

ANNUAL REPORT

TOWN OF HALIFAX, VERMONT

FOR THE FISCAL YEAR
JULY 1, 2020 - JUNE 30, 2021

Town of Halifax Residents

Town reports will be available at the Town Clerk's Office, 246 Branch Road by April 23, 2022; it will be posted online at <https://halifaxvt.com/> or you can request one by mail from Sarah Barnett at 368-7576.

The Halifax School Board and Selectboard Information Sessions will be held by Zoom, with remote participation only. For online attendance, go to <https://us02web.zoom.us/join>. For phone attendance, call 1-646-876-9923. For both, use Meeting ID 831 4097 6854; Passcode 793307. Phone users, use *6 to mute/unmute.

Tuesday, 4/26/22 at 6pm: The Halifax School District Annual Meeting will be followed by the Selectboard Information Session. The Selectboard will be prepared to discuss the budgets (Selectboard and Highway), warned articles and it invites all candidates to be available for questions.

Wednesday, 4/27/22 at 6pm: The Selectboard Information Session will continue on all topics, and with any candidates that are available.

Polls will be open for in-person voting on all Town and School Articles from 10:00 am to 7:00 pm on Tuesday, May 3, 2022 at the Halifax Community Hall, 20 Brook Road.

If you wish to vote by Absentee Ballot, you can request a ballot by:

- **Filling out and returning to the Town Clerk the postage-paid postcard that was mailed to you;**
- **Logging into MyVoterPage at www.vermont.gov (which will ask for your driver's license number or the last 4 digits of your social security number); or**
- **Requesting a ballot in person or by calling the Town Clerk at 368-7390, no later than May 2.**

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A TRIBUTE TO WAYNE COURSER DURING THE 2020 TOWN MEETING



During the Town Meeting in 2020 Malcolm Sumner Spoke on behalf of all the volunteer fireman for Halifax. The Halifax Volunteer firemen are privileged to pay tribute to an individual Chief. We want to recognize Wayne Courser for being Fire Chief for 50 years. What makes Wayne special today is he joined the fire department in August of 1958, which is 62 years ago. In 1961 he was elected Assistant Chief and served for 9 years. In 1970 he took over as Fire Chief. This year marks his 50th year. This is an amazing achievement. During these 50 years he never slacked. He has been incredible. In 1975 under his leadership the Firemen built a new fire house. During 1976 the fire house moved from what is now the historical society to the new location. Wayne has worked continuously to update the firetrucks and equipment and to raise money for the fire department. A new fire truck was purchased this past December during his 50th year. In his style of leadership he led by example. Because of that he has earned the highest grade of respect from his fireman and the surrounding departments. At 84 years old he has responded to 65 calls. On behalf of the fireman and the citizens of the Town of Halifax we want to thank you for your outstanding job for 50 years as Fire Chief. We are honored to present to you a small token of our appreciation. A plaque was presented to Wayne Courser for 50 years as Fire Chief of Halifax. Wayne received a standing ovation and applause. Wayne thanked everyone very much. He said this is a great group of guys and girls and I have a lot of respect for all the firemen.





Make your grocery dollars go further and stock up on the foods you love with 3SquaresVT!

- Vermont Foodbank representatives will guide you through the application, and help you maximize your benefits.
- You can apply in the comfort of your own home.
- There are enough 3SquaresVT benefits for everyone who qualifies.
- We will connect you to other resources too.

This project has been funded at least in part with Federal funds from the U.S. Department of Agriculture. This institution is an equal opportunity provider and employer.



Find Out if You're Eligible



Call Us

855-855-6181



Email Us

3SVT@vtfoodbank.org



Text Us

Text VFBSNAP to 85511




Visit Us

vtfoodbank.org/3svt



Vermont Foodbank





**Go ahead, spend your
grocery money on the
foods you love.**

We'll cover the staples.

If you're 60 or older, with Vermont Foodbank and CSFP*, you can save money on groceries and eat the nutritious, tasty foods you love.



FREE

enrollment with the help of a friendly Vermont Foodbank representative!



FREE

box of food each month with nutritious items like cheese, pasta and vegetables!



FREE

delivery to designated locations throughout Vermont, and, you can have a friend or family-member pick up your food for you!



For more information, call 800-214-4648
or visit us on the web at vtfoodbank.org/csfp.

*CSFP is a federal nutrition program that offers free monthly boxes of food filled with canned fruits and vegetables, juice, cereal, pasta, cheese, shelf-stable milk and canned meats. CSFP participants can utilize additional federal nutrition programs such as 3SquaresVT. Income restrictions apply, visit vtfoodbank.org/csfp for details. The Vermont Foodbank is an equal opportunity employer.



If you need help learning to eat healthier:

Nutrition Counseling

A Registered Dietitian can assist people in managing chronic health conditions such as diabetes, heart disease, renal disease, food allergies and more.

Nutrition Education

A program to promote better health by providing information and instruction to participants and caregivers in a group or individual setting, as available.

**Call us for more information and to find out if you're eligible.
1-800-642-5119**

The HelpLine connects people with their closest Area Agency on Aging, where they can receive more information and assistance accessing programs.

This resource was created by:



**Older
Vermonters
Nutrition
Coalition**



This message is funded in part by the USDA.

This institution is an equal opportunity provider.

It can be hard to get enough healthy food.

We want to help you connect to critical food and nutrition programs.



**For more information call the HelpLine at
1-800-642-5119**

You may be eligible for the following programs:

If you need help to pay for food:

3SquaresVT

3SquaresVT provides income-eligible residents with extra money each month to help them buy healthy, nutritious food at stores and farmers markets.

Crop Cash

Crop Cash is free market money that is given to customers when they spend their 3SquaresVT benefits at participating farmers markets. Every dollar in 3SquaresVT spent is matched with one dollar in Crop Cash, up to \$10 per day. Crop Cash can be used to purchase fresh fruits, vegetables, herbs, seeds, and starts.

Farm to Family & Senior Farmers Market Coupons

Eligible residents may get a \$30 book of coupons that can be used at participating farmers markets and farm stands to buy locally-grown fresh fruit, fresh vegetables and fresh-cut herbs.



If you need help getting food now:

Community Meals

Meals in communities that are open to all age groups but usually focus on adults, 60 years and older.

Food Shelves

Nonprofit or faith-based organizations where people can access free groceries, usually at least once per month. Specific food items available vary by location.

Meals on Wheels

Home delivered nutritious meals served across Vermont for people who meet statewide eligibility guidelines. Delivery days and times vary.

CSFP

The Commodity Supplemental Food Program (CSFP) is a nutrition program for people 60 years and older who are income eligible. CSFP is a free box of nutritious food delivered monthly to 160+ sites around Vermont. CSFP is dependable, can help with meal planning, and helps people stretch their food budgets.

photo courtesy of Age Well



TELEPHONE DIRECTORY
MEETING DATES AND TIMES
www.halifaxvt.com

Town Office Hours

Monday, Tuesday and Friday

Wednesday

Saturday

8:00 A.M. – 3:00 P.M.

12:00 P.M. – 3:00 P.M.

By appointment (802) 368-7390

Meeting Schedules (unless otherwise posted)

Board of Selectmen

1st & 3rd Tuesday, monthly

At Town Office, 6:00 P.M.

School Directors

1st & 3rd Wednesday, monthly 6:00 P.M.

At Town Office, 7:00 A.m.

Planning Commission

2nd Tuesday, monthly

At Town Office, 7:00 P.M.

Zoning Commission

Meets as necessary

Halifax Community Club

2nd Monday, monthly

At Copeland's Home, 6:45 P.M. (Hanson

Rd)

Conservation Commission

4th Tuesday, monthly, 7:00 P.M.

Telephone Numbers

Town Clerk's Office

368-7390 Patricia Dow

Town Clerk email:

halifax@myfairpoint.net

Selectboard Administrative Assistant

368-2590

Admin Assistant email:

halifaxsecretary@gmail.com

Lister's Office (open Wednesdays 9-3:00)

368-2080

Listers email:

halifaxlisters@myfairpoint.net

Highway Garage

368-2803

Halifax Elementary School

368-2888

Zoning Administrator

368-2792

William Moore

Health Officer

451-9363

Susan Kelly, DVM

Road Commissioner

368-2803

Michael Fournier

Treasurer/Tax Collector

368-7390

Patricia Dow

Non-Emergency Contact Information

First Constable

380-1986 Cell (Andrew Rice)

Constable email:

halifaxconstable@gmail.com

Second Constable

368-2948 Home (Roy Richardson)

State Police Chester/Rockingham

802/875-2112 fax 802/875-2176

Fire Department

368-7673

Emergency Numbers

Fire Rescue Ambulance 911

Warning Annual Town Meeting May 3, 2022

The inhabitants of the Town of Halifax, Vermont who are legal voters in said Town of Halifax are hereby notified and warned to meet at the Halifax Community Hall, 20 Brook Road, in West Halifax, Vermont on Tuesday, May 3, 2022, for the purpose of voting on all the below warned articles by Australian ballot between the hours of 10:00 a.m. (at which time the polls open) and 7:00 p.m. (at which time the polls will close) on the following articles:

ARTICLE 1: To elect all Town Officers required by law to be elected at the Annual Town Meeting and to fill all vacancies. The polls will be open from 10:00 A.M. to 7:00 P.M. to vote for the following Town Officers:

<u>Title</u>	<u>Term</u>
Town Moderator	One year
Selectman	Three years
Selectman	Two years
Lister	Three years
Collector of Delinquent Taxes	One year
Trustee of Public Funds	Three years
Cemetery Commissioner	Three years
Cemetery Commissioner	Two years
Halifax School Board	Three years
Halifax School Board Moderator	One year

ARTICLE 2: Shall the Town collect taxes for the Town and the Halifax School District as follows: Taxes will be due on or before September 30, 2022 payable to the Town Treasurer. Taxes will become delinquent after September 30, 2022 and payable with penalties and interest to the Collector of Delinquent Taxes.

ARTICLE 3: Shall the Town apply any budget surplus from the current fiscal year (FY22) to reduce taxes in the next fiscal year (FY23).

ARTICLE 4: Shall the Town approve Selectboard and Highway expenditures of \$1,634,459 of which \$1,442,959 shall be raised by taxes and \$191,500 by non-tax revenues to care for the expenses and liabilities of the Town for FY23.

ARTICLE 5: Shall the Town set the Treasurer's budget for salary and collection of current taxes at \$15,000 plus \$4,000 for expenses for FY23.

ARTICLE 6: The Halifax Historical Society is asking the voters of the Town of Halifax to borrow the sum of \$3,500 for the cost to reprint volume 1 of the two volume history of Halifax.

ARTICLE 7: Will the voters support the return of three elected auditors, each for a term of 3 years beginning March 2023, in initially staggered terms of 1, 2 and 3 years.

ARTICLE 8: Shall the voters of the Town of Halifax decrease the size of the Selectboard from five to three members

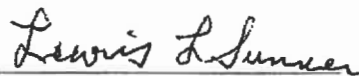
ARTICLE 9: Shall the Town raise and appropriate the sum of:

\$ 200	Brattleboro Area Hospice
\$ 550	Senior Solutions (Council on Aging for Southern Vermont)
\$ 700	Woman's Freedom Center
\$ 750	HCRS (Health Care and Rehabilitative Services)
\$ 200	Youth Services
\$ 50	Green Up Vermont
\$ 250	American Red Cross
\$ 790	Southeastern Vermont Community Action (SEVCA)
\$ 500	The Gathering Place Adult Day Program
\$ 1,900	Visiting Nurse Assn. & Hospice of Vermont & New Hampshire, Inc.
\$ 4,000	Halifax Fire Department (First Responders)
\$ 2,500	Wings Community Programs
\$ 500	Deerfield Valley Community Partnership
\$ 2,000	Halifax Community Club
\$ 500	Deerfield Valley Food Pantry
\$ 4,500	Whitingham Free Public Library
\$ 500	Windham County Disaster Animal Response Team (WinDART)

ARTICLE 10: To see if Town will vote to exempt the Trust for Wildlife from property taxation for the ensuing five years pursuant to Title 32 V.S.A., 3840.

ARTICLE 11: To see if the Town will vote to exempt the Halifax Volunteer Fire Company from property taxation for the ensuing five years pursuant to Title 32 V.S.A., 3840.

Dated at Halifax, Vermont, this 24th day of March A.D. 2022.




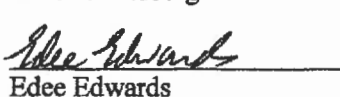
Lewis Sumner



Peter Silverberg

Tristan Roberts


Cara Cheyette


Edee Edwards

Board of Selectmen
Town of Halifax, Vermont

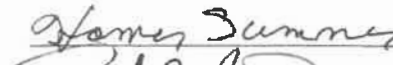
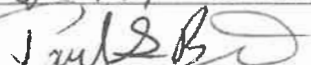
**WARNING
ANNUAL TOWN SCHOOL DISTRICT MEETING
HALIFAX, VERMONT**

The inhabitants of the Town of Halifax, Vermont who are legal voters in the Town School District Meeting in said Town of Halifax, Vermont are hereby notified and warned to attend a public informational hearing by electronic means on April 26, 2022 at 6:00 pm to discuss the Australian Ballot Articles on the Halifax School District Annual Meeting Warning. Meeting can be accessed by Meeting Link, ID 831 4097 6854 or by dialing 1-646-876-9923, and entering passcode 793307

Public voting on the articles of the 2023 Halifax School District will take place on Tuesday, May 3, 2022 by Australian Ballot at the Halifax Community Hall, 20 Brook Road. The polls will open at 10:00 a.m. and close at 7:00 p.m.

- ARTICLE I: To elect a Halifax School Director for (3) years.
- ARTICLE II: Shall the voters of the Halifax School District approve the Halifax Board of School Directors to establish a Maintenance Reserve Account for the purpose of funding unanticipated or preventive maintenance of the school?
- ARTICLE III: Shall the voters of the Halifax School District authorize the School Directors to allocate \$50,000 from the current surplus General Fund Balance to the approved Maintenance Reserve Account and to assign the remaining surplus fund balance of \$72,868 as revenue for future budgets?
- ARTICLE IV: Shall the voters of the Halifax School District approve the Halifax Board of School Directors to expend \$2,152,350 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 \$17,403 per equalized pupil. This projected spending per equalized pupil is 1.63% higher than spending for the current year?
- ARTICLE V: Shall the voters of the Halifax School District authorize the School Directors to borrow money on the notes of the Town School District or otherwise in anticipation of taxes.

Dated at Halifax, Vermont, this 31th day March 2022.

Halifax School Directors

**TOWN OF HALIFAX
MAY 3, 2022**

**OFFICIAL ANNUAL TOWN MEETING BALLOT
OFFICIAL ANNUAL TOWN SCHOOL DISTRICT BALLOT**

INSTRUCTIONS TO VOTERS: To vote for a person whose name is printed on the ballot mark a cross (X) in the square at the right of that person's name. To vote for a person whose name is not printed on the ballot, write the person's name on the blank line in the appropriate block and mark a cross (X) in the square to the right.

TOWN MEETING ARTICLE 1

**For Town Moderator, 1 Year Term
Vote for not more than one**

PAUL G. BLAIS ☐

WRITE IN ☐

**For Trustee of Public Funds, 3 Year Term
Vote for not more than one**

STEVEN M. COHEN ☐

WRITE IN ☐

**For Selectboard, 3 year Term
Vote for not more than one**

WRITE IN ☐

**For Cemetery Commissioner, 3 Year Term
Vote for not more than one**

WRITE IN ☐

**For Selectboard, 2 year Term
Vote for not more than one**

WRITE IN ☐

**For Cemetery Commissioner, 2 Year Term
Vote for not more than one**

WRITE IN ☐

**For Trustee of Public Funds, 3 Year Term
Vote for not more than one**

MARY BREWSTER ☐

WRITE IN ☐

**For Halifax School Director, 3 Year Term
Vote for not more than one**

HOMER "CHUM" SUMNER ☐

WRITE IN ☐

**For Collector of Delinquent Taxes, 1 Year Term
Vote for not more than one**

MARY BREWSTER ☐

WRITE IN ☐

**For Halifax School Moderator, 1 Year Term
Vote for not more than one**

PAUL G. BLAIS ☐

WRITE IN ☐

TOWN OF HALIFAX

MAY 3, 2022

OFFICIAL ANNUAL TOWN MEETING BALLOT

INSTRUCTIONS TO VOTERS: To vote for an article printed on the ballot, mark a cross (X) in either the YES or the NO square at the right of that article. In Australian Ballot Article Voting, you cannot amend an article. You must either vote YES or NO or leave the article blank.

TOWN MEETING ARTICLES 2-11

ARTICLE 2: Shall the Town collect taxes for the Town and the Halifax School District as follows: Taxes will be due on or before September 30, 2022 payable to the Town Treasurer. Taxes will become delinquent after September 30, 2022 and payable with penalties and interest to the Collector of Delinquent Taxes.

YES ☐ NO ☐

ARTICLE 3: Shall the Town apply any budget surplus from the current fiscal year (FY22) to reduce taxes in the next fiscal year (FY23).

YES ☐ NO ☐

ARTICLE 4: Shall the Town approve Selectboard and Highway expenditures of \$1,634,959, of which \$1,442,959 shall be raised by taxes and \$191,500 by non-tax revenues to care for the expenses and liabilities of the Town for FY23.

YES ☐ NO ☐

ARTICLE 5: Shall the Town set the Treasurer's budget for collection of current taxes at \$15,000 plus \$4,000 for expenses for FY23.

YES ☐ NO ☐

ARTICLE 6: Shall the Town raise and appropriate \$3,500 for the Halifax Historical Society to borrow for the cost to reprint volume 1 of the two volume History of Halifax books.

YES ☐ NO ☐

ARTICLE 7: Shall the voters of Halifax support the retention of three elected auditors, each for a term of 3 years beginning March 2023, in initially staggered terms of 1, 2, and 3 years?

YES ☐ NO ☐

ARTICLE 8: Shall the voters of the Town of Halifax decrease the size of the Selectboard from five to three members?

YES ☐ NO ☐

ARTICLE 9: Shall the Town raise and appropriate the sum of:

\$ 1,000.00 Brattleboro Area Hospice
\$ 500.00 Senior Solutions (Council on Aging for Southern Vermont)
\$ 1,000.00 Woman's Freedom Center
\$ 750.00 HCRS (Health Care and Rehabilitative Services)
\$ 200.00 Youth Services
\$ 500.00 Green Up Vermont
\$ 250.00 American Red Cross
\$ 790.00 Southeastern Vermont Community Action (SEVCA)
\$ 500.00 The Gathering Place Adult Day Program
\$ 1,900.00 Visiting Nurse Assn. & Hospice of Vermont & New Hampshire, Inc.
\$ 4,000.00 Halifax Fire Department (First Responders)
\$ 2,500.00 Wings Community Programs
\$ 500.00 Deerfield Valley Community Partnership
\$ 2,000.00 Halifax Community Club
\$ 500.00 Deerfield Valley Food Pantry
\$ 4,500.00 The Whitingham Free Public Library
\$ 500.00 Windham County Disaster Animal Response Team (WinDART)

YES ☐ NO ☐

ARTICLE 10: Shall the Town of Halifax vote to exempt the Trust for Wildlife from property taxation for the ensuing five years pursuant to Title 32 V.S.A. 3840?

YES ☐ NO ☐

ARTICLE 11: Shall the Town of Halifax vote to exempt the Halifax Volunteer Fire Company from property taxation for the ensuing five years pursuant to Title 32 V.S.A. 3840?

YES ☐ NO ☐

TOWN OF HALIFAX SCHOOL DISTRICT

MAY 3, 2022

OFFICIAL ANNUAL TOWN MEETING BALLOT

TOWN MEETING ARTICLES II-V

ARTICLE II: Shall the voters of the Halifax School District approve the Halifax Board of School Directors to establish a Maintenance Reserve Account for the purpose of funding unanticipated or preventive maintenance of the school?

YES

☐☐

ARTICLE III: Shall the voters of the Halifax School District authorize the School Directors to allocate \$50,000 from the current surplus General Fund Balance to the approved Maintenance Reserve Account and to assign the remaining surplus fund balance of \$72,868 as revenue for future budgets?

NO

☐☐

ARTICLE IV: Shall the voters of the Halifax School District approve the Halifax Board of School Directors to expend \$2,152,350 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 \$12,703 per equalized pupil. This projected spending per equalized pupil is 1.63% higher than spending for the current year?

YES

☐

NO

☐

ARTICLE V: Shall the voters of the Halifax School District authorize the School Directors to borrow money on the notes of the Town School District or otherwise in anticipation of taxes.

YES

☐

NO

☐

Selectboard Proposed Budget FY23 (July 1, 2022-June 30, 2023)

Acct. #	Acct. Description	Budget FY20	Spent FY20	Budget FY21	Spent FY21	Budget FY22	Proposed FY23
6110	Selectboard	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$9,000
6111	Bookkeeper	\$ -		\$ -		\$ -	
6112	Selectboard Secretary	\$ 2,500	\$ 2,496	\$ 2,500	\$ 2,496	\$ 3,000	\$3,000
6113	Selectboard Administrative Assistant	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,000	\$13,000
6120	Town Clerk	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,695	\$ 25,000	\$25,000
6121	Town Clerk Assistant	\$ 2,000	\$ 2,295	\$ 2,000	\$ 3,220	\$ 2,000	\$3,100
6130	Listers, Regular	\$ 24,000	\$ 14,095	\$ 20,000	\$ 11,860	\$ 25,000	\$26,000
6140	Planning Comm/ZBA Sec'y	\$ 1,500	\$ 848	\$ 1,500	\$ 2,388	\$ 1,500	\$1,500
6150	EOC Project Manager*	\$ -	\$ -	\$ -	\$ -	\$ -	
6151	EOC Procurement Manager*	\$ -	\$ -	\$ -	\$ -	\$ -	
6152	EMD	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,310	\$ 3,500	\$3,500
6153	EOC Emg Op Center *		\$ -	\$ -	\$ -	\$ -	
6154	EOC Logistics Fire*	\$ -	\$ -	\$ -	\$ -	\$ -	
6155	EOC Logistics*	\$ -	\$ -	\$ -	\$ -	\$ -	
6160	Auditors	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$0
6170	Town Procurement Officer	\$ -	\$ -	\$ -	\$ -	\$ -	
6165	Constable	\$ 4,000	\$ 3,987	\$ 4,000		\$ 5,000	\$5,000
6180	Assistant Treasurer	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$1,000
6100 Total	Wages**	\$ 83,400	\$ 73,121	\$ 79,400	\$ 69,969	\$ 87,900	\$90,100
6210	Conferences/Training	\$ 1,000	\$ 421	\$ 1,000	\$ 146	\$ 750	\$750
6220	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
6240	Retirement	\$ 1,406	\$ 1,380	\$ 1,406	\$ 1,400	\$ 1,425	\$1,450
6200 Total	Employee Benefits	\$ 2,406	\$ 1,801	\$ 2,406	\$ 1,586	\$ 2,175	\$2,200
9710	Medicare				\$ 5,591		\$5,591
9720	FICA				\$ 23,908		\$23,908
9700 Subtotal	Payroll Exp--Soc. Sec.- Town	\$ 26,259	\$ 29,980	\$ 26,442	\$ 29,565	\$ 28,983	\$29,499
6251	Repairs & Maintenance	\$ 1,500	\$ 873	\$ 1,500	\$ 1,968	\$ 1,500	\$1,500
6252	Telephone/Internet	\$ 3,700	\$ 3,476	\$ 4,500	\$ 3,970	\$ 4,500	\$4,500
6253	Dues & Subscriptions	\$ 4,500	\$ 3,886	\$ 4,000	\$ 5,017	\$ 4,000	\$6,000
6254	Ad & Legal Notices	\$ 1,000		\$ 1,000	\$ -	\$ 1,000	\$1,000
6255	Office Supplies	\$ 2,000	\$ 4,165	\$ 2,000	\$ 1,864	\$ 2,000	\$3,800
6256	Listers Supplies (& Mileage)	\$ 3,000	\$ 1,121	\$ 3,000	\$ 1,073	\$ 1,500	\$1,500
6257	Office Equipment Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
6258	Auditor Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
6260	Selectboard Supplies & Mileage	\$ 1,500	\$ 2,529	\$ 1,500	\$ 3,359	\$ 1,500	\$3,000
6259	Planning Comm. Supplies & Expenses	\$ 1,000	\$ 68	\$ 1,000	\$ 667	\$ 750	\$750
6261	Planning Comm. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	
626X	Internet Service Provider	\$ -		\$ -		\$ -	
	Constable Expenses						
6262	EOC Emergency Supplies & Exp*	\$ 10,000	\$ 3,196	\$ 10,000	\$ 2,749	\$ 10,000	\$10,000
6263	Ads & Legal Notices - SRA*	\$ -	\$ -	\$ -	\$ -	\$ -	
6265	Lease Agreements	\$ 3,400	\$ 2,765	\$ 3,000	\$ 2,875	\$ 3,000	\$3,000
6266	Broadband Committee Expenses						\$500
6267	Conservation Commission Expense	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$500
6268	Constable Expenses						\$800
6250 Total	Town Office Expenses	\$ 31,600	\$ 22,080	\$ 31,500	\$ 23,542	\$ 29,750	\$36,850
6271	Street Lights	\$ 2,000	\$ 1,637	\$ 2,000	\$ 1,183	\$ 2,000	\$2,000
6272	Dog Kennel Expenses	\$ -		\$ -		\$ -	
6274	Stray Dogs (WCHS)	\$ 300	\$ 350	\$ 300	\$ 350	\$ 350	\$350
6276	Miscellaneous Town Expense	\$ -	\$ -	\$ -	\$ 1	\$ -	
6270 Total	Town Expenses	\$ 2,300	\$ 1,987	\$ 2,300	\$ 1,534	\$ 2,350	
6310	Accounting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$13,600
6320	Legal Services	\$ 5,000	\$ 2,421	\$ 5,000	\$ 5,667	\$ 5,000	\$5,000
6330	Computer Services	\$ 1,750	\$ 7,882	\$ 1,750	\$ 7,818	\$ 3,500	\$3,500
6340	Law Enforcement	\$ 6,000	\$ 4,667	\$ 6,000	\$ 5,908	\$ 6,000	\$10,000

	CDBG Funding (Irene Review)	\$ -		\$ -		\$ -	
6300 Total	Professional Services	\$ 12,750	\$ 14,969	\$ 12,750	\$ 21,840	\$ 14,500	\$32,100
6410	Moderator	\$ 300	\$ 200	\$ 300	\$ -	\$ 500	\$500
6420	Ballot Clerks	\$ 500	\$ 432	\$ 1,500	\$ 2,880	\$ 750	\$1,700
6425	Town Meeting Expense - Misc	\$ 250	\$ 304	\$ 250	\$ 1,753	\$ 250	\$500
6430	Printing	\$ 1,000	\$ 787	\$ 1,000	\$ 1,202	\$ 1,000	\$1,000
6431	Produce Town Report						\$800
6435	Town Meeting Postage	\$ 350	\$ 284	\$ 200	\$ 1,294	\$ 200	\$200
6440	Special Town Meeting Expense	\$ -	\$ -	\$ -	\$ 178	\$ -	
6400 Total	Town Meeting Expense	\$ 2,400	\$ 2,007	\$ 3,250	\$ 7,307	\$ 2,700	\$4,700
6450	Bridges - Other	\$ -	\$ -	\$ -	\$ -	\$ -	
6452	Bridge Construction	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$30,000
6453	Bridge Maintenance	\$ 10,000	\$ -	\$ 10,000	\$ 1,264	\$ 10,000	\$10,000
6454	Bridge Construction - SRA*	\$ -	\$ -	\$ -	\$ -	\$ -	
6450 Total	Bridges**	\$ 60,000	\$ -	\$ 60,000	\$ 1,264	\$ 60,000	\$40,000
6571	<Cemetery> Other	\$ -	\$ -	\$ -	\$ 1,510	\$ -	
6572	<Cemetery> Equipment Rental	\$ -	\$ 1,252	\$ -	\$ 1,578	\$ -	
6573	<Cemetery> Wages	\$ -	\$ 1,018	\$ -	\$ 1,326	\$ -	
6574	<Cemetery> Wages - Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	
6570 Total	Cemeteries	\$ 5,000	\$ 2,270	\$ 5,000		\$ 5,000	\$5,000
6610	Dispatching Fees	\$ 14,086	\$ 14,086	\$ 14,509		\$ 15,234	\$16,000
6620	Special Unleaded Fuel	\$ 1,000	\$ -	\$ 1,000		\$ 500	\$500
6630	Fire Company Fees	\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$1,000
6640	Equipment & Gear	\$ 6,000	\$ 6,000	\$ 6,000		\$ 6,000	\$6,000
6650	Contracted Ambulance Services	\$ 16,000	\$ 15,582	\$ 16,000		\$ 16,500	\$16,500
6600 Total	Halifax Fire Company & Ambulan	\$ 38,086	\$ 35,668	\$ 38,509		\$ 39,234	\$45,000
6710	WSWMD	\$ 5,003	\$ 5,004	\$ 4,800		\$ 4,800	\$4,850
6715	Contracted Recycling	\$ 10,000	\$ 14,572	\$ 12,000		\$ 20,000	\$20,000
6720	Landfill Monitoring	\$ 10,000	\$ 4,192	\$ 8,000		\$ 5,000	\$5,000
6730	Other	\$ -	\$ -	\$ -		\$ -	
6740	Storm Debris Removal (SRA)*	\$ -	\$ -	\$ -		\$ -	
6700 Total	Environmental Expenses	\$ 25,003	\$ 23,767	\$ 24,800		\$ 29,800	\$29,850
6751	County Tax	\$ 8,603	\$ 9,142	\$ 8,700		\$ 10,000	\$11,000
6753	Short Term Interest	\$ -	\$ 1,938	\$ -		\$ -	
6754	VI Education Property Tax	\$ -	\$ -	\$ -		\$ -	
6755	Property Tax Refunds	\$ -	\$ -	\$ -		\$ -	
6750 Total	Taxes and Interest	\$ 8,603	\$ 11,080	\$ 8,700		\$ 10,000	\$11,000
6810	Utilities	\$ -	\$ -	\$ -		\$ -	
6820	Rent	\$ 11,000	\$ 11,000	\$ 11,000		\$ 11,000	\$11,000
6830	Bond Payment	\$ -	\$ -	\$ -		\$ -	
6840	Building & General Maintenance	\$ -	\$ -	\$ -		\$ -	
6800 Total	Town Share of School Exp.	\$ 11,000	\$ 11,000	\$ 11,000		\$ 11,000	\$11,000
6851	Empl. Practices Liability	\$ 4,279	\$ 2,501	\$ 2,309		\$ 2,117	\$2,117
6852	Public Official Liability	\$ 2,165	\$ 992	\$ 943		\$ 1,085	\$1,085
6853	Workers Comp	\$ 19,086	\$ 15,751	\$ 14,947		\$ 18,197	\$18,197
6854	Property & Casualty	\$ 14,322	\$ 7,974	\$ 7,420		\$ 8,420	\$8,420
6855	Unemployment Insurance	\$ 336	\$ 144	\$ 127		\$ 305	\$305
6857	VLCT-Property & Casualty/EMT	\$ -	\$ 568	\$ -		\$ -	
6850 Total	Insurance	\$ 40,188	\$ 27,929	\$ 25,746		\$ 30,124	\$30,124
6910	Service Charges	\$ -	\$ -	\$ -		\$ -	
6920	Returned Check Fees	\$ -	\$ -	\$ -		\$ -	
6930	Late Fees and Finance Charges	\$ -	\$ -	\$ -		\$ -	
6945	Bank Charges and Fees	\$ -	\$ -	\$ -		\$ -	
6900 Total	Bank Charges and Fees	\$ -	\$ -	\$ -		\$ -	
6000 Total	Selectboard Account	\$ 348,995	\$ 257,658	\$ 331,803		\$ 353,496	\$354,024
9300 Total	Reappraisal	\$ -	\$ -	\$ -		\$ -	
6920 Total	Returned check fees						

Total 7475	Supplementary Road Assistance (Audits; Town's share)	\$ -	\$ -	\$ -		\$ -	
6550 Total	Garage Bond* (see Highway also)						
	Municipal Subtotal	\$ 348,995	\$ 257,658	\$ 331,803		\$ 353,496	\$354,024
Incomes against expenses	Paid by Eames Fund	\$ 1,500	\$ 1,500	\$ 1,500		\$ 1,500	\$1,500
	Fees & Interest Earned	\$ 18,000	\$ 20,000	\$ 20,000		\$ 20,000	\$20,000
	Other Funding (VY Grant)	\$ -	\$ -	\$ -		\$ -	
	Total Municipal	\$ 329,495	\$ 236,158	\$ 310,303		\$ 331,996	\$332,524
Raise & Appropriation	Highway Dept. Total (from other p	\$ 860,363	\$ 854,838	\$ 935,078		\$ 1,117,961	\$ 1,110,435
	Total SB and Highway	\$ 1,189,858	\$ 1,090,996	\$ 1,245,381		\$ 1,449,957	\$ 1,442,959

Highway Proposed Budget FY23 (July 1, 2022-June 30, 2023)

Acct #	Acct. Description	Budget FY20	Spent FY20	Budget FY21	Spent FY21	Budget FY22	Proposed FY23
7110	Road Crew Gross wages	\$ 229,085	\$ 238,056	\$ 233,667	\$ 238,186	\$ 240,000	\$ 246,505
7115	Road Crew Overtime wages	\$ 24,884	\$ 45,572	\$ 25,382	\$ 33,813	\$ 43,500	\$ 43,500
7120	Road Commissioner	\$ 7,200	\$ 7,200	\$ 7,200	\$ 6,600	\$ 7,200	\$ 7,200
7130	Road Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7140	Road Crew Civic Duty Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7150	Road Crew Comp Time	\$ -	\$ 555	\$ -	\$ 2,266	\$ -	\$ -
7100 Total	Salaries and Wages	\$ 261,169	\$ 291,383	\$ 266,248	\$ 280,864	\$ 290,700	\$ 297,205
7210	Conferences / Training	\$ 200	\$ -	\$ 200	\$ -	\$ 100	\$ 100
7220	Health Insurance	\$ 108,000	\$ 112,216	\$ 116,000	\$ 119,780	\$ 122,000	\$ 122,000
7230	Life Insurance	\$ 780	\$ 655	\$ 780	\$ 649	\$ 780	\$ 780
7260	Retirement	\$ 14,000	\$ 16,325	\$ 14,000	\$ 15,716	\$ 16,000	\$ 16,000
7270	Uniforms	\$ 4,500	\$ 2,828	\$ 4,500	\$ 3,460	\$ 4,000	\$ 4,000
7280	Hiring Costs / Drug Tests	\$ 250	\$ 95	\$ 250	\$ 206	\$ 250	\$ 250
7290	Bonus & Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7200 Total	Employee Benefits & Costs	\$ 127,730	\$ 132,119		\$ 139,810	\$ 143,130	\$ 143,130
9710	Medicare (Highway)						
9720	FICA (Highway)						
9730	Payroll Expenses/Town						
9700 Subtotal Highway	Payroll Exp-Soc. Sec. & Medicare						
7305	FY2020 Deficit			\$ 40,000	\$ -	\$ -	\$ -
7310	Electricity	\$ 1,800	\$ 1,418	\$ 2,000	\$ 1,544	\$ 2,400	\$ 2,400
7320	Heating Oil	\$ 5,000	\$ 7,844	\$ 5,000	\$ 408	\$ 4,000	\$ 6,000
7330	Communications (Phone)	\$ 2,000	\$ 2,065	\$ 2,000	\$ 2,146	\$ 2,000	\$ 2,200
7340	Building Repairs & Maint.	\$ 8,000	\$ 6,077	\$ 6,000	\$ 3,811	\$ 5,000	\$ 5,000
7360	Office Cleaning & Supplies	\$ 600	\$ 1,111	\$ 600	\$ 1,048	\$ 500	\$ 500
7370	Trash Collection	\$ 1,080	\$ 1,258	\$ 1,080	\$ 1,440	\$ 1,500	\$ 1,800
7380	Shop Supplies	\$ 8,000	\$ 11,888	\$ 7,000	\$ 8,915	\$ 7,000	\$ 9,000
7390	New Salt Shed Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7300 Total	Garage Expenses	\$ 26,480	\$ 31,642	\$ 63,880	\$ 19,310	\$ 22,400	\$ 26,900
7410	Sand	\$ 65,000	\$ 83,605	\$ 95,000	\$ 73,915	\$ 40,000	\$ 40,000
7420	Salt	\$ 25,000	\$ 27,464	\$ 25,000	\$ 22,834	\$ 26,000	\$ 26,000
7430	Gravel	\$ 60,000	\$ 58,742	\$ 95,000	\$ 98,099	\$ 130,000	\$ 120,000
7431	Gravel & Stone (SRA)*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7435		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7435	Stone	\$ 10,000	\$ 9,725	\$ 5,000	\$ 16,543	\$ 5,000	\$ 10,000
7436	Trucking Materials				\$ -	\$ 95,000	\$ 95,000
7440	Chloride	\$ 9,000	\$ 2,314	\$ 7,000	\$ 6,481	\$ 10,000	\$ 20,000
7450	Const. - Other (salt shed)	\$ -	\$ -	\$ -	\$ 2,395	\$ -	\$ -
7451	Guardrails (SRA)*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7460	Resurfacing - Other	\$ 160,000	\$ 56,435	\$ 130,000	\$ -	\$ 180,000	\$ 160,000
7461	Resurfacing (SRA)*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7462	Cold Patch & Culverts	\$ 15,000	\$ 12,880	\$ 13,000	\$ 12,564	\$ 15,000	\$ 15,000
7463	Cold Patch & Culverts (SRA)*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7470	Roadside Mowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7475	Supplementary Road Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7480	Road Signs	\$ 3,000	\$ 1,604	\$ 2,000		\$ 1,500	\$ 1,500
7481	Road Signs (SRA)*	\$ -	\$ -	\$ -		\$ -	\$ -
7490	Safety Gear	\$ 500	\$ 1,265	\$ 500	\$ 1,212	\$ 500	\$ 1,200
7400 Total	Road Supplies & Application	\$ 347,500	\$ 254,035	\$ 372,500	\$ 234,043	\$ 483,000	\$ 488,700
	Equipment Reserve Fund	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
	Shop Equipment	\$ 1,000		\$ 1,000		\$ 1,000	\$ 1,000
7645	Shop Supplies & Tools	\$ 500	\$ 3,845	\$ 500	\$ 1,203	\$ 500	\$ 500
7665	Trucks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

		Subtotal Equipment Purchases	\$ 11,500	\$ 3,845	\$ 11,500	\$ 1,203	\$ 1,500	\$ 1,500
	7640	<i>Grader (Lease)</i>	\$ 34,232	\$ 34,232	\$ 34,232	\$ -	\$ 34,232	
	7665	<i>Trucks</i>	\$ 68,596	\$ 35,055	\$ 68,000	\$ 191,191	\$ 98,000	\$ 80,000
	7655	<i>Tractor (Lease)</i>	\$ 15,000		\$ 17,000	\$ -	\$ 17,000	\$ 17,000
		Equipment Lease Payments	\$ 117,828	\$ 69,287	\$ 119,232	\$ 193,597	\$ 149,232	\$ 100,000
		(Former Equipment Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	7660	All Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	7661	All Equipment (SRA)*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	7670	Insurance- VLCT Property & Casualty/Equip	\$ 13,156	\$ 12,412	\$ 11,688	\$ 13,019	\$ 13,000	\$ 13,000
	7680	Repairs & Maintenance	\$ 60,000	\$ 171,110	\$ 60,000	\$ 165,927	\$ 105,000	\$ 105,000
	7681	Tires				\$ -	\$ 12,000	\$ 12,000
	7682	Chains				\$ -	\$ 2,500	\$ 2,500
	7683	Plow/Grader Edges				\$ -	\$ 5,000	\$ 5,000
	7685	Diesel Fuel	\$ 50,000	\$ 48,433	\$ 50,000	\$ 45,749	\$ 50,000	\$ 75,000
	7690	Finance Charge	\$ -	\$ 116	\$ -	\$ 45,749	\$ -	\$ -
	7695	Interest on Loan	\$ -	\$ 3,225	\$ -	\$ 6,661	\$ -	\$ -
	7600 Total	Equipment & Equip. Op. Cost	\$ 252,484	\$ 305,067	\$ 252,420	\$ 458,151	\$ 338,232	\$ 314,000
	8551	Garage Bond Interest	\$ 1,000	\$ 1,230	\$ 500	\$ 796	\$ 500	\$ 500
	8552	Garage Bond Payment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	8550 Total	Garage Bond * (See SlctBd)	\$ 11,000	\$ 11,230	\$ 10,500	\$ 10,796	\$ 10,500	\$ 10,500
		Highway Subtotal	\$ 1,026,363	\$ 1,025,498	\$ 965,348	\$ 1,142,974	\$ 1,287,961	\$ 1,280,435
		Scott Fund	\$ 14,000	\$ 14,000	\$ 14,000	\$ 16,000	\$ 14,000	\$ 14,000
	Incomes Against Expenses	State Aid	\$ 141,000	\$ 145,658	\$ 141,000	\$ 148,051	\$ 145,000	\$ 145,000
		Other Funding	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
		Raise and Appropriate Highway	\$ 860,363	\$ 854,838	\$ 799,348	\$ 967,923	\$ 1,117,961	\$ 1,110,435

Town of Halifax Equipment Schedule January 2022

Model Year	Equipment Description	Truck Number	Purchase Price	Purchase/ Lease	Normal Life Span (years)	Year of Replacement	Estimated Replacement Cost				
2017	International Tandem Dump Truck	1	\$197,000	L	10	2027	\$250,000				
2021	Western Star Tandem Axle Dump Truck	2		L	10	2031	\$250,000				
2013	International Tandem Dump Truck	3	\$189,000	L	10	2023	\$250,000				
2020	Western Star Single Axle Dump Truck	4	\$190,000	L	10	2030	\$250,000				
2014	Ford F550 Truck	5	\$79,000	L	7	2021	\$65,000				
2015	GMC Pickup	6	\$33,000	L	7	2022	\$55,000				
2009	International Single Dump Truck			P							
1994	Morbark Wood Chipper			P	15	2016	\$30,000				
2008	Caterpillar Excavator		\$151,000	L	15	2024	\$175,000				
2009	John Deere Loader		\$106,000	L	15	2025	\$135,000				
2012	Caterpillar AWD Grader		\$288,745	L	15	2027	\$350,000				
2014	New Holland Tractor		\$78,000	L	15	2032	\$120,000				

Town of Halifax Lease and Reserve Plan January 2022

Lease	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
lease	2014 New Holland Tractor		\$17,000	\$17,000	\$17,000	\$17,000	\$17,000				
lease	2017 International Workstar Tandem Dump Truck #1	\$28,596	\$28,596	\$28,596	\$28,596	\$28,596					
lease	2020 Western Star Single Axle Dump Truck #4				\$40,000	\$40,000	\$40,000	\$40,000			
lease	2021 Western Star Tandem Axle Dump #										
lease	Caterpillar AWD grader	\$34,232	\$34,232	\$34,232	\$34,232	\$34,232					
	Total Lease Payments	\$62,828	\$79,828	\$79,828	\$119,828	\$119,828	\$57,000	\$40,000	\$0	\$0	\$0

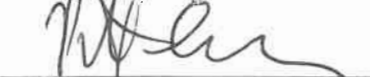
TOWN OF HALIFAX
TAX RATE
FISCAL YEAR 2022

MUNICIPAL/GRAND LIST	\$1,253,129.00
+/- Tax Appeals/Abatements	
NET MUNICIPAL GRAND LIST	<u>\$1,253,129.00</u>
MUNICIPAL BUDGET	
SELECTMEN'S BUDGET	\$1,449,957.00
TREASURER'S BUDGET	\$19,000.00
ARTICLE 6 AUDIT EXPENSE FY2020	\$15,000.00
OTHER VOTED NON-PROFITS	<u>\$20,390.00</u>
TOTAL MUNICIPAL BUDGET	<u>\$1,504,347.00</u>
STATE HOLD HARMLESS PAYMENT	(\$123,519.00)
TOTAL MUNICIPAL BUDGET MINUS HOLD HARMLESS	<u>\$1,380,828.00</u>
TAX on LOCAL AGREEMENTS (Town Voted Exemptions)	\$7,820.68
TOTAL MUNICIPAL TAXES TO BE RAISED	<u><u>\$1,388,648.68</u></u>
MUNICIPAL TAX RATE	1.1019
LOCAL AGREEMENTS TAX RATE	0.0062
TOTAL MUNICIPAL TAX RATE	1.1081
SCHOOL TAX - HOMESTEAD RATE	1.4387
SCHOOL TAX - NON-RESIDENTIAL TAX RATE	1.5328
TOTAL HOMESTEAD TAX RATE	2.5468
TOTAL NON-RESIDENTIAL TAX RATE	2.6409

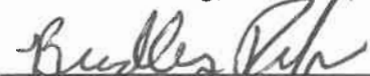
APPROVED BY BOARD OF SELECTMEN ON JULY 6, 2021




Lewis Sumner, Chairman



Peter Silverberg, Vice Chair



Bradley Rafus



Cara Cheyette

Tristan Roberts

**TOWN OF HALIFAX
MARCH 2, 2021**

OFFICIAL RETURN OF VOTES

TOWN MEETING ARTICLES 2-9

ARTICLE 2: Shall the Town collect taxes for the Town and the Halifax School District as follows: Taxes will be due on or before September 30, 2021 payable to the Town Treasurer. Taxes will become delinquent after September 30, 2021 and payable with penalties and interest to the Collector of Delinquent Taxes.	TOTAL	
	YES	230
	NO	16
	SPOILED	1
	BLANK	10
	TOTAL	257

ARTICLE 3: Shall the Town apply any budget surplus from the current fiscal year (FY21) to reduce taxes in the next fiscal year (FY22).	TOTAL	
	YES	241
	NO	12
	SPOILED	0
	TOTAL	257

ARTICLE 4: Shall the Town approve Selectboard and Highway expenditures of \$1,641,457 of which \$1,449,957 shall be raised by taxes and \$191,500 by non-tax revenues to care for the expenses and liabilities of the Town for FY22.	TOTAL	
	YES	126
	NO	110
	SPOILED	0
	TOTAL	257

ARTICLE 5: Shall the Town set the Treasurer's budget for salary and collection of current taxes at \$15,000 plus \$4,000 for expenses for FY22.	TOTAL	
	YES	187
	NO	52
	SPOILED	0
	TOTAL	257

ARTICLE 6: Shall the Town raise and appropriate an amount not to exceed \$15,000 to fund an audit of the Town's financial records by a certified public accountant for fiscal year 2020.	TOTAL	
	YES	187
	NO	60
	SPOILED	0
	TOTAL	257

ARTICLE 7: Shall the voters of Halifax eliminate the office of auditor (currently made up of three elected officials) and appoint a Vermont-licensed certified public accounting firm to conduct annual financial audits beginning with fiscal year 2020 in accordance with 17 V.S.A. § 2651b?		TOTAL
	YES	159
	NO	89
	SPOILED	0
	BLANK	9
	TOTAL	257

ARTICLE 8: Shall the voters of the Town of Halifax expand the size of the Selectboard from three to five members, with one of the new members having a 1-year term and the other new member having a 2-year term?		TOTAL
	YES	146
	NO	108
	SPOILED	0
	BLANK	3
	TOTAL	257

OFFICIAL RETURN OF VOTES page 2

ARTICLE 9: Shall the Town raise and appropriate the sum of:		
\$ 200.00	Brattleboro Area Hospice	
\$ 550.00	Senior Solutions (Council on Aging for Southern Vermont)	
\$ 700.00	Woman's Freedom Center	
\$ 750.00	HCRS (Health Care and Rehabilitative Services)	
\$ 200.00	Youth Services	
\$ 50.00	Green Up Vermont	
\$ 250.00	American Red Cross	
\$ 790.00	Southeastern Vermont Community Action (SEVCA)	
\$ 500.00	The Gathering Place Adult Day Program	
\$ 1,900.00	Visiting Nurse Assn. & Hospice of Vermont & New Hampshire, Inc.	
\$ 4,000.00	Halifax Fire Department (First Responders)	
\$ 2,500.00	Wings Community Programs	TOTAL
\$ 500.00	Deerfield Valley Community Partnership	YES 211
\$ 2,000.00	Halifax Community Club	NO 34
\$ 500.00	Deerfield Valley Food Pantry	SPOILED 0
\$ 4,500.00	The Whitingham Free Public Library	BLANK 12
\$ 500.00	Windham County Disaster Animal Response Team	TOTAL 257

ELECTED OFFICERS OF THE TOWN OF HALIFAX, VERMONT
For the Fiscal Year 2022

<u>TOWN OFFICE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
TOWN MODERATOR (1 yr)	Paul G. Blais	2022
TOWN CLERK (3 yrs)	Patricia Dow	2023
TOWN TREASURER (3 yrs)	Patricia Dow	2023
SELECTMEN (3 yrs)	Brad Rafus, Resigned	2022
	Lewis Sumner, Chair	2023
	Peter Silverberg	2024
SELECTMEN (2 yrs)	Tristan Roberts (2 yrs)	2023
	Cara Cheyette (1 yr beginning)	2022
SELECTMEN APPOINTED	Earl Holtz	2022
LISTERS (3 yrs)	Tina Blais	2023
	Mary L. Brewster	2022
	Patricia Dow	2024
AUDITORS (3 yrs)	April Sumner Dupuis	2022
	Sarah Barnett	2023
	Jenny Marchand	2024
COLLECTOR OF DELINQUENT TAXES (1yr)	Mary Brewster	2022
TRUSTEES OF PUBLIC FUNDS (3 yrs)	Steven M. Cohen	2022
	Paul G. Blais	2023
	William J. Moore	2024
CEMETERY COMMISSIONERS (3 yrs)	Clifton Inman	2023
	Michael Fournier	2024
	Jeff DeForest	2022
HALIFAX SCHOOL MODERATOR	Paul G. Blais	2022
HALIFAX SCHOOL DIRECTORS	Homer "Chum" Sumner	2022
	Paul G. Blais	2023
	Amy Kamstra	2024
SOUTHERN VALLEY UNION DIRECTORS	Jessica Cooney	2024
	Homer "Chum" Sumner	2022
	Paul G. Blais	2023
TRUSTEE TO THE WHITINGHAM LIBRARY	Catherine Bell	2024
JUSTICES OF THE PEACE (2 yrs)	Joan Wonsey-Courser	2023
	Patricia Pusey	2023
	Kaitlin Stone	2023
	Craig J. Stone	2023
	Malcolm K. Sumner	2023

APPOINTMENTS BY BOARD OF SELECTMEN
For the Fiscal Year 2021 - 2022

BOARD OF SELECTMEN, CHAIRMAN (1 yr)	Lewis Sumner
BOARD OF SELECTMEN, VICE CHAIRMAN (1 yr)	Peter Silverberg
BOARD OF SELECTMEN, SECRETARY/ADMIN. ASSISTANT (1 yr)	Tina Blais, Resigned
	Anna Duca, Resigned
	Vacant

HALIFAX PLANNING COMMISSION (3 yrs) (5 members)	E. Turner Lewis – Term Expires 2022
ZONING BOARD OF ADJUSTMENT (3 yrs) (5 members)	Tom Fox - Term Expires 2023
	Thomas Tefft – Term Expires 2024
	William Pusey - Term Expires 2024
	Kaitlin Stone – Term Expires 2022

HALIFAX CONSERVATION COMMISSION (5 members) (4 yrs)	Stephan Chait – Term Expires 2023
	Laurel Copeland – Term Expires 2023
	Jessica Cooney – Term Expires 2022
	Leslie Pollitt – Term Expires 2024
	David Towler – Term Expires 2025

HALIFAX CELEBRATION COMMITTEE (7 members)	Patricia Dow
	Paul G. Blais
	Tina Blais
	Joan Courser
	Gary Rand
	Andrea Rand
	<i>(position open)</i>

BROADBAND COMMITTEE (1 year term each) (5 members)	Tristan Roberts
	Stephan Chait
	Jennie Strowe
	David Jones
	Bob Teree

CELEBRATION COMMITTEE (1 year term each) (7 members)	Patty Dow
	Tina Blais
	Paul Blais
	Joan Courser
	Gary Rand
	Andrea Rand
	<i>(Position Open)</i>

ROAD COMMISSIONER (1 yr)	Brad Rafus (resigned)
	Michael Fournier (appointed)
TREE WARDEN (1 yr)	Sue Kelly
POUND KEEPER (1 yr)	Andrew Rice
REPRESENTATIVE TO COUNCIL ON AGING (1 yr)	<i>(position open)</i>
WINDHAM REGIONAL COMMISSIONERS (1 yr)	Stephan Chait
	Everett Wilson

ZONING ADMINISTRATOR (4 yrs)	William Moore - Term Expires 2024
ACTING ZONING ADMINISTRATOR (4 yrs)	Rick Gay - Term Expires 2023
WINDHAM SOLID WASTE MANAGEMENT REPS (1 yr)	Lewis Sumner and Stephen Chait
LOAN REVIEW COMMITTEE (1 yr)	Allan Dacey and Andrew Rice
ADA COORDINATOR (1 yr)	Robert Leete
E-911 COORDINATOR (1 yr)	Wayne Courser

RECYCLING COORDINATOR (1 yr)
GREEN-UP VERMONT, INC. (1 yr)
EMERGENCY MANAGEMENT DIRECTOR (1 yr)
TOWN HEALTH OFFICER (3 yrs)
CITATION TICKET RESPONSIBILITY (1 yr)
ENERGY CONSERVATION OFFICER (1 yr)
FIRST CONSTABLE (1 yr)
SECOND CONSTABLE (1 yr)
FIRE WARDEN (5 yrs)
NEWSPAPERS OF RECORD

Lewis Sumner
Hope Phelan & Jessica Cooney
Paul Blais
Susan M. Kelly, D.V.M. Expires 2023
Andrew Rice
Robert Leete
Andrew Rice
Roy Richardson
Malcolm Sumner – Term Expires 2025
Deerfield Valley News
The Commons
Bi-Monthly on 1st and 3rd Tuesdays
6:00 P.M. at Town Office

SELECTMEN'S MEETING DATES

Persons interested in any appointed position, please give your name to the Select Board, Select Board Assistant or the Town Clerk. Nominations and appointments are awarded during the first and second Select Board meetings in March after Town Meeting.

High-Speed Internet Is Coming to Halifax

“It’s always darkest before the dawn.” This old saying is supposed to be comforting. If things look really bad, you can hold out hope that daylight is coming. In the case of broadband Internet, Halifax has been holding out hope of daylight for a long time.

Our committee’s first meeting was called to order on May 12, 2010, with Edee Edwards, Greg Marguet, Earl Holtz, Curtis Carroll, and Gretchen Becker in attendance. The first act of the committee was to elect Edwards as chair.

The committee went dark from 2015 to 2019. Some people in town had gotten decent broadband by then through VTel, DSL, or other means. Those without access to one of those options used satellite, even with its cost, speed, and reliability issues. Many simply went without. The town had exhausted all its options in trying to improve town-wide Internet access. For many of us, it was a painful wait. Neighbors just down the road enjoyed DSL or cable, while their Internet providers told us that our homes were not technically or economically feasible to serve.

That changed in 2019, when the State of Vermont passed a new law enabling the formation of Communications Union Districts (CUDs). A CUD is an independent nonprofit municipal entity organized by towns. It’s similar in spirit to the rural electric cooperatives that helped bring electricity to that “last mile” in the early 1900s. To limit the liability of towns in starting such a venture, a CUD cannot—by law—raise tax revenue.

Halifax residents acted fast. Several of us came to meetings on the new CUD idea. I had the honor of calling our re-formed committee to order on January 20, 2020. You, the voters of Halifax, also saw the potential. You voted unanimously at Town Meeting in 2020 to form a CUD.

What is now called DVFiber, and now with 24 towns, was off to the races! Serving every address in Halifax is now a top priority at DVFiber. It helps that we had a voice at the table early, and our Halifax representatives, especially David Jones and Stephan Chait, have put in hundreds of hours in helping build the organization. We thank them, our entire committee, and all past committee members for their service.

COVID has made the need more obvious. Only a small percentage of Halifax households have high-speed Internet. But we all need access to remote school, work, and tele-medicine. And we all want to video-chat with our kids and grandkids and stay in touch with the world.

Through DV Fiber, Halifax has a voting share in building our own broadband network! And we look forward to the day soon when you can also become a customer, at what we anticipate will be a competitive rate.

Look for updates in the coming year! You are also welcome at the Broadband Committee monthly meetings on the third Monday of the month, posted on the town website. Please see the DVFiber report for more, and sign up for news at DVFiber.net.

On behalf of the Halifax Broadband Committee,
Tristan Roberts – Chair

HALIFAX CELEBRATION COMMITTEE

The Committee was able to proceed with a 2021 Town Celebration. The day was well attended and enjoyed by all. Social distancing and safety was the main concern by the committee. Some of the activities included a breakfast, Yoga, children's parade, sheep shearing demonstration, hay rides, fireman's water polo, a softball game, lawn games and dancing to a live band in the evening.

We always try to make the day free as possible for everyone through the generous donations from businesses and individuals while maintaining the Celebration Fund to have future events. We would like to thank our sponsors including but not limited to Great River Hydro, Lisa Lucas, BJ's, Walmart, Shaws, Brattleboro Co-Op and to everyone who donated at the Breakfast, Lunch and Dinner provided during the day. We would like to thank Ray Combs for the most generous use of this handmade games, it is always fun to see the new games Ray builds. And a special thank you to the Celebration Committee for their generous donation of their time, energy and the hundreds of hours it takes to create these wonderful events for the townspeople. Thank you to all of you that attended and to everyone that gives us the opportunity to do this for all of you to enjoy.

The Halifax Community Club, active since 1952, is a volunteer-staffed community service organization dependent for support on the Town of Halifax, annual dues (\$5), and private donations. It maintains the historic Halifax Community Hall at 20 Brook Road in West Halifax, a venue for Halifax events. The Halifax Community Club provides Senior Meal on the 3rd Friday of each month, memorial receptions, and benefit fundraisers such as breakfast to support the Halifax Fire Company. The Halifax Community Club also arranges rental of or sponsors use of the Hall for a wide variety of public events: meetings, baby showers, bridal showers, birthday parties, anniversary parties, funerals and memorial gatherings, benefit suppers, Christmas parties, dances, slide shows, card parties, concerts, and pot-luck suppers. Contacts: Joan Courser jwcinvnt@gmail.com or (802) 368-7733 to reserve the Hall; LaurelACopeland@gmail.com for general questions.

CORRECTED

UPDATED: June 2021				
DELINQUENT TAX COLLECTOR REPORT				
REPORT FOR FY2021 (July 1, 2020 - June 30, 2021)				
	Parcel ID	Beginning Balance	Del. Taxes Collected	Ending Balance
TAX WARRANTS ISSUED BY TOWN TREASURER				
Tax Warrant for FY 2017 (07/01/16-06/30/17)		\$450.41	\$450.41	\$0.00
Tax Warrant for FY 2018 (07/01/17-06/30/18)		\$1,482.00	\$136.31	\$1,345.69
Tax Warrant for FY 2019 (07/01/18-06/30/19)		\$8,043.78	\$4,750.78	\$3,293.00
Tax Warrant for FY 2020 (07/01/19-06/30/20)		\$43,645.94	\$18,699.56	\$24,946.38
Tax Warrant for FY 2021 (07/01/20-06/30/21)		\$180,138.29	\$108,140.61	\$71,997.68
TOTAL DELINQUENT TAXES --- FY18, FY19, FY20, FY21		\$233,760.42	\$132,177.67	\$101,582.75
Delinquent Taxes Collected				\$132,177.67
Tax Commission Collected				\$10,574.21
Interest Collected				\$9,749.66
Miscellaneous Costs Collected				\$17.04
TOTAL DEL. TAXES, COMMISSION, INTEREST & MISC. COSTS COLLECTED				\$152,518.58
TOTAL UNCOLLECTED DELINQUENT TAXES				\$101,582.75



Report of the Halifax Conservation Commission

Mission Statement

The Halifax Conservation Commission, through education, advocacy, and action, is dedicated to the preservation, protection and restoration of the natural environment and wildlife in balance with the surrounding cultural resources.

Meetings

The Conservation Commission meetings are held on the fourth Thursday of each month at 6:30 pm. The physical location for the meetings is the Town Office with remote video and teleconference participation preferred. Agendas and minutes are available on the Town website, halifaxvt.com. The Conservation Commission's email address is halifaxvtconserv@gmail.com. All are welcome to attend and participate in our meetings.

Workshop on Composting Food Waste

With Act 148 banning food waste from disposal in Vermont as of July 2020, the Conservation Commission and Windham Solid Waste Management District provided a workshop on the composting of food waste. The Composting Success Workshop included topics such as: food scrap composting tips & wildlife avoidance; fall prep for winter composting; pros and cons of different compost systems (bins, tumblers, piles); where to locate your compost area, tools, and other tips; tips for insulating your compost system; winter care of compost; indoor composting options; and other food scrap diversion options.

Importance of Wetlands and Beavers, A Keystone Species

The Conservation Commission mailed to registered voters in Halifax a flyer on the crucial role wetlands play in achieving flood resiliency and maintaining biodiversity. The benefits of the wetlands are to 1) decrease damaging floods, 2) recharge drinking water aquifers, 3) remove pollutants from surface and ground water, 4) protect against drought, and 5) decrease erosion. In addition, wetlands provide opportunities for wildlife observation, canoeing, fishing, bird watching, and hunting.

Beavers play an essential role in creating and maintaining wetlands. Innumerable species rely partly or entirely on beaver-created habitat, and many of these species are threatened or endangered. Beaver dams catch sediment that would otherwise be washed downstream; this protects downstream fish spawning areas. When we coexist with beavers, we are improving water management and supporting the habitat necessary for many other species.

Going forward

Some of the topics the Conservation Commission will be working on are 1) an event about Abenaki culture in Southern Vermont, 2) recommendations for improving flood resiliency and 3) emergency planning for animals.

Stephan Chait, Chair

Halifax Fire Co. Inc.

First of all our auction and clambake went very well. They help out by buying new equipment. This year we served over 500 people. The price of seafood was sky high, but we made out ok. We bought 4 new Scott air bottles. Each one cost \$1,240.00. We tried to replace 10 more a few at a time, also we got a second thermal imager camera to be carried on Engine 3.

Total calls were over 70. 43 of them were to assist Rescue, 16 were for mutual aid, the rest were auto fire alarms and auto accidents.

Many thanks for you donations

Halifax Fire Dept
Wayne Courser, Chief

Halifax Listers' Report

2021

In 2021 there were very few grievances, and all were satisfactorily resolved, with no Board of Civil Authority appeals. We continue to follow up zoning permits with site visits. It is always our goal to maintain timely and accurate property records, participate in continuing education, and respond to the needs of our community.

In September of 2019 we began a two-year town wide reappraisal project. The resulting assessments were published at the end of the process and were reflected in the 2022 tax base, having completed the reappraisal by April 1, 2021. Thank you all for your help and support – the two year process went very smoothly.

It is always our intent to be open, fair, and consistent during any assessment process. The Listers invite all property owners to call upon them to address any questions they might have. Property Cards are always accessible to the public at the Town Office, and we encourage property owners to review their property assessment. It is the responsibility of the property owner to initiate the grievance process for their property. We encourage you to check the posting of Grievance dates on the town website: May/June. For your convenience, you can contact us at any time during the year to request to be put on a "grievance reminder list."

Lister office hours are Wednesdays from 9am to 3pm; our phone number is 802-368-2080; email: <halifaxlisters@myfairpoint.net>. We are always willing to accommodate alternative appointment times to meet the needs of the community.

PLANNING COMMISSION AND ZONING BOARD OF ADJUSTMENT REPORT

The Planning Commission held four regular meetings and three Public Hearings in the fiscal year 2020-2021. (July 1, 2020- June 30,2021). There were seven months where there were no meetings scheduled as there was no new business for the Commissioners.

The Zoning Board of Adjustment held four regular meetings, two special meetings, and two Public Hearings in the fiscal year 2020-2021. There were seven months where there were no meetings scheduled as there was no new business for the board members.

The Planning Commission and the Zoning Board of Adjustment said goodbye to Jason Ashrcoft as a Commissioner and board member and welcomed Thomas Tefft. The year started out extremely busy for the board members then slowed down to a stop.

Regular Planning Commission and Zoning Board of Adjustment meetings are held on the second Tuesday of every month starting with the Zoning Board of Adjustment at 7:00 PM with the Planning Commission meeting directly following. The meetings are held at the Halifax Town Office conference room located at 246 Branch Road. Agendas and minutes are available on the town website, www.halifaxvt.com. Citizens are encouraged to attend and contribute their comments, concerns, and ideas.

Turner Lewis, Chair

Planning Commission

Zoning Board of Adjustment

Halifax Road Commissioner Report

I took over as road commissioner in October, and the crew has done a lot since then. We were able to clean leaves on every road in town, with some roads getting done twice, which will help next spring. We replaced a lot of culverts that had not been completed over the summer, including a 4 foot culvert on Deer Park Road, and other culverts on Whitneyville, Old County, Tucker, Vaughn, Sprague and Hale roads. We resolved some outstanding resident complaints. We finished the blacktop job on Green River Road, and have completed or are in the process of completing adjustments, repairs and additions of guardrail all along that road. We finished work on a Pennel Hill with a clean water grant of about \$14,000 from Windham Regional and applied for and received an equipment grant from Windham Regional, which will cover 80% of the cost of a \$4,300 hydroseeder. We have applied for another clean water grant to cover work on Fowler Road and we also plan to do a mill and fill of blacktop on Brook Road, but both projects will depend on whether we're awarded the funds. We're also looking into some options that could extend the life of paved roads, including rollers and crack sealing. For now, we're taking advantage of higher temps and minimal snow by cutting brush where we can, and we're continuing discussions with multiple state agencies and members of the Conservation Committee to address beaver issues that have created flooding problems on several roads.

If you have any questions or comments, please feel free to call the Town Garage at (802) 368-2803, or if you prefer to stop in, please do. Thanks, Michael Fournier.

Town of Halifax Selectboard Report for FY 2021

The Halifax Selectboard met approximately 30 times in FY20 (July 1, 2020-June 30, 2021).

The Selectboard addressed several previous junk code violations in town which have been resolved and entered into a contract with the Windham County Sheriff's Office to provide law enforcement coverage for Halifax. One appointment was made to the Planning Commission and Zoning Board of Adjustment to fill a vacancy left by a resignation. Two new Selectboard members were added as of May 2021. The FY21 Town budget was unanimously approved in March 2021.

The Board held in person meetings and provided remote video and call in options. Two open-air meetings were held in the Town Garage yard.

The Selectboard encourages citizens to attend meetings in person, via remote video or via telephone call in to stay informed about and participate in town affairs. Meeting agendas and instructions for attending remotely are posted at the Town Office, the Post Office, at the mailboxes at Halifax Center and on the Town website (Halifaxvt.com). Regular meetings will be held on the first and third Tuesdays of each month at 6:00 p.m. in the Halifax Town Offices. Special meetings, as needed, are warned on the town website (halifaxvt.com), the town's bulletin boards, and in the Brattleboro Reformer. Anyone who wishes to receive Selectboard meeting agendas by email should send a request to the secretary at halifaxsecretary@gmail.com. If you are interested in any of the town's appointed positions, listed in this Town Report, please submit a letter to the Selectboard or email the secretary at halifaxsecretary@gmail.com. Appointments are made during the first two meetings following the Town Meeting.

The Board wishes to acknowledge the passing of our fellow board member and colleague Earl Holtz who was appointed to the Board to fill a vacancy in October. Earl's service to the Town of Halifax is appreciated and his wisdom and input will be greatly missed.

Lewis Sumner, Chair
Peter Silverberg, Vice Chair,
Cara Cheyette
Tristan Roberts
Edee Edwards

TOWN CLERK'S REPORT
July 1, 2020 - June 30, 2021

Appointments Made By Town Clerk

Assistant Town Clerk	William Moore
Assistant Town Clerk	Tina Blais
Deputy Registers	Mark Shea, James Curley, Tom Robinson, Lewis Sumner

Vital Records Filed

Marriages	2
Deaths	6
Births	3

Land Records Recorded

Act 250 Disclosure	1
Boundary Line Adjustment	1
Certificate of Highway Mileage	1
Certificate of Trust	6
Current Use	10
Death Certificate Recording	3
Delegation of Authority	1
Easement	12
Executors Deed	1
Letters of Guardianship	2
License to Sell	1
Life Estate Deed	3
Mechanics Lien	1
Mortgage Assignments	5
Mortgage Deed	36
Mortgage Discharge	44
Permit Denial	1
Permit Driveway	4
Permit New Parcel	4
Permit renewal	1
Zoning Permits	43
Zoning Appeal	2
Option of Purchase Real Estate	1
Power of Attorney	60
Property Transfer Tax Return	55
Quit Claim Deed	10
Secretary Certificate	2
Subordination Agreement	1
Supplemental Indenture	1
Survey Maps	3
UCC Financing	3
Warranty Deed	42
Wastewater & Potable Water Supply	7

Total Documents Recorded:	370	Total Pages Recorded:	900
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Town Clerk Fees Turned Over to Town Treasurer

Recording Fees	\$ 14,110.00
Examination of Records & Copies	\$ 1,573.75
Notices for Posting of Land	\$ 100.00
Fish & Wildlife Licenses	\$ 36.00
Map Sales	\$ 40.00
Marriage Licenses	\$ 20.00
Town Plan/Zoning Books	\$ 15.00
Dog Licenses (Town Clerk Fees)	\$ 334.00
Other	\$ 21.56
Certified Copies of Vital Records	<u>\$ 160.00</u>
TOTAL TOWN CLERK FEES	\$ 16,410.31

Total Dogs Licensed in 2021 183 Dogs Total Fees Collected \$ 1,831.00

Accounting of All Dog License Fees Collected 2021

State Rabies Fund	183 Dogs @ \$ 1.00 per dog	\$ 183.00
State Neutering & Spaying Fund	183 Dogs @ \$ 4.00 per dog	\$ 732.00
Town Clerk Fees	183 Dogs @ \$ 2.00 per dog	\$ 366.00
Balance Remitted to Town Treasurer		<u>\$ 550.00</u>
Total Dog License Account		\$ 1,831.00

\$ 4.00 of every \$ 15.00 recorded item is split between the Restoration of Records Fund and the Office Equipment Fund each year.

Restoration of Records Funds for Fiscal year 2020-2021	\$ 1,881.33
Office Equipment Fund for Fiscal year 2019-2020	\$ 1,881.33

TREASURER'S TOWN ACCOUNT
Fiscal Year 7/1/20 - 6/30/21

Prepared by:
Patricia Dow, Treasurer

CASH BALANCES

	<u>June 30, 2020</u>	<u>June 30, 2021</u>
1100 General Account	137,098.42	22,304.37
1110 Scott & Eames Fund - New Town Garage	14,647.11	20,347.84
1120 Equipment	-94,053.14	-7,083.11
1125 Resurfacing Fund	27,500.51	57,500.51
1130 Record Restoration Fund - TC fees funded	11,567.53	13,448.87
1140 Niles	2,453.62	2,453.62
1160 ReAppraisal Project - outside funding	50,866.44	22,802.50
1170 Office equipment Fund - TC fees funded	6,654.12	7,422.71
1180 Cemetery	17,144.83	9,536.26
1191 New Town Garage - Reserved Funding	7,806.14	7,806.14
1192 Bridge Fund - Reserved Funding	11,500.00	20,236.38
TOTAL CASH BALANCES	193,185.58	176,776.09

Peoples Line of Credit (equipment Lease payments)	-261,680.40	-182,612.40
Accounts Payable	0.00	-435.22
Payroll Liabilities	-3,026.53	-248.48
	-71,521.35	-6,520.01

SUMMARY OF REVENUES AND EXPENSES

REVENUE

Selectboard & Highway Revenues

5100 Property Taxes (Town Share)	1,261,944.77
5200 Licenses, Permits and Fees	27,808.56
5600 Interest Income	10,314.62
5400 Special Project Funding	51,852.35
5700 Miscellaneous Income	320.81
5800 Highway Department	225,318.71

Self Funded & Independent Accounts

5650 Cemetery	
5501 Self Funding Accounts	12,823.77
5300 Annual Projects	6,461.56

TOTAL REVENUE	1,596,845.15
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EXPENDITURES

6000 Selectboard Account	272,449.97
7000 Highway Account	1,143,280.48
8000 Self Funding & Independent Accounts	116,113.36

TOTAL EXPENSES	1,531,843.81
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Surplus/(Deficit)	65,001.34
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CHANGES IN FUND BALANCE

Beginning Cash Balance 7/1/19	-71,521.35
Plus Surplus(Deficit)	65,001.34
Ending Cash Balance 6/30/20	-6,520.01

TREASURER'S TOWN ACCOUNT
Fiscal Year 7/1/20 - 6/30/21

Prepared by:
Patricia Dow, Treasurer

REVENUES - Selectboard & Highway	<u>INCOME</u>	<u>TOTALS</u>
5100 · PROPERTY TAXES		
5110 · Residential & Land Property Tax	2,693,186.32	
9910 · Vermont Education Property Tax	-15,082.58	
9900 · School Portion/Taxes pd school - Other	-1,711,040.00	
6951 · Property Tax Overpayments	-16,566.59	
5120 · Delinquent Tax Payments	132,118.01	
5130 · Current Use Reimbursement	120,535.50	
5140 · HS-122 State tax adjustment	58,133.11	
5180 · Equalization Study	661.00	
Total 5100 · PROPERTY TAXES		1,261,944.77
5200 · LICENSES, PERMITS, FEES		
5280 · Special License, Permit, & Fees	1,500.00	
5230 · Town Clerk Fees	25,332.56	
5240 · Dog Licenses	856.00	
5250 · Driveway, Right of Way permit	120.00	
Total 5200 · LICENSES, PERMITS, FEES		27,808.56
5400 · SPECIAL PROJECT FUNDING		
5430 · SCOTT or EAMES FUND	16,000.00	
5440 · Grants - Covid response & LGER	35,852.35	51,852.35
5600 · INTEREST INCOME		
5622 · Delinquent Tax Interest	9,616.86	
5611 · General Account	697.76	
Total 5600 · INTEREST INCOME		10,314.62
5700 · MISCELLANEOUS		
5730 · Miscellaneous	48.81	
5720 · Bank Charge Recovery	75.00	
5710 · Fines	197.00	
Total 5700 · MISCELLANEOUS		320.81
5800 · REVENUE TO HIGHWAY DEPARTMENT		
5890 · Grants	56,233.77	
5810 · State Highway Aid	148,050.82	
5820 · Materials Sales and Service	306.24	
5830 · Excess Weight Permits	150.00	
5850 · Refunds	11,036.11	
5860 · Insurance Claims	9,541.77	
Total 5800 · REVENUE TO HIGHWAY DEPARTMENT		225,318.71
5501 · SELF FUNDING		
5590 · Delinquent Tax Penalty	9,913.77	
5210 · Zoning	2,910.00	
Total 5501 · SELF FUNDING		12,823.77
5300 · ANNUAL PROJECT FUNDING		
5340 · Lister Education Funding	843.06	
5320 · Reappraisal	5,618.50	
Total 5300 · ANNUAL PROJECT FUNDING		6,461.56
COMBINED REVENUES		<u>1,596,845.15</u>

TREASURER'S TOWN ACCOUNT
Fiscal Year 7/1/20 - 6/30/21

Prepared by:
Patricia Dow, Treasurer

SELECTBOARD EXPENSES	EXPENSE	TOTALS
6100 · SALARIES & WAGES - Town		
6113 · Selectboard Assistant	12,000.00	
6180 · Assistant Treasurer	1,000.00	
6152 · EMD Compensation	3,309.72	
6121 · Town Clerk Assistant	3,220.00	
6112 · Selectboard Secretary	2,496.00	
6110 · Selectboard Salary	5,400.00	
6120 · Town Clerk Salary	24,695.00	
6130 · Lister Wages/ Regular	11,960.00	
6140 · Plan/Zone Secretary Wage	2,388.00	
6160 · Auditor Wages	3,500.00	
9410 · Constable Salary	3,200.00	
Total 6100 · SALARIES & WAGES		73,168.72
6200 · EMPLOYEE BENEFITS		
6210 · Workshops/Conferences/Training	146.40	
6240 · Retirement-Town Share-Town Clerk	1,440.00	
Total 6200 · EMPLOYEE BENEFITS		1,586.40
9700 - Payroll Expenses		29,499.28
6250 · TOWN OFFICE EXPENSES		
6265 · Lease Agreements	2,874.68	
6262 · EOC Emergency Supplies & Exp	2,748.75	
6251 · Repairs & Maintenance	1,968.21	
6252 · Telephone	3,969.87	
6253 · Dues & Subscriptions	5,017.33	
6255 · Office Supplies	1,863.56	
6256 · Lister Supplies	1,073.26	
6261 · Planning Commission Expense	667.06	
6260 · Selectmen Expenses	3,359.10	
9420 · Constable Expenses	784.00	
Total 6250 · TOWN OFFICE EXPENSES		24,325.82
6270 · TOWN EXPENSES		
6271 · Street Lights	1,183.18	
6274 - Stray Dogs	350.00	
6276 - Miscellaneous	1.00	1,534.18
6300 · PROFESSIONAL SERVICES		
6340 · VT Law Enforcement Services	5,908.00	
6320 · Legal Services	5,666.55	
6330 · Internet & Computer Services	7,818.16	
6350 - Misc Professional Services	2,447.50	
Total 6300 · PROFESSIONAL SERVICES		21,840.21
6400 · TOWN MEETING/ELECTIONS EXPENSE		
6425 · Town Meeting Expense - Misc	1,753.44	
6435 · Town Mtg Postage	1,293.70	
6440 - Special Town Meeting	177.76	
6420 · Ballot Clerks	2,880.00	
6430 · Printing	1,201.61	
Total 6400 · TOWN MEETING/ELECTIONS EXPENSE		7,306.51
6450 - Bridges		1,263.62

TREASURER'S TOWN ACCOUNT
Fiscal Year 7/1/20 - 6/30/21

Prepared by:
Patricia Dow, Treasurer

6600 · FIRE COMPANY		
6650 · Contracted Ambulance Services	15,968.03	
6640 · Equipment & Gear	6,000.00	
6610 · Dispatching Fee	14,509.00	
Total 6600 · FIRE COMPANY		36,477.03
6850 · INSURANCE		
6855 · VLCT-Unemployment Insurance	722.00	
6851 · VLCT-Employment Practices Liabi	2,213.00	
6852 · VLCT-Public Officials Liability	1,014.00	
6853 · VLCT-Workers Comp	14,139.50	
6854 · VLCT-Property & Casualty	7,930.00	
Total 6850 · INSURANCE		26,018.50
6700 · ENVIRONMENTAL EXPENSES		
6715 · Contracted Recycling	18,875.73	
6710 · WSWMD	4,790.84	
6720 · Landfill Closure	3,778.13	
6730 · Other	41.00	
Total 6700 · ENVIRONMENTAL EXPENSES		27,485.70
6750 · TAXES & INTEREST EXPENSES		
6751 · County Tax	10,944.00	
Total 6750 · TAXES & INTEREST EXPENSES		10,944.00
6800 · Town Share of School Expenses		11,000.00
Total 6000 · SELECTBOARD ACCOUNT		272,449.97
7000 · HIGHWAY ACCOUNT		
6550 · NEW TOWN GARAGE		
6551 · BOND INTEREST PAYMENT	795.77	
6552 · BOND PAYMENT	10,000.00	
Total 6550 · NEW TOWN GARAGE		10,795.77
7100 · Salaries & Wages		
7150 · Road Crew Comp Time	2,266.03	
7115 · Road Crew Overtime Wages	33,812.74	
7110 · Road Crew Gross Wages	238,185.66	
7120 · Road Commissioner Salary	6,600.00	
Total 7100 · Salaries & Wages		280,864.43
7200 · Employee Benefits & Expenses		
7220 · Health Insurance	119,779.61	
7230 · Life Insurance	648.84	
7260 · Retirement-Town Share	15,716.32	
7270 · Uniform Town Contribution	3,459.69	
7280 · Advertisements	206.00	
7295 · Miscellaneous	306.24	
Total 7200 · Employee Benefits & Expenses		140,116.70
7300 · Garage Expenses		
7310 · Electric	1,543.55	
7320 · Heating Fuel	407.83	
7330 · Telephone	2,146.32	
7340 · Building Repair & Maint	3,811.09	
7360 · Office & Cleaning Supplies	1,046.23	
7370 · Trash Collection	1,440.00	
7380 · Shop Supplies	8,915.13	
Total 7300 · Garage Expenses		19,310.15

TREASURER'S TOWN ACCOUNT
Fiscal Year 7/1/20 - 6/30/21

Prepared by:
Patricia Dow, Treasurer

7400 · Road Supplies & Applications		
7435 · Stone	16,543.00	
7410 · Sand	73,915.00	
7420 · Salt	22,834.07	
7430 · Gravel	98,098.50	
7440 · Chloride	6,481.35	
7450 · Construction	2,395.26	
7462 · Cold Patch & Culverts	12,563.50	
7490 · Safety Gear	1,211.90	
Total 7400 · Road Supplies & Applications		234,042.58
7600 · EQUIPMENT EXPENSE ACCOUNT-FUND		
7696 · Equipment Lease Payments	34,231.56	
7695 · Interest on loan	6,661.17	
7690 · Finance Charge	169.16	
7685 · Diesel Fuel	45,749.39	
7680 · Repairs & Maintenance	165,926.78	
7670 · VLCT Property & Casualty/Equip	13,019.00	
7645 · Shop Supplies & Tools	1,202.79	
7665 · Trucks	191,191.00	
Total 7600 · EQUIPMENT EXPENSE ACCOUNT-FUND		458,150.85
Total 7000 · HIGHWAY ACCOUNT		1,143,280.48
9000 · INDEPENDANT FUNDED ACCOUNTS & FUNDS VOTED ON AT TOWN MEETING		
9500 · TREASURER		
9510 · Salary	15,000.00	
9520 · Expenses	2,980.04	
Total 9500 · TREASURER		17,980.04
8200 · COMMISSIONS & EXPENSES		
8210 · Delinquent Tax Collector	9,642.98	
8310 · Delinquent Tax Coll Expense	1,088.53	
8220 · Zoning Admin/Permit Fees	2,675.00	
Total 8200 · COMMISSIONS		13,406.51
9210 · Restoration Fund expenditures	733.50	
9220 · Office Equipment Fund expenditures	379.24	1,112.74
8360 · Grants Expenditures		5,000.00
9300 · REAPPRAISAL PROJECT		
9310 · Wages	5,010.00	
9320 · Expenses	31,605.50	36,615.50
9600 · SPECIAL FUNDS-voted at town mtg		
9638 · WINDART	250.00	
9637 · Halifax Celebrations	10,000.00	
9636 · Deerfield Valley Food Pantry	500.00	
9635 · Deerfield Valley Community Part	500.00	
9632 · American Red Cross	250.00	
9631 · Green Up Vermont	50.00	
9630 · The Gathering Place	500.00	
9629 · SEVCA So.East VT Comm Act	790.00	
9627 · Halifax Community Club	2,000.00	
9626 · Youth Services	200.00	
9625 · Halifax EMS/Fire Company	3,250.00	
9623 · Wings Community Program	2,500.00	

TREASURER'S TOWN ACCOUNT
Fiscal Year 7/1/20 - 6/30/21

Prepared by:
Patricia Dow, Treasurer

9612 · VISITING NURSE ALLIANCE	1,900.00	
9614 · Brattleboro Area Hospice	200.00	
9615 · Council on Aging for SE Vt	550.00	
9617 · Healthcare & Rehab Services	750.00	
9618 · Whitingham Free Library	4,500.00	
9619 · Women's Crisis Center	700.00	
Total 9600 · SPECIAL FUNDS-voted at town mtg		29,390.00
6570 · CEMETERY ACCOUNT		
6572 · Equipment Rental	1,577.50	
6573 · Wages	1,326.00	
6575 · Contracted Maintenance	8,195.00	
6571 · Other	1,510.07	
Total 6570 · CEMETERY ACCOUNT		12,608.57
TOTAL EXPENSES		116,113.36
TOTAL COMBINED EXPENSES		1,531,843.81

Cael Scholarship Fund and School Awards Funds 2020-2021

Cael Fund

The Cael Fund, established in 1968 by Donald D. Cael provides scholarships to Halifax residents pursuing post-secondary education. The interest accrued from the fund is awarded to eligible students by the Scholarship Committee, comprised of the Halifax School District Board and the Board of Selectmen of the Town of Halifax. Awards are based on the criteria established by Donald D. Cael in his Last Will and Testament.

Funds are held in four certificates of deposit at Brattleboro Savings and Loan. Interest from these CD's is accumulated in a money market account with Brattleboro Savings and Loan.

School Accounts

School Accounts are donations from past and present Halifax residents which provide monetary awards for excellence in various areas to Halifax Elementary Students. They are given out at the end of the school year. These funds are held in the Cael CD accounts and the interest accumulated in the money market account. Currently, the Accounts are responsible for five awards: Mary P. Butterfield for Citizenship; Hank Wonsey for Outstanding Poet; Elizabeth Stott for Willingness; Sam Maltese for Writing; and William Ashcroft for Academic Progress. .

Steven M. Cohen, Town of Halifax Public Trustee

Cael Fund (& School Funds)

July 1, 2020 to June 30, 2021

<u>Cael Fund</u>		<u>School Accounts</u>	
July 1, 2020		<u>Mary P. Butterfield (Citizenship \$10.00)</u>	
Brattleboro S/L CD #900021802	\$30,500.00	Bratt. S/L CD #21802	\$200.00
Brattleboro S/L CD # 900019972	\$27,000.00	Bratt. S/L Money Market	\$11.32
Brattleboro S/L CD # 900019980	\$10,000.00	July 1, 2020 Total	\$211.32
Brattleboro S/L CD # 900021799	\$24,300.00	Interest Earned	\$4.03
Brattleboro S/L Money Market	\$5,466.90	June 30,2021	\$205.32
Subtotal	\$97,266.90		
Interest Earned	\$1,529.60	Hank Wonsey (Outstanding Poet)	\$10.00(not awared)
Subtotal	\$98,796.50	Bratt. S/L CD #21802	\$200.00
Less Checks Cashed	\$1,000.00	Bratt. S/L Money Market	\$24.59
Less Bank Service Charges	\$29.50	July 1, 2020 Total	\$224.59
Less School Awards	\$80.00	Interest Earned	\$4.03
Total	\$97,687.00	June 30, 2021	\$228.62
 June 30, 2021		<u>Elizabeth Stott (Willingness Award \$10.00)</u>	
Brattleboro S/L CD #900021802	\$30,500.00	Bratt. S/L CD #21802	\$100.00
Brattleboro S/L CD #900021799	\$24,300.00	Bratt. S/L Money Market	\$14.60
Brattleboro S/L CD #900019972	\$27,000.00	July 1, 2020 Total	\$114.60
Brattleboro S/L CD #900019980	\$10,000.00	Interest Earned	\$2.01
Brattleboro S/L Money Market	\$5,887.03	June 30,2021	\$106.61
Total	\$97,687.03		
		<u>Sam Maltese (Writing Award \$10)</u>	
		Bratt. S/L CD #21799	\$300.00
		Bratt. S/L Money Market	\$17.18
		July 1, 2020 Total	\$317.18
		Interest Earned	\$5.98
		June 30,2021	\$313.16
		<u>William Ashcroft (Academic Progress Award \$50.00)</u>	
		Bratt. S/L MM June 30, 2020 bal . \$350.00; 06, 2021 \$350.00 - \$50.00 bal. \$300.00	

H.M Scott Fund July 1, 2020 - June 30, 2021

Value of fund as of July 1, 2020 \$ 285,359.59

Distributions to Town of Halifax \$ (14,000.00)

Value of fund as of June 30, 2021 \$ 334,842.21

Account holdings as of June 30, 2021

Cash				
Cash			\$	5,296.47
Stocks				
Shares	Asset	Price	Value	
300	AT&T INC	\$ 28.89	\$	8,667.00
210	BCE INC	\$ 49.36	\$	10,365.60
100	BHP GROUP LTD ADR	\$ 73.23	\$	7,323.00
160	CORTEVA INC	\$ 44.16	\$	7,065.60
45	CROWN CASTLE INTL CORP NEW	\$ 196.53	\$	8,843.85
48	DOMINION ENERGY INC	\$ 75.11	\$	3,605.28
260	DOW INC	\$ 63.29	\$	16,455.40
145	DUKE ENERGY CORP NEW	\$ 99.72	\$	14,459.40
50	EMERSON ELECTRIC CO	\$ 96.00	\$	4,800.00
200	ENBRIDGE INC	\$ 40.24	\$	8,048.00
383	FORD MOTOR CO DEL	\$ 15.19	\$	5,817.77
109	GLAXOSMITHKLINE PLC SPONS ADR	\$ 39.78	\$	4,336.02
100	IRON MOUNTAIN INC REIT	\$ 43.16	\$	4,316.00
58	JOHNSON & JOHNSON	\$ 164.21	\$	9,524.18
103	ONEOK INC	\$ 56.55	\$	5,824.65
400	PFIZER INC	\$ 38.98	\$	15,592.00
100	PHILLIPS 66	\$ 90.04	\$	9,004.00
262	PHYSICIANS REALTY TRUST	\$ 18.98	\$	4,972.76
140	PROCTER & GAMBLE CO	\$ 134.92	\$	18,888.80
200	SOUTHERN CO	\$ 61.53	\$	12,306.00
80	VENTAS INC	\$ 58.31	\$	4,664.80
67	VERIZON COMMUNICATIONS	\$ 56.38	\$	3,777.46
36	VODAFONE GROUP PLC NEW	\$ 17.29	\$	622.44
100	W P CAREY INC	\$ 77.53	\$	7,753.00
155	WELLTOWER INC REIT	\$ 84.02	\$	13,023.10

H.M Scott Fund continued

Publically Traded Limited Partnership

975	MARTIN MIDSTREAM PTNRS L P LTD	\$	2.72	\$	2,652.00
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Corporate Bonds

Maturity Date		Value	
9/1/2037	AT&T INC GLOBAL NOTE	\$	6,785.50
5/15/2030	DEERE & CO DEBENTURE	\$	7,353.80
9/15/2041	GOLDMAN SACHS GROUP INC MTN	\$	6,613.05
11/15/2040	PRUDENTIAL FINANCIAL INC MTN	\$	13,604.40
6/21/2040	PRUDENTIAL FINANCIAL INC MTN	\$	14,760.50
4/1/2041	VERIZON COMMUNICATIONS INC NT	\$	13,717.90

Mutual Funds

2734.696	JH BOND A	\$	16.40	\$	44,849.01
142.454	JH EQUITY INCOME A	\$	21.97	\$	3,129.71

Certificate of Deposit

Capital One CD 1.70%	\$	6,023.76
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Value of the H.M. Scott Fund as of 6/30/21	\$ 334,842.21
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All assets for H.M. Scott fund are held at Edward Jones

Wicks Cemetery Fund

Cash

Earned for maintenance of cemetery	\$	447.93
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Stocks

Shares	Asset	Price	Value
96.32862	AT&T INC	\$ 28.89	\$ 2,782.93

Value of Wicks Cemery Fund as of 6/30/21	\$ 2,782.93
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The assets for the Wicks Cemetery Fund are held at Edward Jones

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07/13/21

Accrual Basis

Town of Halifax Cemetery Fund
Balance Sheet
As of June 30, 2021

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
10000 - TD Bank North	10,745.01
10001 - TD Bank Savings	6,594.93
Total Checking/Savings	17,339.94
Other Current Assets	
18700 - Stock Investment	4,020.00
Total Other Current Assets	4,020.00
Total Current Assets	21,359.94
TOTAL ASSETS	21,359.94
LIABILITIES & EQUITY	
Equity	
30000 - Opening Balance Equity	14,634.50
32000 - Unrestricted Net Assets	6,520.01
Net Income	205.43
Total Equity	21,359.94
TOTAL LIABILITIES & EQUITY	21,359.94

10:55 AM

07/14/21

Accrual Basis

Eames Fund
Balance Sheet
As of June 30, 2021

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
Brattleboro S&L - Savings	432.49
Brattleboro S&L CD	70,515.01
BS&L 5yr StepUp CD	59,253.64
Total Checking/Savings	130,201.14
Total Current Assets	130,201.14
TOTAL ASSETS	130,201.14
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	126,211.44
Unrestricted Net Assets	3,744.96
Net Income	244.74
Total Equity	130,201.14
TOTAL LIABILITIES & EQUITY	130,201.14



American Red Cross
Northern New England Region

Windham County Service Delivery

July 1, 2020 - June 30, 2021

Disaster Response

In the past year, the American Red Cross has responded to **8 disaster cases in Windham County**, providing assistance to **15 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave men and women of your local Fire and Police Departments as they answer the call to keep your residents safe.

Town/City	Disaster Events	Individuals
Brattleboro	2	2
Dummerston	1	1
Grafton	1	1
Guilford	2	7
Vernon	1	3
Westminster	1	1

Service to the Armed Forces

We proudly assisted **12 of Windham County's Service Members, veterans, and their families** by providing emergency communications and other services, including counseling and financial assistance.

Blood Drives

During the last fiscal year, we collected **1673 pints** of lifesaving blood at **53 drives in Windham County**.

Training Services

Last year, **206 Windham County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.

Volunteer Services

Windham County is home to **16 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.





Brattleboro Area Hospice has provided support to dying and grieving community members throughout Windham County and nearby towns since 1979 based on the belief that no one should die alone. Due to the pandemic, we have created extensive protocols to continue providing in-person hospice support and have moved much of our other program work -- bereavement and advance care planning -- online.

We work in four key program areas.

- Our Hospice Care Program, the last remaining all-volunteer hospice in the state, provides trained volunteers and staff who provide practical and emotional support to clients and their families leading up to and following the end of life.
- Our Advance Care Planning project, Taking Steps Brattleboro, helps people in the Brattleboro area complete their Advance Directive and register them with the State of Vermont.
- Our Bereavement Care Program, the largest in Vermont, hosts bereavement groups and provides individual counseling for those who are grieving. We present an annual service of remembrance at the Hospice Memorial Garden at Living Memorial Park in Brattleboro. The garden is available year-round for the enjoyment of the community.
- Our Community Education Programs maintain a lending library for general public use, including books to help children understand death and dying. We created a digital library catalog so that community members can browse the library and reserve books from home, minimizing in-person contact at our office. Throughout the year we present a variety of events to the public on topics of death and dying. These are currently being offered on Zoom; we will return to in-person events when it is safe to do so.

In 2021/22, eight Halifax residents were directly involved with our services: Two residents received hospice care, one resident received one-on-one bereavement services, and three completed their advance directives by June 30, 2021. Two Halifax residents were active BAH volunteers, with one also serving on our board of directors.

All Brattleboro Area Hospice services are offered free of charge to residents of your town. We receive no insurance and state or federal funding; therefore, we rely on local support to fund our work. Our thrift shop Experienced Goods, which provides 70% of our operating budget, continues to operate for more limited hours than before the pandemic. We are especially grateful for the financial assistance provided by the towns we serve at this difficult time. Thank you for considering our funding request.

Sincerely,

A handwritten signature in cursive script that reads "Susan Parris".

Susan Parris, Executive Director

Deerfield Valley Community Partnership

The Deerfield Valley Community Partnership (DVCP) is celebrating its 27th year of working on preventing alcohol, tobacco and other drug use among our youth. We have sponsored the following programming and activities in our schools and communities:

Community Activities:

- *Parent Education:* Informational mailings/newsletters, speaker events, and presentations.
- *Policy work:* Smoke free parks & business entrances, legislative advocacy (conversations with state legislators about substance use and health issues), substance free community events.
- *Social Norms Campaigns:* ParentUP Campaign (parent education & tips), Parenting During the Pandemic, and Lock Your Meds— prescription drug misuse prevention campaign.
- *Trainings:* Annual Department of Liquor Control Responsible Beverage Service training for local retailers to prevent sales of alcohol and tobacco to minors.
- *Community Events:* Choose Snow (collaboration with Mount Snow for student/parent educational presentations and student season passes); Summer Family Fun Frenzy Event; and partnered with Wings Community Programs on Hike 100 and Winter Place.
- *Sticker Shock-* Collaboration with local retailers to inform the public about Vermont laws and penalties for providing alcohol to minors.
- *Partnering with Voices of Hope:* Provided funding. Work included education on stigma around substance abuse disorders; Narcan education to businesses and community members; information regarding addiction and opioids; and access to resources.

School Activities:

- *Substance Abuse Prevention Curriculum* for all students in grades 5-8.
- *School Staff Trainings* on alcohol, tobacco and other drugs.

Most DVCP initiatives are funded by state and federal grants. Town funds assist in paying for our direct programming with youth and parents.

DVCP holds meetings once a month with all (adults and youth) encouraged to attend. Partnership meetings include dinner, reports of activities that have happened over the past month, brainstorming new ideas, and making decisions on use of grant funds. The DVCP office is located at the Old School Community Center at 1 School Street, Wilmington.

For more information: check our website at www.DVCP.org or find us on Facebook or call 802-464-2202.

Respectfully submitted, Cindy Hayford, DVCP Coordinator



Deerfield Valley Communications Union District (DVCUD), dba DVFiber

2021 Year in Review

DVFiber has grown to include 24 towns in three counties, has selected its private sector vendor partner, and has obtained substantial grant funding to begin work on a fiber optic cable network.

We have collectively accomplished much in this past year with the incredible work of representatives and alternates appointed by the Select Boards of our member towns, plus additional volunteers — some 60 people in all — who have applied technical, financial, and communications skills to keep us moving forward. We are ready to design and construct the fiber optic network that will make Internet access at gigabit speeds a reality for nearly 8,000 homes and businesses on the grid that do not have it now.

What are CUDs?

Communications union districts (CUDs) are special purpose municipalities, just like water, fire, or sewer districts. Vermont had been struggling for many years through several governors of both parties to find a way to bring high-speed Internet service to the most rural parts of our state, areas that commercial providers have found unprofitable to serve.

Beginning in 2015 and continuing through this past year, the Vermont legislature enacted legislation setting out the framework for the formation of municipal districts and giving them the tools to deliver service for all where there was none before. DVFiber is now one of nine CUDs in Vermont.

Significant Events

Early on, our governing board, composed of representatives and alternates from all of our member towns, decided that the best path to achieve the required results would be to form a public/private partnership in which DVFiber, the public partner, would own the network, manage it for the benefit of our customers, and pay a private sector partner to construct and operate it on our behalf. To that end, through an RFP process, the governing board of DVFiber selected Great Works Internet (GWI) of Biddeford, Maine, a B Corporation, as our partner. We signed a Memorandum of Understanding (MOU) with GWI and began to negotiate the full details of our partnership agreement.

Next Steps

The Vermont Community Broadband Board (VCBB) has just awarded DVFiber a \$4.1 million grant of federal funds to finance pre-construction work. This work includes a high-level design for all 24 member towns and a detailed engineering design for the six Phase I towns — the ones with the largest concentrations of poorly served homes and businesses. In addition, the grant pays for necessary work by utility companies to prepare their poles for the attachment of our fiber next year.

DVFiber will apply for additional federal funds to finance the actual network construction. We expect these funds to become available for awards in early 2022. We are grateful for federal funding that will greatly speed up the construction schedule.

Our Thanks

We would like to thank all of our Select Boards for their support, for their appointments of such highly skilled delegates to our board, and for their patience while we roll out this technically complex and expensive — but essential — network and service. We are working as fast as we can to deliver on the promise of a community-owned, fiber optic broadband network that provides affordable, world-class service to everyone in our member towns.

2021 Deerfield Valley Food Pantry Annual Report

The Deerfield Valley Food Pantry remained open with the use of a “curbside delivery” distribution method for 17 months of the COVID-19 pandemic before resuming our normal distributions in August of 2021. We continue to provide a week’s worth of supplemental food assistance to our neighbors in need. Additional distributions provided more food as needed.

All customers are given at least a week’s worth of foods, including non-perishable staples, meats, eggs, dairy items, fresh produce and bread at every distribution. All families get essentially the same foods, and their family size determines the amount. Special offerings round out the distributions when available and include items like strawberry shortcake, baked goods, barbeque items and turkeys for the holidays.

The COVID-19 pandemic resulted in an increase in monetary donations. Although we agreed not to accept donations of food, thankfully, we have had enough funds to purchase all the items on the pick list for our customers. Our many sources of foods allow us to be very efficient in the spending of the funds donated to us.

The Board of Directors is unsure of when Fundraising activities will resume. Former events included an August Motorcycle Ride, a Fill The Bus event in the fall and a Holiday Concert. For this reason, donations from all available sources are greatly appreciated.

In November of 2020 we served 127 families, representing 325 people from local towns. Our family numbers decreased during the pandemic to approximately 80 families and 225 people served. We attribute this change to the many other food resources made available through federal pandemic-related funding and realize that it may end. We have always been busy and open to serve those who need us.

Local dedicated Volunteers distribute the food to our customers. We do our best to have a friendly atmosphere, clean, safe buildings to work in and welcome any interested person to contact a member of our Board of Directors to join us.

Respectfully submitted,
Evon Mack, President



Deerfield Valley Rescue, Inc. is a volunteer non-profit organization dedicated to providing 24/7 quality pre-hospital emergency medical care and transport to the people of our community. The core of our agency is made up of approximately 16 volunteers, five full time paid staff and part time paid seasonal attendants. DVR has responded to 786 calls as of December 1ST 2021 of which 46 were in the town of Halifax.

This past year has once again been a very challenging year for us. Our volunteer ranks are shrinking and the cost of operating continues to rise. The nation's EMS system is facing a crippling work force shortage. We would like to see all employers encourage workers to become members of Deerfield Valley Rescue and then make every effort to make the employee available to respond to emergency calls when practical.

Although we frequently work closely with the Fire and Police departments, we are a completely independent organization. We would like to thank Halifax Fire, and Whitingham First Responder crew for the all the help they provide us throughout the year.

It would not be possible for DVR to operate without the continued personal support from the community. The annual subscription drive continues to be a large source of our funding. In addition to raising funds for our daily operation, we are always striving to improve our services and upgrade equipment. If you have not sent your subscription please do so and please consider making an additional donation towards this goal. Another way to help support DVR is through the Propane Dover Group. For an Annual donation of \$50.00, you can gain access to the negotiated group pricing with Suburban Propane. For more information on this, go to <https://propanedover.com>.

Once again, we would like to thank all those who have supported us through the years. Our membership looks forward to another year of committed service to the residents of our community and the visitors to our area.

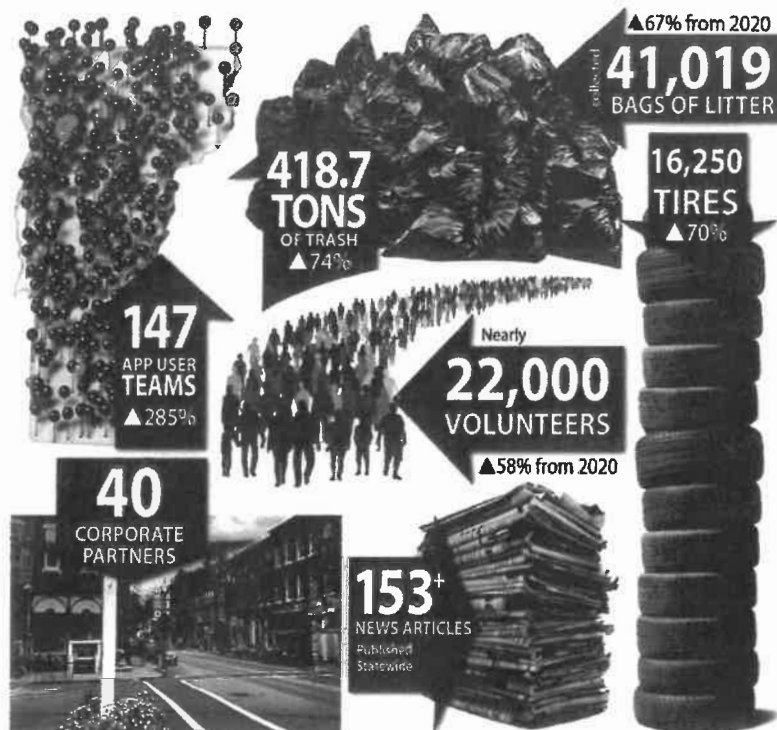
Respectfully submitted,



GREEN UP VERMONT
www.greenupvermont.org

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Green Up Day
May 7, 2022



Green Up Day on May 1, 2021 was a huge success thanks to nearly 22,000 volunteers statewide who Greened Up. The infographic shows that all your hard work to beautify Vermont is needed and that it makes where we get to live, work, and play a very special place. As one of Vermont's favorite holidays, it is imperative for today and for future generations to keep building pride, awareness, and stewardship for a clean Vermont environment.

Support from your municipality is essential to our program. Funds help pay for Green Up Day supplies, promotional outreach, and educational resources including activity books, contests for kids, and a \$1,000 scholarship.

Along with Green Up Day, we work year-round to further our impact with waste reduction initiatives, additional clean-up efforts, and educational programs.

Green Up Vermont is a private nonprofit organization that relies on your town's support to execute the tradition of cleaning up our roads and waterways, while promoting civic pride, and community engagement. Thank you for your support of this crucial program that takes care of all our cities and towns.

Your donations make a huge impact and can be made on Line 23 of the Vermont State Income Tax Form or anytime online at www.greenupvermont.org.

Visit our website, like us on Facebook (@greenupvermont), and follow us on Instagram (greenupvermont). greenup@greenupvermont.org 229-4586

Health Care & Rehabilitation Services of Southeastern Vermont, Inc.
Serving Windsor and Windham Counties
Total Agency

REVENUES:	<u>FY 22 Budget</u>	<u>% of Total Revenues</u>	
Client Fees:			
Self Pay	219,020	0.44%	Self Pay, Other Insurance, School and Client Room & Board Revenues Represents 7% of Total Agency Revenues
Medicare	293,100	0.59%	
Private Insurance	394,800	0.79%	
School Contract and Tuition Fees	2,550,351	5.11%	
Other Client Fees - ACO			
Client Room & Board	156,640	0.31%	
DMH Medicaid Fee For Service	3,681,886	7.38%	Medicaid Fee For Service Revenues Represents 8% of Total Agency Revenues
ACCS Medicaid Fee For Service	102,400	0.21%	
ADAP Medicaid Fee For Service	153,500	0.31%	
Personal Care Medicaid Fee For Service	2,880	0.01%	
MH Child Payment Reform Case Rate	6,127,565	12.28%	Case Rate and Waiver Medicaid Revenues Represents 73% of Total Agency Revenues
MH Adult Payment Reform Case Rate	10,554,487	21.16%	
DS Medicaid Waiver	19,788,000	39.67%	
State Grants:			
State Grant-In-Aid	2,787,470	5.58%	State Grant Revenues Represents 9% of Total Agency Revenues
Other Contracts/Grants	1,440,316	2.89%	
Local Revenues	105,842	0.21%	Local and Other Revenues Represents 3% of Total Agency Revenues
Other Revenues	1,526,091	3.06%	
TOTAL REVENUES	49,884,348	100.00%	
EXPENSES:		<u>% of Total Expenses</u>	
Salaries	23,843,742	47.80%	Salaries, Fringe and Contractors Represents 88% of Total Agency Expenses
Fringe Benefits	8,106,872	16.25%	
Other Personnel Costs	12,097,577	24.25%	
Operating Expenses	2,454,344	4.92%	
Program Expenses	686,306	1.38%	
Client/Staff Transportation	687,120	1.38%	
Building Expenses	2,008,387	4.03%	
TOTAL EXPENSES	49,884,348	100.00%	
INCREASE (DECREASE) IN NET ASSETS	-		

**Health Care & Rehabilitation Services
Narrative Report for FY21 for Town of Halifax**

Health Care and Rehabilitation Services of Southeastern Vermont, Inc. (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 FY21, HCRS provided 418 hours of services to 12 residents of the Town of Halifax. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Halifax.

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

**HOUSING REHABILITATION COMMITTEE
Halifax-Marlboro-Whitingham**

The Housing Rehabilitation Committee, a consortium of our three towns, continues to distribute funds in low-interest loans to income-eligible residents for a variety of rehabilitation projects, ranging from septic and well installations, heating, and roofing, to plumbing and electrical repairs and upgrade. We are currently serving 13 clients, two from Halifax, six from Marlboro, and five from Whitingham, with current loans amounting to \$171,425 in principle. Funds available for new loans to income-eligible applicants are \$177,956.00.

Our Committee is one of the few in Vermont that remain active and self-sufficient in the administration of funds recycling from repaid loans. The Committee has funds to lend and invites the residents of our three towns who may have a necessary rehabilitation project to apply to see if they meet eligibility guidelines. Please contact us through any of the Committee members listed below. Applications are also available from the three Town Clerks.

Andy Rice, Chair
257-7982

Al Dacey
257-5879

Don McKinley
368-2376

T. Hunter Wilson
464-5129

Patty Webster
464-8153

Linda Donaghue
368-2313

Johnson Memorial Nature Preserve/Halifax Nature Camp

In 2021, Trust for Wildlife (TFW) celebrated the 43rd anniversary of the founding of the Johnson Memorial Nature Preserve on Woodard Road in Halifax. Children have gathered together from Halifax and surrounding towns since the Camp's startup. Marshal T. Case, Founding President of TFW, began his involvement in the community giving nature presentations at the three-room schoolhouse (upon request of science teacher Bill Ackerman).

The summer Nature Camp focuses on exploring woods, fields, and waterways where campers learn about native plants and animals with a concentration on food chains and habitats of the natural world. The field studies include important use of nets, microscopes, binoculars, and field identification books. Some of the past campers have become professional naturalists. But, most important, eyes and ears have become tuned-in to the natural world. The past several summers, Merritt Youmell has taken the lead to coordinate and co-lead the camp. Joanne Case has volunteered for several years sharing her love of art and nature. **Because of the town's support, we offer this camp at no charge every year**, while TFW provides all the outdoor equipment for field studies for each camper.

Johnson Memorial Nature Preserve was gifted to Vermont based nonprofit, Trust for Wildlife, Inc. by Pat Johnson, in memory of her husband, Norris Johnson. Mrs. Johnson included the small summer cabin with 15 acres of primarily open field and 100 acres of woodlands. The idea was to provide an inside space in case of challenging weather. It has turned into a mini-nature center complete with aquaria, natural history posters, a small resource library, and all the tools necessary for "nature adventurers" to enjoy all that is available throughout the sanctuary. Another stipulation from Mrs. Johnson was to continue to manage the land for wildlife as well as selective forest management. TFW has honored this with a management approach that compares selective cutting (logging) every 20 years with half of the land left untouched as "old growth" forest. This enables students to visually understand how the "management" of our forests and fields both negatively and positively affect the flora and fauna on the property. The selective logging and "patch-cuts" maintain forest diversity, or uneven aged forests. Turkey, deer, grouse, migratory birds, insect pollinators, and bats are some species that benefit from early growth following a logging job. In 2020, our forester, Dan Adams, initiated a logging operation on part of the property. The

operation was suspended during the summer to allow birds to nest and rear their young undisturbed. We continued monitoring animal and insect populations on the land before and after the logging operation.

Unfortunately, due to COVID, our nature camp was cancelled in 2020 and 2021. We are hopeful to have a camp in August 2022.

The nature preserve remains open for everyone to enjoy the quiet beauty of the sanctuary. We need this now, more than ever. And a big THANK YOU to the residents of Halifax who help make this possible.



Rescue Inc

Our Communities,

During the last year, ever-changing community needs have had our staff expanding services and taking on new roles. Our ambulance crews, based out of our Brattleboro and Townshend stations, responded to 5,716 emergency and nonemergency calls including transports of our sickest community members to hospitals in six states. We were able to provide service to 100% of emergency calls in our coverage area as well as provide support to many of our neighboring towns. Our technical rescue team continues to grow; this year the team provided flood response, as well as wilderness search support, in what ended up being one of our busiest years.

Our COVID response, in partnership with the Vermont Department of Health, included home delivery of COVID vaccinations, mobile vaccination clinics, specialty transport of infected patients, and mobile infusion centers that provided access to life saving monoclonal treatments in our area and across the state.

As we look ahead, our members and staff remain dedicated to our 56-year tradition of providing exceptional emergency medical care and transport in the region. We are excited to be able to continue providing these services this year at the same per-capita rate as last year (due to census changes, total town cost may have changed). Our COVID team will also continue to support the state pandemic response, bringing critical services to our communities.

Thank You,



Drew Hazelton
Chief of Operations

Annual Report to the Town of Halifax

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

Our mission and vision have guided us throughout the COVID crisis. All our programs except group wellness and group dining activities have remained operational subject to reasonable precautions. Over the past eighteen months we have built a new cohort of volunteers helping people with groceries, food distributions and other needs. We continue to collaborate closely with local aging-in-place, Cares and Mutual Aid groups to help assure needs are being met in local communities.

Supporting caregivers is an important part of our work. We help them assess needs and options, connect with resources and local programs, and provide short-term respite for those who are caring for loved ones.

As we all know, the population of older adults in Vermont is increasing and so are the many costs associated with providing services. Financial support from the towns we serve is critical as are the voluntary contributions from clients, to help support the services they receive.

We work to develop programs to meet evolving interests and needs. This past year our Friendly Visitor and Vet-to-Vet volunteer visitor programs grew significantly. We offer the HomeMeds program that screens older adults for medication problems such as drug interactions or harmful side effects. Our aquatics programs for arthritis are very popular. We train volunteer instructors in Tai Chi for falls prevention and counselors for our PEARLS home-based program for people with mild depression. We provide financial support for training of volunteers interested in teaching classes in their community or starting new evidence-based wellness programs. Wellness programs are available to anyone 60 and over in Readsboro and throughout our service area of greater Windsor and Windham counties.

Halifax residents received one or more of these services in year ending 6/30/2021: Information & Assistance (40 calls or office visits), Medicare assistance (10 calls/visits), Caregiver support, Grant Assistance, In-home Case Management/support (12 clients received 43.25 hours of service), and 16 residents received 2,231 meals provided in collaboration with The Dumaine House and other partners in the region.

We financially support local meal providers by distributing federal and state funds to them which help them operate senior meal programs. However, these funds do not cover the full cost of providing meals, so local meal sites must seek additional funding. Senior Solutions does not use our town funding to support senior meals, nor do we benefit from any funds that the town might give to local meal sites.

We also provide transportation, mental health services, exercise programs, and many other services, often in partnership with other organizations.

Local Phone: (802)885-2655 | Fax: (802) 885-2665 | Toll Free HelpLine 1-866-673-8376



Financial support from towns and individuals is very important to us, and we are enormously grateful for your contributions. To get help or learn more about us, visit www.seniorsolutionsvt.org or call 1(866)673-8376.

Submitted by Mark Boutwell, Executive Director

Southeastern Vermont Community Action

Southeastern Vermont Community Action is an anti-poverty, community-based, nonprofit organization serving Windham and Windsor counties since 1965. Our mission is to *empower and partner with individuals and communities to alleviate the hardships of poverty; provide opportunities to thrive; and eliminate root causes of poverty.* SEVCA has a variety of programs and services to meet this end. They include: Head Start, Weatherization, Emergency Home Repair, Family Services (crisis resolution, fuel, utility, housing and food assistance), Micro-Business Development, Vermont Matched Savings (asset building & financial literacy), Ready-for-Work (workforce development), Volunteer Income Tax Assistance, VT Health Connect Navigation, Thrift Stores, and a Community Solar program.

In the community of Halifax we have provided the following services during FY2021:

Weatherization: 3 homes (6 people) were weatherized, valued at \$11,880.

Navigation: 1 home (2 people) received navigation assistance for health insurance or other necessary services valued at \$94.

Tax Preparation Services: 2 households (2 people) received tax credits or refund totaling \$2,527 and services valued at 644.

Family Services: 3 households (4 people) received 15 services valued at \$168 (crisis resolution, financial counseling, nutrition education, forms assistance, referral to and assistance with accessing needed services)

Fuel & Utility Assistance: 4 households (6 people) received 6 assists valued at \$7,974.

Housing Assistance: 1 household (2 people) received 1 assist valued at \$1,400.

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 Halifax for their support.

Stephen Geller, Executive Director
Southeastern Vermont Community Action (SEVCA)
91 Buck Drive
Westminster, VT 05158
(800) 464-9951 or (802) 722-4575
sevca@sevca.org
www.sevca.org



I would like to begin by thanking you once again for your support of The Gathering Place— it means so very much to us and our shared community.

The Gathering Place (TGP) is a 501c3 not-for-profit organization that has proudly served adults with disabilities and elder residents of Windham County and border towns 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. The Gathering Place is both a cost-effective way to minimize the stress of providing care at home and an affordable alternative to nursing facility placement. The centers are open Monday through Friday from 8:00AM to 5:00PM.

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

- nursing oversight
- access to on-site counseling, and occupational and physical therapies, podiatry and hairdresser.
- daily exercise program including tai-chi
- recreation and social activities including expressive arts, poetry and crafts
- nutritious meals and snacks
- personal care
- outreach services
- companionship
- special events
- access to transportation and coordination of medical appointments

There are many different ways that program participants may pay for their services, including:

- Private pay refers to those participants who pay TGP's stated fee.
- TGP offers scholarships for those who exhibit financial need, to help cover the cost of attendance. For those program participants whose income falls within TGP's Sliding Fee Scale range, an adjusted fee is calculated according to the scale.
- Vermont Medicaid
- Dementia and Respite Grants
- American Parkinson's Disease Association
-

The COVID 19 Pandemic forced adult day services to close and abruptly end in person services to clients. The Gathering Place was closed to in person services from mid-March 2020 through May 2021.

During the time we were closed we adapted our programming to include porch visits, telephone calls, care packages for care givers, monthly individualized activity packages, ZOOM activities and group discussions, and coordination of support with collaborating agencies, case managers and families, none of which were reimbursable.

We were able to open our doors to participants on June 7, 2021 once the Governor lifted the state of emergency for Adult Days.

Margaret Lewis, MPA, NHA, CDCS

Executive Director

mlewis@gatheringplacevt.org | www.gatheringplacevt.org

Phone: 802-254-6559 | Cell: 802-689-0980 | Fax: 802-257-2859

30 Terrace Street Brattleboro, VT. 05301

Town of Halifax

The MOOVer

We celebrated our 25th anniversary in 2021. We're so fortunate to have the support of the town of Halifax, the Vermont Agency of Transportation, the Federal Transit Administration, Senator Patrick Leahy, and the businesses, residents, and guests in the Deerfield Valley. Few people thought we'd survive the first year, but with the support of those above we have provided over five million rides since. Thanks also to our staff and Board of Directors.

As with everyone, the pandemic impacted our lives and services. Ridership was reduced to mostly locals from March-December. We appreciate everyone's cooperation in wearing a mask while on the bus and maintaining social distancing.

Each week we provide rides for Valley seniors to shopping, meal sites, adult day care, the doctors', and social events. This service has improved the quality of life for over 60 Valley residents by getting them out regularly and allowing them to live at home longer in life.

We thank the residents of Halifax for their support. Please call us with questions/comments at 464-8487, and thanks for riding the MOOVer!!!

Respectfully submitted,

Randy Schoonmaker





The Windham Regional Commission

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

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

We assist towns with a wide variety of activities, including town plans and bylaws; community and economic development; local emergency and hazard mitigation planning, including flood hazard area and river corridor bylaw assistance; natural resources, including assisting towns with watershed restoration projects and implementation of the state's clean water law; Act 174 town energy planning; transportation, including traffic counts (automotive, bicycle, pedestrian), inventories (bridges, culverts, signs, road erosion), road foremen training, and serving as a liaison with VTrans to report damage to town road infrastructure to the state as a result of flooding; redevelopment of "Brownfields" sites (sites that are or may be contaminated by hazardous substances); review of projects submitted for review through Act 250 (land use), Section 248 (energy generation and transmission, telecommunications), and federal permitting processes; grant application and administration; training of municipal officials and volunteers across a range of topics; and mapping and geographic information system (GIS) analyses. The maps in your town office were likely produced by the WRC.

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

2021 has been a busy year. We began a collaboration with the Vermont League of Cities and Towns (VLCT) to assist towns with the American Rescue Plan Act (ARPA). VLCT is helping explain the ARPA use and reporting policies, and the WRC is helping towns think strategically about how to make the most of this once in a generation direct funding from the federal government. Among other potential uses, the opportunity exists for communities to invest in infrastructure to support the retention of existing businesses and homes, and create the capacity necessary to encourage the development of new housing. In July we assisted towns as they reported damage associated with the most severe flooding event since Tropical Storm Irene 10 years ago, and sped up the local hazard mitigation plan update process for several towns in anticipation of the federal disaster declaration. We have new capacity to support local energy plan implementation and planning, the ability to convene the region's town energy committees, and to advance climate adaptation and resilience initiatives.

Funding for the WRC is provided through contracts with state agencies, federal and other grants, and town assessments. Town assessments made up approximately 7 percent of our total budget for FY 2021, and is the only funding we receive that has no conditions placed upon it by entities beyond the WRC's borders. Each town's individual assessment makes it possible for us to leverage the resources to serve all towns. The town's assessment for this year is \$1,858 and is based upon 2020 Census data. To see our detailed Work Program and Budget for FY 2022, visit our website, www.windhamregional.org, and click on the heading "About Us."

VISITING NURSE AND HOSPICE FOR VT AND NH
Home Health, Hospice and Pediatric Services

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

VNH services reduce 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, 2020 and June 30, 2021 VNH made 496 in-home visits to residents. This included approximately \$1,800 in unreimbursed care to residents.

- **Home Health Care:** home visits to 7 residents with short-term medical or physical needs.
- **Hospice Services:** home visits to 1 residents who were in the final stages of their lives.

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

Over the past year this has included many telehealth visits for which we did not receive reimbursement. It is with your help that we are able to provide services like this to those in need. Halifax's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support

Sincerely,



Hilary Davis, Vice President, Strategy Management (1-888-300-8853)



Our Mission

The mission of the Whitingham Free Public Library is to promote the benefits of life-long learning and to expand the horizons of the community by filling its educational, recreational, and technological needs.

In this issue:

- Annual Statistics
- Alternative Collections
- New Services
- Grants Awarded
- Summer Reading
- Our Partners

2020- 2021 Statistics — 170 Halifax Members

11,450 library holdings (books, magazines, movies, other)
 3 patron desktops / 2 patron Chrome books
 1,428 patrons — (1,232 adults, 196 children)
 3,160 in person visits with nearly 6,000 items circulated
"an 18% increase since 2020 covid-19 closures"
 923 children & adults attended 37 programs
 246 interlibrary loans requested
 93 interlibrary loans sent other libraries

Alternative Library Collections

1. Chrome book
"great for zoom meetings & visits"
2. Giant games
"fun for family & friends"
3. Jigsaw puzzles
"family time or quiet time on your own"
4. Portable printer
"useful for remote work or school"
5. Portable DVD player
"useful for quarantine or on the go"
6. Portable CD player
"excellent with cd audio books"
7. Snowshoes (children & adult)
"exercise, fresh air and fun for all ages"
8. Tool lending library
"convenient and useful common tools & gadgets"
 digital moisture meter, digital multi-meter, stud
 finder, battery charger, air inflator, palm sander,
 500 watt work light, t-bevel, measuring
 wheel, extension cords, hand truck
9. Coffee service supplies
"for bakes sales, parties, fundraisers etc."

2021 Summer Reading

"Tails & Tales"

Monday Tales

3-6 years & 7-10 years

4 weeks with 14 kids attending

USDA Summer Meals Program

In partnership with WINGS Summer Camp and
 the USDA we served 46 free lunches

Drive-In Movies

46 children & adults attended 3 outdoor movies

Outreach

177 children & adults enjoyed 2

So. VT Natural History Museum Programs
 at WINGS Summer Camp



*"It is amazing, Kristine & Lois, can think for a moment and
 pick a book for someone and it is just the right story.
 You are a treasure!" Thank you, Martha Phelps*

Grants Awarded

The VT Community Foundation — \$1,500
 2 patron Chrome books and a portable printer
 Installed outdoor outlet & charging station

New Services Available

Kristine completed Advanced Care
 Training through the Brattleboro Area
 Hospice. Schedule an appointment to
 discuss your advanced care plan.

2021 Partnerships

Brattleboro Area Hospice
 Deerfield Valley Blueberry Festival
 Efficiency Vermont
 Lion's Club
 Town of Whitingham
 USDA Summer Food Program with WINGS
 W. Sergeant, Nurse Practitioner
 WINGS Community Programs



802-368-7506
 whitinghamvtlibrary@hotmail.com
 Find us on Facebook!



WINDHAM COUNTY SHERIFF'S OFFICE

Sheriff Mark R. Anderson
PO Box 266, Newfane VT 05345
Tel: (802) 365-4942
Fax: (802) 365-4945



Halifax Report

As Vermont forges toward the goal of an endemic with COVID-19, the Windham County Sheriff's Office continues to work on modernization of our profession as we continue to serve our community. This year, our department adopted the statewide policy which controls how force is used by our deputies as well as every law enforcement officer in Vermont; contributed to the development of the statewide policy on body worn cameras; furthered our work in de-escalation, fair and impartial policing, law enforcement response to mental health calls; all while working to support partners through changing times. This is not to say the work is done. We continue to navigate legal, interpersonal, and complex issues with stakeholders with the vested interest of getting the above work right.

We had a few new initiatives start this year, which build toward our future to serve the people of Windham County. We deployed the first all-electric law enforcement vehicle in Vermont, as part of a pilot project to examine the costs and viability. To date, we are finding an 85% reduction in operational costs of the EV compared to a gas powered equivalent. We established a civilian panel known as the Windham County Sheriff's Advisory, who is charged with providing input on the local issues important to Windham County and the operations of the department. We've begun offering the Regional Animal Control Officer (ACO) program to help assist member towns with animal control issues under the municipality's statutory responsibilities. Our ACO comes with many years of experience including as an ACO in New Hampshire and as a veterinary technician in Vermont. This is a service that we've built separate from our law enforcement capacity, with the hope that one day all towns in Windham County join as members. If your town would like to learn more about becoming a member, your town's leadership can contact my office.

We have also been navigating through a variety of financial changes and hardships. While federal funds have been allocated to state and municipal governments, county funds were re-distributed outside of the county. Additionally, the state increased our contributions to the Vermont State Employees Retirement System by 58% over last year, as policymakers toil with solutions to aid the underfunded system. Our request to leave the retirement system was denied, citing mandatory participation. We've faced increases in the cost of nearly everything along with delays in receiving necessary equipment, supplies, training, and personnel. As a result, we were left with no other solution than to either increase our hourly rates, or significantly reduce or stop providing services all together. We continue to look for funding sources, grants, and pursue legislation to help alleviate this burden.

The Sheriff's Office continues to support the interdisciplinary Consortium on Substance Use, working to resolve the opioid and substance use issues that have affected Windham County. The Sheriff's Office continues to support the following programs and initiatives: coordination with the Windham County Highway Safety Task Force; daily Are You Okay? welfare check phone calls; Police Liaison social worker program; Work Zone Safety Enforcement; and Toys for Kids. 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. It is the continued support of Halifax and other towns which help contribute to our ability to provide these no-cost services to Windham County as a whole.

For the 2021 fiscal year (July 1, 2020 to June 30, 2021), the Sheriff's Office was able to provide 84.5 hours of service. The services provided included motor vehicle enforcement and response to calls for service, or calls where response would not be provided by the town's primary law enforcement agency. During the contract period, we issued a total of 2 tickets with the potential net revenue for Halifax of \$168. Additionally, deputies have issued 1 warnings and responded to 11 calls for service.

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

Respectfully submitted,

Sheriff Mark R. Anderson



WINDHAM SOLID WASTE MANAGEMENT DISTRICT
327 OLD FERRY ROAD, BRATTLEBORO, VT 05301
(802) 257-0272 FAX (802) 257-5122
www.windhamsolidwaste.org

ANNUAL REPORT TO MEMBER TOWNS

December 2021

Bob Spencer, Executive Director

John Fay, Programs & Operations Manager

History and Current Status: The Windham Solid Waste Management District (WSWMD) was formed in 1988 with eight member towns. These towns cooperatively managed a 30-acre landfill on Old Ferry Road, Brattleboro, which closed in 1995. A regional materials recycling facility (MRF) was constructed adjacent to the closed landfill and processed dual-stream recyclable materials for 20 years until it stopped operating in 2017. Seven towns, Dover, Jamaica, Readsboro, Townshend, Stratton, Wardsboro, and Wilmington operate transfer stations, and their trash and recycling haulers now collect recyclable materials for processing, primarily at the Casella MRF in Rutland. Three towns, Brookline, Halifax, and Marlboro provide 24-7 drop-off sites for recyclables. Three towns, Brattleboro, Vernon, and Westminster provide residential curbside trash and recycling collection. Five towns, Dummerston, Guilford, Newfane, Putney, and Somerset do not provide any trash or recycling services. The WSWMD website has a map showing the services provided by each town. This year, WSWMD also prepared a summary of solid waste and recycling services for each member town to post on its website.

Roll-Off Containers Donated to Towns: When the MRF closed in 2017, the recycling roll-off containers that WSWMD had provided to its member towns were no longer hauled and processed by WSWMD. In 2017 WSWMD loaned the containers to towns that wanted them, and in 2021 WSWMD transferred ownership of the roll-off containers, at no charge, to Brookline, Halifax, Jamaica, Marlboro, Readsboro, Townshend, and Wilmington. This saves those towns the cost of renting containers from their contract hauler.

Financial Report: WSWMD finished fiscal year 2021 with a budget surplus of \$79,534, and total revenues of \$1,293,227, off-setting total expenses of \$1,213,693. The annual assessment to member towns was kept the same as the prior year, although each town's respective assessment varied due to population changes using the new census figures. The annual budget now includes a capital reserve fund for equipment replacement.

Transfer Station: The COVID-19 pandemic has demonstrated that WSWMD provides "essential services," and has continued full-scale operation. The staff stepped up to keep the transfer station operating with significant new safety protocols. Only the ever-popular Swap Shop suspended operation in 2020 but re-opened in May 2021 with new safety protocols.

The transfer station is a regional drop-off center for landfill materials, recyclables, organics/food scraps, construction & demolition debris, scrap metal, and appliances. The transfer station diverts 76% of all materials to recycling and composting, including electronics, fluorescent tubes, ballasts, lead-acid and household batteries, waste oil and oil filters, oil-based paint and other paint products, sharps, textiles, books, and tires. Use of the transfer station is limited to residents and businesses from member communities and requires the purchase of an access sticker for \$40/year. The cost for trash disposal is \$3.00 per 33-gallon bag, or \$155/ton.

Materials Recovery Facility (MRF): The WSWMD MRF closed in July 2017 but continues to accept cardboard from commercial sources. Cardboard is baled (no sorting required) and sold, generating approximately \$100,000 of revenue per year.

Trucking: Since closure of the MRF in 2017, WSWMD no longer collects recyclable materials from member towns, but retained a driver with a Class A CDL license that allows WSWMD to self-haul recyclables from our transfer station, scrap metal, and wood chips for the composting operation.

Brattleboro Brookline Dover Dummerston Guilford Halifax Jamaica Marlboro Newfane Putney
Readsboro Somerset Stratton Townshend Vernon Wardsboro Westminster Wilmington

Composting Facility: Of all recyclable materials handled by the District, the only ones that are reused locally are food scraps and yard debris. The food scrap composting facility is in its 8th year of operation and is the 2nd largest food scrap composting facility in Vermont. As the food scrap composting mandates of Act 148 have been phased in, the total quantity of food scraps processed at the site have increased each year, and in 2021 were projected to exceed 2,000 cubic yards per year, the maximum allowed by the state permit. About 50% of the food waste is from the Town of Brattleboro curbside collection program, and the balance from commercial and institutional sources brought to the compost site by private trash haulers. In April, Vermont Bread Company closed its manufacturing facility in Brattleboro, and WSWMD diverted Keene State College to another composting facility, and as a result the permit capacity will not be exceeded in 2021.

The District is evaluating technologies and costs to meet state permit requirements for a larger capacity permit. The District sold more than 3,000 cubic yards of “Brattlegrow” compost in 2021 through retail distributors, as well as for construction projects. WSWMD donates compost for school and community gardens.

Solid Waste Implementation Plan (SWIP): 2021 was the second year of the five-year term of the current SWIP. Household hazardous waste collection, education, and outreach, as well as numerous other requirements, are mandated by State law and contained in the District’s SWIP. Membership in WSWMD makes towns compliant with state recycling mandates.

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

New HHW Depot: WSWMD opened its Household Hazardous Waste (HHW) Depot on May 1, 2021. The facility is open by appointment one day each week from May through October. This year 326 households were served by the facility, up from an average of 260 households per year in the previous five years. The facility startup costs were paid for in part by a grant from the Vermont Department of Environmental Conservation (DEC), and operational costs are covered by a separate grant from the DEC. The Depot provides a convenient and cost-effective way for residents and small businesses to dispose of their hazardous waste.

In addition to the HHW Depot, the District provided a one-day HHW collection event on July 24th in Readsboro in collaboration with a neighboring solid waste district.

Backyard Composting Demonstration Area: A new teaching area has been installed at the District demonstrating different systems for composting food scraps at homes, schools, and community gardens. The District conducted three workshops in the demonstration area during 2021. The facility is available for use by schools and community organizations as well. The District also conducts composting workshops in District towns as we did in Newfane, Halifax, and Vernon.

Business Outreach & Technical Assistance: The District continues to promote its business resources and free technical assistance, including food scrap diversion. In 2021, WSWMD aided about 50 businesses.

School Outreach & Technical Assistance: The District continues to promote its school resources and free technical assistance, including food scrap diversion. In 2021, WSWMD aided 10 schools.

Special Event Outreach and Technical Assistance: WSWMD owns 20 sorting stations for special events that are available to towns, businesses, residents, and institutions for use at fairs, festivals, weddings, etc. In addition, WSWMD offers free technical assistance to help events reduce their waste.



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.

The organization applies mission to practice through three branches: Homeownership, Housing Development, and Property Management. The **Homeownership's** Home Repair Program assisted 42 homeowners by providing low cost loans to make critical repairs. The one-to-one counseling assist 46 new homeowners in 2021 by navigating them through the purchase process to closing on their new home. The Shared Equity program has 134 homes currently and provides grants to income-eligible homebuyers to subsidize the purchase of single-family homes which lowers the cost to the homebuyer. Beyond these standard program, the Homeownership department has acted quickly to administer the State's COVID Relief Funded Rehousing Recovery Program. This program granted funding for the rehab of 79 privately owned units which were formerly offline to bring them back on the market before the close of the year to absorb the need for safe and affordable housing. The units are spread across the whole of Windham and Windsor Counties. Our new Housing Retention Program has assisted 80 renters and homeowners impacted by Covid in stabilizing their housing with access to relief funding.

Housing Development: WWHT develops affordable rental housing opportunities which meets the diverse housing needs of a community. This takes the form of both rehabilitation of existing housing and the construction of new apartments. At the close of 2021, the Bellows Falls Garage project broke ground. This project will introduce 27 new apartments to Downtown Bellows Falls, and contribute to the revitalization of this historic Vermont village. The Putney project entered the design phase in 2021, creating 27 new homes within the village. In 2022, WWHT is planning the rehabilitation of 26 apartments in Brattleboro and Windsor, comprising some of the oldest buildings in our portfolio. Breathing new life into these units will allow us to serve our residents into the coming decades.

Property Management: WWHT owns 878 residential properties and 16 commercial properties with rental apartments with over 1500 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. This includes helping tenants access rent relief funding through the State. We have accessed nearly \$500,000 of rental relief for tenants. In 2021 we brought on a full Supportive Services Department focused on increasing the wellbeing of our residents by building community, accessing resources, and empowering and engaging residents. Although WWHT is a non-profit, we pay local property taxes on our rental properties and our shared-equity homeowners pay property taxes to the Towns and Villages.

For more information, please visit us on the web at www.homemattershere.org

Windham & Windsor Housing Trust
 68 BIRGE STREET
 BRATTLEBORO, VT 05301
 Ph/TTY (802) 254-4604 Fax (802) 254-4656

www.HomeMattersHere.org

CHARTERED MEMBER



Wings' Vision Statement: Wings will actively engage students in experiences to help them be successful in school and in life as they grow into productive adults.

Wings' Mission Statement: Wings provides creative academic, enrichment, and physical/wellness programming to all children and their families within the Windham Southwest Supervisory Union.

Wings Community Programs continues to serve Halifax youth and families through the provision of after-school and summer programming. The Halifax Wings staff, including co-site coordinators Merritt Youmell and Sandy Crowningshield, as well as our dedicated and talented program leaders, have worked hard to maintain safety in light of COVID-19 while striving to meet the needs of our community. Wings has been able to offer engaging, high-quality programs through a variety of formats including virtual, remote, and in-person throughout 2021.

Program highlights include:

- Wings Community Programs focused efforts on providing opportunities for students to connect, learn, and grow through remote and virtual programs across the 2020-2021 school year. Wings was thrilled to return to in-person programs again at Halifax in the summer and fall of 2021.
- Hugely popular, the Super Reader Challenge was offered as a remote program to promote reading across the 20-21 school year! Students, parents, teachers/staff, and community members engaged in a variety of literacy-based games, activities, reading challenges, writing prompts, and much more each month to earn points for prizes. Families also had opportunities to participate in virtual author's nights and writing workshops throughout the program. One of our featured authors was Lily Brooks-Dalton, Halifax alum and author of *Good Morning, Midnight!*
- Families and community members joined us around the "virtual kitchen table" every Wednesday evening for Wings Virtual Neighborhood, another successful virtual program featuring local experts willing to share a talent, hobby, skill, or interest! Veterinarian, Dr. Sue Kelly, shared about pet care with Joanne Bourbeau of the Windham County Humane Society; Angel Colford led participants in painting beautiful landscapes while sipping hot cocoa; Lonny Paige cooked some family-friendly "Alonzo favorites" with us; and we even enjoyed two lovely winter and spring concerts where students, families, and community members joined us to share their musical talents in an open mic format!
- Moving into summer 2021, Halifax youth had a wide array of Wings in-person summer camp options, including: Theater in the Park, Outdoor Adventures, Celebrate Summer, Halifax Summer Fun, and Kindergarten Kick-Off, to fill their summer with fun, joy, and connection! In total, Wings had 28 Halifax students participate in the Halifax Summer Fun camp accruing 1,960 student hours, and 5 incoming kindergarten students participate in the Halifax Kindergarten Kick Off totaling 75 student hours. Furthermore, ten Halifax students attended the Celebrate Summer camp; two Halifax students attended Outdoor Adventures; and three Halifax students attended the Theater in the Park camp.
- Wings and DVCP partnered again to offer a winter rendition of the Hike 100 program: Winter Wander, which proved to be just as popular as the summer Hike 100 program with 200+ participants across the supervisory union getting outside, enjoying nature, playing in the snow, snowshoeing, ice skating, cross country skiing, building snowmen, and more! Thanks to Dam Tough© of Vermont many of our participants even won free pairs of Dam Tough© socks! Hike 100: Summer Steppin' was also offered again across the summer of 2021.

Wings is deeply appreciative of the support of the town, school district, parents, administrators, teachers, building support staff, and the community at large. In addition, Wings is especially grateful for the dedicated and committed professionals who share their own talents and passions with the children of Halifax.

Halifax Co-Site Coordinators - Merritt Youmell and Sandy Crowningshield

Respectfully submitted,
Maria Stewart & Katie Boyd, Project Co-Directors

**Women's Freedom Center's
Statement of Services
And
Report to the Town of Halifax**

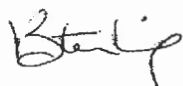
The mission of the Women's Freedom Center is to work to end physical, sexual and emotional violence against the women and children of Windham County. The Freedom Center works to fulfill its mission by educating the community regarding the root causes of violence against women, challenging the systems 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.

During the fiscal year July 1, 2020 through June 30, 2021, the Women's Freedom Center responded to over 2,000 hotline calls, sheltered 70 adults and their 45 children and provided thousands of hours of individual and group support, advocacy, emergency financial and housing assistance, access to legal representation, transportation and childcare to **523** survivors and their **344** children who had been abused. These figures include 4 survivors and their 2 children from Halifax. In addition, we provided 51 community outreach activities including school presentations and workshops to 545 people throughout Windham and southern Windsor County.

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

Regards,



Vickie Sterling
Executive Director
Women's Freedom Center

Report to the Town of Halifax

Youth Services was established in 1972. We provide transformative programs in prevention, intervention and restorative justice services for young people, individuals 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 available include:

- 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
- Restorative justice-based programming with the Brattleboro Community Justice Center and Windham County Court Diversion & Pre-Trial Services. Program services engage with community members and referred individuals to repair harm caused by conflict and crime as an alternative to the traditional court system.
- Therapeutic case management services, support and referral
- Workforce and career development programs with one-on-one and group meetings for high school students and young adults
- Youth Substance Awareness Safety Program-substance use prevention for youth and young adults
- Counseling services for young adults including Assessment, Intervention and Recovery
- Youth-led screen printing business start-up named DemoGraphiX

This year, we respectfully request \$200 from the Town of Halifax to help fund our agency's services. We served three residents from Halifax during Fiscal Year 2021 and remain available to provide services in the future. Your continued support is beneficial to the children, youth and families in your town.

For additional information please see our 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

Transforming Lives, Inspiring Futures

2021 Local Health Annual Report

Twelve Local Health District Offices around the state provide health services and promote wellness for all Vermonters. Additional information about your local health office and related programs can be found at <https://www.healthvermont.gov/local>.

COVID-19

It has been almost two years since the COVID-19 pandemic began, and in response, our families, schools, businesses, first responders, and countless other groups have worked to better protect the health of our communities. Together we ensured towns had access to the vaccine, testing, and other services needed to make more informed decisions about their health. As of December 1, 2021, approximately

- 494,000 Vermonters received at least one dose of COVID-19 vaccine.
- 546,055 people have been tested and a total of 2,570,835 tests completed.
- Many COVID-19 resources are now provided in over 20 different languages.
- Up-to-date information, including town-level data can be found on the Health Department's website: <https://www.healthvermont.gov/covid-19/current-activity>.

Public Health Programs

In addition to COVID-19 response efforts, Local Health offices continue to provide health services and programs to Vermont communities, including but not limited to

- In collaboration with Town Health Officers and other local partners, we help Vermonters better understand the relationship between their environment and their health at a time when more of us are spending time at home with our families. Find information about environmental health and lead, asbestos, toxic chemicals, child safety, food safety, climate change, drinking water, and more at <https://www.healthvermont.gov/environment>.
- The WIC nutrition program continues to provide primarily remote access to services with phone appointments. In 2021, an average of approximately 11,300 infants, children, and pregnant, postpartum, and breastfeeding people were served by WIC in Vermont each month.
- As of November 23, 2021, 193,000 flu vaccine doses have been administered. Protecting people from influenza continues to be particularly important as the flu may complicate recovery from COVID-19.

Thank you to everyone involved in supporting these efforts. We look forward to what 2022 brings, to seeing you in the community, and encourage you to stay in touch with us.

HALIFAX SCHOOL DISTRICT

BOARD MEMBERS

Homer Sumner, Chair

Paul Blais

Amy Kamstra

PRINCIPAL

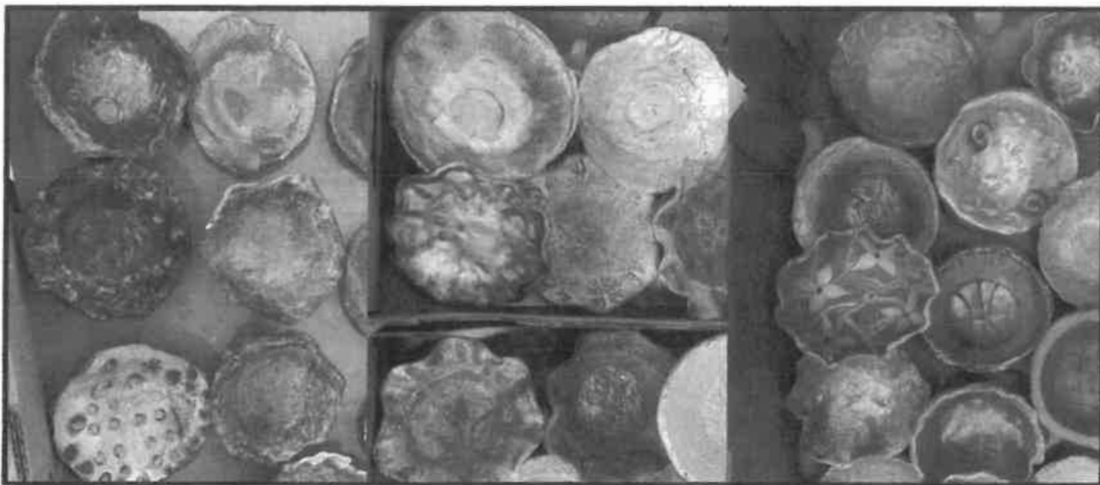
Sandra Pentak-Cohen

SUPERINTENDENT OF SCHOOLS

Barbara Anne Komons-Montroll

WSWSU BUSINESS MANAGER

Karen Atwood



Clay art bowls made by students

Superintendent's Annual Report Letter

2021-2022

Dear WSWSU Families and Friends,

I am pleased to offer my fourth letter to you, the community members of Windham Southwest Supervisory Union. It is an honor to continue to serve as your Superintendent alongside the many wonderful people who work for our supervisory union. I am filled with gratitude toward our team of staff, board members, and community partners who continue to demonstrate a deep commitment to our students.

The COVID-19 pandemic is proving to be a tough obstacle for our nation as a whole, and our community is no exception. I wholeheartedly believe that only with each other's support can we scale the seemingly insurmountable wall that the COVID-19 pandemic has built before us. I have witnessed firsthand the resilience of our teachers and paraprofessionals, our administrators and school staff, our board and community members, and especially our families during these turbulent times. I am inspired by the teamwork and tenacity of our supervisory union. I know that our collective unity and compassion will allow us to face any further challenges ahead.

Financial support during these challenging times created by the COVID-19 pandemic has come from the Federal Government in the form of the Elementary and Secondary School Emergency Relief Funds (aka ESSER). We received ESSER funds based on the number of students enrolled in our supervisory union. The purpose of these monies is to support the implementation of our Continuous Improvement/Recovery Plan which addresses how we can keep our schools open amidst the pandemic, how to meet the emotional/social needs of our students, and how to better support our specific students' academic needs.

Windham Southwest Supervisory Union remains as dedicated as ever to our mission to discover and cultivate the unique gifts, talents, and interests that every student possesses regardless of race, ethnicity, religion, family economics, class, geography, ability, age, language, gender, gender identity, and sexual orientation. Already this year, we approved an SU-wide Equity Policy and issued our WSWSU Guiding Principles for a Positive, Welcoming School Climate. Furthermore, we are integrating a lens on equity, diversity, and inclusivity into everything we do, including our Continuous Improvement/Recovery Plan.

This year's Continuous Improvement/Recovery goals include:

1. Use Data to Respond to Student Needs

Develop equitable multi-tiered systems for routinely collecting, analyzing, and using academic and behavior data to anticipate and respond to student needs.

2. Create a Collective Vision and Strategic Plan to Move WSWSU Forward

Engage in an SU-wide "Portrait of Student Success" process with the diverse stakeholders of WSWSU to increase community and parent/caregiver involvement, increase student voice in curricula and school climate decisions, expand social and learning opportunities for students, and increase school/community partnerships.

3. Increase Student Engagement with Learning

Improve rigor and relevance of instructional practice, create opportunities for collaborative development of project-based learning for teachers and students, and increase student self-direction and engagement in learning.

We at WSWSU value community input and are presently engaging stakeholders from across our supervisory union in a collaborative process that will identify the key qualities we collectively believe our students should possess when they leave WSWSU. This important process will benefit our collective goals and inform our educational strategy that will serve every one of our students. If you would like to learn more about this important work and provide your input please see this link:

<https://sites.google.com/wsusu49.org/windhamswsupervisoryunion/events/portrait-of-student-success?authuser=0>

To all our taxpayers and residents, please know that your support and belief in our schools directly influences the lives of every student in our supervisory union. Making strides towards our goals would be impossible without you. Thank you.

Sincerely,

Barbara Anne



Halifax Elementary School Report

The 2020-2021 school year was one of the most challenging for teachers, staff, students, and families in our town's history. The faculty and staff at Halifax School knew that the COVID-19 pandemic would continue to unearth new challenges for us and we were not wrong. The impact of COVID-19 on the school required that we change the structure of the day and narrow the academic proficiencies in order to focus learning on its most critical elements. We learned to respond quickly to change and to be flexible with the many different circumstances that arose. We began the school year with four (4) days of in-person learning and one remote day. We were pleased that the academic year ended on a higher note than expected as we were able to consistently maintain the four (4) day in-person learning plan, we held an outdoor Graduation and Moving Up Day, and we began to see vaccination rates rise in the state keeping our absences to a minimum. I believe that the strong relationships that we held with each other, students, and families helped us maneuver through the challenging times that we faced. I am concerned that the impacts of this epidemic will have lasting effects on Halifax students and staff in the near future.

The staff and faculty that helped get us through the year included: Angelina Read- Kindergarten Teacher, Merritt Youmell 1st and 2nd Grade Teacher, Na'alie Humphrey- 3rd and 4th Grade Teacher, Dayle Sherman- 5th and 6th Grade Teacher, Joel Howes- 7th and 8th Grade Teacher, Layne Leary- Special Education Teacher, Judy Anyan- Math Teacher Grades 2,4,6, and 8, Tyffani Felesko special education paraprofessional, Cheryl Green -Food Manager, Jane Higley-Administrative Assistant, and Alison Corey -Health and Wellness staff. Part-time staff includes: John Colenbach our Technology Support Staff, Jacob Trautwein- Physical Education Teacher, Jennifer Parker- Library Media Specialist, Rhonda Wainshilbaum -Art Teacher, Kathy Inman-Speech Pathologist, and Leslie Leff- Guidance Counselor, Keith Anyan-School Maintenance/Custodian, and Lisa Janovsky-school nurse.

In a longstanding tradition, I was once again proud to present the following awards at our Moving Up Day and Graduation. The awards and honorees are as follows: The Mary Butterfield School Citizenship Award was presented to Samantha Duncan. The Elizabeth Stott Willingness Award was presented to John Duncan. The Bill Ackerman Science and Nature Award was presented to two students- Catori McNary and Hunter Corey. The I Love to Read Awards were presented to Coraline Hopewell and Anthony Morales. The Sam Maltese Writing Award was presented to Haley Therieau. The Ashcroft awards were presented to Elsa Gledhill and Julie Gledhill. The Principal's Academic Award for Mathematics was presented to Kira Goodnow, for Social Studies- Gabriel Ashcroft and for English Language Arts- Alisandra Bills.

Halifax Elementary School once again stands as its own District within the Windham Southwest Supervisory Union, Southern Valley Unified Union School District was dissolved as of June 2021. Our small school is important to our town, and our School Board strives to keep our educational standards high by retaining dedicated teachers and staff who work toward the best interests of all of the students. This is not easy as we face many tough financial decisions in order to keep our school running efficiently while still meeting the Agency of Education's expectations of a quality education.

Halifax School is a unique and endearing place to work, we have a community that rallies in difficult times, and struggles to understand the many new challenges we face with an ever-evolving world. I am proud to serve the children and families in our town. Thank you for your continued support of our school and the children of Halifax.

Respectfully submitted by,
Sandra Pentak-Cohen

ACT 173

Act 173 of 2018: enhancing the effectiveness, availability and equity of services provided to students who require additional support in Vermont's schools. The Agency of Education is integrating procedures and processes in order to support the field to adapt and adopt the systemic changes necessary to respond to the act.

With the passing of Act 173 by the Vermont Legislature in 2018, the process began to educate and train Vermont educators and administrators to be able to make changes to their methods of delivering instruction, in an equitable manner, for students needing additional supports, and not necessarily identified as eligible for Special Education services or Special Education monies.

FUNDING

Along with the changes in the delivery of education system with Act 173, changes were also made to the funding of Special Education, that eliminate the reimbursement and Block Grant model currently in place, and substitute a Census Grant that is based on Long Term Membership (LTM), (3 prior year ADM (average daily membership) average), multiplied by a census amount that is calculated by the AOE. The formula for determining the census amount for each district, for the first two years of implementation, was based on prior year special education spending. This is scheduled to change to a Uniform Base amount that will then be multiplied by the LTM.

BUDGET IMPLICATIONS

In prior years, Special Education services and costs for Special Education staffing, were reimbursed to the WWSU and applied to the cost of those services paid on behalf of each school. The net cost was then "assessed" back to districts.

FY '23 is scheduled to be the first year for the funding portion of Act 173 to take effect. The Census Block Grant money is intended to support all students in need of additional support(s), and the Grant is calculated based on the ADM of the schools individually. The WWSU will distribute the Census Block grant to each of the school districts, increasing the revenues to be received by each. The expenditure for the Special Education Assessment to be paid to the WWSU will also increase at the district level, as the WWSU will no longer receive reimbursement monies to offset the costs of services paid, increasing the bottom line of each school district's budget and in some cases, a higher net cost paid for special education services.

THE FUTURE OF ACT 173

Act 173 is currently undergoing much scrutiny at the legislative level, with many hoping to stall the implementation of the funding portion of the Act. With the legislature still working on the Weighting Study, and its implications on School Districts funding, many believe that the Act 173 funding goes hand in hand. At this time, school districts around VT are planning school budgets for the FY 23 school year applying the Census Block Grant allocations toward the costs of educating their school population.

WARNING
ANNUAL TOWN SCHOOL DISTRICT MEETING
HALIFAX, VERMONT

The inhabitants of the Town of Halifax, Vermont who are legal voters in the Town School District Meeting in said Town of Halifax, Vermont are hereby notified and warned to attend a public informational hearing by electronic means on April 26, 2022 at 6:00 pm to discuss the Australian Ballot Articles on the Halifax School District Annual Meeting Warning. **Meeting can be accessed by Meeting Link, ID 831 4097 6854 or by dialing 1-646-876-9923, and entering passcode 793307**

Public voting on the articles of the 2023 Halifax School District will take place on Tuesday, May 3, 2022 by Australian Ballot at the Halifax Community Hall, 20 Brook Road. The polls will open at 10:00 a.m. and close at 7:00 p.m.

- ARTICLE I: To elect a Halifax School Director for (3) years.
- ARTICLE II: Shall the voters of the Halifax School District approve the Halifax Board of School Directors to establish a Maintenance Reserve Account for the purpose of funding unanticipated or preventive maintenance of the school?
- ARTICLE III: Shall the voters of the Halifax School District authorize the School Directors to allocate \$50,000 from the current surplus General Fund Balance to the approved Maintenance Reserve Account and to assign the remaining surplus fund balance of \$72,868 as revenue for future budgets?
- ARTICLE IV: Shall the voters of the Halifax School District approve the Halifax Board of School Directors to expend \$2,152,350 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 \$17,403 per equalized pupil. This projected spending per equalized pupil is 1.63% higher than spending for the current year?
- ARTICLE V: Shall the voters of the Halifax School District authorize the School Directors to borrow money on the notes of the Town School District or otherwise in anticipation of taxes.

Dated at Halifax, Vermont, this 31st day March 2022.

Homer Sumner

Paul Blais

Halifax School Directors

**HALIFAX SCHOOL DISTRICT
BUDGET HIGHLIGHTS**

	Actual SVUUSD 2020-2021	Budget HALIFAX 2021-2022	Budget HALIFAX 2022-2023	% of Budget
PERSONNEL COSTS:				
Salaries	941,976.73	546,640	552,705	
FICA	68,244.81	41,820	42,283	
Hospitalization	165,873.06	114,244	124,054	
Teacher's Retirement Plan	1,688.88	2,509	2,588	
VSTRS OPEB	11,961.00	6,923	6,075	
Non-professional Retirement	3,564.23	1,143	1,563	
Workmen's Compensation	9,278.96	4,315	4,961	
Unemployment Compensation	3,487.00	6,896	2,200	
Credit Reimbursement	15,415.98	7,863	8,108	
HRA	26,145.24	15,280	24,667	
Dental	9,198.25	6,500	5,215	
Life & Disability Insurance	3,999.32	2,379	2,850	
Subtotal	1,260,833.46	756,512	777,269	36.1%
INSTRUCTIONAL RELATED COSTS:				
Nurse Services	0.00	0	20,976	
Professional Services	9,449.83	250	250	
Repairs & Maintenance	1,397.49	3,133	3,133	
Field Trips/Winter Sports	1,225.00	0	2,000	
Travel	48.30	1,300	1,300	
Supplies	13,222.48	10,484	10,484	
Books & Periodicals	3,695.05	5,050	5,050	
Software/AV	357.00	6,710	6,655	
Equipment	15,850.94	12,983	12,983	
Dues & Fees	4,626.61	3,633	3,633	
Misc. Expense	9,344.20	9,980	9,980	
Postage	330.00	650	650	
Inservice/Prof. Development	747.00	211	205	
Subtotal	60,293.90	54,384	77,299	3.6%
TRANSPORTATION:				
(ES & MHS)	85,717.24	66,890	62,591	2.9%
WSWSU ASSESSMENT: Regular Ed	128,887.00	111,102	110,000	5.1%
WSWSU ASSESSMENT: Special Ed	93,428.00	61,737	94,059	4.4%
WSWSU ASSESSMENT: Special Ed District	138,517.86	99,771	203,162	9.4%
DEBT SERVICE & LOAN INTEREST:				
	2,717.48	20,138	0	0.0%
TUITION				
	859,513.30	521,424	713,750	33.2%
SCHOOL BOARD EXPENSE:				
	22,984.31	10,963	11,043	0.5%
HOT LUNCH PROGRAM:				
	9,827.57	22,000	12,000	0.6%
PROPERTY MANAGEMENT:				
Custodian	59,719.24	30,308	37,492	
Water/sewer Maintenance	12,621.84	2,500	2,500	
Multi-peril/prop Insurance	7,063.00	3,550	3,760	
Garbage Removal	2,541.92	1,125	1,250	
Utilities	51,744.69	24,450	28,750	
Repairs & Maintenance	24,324.46	12,850	12,850	
Custodian Travel	0.00	75	75	
Supplies	9,943.83	4,000	4,000	
Equipment-Outlays	1,657.14	500	500	
Subtotal	169,616.12	79,358	91,177	4.2%
TOTAL	2,832,336.24	1,804,279	2,152,350	

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2021-2022**

	Actual	Budget	Budget
	FY - 2021	FY - 2022	FY - 2023
	SVUUSD	HALIFAX	HALIFAX
VSTRS ON BEHALF	289,602.00		
OPEB ON BEHALF	135,879.00		
DEFICIT LOAN	0.00	19,000	0
INTEREST ON LOAN	2,717.48	1,138	0
CONTRIBUTION TO RESERVE MAINTENANCE	3,315.00		
INSTRUCTION			
LATERAL MOVES	-	1,637	1,670
M YOU MELL	51,310.00	52,947	55,691
R RICHARDSON	56,221.00	-	-
A READ	48,036.00	49,673	52,341
D SHERMAN	54,584.00	56,221	59,021
J HOWES	69,317.00	70,954	74,050
K GALLAGHER	51,310.00	-	-
R MCMAHON	39,851.00	-	-
N FAHEY	28,110.50	-	-
S LAKE	48,036.00		
PE .4	16,034.59	17,250	18,265
ART - CHILDS .2	11,244.00	-	-
ART - WAINSHILBAUM .2	14,518.20	14,846	15,144
JUDY ANYAN .5	28,929.00	29,748	31,181
N HUMPHREY	56,221.00	57,858	60,691
C ZELLER TOWNSON	-	11,244	9,800
ALMA HART .2	14,190.80	-	-
PD STIPEND	300.00	-	-
TEACHER SETTLEMENT	15,000.00	-	-
SUBSTITUTES H	6,953.33	5,800	6,750
SUBSTITUTES R	8,949.46	-	-
HOSPITALIZATION	113,738.86	81,390	83,650
LATERAL MOVES	6.58	125	128
M YOU MELL FICA	3,550.98	4,050	4,260
R RICHARDSON FICA	4,108.57	-	-
PD FICA	1,161.62		
A READ FICA	3,479.70	3,800	4,004
D SHERMAN FICA	3,762.17	4,301	4,515
J HOWES FICA	5,186.78	5,428	5,665
K GALLAGHER FICA	3,827.47		
R MCMAHON FICA	3,045.86		
N FAHEY .5 FICA	2,045.84		
S LAKE FICA	3,130.54	-	-
PE .4 FICA	1,224.46	1,320	1,397
ART - CHILDS .2 FICA	860.12	-	-
ART - WAINSHILBAUM .2 FICA	1,110.72	1,136	1,159
J ANYAN .5 FICA	2,209.88	2,276	2,385
N HUMPHREY FICA	4,089.32	4,426	4,643
C ZELLER TOWNSON FICA	-	860	750
ALMA HART .2 FICA	1,087.57	-	-
SUBSTITUTES H FICA	531.89	444	516
SUBSTITUTES R FICA	684.63	-	-
VSTRS OPEB	11,961.00	6,923	6,075
VMERS	0.04	-	-
TEACHERS RETIREMENT	1,688.88	2,031	2,103
WORKMENS COMP	6,319.60	2,886	3,462
UNEMPLOYMENT COMP	3,487.00	6,896	2,200
CREDIT REIMBURSEMENT	10,342.98	6,614	6,865
HRA	14,288.15	8,480	17,147
DENTAL	5,809.84	3,857	4,300
LIFE AND DISABILITY	3,053.00	1,673	1,998

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2021-2022**

	Actual	Budget	Budget
	FY - 2021	FY - 2022	FY - 2023
	SVUUSD	HALIFAX	HALIFAX
HRA FEES	490.62	-	-
PROFESSIONAL DEVELOPMENT	747.00	-	-
REPAIRS AND MAINTENANCE	1,302.36	2,133	2,133
FIELD TRIPS	1,225.00	-	-
SUPPLIES	8,107.72	5,200	5,200
ACHIEVEMENT TESTS	47.90	-	-
BOOKS & PERIODICALS	2,122.54	2,800	2,800
EQUIPMENT	4,161.41	5,200	5,200
DUES AND FEES	670.00	1,433	1,433
WINTER SPORTS		-	2,000
TOTAL INSTRUCTION	853,784.48	533,860	560,592
TECHNOLOGY			
TECH CONSULTANT-LAKE	10,251.48	-	-
TECH CONSULTANT-MOSS	7,331.31	11,972	10,608
TECH CONSULTANT-LAKE FICA	784.26	-	-
TECH CONSULTANT-MOSS FICA	560.82	916	812
WORKMENS COMP	218.64	97	96
TECH COORDINATOR	317.57	250	250
REPAIRS & MAINTENANCE	95.13	1,000	1,000
TELECOMMUNICATIONS	2,640.00	2,550	2,000
SUPPLIES/SOFTWARE	3,211.52	2,000	2,000
SOFTWARE	357.00	667	667
EQUIPMENT	9,221.64	6,533	6,533
DUES & FEES	1,771.39	400	400
TOTAL TECHNOLOGY	36,760.76	26,385	24,366
STUDENT AFTER SCHOOL ACTIVITIES	9,344.20	9,605	9,605
ATHLETICS	391.74	267	267
GUIDANCE			
L LEFF .4/.2	30,654.36	14,518	15,144
L LEFF .4/.2 FICA	1,923.34	1,111	1,159
HOSPITALIZATION	6,978.69	3,015	3,021
HRA	2,370.31	1,680	800
WORKMENS COMP	191.29	116	136
CREDIT REIMBURSEMENT	-	211	205
DENTAL	645.48	-	-
LIFE AND DISABILITY	-	73	91
SUPPLIES	72.39	267	267
TOTAL GUIDANCE	42,835.86	20,991	20,823
HEALTH SERVICES			
L JANOVSKY .3	12,764.89	17,357	-
NURSE SUB	-	1,500	1,500
L JANOVSKY .3 FICA	951.71	1,328	-
NURSE SUB FICA	-	115	115
PROFESSIONAL SERVICES	9,132.26	-	20,976
WORKMENS COMP	14.84	151	-
DENTAL	129.87	881	-
LIFE AND DISABILITY	28.88	87	-
SUPPLIES/EQUIPMENT	1,412.87	1,100	1,100
SOFTWARE	-	-	445
TOTAL HEALTH SERVICES	24,435.32	22,519	24,136

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2021-2022**

	Actual	Budget	Budget
	FY - 2021	FY - 2022	FY - 2023
	SVUUSD	HALIFAX	HALIFAX
LIBRARY/MEDIA SERVICES			
J PARKER .2	26,417.20	13,536	14,142
SUBSTITUTE	131.78	-	-
J PARKER .2 FICA	2,020.97	1,036	1,082
SUBSTITUTE FICA	10.08		
WORKMENS COMP	233.98	108	127
LIFE AND DISABILITY	-	68	-
PROFESSIONAL DEVELOPMENT	-	211	205
SUPPLIES/EQUIPMENT	525.87	600	600
BOOKS & PERIODICALS	1,198.34	1,600	1,600
SOFTWARE	-	193	193
DUES & FEES	1,520.55	800	800
TOTAL LIBRARY/MEDIA SERVICES	32,058.77	18,152	18,749
SCHOOL BOARD SERVICES			
SCHOOL BOARD SALARIES	6,500.00	3,900	3,900
TREASURER SALARY	3,000.00	1,500	1,500
CLERK SALARY	80.00	-	-
SCHOOL BOARD FICA	497.25	298	298
TREASURER FICA		115	115
CLERK FICA	6.12	-	-
CONTINGENCY	-	-	-
PROFESSIONAL SERVICES	-	250	250
LEGAL FEES	6,828.77	1,500	1,500
SB LIABILITY INSURANCE	3,690.00	1,950	2,030
ADVERTISING	505.65	250	250
DUES & FEES	1,787.71	1,200	1,200
MISC EXPENSES	88.81	-	-
TOTAL SCHOOL BOARD SERVICES	22,984.31	10,963	11,043
SU ASSESSMENT	128,887.00	111,102	110,000
OFFICE OF PRINCIPAL			
PRINCIPAL HALIFAX	94,095.00	95,506	96,939
PRINCIPAL READSBORO	82,452.18	-	-
L SWANSON	28.38	-	-
HALIFAX ADMIN	25,730.31	24,073	29,768
A FILIAULT	20,518.15		
HOSPITALIZATION	40,136.66	29,839	37,383
HEALTH SAVINGS ACCOUNT	2,200.00		
PRINCIPAL HALIFAX FICA	6,775.01	7,306	7,416
PRINCIPAL READSBORO FICA	5,963.71	-	-
L SWANSON FICA	2.17	-	-
HALIFAX ADMIN FICA	1,903.07	1,842	2,277
A FILIAULT FICA	1,478.82		
RETIREMENT	755.12	478	485
VT MUNIC RETIREMENT	2,253.29	1,143	1,563
WORKMENS COMP	2,170.89	957	1,140
CREDIT REIMBURSEMENT	5,073.00	1,038	1,038
HRA	5,794.15	5,120	6,720
DENTAL	2,613.06	1,762	915
LIFE & DISABILITY	917.44	478	761
POSTAGE	330.00	650	650
TELEPHONE	5,882.33	3,300	3,350
TRAVEL	32.20	1,250	1,250
SECRETARY TRAVEL	16.10	50	50
CONFERENCES		375	375
SUPPLIES	631.28	200	200
EQUIPMENT	1,956.26	1,250	1,250
DUES & FEES	664.67	1,000	1,000
TOTAL OFFICE OF PRINCIPAL	310,373.25	177,617	194,530

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2021-2022**

	Actual	Budget	Budget
	FY - 2021	FY - 2022	FY - 2023
	SVUUSD	HALIFAX	HALIFAX
MAINTENANCE OF PLANT-HALIFAX			
CUSTODIAN .5	21,228.02	20,873	26,824
PLAYGROUND MAINT	5,000.00	5,000	5,000
SUMMER HELP	-	1,000	1,000
HOSPITALIZATION	3,487.68	-	-
CUSTODIAN .5 FICA	1,623.95	1,597	2,052
PLAYGROUND MAINT FICA	382.50	382	382
SUMMER HELP	-	77	77
VT MUNIC RETIREMENT	707.60	1,164	1,671
WORKMENS COMP	251.54	215	295
LIFE & DISABILITY	-	-	191
HRA	-5.36	-	-
GARBAGE REMOVAL	1,104.00	1,125	1,250
REPAIRS & MAINTENANCE	7,138.81	12,850	12,850
PLAYGROUND FUND	381.13	-	-
ASBESTOS TRAINING	45.00	100	100
CONTRACTED SERVICES	-	4,650	4,650
PROPERTY INSURANCE	3,531.50	3,550	3,760
TRAVEL	-	75	75
SUPPLIES	2,524.86	4,000	4,000
COVID SUPPLIES	162.01	-	-
ELECTRICITY	8,738.94	9,200	9,000
FUEL OIL	11,973.72	10,500	15,000
EQUIPMENT	1,097.80	500	500
WATER TEST	2,145.00	2,500	2,500
TOTAL MAINTENANCE OF PLANT HALIFAX	71,518.70	79,358	91,177
MAINTENANCE OF PLANT-READSBORO			
K MARSTON	20,176.56	-	-
CUSTODIAN .5	4,289.43	-	-
SUBSTITUTE	233.28	-	-
K MARSTON FICA	1,543.54	-	-
CUSTODIAN .5 FICA	328.13	-	-
SUBSTITUTE FICA	17.84	-	-
VT MUNIC RETIREMENT	180.27	-	-
WORKMENS COMP	274.26	-	-
WATER/SEWER	10,476.84	-	-
GARBAGE REMOVAL	1,437.92	-	-
REPAIRS & MAINTENANCE	7,191.72	-	-
GROUPS UPKEEP	2,500.00	-	-
ASBESTOS TRAINING	45.00	-	-
LEAD OUT	3,707.80	-	-
PROPERTY INSURANCE	3,531.50	-	-
TRAVEL	-	-	-
SUPPLIES	6,611.48	-	-
COVID SUPPLIES	483.82	-	-
AQ SUPPLIES	161.66	-	-
ELECTRICITY	10,768.87	-	-
KEROSENE	-	-	-
FUEL OIL	11,740.83	-	-
EQUIPMENT	559.34	-	-
MISC FEES	-	-	-
RESERVE FUND MAINTENANCE	-	-	-
TOTAL MAINTENANCE OF PLANT READS	86,260.09	0	0
TRANS ASSESSMENT	43,313.14	66,890	62,591
TRANS ASSESSMENT	23,029.82	0	0
PY ADJUST	-6,746.11		
PRE-K PRIVATE TUITION	22,809.75	28,288	47,528

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2021-2022**

	Actual	Budget	Budget
	FY - 2021	FY - 2022	FY - 2023
	SVUUSD	HALIFAX	HALIFAX
HS TUITION			
TUITION VT LEAS	332,830.36	297,450	354,800
TUITION OUTSIDE VT LEAS	92,337.20	18,285	-
PRIVATE SCHOOL TUITION	113,631.00	66,232	104,082
TOTAL HS TUITION	538,798.56	381,967	458,882
VOCATIONAL TUITION			
VOCATIONAL TUITION	15,197.61	12,255	8,156
ST OF VT VOC TUITION	18,470.00	10,064	11,139
VOC TUITION OUTSIDE STATE	264,237.38	88,850	188,045
TOTAL VOCATIONAL TUITION	297,904.99	111,169	207,340
HS TRANS ASSESSMENT-READSBORO	24,836.79	0	0
SPECIAL ED			
SUPPLIES	336.73	650	650
BOOKS & PERIODICALS	374.17	350	350
SPECIAL ED SU ASSESSMENT	93,428.00	61,737	94,059
SPECIAL ED SERVICES ASSESS'T	138,517.86	99,771	203,162
	232,656.76	162,508	298,221
REMEDIAL SUPPORT			
REMEDIAL PARA	12,485.81	-	-
HOSPITALIZATION	5,018.85	-	-
REMEDIAL PARA FICA	766.15	-	-
NON PROF RETIREMENT	555.78	-	-
WORKMENS COMP	129.28	-	-
HRA	1,002.01	-	-
SUPPLIES	280.13	200	200
BOOKS & PERIODICALS		300	300
TOTAL REMEDIAL SUPPORT	20,238.01	500	500
FOOD SERVICE SUPPORT	9,827.57	22,000	12,000
TOTAL	3,257,817.24	1,804,279	2,152,350

HALIFAX SCHOOL DISTRICT
FINANCIAL REPORT

June 30, 2021: Fund Balance (surplus)	\$204,007.86
Financial Audit	

Less:

Fund Balance applied to 2021-2022	
June 30, 2020 Fund Balance	(6,139.61)

Less:

Fund Balance (surplus) reserved for:	
Maintenance Reserve	(50,000.00)

Fund Balance (surplus) reserved for:	
revenue for future years	(72,868.25)

Fund Balance (surplus) reserved for:	
To Be Applied to FY 23 Operating Budget	75,000.00

BUDGET COMPARISON

	2021-2022	2022-2023
School Operating Budget	\$1,804,279.00	\$2,152,350.00
Total Budget	\$1,804,279.00	\$2,152,350.00
Funds To Be Applied:		
Fund Balance (surplus)	6,140.00	75,000.00
State Small Schools Grant	77,068.00	115,882.00
State Vocational Tuition Reimbursement	15,300.00	15,300.00
Census Block Grant	0.00	274,298.00
Misc. Income	1,200.00	0.00
Interest Income	300.00	300.00
Playground Reserve	5,383.00	5,383.00
Funds Applied to Budget (Revenue)	\$105,391.00	\$486,163.00
TOTAL BUDGET MINUS REVENUE	\$1,698,888.00	\$1,666,187.00

HALIFAX SCHOOL DISTRICT ANTICIPATED REVENUE

FUND BALANCE (APPLIED TO BUDGET) Balance of funds 6/30/21	\$ 75,000.00
TUITION INCOME Tuition received for non-resident students	\$ -
PLAYGROUND RESERVE	\$ 5,383.00
INTEREST	\$ 300.00
CENSUS BLOCK GRANT	\$ 274,298.00
VOCATIONAL TUITION REIMBURSEMENT State reimbursement for out of state vocational high school tuition costs	\$ 15,300.00
MERGER SUPPORT GRANT (Formerly Small Schools Support Grant) State support for small schools with an enrollment of less than 100 or an average grade size of 20 or fewer students	\$ 115,882.00
TOTAL SCHOOL ANTICIPATED REVENUES	\$ 486,163.00
FY '2023 PROPOSED BUDGET	<u>\$ 2,152,350.00</u>
EDUCATION SPENDING (BUDGET minus REVENUES)	\$ 1,666,187.00
EQUALIZED PUPILS	\$ 95.74
EDUCATION SPENDING PER PUPIL	\$ 17,403.25



REVENUES AND TAX RATE

	SVUUSD Actual FY - 21	HALIFAX Budget FY - 22	HALIFAX Budget FY - 23
<u>Local Revenues:</u>			
Interest Income	882.38	300	300
Playground Interest Income	1,109.42	5,383	5,383
Reserve Interest	2.84	-	-
Tuition	35,794.29	-	-
Building Rental	0.00	-	-
Misc Receipts	399.71	1,200	0
<u>Federal Revenues:</u>	0.00	-	-
Title I School Improvement	0.00	-	-
<u>Fund Balance</u>	0.00	6,140	75,000
<u>Playground/Maint. Reserve</u>	0.00	-	-
<u>Other State Revenues:</u>	0.00	-	-
Transition Funds	0.00	-	-
Census Block Grant	0.00	-	274,298
Small Schools Grant	154,137.00	77,068	115,882
Vocational Tuition	49,909.50	15,300	15,300
Forestry Grant -Readsboro	4,887.82	-	-
State Lead Grant	3,590.01	-	-
Total Revenues	250,713	105,391	486,163
Actual Expenditures	2,832,336.24	-	-
Budget		1,804,279	2,152,350
Less: Revenues		105,391	486,163
State Support Grant	2,350,604.00		
State Tech Center Payment	16,568.00		
Fund Balance Applied to FY 21	202,382		
Fund Balance Applied to FY 22	12,279.21		
Playground/Maint. Reserve Fund Balance	109,593.11		
Education Spending (Act 68)		\$ 1,698,888	\$ 1,666,187
Equalized Pupils		99.21	95.74
Per Pupil Penalty		\$ -	
Education Spending Per Pupil		17,124.16	\$ 17,403.25
Equalized Tax Rate (ETR)		\$ 1.513	\$ 1.345
Estimated Residential Tax Rate for FY'2023		Halifax	Halifax
		FY' 2022	Estimated****
		FY '2023	
School Tax		\$ 1.3940	\$ 1.3209
Town Tax (Level Funded)		\$ 1.1081	\$ 1.1081
Total Tax		\$ 2.5021	\$ 2.4290
CLA %		108.55%	101.84%

* Tax Commissioner recommendation, based on current information, of \$1.00/\$1.482

* Residential & Non-residential base rate and Base amount to be determined by Legislature.

* Yield per equalized pupil to be finalized by Legislature

District: Halifax SU: Windham Southwest		T090 Windham County		Property dollar equivalent yield	Homestead tax rate per \$12,937 of spending per equalized pupil
				12,937	1.00
				15,484	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2020	FY2021	FY2022	FY2023
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	-	-	\$1,804,279	\$2,152,350
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor)	NA	NA	NA	-
4.	Locally adopted or warned budget	-	-	\$1,804,279	\$2,152,350
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	plus Prior year deficit repayment of deficit	-	-	-	-
7.	Total Budget	-	-	\$1,804,279	\$2,152,350
8.	S.U. assessment (included in local budget) - informational data	-	-	-	\$469,812
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
Revenues					
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	-	-	\$105,391	\$486,163
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	NA	NA	NA	NA
13.	Offsetting revenues	-	-	\$105,391	\$486,163
14.	Education Spending	-	-	\$1,698,888	\$1,666,187
15.	Equalized Pupils	-	-	99.21	99.74
16.	Education Spending per Equalized Pupil	-	-	\$17,124.16	\$17,403.25
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
18.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	-	-	-	-
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)	-	-	-	-
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	\$69.78	\$63.45
25.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-
26.	Excess spending threshold	threshold = \$18,311	threshold = \$18,756	threshold = \$18,788	threshold = \$19,097
27.	plus Excess Spending per Equalized Pupil over threshold (if any)	\$18,311.00	\$18,756.00	\$18,789.00	\$19,097.00
28.	Per pupil figure used for calculating District Equalized Tax Rate	-	-	2 year suspension \$17,124	2 year suspension \$17,403.25
29.	District spending adjustment (minimum of 100%)	based on yield \$10,648	based on yield \$10,683	based on \$10,793	based on yield \$12,937
30.	Prorating the local tax rate				
31.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$17,403.25 + \$15,484) / \$1.00]	based on \$1.00	based on \$1.00	\$1.5131	\$1.3452
32.	Percent of Halifax equalized pupils not in a union school district	-	-	100.00%	100.00%
33.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.35)	-	-	\$1.5131	\$1.3452
34.	Common Level of Appraisal (CLA)	105.14%	103.69%	105.17%	101.84%
35.	Portion of actual district homestead rate to be assessed by town (\$1.3452 / 101.84%)	based on \$1.00	based on \$1.00	\$1.4387	\$1.3209
36.	Anticipated income cap percent (to be prorated by line 30) [(\$17,403.25 + \$15,484) x 2.00%]	0.00%	0.00%	2.49%	2.25%
37.	Portion of district income cap percent applied by State (100.00% x 2.25%)	based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%
38.	#N/A	100.00%	100.00%	-	-
39.	#N/A	-	-	-	-

If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

- Following current statute, the Tax Commissioner recommended a property yield of \$13,846 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$16,705 for a base income percent of 2.0%, and a non-residential tax rate of \$1.385. **THESE FIGURES USE THE ESTIMATED \$90,000,000 SURPLUS FROM THE EDUCATION FUND. I DO NOT EXPECT THAT SURPLUS WILL BE USED TO INCREASE THE YIELDS.** I would suggest using the figures provided without the surplus: \$12,937 for the property yield, \$15,484 for the income yield, and \$1.482 for the non-homestead tax rate.

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

**FINANCIAL SUMMARY OF WINDHAM SOUTHWEST SUPERVISORY UNION
GENERAL FUND**

	Actual	Budget	Proposed
	2020-2021	2021-2022	Budget 2022-2023
Revenues:			
Interest	377.66	500	500
Misc Income	6,240.32	0	0
Spec. Ed Services Assessments	1,117,425.91	0	0
Spec. Ed State Reim/Grants	1,844,966.76	1,968,461	815,435
Prior Year Adjust	144,491.23	0	0
Assessments	1,277,294.00	2,652,962	3,921,924
General Fund Revenues:	4,390,795.88	4,621,923	4,737,859
Fund Balance -Special Ed	-37,022.43	0	224,297
Fund Balance WSSU	156,992.03	156,992	51,310
Total Gen Fund Revenues:	4,510,765.48	4,714,575	5,013,466
Expenditures:			
Superintendent's Office	322,472.98	349,626	350,871
Fiscal Services	436,601.15	588,223	599,142
Dir. Curriculum	91,430.66	98,956	100,009
Special Education:			
Special Education Teachers/Staff	1,458,062.02	1,634,493	1,665,115
Special Education Services-District	910,853.69	907,733	949,643
Special Education Transportation	155,865.79	193,955	270,841
Speech Services	256,973.57	272,287	275,131
Occupational/PT Therapy Services	93,933.84	86,890	124,655
School Psychologist/Evaluations	61,950.99	65,403	66,265
Alternative Special Ed Program	179,633.28	303,802	390,483
EEE Program	61,754.01	95,832	95,905
Special Education Administration	112,640.76	117,375	125,406
Total Gen Fund Expenditures:	4,142,172.74	4,714,575	5,013,466
Excess/(Deficiency)	368,592.74		

Revenue & Expense to record State of Vermont payments on behalf of teacher retirement contributins are not included in the above figures. The Windham Southwest Supervisory Union expects the financial budget for FY 2022-2023 to be as budgeted.

Assessment Breakdown by District:

	2020-2021	2021-2022	2022-2023
Southern Valley UUSD	222,314	0	0
Halifax	0	172,840	204,059
Readsboro	0	119,489	151,543
Searsburg	38,319	44,041	55,552
Stamford	158,260	165,973	198,212
Twin Valley	858,399	965,688	1,242,394
	1,277,292	1,468,031	1,851,760
Special Ed District Assessment			
Southern Valley UUSD	112,157	0	0
Halifax	0	99,771	203,162
Readsboro	0	53,134	156,304
Searsburg	65,309	60,876	57,799
Stamford	99,343	118,812	198,245
Twin Valley	846,905	852,372	1,454,654
Total Assessment	1,123,714	1,184,965	2,070,164

**FINANCIAL SUMMARY OF WINDHAM SOUTHWEST SUPERVISORY UNION
SPECIAL REVENUE FUNDS**

	Actual	Budget
	2020-2021	2021-2022
<u>State Funds:</u>		
Act 230/BEST Grant Revenues:	15,025.00	0.00
State Transportation Aid	269,502.00	269,283.00
State Hot Lunch Revenues:	5,160.52	5,160.52
Other State Revenues:	0.00	0.00
Total State Revenues:	289,687.52	274,443.52
Act 230/BEST Grant Expenditures	15,025.00	7,700.00
State Transportation Aid Expenditures	269,502.00	269,283.00
State Hot Lunch Transfers to Towns	5,160.52	5,160.52
Other State Grant Expenditures:	0.00	0.00
Total State Expenditures	289,687.52	282,143.52
Excess/(Deficiency)	0.00	0.00
	Actual	Budget
	2020-2021	2021-2022
<u>Federal Funds:</u>		
Special Programs Fund Revenues:	861,938.49	393,045
Hot Lunch Revenues:	335,243.90	0
Local & Private Funds:	164,428.89	0
Total Revenues:	1,361,611.28	393,045
Special Programs Fund Expenditures:	1,007,901.39	0
Hot Lunch Expenditures:	340,404.42	0
Total Expenditures:	1,348,305.81	393,045
Excess/(Deficiency)	13,305.47	0
Title I Fund Revenues:	287,877.40	292,851
Title I Fund Expenditures:	34,344.41	36,294
Title I Transfer to Schools:	253,532.99	256,557
Excess/(Deficiency)	0.00	0
21st Century Fund Revenues:	126,019.27	215,408
Local & Private Funds:	80,047.07	235,275
Total Revenues:	206,066.34	450,683
21 st Century Fund Expenditures:	126,019.27	215,408
Local & Private Expenditures:	80,047.07	235,275
Total Expenditures:	206,066.34	450,683
Excess/(Deficiency)	0.00	0

Federal Revenues for 2021-2022 include carryover from 2021-2022. Budgeted Federal Revenues for 2021-2022 include carryover from 2020-2021 and are restricted for use in those programs only.

**Windham Southwest Supervisory Union
Assessment**

	ACTUAL ASSESSMENT <u>2021-2022</u>	BUDGETED ASSESSMENT <u>2022-2023</u>	ASSESSMENT <u>DIFFERENCE</u>	% INCREASE/ <u>DECREASE</u>
HALIFAX REG ED	111,102	110,000		
HALIFAX SPECIAL ED SU	61,737	94,059		
HALIFAX SPECIAL ED DISTRICT	99,771	203,162		
	272,610	407,221	134,611	49.38%
READSBORO REG ED	76,807	81,691		
READSBORO SPECIAL ED SU	42,683	69,852		
READSBORO SPECIAL ED DISTRICT	53,134	156,304		
	172,624	307,847	135,223	78.33%
SEARSBURG REGULAR ED	28,310	29,946		
SEARSBURG SPECIAL ED SU	15,731	25,606		
SEARSBURG SPECIAL ED DISTRICT	60,876	57,799		
TOTAL SEARSBURG	104,917	113,351	8,434	8.04%
STAMFORD REGULAR ED	106,689	106,849		
STAMFORD SPECIAL ED SU	59,285	91,365		
STAMFORD SPECIAL ED DISTRICT	118,812	198,245		
TOTAL STAMFORD	284,786	396,459	111,673	39.21%
TVES REGULAR ED	268,179	303,466		
TVES SPECIAL ED SU	149,024	259,487		
TVES SPECIAL ED SU DISTRICT	408,431	648,668		
TOTAL TVES	825,634	1,211,621	385,987	46.75%
TVMHS REGULAR ED	352,567	366,259		
TVMHS SPECIAL ED SU	195,918	313,180		
TVMHS SPECIAL ED DISTRICT	443,941	805,986		
TOTAL TVMHS	992,426	1,485,425	492,999	49.68%
TOTAL REGULAR ED	943,654	998,211	54,557	5.78%
TOTAL SPECIAL ED SU	524,378	853,549	329,171	62.77%
TOTAL SPECIAL ED DISTRICT	1,184,965	2,070,164	885,199.00	74.70%

**HOT LUNCH PROGRAM (SVUUSD)
2020-2021**

Fund Balance FY '2021 **\$ 1,129.89**

Food Sales	\$ 7.43
Misc. Sales/Rebates	\$ -
State Reimbursement	\$ 961.81
Federal Reimbursement	\$ 60,788.26
Commodities	\$ 3,319.99

Total Receipts **\$ 65,077.49**

SVUUSD General Fund **\$ 9,827.57**

Total Expenditures **\$ 74,953.34**

Fund Balance FY '2021 **\$ 1,081.61**



ENROLLMENT AS OF DECEMBER 2021

ELEMENTARY:

GRADES TOTAL

K	6
1	5
2	8
3	11
4	6
5	6
6	7
7	4
8	10

Total Elementary:

63

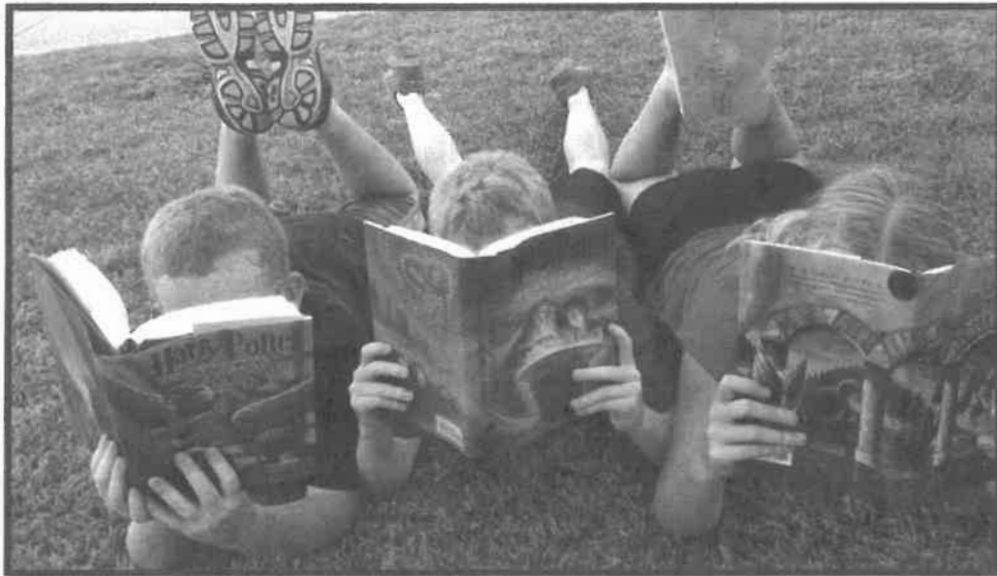
SECONDARY:

Twin Valley Middle High School
Franklin Tech.
Brattleboro H.S.
Mohawk Regional
McCann Tech
Private/Independent School

9	10	11	12	TOTAL
2	5		3	10
	4	1	2	7
2	3	2	3	10
			1	1
1				1
1	1	2		4
6	13	5	9	33

TOTAL HALIFAX ENROLLMENT:

96



HALIFAX SCHOOL DISTRICT **FACULTY AND STAFF**

Teachers	Position	Degree
Sandra Pentak-Cohen	Principal	
Judy Anyan	100% FTE ES/MS Math	B+15
Stephanie Goulette	40% Physical Education	M
Joel Howes	100% FTE ES/MS	B+30
Naalie Humphrey	100% FTE Elementary	M
Layne Leary	100% FTE Special Education (WSWSU)	B+30
Leslie Leff	40% Guidance	M+30
Jennifer Parker	20% Librarian	M+30
Angelina Read	100% FTE Elementary	M
Dayle Sherman	100% FTE ES/MS	B+30
Rhonda Wainshilbaum	20% FTE Art	M
Merritt Youmell	100% FTE Elementary	M
Clayton Zeller-Townson	20% Music	M+15

Staff	Position
Tanya Cahill	Secretary
John Colenback	Technology
Tyffani Felisko	Paraprofessional (WSWSU)
Cheryl Green	Cook
Althea Gledhill	Paraprofessional (WSWSU)
Justin Stafford	Custodian
Elizabeth Younce	Nurse (WSWSU)

The VT Agency of Ed has set new standards and HQT as a stand-alone term no longer exists under ESSA new requirements. Teachers providing pK-12 instruction in Vermont's public schools need to be "appropriately licensed" under Education Quality Standards.

January 14, 2022

Board of Directors
Southern Valley Unified Union School District

AUDITOR'S CERTIFICATION

The financial statements of the Southern Valley Unified Union School District for the fiscal year ended June 30, 2021 were audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier. The financial statements will be available, with our independent auditor's reports, at the Windham Southwest Supervisory Union office once the final statements are issued.

Sincerely,

Mudgett, Jennett & Krogh-Wisner, P.C.

A handwritten signature in dark ink, appearing to read "J. Mudgett", is written over the printed name.

John H. Mudgett, CPA
Principal

TOWN OF HALIFAX, VERMONT
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021

TOWN OF HALIFAX, VERMONT
FOR THE YEAR ENDED JUNE 30, 2021
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Batchelder Associates, PC

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Halifax, Vermont
Halifax, Vermont

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Halifax Vermont ("Town"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, for the year ended June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-8 and 36, respectively, be presented to supplement the basic financial statements.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Batchelder Associates, PC

Batchelder Associates, PC
License #945
Barre, Vermont
March 16, 2022

TOWN OF HALIFAX, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

As management of the Town of Halifax, Vermont ("Town") we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found at the beginning of this report.

Financial Highlights

The Government wide assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$671,997 (net position). Of this amount, \$6,434 (unrestricted net position) may be used by the various funds of the Town to meet the Town's ongoing obligations to its citizens and creditors.

As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$132,298. Of the total ending fund balances, \$100,074 is available for spending at the government's discretion, \$68,129 is committed, \$31,945 is unrestricted at June 30, 2021.

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 basic financial statements comprise 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.

1. Government-wide Financial Statements

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

The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases 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 net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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

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

2. 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, 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 classified as governmental funds.

TOWN OF HALIFAX, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

2. Fund Financial Statements (continued)

A. Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike 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. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains one (1) individual governmental fund, the General Fund; four (9) Non-Major Funds which includes the Halifax Celebration Fund, VT Emergency Management Fund, Cemetery Fund, Office Equipment Fund, Reappraiser and Lister Fund, Municipal Planning Grant Fund, Niles Cemetery Fund, Records Restoration Fund, and the Eames & Scott Fund; and five (5) Capital Project funds, including the Resurfacing Fund, Bridge Fund, New Town Garage Fund, and Equipment Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds.

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

B. Proprietary Funds

The Town has no Proprietary Funds.

C. Fiduciary Funds

The Town has four (4) Fiduciary Funds- the Cemetery Fund, the Eames Fund, the Cael Fund, and one fund that remains unnamed.

3. 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.

4. Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information to provide additional financial information not included in the basic financial statements. This supplementary information includes combining statements for various funds, and budgetary comparison statements. The supplementary information can be found immediately following the notes to the financial statements in this report.

TOWN OF HALIFAX, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Government-wide Financial Analysis

	Governmental Activities		Total	
	2021	2020	2021	2020
Current and other assets	\$ 326,021	\$ 282,461	\$ 326,021	\$ 282,461
Capital assets, non-depreciable	202,400	-	202,400	-
Capital assets, depreciable	598,441	749,431	598,441	749,431
Total Assets	1,126,862	1,031,892	1,126,862	1,031,892
Deferred outflows of resources	95,283	65,638	95,283	65,638
Long-term liabilities outstanding	468,723	490,514	468,723	490,514
Other liabilities	74,682	77,709	74,682	77,709
	543,405	568,223	543,405	568,223
Deferred inflows of resources	6,743	9,640	6,743	9,640
	-	-	-	-
Total Liabilities	550,148	577,863	550,148	577,863
Net Position	-	-	-	-
Invested in capital assets, net of related debt	565,210	418,664	565,210	418,664
Nonspendable	10,376	9,945	10,376	9,945
Committed	68,129	92,949	68,129	92,949
Assigned	-	(93,596)	-	(93,596)
Restricted	21,848	16,147	21,848	16,147
Unrestricted	6,434	75,559	6,434	75,559
	-	-	-	-
Total Net Position	\$ 671,997	\$ 519,667	\$ 671,997	\$ 519,667

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$671,997 at the close of the fiscal year end.

By far the largest portion of the Town's net position, reflective of 84.1% of the balance, is the investment in capital assets (e.g., land, buildings, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net position of \$6,434 may be used to meet the government's ongoing obligations to citizens and creditors. Included in unrestricted net position are amounts that management has assigned for particular purposes, such as capital reserve funds and reserves for expenditures in subsequent years.

At the end of the current fiscal year, the Town is able to report positive balances in both categories of net position for the government as a whole.

TOWN OF HALIFAX, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Governmental Activities

	Governmental Activities		Total	
REVENUES	2021	2020	2021	2020
Program revenues				
Charges for services	\$ 33,165	\$ 16,224	\$ 33,165	\$ 16,224
Operating grants and contributions	367,822	388,042	367,822	388,042
Capital grants and contributions	-	-	-	-
General revenues				
Property taxes	1,261,148	1,236,645	1,261,148	1,236,645
Unrestricted investment earnings	754	614	754	614
Other revenues	50,153	36,843	50,153	36,843
Total Revenues	1,713,042	1,678,368	1,713,042	1,678,368
EXPENSES				
Governmental activities				
General government	297,095	279,279	297,095	279,279
Public safety	59,329	53,956	59,329	53,956
Public works	1,158,973	1,016,717	1,158,973	1,016,717
Health and social services	16,249	2,270	16,249	2,270
Conservation and development	19,942	26,428	19,942	26,428
Interest on long-term debt	9,124	6,652	9,124	6,652
Total Expenses	1,560,712	1,385,302	1,560,712	1,385,302
Change in net assets	152,330	293,064	152,330	293,064
Net position - beginning of year	519,667	226,603	519,667	226,603
Net position - end of year	\$ 671,997	\$ 519,667	\$ 671,997	\$ 519,667

Financial Analysis of the Government's Funds

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

1. 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, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$152,330 going into the next fiscal year.

TOWN OF HALIFAX, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Financial Analysis of the Government's Funds (continued)

1. Governmental Funds (continued)

a. General Fund

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year the General Fund unrestricted balance was a deficit of \$24,416. As a measure of the General Fund's liquidity, it would be useful to compare total fund balance to total general fund expenditures and operating transfers. The general fund balance represents (0.8%) of the total general fund expenditures and operating transfers for the year ended June 30, 2021.

b. Non-Major Funds

Non-Major funds include the following funds:

Halifax Celebration Fund	Scott & Eames Fund
VT Emergency Management Fund	Resurfacing Fund
Cemetery	Bridge Fund
Office Equipment	New Town Garage Fund
Reappraiser & Lister Fund	Equipment Fund
Municipal Planning Grant Fund	
Niles Cemetery Fund	
Records Restoration Fund	

Total Non-Major Fund balances are \$146,338.

Capital Asset and Debt Administration

1. Capital Assets

The Town's investment in capital assets for it's governmental for the year ended, amounted to \$800,841 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, infrastructure, furniture, vehicles and equipment.

	Governmental Activities		Total	
	2021	2020	2020	2019
Land	\$ 202,400	\$ 202,400	\$ 202,400	\$ 202,400
Capital assets		-		
Buildings and improvements	-	-	-	-
Vehicles and equipment	598,441	547,031	598,441	547,031
Construction in progress	-	-	-	-
Infrastructure	-	-	-	-
Total Assets	\$ 800,841	\$ 749,431	\$ 598,441	\$ 547,031

Additional information on the Town's capital assets can be found in Note 5 of the notes to financial statements.

TOWN OF HALIFAX, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Financial Analysis of the Government's Funds (continued)

2. Short-Term Debt

At the end of the current year, the Town had total long-term debt outstanding of \$457,053. This debt was a result of a refunding bond, loan on a highway department tractor, loan on a dump truck, a lease on a Caterpillar, pension liability and uncompensated balances.

	Governmental Activities		Total	
	2021	2020	2021	2020
Notes payable, bank	\$ 202,612	\$ 265,680	\$ 202,612	\$ 265,680
Lease payable	33,019	65,087	33,019	65,087
Net pension liability	216,103	148,079	216,103	148,079
Uncompensated balances	16,989	11,668	16,989	11,668
Totals	<u>\$ 468,723</u>	<u>\$ 490,514</u>	<u>\$ 468,723</u>	<u>\$ 490,514</u>

The Town's total debt decreased by \$21,791 during the year.

State statutes limit the amount of bonded debt any governmental entity may issue to 10 times its total assessed valuation. The current debt limit for the Town is significantly in excess of the Town's outstanding bonded debt.

Economic Factors and Next Year's Budgets and Rates

Recent data on Vermont economic conditions indicate that the performance of the Vermont economy has generally outperformed the developments in the U.S. economy overall during the past 12 to 18 months.

All of these factors were considered in preparing the Town's budget for the year ended June 30, 2021 and fiscal year ended June 30, 2022.

The Town approved a general fund budget for the year ended June 30, 2021 in the amount of \$1,245,381 and for the fiscal year 2022 in the amount of \$1,449,957. This represents an annualized increase of \$204,576 (16.43%) from the approved budget for the prior fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Treasurer, 5421 VT Route 100, Halifax, Vermont, 05676, (802) 244-6660.

TOWN OF HALIFAX, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2021

EXHIBIT A

	Governmental Activities	Total
ASSETS		
Cash and cash equivalents	\$ 195,489	\$ 195,489
Receivables (net of allowance for uncollectible accounts)		
Taxes receivable	120,156	120,156
Prepaid expenses	10,376	10,376
Capital assets (net of accumulated depreciation)		
Land, non depreciable	202,400	202,400
Vehicles and equipment	598,441	598,441
Total assets	<u>1,126,862</u>	<u>1,126,862</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to the Town's participation in VMERS	<u>95,283</u>	<u>95,283</u>
Total deferred outflows of resources	<u>95,283</u>	<u>95,283</u>
LIABILITIES		
Accounts payable	659	659
Accrued expenses	63,170	63,170
Accrued payroll and withholdings	10,853	10,853
Non-current obligations		
Due within one year	96,086	96,086
Due in more than one year	372,637	372,637
Total liabilities	<u>543,405</u>	<u>543,405</u>
DEFERRED INFLOWS OF RESOURCES		
Prepaid property taxes	-	-
Deferred inflows of resources related to the Town's participation in VMERS	<u>6,743</u>	<u>6,743</u>
Total deferred inflows of resources	<u>6,743</u>	<u>6,743</u>
NET POSITION		
Net investment in capital assets	565,210	565,210
Nonspendable	10,376	10,376
Committed	68,129	68,129
Assigned	-	-
Restricted	21,848	21,848
Unrestricted	6,434	6,434
Total net position	<u>\$ 671,997</u>	<u>\$ 671,997</u>

The notes to the financial statements are an integral part of this statement

TOWN OF HALIFAX, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT B

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets	
		Charges for Services	Operating Grants	Capital Grants & Contributions	Governmental Activities	Total
Governmental activities						
General government	\$ 297,095	\$ 29,938	\$ 127,685	\$ -	\$ (139,472)	\$ (139,472)
Public safety	59,329	197	35,852	-	(23,280)	(23,280)
Public works	1,158,973	3,030	204,285	-	(951,658)	(951,658)
Health and social services	16,249	-	-	-	(16,249)	(16,249)
Conservation and development	19,942	-	-	-	(19,942)	(19,942)
Interest on long-term debt	9,124	-	-	-	(9,124)	(9,124)
Total governmental activities	1,560,712	33,165	367,822	-	(1,159,725)	(1,159,725)
General revenues:						
Property taxes					1,261,148	1,261,148
Unrestricted investment earnings					754	754
Fees and licenses					2,506	2,506
Other revenues					47,647	47,647
Total general revenues and transfers					1,312,055	1,312,055
Change in net assets					152,330	152,330
Net position, July 1, 2020					519,667	519,667
Net position, June 30, 2021					\$ 671,997	\$ 671,997

The notes to the financial statements are an integral part of this statement

TOWN OF HALIFAX, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

EXHIBIT C

	General Fund	Non-Major Funds	Total Governmental Funds
ASSETS			
Cash and equivalents	\$ 23,905	\$ 171,528	\$ 195,433
Taxes receivable (net of allowance for uncollectible accounts)	120,156	-	120,156
Grant receivable	-	-	-
Due from other funds	(1,619)	1,619	-
Prepaid expenses	10,376	-	10,376
Total assets	<u>\$ 152,818</u>	<u>\$ 173,147</u>	<u>\$ 325,965</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Tax overpayments	659	-	659
Accrued expenses	36,361	26,809	63,170
Accrued payroll and withholdings	10,853	-	10,853
Due to other funds	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>47,873</u>	<u>26,809</u>	<u>74,682</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid property taxes	-	-	-
Deferred grant revenue	-	-	-
Unavailable property taxes, penalties and interest	118,985	-	118,985
Total deferred inflows of resources	<u>118,985</u>	<u>-</u>	<u>118,985</u>
FUND BALANCES			
Non-spendable	10,376	-	10,376
Committed	-	68,129	68,129
Assigned	-	-	-
Restricted	-	21,848	21,848
Unassigned	(24,416)	56,361	31,945
General government	-	-	-
Total fund balances	<u>(14,040)</u>	<u>\$ 146,338</u>	<u>\$ 132,298</u>
Total liabilities and fund balances	<u>\$ 152,818</u>	<u>\$ 173,147</u>	

Amounts reported for Government 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 in the funds	800,841
Other assets are not available to pay for current period expenditures, and, therefore, are not reported in the funds	119,041
Long-term and accrued liabilities, including notes payable, net pension liability and accrued vacation are not due or payable in the current period and, therefore, are not reported in the funds	(468,723)
Deferred outflows and inflows of resources relating to the Town's participation in VMERS are applicable to future periods and, therefore, are not reported in the funds	88,540
Net position of Governmental Activities	<u>\$ 671,997</u>

The notes to the financial statements are an integral part of this statement

TOWN OF HALIFAX, VERMONT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT D

	General Fund	Non-Major Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 1,165,338	\$ -	\$ 1,165,338
Tax penalties and interest	38,030	-	38,030
Fees and licenses	2,506	-	2,506
Public safety grants	-	-	-
Intergovernmental revenues	361,333	8,870	370,203
Charge for services	28,560	-	28,560
Interest	697	3,762	4,460
Other revenues	21,008	27,064	48,072
Total revenues	<u>\$ 1,617,472</u>	<u>\$ 39,696</u>	<u>\$ 1,657,169</u>
EXPENDITURES			
General government	262,592	\$ 36,464	\$ 299,056
Public safety	59,329	-	59,329
Public works	725,912	252,255	978,167
Cemetery	-	16,249	16,249
Conservation and development	19,140	802	19,942
Debt service expenditures			
Principal and lease payments	-	95,136	95,136
Interest	-	9,124	9,124
Capital expenditures			
Public works	-	191,191	191,191
Total expenditures	<u>1,066,973</u>	<u>601,221</u>	<u>1,668,193</u>
Excess (deficiency) of revenues over (under) expenditures	<u>550,500</u>	<u>(561,525)</u>	<u>(11,025)</u>
OTHER FINANCING SOURCES (USES)			
Loan proceeds	-	-	-
Transfers in	-	669,189	669,189
Transfers out	(669,189)	-	(669,189)
Total Other Financing Sources (Uses)	<u>(669,189)</u>	<u>669,189</u>	<u>-</u>
Net change in fund balances	<u>\$ (118,689)</u>	<u>\$ 107,663</u>	<u>\$ (11,025)</u>
Fund balances, July 1, 2020	<u>104,649</u>	<u>38,674</u>	<u>143,323</u>
Fund balances, June 30, 2021	<u>\$ (14,040)</u>	<u>\$ 146,338</u>	<u>\$ 132,298</u>

The notes to the financial statements are an integral part of this statement

TOWN OF HALIFAX, VERMONT
STATEMENT OF FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT E

	<u>Cemetery</u>	<u>Eames</u>	<u>Cael</u>	<u>Total</u>
ASSETS				
Cash	\$ 17,340	\$ 130,201	\$ 97,267	\$ 244,808
Investments	<u>7,251</u>	<u>334,842</u>	<u>1,530</u>	<u>343,623</u>
Total assets	<u>\$ 24,591</u>	<u>\$ 465,043</u>	<u>\$ 98,797</u>	<u>\$ 588,431</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted	<u>24,591</u>	<u>465,043</u>	<u>98,797</u>	<u>588,431</u>
Total fund balances	<u>24,591</u>	<u>465,043</u>	<u>98,797</u>	<u>588,431</u>
Total liabilities and fund balances	<u>\$ 24,591</u>	<u>\$ 465,043</u>	<u>\$ 98,797</u>	<u>\$ 588,431</u>

The notes to the financial statement are an integral part of this statement

TOWN OF HALIFAX, VERMONT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO
 THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT F

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balance - total government funds (Exhibit D).	\$ (11,025)
Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	51,410
Accrued compensation and expenses is not reflected in the government funds.	(5,319)
Government funds report note proceeds and repayment as revenue and expenditures, respectively. The statement of activities does not reflect these as current inflows, but shows on the statement of net position.	95,136
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	57,780
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in government funds.	(35,651)
Change in net assets of governmental activities (Exhibit B).	<u>\$ 152,330</u>

The notes to the financial statements are an integral part of this statement

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of HALIFAX, Vermont ("Town") is organized as a Town under the applicable laws and regulations of the State of Vermont. It is governed by a Select Board elected by registered voters of the Town to provide public health and safety, highways and street, public improvements, water, sanitation, planning and zoning, recreation, and general administration. Except where noted, the accounting policies conform to generally accepted accounting principles, as applicable to governmental units.

The accounting policies adopted by the Town conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. 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.

The Financial Reporting Entity

The Select Board is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the Town is a financial reporting entity as defined by the Governmental Accounting Standards Board ("GASB") in its Statement No. 14. There are no component units included within the reporting entity. A component unit is another operation in the Town that has a separately elected Board such as a Town school district, cemetery, or library.

This report includes all of the funds of the Town. The reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organizations governing body and it is able to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. There are no agencies or entities that should be combined with the financial statements of the Town.

Basis of Presentation

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

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole and present a longer-term view of the Town's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Town and present a shorter-term view of how operations were financed and what remains available for future spending.

Basic Financial Statements - Government-Wide Statements

The statement of net position and the statement of activities display information about the Town. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of activities between funds; however, interfund services provided and used are not eliminated. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town'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.

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basic Financial Statements - Fund Financial Statements

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

The Town reports on the following major governmental funds:

General Fund - This is the general operating fund of the Town. It accounts for all financial resources of the general government, except those not accounted for in another fund.

Special Project Funds - These funds are used to keep track of revenue and expenditures related to the specific purposes of each individual fund.

Capital Project Funds - These funds are capital project funds used to track all revenue and expenditures related to capital expenditures and associated grants. Expenditures consist of various projects to restore, improve and create Town improvements.

The Town has nine (9) special revenue funds, to include Halifax Celebration, VT Emergency Management, Cemetery, Office Equipment, Reappraiser & Lister, Municipal Planning Grant, Niles Cemetery, Records Restoration, and Scott & Eames Fund.

Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide fund financial statements are reported using the economic resources measurement focus. This means that all assets and liabilities associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Fund equity (i.e., net total assets) is segregated into investment in capital assets, net of related debt; restricted net position; and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets. Their reported fund balances (net current assets) are considered a measure of available spendable resources. Operating statements of these funds' present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis of Accounting

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

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Modified Accrual Basis of Accounting

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers all revenues reported in governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences and other long-term liabilities, which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

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

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

Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The most significant estimates used by the Town are the estimated useful lives used to calculate depreciation of property, plant and equipment.

Assets, Liabilities and Fund Balances

Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of six (6) months or less from the date of acquisition.

Investments

State statute does not restrict the types of investments the Town can make. All investments require the authorization of the Board of Selectmen. The Town has no investments.

In accordance with GASB 31, "Accounting and Financial Reporting for Certain Investments," investments with readily determinable fair values are reported at their fair values on the balance sheet. Unrealized gains and losses are included in revenue.

Receivables

Accounts receivable are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

Transactions between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (for the current portion of the interfund loans) or "advances to/from other funds" (for the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables (continued)

Accounts receivable from other governments represent amounts due from the State of Vermont for grants reimbursements. Based on experience and because the receivables are in accordance with formal agreements, the Town has not established an allowance for uncollectible receivables.

The Town is responsible for assessing and collecting its own property taxes, as well as taxes for the State for school purposes. Property taxes are assessed based on property valuations as of April 1 annually. Taxes were levied during September and were due and payable October 11, 2020.

During the year ended tax year June 30, 2021, taxes were billed in one installment. Taxes paid after due date are subject to an 8% penalty and 1% interest per month. Because unpaid taxes become an enforceable lien on the property, and such properties are subject to tax sale by the delinquent tax collector, the Town has not established an allowance for uncollectible taxes receivable.

As of June 30, 2021, delinquent taxes receivable were \$64,671 inclusive of interest and penalties, with no allowance for uncollectible taxes.

The tax rates for FY 2021 are as follows:

	<u>Homestead</u>	<u>Non- Residential</u>
Homestead education tax	\$ 1.4486	\$ 1.5701
Municipal tax rate	0.9131	0.9131
Local agreement	0.0061	0.0061
Local agreement	-	-
Total	<u>\$ 2.3678</u>	<u>\$ 2.4892</u>

Inventories

The Town does not record inventories of supplies as these amounts are not material in relation to the Town's results of operations. Accordingly, expenditures related to inventories are reported in governmental funds when purchased.

Capital Assets

Capital assets, which include land, buildings, furniture and equipment, are reported in the applicable governmental activity's column in the governmental-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$5,000 or more and estimated useful life in excess of one year. Such assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated fair value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets reported in the government-wide fund financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, using the straight-line method of calculating depreciation. Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets (continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	<u>Capitalization Threshold</u>	<u>Estimated Service Life</u>
Land Improvements	\$ 10,000	10-50 years
Building and Building Improvements	\$ 20,000	10-75 years
Vehicles and Equipment	\$ 5,000	3-25 years
Infrastructure	\$ 20,000	20-75 years

Capital assets are not reported in the governmental fund type financial statements. Capital outlays in these funds are recorded as expenditures in the year they are paid.

Accrued Compensated Balances

Government-Wide Financial Statements – All vested or accumulated vacation leave is reported as a liability and an expense on the government-wide financial statements. Sick days are not accrued since they are not paid when the employee terminates employment.

Fund Financial Statements - Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported as a liability in the fund financial statements and no expenditure is reported for these amounts until paid. Unused sick days may be accumulated to use in the following year, but sick days are not accrued since they are not paid when the employee terminates employment.

Long-term Liabilities

Long-term liabilities include bonds and notes payable, and capital leases payable. Long-term liabilities also include other obligations such as compensated absences and post-employment benefits. Long-term liabilities are reported in the government-wide and proprietary fund financial statements. Governmental fund financial statements do not include any long-term liabilities as those funds use the current financial resources measurement focus and only include current assets and liabilities on their balance sheets.

Fund Balances

Net Position

Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources and liabilities in the statement of net position. Net resources invested in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed by its use by Town legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

Fund Balances

The Town classifies its fund balances depicting the relative strength of the constraints that might control how specific amounts can be spent:

Nonspendable fund balance includes amounts that are not in a spendable form (inventory, for example) or are required to be maintained intact (the principal of an endowment fund, for example).

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers (for example, grant providers), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use such as impact fees).

Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, the Town voters, in this case. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the Town Selectboard or by an official or body to which the Selectboard delegates the authority.

Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund.

Nonspendable and Restricted funds are so-designated by external funds sources, such as in the case of the nonspendable Trust Fund corpora, and also by the definitions of "nonspendable" contained in GASB Statement No. 54. Fund balances that are committed and assigned are so-designated by action of the voters or the Selectboard, respectively. Special revenue funds are by definition, created only to report a revenue source that is restricted or committed. In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the Town's policy is to consider the most constrained fund balances to be expended first.

Budget Accounting

The Town is required by state law to adopt a budget for the General and Highway Funds. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP"). The operating budget is prepared by the Select Board and approved by the Select Board at a properly warned meeting for presentation to the voters. The operating budget includes proposed expenditures by line item and the means of financing them. The budget is approved by Town voters at a properly warned annual Town meeting. The voters vote on the total expense amount, but voters have discretion to change individual line items within the budget, thereby changing the total voted expense amount.

Encumbrances

Encumbrance accounting, under which purchase orders, contract and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Fund. Encumbrances are not liabilities and, therefore, should not be recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town has elected to treat its encumbrances as liabilities for budgetary control purposes.

Interfund Balances

Transactions between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as "advances to/from other funds". All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, "deferred outflows of resources", represents a consumption of net position

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The Town has one type which arises under the accrual basis of accounting that qualifies for reporting in this category. The governmental activities, the business-type activities and the proprietary funds report deferred outflows of resources from one source; deferred outflows related to the Town's participation in the Vermont Municipal Employees Retirement System (VMERS). These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, "deferred inflows of resources", represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has three types of items which arise under the modified accrual basis of accounting and two types which arise under the accrual basis of accounting that qualify for reporting in this category. The statement of net position reports deferred inflows of resources from two sources; prepaid property taxes and deferred inflows related to the Town's participation in the Vermont Municipal Employees Retirement System (VMERS). The governmental funds balance sheet reports deferred inflows of resources from three sources; prepaid property taxes, unavailable property taxes, penalties and interest and unavailable receivables. The business-type activities and proprietary funds report deferred inflows of resources from one source; deferred inflows related to the Town's participation in the Vermont Employees Retirement System. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

New Pronouncement – Pension Plans

Effective June 30, 2015, the Town implemented GASB Statement No. 68, "Financial Reporting for Pension Plans" – an amendment of GASB Statement No. 27. GASB Statement No. 68 requires the reporting of the proportionate share of the net pension liability related to the Town's participation in the Vermont Municipal Employees' Retirement System (VMERS) as well as additional disclosures and required supplemental information.

NOTE 2. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS

Governmental Fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, while government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements, as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report operating expenses (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation expense as an expense. Further, governmental funds report the proceeds for the sale of capital assets as revenue, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report bond proceeds as other financing sources and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities.

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS (continued)

A detailed explanation of the differences between governmental funds balance sheet and government-wide statement of net position is as follows:

	Total Governmental Funds	Long-term Revenues/ Expenses	Capital- Related Items	Long-term Debt Transactions	Elimination of Due To/From	Statement of Net Position Total
ASSETS						
Cash	\$ 195,489	\$ -	\$ -	\$ -	\$ -	\$ 195,489
Receivable (net of allowance for uncollectible accounts):						
Taxes receivable	120,156	-	-	-	-	120,156
Grant receivable	-	-	-	-	-	-
Prepaid expenses	10,376	-	-	-	-	10,376
Due from other funds	-	-	-	-	-	-
Capital assets	-	-	800,841	-	-	800,841
Total assets	<u>326,022</u>	<u>-</u>	<u>800,841</u>	<u>-</u>	<u>-</u>	<u>1,126,862</u>
Deferred Outflows	-	65,638	-	-	-	65,638
LIABILITIES						
Accounts payable	-	-	-	-	-	-
Accrued expenses	63,170	-	-	-	-	63,170
Accrued payroll and withholdings	10,853	-	-	-	-	10,853
Due to other funds	-	-	-	-	-	-
Non-current obligations	-	5,319	-	235,631	-	240,950
Net pension liability	-	216,103	-	-	-	216,103
Other Liabilities	-	-	-	-	-	-
Total Liabilities	<u>74,023</u>	<u>221,422</u>	<u>-</u>	<u>235,631</u>	<u>-</u>	<u>531,076</u>
Deferred inflows						
Tax overpayments	659	-	-	-	-	659
Deferred property taxes	118,985	(118,985)	-	-	-	-
Pension Resources	-	6,743	-	-	-	6,743
Total Deferred Inflows	<u>119,644</u>	<u>(112,242)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,402</u>
NET ASSETS						
Invested in capital assets	-	-	800,841	(235,631)	-	565,210
Non-spendable	10,376	-	-	-	-	10,376
Committed	68,129	-	-	-	-	68,129
Assigned	-	-	-	-	-	-
Restricted	21,848	-	-	-	-	21,848
Unrestricted	31,945	(25,511)	-	-	-	6,434
Total Net Assets	<u>\$ 132,298</u>	<u>\$ (25,511)</u>	<u>\$ 800,841</u>	<u>\$ (235,631)</u>	<u>\$ -</u>	<u>\$ 671,997</u>

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS (continued)

A detailed explanation of the differences between governmental funds statement of revenues, expenditures and changes in fund balances and government-wide statement of activities is as follows:

	Total Governmental Funds	Long-term Revenues/ Expenses	Capital- Related Items	Long-term Debt Transactions	Statement of Net Assets Total
REVENUES					
Taxes	\$ 1,165,338	\$ 57,780	\$ -	\$ -	\$ 1,223,118
Tax penalties and interest	38,030	-	-	-	38,030
Permits and licenses	2,506	-	-	-	2,506
Intergovernmental	370,203	-	-	-	370,203
Charges for current services	28,560	-	-	-	28,560
Interest	4,460	-	-	-	4,460
Other revenues	48,072	-	-	-	48,072
Total Revenues	1,657,169	57,780	-	-	1,714,949
EXPENDITURES					
General government	299,056	40,970	-	-	340,026
Public safety	59,329	-	-	-	59,329
Public works	978,167	(51,410)	-	-	926,757
Health and social services	16,249	-	-	-	16,249
Conservation and development	19,942	-	-	-	19,942
Debt service expenditures					
Principal	95,136	-	(95,136)	-	-
Interest	9,124	-	-	-	9,124
Capital expenditures					
Public Works	191,191	-	-	-	191,191
Total expenditures	1,668,194	(10,440)	(95,136)	-	1,562,618
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,025)	68,220	95,136	-	152,331
OTHER FINANCING SOURCES (USES)					
Loan proceeds	-	-	-	-	-
Transfers in	669,189	-	-	-	669,189
Transfers out	(669,189)	-	-	-	(669,189)
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	\$ (11,025)	\$ 68,220	\$ 95,136	\$ -	\$ 152,330

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3. CASH AND CASH EQUIVALENTS

At June 30, 2021, the carrying amount of the Town's deposits with financial institutions was \$207,845. Of the funds on deposit, \$250,000 was covered by the Federal Deposit Insurance Corporation (FDIC).

The cash deposits held at financial institutions and cash on hand can be categorized according to four levels of risk:

Category 1 - Deposits which are insured or collateralized with securities held by the Town or by its agent in the Town's name (repurchase agreements).

Category 2 - Deposits which are collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category 3 - Private commercial insurance protection or letters of credit for funds in excess of FDIC limits.

Category 4 - Deposits which are not collateralized or insured (includes cash on hand).

Balances held in each area are as follows:

	Book Balance	Bank Balance
FDIC insured	\$ 195,046	\$ 203,583
Category 1	-	-
Total Deposits	<u>\$ 195,046</u>	<u>\$ 203,583</u>

The difference between the book balance and bank balance is due to reconciling items such as deposits in transit and outstanding checks. Due to higher cash flows at certain times during the year, the amount of uninsured, and not collateralized cash could have been much higher than at year end.

None of the Town's cash deposits at year end is subject to credit risk, concentration of credit risk, interest rate risk, or foreign currency risk. The Town does not have policies regarding custodial credit risk, credit risk, concentration of credit risk, interest risk, or foreign currency risk.

GASB Statement No. 40 requires the Town's investments be categorized indicating the level of risk assumed by the Town at year end. Category 1 includes investments that are insured or registered or securities that are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments which are held by a trust department or agent in the Town's name. At June 30, 2021, all the Town's investments were in Category 1.

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4. INTERFUND BALANCES AND TRANSFERS

Interfund Balances

Interfund balances at June 30, 2021 have been repaid and are zero.

	Receivables	Payables
General fund	\$ -	\$ 1,619
Office Equipment	-	-
Municipal Planning Grant	119	-
Records Restoration	-	-
Scott & Eames Fund	1,500	-
Equipment Account	-	-
Total	<u>\$ 1,619</u>	<u>\$ 1,619</u>

Operating Interfund Transfers

The Town occasionally transfers funds to cover expenditures made in one fund for which the revenues are in another fund. Interfund transfers during the year ending June 30, 2021 are detailed below.

	Transfers in		
	Special Revenue	Capital Projects	Total
Transfers out			
General Fund	\$ 5,000	\$ 664,189	\$ 669,189
Special Revenue	-	-	-
Total	<u>\$ 5,000</u>	<u>\$ 664,189</u>	<u>\$ 669,189</u>

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5. CAPITAL ASSET ACTIVITY

Capital asset activity of the Town for the year ended June 30, 2021, is as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets, not being depreciated:				
Land	\$ 202,400	\$ -	\$ -	\$ 202,400
Capital assets being depreciated:				
Buildings/improvements	159,200	-	-	159,200
Vehicles and equipment	1,302,800	191,191	-	1,493,991
Construction in progress	-	-	-	-
Infrastructure	-	-	-	-
Total capital assets, being depreciated	<u>\$ 1,462,000</u>	<u>\$ 191,191</u>	<u>\$ -</u>	<u>\$ 1,653,191</u>
Less Accumulated Depreciation:				
Buildings/improvements	159,200	-	-	159,200
Vehicles and equipment	755,769	139,781	-	895,550
Infrastructure	-	-	-	-
	<u>914,969</u>	<u>139,781</u>	<u>-</u>	<u>1,054,750</u>
Being Depreciated, Net	<u>547,031</u>	<u>51,410</u>	<u>-</u>	<u>598,441</u>
Net Assets	<u>\$ 749,431</u>	<u>\$ 51,410</u>	<u>\$ -</u>	<u>\$ 800,841</u>

Depreciation expense was charged to governmental functions as follows:

General	\$ -
Public works	<u>139,781</u>
Total 2021 governmental depreciation expense	<u>\$ 139,781</u>

NOTE 6. DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources in the Governmental Activities consists of \$95,283 of required employer pension contributions made subsequent to the measurement date, as further described in Note V.A.

NOTE 7. DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources in the Governmental Activities consists of \$6,743 resulting from the difference between the projected and actual investment earnings related to the Town's participation in the Vermont Municipal Employee's Retirement

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7. DEFERRED INFLOWS OF RESOURCES (continued)

System (VMERS), as further described in Note V.A. Total deferred inflows of resources in the Governmental Funds is \$119,644 which includes deferred property taxes of \$118,985 and \$659 of prepaid taxes.

NOTE 8. LEASE AGREEMENTS

Operating Leases

The Town of Halifax has no operating lease agreements for Fiscal Year 2021.

NOTE 9. COMMITTED AND RESTRICTED FUND BALANCES

At June 30, 2021, the Town had assigned and committed fund balances for the following purposes, with the General, Special Revenue, and Capital Fund as stated below:

General Fund	Special Revenue Fund	Capital Project Fund
\$ -	\$ 89,977	\$ -

NOTE 9. PENSION PLAN

Defined Benefit Plan

Plan Description

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2020, the retirement system consisted of 423 participating employers.

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

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

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

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

As of June 30, 2020, the measurement date selected by the State of Vermont, VMERS was funded at 80.35% and had a plan fiduciary net position of \$709,465,831 and a total pension liability of \$882,957,638 resulting in a net pension liability of \$249,743,442. As of June 30, 2020, the Town's proportionate share of this was 0.08635% resulting in a liability of \$216,103. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. As of June 30, 2020, the Town's proportion of 0.001% was a decrease of .0117% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Town recognized pension expense of \$31,533.

As of June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources from the following sources.

	Deferred Outflow of	Deferred Inflow of
Difference between expected and actual experience	\$ 19,463	\$ 641
Changes in assumptions	28,973	-
Difference between projected and actual earnings on pension plan investments	20,668	-
Changes in proportional share of contributions	9,023	-
Difference between the employer contributions and proportionate share of total contributions	-	6,102
Town's required employer contributions made subsequent to the measurement date	17,156	-
	<u>\$ 95,283</u>	<u>\$ 6,743</u>

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$17,156 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	
2021	\$21,949
2022	22,152
2023	15,095
2024	<u>12,188</u>
Total	<u>\$71,384</u>

Summary of System Provisions

Membership -- Full time employees of participating municipalities. The Town elected coverage under Group A.

Creditable Service -- Service as a member plus purchased service.

Average Final Compensation (AFC): Group A - Average annual compensation during highest five (5) years.

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9. PENSION PLAN (continued)

Service Retirement Allowance:

Eligibility: Group A – The earlier of age 65 with five (5) years of service or age 55 with thirty (35) years of service.

Amount: Group A – 1.4% of AFC times service.

Maximum benefit is 60% of AFC for Groups A. The amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance:

Eligibility: Age 55 with five (5) years of service for Group A.

Amount: Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes normal retirement age for Group A.

Vested Retirement Allowance:

Eligibility: Five (5) years of service.

Amount: Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on "Post-Retirement Adjustments".

Disability Retirement Allowance:

Eligibility: Five (5) years of service and disability as determined by Retirement Board.

Amount: Immediate allowance based on AFC and service to date of disability.

Death Benefit:

Eligibility: Death after five (5) years of service.

Amount: For Groups A, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor(s) benefit under disability annuity computed as of date of death.

Optional Benefit and Death after Retirement: For Groups A, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.

Refund of Contribution: Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.

Post-Retirement Adjustments: Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index, but not more than 2% for Group A.

Member Contributions: Group A – 3.0% effective July 1, 2020, and 2.75% for fiscal year ended June 30, 2020.

Employer Contributions: Group A – 4.5% effective July 1, 2020, and 4.25% for fiscal year ended June 30, 2020

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

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9. PENSION PLAN (continued)

Significant Actuarial Assumptions and Methods

Interest rate of return – 7.0%, net of pension plan investment expenses, including inflation.

Salary increases - 5% per year.

Mortality:

Pre-retirement: 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019.

Healthy Post-retirement – Retirees: 104% of 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019..

Healthy Post-retirement – Beneficiaries: 70% Pub-2010 Contingent Survivor below-median and 30% of PubG-2010 Contingent Survivor, with generational projection using scale MP-2019.

Disabled Post-retirement: PubNS-2010 Non-safety Disabled Retiree Mortality Table with generational projection using scale MP-2019

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

Cost-of-Living Adjustments - Assumed to occur on January 1, following one year of retirement at the rate of 1.10% per annum for member (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members who receive a disability retirement benefit, at age 55). The January 1, 2020 COLA is assumed to be 0.75%.

Significant Actuarial Assumptions and Methods (continued)

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

Actuarial Asset Valuation – A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from market value of assets by more than 20%.

Note – For funding purposes – A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from the market value of assets by more than 20%. Inflation- 2.30%

Long-term Expected Rate of Return:

The long-term expected rate of return on pension plan investments was determined using building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce longer-term expected rates of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020, is summarized in the following table:

Discount Rate - The discount rate used to measure the total pension liability was 7.00%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9. PENSION PLAN (continued)

benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	29.00%	7.07%
US Equity - L Cap	4.00%	6.19%
US Equity - S/M Cap	3.00%	6.93%
Non-US Equity - L Cap	5.00%	7.01%
Non-US Equity - S Cap	2.00%	7.66%
Emerging Markets Debt	4.00%	3.66%
Core Bond	20.00%	0.39%
Private Credit	10.00%	6.03%
US TIPS	3.00%	-0.20%
Core Real Estate	5.00%	4.06%
Non-Core Real Estate	3.00%	6.43%
Private Equity	10.00%	11.27%
Infrastructure/Farmland	2.00%	5.44%
	<u>100.00%</u>	

The following presents the new pension liability, calculated using the discount rate of 7.00% as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%) than the current rate:

<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$330,162	\$216,103	\$122,257

Additional Information

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

NOTE 10. LONG-TERM CONTRACTS AND COMMITMENTS

The Town participates in various state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money recovered may be required and the collectability of any related receivable at December 31, 2014 may be impaired. In the opinion of the Town, there are no significant contingent liabilities related to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 11. RISK MANAGEMENT

The Town is exposed to various risks of loss related to limited torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in coverage from the prior year. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town.

In addition, the Town is a member of Vermont League of Cities and Towns (VLCT). The VLCT has set up three insurance Trusts:

1. The Property and Casualty Inter-Municipal Fund, Inc. (PACIF) for multi-line insurance;
2. The Vermont League of Cities and Towns Health Trust (VLCTHT) for health, life and disability coverage; and
3. The Vermont League of Cities and Towns Unemployment Trust, Inc. (VLCTUT) for unemployment compensation.

PACIF, VLCTHT, and VLCTUT are nonprofit corporations formed to provide insurance and risk management programs for Vermont cities and towns and is owned by the participating members. The Trusts are not licensed insurance carriers and members are not protected by the Vermont Insurance Guaranty Association. To provide insurance coverage, PACIF has established a self-funded insurance trust. It provides extensive coverage for losses to member municipalities for property damage, auto accidents, injured employees, public official liability and employment practices liability, members gain additional benefits from PACIF's unique public safety and risk management programs as well as dedicated in-house claims adjusters. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and PACIF is unable to meet its required obligations, the Program will be terminated with each member assessed their proportionate share of the deficit.

To provide insurance coverage, VLCTHT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Benefits available include dental insurance, flexible spending accounts, life insurance, disability insurance, and long-term care insurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

To provide unemployment coverage, VLCTUT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provides excess reinsurance protection. Contributions are based on payroll expense and the previous two-year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VLCTUT is unable to meet its required obligations, the Program will be terminated with each member assessed their proportionate share of the deficit.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of asset and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those amounts.

NOTE 12. LINE OF CREDIT

The Town of Halifax currently has no line of credit outstanding.

TOWN OF HALIFAX, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 13. LONG-TERM DEBT

Long-term debt consisted of the following:

Long-term Debt	Beginning Balance	Additions	Deletions	Ending Balance
Vermont Municipal Bond Bank, Series 2011-4 Refunding Bonds (2002-1), Originally \$260,000, with varied interest from 1.55%-5%. Payments due annually for principle (\$10,000-\$15,000) and semi- annually for interest, December and June 1st. Due December, 2022.	\$ 30,000	\$ -	\$ 10,000	\$ 20,000
Note Payable, Peoples United Bank, Interest 3.10%, Due in annual installments of \$14,830, guaranteed with highway department tractor. Due annually on May 18th, with final payment May, 2023.	\$ 44,489	\$ -	\$ 14,830	\$ 29,659
Note Payable, Peoples United Bank, Interest 2.4%, Due in annual installments of \$38,238, guaranteed with 2020 Western Star dump truck. Due annually on June 4th, with final payment June, 2025.	\$ 191,191	\$ -	\$ 38,238	\$ 152,953
Capital Lease, Caterpillar, due in annual payments of \$34,232, inclusive of interest at 3.2%. Due to mature September, 2021.	\$ 65,087	\$ -	\$ 32,068	\$ 33,019
	<u>\$ 330,767</u>	<u>\$ -</u>	<u>\$ 95,136</u>	<u>\$ 235,631</u>

Principle maturities on long term debt are as follows:

Years ending	Principal	Interest	Total
June 30, 2022	\$ 96,087	\$ 7,441	\$ 103,528
June 30, 2023	63,067	4,550	\$ 67,617
June 30, 2024	38,238	2,800	\$ 41,038
June 30, 2025	38,239	1,600	\$ 39,839
June 30, 2026	-	-	\$ -
Total	<u>\$ 235,631</u>	<u>\$ 16,391</u>	<u>\$ 252,022</u>

NOTE 16. SUBSEQUENT EVENTS

Events of the Town have been evaluated from July 1, 2021 through the date of these financial statements for subsequent events which would impact the financial standing. There are no events that would significantly impact the presentation of these financial statements.

TOWN OF HALIFAX, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
VMERS DEFINED BENEFIT PLAN
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 1

	2021	2020	2019
Total Plan Net Pension Liability	\$ 249,743,442	\$ 173,491,807	\$ 140,675,892
Town's Proportion of the Net Pension Liability	0.08653%	0.08535%	0.09560%
Town's Proportionate Share of the Net Pension Liability	\$ 216,103	\$ 148,075	\$ 134,486
Town's Covered Employee Payroll	\$ 285,934	\$ 307,908	\$ 297,835
Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll	75.58%	48.09%	45.15%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.35%	82.60%	83.64%

Notes to Schedule

Benefit Changes: None.

Changes in Assumptions: The discount rate used to measure the net position liability was lowered from 8.50% to 7.50%, due to the adoption by the Board of Trustees of a 7.50% expected future rate of return on assets for funding purposes.

Fiscal year 2019 was the first year of implementation, therefore, only three (3) years are shown.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF HALIFAX, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
VMERS DEFINED BENEFIT PLAN
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 2

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually Required Contribution (Actuarially Determined)	\$ 17,156	\$ 17,705	\$ 16,942
Contributions in Relation to the Actuarially Determined Contributions	<u>17,156</u>	<u>17,705</u>	<u>16,942</u>
Contribution Excess/(Deficiency)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's Covered Employee Payroll	\$ 285,934	\$ 307,908	\$ 297,835
Contributions as a Percentage of Town's Covered Employee Payroll	6.00%	5.75%	5.69%

Notes to Schedule

Valuation Date: June 30, 2020

Fiscal year 2019 was the first year of implementation, therefore, only three (3) years are shown.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF HALIFAX, VERMONT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
UNASSIGNED GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 3

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes	\$ 1,245,381	\$ 1,165,338	\$ (80,043)
Tax penalties and interest	-	38,030	38,030
Permits and licenses	-	2,506	2,506
Intergovernmental revenues	141,000	370,203	229,203
Charges for current services	-	28,560	28,560
Interest	20,000	4,460	(15,540)
Other revenues	26,500	48,072	21,572
Total revenues	<u>1,432,881</u>	<u>1,657,169</u>	<u>224,288</u>
EXPENDITURES			
General government	266,994	299,056	(32,062)
Public safety	10,300	59,329	(49,029)
Public works	-	978,167	
Roads	372,500	-	372,500
Equipment	133,188	-	133,188
Garage	63,680	-	63,680
Road crew	401,978	-	401,978
Disaster expenses	-	-	-
Other	11,000	-	11,000
Health and social services	43,509	16,249	27,260
Conservation and development	-	19,942	(19,942)
Debt service expenditures			
Principal	129,232	95,136	34,096
Interest	500	9,124	(8,624)
Capital expenditures			
Public works	-	191,191	(191,191)
Total expenditures	<u>1,432,881</u>	<u>1,668,194</u>	<u>742,854</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>(11,025)</u>	<u>(11,025)</u>
OTHER FINANCING SOURCES (USES)			
Note proceeds	-	-	-
Transfers in	-	-	-
Transfer out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (11,025)</u>	<u>\$ (11,025)</u>

The notes to the financial statements are an integral part of this statement

TOWN OF HALIFAX, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

SCHEDULE 4

	Special Revenue Fund	Capital Project Fund	Total
ASSETS:			
Cash	\$ 93,068	\$ 78,460	\$ 171,528
Accounts receivable	-	-	-
Prepaid expenses	-	-	-
Grant receivable	-	-	-
Due from other funds	1,619	-	1,619
	<u>1,619</u>	<u>-</u>	<u>1,619</u>
Total Assets	<u><u>\$ 94,687</u></u>	<u><u>\$ 78,460</u></u>	<u><u>\$ 173,147</u></u>
LIABILITIES:			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	4,710	22,099	26,809
Due to other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>4,710</u>	<u>22,099</u>	<u>26,809</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable receivables	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:			
Nonspendable	-	-	-
Committed	68,129	-	68,129
Restricted	21,848	-	21,848
Unrestricted	-	56,361	56,361
	<u>-</u>	<u>56,361</u>	<u>56,361</u>
Total Fund Balances	<u>89,977</u>	<u>56,361</u>	<u>146,338</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 94,687</u></u>	<u><u>\$ 78,460</u></u>	<u><u>\$ 173,147</u></u>

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TOWN OF HALIFAX, VERMONT
COMBINING SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDING JUNE 30, 2021

SCHEDULE 5

	Special Revenue Fund	Capital Project Fund	Total
REVENUES:			
Intergovernmental	\$ 8,870	\$ -	\$ 8,870
Interest income	3,762	-	3,762
Other	27,064	-	27,064
	<u>39,696</u>	<u>-</u>	<u>39,696</u>
Total revenues			
EXPENDITURES:			
General government	36,464	-	36,464
Public safety	-	-	-
Public works	-	252,255	252,255
Health & social services	16,249	-	16,249
Conservation, recreation and community development	802	-	802
Capital outlay:			
Public safety	-	-	-
Public works	-	191,191	191,191
Debt service:			
Principal	10,000	85,136	95,136
Interest	299	8,825	9,124
	<u>63,814</u>	<u>537,407</u>	<u>601,221</u>
Total expenditures			
Excess (Deficiency) of Revenues			
Over Expenditures	<u>(24,119)</u>	<u>(537,407)</u>	<u>(561,525)</u>
OTHER FINANCING SOURCES (USES)			
Loan proceeds	-	-	-
Transfers in	5,000	664,189	669,189
Transfers out	-	-	-
	<u>5,000</u>	<u>664,189</u>	<u>669,189</u>
Total other financing sources (uses)			
Net Change in Fund Balances	(19,119)	126,782	107,663
Fund Balances - July 1, 2020	<u>109,096</u>	<u>(70,421)</u>	<u>38,674</u>
Fund Balances - June 30, 2021	<u>\$ 89,977</u>	<u>\$ 56,361</u>	<u>\$ 146,338</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF HALIFAX, VERMONT
BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2021

SCHEDULE 6

	Halifax Celebration	Cemetery	Office Equipment	Reappraiser & Lister Fund	Municipal Planning Grant	Niles Cemetery	Records Restoration	Scott & Eames Fund	Total Non- Major Funds
ASSETS									
Cash and equivalents	\$ 17,055	\$ 9,536	\$ 7,423	\$ 22,803	\$ -	\$ 2,454	\$ 13,449	\$ 20,348	\$ 93,068
Taxes receivable (net of allowance for uncollectible accounts)	-	-	-	-	-	-	-	-	-
Grant receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	119	-	-	1,500	1,619
Prepaid expenses	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 17,055</u>	<u>\$ 9,536</u>	<u>\$ 7,423</u>	<u>\$ 22,803</u>	<u>\$ 119</u>	<u>\$ 2,454</u>	<u>\$ 13,449</u>	<u>\$ 21,848</u>	<u>\$ 94,687</u>
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	3,640	-	1,070	-	-	-	-	4,710
Due to other funds	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>3,640</u>	<u>-</u>	<u>1,070</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,710</u>
DEFERRED INFLOWS OF RESOURCES									
Prepaid property taxes	-	-	-	-	-	-	-	-	-
Unavailable property taxes, penalties and interest	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES									
Non-spendable	-	-	-	-	-	-	-	-	-
Committed	17,055	5,896	7,423	21,733	119	2,454	13,449	-	68,129
Restricted	-	-	-	-	-	-	-	21,848	21,848
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>\$ 17,055</u>	<u>\$ 5,896</u>	<u>\$ 7,423</u>	<u>\$ 21,733</u>	<u>\$ 119</u>	<u>\$ 2,454</u>	<u>\$ 13,449</u>	<u>\$ 21,848</u>	<u>\$ 89,977</u>
Total liabilities and fund balances	<u>\$ 17,055</u>	<u>\$ 9,536</u>	<u>\$ 7,423</u>	<u>\$ 22,803</u>	<u>\$ 119</u>	<u>\$ 2,454</u>	<u>\$ 13,449</u>	<u>\$ 21,848</u>	<u>\$ 94,687</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF HALIFAX, VERMONT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 7

	Halifax Celebration	Cemetery	Office Equipment	Reappraiser & Lister Fund	Municipal Planning Grant	Niles Cemetery	Records Restoration	Scott & Eames Fund	Total Non- Major Funds
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax penalties and interest	-	-	-	-	-	-	-	-	-
Fees and licenses	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	7,332	-	-	1,538	-	8,870
Charges for current services	-	-	1,881	-	-	-	1,881	-	3,762
Interest	-	-	-	-	-	-	-	-	-
Other revenues	10,639	-	425	-	-	-	-	16,000	27,064
Total revenues	10,639	-	2,306	7,332	-	-	3,419	16,000	39,696
EXPENDITURES									
General government	-	-	-	36,464	-	-	-	-	36,464
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and social services	-	16,249	-	-	-	-	-	-	16,249
Conservation and development	802	-	-	-	-	-	-	-	802
Debt service expenditures	-	-	-	-	-	-	-	-	-
Principal and lease payments	-	-	-	-	-	-	-	10,000	10,000
Interest	-	-	-	-	-	-	-	299	299
Capital expenditures	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Total expenditures	802	16,249	-	36,464	-	-	-	10,299	63,814
Excess (deficiency) of revenues over (under) expenditures	9,837	(16,249)	2,306	(29,133)	-	-	3,419	5,701	(24,119)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	5,000.00	-	-	-	-	-	-	5,000
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	5,000	-	-	-	-	-	-	5,000
Net change in fund balances	9,837	(11,249)	2,306	(29,133)	-	-	3,419	5,701	(19,119)
Fund balances, July 1, 2020	7,218	17,145	5,117	50,866	119	2,454	10,030	16,147	109,096
Fund balances, June 30, 2021	\$ 17,055	\$ 5,896	\$ 7,423	\$ 21,733	\$ 119	\$ 2,454	\$ 13,449	\$ 21,848	\$ 89,977

The notes to the financial statements are an integral part of this statement.

TOWN OF HALIFAX, VERMONT
BALANCE SHEET
CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 8

	Resurfacing Fund	Bridge Fund	New Town Garage Fund	Equipment Fund	Total Reserve Funds
ASSETS					
Cash	\$ 57,501	\$ 20,236	\$ 7,806	\$ (7,083)	\$ 78,460
Grants receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 57,501	\$ 20,236	\$ 7,806	\$ (7,083)	\$ 78,460
LIABILITIES					
Accounts payable	-	-	-	-	-
Accrued expenses	-	-	-	22,099	22,099
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	22,099	22,099
DEFERRED INFLOWS OF RESOURCES					
Unavailable grant receivables	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Assigned	57,501	20,236	7,806	(29,182)	56,361
Total fund balances	57,501	20,236	7,806	(29,182)	56,361
Total liabilities, deferred inflows of Resources and fund balances	\$ 57,501	\$ 20,236	\$ 7,806	\$ (7,083)	\$ 78,460

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF HALIFAX, VERMONT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 9

	Resurfacing Fund	Bridge Fund	New Town Garage Fund	Equipment Fund	Total Reserve Funds
REVENUES:					
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES:					
General government	-	-	-	-	-
Public works	-	1,264	-	250,991	252,255
Public safety	-	-	-	-	-
Conservation, recreation, and community development	-	-	-	-	-
Capital expenditures					
General government	-	-	-	-	-
Public works	-	-	-	191,191	191,191
Public safety	-	-	-	-	-
Debt Service					
Payments	-	-	-	85,136	85,136
Interest	-	-	-	8,825	8,825
Total Expenditures	-	1,264	-	536,143	537,407
Excess/(Deficiency) of Revenues Over Expenditures	-	(1,264)	-	(536,143)	(537,407)
Other Financing Sources:					
Loan Proceeds	-	-	-	-	-
Transfers out	-	-	-	-	-
Transfers in	30,000	10,000	-	624,189	664,189
Total Other Financing Sources	30,000	10,000	-	624,189	664,189
Net Change in Fund Balances	30,000	8,736	-	88,046	126,782
Fund Balances - July 1, 2020	27,501	11,500	7,806	(117,228)	(70,421)
Fund Balances - June 30, 2021	\$ 57,501	\$ 20,236	\$ 7,806	\$ (29,182)	\$ 56,361

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Batchelder Associates, PC

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Select Board
Town of Halifax, Vermont
Halifax, Vermont

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Halifax, Vermont ("Town"), as of and for the year ended June 30, 2021, which collectively comprise the Town's basic financial statements and have issued our report thereon dated March 16, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the management recommendation letter included with the audit report, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses. These are described in the Schedule of Findings and Deficiencies in Internal Control as Items 2021-01 and 2021-02.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* for year ending June 30, 2021.

We noted certain other matters that we reported to management of the Town in a separate letter. There are no documented responses included with this audit.

This report is intended solely for the information and use of management, Board of Selectmen, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Batchelder Associates, PC

Batchelder Associates, PC
Vermont License # 945
Barre, Vermont
March 16, 2022

TOWN OF HALIFAX, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
FOR THE YEAR ENDED JUNE 30, 2021

Deficiencies in Internal Control:

Material Weaknesses:

2021-01 Reconciliation of Balance Sheet Accounts

<i>Criteria:</i>	Internal controls should be in place to provide for the reconciliation of all balance sheet accounts to supporting documentation on a monthly basis in order to detect and correct errors in account balances.
<i>Condition:</i>	A number of balance sheet accounts such as cash accounts, due to/from, accounts payable, accrued expenses, accrued payroll and payroll tax liabilities were not reconciled to the actual balances at year end which resulted in various adjustment to revenue and expenses. In some cases, accounts not owned by the Town were included and accounts owned by the Town were omitted.
<i>Cause:</i>	Unknown.
<i>Effect:</i>	The Town's account balances were incorrect, both under and overstated.
<i>Recommendation:</i>	We recommend that all balance sheet accounts be reconciled to supporting documentation in order to detect and correct errors, as well as be complete and include only Town owned accounts.

Management's Response:

2021-02 Town Policies and Management Controls

<i>Criteria:</i>	Internal controls should be in place regarding bank account transfers to other funds as well approval of invoices paid with Town funds.
<i>Condition:</i>	Transactions took place without proper approval.
<i>Cause:</i>	Unknown.
<i>Effect:</i>	This deficiency in the internal control structure lends itself to misleading information and incorrect financial reporting.
<i>Recommendation:</i>	We recommend that the Town enact a policy that requires appropriate officials to obtain the appropriate knowledge to perform the financial reconciliation and approval of invoices and bank transfers.

Management's Response: