRAFTON SUMMER TRANSPORTATION	\$0.00	\$382.05	\$0.00	\$0.00	\$0.00
178	TRANSPORTATION MAINTENANCE SALARIES	\$3,000.00	\$3,922.45	\$3,000.00	\$4,000.00	\$1,000.00
179	TRANSPORTATION - COCURRICULAR SALARIES	\$25,000.00	\$26,241.16	\$25,000.00	\$26,250.00	\$1,250.00
180	TRANSPORTATION - FIELD TRIPS SALARIES	\$25,000.00	\$23,579.15	\$25,000.00	\$24,000.00	(\$1,000.00)
181	TRANSP TECH CENTER/CAREER CENTER SALARIES	\$30,358.09	\$26,489.18	\$36,439.65	\$28,196.96	(\$8,242.69)
182	HEALTH INSURANCE	\$89,148.87	\$60,771.77	\$60,697.98	\$53,138.49	(\$7,559.49)
183	DISABILITY INSURANCE	\$137.52	\$163.68	\$163.69	\$156.43	(\$7.26)
184	TRANSPORTATION FICA	\$15,456.84	\$17,715.14	\$19,921.44	\$19,934.97	\$13.53
185	TRANSP SUMMER YMCA FICA/MEDI	\$0.00	\$504.39	\$0.00	\$0.00	\$0.00
186	GRAFTON SUMMER TRANSP FICA/MEDI	\$0.00	\$27.27	\$0.00	\$0.00	\$0.00
187	GROUP LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
188	MUNICIPAL RETIREMENT	\$4,643.75	\$4,608.82	\$3,597.49	\$5,203.70	\$1,606.21
189	WORKERS COMPENSATION	\$16,913.84	\$2,687.48	\$2,763.66	\$22,410.54	\$19,646.88
190	STAFF DEVELOPMENT	\$500.00	\$80.00	\$500.00	\$500.00	\$0.00
191	PROFESSIONAL SERVICES	\$4,000.00	\$4,957.81	\$3,000.00	\$3,000.00	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget <u>7/1/2014 - 6/30/2015</u>	2 Years Prior Actual <u>7/1/2014 - 6/30/2015</u>	1 Year Prior Revised <u>7/1/2015 - 6/30/2016</u>	Budget Total <u>7/1/2016 - 6/30/2017</u>	Budget Difference
192 REPAIRS/MAINTENANCE	\$80,000.00	\$80,931.74	\$88,000.00	\$85,000.00	(\$3,000.00)
193 BUS LEASE	\$0.00	\$0.00	\$21,500.00	\$77,290.00	\$55,790.00
194 HOMELESS STUDENT TRANSPORTATION	\$6,000.00	\$2,527.86	\$1,000.00	\$1,000.00	\$0.00
195 TRANSPORTATION INSURANCE	\$9,000.00	\$7,151.80	\$7,500.00	\$7,700.00	\$200.00
196 COMMUNICATIONS	\$6,000.00	\$3,746.49	\$3,500.00	\$3,500.00	\$0.00
197 TRAVEL	\$650.00	\$285.52	\$500.00	\$500.00	\$0.00
198 SUPPLIES	\$2,580.00	\$3,615.60	\$3,000.00	\$3,000.00	\$0.00
199 BUS FUEL	\$80,000.00	\$86,864.82	\$95,000.00	\$90,000.00	(\$5,000.00)
200 EQUIPMENT	\$82,000.00	\$124,181.00	\$82,000.00	\$82,000.00	\$0.00
201 DUES/MEMBERSHIPS	\$400.00	\$473.41	\$400.00	\$400.00	\$0.00
TOTAL STUDENT TRANSPORTATION	\$652,500.43	\$656,165.77	\$653,474.38	\$715,338.32	\$61,863.94
ADVERTISING & PRINTING					
202 ADVERTISEMENTS	\$3,000.00	\$4,918.72	\$4,000.00	\$5,000.00	\$1,000.00
203 PRINTING AND PUBLISHING	\$1,500.00	\$245.50	\$500.00	\$500.00	\$0.00
TOTAL ADVERTISING & PRINTING	\$4,500.00	\$5,164.22	\$4,500.00	\$5,500.00	\$1,000.00
DATA FACILITATOR					
204 DATA FACILITATOR SALARY	\$43,321.00	\$45,486.00	\$47,472.00	\$47,472.00	\$0.00
205 HEALTH INSURANCE	\$17,940.37	\$13,068.00	\$13,656.06	\$14,557.36	\$901.30
206 DISABILITY INSURANCE	\$146.40	\$170.16	\$177.55	\$164.73	(\$12.82)
207 FICA	\$3,314.05	\$3,260.03	\$3,631.61	\$3,631.60	(\$0.01)
208 LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
209 WORKERS' COMPENSATION	\$328.11	\$479.88	\$522.19	\$365.53	(\$156.66)
210 COURSE REIMBURSEMENT	\$750.00	\$480.00	\$750.00	\$750.00	\$0.00
211 DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL DATA FACILITATOR	\$66,169.25	\$63,313.39	\$66,578.73	\$67,307.66	\$728.93
ADJUSTMENT PRIOR YEAR EXPENDITURE					
212 PRIOR YEAR WORKERS COMP AUDIT	\$0.00	\$10,560.00	\$0.00	\$0.00	\$0.00
213 PRIOR YEAR EXPENSE ADJUSTMENT	\$0.00	\$2,119.03	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTMENT PRIOR YEAR EXPENDITURE	\$0.00	\$12,679.03	\$0.00	\$0.00	\$0.00
TOTAL GENERAL ADMINISTRATION	\$1,894,084.78	\$1,717,386.91	\$1,778,188.11	\$1,918,660.28	\$140,472.17
REGULAR INSTRUCTION					
ENGLISH LANGUAGE LEARNER ASSESSMENT					
214 ELL SALARIES	\$9,261.40	\$9,703.80	\$10,106.80	\$20,213.60	\$10,106.80
215 FICA	\$708.50	\$742.30	\$773.17	\$1,546.34	\$773.17
216 WORKERS COMPENSATION	\$70.14	\$102.38	\$111.17	\$217.88	\$106.71
217 COURSE REIMBURSEMENT	\$140.00	\$0.00	\$140.00	\$140.00	\$0.00
218 TRAVEL	\$100.00	\$0.00	\$230.00	\$230.00	\$0.00
219 SUPPLIES	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00
220 ASSESSMENT MATERIALS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
221 DUES/SUBSCRIPTIONS	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ENGLISH LANGUAGE LEARNER ASSESSMENT	\$10,530.04	\$10,548.48	\$11,511.14	\$22,497.82	\$10,986.68
REGULAR INSTRUCTION BILLBACK					
222 REG ED PARAPROFESSIONAL SALARIES	\$60,586.68	\$1,114.12	\$0.00	\$0.00	\$0.00
223 REG ED SUBSTITUTE SALARIES	\$0.00	\$437.50	\$0.00	\$0.00	\$0.00
224 REG ED HEALTH INSURANCE	\$15,577.84	\$0.00	\$0.00	\$0.00	\$0.00
225 REG ED DISABILITY INSURANCE	\$184.23	\$0.00	\$0.00	\$0.00	\$0.00
226 REG ED/ISP FICA	\$4,671.72	\$59.05	\$0.00	\$0.00	\$0.00
227 REG ED LIFE INSURANCE	\$57.96	\$0.00	\$0.00	\$0.00	\$0.00
228 REG ED MUNICIPAL RETIREMENT	\$3,255.54	\$0.00	\$0.00	\$0.00	\$0.00
229 REG ED WORKERS COMPENSATION	\$462.55	\$16.39	\$0.00	\$0.00	\$0.00
230 REG ED COURSE REIMBURSEMENT	\$0.00	\$782.78	\$0.00	\$0.00	\$0.00
231 REG ED DENTAL INSURANCE	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00
232 BFMS REG ED TEACHERS SALARIES-BILLBACK	\$0.00	\$57,575.23	\$0.00	\$0.00	\$0.00
233 BFMS REG ED PARAS SALARIES-BILLBACK	\$0.00	\$51,544.16	\$14,796.28	\$28,958.04	\$14,161.76

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget T total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
234	BFMS REG ED SUBSTITUTES-BILLBACK	\$0.00	\$91.70	\$0.00	\$0.00	\$0.00
235	BFMS REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$30,736.94	\$4,510.89	\$4,919.88	\$408.99
236	BFMS REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$402.12	\$52.93	\$59.02	\$6.09
237	BFMS REG ED FICA-BILLBACK	\$0.00	\$7,881.91	\$1,131.93	\$2,218.23	\$1,086.30
238	BFMS REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$62.99	\$11.79	\$13.54	\$1.75
239	BFMS REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$2,822.43	\$795.31	\$1,667.30	\$871.99
240	BFMS REG ED WORKERS' COMPENSATION-BILLBACK	\$0.00	\$1,159.36	\$162.76	\$223.27	\$60.51
241	BFMS REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$1,018.89	\$180.24	\$158.10	(\$22.14)
242	BFUHS REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$47,052.24	\$0.00	\$40,413.73	\$40,413.73
243	BFUHS REG ED PARAS SALARIES-BILLBACK	\$0.00	\$23,715.99	\$11,071.03	\$0.00	(\$11,071.03)
244	BFUHS REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$21,228.07	\$7,508.04	\$13,074.93	\$5,566.89
245	BFUHS REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$275.18	\$72.12	\$140.24	\$68.12
246	BFUHS REG ED FICA-BILLBACK	\$0.00	\$4,976.28	\$846.93	\$3,091.65	\$2,244.72
247	BFUHS REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$40.74	\$19.32	\$11.01	(\$8.31)
248	BFUHS REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$1,293.60	\$595.06	\$0.00	(\$595.06)
249	BFUHS REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$747.48	\$120.70	\$311.19	\$190.49
250	BFUHS REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$652.38	\$300.00	\$234.50	(\$65.50)
251	WEST REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$12,912.76	\$0.00	\$0.00	\$0.00
252	WEST REG ED PARAS SALARIES-BILLBACK	\$0.00	\$55.10	\$4,768.69	\$5,791.08	\$1,022.39
253	WEST REG ED SUBSTITUTES SALARIES-BILLBACK	\$0.00	\$4,509.16	\$0.00	\$0.00	\$0.00
254	WEST REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$1,412.01	\$1,051.13	\$0.00	(\$1,051.13)
255	WEST REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$54.62	\$17.19	\$20.10	\$2.91
256	WEST REG ED FICA-BILLBACK	\$0.00	\$1,453.41	\$364.81	\$443.02	\$78.21
257	WEST REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$6.03	\$4.08	\$4.52	\$0.44
258	WEST REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$2.96	\$256.31	\$332.99	\$76.68
259	WEST REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$184.39	\$52.46	\$44.59	(\$7.87)
260	WEST REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$90.02	\$42.00	\$0.00	(\$42.00)
261	AG REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$718.68	\$0.00	\$23,736.00	\$23,736.00
262	AG REG ED PARAS SALARIES-BILLBACK	\$0.00	\$22,737.41	\$29,775.96	\$15,874.48	(\$13,901.48)
263	ATH/GRAF REG ED SUBSTITUTES SALARIES-BILLBACK	\$0.00	\$352.80	\$0.00	\$0.00	\$0.00
264	AG REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$4,281.97	\$4,054.34	\$5,964.45	\$1,910.11
265	AG REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$87.64	\$107.92	\$138.28	\$30.36
266	AG REG ED FICA-BILLBACK	\$0.00	\$1,770.92	\$2,277.88	\$3,048.63	\$770.75
267	AG REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$21.69	\$26.47	\$20.25	(\$6.22)
268	AG REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$1,139.00	\$1,600.52	\$926.63	(\$673.89)
269	AG REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$251.68	\$323.03	\$306.85	(\$16.18)
270	AG REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$277.16	\$261.00	\$394.44	\$133.44
271	CES REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$31,922.13	\$0.00	\$0.00	\$0.00
272	CES REG ED PARAS SALARIES-BILLBACK	\$0.00	\$53,628.04	\$0.00	\$75,412.12	\$75,412.12
273	CES REG ED SUBSTITUTES-BILLBACK	\$0.00	\$581.00	\$0.00	\$0.00	\$0.00
274	CES REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$17,215.99	\$0.00	\$25,498.73	\$25,498.73
275	CES REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$304.95	\$0.00	\$262.37	\$262.37
276	CES REG ED FICA-BILLBACK	\$0.00	\$5,961.60	\$0.00	\$5,784.33	\$5,784.33
277	CES REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$57.85	\$0.00	\$58.03	\$58.03
278	CES REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$2,945.01	\$0.00	\$4,347.70	\$4,347.70
279	CES REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$914.61	\$0.00	\$582.21	\$582.21
280	CES REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$614.36	\$0.00	\$638.94	\$638.94
281	SRES REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$577.62	\$0.00	\$0.00	\$0.00
282	SRES REG ED PARAS SALARIES-BILLBACK	\$0.00	\$755.54	\$0.00	\$0.00	\$0.00
283	SRES REG ED PARA SUBSTITUTES-BILLBACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
284	SRES REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$432.77	\$0.00	\$0.00	\$0.00
285	SRES REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$4.99	\$0.00	\$0.00	\$0.00
286	SRES REG ED FICA-BILLBACK	\$0.00	\$94.65	\$0.00	\$0.00	\$0.00
287	SRES REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$1.02	\$0.00	\$0.00	\$0.00
288	SRES REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$41.16	\$0.00	\$0.00	\$0.00
289	SRES REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$14.06	\$0.00	\$0.00	\$0.00
290	SRES REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$16.27	\$0.00	\$0.00	\$0.00
TOTAL REGULAR INSTRUCTION BILLBACK		\$85,246.52	\$424,090.56	\$87,159.12	\$265,125.37	\$177,966.25

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
REGULAR EDUCATION SPEECH SERVICES						
291	REGULAR EDUCATION SPEECH SALARY	\$0.00	\$127.36	\$0.00	\$0.00	\$0.00
292	REGULAR EDUCATION SPEECH HEALTH INSURANCE	\$0.00	\$31.36	\$0.00	\$0.00	\$0.00
293	REGULAR EDUCATION SPEECH DISABILITY INSURANCE	\$0.00	\$0.48	\$0.00	\$0.00	\$0.00
294	REGULAR EDUCATION SPEECH FICA/MEDI	\$0.00	\$9.19	\$0.00	\$0.00	\$0.00
295	REGULAR EDUCATION SPEECH GROUP LIFE INSURANCE	\$0.00	\$0.05	\$0.00	\$0.00	\$0.00
296	REGULAR EDUCATION SPEECH WORKERS COMP	\$0.00	\$1.34	\$0.00	\$0.00	\$0.00
297	REGULAR EDUCATION SPEECH COURSE REIMB	\$0.00	\$0.36	\$0.00	\$0.00	\$0.00
298	REGULAR EDUCATION SPEECH DENTAL INSURANCE	\$0.00	\$0.84	\$0.00	\$0.00	\$0.00
299	REGULAR EDUCATION PROFESSIONAL SERVICES	\$0.00	\$2,051.72	\$0.00	\$0.00	\$0.00
TOTAL REGULAR EDUCATION SPEECH SERVICES		\$0.00	\$2,222.70	\$0.00	\$0.00	\$0.00
REGULAR EDUCATION OT SERVICES						
300	REGULAR EDUCATION OT SALARY	\$0.00	\$2,039.32	\$0.00	\$0.00	\$0.00
301	REGULAR EDUCATION OT ASSISTANT SALARY	\$0.00	\$278.05	\$0.00	\$0.00	\$0.00
302	REGULAR EDUCATION OT HEALTH INSURANCE	\$0.00	\$851.38	\$0.00	\$0.00	\$0.00
303	REGULAR EDUCATION OT DISABILITY INSURANCE	\$0.00	\$8.78	\$0.00	\$0.00	\$0.00
304	REGULAR EDUCATION OT FICA/MEDI	\$0.00	\$159.21	\$0.00	\$0.00	\$0.00
305	REGULAR EDUCATION GROUP LIFE INSURANCE	\$0.00	\$0.89	\$0.00	\$0.00	\$0.00
306	REGULAR EDUCATION OT MUNICIPAL RETIREMENT	\$0.00	\$124.56	\$0.00	\$0.00	\$0.00
307	REGULAR EDUCATION OT WORKERS COMP	\$0.00	\$24.45	\$0.00	\$0.00	\$0.00
308	REGULAR EDUCATION OT DENTAL INSURANCE	\$0.00	\$11.66	\$0.00	\$0.00	\$0.00
TOTAL REGULAR EDUCATION OT SERVICES		\$0.00	\$3,498.30	\$0.00	\$0.00	\$0.00
504 COORDINATOR						
309	504 COORDINATOR SALARY	\$16,030.59	\$15,998.09	\$16,030.59	\$17,581.72	\$1,551.13
310	HEALTH INSURANCE STIPEND	\$4,045.96	\$4,045.96	\$4,045.96	\$0.00	(\$4,045.96)
311	FLEX SPENDING	\$121.18	\$41.40	\$41.40	\$0.00	(\$41.40)
312	FICA	\$1,535.86	\$1,488.52	\$1,535.86	\$1,345.00	(\$190.86)
313	WORKERS COMPENSATION	\$121.41	\$168.78	\$176.34	\$135.38	(\$40.96)
314	COURSE REIMBURSEMENT	\$0.00	\$0.00	\$200.00	\$0.00	(\$200.00)
315	STAFF DEVELOPMENT	\$0.00	\$143.70	\$1,500.00	\$1,000.00	(\$500.00)
316	PURCHASED PROFESSIONAL SERVICES	\$500.00	\$0.00	\$800.00	\$0.00	(\$800.00)
317	TRAVEL REIMBURSEMENT	\$200.00	\$229.04	\$350.00	\$300.00	(\$50.00)
318	SUPPLIES	\$50.00	\$41.85	\$50.00	\$100.00	\$50.00
319	BOOKS & PERIODICALS	\$250.00	\$0.00	\$250.00	\$100.00	(\$150.00)
TOTAL 504 COORDINATOR		\$22,855.00	\$22,157.34	\$24,980.15	\$20,562.10	(\$4,418.05)
REGULAR INSTRUCTION ADMIN SERVICES						
320	BFUHS SECRETARY SALARIES-BILLBACK	\$4,971.08	\$719.32	\$5,294.93	\$5,294.93	\$0.00
321	BFUHS SECRETARY HEALTH INSURANCE-BILLBACK	\$1,457.78	\$0.00	\$100.00	\$100.00	\$0.00
322	BFUHS SECRETARY DISABILITY INSURANCE-BILLBACK	\$16.70	\$2.50	\$18.72	\$18.72	\$0.00
323	BFUHS SECRETARY FLEX SPENDING-BILLBACK	\$24.24	\$0.00	\$0.00	\$0.00	\$0.00
324	BFUHS SECRETARY FICA-BILLBACK	\$380.29	\$48.40	\$405.07	\$412.71	\$7.64
325	BFUHS SECRETARY LIFE INSURANCE-BILLBACK	\$3.86	\$0.47	\$3.54	\$3.29	(\$0.25)
326	BFUHS SECRETARY MUNICIPAL RETIREMENT-BILLBACK	\$267.18	\$33.13	\$284.60	\$310.21	\$25.61
327	BFUHS SECRETARY WORKERS COMP.-BILLBACK	\$37.65	\$7.59	\$58.24	\$41.54	(\$16.70)
328	BFUHS SECRETARY DENTAL INSURANCE-BILLBACK	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REGULAR INSTRUCTION ADMIN SERVICES		\$7,218.78	\$811.41	\$6,165.10	\$6,181.40	\$16.30
TOTAL REGULAR INSTRUCTION		\$125,850.34	\$463,328.79	\$129,815.51	\$314,366.69	\$184,551.18
SPECIAL EDUCATION						
329	SPECIAL EDUCATION TEACHER SALARIES	\$1,158,885.10	\$1,037,877.30	\$1,253,917.00	\$1,243,008.55	(\$10,908.45)
330	SPECIAL EDUCATION EXTENDED SCHOOL YEAR TEACHER SALARIES	\$32,328.00	\$25,173.24	\$26,000.00	\$5,918.00	(\$20,082.00)
331	SPECIAL EDUCATION PARAPROFESSIONAL SALARIES	\$933,253.89	\$948,464.57	\$1,013,796.33	\$1,210,185.88	\$196,389.55
332	SPECIAL EDUCATION EXTENDED SCHOOL YR PARA SALARIES	\$15,390.00	\$21,986.60	\$22,000.00	\$55,515.45	\$33,515.45
333	SPECIAL EDUCATION SUBSTITUTE TEACHERS	\$61,000.00	\$53,955.35	\$61,000.00	\$56,000.00	(\$5,000.00)
334	SPECIAL EDUCATION HEALTH INSURANCE STIPEND	\$0.00	\$5,146.20	\$8,194.47	\$5,735.09	(\$2,459.38)
335	SPECIAL EDUCATION TUTORS	\$0.00	\$2,700.00	\$0.00	\$0.00	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
336	SPECIAL EDUCATION HEALTH INSURANCE	\$542,220.58	\$446,796.94	\$511,348.69	\$579,050.93	\$67,702.24
337	SPECIAL EDUCATION DISABILITY INSURANCE	\$20,317.37	\$7,345.42	\$8,490.22	\$8,532.48	\$42.26
338	SPECIAL EDUCATION FLEX SPENDING	\$666.49	\$263.88	\$289.80	\$207.00	(\$82.80)
339	SPECIAL EDUCATION FICA	\$160,588.50	\$145,637.42	\$179,347.81	\$197,054.46	\$17,706.65
340	SPECIAL EDUCATION EXTENDED SCHOOL YEAR FICA	\$3,650.43	\$3,595.16	\$3,672.00	\$4,700.00	\$1,028.00
341	SPECIAL EDUCATION LIFE INSURANCE	\$1,296.20	\$1,230.44	\$1,336.65	\$1,292.58	(\$44.07)
342	SPECIAL EDUCATION MUNICIPAL RETIREMENT	\$50,164.44	\$50,561.29	\$55,068.12	\$69,886.71	\$14,818.59
343	SPECIAL EDUCATION EXTENDED SCHOOL YR MUN. RETIREMENT	\$827.22	\$885.95	\$1,182.50	\$3,192.14	\$2,009.64
344	SPECIAL EDUCATION WORKERS COMPENSATION	\$16,363.65	\$22,108.43	\$27,080.60	\$18,149.44	(\$8,931.16)
345	SPECIAL EDUCATION COURSE REIMBURSEMENT	\$7,910.00	\$5,343.25	\$8,050.00	\$8,000.00	(\$50.00)
346	SPECIAL EDUCATION DENTAL INSURANCE	\$16,500.00	\$15,092.69	\$16,686.01	\$19,228.84	\$2,542.83
347	SPECIAL EDUCATION PURCHASED EDUCATIONAL SERVICES	\$0.00	\$7,480.00	\$0.00	\$0.00	\$0.00
348	SPECIAL EDUCATION PURCHASED PROFESSIONAL SERVICES	\$209,741.00	\$167,225.00	\$136,745.00	\$220,827.50	\$84,082.50
349	SPECIAL EDUCATION EXTENDED SCHOOL YR PROFESSIONAL SVCS	\$20,575.00	\$19,321.75	\$18,450.00	\$14,000.00	(\$4,450.00)
350	SPECIAL EDUCATION REPAIRS & MAINTENANCE	\$500.00	\$646.07	\$0.00	\$0.00	\$0.00
351	SPECIAL EDUCATION COPIER RENTALS	\$1,000.00	\$143.97	\$1,200.00	\$1,000.00	(\$200.00)
352	SPECIAL EDUCATION LEASE AGREEMENTS	\$0.00	\$11,894.05	\$0.00	\$12,000.00	\$12,000.00
353	SPECIAL EDUCATION TUITION - VT LEAs	\$48,000.00	\$33,000.05	\$0.00	\$0.00	\$0.00
354	SPECIAL EDUCATION TUITION - PRIVATE	\$495,425.00	\$769,120.50	\$656,820.00	\$844,550.00	\$187,730.00
355	SPECIAL EDUCATION EXTENDED SCHOOL YR PRIVATE TUITION	\$74,300.00	\$74,051.00	\$87,900.00	\$120,650.00	\$32,750.00
356	SPECIAL EDUCATION TRAVEL/CONFERENCE	\$25,568.91	\$1,976.00	\$6,000.00	\$2,000.00	(\$4,000.00)
357	SPECIAL EDUCATION EXCESS COSTS	\$208,400.00	\$97,536.58	\$154,049.30	\$15,000.00	(\$139,049.30)
358	SPECIAL EDUCATION SUPPLIES	\$11,230.00	\$9,506.45	\$17,000.00	\$14,000.00	(\$3,000.00)
359	SPECIAL EDUCATION ADAPTIVE PE SUPPLIES	\$2,000.00	\$0.00	\$500.00	\$500.00	\$0.00
360	SPECIAL EDUCATION COMPUTERS	\$9,000.00	\$2,783.05	\$12,000.00	\$0.00	(\$12,000.00)
361	SPECIAL EDUCATION ASSESSMENT MATERIALS	\$3,000.00	\$99.83	\$4,000.00	\$1,000.00	(\$3,000.00)
362	SPECIAL EDUCATION BOOKS & PERIODICALS	\$7,000.00	\$5,300.07	\$5,000.00	\$5,000.00	\$0.00
363	SPECIAL EDUCATION AUDIO-VISUAL SUPPLIES	\$400.00	\$0.00	\$400.00	\$0.00	(\$400.00)
364	SPECIAL EDUCATION MANIPULATIVES	\$2,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
365	SPECIAL EDUCATION SOFTWARE	\$2,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
366	SPECIAL EDUCATION EQUIPMENT	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
367	SPECIAL EDUCATION DUES & FEES	\$360.00	\$0.00	\$360.00	\$360.00	\$0.00
368	SPECIAL EDUCATION EQUIPMENT	\$0.00	\$33,360.00	\$0.00	\$0.00	\$0.00
369	SPECIAL EDUCATION FIELD TRIPS	\$1,000.00	\$0.00	\$1,000.00	\$500.00	(\$500.00)
TOTAL SPECIAL EDUCATION		\$4,147,861.78	\$4,027,608.50	\$4,302,884.50	\$4,737,045.05	\$434,160.55
PSYCHOLOGICAL SERVICES						
370	PSYCHOLOGIST SALARY	\$148,120.43	\$82,730.66	\$150,464.04	\$84,487.24	(\$65,976.80)
371	HEALTH INSURANCE	\$33,340.40	\$14,091.42	\$29,451.06	\$15,888.85	(\$13,562.21)
372	DISABILITY INSURANCE	\$500.60	\$300.96	\$562.74	\$293.17	(\$269.57)
373	FICA	\$11,522.46	\$6,133.54	\$11,701.75	\$6,654.52	(\$5,047.23)
374	GROUP LIFE INSURANCE	\$38.64	\$19.32	\$38.64	\$16.44	(\$22.20)
375	MUNICIPAL RETIREMENT	\$7,961.47	\$4,446.67	\$8,087.34	\$4,858.02	(\$3,229.32)
376	WORKERS COMPENSATION	\$1,121.84	\$872.81	\$1,655.10	\$650.55	(\$1,004.55)
377	COURSE REIMBURSEMENT	\$4,000.00	\$537.00	\$4,000.00	\$1,000.00	(\$3,000.00)
378	DENTAL INSURANCE	\$600.00	\$300.00	\$600.00	\$300.00	(\$300.00)
379	PROFESSIONAL SERVICES	\$184,261.00	\$210,756.60	\$244,913.75	\$395,700.00	\$150,786.25
380	SPECIAL EDUCATION EXTENDED SCHOOL YR PSYCHOLOGY SERVICES	\$2,000.00	\$993.13	\$900.00	\$900.00	\$0.00
381	COMMUNICATIONS	\$700.00	\$649.14	\$700.00	\$700.00	\$0.00
382	TRAVEL	\$1,800.00	\$1,621.54	\$1,800.00	\$1,800.00	\$0.00
383	SUPPLIES	\$2,000.00	\$156.96	\$2,000.00	\$1,000.00	(\$1,000.00)
384	BOOKS	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
385	ASSESSMENT MATERIALS	\$5,000.00	\$4,377.89	\$7,750.00	\$5,000.00	(\$2,750.00)
386	DUES & MEMBERSHIPS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
TOTAL PSYCHOLOGICAL SERVICES		\$403,716.84	\$327,987.64	\$465,374.42	\$519,998.79	\$54,624.37
SPECIAL EDUCATION SPEECH SERVICES						
387	SPECIAL EDUCATION SPEECH SALARIES	\$120,896.48	\$122,615.04	\$157,835.07	\$153,244.46	(\$4,590.61)
388	SPECIAL EDUCATION EXTENDED SCHOOL YR SPEECH SALARIES	\$0.00	\$746.58	\$0.00	\$1,382.60	\$1,382.60
389	SPECIAL EDUCATION SPEECH ASSISTANT SALARIES	\$48,795.93	\$48,763.42	\$50,258.98	\$78,445.29	\$28,186.31

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
390	SPEC ED EXTENDED SCHOOL YR SPEECH ASST. SALARY	\$0.00	\$1,529.00	\$0.00	\$5,410.16	\$5,410.16
391	HEALTH INSURANCE STIPEND	\$0.00	\$0.00	\$300.00	\$0.00	(\$300.00)
392	HEALTH INSURANCE	\$50,172.21	\$41,024.00	\$51,143.03	\$54,554.20	\$3,411.17
393	DISABILITY INSURANCE	\$580.58	\$643.20	\$778.27	\$827.53	\$49.26
394	FICA	\$13,593.47	\$12,362.36	\$15,942.16	\$18,243.92	\$2,301.76
395	GROUP LIFE INSURANCE	\$85.01	\$84.38	\$93.38	\$96.59	\$3.21
396	MUNICIPAL RETIREMENT	\$2,622.78	\$2,750.89	\$2,701.42	\$4,901.18	\$2,199.76
397	WORKERS COMPENSATION	\$1,345.81	\$1,832.05	\$2,292.33	\$1,836.31	(\$456.02)
398	COURSE REIMBURSEMENT	\$2,000.00	\$399.65	\$2,000.00	\$1,000.00	(\$1,000.00)
399	DENTAL INSURANCE	\$2,149.40	\$1,105.03	\$1,280.00	\$1,280.00	\$0.00
400	PURCHASED PROFESSIONAL CONTRACTED SERVICES	\$2,000.00	\$67,183.03	\$7,087.50	\$0.00	(\$7,087.50)
401	SPEC ED EXTENDED SCHOOL YR SPEECH/AUDIO. SVCS	\$0.00	\$1,239.38	\$14,512.50	\$0.00	(\$14,512.50)
402	COMMUNICATIONS	\$700.00	\$134.74	\$400.00	\$400.00	\$0.00
403	TRAVEL	\$4,000.00	\$2,194.57	\$3,500.00	\$2,500.00	(\$1,000.00)
404	EXTENDED SCHOOL YR SPEECH/AUDIOLOGY TRAVEL	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
405	SUPPLIES	\$800.00	\$432.13	\$225.00	\$1,005.00	\$780.00
406	INSTRUCTIONAL MATERIALS	\$1,000.00	\$377.58	\$300.00	\$300.00	\$0.00
407	BOOKS	\$200.00	\$217.47	\$400.00	\$400.00	\$0.00
408	SOFTWARE	\$300.00	\$119.99	\$0.00	\$0.00	\$0.00
409	ASSESSMENT MATERIALS	\$1,000.00	\$1,340.79	\$1,000.00	\$1,000.00	\$0.00
410	EQUIPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
411	DUES & FEES	\$850.00	\$795.00	\$820.00	\$820.00	\$0.00
TOTAL SPECIAL EDUCATION SPEECH SERVICES		\$254,391.67	\$307,890.28	\$312,869.64	\$327,647.24	\$14,777.60
SPECIAL EDUCATION OCCUPATIONAL THERAPY SERVICES						
412	SPECIAL EDUCATION OT SALARIES	\$59,422.04	\$52,869.09	\$61,240.70	\$62,122.77	\$882.07
413	SPEC ED EXTENDED SCHOOL YR OT SALARIES	\$0.00	\$0.00	\$0.00	\$137.19	\$137.19
414	SPECIAL ED O.T. ASSISTANT SALARIES	\$56,611.00	\$51,235.51	\$58,965.96	\$60,960.17	\$1,994.21
415	SPEC ED EXTENDED SCHOOL YR COTA SALARIES	\$0.00	\$0.00	\$0.00	\$399.67	\$399.67
416	HEALTH INSURANCE	\$38,131.61	\$44,431.09	\$50,269.20	\$53,586.99	\$3,317.79
417	DISABILITY INSURANCE	\$384.48	\$396.03	\$449.57	\$428.96	(\$20.61)
418	FICA	\$8,876.53	\$7,118.50	\$9,195.81	\$9,456.92	\$261.11
419	GROUP LIFE INSURANCE	\$57.96	\$50.77	\$57.96	\$49.32	(\$8.64)
420	MUNICIPAL RETIREMENT	\$6,236.78	\$5,595.70	\$6,461.26	\$7,108.14	\$646.88
421	WORKERS COMPENSATION	\$878.81	\$1,098.30	\$1,322.27	\$951.87	(\$370.40)
422	COURSE REIMBURSEMENT	\$1,000.00	\$100.00	\$1,200.00	\$1,000.00	(\$200.00)
423	DENTAL INSURANCE	\$650.00	\$595.88	\$650.00	\$950.00	\$300.00
424	COMMUNICATIONS	\$350.00	\$194.30	\$200.00	\$200.00	\$0.00
425	TRAVEL	\$3,500.00	\$3,534.16	\$5,300.00	\$5,300.00	\$0.00
426	SUPPLIES	\$225.00	\$691.20	\$400.00	\$400.00	\$0.00
427	INSTRUCTIONAL SUPPLIES	\$325.00	\$265.05	\$100.00	\$100.00	\$0.00
428	MANIPULATIVES	\$200.00	\$0.00	\$100.00	\$100.00	\$0.00
429	SOFTWARE	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
430	ASSESSMENT MATERIALS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
431	DUES & FEES	\$100.00	\$0.00	\$300.00	\$300.00	\$0.00
TOTAL SPEC ED OCCUPATIONAL THERAPY SERVICES		\$177,549.21	\$168,175.58	\$196,712.73	\$204,052.00	\$7,339.27
SPECIAL EDUCATION PHYSICAL THERAPY SERVICES						
432	SPECIAL ED PT CONTRACTED SERVICES	\$25,111.00	\$16,445.00	\$21,000.00	\$22,500.00	\$1,500.00
433	SPEC ED PT TRAVEL REIMBURSEMENT	\$0.00	\$5,012.76	\$4,500.00	\$5,000.00	\$500.00
434	SUPPLIES	\$450.00	\$488.30	\$500.00	\$500.00	\$0.00
435	ASSESSMENT MATERIALS	\$100.00	\$0.00	\$500.00	\$1,000.00	\$500.00
TOTAL SPECIAL EDUCATION PHYSICAL THERAPY SERVICES		\$25,661.00	\$21,946.06	\$26,500.00	\$29,000.00	\$2,500.00
SPECIAL EDUCATION ADMINISTRATIVE SERVICES						
436	SPECIAL EDUCATION ADMINISTRATIVE SALARIES	\$75,000.00	\$77,000.00	\$77,000.00	\$81,925.00	\$4,925.00
437	SPEECH AND LANGUAGE ADMINISTRATOR	\$0.00	\$6,076.71	\$0.00	\$5,703.49	\$5,703.49
438	SPECIAL EDUCATION SECRETARY	\$44,261.16	\$91,560.50	\$90,988.57	\$85,049.97	(\$5,938.60)
439	LEA OUT OF DISTRICT PLACEMENT SALARY	\$58,571.58	\$60,328.75	\$60,328.75	\$61,836.97	\$1,508.22
440	HEALTH INSURANCE STIPEND	\$0.00	\$3,329.45	\$1,115.00	\$0.00	(\$1,115.00)

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
441	HEALTH INSURANCE	\$27,761.55	\$27,225.18	\$29,242.24	\$29,493.05	\$250.81
442	DISABILITY INSURANCE	\$600.65	\$832.38	\$852.97	\$797.18	(\$55.79)
443	SPEECH & LANGUAGE ADMIN DISABILITY INSURANCE	\$0.00	\$20.77	\$0.00	\$19.79	\$19.79
444	FLEX SPENDING	\$96.94	\$19.88	\$16.56	\$0.00	(\$16.56)
445	FICA	\$13,604.22	\$17,396.99	\$17,571.57	\$17,574.49	\$2.92
446	SPEECH AND LANGUAGE ADMINISTRATOR FICA/MEDI	\$0.00	\$511.81	\$0.00	\$436.32	\$436.32
447	GROUP LIFE INSURANCE	\$82.31	\$96.83	\$99.11	\$96.01	(\$3.10)
448	SPEECH LANGUAGE ADMINISTRATOR LIFE INSURANCE	\$0.00	\$2.40	\$0.00	\$2.06	\$2.06
449	MUNICIPAL RETIREMENT	\$2,378.49	\$4,963.80	\$4,923.69	\$4,943.27	\$19.58
450	WORKERS COMPENSATION	\$1,232.57	\$3,556.63	\$2,523.76	\$1,812.85	(\$710.91)
451	COURSE REIMBURSEMENT	\$3,000.00	\$1,826.67	\$4,000.00	\$3,000.00	(\$1,000.00)
452	DENTAL INSURANCE	\$590.00	\$1,187.36	\$1,270.00	\$1,159.69	(\$110.31)
453	STAFF DEVELOPMENT	\$4,000.00	\$3,265.42	\$5,000.00	\$5,000.00	\$0.00
454	CONFERENCES	\$500.00	\$915.00	\$1,500.00	\$1,500.00	\$0.00
455	REPAIRS/MAINTENANCE	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
456	COMMUNICATIONS	\$1,000.00	\$1,575.10	\$1,600.00	\$1,600.00	\$0.00
457	TRAVEL REIMBURSEMENT	\$4,800.00	\$3,228.09	\$5,800.00	\$3,500.00	(\$2,300.00)
458	OFFICE SUPPLIES	\$1,000.00	\$2,585.12	\$2,000.00	\$2,000.00	\$0.00
459	INSTRUCTIONAL MATERIALS	\$700.00	\$582.98	\$1,500.00	\$1,500.00	\$0.00
460	COMPUTERS	\$3,600.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
461	MEETING EXPENSES	\$300.00	\$246.91	\$1,000.00	\$1,000.00	\$0.00
462	BOOKS	\$500.00	\$432.50	\$500.00	\$500.00	\$0.00
463	SOFTWARE	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
464	TESTING MATERIALS	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
465	EQUIPMENT	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00
466	DUES/FEES	\$1,000.00	\$1,064.00	\$1,000.00	\$1,000.00	\$0.00
TOTAL SPECIAL EDUCATION ADMINISTRATIVE SERVICES		\$247,429.47	\$309,831.23	\$310,832.22	\$312,450.14	\$1,617.92
SPECIAL EDUCATION STUDENT TRANSPORTATION						
467	SPECIAL EDUCATION EXT SCHOOL YR TRANSPORTATION SALARY	\$0.00	\$7,174.10	\$0.00	\$0.00	\$0.00
468	SPECIAL EDUCATION TRANSPORTATION SALARY	\$72,000.00	\$65,289.03	\$67,845.96	\$83,447.76	\$15,601.80
469	SPECIAL EDUCATION TRANSP. PARAPROFESSIONAL SALARY	\$29,954.96	\$21,788.93	\$0.00	\$0.00	\$0.00
470	HEALTH INSURANCE	\$17,698.64	\$18,230.75	\$21,476.74	\$22,336.85	\$860.11
471	FICA	\$6,862.43	\$6,245.28	\$5,190.21	\$6,383.74	\$1,193.53
472	SPECIAL EDUCATION EXTENDED SCHOOL YR TRANSP FICA	\$0.00	\$548.54	\$0.00	\$0.00	\$0.00
473	SPECIAL EDUCATION TRANSPORTATION MUNICIPAL RETIREMENT	\$1,567.44	\$1,959.47	\$2,329.08	\$3,939.49	\$1,610.41
474	SPECIAL EDUCATION EXTENDED SCHOOL YR TRANSP MUNI RETIRE	\$0.00	\$123.90	\$0.00	\$0.00	\$0.00
475	WORKERS COMPENSATION	\$3,306.78	\$994.36	\$838.33	\$7,176.51	\$6,338.18
476	REPAIRS/MAINTENANCE	\$10,000.00	\$10,174.06	\$12,000.00	\$12,000.00	\$0.00
477	SPECIAL EDUCATION EXT SCHOOL YR TRANSP PURCH SERVICE	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00
478	SPECIAL EDUCATION PURCHASED TRANS - PRIVATE	\$0.00	\$52,596.05	\$25,175.00	\$0.00	(\$25,175.00)
479	SPECIAL EDUCATION EXT SCHOOL YR PURCH TRANS-PRIVATE	\$0.00	\$7,159.24	\$0.00	\$0.00	\$0.00
480	VEHICLE INSURANCE	\$1,700.00	\$1,430.15	\$0.00	\$0.00	\$0.00
481	SPECIAL EDUCATION BUS SUPPLIES	\$120.00	\$51.15	\$2,000.00	\$1,000.00	(\$1,000.00)
482	SPECIAL EDUCATION BUS FUEL	\$26,000.00	\$21,776.34	\$28,000.00	\$23,000.00	(\$5,000.00)
TOTAL SPECIAL EDUCATION STUDENT TRANSPORTATION		\$169,210.25	\$215,541.35	\$166,055.32	\$160,484.35	(\$5,570.97)
TOTAL SPECIAL EDUCATION		\$5,425,820.22	\$5,378,980.64	\$5,781,228.83	\$6,290,677.57	\$509,448.74
ESSENTIAL EARLY EDUCATION SERVICES (EEE)						
483	EEE SALARIES	\$55,270.00	\$58,780.89	\$61,253.00	\$61,253.00	\$0.00
484	EEE EXTENDED SCHOOL YR CASE MANAGER	\$0.00	\$199.75	\$0.00	\$0.00	\$0.00
485	EEE PARAPROFESSIONAL SALARIES	\$82,109.87	\$72,106.93	\$71,353.23	\$104,655.01	\$33,301.78
486	EEE EXTENDED SCHOOL YR PARAPROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
487	EEE TEMPORARY/SUBSTITUTE SALARIES	\$0.00	\$7,210.00	\$0.00	\$0.00	\$0.00
488	EEE HEALTH INSURANCE STIPEND	\$2,000.00	\$500.00	\$355.00	\$0.00	(\$355.00)
489	EEE HEALTH INSURANCES	\$4,577.57	\$18,062.58	\$22,113.59	\$32,332.71	\$10,219.12
490	EEE DISABILITY INSURANCE	\$366.00	\$438.94	\$491.69	\$575.70	\$84.01
491	EEE FLEX SPENDING	\$0.00	\$32.23	\$51.75	\$41.40	(\$10.35)
492	EEE FICA/MEDI	\$12,257.94	\$10,297.26	\$10,171.53	\$13,310.33	\$3,138.80

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
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		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
493	EEE GROUP LIFE INSURANCE	\$96.60	\$82.23	\$91.36	\$109.94	\$18.58
494	EEE MUNICIPAL RETIREMENT	\$2,995.09	\$2,958.77	\$3,854.32	\$6,017.66	\$2,163.34
495	EEE WORKERS COMPENSATION	\$988.08	\$2,743.40	\$1,462.57	\$1,277.49	(\$185.08)
496	EEE COURSE REIMBURSEMENT	\$2,250.00	\$1,535.00	\$2,250.00	\$1,800.00	(\$450.00)
497	EEE DENTAL INSURANCE	\$300.00	\$612.33	\$937.65	\$950.00	\$12.35
498	EEE CONTRACTED PROFESSIONAL SERVICES	\$0.00	\$0.00	\$880.00	\$0.00	(\$880.00)
499	FIT EVALUATIONS	\$3,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
500	EEE COMMUNICATIONS	\$0.00	\$0.00	\$2,400.00	\$2,400.00	\$0.00
501	EEE TRAVEL	\$3,200.00	\$3,405.25	\$1,800.00	\$1,800.00	\$0.00
502	EEE SUPPLIES	\$2,000.00	\$3,018.54	\$1,500.00	\$2,300.00	\$800.00
503	EEE BOOKS	\$100.00	\$160.75	\$100.00	\$100.00	\$0.00
504	EEE MANIPULATIVE DEVICES	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
505	EEE SOFTWARE	\$200.00	\$0.00	\$100.00	\$100.00	\$0.00
506	EEE ASSESSMENT MATERIALS	\$200.00	\$678.00	\$200.00	\$700.00	\$500.00
507	EEE EQUIPMENT	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION SERVICES		\$174,711.15	\$182,822.85	\$183,465.69	\$229,823.24	\$46,357.55
ESSENTIAL EARLY EDUCATION MEDICAL SERVICES						
508	EEE MEDICAL SERVICES	\$5,000.00	\$0.00	\$800.00	\$800.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION MEDICAL SERVICES		\$5,000.00	\$0.00	\$800.00	\$800.00	\$0.00
ESSENTIAL EARLY EDUCATION PSYCHOLOGICAL SERVICES						
509	EEE PSYCHOLOGICAL SERVICES	\$4,000.00	\$1,437.50	\$3,600.00	\$6,655.00	\$3,055.00
TOTAL EARLY ESSENTIAL ED PSYCHOLOGICAL SERVICES		\$4,000.00	\$1,437.50	\$3,600.00	\$6,655.00	\$3,055.00
ESSENTIAL EARLY EDUCATION SPEECH SERVICES						
510	EEE SPEECH & LANGUAGE SALARY	\$0.00	\$23,867.57	\$67,379.00	\$23,539.41	(\$43,839.59)
511	EEE SPEECH & LANGUAGE ASST SALARY	\$0.00	\$1,524.34	\$0.00	\$0.00	\$0.00
512	EEE SPEECH HEALTH INSURANCE	\$0.00	\$7,696.13	\$13,656.12	\$5,924.66	(\$7,731.46)
513	EEE SPEECH DISABILITY INSURANCE	\$0.00	\$95.88	\$252.00	\$81.68	(\$170.32)
514	EEE SPEECH FICA	\$0.00	\$1,789.91	\$5,154.50	\$1,800.76	(\$3,353.74)
515	EEE SPEECH GROUP LIFE INSURANCE	\$0.00	\$9.56	\$19.32	\$16.44	(\$2.88)
516	EEE SPEECH MUNICIPAL RETIREMENT	\$0.00	\$85.32	\$0.00	\$0.00	\$0.00
517	EEE SPEECH WORKERS COMPENSATION	\$0.00	\$274.17	\$741.17	\$181.25	(\$559.92)
518	EEE SPEECH COURSE REIMBURSEMENT	\$0.00	\$130.83	\$400.00	\$400.00	\$0.00
519	EEE SPEECH DENTAL INSURANCE	\$0.00	\$170.35	\$350.00	\$280.00	(\$70.00)
520	EEE CONTRACTED SPEECH & LANGUAGE SERVICES	\$46,000.00	\$14,208.91	\$0.00	\$0.00	\$0.00
521	EEE SPEECH/AUDIOLOGY TRAVEL REIMBURSEMENT	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EDUCATION SPEECH SERVICES		\$52,500.00	\$49,852.97	\$87,952.11	\$32,224.20	(\$55,727.91)
ESSENTIAL EARLY EDUCATION OT SERVICES						
522	EEE OCCUPATIONAL THERAPIST SALARY	\$0.00	\$6,332.29	\$0.00	\$6,500.00	\$6,500.00
523	EEE COTA SALARY	\$0.00	\$1,493.12	\$0.00	\$1,500.00	\$1,500.00
524	EEE OT HEALTH INSURANCE	\$0.00	\$2,822.03	\$0.00	\$3,000.00	\$3,000.00
525	EEE OT DISABILITY INSURANCE	\$0.00	\$29.57	\$0.00	\$30.00	\$30.00
526	EEE OT FICA	\$0.00	\$539.17	\$0.00	\$612.00	\$612.00
527	EEE OT GROUP LIFE INSURANCE	\$0.00	\$3.08	\$0.00	\$5.42	\$5.42
528	EEE OT MUNICIPAL RETIREMENT	\$0.00	\$420.61	\$0.00	\$460.00	\$460.00
529	EEE OT WORKERS COMPENSATION	\$0.00	\$82.56	\$0.00	\$0.00	\$0.00
530	EEE OT DENTAL INSURANCE	\$0.00	\$42.46	\$0.00	\$50.00	\$50.00
531	EEE OT CONTRACTED SERVICES	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
532	EEE OT TRAVEL REIMBURSEMENT	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION SERVICES		\$5,450.00	\$11,764.89	\$0.00	\$12,157.42	\$12,157.42
ESSENTIAL EARLY EDUCATION PT SERVICES						
533	EEE PHYSICAL THERAPY CONTRACTED SERVICES	\$12,000.00	\$3,347.50	\$11,000.00	\$1,800.00	(\$9,200.00)
534	EEE PHYSICAL THERAPY TRAVEL REIMBURSEMENT	\$0.00	\$942.50	\$750.00	\$750.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION PT SERVICES		\$12,000.00	\$4,290.00	\$11,750.00	\$2,550.00	(\$9,200.00)

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WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017		
ESSENTIAL EARLY EDUCATION STAFF DEVELOPMENT						
535	EEE ST AFF DEVELOPMENT	\$0.00	\$45.72	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION STAFF DEVELOPMENT		\$0.00	\$45.72	\$0.00	\$0.00	\$0.00
ESSENTIAL EARLY EDUCATION ADMINISTRATION						
536	EEE COORDINATOR STIPEND	\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$0.00
537	EEE ADMINISTRATION ASSISTANT SALARY	\$0.00	\$8,080.80	\$8,572.80	\$9,701.32	\$1,128.52
538	EEE ADMINISTRATION HEALTH INSURANCE	\$0.00	\$760.09	\$2,627.82	\$230.00	(\$2,397.82)
539	EEE ADMINISTRATION DISABILITY INSURANCE	\$0.00	\$31.73	\$32.06	\$43.83	\$11.77
540	EEE ADMINISTRATION FLEX SPENDING	\$0.00	\$4.38	\$14.49	\$0.00	(\$14.49)
541	EEE ADMINISTRATION FICA	\$0.00	\$602.51	\$862.37	\$966.30	\$103.93
542	EEE ADMINISTRATION GROUP LIFE INSURANCE	\$0.00	\$7.26	\$6.76	\$7.56	\$0.80
543	EEE ADMINISTRATION MUNICIPAL RETIREMENT	\$0.00	\$434.35	\$460.82	\$917.73	\$456.91
544	EEE ADMINISTRATION WORKERS COMPENSATION	\$0.00	\$85.25	\$124.00	\$97.26	(\$26.74)
545	EEE ADMINISTRATION DENTAL INSURANCE	\$0.00	\$31.74	\$105.00	\$0.00	(\$105.00)
TOTAL ESSENTIAL EARLY EDUCATION ADMINISTRATION		\$0.00	\$10,038.11	\$15,506.12	\$14,664.00	(\$842.12)
ESSENTIAL EARLY EDUCATION TRANSPORTATION						
546	EEE TRANSPORTATION SALARY	\$3,156.19	\$1,658.76	\$2,353.43	\$2,400.00	\$46.57
547	EEE TRANSPORTATION HEALTH INSURANCE	\$702.87	\$552.28	\$974.63	\$0.00	(\$974.63)
548	EEE TRANSPORTATION FICA	\$241.44	\$114.51	\$180.03	\$183.60	\$3.57
549	EEE TRANSPORTATION WORKERS COMPENSATION	\$0.00	\$17.50	\$34.72	\$206.40	\$171.68
550	EEE BUS FUEL	\$0.00	\$439.93	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION TRANSPORTATION		\$4,100.50	\$2,782.98	\$3,542.81	\$2,790.00	(\$752.81)
TOTAL ESSENTIAL EARLY EDUCATION		\$257,761.65	\$263,035.02	\$306,616.73	\$301,663.86	(\$4,952.87)
TOTAL GENERAL FUND		\$7,703,516.99	\$7,822,731.36	\$7,995,849.18	\$8,825,368.40	\$829,519.22
PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS						
GRANTS						
CONSOLIDATED FEDERAL GRANT						
HOMESCHOOL LIAISON						
551	HOME SCHOOL LIAISON SALARY	\$72,000.00	\$46,966.50	\$46,008.00	\$54,528.00	\$8,520.00
552	HOME TO SCHOOL LIAISON HEALTH INSURANCE	\$0.00	\$11,806.98	\$7,114.67	\$20,228.77	\$13,114.10
553	HOME SCHOOL LIAISON DISABILITY INSURANCE	\$0.00	\$172.08	\$172.08	\$189.21	\$17.13
554	HOME SCHOOL LIAISON FICA	\$0.00	\$3,364.27	\$3,519.62	\$4,171.40	\$651.78
555	HOME SCHOOL LIAISON LIFE INSURANCE	\$0.00	\$19.32	\$19.32	\$16.44	(\$2.88)
556	HOME SCHOOL LIAISON MUNICIPAL RETIREMENT	\$0.00	\$2,524.39	\$2,472.86	\$3,135.36	\$662.50
557	HOME SCHOOL LIAISON WORKERS COMPENSATION	\$0.00	\$495.50	\$0.00	\$419.87	\$419.87
558	HOME SCHOOL LIAISON DENTAL INSURANCE	\$0.00	\$175.02	\$0.00	\$350.00	\$350.00
559	HOME SCHOOL LIAISON TRAVEL REIMBURSEMENT	\$0.00	\$1,411.25	\$0.00	\$0.00	\$0.00
TOTAL HOMESCHOOL LIAISON		\$72,000.00	\$66,935.31	\$59,306.55	\$83,039.05	\$23,732.50
COLLEGE READINESS						
560	COLLEGE READINESS SALARY	\$111,000.00	\$81,862.55	\$73,268.80	\$120,208.00	\$46,939.20
561	COLLEGE READINESS HEALTH INSURANCE	\$0.00	\$7,407.03	\$7,114.67	\$15,353.52	\$8,238.85
562	COLLEGE READINESS DISABILITY INSURANCE	\$0.00	\$273.84	\$273.84	\$417.12	\$143.28
563	COLLEGE READINESS FICA	\$0.00	\$6,114.67	\$5,605.07	\$9,195.92	\$3,590.85
564	COLLEGE READINESS LIFE INSURANCE	\$0.00	\$19.32	\$19.32	\$32.88	\$13.56
565	COLLEGE READINESS MUNICIPAL RETIREMENT	\$0.00	\$4,432.88	\$3,938.22	\$6,911.96	\$2,973.74
566	COLLEGE READINESS WORKERS COMPENSATION	\$0.00	\$863.65	\$0.00	\$925.60	\$925.60
567	COLLEGE READINESS DENTAL INSURANCE	\$0.00	\$379.17	\$204.19	\$700.00	\$495.81
568	COLLEGE READINESS TRAVEL	\$0.00	\$961.41	\$0.00	\$0.00	\$0.00
TOTAL COLLEGE READINESS		\$111,000.00	\$102,314.52	\$90,424.11	\$153,745.00	\$63,320.89
OTHER TITLE I SERVICES						
569	PARENTAL INVOLVEMENT COURSE REIMBURSEMENT	\$125.00	\$205.00	\$0.00	\$0.00	\$0.00
570	SUPPLEMENTAL EDUCATION SERVICES	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
571	PARENTAL INVOLVMENT SUPPLIES	\$1,215.00	\$1,215.00	\$15,948.58	\$15,948.58	\$0.00
572	PARENTAL INVOLVEMENT	\$16,160.00	\$0.00	\$0.00	\$0.00	\$0.00
573	SERVICES TO HOMELESS STUDENTS	\$1,000.00	\$33.91	\$1,000.00	\$1,000.00	\$0.00
574	ACHIEVEMENT 3000	\$50,000.00	\$44,636.60	\$0.00	\$0.00	\$0.00
TOTAL OTHER TITLE I SERVICES		\$78,500.00	\$46,090.51	\$26,948.58	\$26,948.58	\$0.00
CFG-IMPROVING TEACHER QUALITY-TITLE IIA						
575	MENTORING TRAINING & STIPEND	\$18,470.00	\$12,900.00	\$0.00	\$12,900.00	\$12,900.00
576	CRISIS INTERVENTION STIPEND	\$0.00	\$596.60	\$0.00	\$0.00	\$0.00
577	CURRICULUM DIRECTOR SALARY	\$16,000.00	\$14,689.64	\$0.00	\$13,667.00	\$13,667.00
578	CURRICULUM DIRECTOR HEALTH INSURANCE	\$0.00	\$674.61	\$2,209.65	\$0.00	(\$2,209.65)
579	CURRICULUM DIRECTOR DISABILITY INSURANCE	\$0.00	\$35.50	\$46.09	\$47.42	\$1.33
580	CURRICULUM DIRECTOR FLEX SPENDING	\$0.00	\$3.85	\$0.00	\$6.54	\$6.54
581	RESP CLASSROOM/CRISIS INTERVENTION	\$0.00	\$40.68	\$0.00	\$0.00	\$0.00
582	MENTORING TRAINING FICA	\$1,530.00	\$895.94	\$0.00	\$986.85	\$986.85
583	CURRICULUM DIRECTOR FICA	\$0.00	\$1,111.25	\$942.79	\$1,045.52	\$102.73
584	CURRICULUM DIRECTOR GROUP LIFE INSURANCE	\$0.00	\$3.00	\$3.05	\$3.05	\$0.00
585	CURRICULUM DIRECTOR TEACHER RETIREMENT	\$0.00	\$0.00	\$1,582.40	\$1,754.84	\$172.44
586	CRISIS INTERVENTION MUNICIPAL RETIREMENT	\$0.00	\$28.55	\$0.00	\$0.00	\$0.00
587	WORKERS COMPENSATION	\$0.00	\$125.55	\$0.00	\$99.33	\$99.33
588	CURRICULUM DIRECTOR WORKERS COMPENSATION	\$0.00	\$136.98	\$0.00	\$105.24	\$105.24
589	DIFFERENTIATED INSTRUCTION	\$37,912.12	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00
590	WILDBRANCH PROFESSIONAL SERVICES	\$9,000.00	\$10,860.00	\$0.00	\$10,860.00	\$10,860.00
591	POWERSCHOOL UNIVERSITY TRAINING	\$11,000.00	\$10,048.53	\$0.00	\$10,048.53	\$10,048.53
592	CURRICULUM DIRECTOR DENTAL INSURANCE	\$0.00	\$18.44	\$55.30	\$55.30	\$0.00
593	MATH INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$42,008.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
594	READING/LITERACY TRAINING	\$15,140.00	\$0.00	\$0.00	\$0.00	\$0.00
595	RESPONSIVE CLASSROOM	\$30,000.00	\$5,832.00	\$0.00	\$5,832.00	\$5,832.00
596	CRITICAL FRIENDS/PROFESSIONAL DEVELOPMENT	\$25,000.00	\$4,003.20	\$0.00	\$4,003.20	\$4,003.20
597	INSTRUCTIONAL PRACTICES	\$9,000.00	\$350.00	\$0.00	\$350.00	\$350.00
598	WRITING INSTRUCTION	\$15,000.00	\$4,400.00	\$0.00	\$4,400.00	\$4,400.00
599	SCIENCE INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$24,793.00	\$13,250.00	\$0.00	\$13,250.00	\$13,250.00
600	POWERSCHOOL UNIVERSITY TRAVEL	\$7,000.00	\$4,075.10	\$0.00	\$4,075.10	\$4,075.10
601	READING/LITERACY SUPPLIES	\$4,860.00	\$4,860.00	\$0.00	\$4,860.00	\$4,860.00
602	MATH INSTRUCTION MATERIALS	\$992.00	\$991.66	\$0.00	\$991.66	\$991.66
603	SCIENCE INSTRUCTION SUPPLIES	\$207.00	\$206.97	\$0.00	\$206.97	\$206.97
604	DIFFERENTIATED INSTRUCTION BOOKS	\$1,087.88	\$1,087.88	\$0.00	\$1,087.88	\$1,087.88
605	SVLC MEMBER DUES/FEES	\$5,000.00	\$3,300.00	\$0.00	\$3,300.00	\$3,300.00
TOTAL CFG-IMPROVING TEACHER QUALITY-TITLE IIA		\$274,000.00	\$124,025.93	\$4,839.28	\$123,436.43	\$118,597.15
SUMMER SCHOOL						
606	SUMMER SCHOOL LITERACY	\$28,166.75	\$15,200.87	\$28,166.75	\$28,166.75	\$0.00
607	SUMMER SCHOOL LITERACY FICA	\$2,333.25	\$1,161.73	\$2,333.25	\$2,333.25	\$0.00
608	SUMMER SCHOOL LITERACY WORKERS COMPENSATION	\$0.00	\$160.37	\$0.00	\$0.00	\$0.00
609	SUMMER MATH	\$28,166.75	\$13,209.13	\$28,166.75	\$28,166.75	\$0.00
610	SUMMER SCHOOL MATH FICA	\$2,333.25	\$1,009.39	\$2,333.25	\$2,333.25	\$0.00
611	SUMMER SCHOOL MATH WORKERS COMPENSATION	\$0.00	\$139.36	\$0.00	\$0.00	\$0.00
TOTAL SUMMER SCHOOL		\$61,000.00	\$30,880.85	\$61,000.00	\$61,000.00	\$0.00
HOMEWORK ASSISTANCE						
612	HOMEWORK ASSISTANCE LITERACY	\$25,858.00	\$11,083.63	\$25,858.00	\$25,858.00	\$0.00
613	HOMEWORK ASSISTANCE LITERACY FICA	\$2,142.00	\$833.87	\$2,142.00	\$2,142.00	\$0.00
614	HOMEWORK ASSISTANCE LIT MUNICIPAL RETIREMENT	\$0.00	\$4.29	\$0.00	\$0.00	\$0.00
615	HOMEWRK ASSISTANCE LIT WORKERS COMPENSATION	\$0.00	\$116.93	\$0.00	\$0.00	\$0.00
616	HOMEWORK ASSISTANCE MATH	\$25,858.00	\$28,681.98	\$25,858.00	\$25,858.00	\$0.00
617	HOMEWORK ASSISTANCE MATH FICA	\$2,142.00	\$2,114.25	\$2,142.00	\$2,142.00	\$0.00
618	HOMEWORK ASSISTANCE MATH MUNICIPAL RETIRE	\$0.00	\$4.29	\$0.00	\$0.00	\$0.00
TOTAL HOMEWORK ASSISTANCE		\$56,000.00	\$42,839.24	\$56,000.00	\$56,000.00	\$0.00

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WINDHAM NORTHEAST SUPERVISORY UNION						
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		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
BELLOWS FALLS MIDDLESCHOOL						
BFMS SCHOOL WIDESERVICES						
619	MATH INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$5,000.00	\$4,250.00	\$0.00	\$4,250.00	\$4,250.00
620	LITERACY INSTRUCTION/PROF DEVELOPMENT	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
621	READING INSTRUCTION/PROF DEVELOPMENT	\$5,000.00	\$150.00	\$0.00	\$150.00	\$150.00
TOTAL BFMS SCHOOL WIDESERVICES		\$15,000.00	\$4,400.00	\$0.00	\$4,400.00	\$4,400.00
BFMS-CFG LITERACY						
623	MS CFG LITERACY SALARIES	\$64,316.00	\$64,316.00	\$64,959.00	\$76,568.00	\$11,609.00
624	MS CFG LITERACY HEALTH INSURANCE STIPEND	\$0.00	\$500.00	\$500.00	\$0.00	(\$500.00)
625	MS CFG LITERACY HEALTH INSURANCE	\$500.00	\$0.00	\$0.00	\$19,514.82	\$19,514.82
626	MS CFG LITERACY DISABILITY INSURANCE	\$240.60	\$240.60	\$240.60	\$265.69	\$25.09
627	MS CFG LITERACY FICA	\$4,958.42	\$4,907.15	\$5,007.62	\$5,857.46	\$849.84
628	MS CFG LITERACY LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$24.66	\$5.34
629	MS CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$8,404.93	\$9,831.25	\$1,426.32
630	MS CFG LITERACY WORKERS COMPENSATION	\$668.81	\$683.81	\$0.00	\$589.57	\$589.57
631	MS CFG LITERACY DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL BFMS-CFG LITERACY		\$71,053.15	\$71,016.88	\$79,481.47	\$113,001.45	\$33,519.98
BFMS-CFG MATH						
632	MS CFG MATH SALARIES	\$62,785.00	\$62,785.00	\$63,413.00	\$83,321.00	\$19,908.00
633	MS CFG MATH HEALTH INSURANCE	\$17,518.25	\$17,518.25	\$18,306.57	\$19,514.82	\$1,208.25
634	MS CFG MATH DISABILITY INSURANCE	\$234.84	\$234.84	\$234.84	\$289.12	\$54.28
635	MS CFG MATH FICA	\$4,733.08	\$4,433.84	\$4,851.10	\$6,374.07	\$1,522.97
636	MS CFG MATH LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$24.66	\$5.34
637	MS CFG MATH TEACH RETIREMENT	\$0.00	\$0.00	\$8,142.23	\$10,698.35	\$2,556.12
638	MS CFG MATH WORKERS COMPENSATION	\$652.89	\$662.38	\$0.00	\$641.57	\$641.57
639	MS CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL BFMS-CFG MATH		\$86,293.38	\$86,003.63	\$95,317.06	\$121,213.59	\$25,896.53
TOTAL BFMS CFG SERVICES		\$172,346.53	\$161,420.51	\$174,798.53	\$238,615.04	\$63,816.51
BELLOWS FALLS UNION HIGH SCHOOL CFG SERVICES						
BFUHS SCHOOL WIDESERVICES						
640	MATH INSTRUCTION	\$18,892.00	\$3,085.00	\$0.00	\$0.00	\$0.00
641	LITERACY INSTRUCTION	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
642	WRITING INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
643	MATH INSTRUCTION-TRAVEL	\$6,388.00	\$5,780.75	\$0.00	\$0.00	\$0.00
TOTAL BFUHS SCHOOL WIDESERVICES		\$50,280.00	\$8,865.75	\$0.00	\$0.00	\$0.00
BFUHS-CFG LITERACY						
644	BFUHS CFG LITERACY SALARY	\$43,971.00	\$43,971.00	\$45,941.00	\$45,941.00	\$0.00
645	BFUHS CFG LITERACY HEALTH INSURANCE	\$6,648.10	\$6,648.10	\$6,947.28	\$7,406.04	\$458.76
646	BFUHS CFG LITERACY DISABILITY INSURANCE	\$164.40	\$164.40	\$164.40	\$159.42	(\$4.98)
647	BFUHS CFG LITERACY FICA	\$3,342.68	\$3,238.03	\$3,514.48	\$3,514.48	\$0.00
648	BFUHS CFG LITERACY GROUP LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
649	BFUHS CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$5,898.82	\$5,898.88	\$0.06
650	BFUHS CFG LITERACY WORKERS COMPENSATION	\$445.89	\$463.89	\$0.00	\$353.75	\$353.75
651	BFUHS CFG LITERACY DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL BFUHS-CFG LITERACY		\$54,941.39	\$54,854.74	\$62,835.30	\$63,640.01	\$804.71
BFUHS-CFG MATH						
652	BFUHS CFG MATH SALARIES	\$85,730.06	\$82,493.26	\$83,318.27	\$83,318.27	\$0.00
653	BFUHS CFG MATH HEALTH INSURANCE	\$23,299.25	\$23,299.25	\$24,347.73	\$25,954.71	\$1,606.98
654	BFUHS CFG MATH DISABILITY INSURANCE	\$308.52	\$308.52	\$308.52	\$289.11	(\$19.41)
655	BFUHS CFG MATH FLEX SPENDING	\$41.40	\$41.40	\$41.40	\$41.40	\$0.00
656	BFUHS CFG MATH FICA	\$6,212.66	\$5,720.40	\$6,373.86	\$6,373.86	\$0.00
657	BFUHS CFG MATH GROUP LIFE INSURANCE	\$25.65	\$25.65	\$25.68	\$21.87	(\$3.81)
658	BFUHS CFG MATH TEACH RETIREMENT	\$0.00	\$0.00	\$10,698.07	\$10,698.07	\$0.00
659	BFUHS CFG MATH WORKERS COMPENSATION	\$636.96	\$870.33	\$0.00	\$641.55	\$641.55

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017		
660	BFUHS CFG MATH DENTAL INSURANCE	\$465.50	\$465.50	\$465.50	\$465.50	\$0.00
TOTAL BFUHS-CFG MATH		\$116,720.00	\$113,224.31	\$125,579.03	\$127,804.34	\$2,225.31
TOTAL BFUHS CFG SERVICES		\$221,941.39	\$176,944.80	\$188,414.33	\$191,444.35	\$3,030.02
WESTMINSTER ISD CFG SERVICES						
WESTMINSTER SCHOOLWIDE SERVICES						
661	READING INSTRUCTION	\$14,600.00	\$14,840.00	\$0.00	\$0.00	\$0.00
662	LITERACY INSTRUCTION	\$5,000.00	\$4,400.00	\$0.00	\$4,400.00	\$4,400.00
663	MATH-SYMPHONY MATH	\$1,494.00	\$0.00	\$0.00	\$0.00	\$0.00
664	MATH PROFESSIONAL DEVELOPMENT	\$6,000.00	\$5,323.53	\$0.00	\$0.00	\$0.00
665	SYMPHONY MATH LICENSE	\$1,006.00	\$1,006.00	\$0.00	\$0.00	\$0.00
TOTAL WESTMINSTER SCHOOLWIDE SERVICES		\$28,100.00	\$25,569.53	\$0.00	\$4,400.00	\$4,400.00
WESTMINSTER CFG LITERACY						
666	WEST CFG LITERACY SALARIES	\$64,316.00	\$64,316.00	\$64,959.00	\$51,967.20	(\$12,991.80)
667	WEST CFG LITERACY HEALTH INSURANCE	\$17,518.25	\$17,518.25	\$18,306.57	\$15,611.85	(\$2,694.72)
668	WEST CFG LITERACY DISABILITY INSURANCE	\$240.60	\$240.60	\$240.60	\$180.33	(\$60.27)
669	WEST CFG LITERACY FICA	\$4,874.92	\$4,647.31	\$4,969.37	\$3,975.49	(\$993.88)
670	WEST CFG LITERACY LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$13.15	(\$6.17)
671	WEST CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$8,340.74	\$6,672.64	(\$1,668.10)
672	WEST CFG LITERACY WORKERS COMP INSURANCE	\$578.87	\$678.53	\$0.00	\$400.15	\$400.15
TOTAL WESTMINSTER CFG LITERACY		\$87,547.96	\$87,420.01	\$96,835.60	\$78,820.81	(\$18,014.79)
WESTMINSTER CFG MATH						
673	WEST CFG MATH SALARIES	\$57,614.00	\$57,614.00	\$59,722.00	\$59,722.00	\$0.00
674	WEST CFG MATH HEALTH INSURANCE	\$13,068.00	\$13,068.00	\$13,656.06	\$14,557.36	\$901.30
675	WEST CFG MATH DISABILITY INSURANCE	\$215.52	\$215.52	\$215.52	\$207.24	(\$8.28)
676	WEST CFG MATH FICA	\$4,362.52	\$4,137.76	\$4,568.73	\$4,568.73	\$0.00
677	WEST CFG MATH LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
678	WEST CFG MATH TEACH RETIREMENT	\$0.00	\$0.00	\$7,668.30	\$7,668.18	(\$0.12)
679	WEST CFG MATH WORKERS COMP INSURANCE	\$578.86	\$607.83	\$0.00	\$459.86	\$459.86
680	WEST CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL WESTMINSTER CFG MATH		\$76,208.22	\$76,012.43	\$86,199.93	\$87,549.81	\$1,349.88
TOTAL WESTMINSTER CFG SERVICES		\$191,856.18	\$189,001.97	\$183,035.53	\$170,770.62	(\$12,264.91)
AIHENS/GRAFTON CFG SERVICES						
AIHENS/GRAFTON SCHOOLWIDE SERVICES						
681	LITERACY INSTRUCTION	\$5,264.22	\$0.00	\$0.00	\$0.00	\$0.00
682	WRITING INSTRUCTION	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
683	MATH INSTRUCTION	\$11,164.22	\$12,280.64	\$0.00	\$12,280.64	\$12,280.64
TOTAL AIHENS/GRAFTON SCHOOLWIDE SERVICES		\$22,428.44	\$12,280.64	\$0.00	\$12,280.64	\$12,280.64
AIHENS/GRAFTON CFG LITERACY						
684	A/G CFG LITERACY SALARIES	\$0.00	\$0.00	\$18,128.79	\$27,721.25	\$9,592.46
685	A/G CFG LITERACY TEACHER	\$31,399.00	\$21,308.87	\$0.00	\$0.00	\$0.00
686	A/G CFG LITERACY HEALTH INSURANCE	\$0.00	\$3,266.90	\$0.00	\$6,730.16	\$6,730.16
687	A/G CFG LITERACY DISABILITY INSURANCE	\$0.00	\$43.92	\$0.00	\$96.19	\$96.19
688	A/G CFG LITERACY FICA	\$2,601.00	\$1,512.38	\$1,386.87	\$2,120.68	\$733.81
689	A/G CFG LITERACY LIFE INSURANCE	\$0.00	\$4.80	\$0.00	\$8.22	\$8.22
690	A/G CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$2,327.74	\$3,559.41	\$1,231.67
691	A/G CFG LITERACY WORKERS COMPENSATION	\$115.46	\$224.81	\$115.46	\$213.45	\$97.99
692	A/G CFG LITERACY DENTAL INSURANCE	\$0.00	\$87.51	\$0.00	\$175.00	\$175.00
TOTAL AIHENS/GRAFTON CFG LITERACY		\$34,115.46	\$26,449.19	\$21,958.86	\$40,624.36	\$18,665.50
AIHENS/GRAFTON CFG MATH						
693	A/G CFG MATH SALARIES	\$31,399.00	\$21,308.91	\$18,128.79	\$27,721.25	\$9,592.46
694	A/G CFG MATH HEALTH INSURANCE	\$0.00	\$3,267.12	\$0.00	\$6,730.16	\$6,730.16
695	A/G CFG MATH DISABILITY INSURANCE	\$0.00	\$43.98	\$0.00	\$96.19	\$96.19

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
696	A/G CFG MATH FICA	\$2,601.00	\$1,512.45	\$1,386.87	\$2,120.68	\$733.81
697	A/G CFG LIFE INSURANCE	\$0.00	\$4.86	\$0.00	\$8.22	\$8.22
698	A/G CFG MATH TEACH RETIREMENT	\$0.00	\$0.00	\$2,327.73	\$3,559.41	\$1,231.68
699	A/G CFG MATH WORKERS COMPENSATION INSURANCE	\$115.46	\$224.81	\$115.46	\$213.45	\$97.99
700	A/G CFG DENTAL INSURANCE	\$0.00	\$87.47	\$0.00	\$175.00	\$175.00
TOTAL ATHENS/GRAFTON CFG MATH		\$34,115.46	\$26,449.60	\$21,958.85	\$40,624.36	\$18,665.51
TOTAL ATHENS/GRAFTON CFG SERVICES		\$90,659.36	\$65,179.43	\$43,917.71	\$93,529.36	\$49,611.65
INDIRECT CFG ADMINISTRATION COSTS						
701	BUSINESS MANAGER SALARY	\$0.00	\$17,230.35	\$17,229.84	\$18,029.84	\$800.00
702	ACCOUNTS PAYABLE SALARY	\$0.00	\$9,173.69	\$15,098.33	\$15,478.34	\$380.01
703	CFG GRANT MANAGER SALARY	\$46,000.00	\$32,213.50	\$31,200.00	\$34,600.00	\$3,400.00
704	GRANT MANAGER HEALTH INSURANCE STIPEND	\$0.00	\$799.97	\$0.00	\$0.00	\$0.00
705	BUSINESS MANAGER HEALTH INSURANCE	\$0.00	\$2,728.32	\$2,797.03	\$3,017.99	\$220.96
706	ACCOUNTS PAYABLE HEALTH INSURANCE	\$0.00	\$2,892.20	\$5,153.94	\$5,561.09	\$407.15
707	GRANT MANAGER HEALTH INSURANCE	\$0.00	\$907.76	\$5,594.06	\$0.00	(\$5,594.06)
708	BUSINESS MANAGER DISABILITY INSURANCE	\$0.00	\$65.68	\$64.44	\$62.56	(\$1.88)
709	ACCOUNTS PAYABLE DISABILITY INSURANCE	\$0.00	\$32.86	\$49.56	\$53.71	\$4.15
710	GRANT MANAGER DISABILITY INSURANCE	\$0.00	\$89.83	\$116.69	\$120.06	\$3.37
711	BUSINESS MANAGER FLEX SPENDING	\$0.00	\$8.48	\$8.28	\$8.28	\$0.00
712	GRANT MANAGER FLEX SPENDING	\$0.00	\$9.66	\$0.00	\$16.56	\$16.56
713	BUSINESS MANAGER FICA	\$0.00	\$1,227.27	\$1,318.08	\$1,379.28	\$61.20
714	ACCOUNTS PAYABLE FICA	\$0.00	\$653.92	\$1,155.03	\$1,184.10	\$29.07
715	GRANT MANAGER FICA	\$0.00	\$2,433.16	\$2,386.80	\$2,646.90	\$260.10
716	BUSINESS MANAGER GROUP LIFE INSURANCE	\$0.00	\$7.84	\$7.73	\$6.58	(\$1.15)
717	ACCOUNTS PAYABLE GROUP LIFE INSURANCE	\$0.00	\$3.94	\$6.76	\$5.75	(\$1.01)
718	GRANT MANAGER LIFE INSURANCE	\$0.00	\$7.68	\$7.73	\$7.73	\$0.00
719	BUSINESS MANAGER MUNICIPAL RETIREMENT	\$0.00	\$925.82	\$926.12	\$1,036.72	\$110.60
720	ACCOUNTS PAYABLE MUNICIPAL RETIREMENT	\$0.00	\$493.27	\$811.54	\$890.00	\$78.46
721	GRANT MANAGER MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$4,006.08	\$4,442.64	\$436.56
722	BUSINESS MANAGER WORKERS COMPENSATION	\$0.00	\$181.78	\$0.00	\$138.83	\$138.83
723	ACCOUNTS PAYABLE WORKERS COMPENSATION	\$0.00	\$96.78	\$0.00	\$119.18	\$119.18
724	GRANT MANAGER WORKERS COMPENSATION	\$0.00	\$346.79	\$0.00	\$266.42	\$266.42
725	BUSINESS MANAGER DENTAL INSURANCE	\$0.00	\$71.35	\$70.00	\$70.00	\$0.00
726	ACCOUNTS PAYABLE DENTAL INSURANCE	\$0.00	\$46.68	\$140.00	\$140.00	\$0.00
727	SINGLE AUDIT	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00
TOTAL INDIRECT CFG ADMINISTRATION COSTS		\$53,000.00	\$79,648.58	\$95,148.04	\$96,282.56	\$1,134.52
KURN HATTIN CFG SERVICES						
KURN HATTIN CFG ADMINISTRATION						
728	KURN HATTIN ADMINISTRATION OVERSIGHT SALARIES	\$5,541.00	\$5,573.57	\$6,800.00	\$7,800.00	\$1,000.00
729	KURN HATTIN ADMINISTRATION FICA	\$459.00	\$426.39	\$520.20	\$596.70	\$76.50
730	KURN HATTIN ADMINISTRATION TEACH RETIREMENT	\$0.00	\$0.00	\$873.12	\$0.00	(\$873.12)
731	KURN HATTIN WORKERS COMP INSURANCE	\$0.00	\$0.00	\$0.00	\$60.06	\$60.06
TOTAL KURN HATTIN CFG ADMINISTRATION		\$6,000.00	\$5,999.96	\$8,193.32	\$8,456.76	\$263.44
KURN HATTIN CFG LITERACY & MATH						
732	KURN HATTIN LITERACY SALARY	\$83,508.82	\$19,885.45	\$0.00	\$49,004.00	\$49,004.00
733	KURN HATTIN LITERACY SALARY	\$0.00	\$33,295.94	\$49,004.00	\$23,889.60	(\$25,114.40)
734	KURN HATTIN LITERACY HEALTH INSURANCE	\$0.00	\$16,058.46	\$18,306.57	\$19,514.82	\$1,208.25
735	KURN HATTIN LITERACY HEALTH INSURANCE	\$0.00	\$2,189.64	\$0.00	\$11,708.89	\$11,708.89
736	KURN HATTIN LITERACY DISABILITY INSURANCE	\$0.00	\$161.15	\$175.80	\$170.04	(\$5.76)
737	KURN HATTIN LITERACY DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$82.90	\$82.90
738	KURN HATTIN LITERACY FICA	\$0.00	\$3,240.64	\$3,748.81	\$3,748.81	\$0.00
739	KURN HATTIN LITERACY FICA	\$0.00	\$423.08	\$0.00	\$1,827.56	\$1,827.56
740	KURN HATTIN LITERACY GROUP LIFE INSURANCE	\$0.00	\$17.71	\$19.32	\$16.44	(\$2.88)
741	KURN HATTIN LITERACY LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$9.86	\$9.86
742	KURN HATTIN LITERACY TEACHER RETIREMENT	\$0.00	\$0.00	\$6,292.11	\$6,292.00	(\$0.11)
743	KURN HATTIN LITERACY TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$3,067.43	\$3,067.43

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
744	KURN HATTIN LITERACY WORKERS COMPENSATION	\$0.00	\$561.06	\$0.00	\$561.28	\$561.28
745	KURN HATTIN LITERACY DENTAL INSURANCE	\$0.00	\$262.53	\$0.00	\$350.00	\$350.00
746	KURN HATTIN LITERACY DENTAL INSURANCE	\$0.00	\$43.74	\$0.00	\$210.00	\$210.00
747	KURN HATTIN MATH SALARY	\$85,448.75	\$50,034.00	\$52,067.00	\$52,067.00	\$0.00
748	KURN HATTIN MATH SALARY	\$0.00	\$6,179.42	\$0.00	\$15,926.40	\$15,926.40
749	KURN HATTIN MATH HEALTH INSURANCE	\$0.00	\$14,551.43	\$18,306.57	\$14,557.36	(\$3,749.21)
750	KURN HATTIN MATH HEALTH INSURANCE	\$0.00	\$2,189.94	\$0.00	\$7,805.93	\$7,805.93
751	KURN HATTIN MATH DISABILITY INSURANCE	\$0.00	\$187.08	\$187.08	\$180.67	(\$6.41)
752	KURN HATTIN MATH DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$55.26	\$55.26
753	KURN HATTIN MATH FLEX SPENDING	\$0.00	\$41.40	\$41.40	\$41.40	\$0.00
754	KURN HATTIN MATH FICA	\$0.00	\$3,576.12	\$3,983.12	\$3,983.12	\$0.00
755	KURN HATTIN MATH FICA	\$0.00	\$423.17	\$0.00	\$1,218.37	\$1,218.37
756	KURN HATTIN MATH GROUP LIFE INSURANCE	\$0.00	\$19.32	\$19.32	\$16.44	(\$2.88)
757	KURN HATTIN MATH LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$6.58	\$6.58
758	KURN HATTIN MATH TEACHER RETIREMENT	\$0.00	\$0.00	\$6,685.41	\$6,685.38	(\$0.03)
759	KURN HATTIN MATH TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$2,044.95	\$2,044.95
760	KURN HATTIN MATH WORKERS COMPENSATION	\$0.00	\$593.05	\$0.00	\$400.92	\$400.92
761	KURN HATTIN MATH WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$122.63	\$122.63
762	KURN HATTIN MATH DENTAL INSURANCE	\$0.00	\$350.00	\$350.00	\$350.00	\$0.00
763	KURN HATTIN MATH DENTAL INSURANCE	\$0.00	\$43.77	\$0.00	\$140.00	\$140.00
TOTAL KURN HATTIN CFG LITERACY & MATH		\$168,957.57	\$154,328.10	\$159,186.51	\$226,056.04	\$66,869.53
KURN HATTIN SUMMER SCHOOL						
764	KH SUMMER SCHOOL LITERACY SALARIES	\$4,386.62	\$1,960.00	\$4,386.62	\$4,386.62	\$0.00
765	KH SUMMER SCHOOL LITERACY FICA	\$363.38	\$149.94	\$363.38	\$335.58	(\$27.80)
766	KH SUMMER SCHOOL LIT TEACH RETIREMENT	\$0.00	\$0.00	\$563.25	\$563.25	\$0.00
767	KH SUMMER SCHOOL LIT WORKERS COMP INS	\$0.00	\$20.68	\$0.00	\$33.78	\$33.78
768	KH SUMMER SCHOOL MATH SALARIES	\$4,386.63	\$4,200.00	\$4,386.63	\$4,386.63	\$0.00
769	KH SUMMER SCHOOL MATH FICA	\$363.37	\$321.28	\$363.37	\$335.58	(\$27.79)
770	KH SUMMER SCHOOL MATH TEACH RETIRE	\$0.00	\$0.00	\$563.24	\$563.24	\$0.00
771	KH SUMMER SCHOOL MATH WORKERS COMP	\$0.00	\$44.31	\$0.00	\$33.78	\$33.78
TOTAL KURN HATTIN SUMMER SCHOOL		\$9,500.00	\$6,696.21	\$10,626.49	\$10,638.46	\$11.97
TOTAL KURN HATTIN CFG SERVICES		\$184,457.57	\$167,024.27	\$178,006.32	\$245,151.26	\$67,144.94
CENTRAL ELEMENTARY SCHOOL CFG SERVICES						
CENTRAL ELEMENTARY SCHOOLWIDE SERVICES						
772	LITERACY INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
773	SUCCESS FOR ALL READING PROGRAM	\$12,500.00	\$10,185.00	\$0.00	\$10,185.00	\$10,185.00
774	MATH INSTRUCTION	\$18,328.20	\$20,161.02	\$0.00	\$20,161.02	\$20,161.02
TOTAL CENTRAL ELEMENTARY SCHOOLWIDE SERVICES		\$35,828.20	\$30,346.02	\$0.00	\$30,346.02	\$30,346.02
CENTRAL ELEMENTARY SCHOOL CFG LITERACY & MATH						
775	CES CFG LITERACY SALARIES	\$82,208.50	\$82,117.69	\$84,560.50	\$84,560.50	\$0.00
776	CES CFG LITERACY HEALTH INSURANCE	\$13,176.12	\$13,182.10	\$13,775.31	\$14,684.72	\$909.41
777	CES CFG LITERACY DISABILITY INSURANCE	\$307.44	\$307.44	\$307.44	\$293.42	(\$14.02)
778	CES CFG FLEX SPENDING	\$41.40	\$41.40	\$41.40	\$41.40	\$0.00
779	CES CFG LITERACY FICA	\$6,203.22	\$5,782.04	\$6,468.87	\$6,468.87	\$0.00
780	CES CFG LITERACY LIFE INSURANCE	\$28.99	\$28.99	\$28.98	\$24.66	(\$4.32)
781	CES CFG LITERACY TEACHER RETIREMENT	\$0.00	\$0.00	\$10,857.57	\$10,857.60	\$0.03
782	CES CFG LITERACY WORKERS COMPENSATION	\$0.00	\$866.34	\$0.00	\$651.11	\$651.11
783	CES CFG LITERACY DENTAL INSURANCE	\$525.01	\$525.05	\$525.00	\$525.00	\$0.00
784	CES CFG MATH SALARIES	\$82,208.50	\$82,117.21	\$84,560.50	\$84,560.50	\$0.00
785	CES CFG MATH HEALTH INSURANCE	\$24,052.25	\$24,052.25	\$25,134.60	\$26,793.50	\$1,658.90
786	CES CFG MATH DISABILITY INSURANCE	\$307.44	\$307.44	\$307.44	\$293.42	(\$14.02)
787	CES CFG MATH FICA	\$6,215.12	\$5,867.61	\$6,468.87	\$6,468.87	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
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		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
788	CES CFG MATH LIFE INSURANCE	\$28.98	\$28.97	\$28.98	\$24.66	(\$4.32)
789	CES CFG MATH TEACHER RETIREMENT	\$0.00	\$0.00	\$10,857.57	\$10,857.60	\$0.03
790	CES CFG MATH WORKERS COMPENSATION	\$509.59	\$866.34	\$0.00	\$651.11	\$651.11
791	CES CFG MATH DENTAL INSURANCE	\$175.00	\$174.95	\$175.00	\$175.00	\$0.00
TOTAL CES CFG LITERACY & MATH		\$215,987.54	\$216,265.82	\$244,098.03	\$247,931.94	\$3,833.91
TOTAL CENTRAL ELEMENTARY SCHOOL CFG SERVICES		\$251,815.74	\$246,611.84	\$244,098.03	\$278,277.96	\$34,179.93
SAXTONS RIVER ELEMENTARY CFG SERVICES						
SAXTONS RIVER ELEMENTARY SCHOOLWIDE SERVICES						
792	READING INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
793	MATH INSTRUCTION	\$5,000.00	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
794	LITERACY INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SRES SCHOOLWIDE SERVICES		\$15,000.00	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
SAXTONS RIVER ELEMENTARY CFG LITERACY & MATH						
795	SR CFG LITERACY SALARIES	\$32,980.63	\$31,392.48	\$31,706.50	\$28,845.05	(\$2,861.45)
796	SR CFG LIT HEALTH INSURANCE	\$8,759.57	\$8,758.69	\$9,153.29	\$8,781.66	(\$371.63)
797	SR CFG LIT DISABILITY INSURANCE	\$117.43	\$117.38	\$117.42	\$100.09	(\$17.33)
798	SR CFG LITERACY FICA	\$2,366.57	\$2,191.58	\$2,425.54	\$2,206.64	(\$218.90)
799	SR CFG LITERACY LIFE INSURANCE	\$9.66	\$9.62	\$9.66	\$7.40	(\$2.26)
800	SR CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$4,071.12	\$3,703.70	(\$367.42)
801	SR CFG LITERACY WORKERS COMPENSATION	\$1,090.82	\$331.19	\$0.00	\$222.11	\$222.11
802	SR CFG LITERACY DENTAL INSURANCE	\$175.00	\$175.02	\$175.00	\$87.50	(\$87.50)
803	SR CFG MATH SALARIES	\$31,392.51	\$31,392.52	\$31,706.50	\$15,853.25	(\$15,853.25)
804	SR CFG MATH HEALTH INSURANCE	\$8,759.57	\$8,759.56	\$9,153.29	\$4,878.70	(\$4,274.59)
805	SR CFG MATH DISABILITY INSURANCE	\$117.43	\$117.46	\$117.42	\$55.01	(\$62.41)
806	SR CFG MATH FICA	\$2,366.57	\$2,191.67	\$2,425.54	\$1,212.77	(\$1,212.77)
807	SR CFG MATH LIFE INSURANCE	\$9.66	\$9.70	\$9.66	\$4.11	(\$5.55)
808	SR CFG MATH TEACHER RETIREMENT	\$0.00	\$0.00	\$4,071.11	\$2,035.54	(\$2,035.57)
809	SR CFG MATH WORKERS COMPENSATION	\$326.45	\$331.19	\$0.00	\$122.07	\$122.07
810	SR CFG MATH DENTAL INSURANCE	\$176.00	\$174.98	\$175.00	\$87.50	(\$87.50)
TOTAL SRES CFG LITERACY & MATH		\$88,647.87	\$85,953.04	\$95,317.05	\$68,203.10	(\$27,113.95)
TOTAL SAXTONS RIVER ELEMENTARY CFG SERVICES		\$103,647.87	\$91,453.04	\$95,317.05	\$73,703.10	(\$21,613.95)
TOTAL CONSOLIDATED FEDERAL GRANT SERVICES		\$1,922,224.64	\$1,590,370.80	\$1,501,254.06	\$1,891,943.31	\$390,689.25
TOBACCO LITIGATION SETTLEMENT GRANT						
811	TOBACCO LITIGATION PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$2,750.00	\$2,750.00
812	TOBACCO LITIGATION TRAVEL	\$0.00	\$0.00	\$0.00	\$391.44	\$391.44
813	TOBACCO LITIGATION SUPPLIES	\$0.00	\$0.00	\$0.00	\$1,018.35	\$1,018.35
814	TOBACCO LITIGATION BOOKS	\$0.00	\$0.00	\$0.00	\$148.34	\$148.34
TOTAL TOBACCO LITIGATION SETTLEMENT GRANT		\$0.00	\$0.00	\$0.00	\$4,308.13	\$4,308.13
VERMONT BIRTH TO THREE GRANT						
815	VT BIRTH TO THREE GRANT TRANSPORTATION SALARY	\$0.00	\$0.00	\$0.00	\$1,120.72	\$1,120.72
816	VT BIRTH TO THREE GRANT TRANSPORTATION FICA	\$0.00	\$0.00	\$0.00	\$74.46	\$74.46
817	VT BIRTH TO THREE GRANT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$390.36	\$390.36
818	VT BIRTH TO THREE GRANT SUPPLIES	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
TOTAL VERMONT BIRTH TO THREE GRANT		\$0.00	\$0.00	\$0.00	\$1,835.54	\$1,835.54
BELLOWS FALLS MIDDLE SCHOOL 21C GRANT						
819	BFMS 21C GRANT DIRECTOR SALARY	\$0.00	\$0.00	\$0.00	\$42,521.60	\$42,521.60
820	BFMS 21C GRANT TRANSPORTATION SALARY	\$0.00	\$0.00	\$0.00	\$4,572.02	\$4,572.02
821	BFMS 21C GRANT DIRECTOR HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$8,128.37	\$8,128.37
822	BFMS 21C GRANT FICA/MEDI	\$0.00	\$0.00	\$0.00	\$3,602.66	\$3,602.66
823	BFMS 21C GRANT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$2,444.99	\$2,444.99
824	BFMS 21C GRANT WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$720.61	\$720.61
TOTAL BELLOWS FALLS MIDDLE SCHOOL 21C GRANT		\$0.00	\$0.00	\$0.00	\$61,990.25	\$61,990.25

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
WESTMINSTER 21C GRANT						
825	WESTMINSTER 21C GRANT COORDINATOR SALARY	\$0.00	\$0.00	\$0.00	\$1,552.50	\$1,552.50
826	WESTMINSTER 21C GRANT TRANSPORTATION SALARY	\$0.00	\$0.00	\$0.00	\$2,899.38	\$2,899.38
827	WESTMINSTER 21C GRANT SUMMER TRANSP SALARY	\$0.00	\$0.00	\$0.00	\$2,614.94	\$2,614.94
828	WESTMINSTER 21C GRANT DIRECTOR SALARY	\$0.00	\$0.00	\$0.00	\$29,800.94	\$29,800.94
829	WESTMINSTER 21C GRANT ASSISTANT SALARIES	\$0.00	\$0.00	\$0.00	\$14,774.74	\$14,774.74
830	WESTMINSTER 21C GRANT TUTOR	\$0.00	\$0.00	\$0.00	\$5,240.50	\$5,240.50
831	WESTMINSTER 21C GRANT FICA/MEDI	\$0.00	\$0.00	\$0.00	\$4,346.01	\$4,346.01
832	WESTMINSTER 21C GRANT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$8.91	\$8.91
TOTAL WESTMINSTER 21C GRANT		\$0.00	\$0.00	\$0.00	\$61,237.92	\$61,237.92
LICENSING FEES GRANT						
833	LICENSING BOARD STIPENDS	\$0.00	\$0.00	\$0.00	\$845.00	\$845.00
834	LICENSING BOARD FICA/MEDI	\$0.00	\$0.00	\$0.00	\$62.81	\$62.81
TOTAL LICENSING FEES GRANT		\$0.00	\$0.00	\$0.00	\$907.81	\$907.81
DOH-SCHOOL BASED SUBSTANCE ABUSE PROGRAM (SAP)						
835	SAP COUNSELOR SALARY	\$31,000.00	\$31,049.69	\$31,049.87	\$31,826.12	\$776.25
836	SAP COUNSELOR DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$110.44	\$110.44
837	SAP COUNSELOR FICA	\$2,371.50	\$2,375.56	\$2,375.31	\$2,434.70	\$59.39
838	SAP COUNSELOR LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$14.80	\$14.80
839	SAP COUNSELOR MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$3,986.80	\$1,830.00	(\$2,156.80)
840	SAP COUNSELOR WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$245.06	\$245.06
841	SAP COUNSELOR TRAINING EDUCATION	\$595.00	\$820.00	\$320.00	\$320.00	\$0.00
842	SAP COUNSELOR PROFESSIONAL SERVICES	\$1,530.00	\$1,530.00	\$680.00	\$680.00	\$0.00
843	SAP COUNSELOR TRAVEL & CONFERENCES	\$695.00	\$573.87	\$1,000.00	\$1,000.00	\$0.00
844	SAP COUNSELOR TRAINING MATERIALS	\$1,089.65	\$525.02	\$1,939.65	\$1,939.65	\$0.00
845	SAP COUNSELOR BOOKS	\$78.85	\$78.85	\$78.85	\$78.85	\$0.00
846	SAP COUNSELOR EQUIPMENT	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
847	FISCAL ADMIN DUES/FEES	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00
848	SAP COUNSELOR MENTOR SERVICES	\$1,260.00	\$1,250.00	\$1,260.00	\$1,250.00	(\$10.00)
TOTAL DOH SCHOOL BASED SUBSTANCE ABUSE PROGRAM		\$39,970.00	\$39,302.99	\$44,040.48	\$43,079.62	(\$960.86)
IDEA B GRANTS						
IDEA B SPECIAL EDUCATION						
849	IDEA B SPECIAL EDUCATION SUPPLIES	\$8,500.00	\$2,937.13	\$0.00	\$3,000.00	\$3,000.00
850	IDEA B SPECIAL EDUCATION SOFTWARE	\$7,500.00	\$5,490.00	\$0.00	\$5,000.00	\$5,000.00
851	IDEA B SPECIAL EDUCATION CONTRACTED SERVICES	\$3,000.00	\$1,320.00	\$0.00	\$3,000.00	\$3,000.00
852	IDEA B SPECIAL EDUCATION PSYCHOLOGIST PROF SVCS	\$55,800.00	\$37,371.25	\$0.00	\$60,000.00	\$60,000.00
853	IDEA B SPECIAL EDUCATION OT SUPPLIES	\$500.00	\$65.71	\$0.00	\$500.00	\$500.00
854	IDEA B CONSULT SPECIALTY AREA	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
855	IDEA B SPECIAL EDUCATION DIRECTOR SALARY	\$91,980.03	\$91,980.03	\$91,980.03	\$91,533.00	(\$447.03)
856	IDEA B SPECIAL EDUCATION SECRETARY SALARY	\$5,478.29	\$5,560.70	\$8,502.34	\$7,725.60	(\$776.74)
857	IDEA B CIP TEAM SALARY	\$5,950.00	\$0.00	\$0.00	\$0.00	\$0.00
858	IDEA B SPECIAL ED DIRECTOR HEALTH INSURANCE	\$13,382.88	\$13,382.88	\$13,985.14	\$15,089.97	\$1,104.83
859	IDEA B SPECIAL EDUCATION SECRETARY HEALTH INS	\$2,518.69	\$2,501.86	\$3,948.04	\$3,177.77	(\$770.27)
860	IDEA B SPECIAL EDUCATION DIRECTOR DISABILITY INS	\$342.36	\$342.36	\$342.36	\$317.62	(\$24.74)
861	IDEA B SPECIAL EDUCATION SEC DISABILITY INS	\$21.20	\$21.06	\$31.80	\$26.81	(\$4.99)
862	IDEA B SPECIAL EDUCATION DIRECTOR FICA	\$7,010.50	\$6,766.86	\$7,036.47	\$7,002.28	(\$34.19)
863	IDEA B SPECIAL EDUCATION FICA	\$710.39	\$395.03	\$650.43	\$591.01	(\$59.42)
864	IDEA B SPECIAL EDUCATION CIP TEAM FICA	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
865	IDEA B SPECIAL EDUCATION DIRECTOR GROUP LIFE INS	\$38.64	\$38.64	\$38.64	\$32.88	(\$5.76)
866	IDEA B SPECIAL EDUCATION GROUP LIFE INSURANCE	\$2.58	\$2.56	\$3.86	\$3.29	(\$0.57)
867	IDEA B SPECIAL EDUCATION DIRECTOR 403B MATCH	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
868	IDEA B SPECIAL EDUCATION SECRETARY MUNI RETIRE	\$298.87	\$298.77	\$456.98	\$444.22	(\$12.76)
869	IDEA B SPECIAL EDUCATION DIRECTOR TEACH RETIRE	\$0.00	\$0.00	\$11,810.24	\$11,752.78	(\$57.46)
870	IDEA B SPECIAL EDUCATION DIRECTOR WORKERS COMP	\$0.00	\$0.00	\$0.00	\$704.80	\$704.80
871	IDEA B SPECIAL ED SECRETARY WORKERS COMP	\$0.00	\$0.00	\$0.00	\$59.49	\$59.49
872	IDEA B SPECIAL EDUCATION DIRECTOR DENTAL INS	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
873	IDEA B SPECIAL EDUCATION SECRETARY DENTAL INS	\$15.00	\$14.92	\$0.00	\$70.00	\$70.00
874	IDEA B SPECIAL ED SPEDDOC CONSORTIUM CONTRACT	\$5,984.00	\$5,984.00	\$0.00	\$5,984.00	\$5,984.00
TOTAL IDEA B SPECIAL EDUCATION		\$214,883.43	\$174,823.76	\$139,136.33	\$220,365.52	\$81,229.19
IDEA B EARLY ESSENTIAL EDUCATION (EEE)						
875	IDEA B EEE SPECIAL EDUCATOR	\$122,469.68	\$122,280.08	\$124,681.00	\$124,681.00	\$0.00
876	IDEA B EEE HEALTH INSURANCE STIPEND	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00
877	IDEA B EEE HEALTH INSURANCE	\$21,926.88	\$16,025.77	\$18,306.57	\$14,823.65	(\$3,482.92)
878	IDEA B EEE DISABILITY INSURANCE	\$456.12	\$456.12	\$420.20	\$434.38	\$14.18
879	IDEA B EEE FLEX SPENDING	\$13.80	\$13.80	\$0.00	\$0.00	\$0.00
880	IDEA B EEE FICA	\$9,212.57	\$8,840.40	\$9,576.35	\$9,576.35	\$0.00
881	IDEA B EEE LIFE INSURANCE	\$38.64	\$38.64	\$35.42	\$32.88	(\$2.54)
882	IDEA B EEE TEACHER RETIREMENT	\$0.00	\$0.00	\$16,009.04	\$16,073.24	\$64.20
883	IDEA B EEE WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$963.89	\$963.89
884	IDEA B EEE DENTAL INSURANCE	\$700.00	\$700.00	\$641.70	\$700.00	\$58.30
885	IDEA B EEE CONTRACTED SERVICE - MEDICAL	\$6,000.00	\$1,760.00	\$0.00	\$6,000.00	\$6,000.00
886	IDEA B EEE PSYCHOLOGIST PROF. SERVICES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
887	IDEA B EEE CIP TEAM SALARY	\$1,050.00	\$0.00	\$0.00	\$0.00	\$0.00
888	IDEA B EEE CIP TEAM FICA	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
889	IDEA B EEE SUPPLIES	\$2,872.12	\$189.89	\$0.00	\$3,000.00	\$3,000.00
890	IDEA B EEE SOFTWARE	\$1,500.00	\$1,313.00	\$0.00	\$0.00	\$0.00
TOTAL IDEA B EEE SPECIAL EDUCATION		\$171,339.81	\$151,617.70	\$170,170.28	\$181,785.39	\$11,615.11
IDEA B ISP SERVICES						
891	ISP PLACEMENT TUTORING	\$4,885.88	\$4,885.88	\$0.00	\$2,275.00	\$2,275.00
892	ISP PLACEMENT TUTORING FICA	\$438.00	\$438.00	\$0.00	\$174.05	\$174.05
893	ISP CONTRACTED TUTORING SERVICES	\$15,915.08	\$15,915.06	\$0.00	\$0.00	\$0.00
894	ISP SPEECH SALARY	\$700.00	\$596.01	\$0.00	\$0.00	\$0.00
895	ISP SPEECH HEALTH INSURANCE	\$189.20	\$189.20	\$0.00	\$0.00	\$0.00
896	ISP SPEECH DISABILITY INSURANCE	\$2.27	\$2.27	\$0.00	\$0.00	\$0.00
897	ISP SPEECH FICA	\$100.38	\$41.83	\$0.00	\$0.00	\$0.00
898	ISP SPEECH LIFE INSURANCE	\$0.21	\$0.21	\$0.00	\$0.00	\$0.00
899	ISP SPEECH DENTAL INSURANCE	\$3.78	\$3.78	\$0.00	\$0.00	\$0.00
900	ISP SPEECH CONTRACTED SERVICES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
TOTAL IDEA B ISP SERVICES		\$25,234.80	\$25,072.24	\$0.00	\$2,449.05	\$2,449.05
TOTAL IDEA B GRANTS		\$411,458.04	\$351,513.70	\$309,306.61	\$404,599.96	\$95,293.35
EPSDT/MEDICAID						
901	ATH/GRAF EPSDT NURSE SALARY	\$0.00	\$15,010.20	\$15,620.10	\$15,620.10	\$0.00
902	ATH/GRAF EPSDT HEALTH INSURANCE	\$0.00	\$2,001.08	\$2,091.12	\$2,229.13	\$138.01
903	ATH/GRAF EPSDT DISABILITY INSURANCE	\$0.00	\$56.16	\$56.16	\$54.20	(\$1.96)
904	ATH/GRAF EPSDT FICA	\$0.00	\$1,148.17	\$1,194.94	\$1,194.94	\$0.00
905	ATH/GRAF EPSDT GROUP LIFE INSURANCE	\$0.00	\$8.31	\$8.31	\$7.07	(\$1.24)
906	ATH/GRAF EPSDT TEACHER RETIREMENT	\$0.00	\$0.00	\$2,005.62	\$2,005.62	\$0.00
907	ATH/GRAF EPSDT WORKERS COMPENSATION	\$0.00	\$158.36	\$0.00	\$120.27	\$120.27
908	ATH/GRAF EPSDT DENTAL INSURANCE	\$0.00	\$105.35	\$105.35	\$105.00	(\$0.35)
909	SRES EPSDT NURSE SALARY	\$0.00	\$18,105.62	\$18,095.70	\$18,095.70	\$0.00
910	SRES EPSDT HEALTH INSURANCE	\$0.00	\$5,254.92	\$5,491.42	\$6,439.85	\$948.43
911	SRES EPSDT DISABILITY INSURANCE	\$0.00	\$66.96	\$66.96	\$62.79	(\$4.17)
912	SRES EPSDT FICA	\$0.00	\$1,370.46	\$1,384.32	\$1,384.32	\$0.00
913	SRES EPSDT GROUP LIFE INSURANCE	\$0.00	\$6.48	\$6.48	\$5.43	(\$1.05)
914	SRES EPSDT TEACHER RETIREMENT	\$0.00	\$0.00	\$2,323.49	\$2,323.49	\$0.00
915	SRES EPSDT WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$139.34	\$139.34
916	SRES EPSDT DENTAL INSURANCE	\$0.00	\$105.00	\$105.00	\$105.00	\$0.00
TOTAL EPSDT/MEDICAID		\$0.00	\$43,397.07	\$48,554.97	\$49,892.25	\$1,337.28

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
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		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
MEDICAID						
EARLY EDUCATION GENERAL ADMINISTRATION						
917	MEDICAID/SPECIAL ED SALARY	\$35,031.63	\$35,036.64	\$35,036.64	\$36,438.11	\$1,401.47
918	MEDICAID/SPECIAL ED HEALTH INSURANCE	\$14,164.56	\$14,091.42	\$14,725.53	\$15,888.85	\$1,163.32
919	MEDICAID/SPECIAL ED DISABILITY INSURANCE	\$118.38	\$131.04	\$131.04	\$126.44	(\$4.60)
920	MEDICAID/SPECIAL ED FICA	\$2,679.92	\$2,513.05	\$2,680.30	\$2,787.51	\$107.21
921	MEDICAID/SPECIAL ED GROUP LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
922	MEDICAID/SPECIAL ED MUNICIPAL RETIREMENT	\$1,882.95	\$1,883.18	\$1,883.22	\$2,095.19	\$211.97
923	MEDICAID/SPECIAL ED WORKERS COMPENSATION	\$265.32	\$369.64	\$385.40	\$280.57	(\$104.83)
924	MEDICAID/SPECIAL ED DENTAL INSURANCE	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
925	MEDICAID/SPECIAL ED TRAVEL	\$0.00	\$229.83	\$0.00	\$0.00	\$0.00
926	MEDICAID/SPECIAL ED SUPPLIES	\$0.00	\$98.98	\$300.00	\$300.00	\$0.00
927	MEDICAID/SPECIAL ED STAFF DEVELOPMENT	\$0.00	\$11.43	\$0.00	\$0.00	\$0.00
TOTAL EARLY EDUCATION GENERAL ADMINISTRATION		\$54,462.08	\$54,684.53	\$55,461.45	\$58,233.11	\$2,771.66
EARLY EDUCATION OUTREACH TEACHER						
928	EARLY ED OUTREACH TEACHER	\$31,369.80	\$33,963.28	\$35,373.80	\$35,373.80	\$0.00
929	HEALTH INSURANCE	\$12,558.26	\$12,263.05	\$12,814.60	\$13,660.37	\$845.77
930	DISABILITY INSURANCE	\$106.01	\$126.99	\$132.30	\$122.75	(\$9.55)
931	FICA	\$2,399.79	\$2,396.47	\$2,706.10	\$2,706.10	\$0.00
932	GROUP LIFE INSURANCE	\$13.52	\$13.55	\$13.52	\$11.51	(\$2.01)
933	WORKERS COMPENSATION	\$237.59	\$358.31	\$389.11	\$272.38	(\$116.73)
934	COURSE REIMBURSEMENT	\$0.00	\$215.00	\$0.00	\$0.00	\$0.00
935	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$245.00	\$245.00
936	TRAVEL	\$800.00	\$1,093.12	\$1,300.00	\$1,300.00	\$0.00
TOTAL EARLY EDUCATION OUTREACH TEACHER		\$47,484.97	\$50,429.77	\$52,729.43	\$53,691.91	\$962.48
EARLY EDUCATION DIRECT INSTRUCTION						
937	EARLY EDUCATION SALARIES	\$122,489.20	\$127,405.72	\$120,387.70	\$130,670.20	\$10,282.50
938	EARLY EDUCATION AIDE SALARIES	\$40,233.32	\$40,584.73	\$34,943.04	\$45,874.83	\$10,931.79
939	EARLY EDUCATION SUBSTITUTE SALARIES	\$3,500.00	\$3,220.00	\$3,500.00	\$3,500.00	\$0.00
940	EARLY EDUCATION HEALTH INSURANCE	\$55,840.69	\$45,370.71	\$54,115.91	\$57,461.50	\$3,345.59
941	EARLY EDUCATION DISABILITY INSURANCE	\$529.63	\$566.02	\$580.94	\$612.17	\$31.23
942	EARLY EDUCATION FICA	\$12,448.28	\$12,172.72	\$11,882.81	\$13,773.45	\$1,890.64
943	EARLY EDUCATION GROUP LIFE INSURANCE	\$83.08	\$77.54	\$92.74	\$79.83	(\$12.91)
944	EARLY EDUCATION MUNICIPAL RETIREMENT	\$1,759.42	\$1,102.81	\$1,125.66	\$1,824.09	\$698.43
945	EARLY EDUCATION WORKERS COMPENSATION	\$1,232.43	\$1,806.27	\$1,708.64	\$1,386.35	(\$322.29)
946	EARLY EDUCATION COURSE REIMBURSEMENT	\$1,050.00	\$865.00	\$1,050.00	\$1,050.00	\$0.00
947	EARLY EDUCATION DENTAL INSURANCE	\$1,300.00	\$957.90	\$1,175.00	\$1,363.00	\$188.00
948	EARLY EDUCATION PURCHASED EDUCATIONAL SVCS	\$400.00	\$348.00	\$450.00	\$450.00	\$0.00
949	EARLY EDUCATION PURCHASED PROFESSIONAL SVCS	\$0.00	\$398.90	\$0.00	\$0.00	\$0.00
950	EARLY EDUCATION REPAIRS/MAINTENANCE	\$0.00	\$1,343.00	\$0.00	\$0.00	\$0.00
951	EARLY EDUCATION STARS REPAIRS/MAINTENANCE	\$0.00	\$2,199.00	\$0.00	\$0.00	\$0.00
952	EARLY EDUCATION LEASING/RENTALS	\$0.00	\$266.53	\$0.00	\$0.00	\$0.00
953	EARLY EDUCATION COMMUNICATIONS	\$1,000.00	\$1,655.10	\$1,000.00	\$1,000.00	\$0.00
954	EARLY EDUCATION PARTNERSHIP	\$20,000.00	\$5,299.96	\$0.00	\$0.00	\$0.00
955	EARLY EDUCATION TRAVEL	\$1,000.00	\$548.80	\$1,000.00	\$1,000.00	\$0.00
956	EARLY EDUCATION SUPPLIES	\$2,000.00	\$1,509.28	\$3,700.00	\$3,700.00	\$0.00
957	EARLY EDUCATION STARS INCENTIVE-SUPPLIES	\$0.00	\$472.99	\$0.00	\$0.00	\$0.00
958	EARLY EDUCATION INSTRUCTIONAL MATERIALS	\$1,250.00	\$985.51	\$1,250.00	\$1,250.00	\$0.00
959	EARLY EDUCATION CLASS REFRESHMENTS	\$5,500.00	\$5,312.94	\$5,500.00	\$5,500.00	\$0.00
960	EARLY EDUCATION BOOKS	\$300.00	\$238.67	\$300.00	\$300.00	\$0.00
961	EARLY EDUCATION EQUIPMENT	\$1,700.00	\$0.00	\$0.00	\$0.00	\$0.00
962	EARLY EDUCATION DUES/MEMBERSHIPS	\$1,500.00	\$876.00	\$1,500.00	\$1,500.00	\$0.00
963	EARLY EDUCATION STAFF DEVELOPMENT	\$0.00	\$11.43	\$0.00	\$0.00	\$0.00
TOTAL EARLY EDUCATION DIRECT INSTRUCTION		\$275,116.05	\$255,595.53	\$245,262.44	\$272,295.42	\$27,032.98
EARLY EDUCATION ADMINISTRATION						
964	EARLY EDUCATION SUPERVISOR SALARY	\$8,750.00	\$9,000.00	\$42,253.00	\$9,180.00	(\$33,073.00)
965	EARLY EDUCATION SECRETARY SALARY	\$0.00	\$0.00	\$0.00	\$8,427.41	\$8,427.41

Westminster / WNESU School District

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED EXPENDITURE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
966	EARLY EDUCATION SUPERVISOR HEALTH INSURANCE	\$0.00	\$2,105.74	\$9,153.29	\$3,588.93	(\$5,564.36)
967	EARLY EDUCATION SUPERVISOR DISABILITY INSURANCE	\$0.00	\$29.63	\$158.03	\$29.24	(\$128.79)
968	EARLY EDUCATION SUPERVISOR FICA	\$669.38	\$640.24	\$3,232.36	\$1,346.97	(\$1,885.39)
969	EARLY EDUCATION SUPERVISOR LIFE INSURANCE	\$0.00	\$2.29	\$9.66	\$7.30	(\$2.36)
970	EARLY ED SUPERVISOR WORKERS COMPENSATION	\$66.27	\$94.95	\$464.78	\$135.57	(\$329.21)
971	EARLY EDUCATION SUPERVISOR DENTAL INSURANCE	\$0.00	\$42.10	\$175.00	\$0.00	(\$175.00)
TOTAL EARLY EDUCATION ADMINISTRATION		\$9,485.65	\$11,914.95	\$55,446.12	\$22,715.42	(\$32,730.70)
EARLY EDUCATION OPERATION & MAINTENANCE OF PLANT						
972	EARLY EDUCATION CUSTODIAN	\$2,000.00	\$1,042.50	\$2,000.00	\$2,000.00	\$0.00
973	EARLY EDUCATION CUSTODIAL FICA	\$153.00	\$79.73	\$153.00	\$153.00	\$0.00
974	EARLY EDUCATION CUSTODIAL WORKERS COMP	\$123.00	\$11.00	\$22.00	\$123.40	\$101.40
975	EARLY EDUCATION REPAIRS/MAINTENANCE	\$500.00	\$738.35	\$500.00	\$500.00	\$0.00
976	EARLY EDUCATION LEASE-CHERRY HILL	\$13,684.00	\$13,683.96	\$13,684.00	\$13,684.00	\$0.00
977	EARLY EDUCATION COMMUNICATIONS	\$1,200.00	\$1,114.90	\$1,200.00	\$1,200.00	\$0.00
978	EARLY EDUCATION CLEANING SUPPLIES	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
979	EARLY EDUCATION BLDING SUPPLIES FOR REPAIRS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
980	EARLY EDUCATION ELECTRICITY	\$2,200.00	\$2,442.42	\$2,200.00	\$2,200.00	\$0.00
981	EARLY EDUCATION HEAT	\$2,500.00	\$4,034.64	\$2,500.00	\$2,500.00	\$0.00
982	EARLY EDUCATION PLAYGROUND SUPPLIES	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
983	EARLY EDUCATION FOODSERVICE EQUIPMENT	\$0.00	\$699.98	\$0.00	\$0.00	\$0.00
TOTAL EARLY EDUCATION OP & MAINTENANCE OF PLANT		\$22,960.00	\$23,847.48	\$22,859.00	\$27,960.40	\$5,101.40
					+	
EARLY EDUCATION TRANSPORTATION						
984	EARLY ED STUDENT TRANSPORTATION SALARY	\$0.00	\$1,378.96	\$130.00	\$130.00	\$0.00
985	EARLY ED STUDENT TRANSPORTATION FICA	\$0.00	\$92.27	\$9.95	\$9.95	\$0.00
986	EARLY ED STUDENT TRANSP WORKERS COMP	\$0.00	\$14.55	\$1.43	\$11.18	\$9.75
TOTAL EARLY EDUCATION TRANSPORTATION		\$0.00	\$1,485.78	\$141.38	\$151.13	\$9.75
EARLY EDUCATION ADVERTISING						
987	EARLY EDUCATION ADVERTISEMENTS	\$100.00	\$0.00	\$500.00	\$500.00	\$0.00
		\$100.00	\$0.00	\$500.00	\$500.00	\$0.00
TOTAL MEDICAID		\$409,608.75	\$397,958.04	\$432,399.82	\$435,547.39	\$3,147.57
GRAND TOTAL		\$10,486,778.42	\$10,245,273.96	\$10,331,405.12	\$11,780,710.58	\$1,449,305.46

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 26, 2016

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.

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 26, 2016
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, February 27, 2016 at 10:00 A.M.
Bellows Falls Union High School Auditorium
Refreshments and Lunch available