TOWN ROAD AND BRIDGE STANDARDS

(June 5, 2019)

MUNICIPALITY OF Windham, VERMONT

The Legislative Body of the Municipality of Windham hereby adopts the following Town Road and Bridge Standards which shall apply to the construction, repair, and maintenance of town roads and bridges.

The standards below are considered minimums. Municipalities that have construction standards / specifications in place that meet or exceed the minimum standards: indicate adoption date and include as Appendix C. **Date of Adoption:** 10/7/2019

Municipalities must comply with all applicable state and federal approvals, permits and duly adopted standards when undertaking road and bridge activities and projects.

Any new road regulated by and/or to be conveyed to the municipality shall be constructed according to the minimum of these standards.

Circle **YES** or **NO** below to indicate town adoption of that section of the Standards

Road and Bridge Standards Sections	Hydrologically-connected road segments*	Non-hydrologically-connected road segments**
Section 1 – Municipal Road Standards	**YES** (Required by Act 64)	**YES** **NO**
Section 2 – Class 4 Road Standards	**YES** (Required by Act 64)	**YES** **NO**
	Town wide	
Section 3 - Perennial stream- bridge and culvert standards	**YES** (Required by DEC Stream Alteration Standard)	
Section 4 – Intermittent stream crossings	**YES** **NO**	
Section 5 - Roadway construction standards	**YES** **NO**	
Section 6 - Guardrail standard	**YES** **NO**	
Section 7 - Driveway access standard	**YES** **NO**	

Road segments – ANR Resources Atlas includes a map layer of all of Vermont's municipal roads divided into 100-meter (328 foot) segments, each with a unique identification number.

***Hydrologically-connected road segments** - are those municipal road segments and catch basin outlets, Class 1-4, as shown on the ANR Natural Resources Hydrologically-connected municipal road segment layer (http://anrmaps.vermont.gov/websites/anra5/) or the Road Erosion Inventory Scoring (MRGP Implementation Table portal) layer (https://anrweb.vt.gov/DEC/IWIS/MRGPReportViewer.aspx?ViewParms=True&Report=Portal).

****Adoption of standards on non-hydrologically-connected road segments** does not indicate that these road segments are then subject to the Municipal Roads General Permit (MRGP).

Municipalities may also find additional resources in the latest version of the *Vermont Better Roads Manual*. https://vtrans.vermont.gov/sites/aot/files/highway/documents/ltf/Better%20Roads%20Manual%20Final%202019.pdf

Road and Bridge Standards Sections

Section 1 – Municipal Road Standards - See Appendix A

These standards are required by Act 64 and the DEC Municipal Roads General Permit (MRGP) for hydrologically-connected roads only.

Municipalities may adopt Section 1 Road standards by road type for non-hydrologically-connected roads/segments/catch basins.

Section 2 – Class 4 Road Standards - See Appendix A

Section 3 - Perennial stream - bridge and culvert standards

Bridge and culvert work on perennial stream crossings must conform with the statewide DEC Stream Alteration Standard.

"Perennial stream" means a watercourse or portion, segment, or reach of a watercourse, generally exceeding 0.25 square miles in watershed size, in which surface flows are not frequently or consistently interrupted during normal seasonal low flow periods. Perennial streams that begin flowing subsurface during low flow periods, due to natural geologic conditions, remain defined as perennial. All other streams, or stream segments of significant length, shall be termed intermittent. A perennial stream shall not include the standing waters in wetlands, lakes, and ponds.

Streambank stabilization and other in-stream work must conform with the statewide DEC Stream Alteration Standard.

For River Management Engineer Districts: https://dec.vermont.gov/sites/dec/files/wsm/rivers/docs/RME_districts.pdf

Section 4 – Intermittent stream crossings – See Appendix B for sizing table and graphic. These standards are above and beyond the culvert standards in Section 1.

"Intermittent streams" are defined as streams with beds of bare earthen material that run during seasonal high flows but are disconnected from the annual mean groundwater level.

Section 5 - Roadway construction standards – Sub-base and gravel standards

All new or substantially reconstructed gravel roads shall have 12 inches* thick gravel sub-base, with an additional 3 inches* top course of crushed gravel.

All new or substantially reconstructed paved roads shall have 15 inches* thick gravel sub-base.

*Municipalities shall indicate their own construction criteria.

Section 6 - Guardrail standard

When a roadway, culvert, bridge, or retaining wall construction or reconstruction project results in hazards such as foreslopes, drop offs, or fixed obstacles within the designated clear-zone, the AASHTO Roadside Design Guide will govern the analysis of the hazard and the subsequent treatment of that hazard. For roadway situations, an approved barrier system may be steel beam guardrail with 6-foot posts and approved guardrail end treatment. If there is less than 3 feet from the rail to the hazard, then steel beam guardrail with 8-foot posts shall be used. The G-1D is an example of an approved guardrail end treatment. For bridge rails systems, VTrans bridge rail standards shall be referenced

Section 7 - Driveway access standard

The municipality has a process in place, formal or informal, to review all new drive accesses and development roads where they intersect town roads, as authorized under 19 V.S.A. Section 1111. Municipality may reference Vtrans Standard *A-76 Standards for Town & Development Roads* and *B-71 Standards for Residential and Commercial Drives*; the Vtrans *Access Management Program Guidelines*; and the latest version of the *Vermont Better Roads Manual* for other design standards and specifications.

Passed and adopted by the Legislative Body of the Municipality of Windham **, State of Vermont on** October 7 **, 20** 19

Selectboard / City Council / Village Board of Trustees:

10.7.19

10.7.19

Appendix A

Section 1: MUNICIPAL ROAD STANDARDS

The following standards constitute the minimum required Best Management Practices (BMPs) for municipal roads. These standards shall apply to the construction, repair, and maintenance of all town roads and bridges.

It is the municipality's responsibility to maintain all practices after installation. Roads not meeting these standards must implement the BMPs listed below in order to meet the required town's standards.

Feasibility

Municipalities shall implement these standards to the extent feasible. In determining feasibility, municipalities may consider the following criteria: The implementation of a standard listed in of this documentation does not require the acquisition of additional state of federal permits or noncompliance with such permits, or noncompliance with any other state or federal law. The implementation of a standard does not require the condemnation of private property; impacts to significant environmental and historic resources, including historic stone walls, historic structures, historic landscapes, or vegetation within 250 feet of a lakeshore; impacts to buried utilities; and excessive hydraulic hammering of ledge.

Standards for All Construction and Soil Disturbing Activities

Following construction and soil disturbance on a road, all bare or unvegetated areas shall be revegetated with see and mulch, hydroseeded, or stone lined within 5 days of disturbance of soils, or, if precipitations is forecast, sooner.

Standards for Gravel and Paved Roads with Ditches

Baseline Standards for Gravel and Paved Roads with Ditches

The following are the standards for all gravel and paved municipal roads with drainage ditches, whether or not erosion is present. These standards also apply to all new construction and significant upgrades of stormwater treatment practices.

A. Roadway/Travel Lane Standards
   1. Roadway Crown
      a. *Gravel roads shall be crowned, in or out-sloped:*
         Minimum: ¼ inch per foot
         Recommended: ¼ inch to ½ inch per foot or 2% - 4%
      b. Paved/ditched roads shall be crowned during new construction, redevelopment, or repaving where repaving involves removal of the existing paving.
         Minimum: 1/8 inch per foot or 1%
         Recommended: 1% - 2%
   2. Shoulder berms (also called Grader/Plow Berm/Windrows)
      Shoulder berms shall be removed to allow precipitation to shed from the travel lane into the road drainage system. Roadway runoff shall flow in a distributed manner to the drainage ditch or filter area and there shall be no shoulder berms or evidence of a "secondary ditch". Shoulder berms may remain in place if the road crown is in-sloped or out-sloped to the opposite side of the road from berm side of road. The shoulder berm standard only applies to gravel roads with drainage ditches.

B. Road Drainage Standards

Roadway runoff shall flow in a distributed manner to grass or a forested area by lowering road shoulders or conversely by elevating the travel lane level above the shoulder. Road shoulders shall be lower than travel lane elevation. If distributed flow is not possible, roadway runoff may enter a drainage ditch, stabilized as follows:

1. For roads with slopes between 0% and 5%: At a minimum, grass-lined ditch, no bare soil. Geotextile and erosion matting may be used instead of seed and mulch. Alternatively, ditches may be stabilized using any of the practices identified for roads with slopes 5% or greater included in subpart B.2 below.

   Recommended shape: trapezoidal or parabolic cross section with mild side slopes; 2 foot horizontal per 1 foot vertical or flatter and 2-foot ditch depth.

2. For roads with slopes 5% or greater but less than 8%:
   a. Stone-lined ditch: minimum 6 to 8-inch minus stone or the equivalent for new practice construction. Recommended 2-foot ditch depth from top of stone-lined bottom,
   b. Grass-lined ditch with stone check dams[1], or
   c. Grass-lined ditch if installed with disconnection practices such as cross culverts and/or turnouts to reduce road stormwater runoff volume. There shall be at least two cross culverts or turnouts per segment disconnecting road stormwater out of the road drainage network into vegetated areas or spaced every 160 feet.

3. For roads with slopes of 8% or greater: Stone-lined ditch.
   a. For slopes greater than or equal to 8% but less than 10%: minimum 6 to 8-inch minus stone or the equivalent for new construction. Recommended 2-foot ditch depth from top of stone-lined bottom.
   b. For slopes greater than 10%: minimum 6 to 8-inch minus stone. Recommended 12-inch minus stone or the equivalent. Recommended 2-foot ditch depth from top of stone-lined bottom.

4. If appropriate, bioretention areas, level spreaders, armored shoulders, and sub-surface drainage practices may be substituted for the above road drainage standards.

C. Drainage Outlets to Waters & Turnouts

Roadway drainage shall be disconnected from waterbodies and defined channels, since the latter can act as a stormwater conveyance, and roadway drainage shall flow in a distributed manner to a grass or forested filter area. Drainage outlets and conveyance areas shall be stabilized as follows:

1. Turn-outs – all drainage ditches shall be turned out to avoid direct outlet to surface waters.

2. There must be adequate outlet protection at the end of the turnout, based upon slope ranges below. Turnout slopes shall be measured on the bank where the practice is located and not based on the road slope.
   a. For turnouts with slopes of 0% or greater but less than 5%: stabilize with grass at minimum. Alternatively, stabilize using the practices identified in subpart b – c below, when possible.
   b. For turnouts with slopes 5% or greater: stabilize with stone.
   c. For slopes greater than 5% but less than 10%: minimum 6-inch to 8-inch minus stone or the equivalent for new construction.
   d. For slopes greater than 10%: minimum 6 to 8-inch minus stone or equivalent for new construction. Recommend 12-inch minus stone or the equivalent.

[1] See check dam installation specifications.

Drainage and Intermittent Stream Culvert Standards

The following are the required culvert standards for all gravel and paved roads with ditches where rill or gully erosion is present. These standards also apply to new construction and significant upgrades of stormwater treatment practices.

1. Municipal Culverts (Drainage and Intermittent Streams)
    1. Culvert end treatment or headwall required for areas with road slopes 5% or greater if erosion is due to absence of these structures. End treatment or headwall is required for new construction on slopes 5% or greater.

    2. Stabilize outlet such that there will be no scour erosion, if erosion is due to absence or inadequacy of outlet stabilization. Stone aprons or plunge pools required for new construction on road slopes 5% or greater.

    3. Upgrade to 18-inch culvert (minimum), if erosion is due to inadequate size or absence of structure.

    4. A French Drain (also called an Underdrain) or French Mattress (also called a Rock Sandwich) sub-surface drainage practice may be substituted for a cross culvert.

2. Driveway Culverts within the municipal ROW
    1. Culvert end treatment or headwall required for areas with road slopes of 5% or greater, if erosion is due to absence of these structures. End treatment or headwall is required for new construction.

    2. Stabilize outlet such that there will be no scour erosion, if erosion is due to absence or inadequacy of outlet stabilization. Stone aprons or plunge pools required for new construction.

    3. Upgrade to minimum 15-inch culvert, 18-inch recommended, if erosion is due to inadequate size or absence of structure.

Standards for Paved Roads with Catch Basins

Catch Basin Outlet Stabilization: All catch basin outlets shall be stabilized to eliminate all rill and gully erosion. Catch basin outfall stabilization practices include: stone-lined ditch, stone apron, check dams and culvert header/headwall.

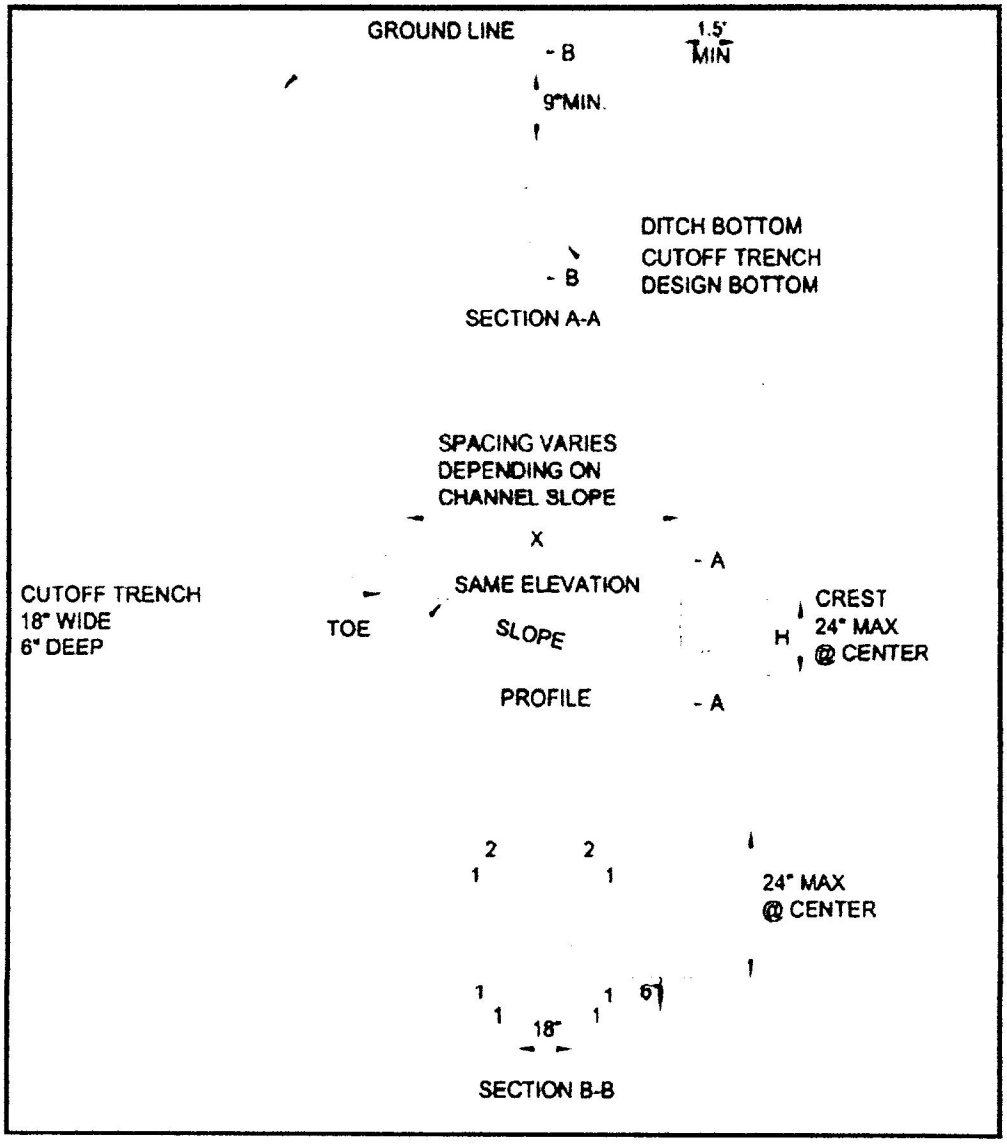
Stone Check Dam Specification

- Height: No greater than 2 feet. Center of dam should be 9 inches lower than the side elevation
- Side slopes: 2:1 or flatter
- Stone size: Use a mixture of 2 to 9-inch stone
- Width: Dams should span the width of the channel and extend up the sides of the banks
- Spacing: Space the dams so that the bottom (toe) of the upstream dam is at the elevation of the top (crest) of the downstream dam. This spacing is equal to the height of the check dam divided by the channel slope.

$$\text{Spacing (in feet)} = \frac{\text{Height of check dam (in feet)}}{\text{Slope in channel (ft/ft)}}$$

- Maintenance: Remove sediment accumulated behind the dam as needed to allow channel to drain through the stone check dam and prevent large flows from carrying sediment over the dam. If significant erosion occurs between check dams, a liner of stone should be installed.

Check Dam Specification:



Section 2: STANDARDS FOR CLASS 4 ROADS

Stabilize any areas of gully erosion with the practices described above or equivalent practices. Disconnection practices such as broad-based dips and water bars may replace cross culverts and turnouts.

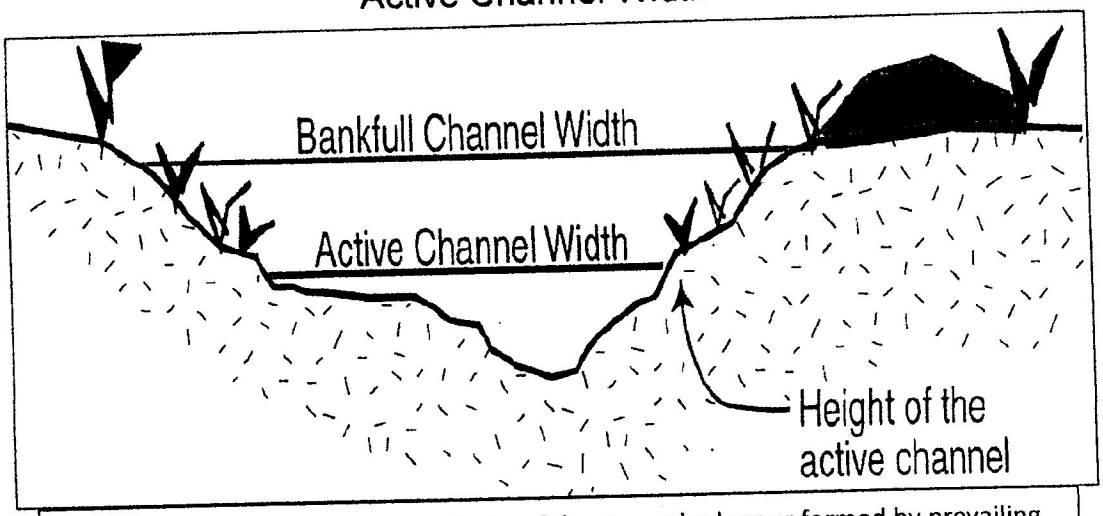
Appendix B

Active Channel Culvert Sizing for Intermittent Stream Crossings

Choose the drainage area closest to your crossing site drainage area

Drainage Area *(Acres)*	Minimum Diameter for Culverts on Intermittent Streams *(inches)*
4	15
8	18
16	24
20	30
40	36
50	42
80	48
120	60
160	66
200	*Streams with drainage areas of 160 acres or greater are likely to be perennial. Adhere to the VTDEC Technical Guidance for Identification of Perennial Streams*
320	
350	
450	
640	

Active Channel Width



Active Channel Width means the limits of the streambed scour formed by prevailing stream discharges, measured perpendicular to streamflow. The active channel is narrower than the bankfull width (approximately 75%) and is defined by the break in bank slope and typically extends to the edge of permanent vegetation.

Culvert sizing for crossings on intermittent streams: Determine the Active Channel Width by field measurements, ***the culvert size should meet or exceed the Active Channel Width***. To obtain the measurements go to the crossing location and obtain several upstream Active Channel Width measurements in riffle (fast moving water) narrower channel locations. The selected channel width should be a representative average of the field measurements. In the absence of field measurements, the drainage areas in the table can be used.

NOTIFICATION OF APPOINTMENT

DATE: October 7, 2019

TO: Dawn Bower

THE SELECT BOARD OF THE TOWN OF WINDHAM, VERMONT HEREBY APPOINTS

YOU AS: Windham Meeting House Committee Member

FOR A TERM OF: 3 YEAR(S)

FOR THE OFFICIAL RECORD, PLEASE HAVE YOUR OATH OF OFFICE ADMINISTERED AT YOUR EARLIEST CONVENIENCE.

SELECT BOARD:

Maureen Bell DATE: 10.7.19

DATE: 10.7.19

DATE:

Original to Appointee

Copy to Town Clerk for Record

Additional Copy to _____

NOTIFICATION OF APPOINTMENT

DATE: October 7, 2019

TO: Louise Johnson

THE SELECT BOARD OF THE TOWN OF WINDHAM, VERMONT HEREBY APPOINTS

YOU AS: Windham Meeting House Committee Member

FOR A TERM OF: 2 YEAR(S)

FOR THE OFFICIAL RECORD, PLEASE HAVE YOUR OATH OF OFFICE ADMINISTERED AT YOUR EARLIEST CONVENIENCE.

SELECT BOARD:

_____ DATE: 10.7.19

_____ DATE: 10.7.19

_____ DATE: _____

Original to Appointee

Copy to Town Clerk for Record

Additional Copy to _____

NOTIFICATION OF APPOINTMENT

DATE: October 7, 2019

TO: Ross Cumming

THE SELECT BOARD OF THE TOWN OF WINDHAM, VERMONT HEREBY APPOINTS

YOU AS: Windham Meeting House Committee Member

FOR A TERM OF: 1 YEAR(S)

FOR THE OFFICIAL RECORD, PLEASE HAVE YOUR OATH OF OFFICE ADMINISTERED AT YOUR EARLIEST CONVENIENCE.

SELECT BOARD:

Maureen Bell DATE: 10.7.19

DATE: 10.7.19

DATE:

Original to Appointee

Copy to Town Clerk for Record

Additional Copy to _____

EASTMAN SAND & GRAVEL, LLC
PO BOX 993
CHESTER, VT 05143

PHONE: (802)875-2819 FAX:(802)875-6567

October 7, 2019

Town of Windham
5976 Windham Hill Road
Windham, VT 05359

I hereby submit a bid of $13.95 per yard for approximately 2000 yards of 9/16"screened road sand delivered to the Windham Town Garage for the 2019-20 winter season.

Respectfully submitted,

Palmer Goodrich

$10.00 at the P.t

hill construction group, inc.

1129 middletown road
Andover, vt 0 5 1 4 3
802-875-1407
swhill@vermontel.net

September 24, 2019

The Town of Windham VT
5976 Windham Hill Road
Windham, VT 05359

SAND BID 2019/2020

- Winter Sand: up to 2,500 yards
- Material available throughout the winter

FOB Adams Pit: $12.50 yd
Delivered to Windham Town Garage: $ 15.50 yd

A combination of FOB and Delivered is an option.

Recd 10/1/19

Ernest K Friedli
631 Burbee Pond Rd
Windham, Vermont 05359

September 22, 2019

Windham Selectboard
576 Windham Hill Rd
Windham, VT 0535

On the evening of the next selectboard meeting, I am requesting a 15-minute time to address the subject of the increased taxes of 25% for the year of 2019 due in October.

The problem I am having is that the board does not understand that I am not looking for any one answer but rather that the problem goes much further.

I will be prepared to provide a short resume to address this subject.

Respectfully,

To whom it May concern.

There is a culvert on my property which appears to be blocked. It runs under White Road.

I am not sure who to reach out to to get this culvert cleared.

Hilda Cohen
1220 White Road
Parcel ID 040228

917 604 4553

for Selectmen
10/3/19

		2019 Budget	2019 Actual	2019 remaining	2020 Request
38	**Planning Commission**				
39	**Consulting Services**	**1,000**			1,000
40	**Education & Seminars**	**600**	60		600
41	**Legal Services**	**4,000**	202.75		3,500
42	**Mileage**	**250**			250
43	**Payroll**				
44	**Commissioners**	**3,500**	3500		4,000
45	**Secretary Clerk**	**500**			0
46	**Employer Fica/Medicare**	**306**	306		306?
47	**Printing and Copying**	**300**			150
48	**Published Public Notices/Ads**	**150**	230.32		300
49	**Planning Commission Total**	**10,606**	~~493~~ 4299.07	10,113 6,306.93	10,106

Meeting Needs | Changing Lives

SEVCA

SOUTHEASTERN VERMONT COMMUNITY ACTION

Our mission is to enable people to cope with, and reduce the hardships of poverty, create sustainable self-sufficiency, and reduce the causes and move toward the elimination of poverty.

Serving Windham & Windsor Counties

CRISIS INTERVENTION
FUEL ASSISTANCE
FINANCIAL FITNESS
FOOD STAMP OUTREACH
HEAD START
HOME REPAIR
HOMELESSNESS PREVENTION
HOUSING ASSISTANCE
JOB READINESS
MATCHED SAVINGS ACCOUNTS
MICRO BUSINESS SUPPORT
THRIFT STORES
VOLUNTEER INCOME TAX ASSISTANCE
WEATHERIZATION
WORKFORCE DEVELOPMENT

91 Buck Drive
Westminster
Vermont 05158
802.722.4575
800.464.9951
fax 802.722.4509
sevca@sevca.org
www.sevca.org

September 25, 2019

Board of Selectmen
Town of Windham
5976 Windham Hill Road
Windham, VT 05359

Dear Selectmen,

We are in receipt of the Town's check in the amount of $325.00. On behalf of Southeastern Vermont Community Action, I would like to thank the residents of the Town of Windham for their commitment to help their neighbors in need.

This contribution will help SEVCA continue to pursue its mission of reducing the causes of and moving toward the elimination of poverty.

Thank you.

Sincerely,

Stephen Geller
Executive Director

/jr

Town of Windham

5976 Windham Hill Road
Windham, VT 05359

27 September 2019

To: Erica Van Alstyne
6186 Popple Dungeon Rd
North Windham, VT 05143

From: Marcia Clinton, Health Officer
Town of Windham

Re: Improper disposal of garbage and negligent care of a goat

I recently received another complaint of garbage accumulating around your trailer. Upon a visit to your homestead the Casella dumpster was overflowing with plastic bags of trash. There was also assorted trash around the dumpster and your trailer. This amount of trash on your property is an attraction for unwanted animal activity. Last year in May you were in the same situation and received a legal order to clean up the trash on your property. Please contact Casella to empty the dumpster and clean up the trash in the yard.

I also saw that you have a goat that I believe is not receiving basic care as required by Vermont law. This goat was chained by a neck collar and lying in dirt. Fresh, clean water should be available at all times, but I did not see any water available to this goat. Goats are ruminants and should have a forage-based diet. As he/she was on a short chain, this goat did not have access to a grassy pastureland. Vermont law requires that goats are provided with shelter that protects them. A stand of trees, shed, or barn can all be considered shelter. Goats must also be provided with a dry place to rest. Sanitary conditions should be maintained which includes dry, clean bedding. I saw no shelter for this goat and although chained close to a shed, he/she did not access to enter this shed. Information for basic care for a goat can be found on the website vermonthumane.org. Either give this goat proper basic care or give the goat to someone who has means to care for a goat, or I will have to report this problem to the Humane Society.

Thank you for your cooperation.

c.c. Select Board, Town of Windham
Billie Jean Clay, property owner
Joe Lamson, Constable, Town of Windham

Ernest K Friedli
631 Burbee Pond Rd
Windham, Vermont 05359

October 7, 2019
Windham Town Selectboard

Ref: Taxes and Town Report

I am here this evening to again express my concern for the recent tax invoice indicating an increase of 25.6% over 2018.

I referred to the 2018 Town Report to find the reason for this increase. I am of the opinion that the tax payers of Windham may be entitled to rebates. Only a very deep review of the details of the accounts and procedures will prove or disprove that concern.

To begin:

School tax (approx. 70% of total taxes)		2018	2019	%
Attached copies of Tax Book rates:	residential	1.5470	2.1510	+ 20.8
	Non-residential	1.5229	1.7808	-1.6

I note this in passing and leave this to others.

With regard to 2019 Municipal Taxes: Roads 3 items: Increase +45.7%
General: + 1.7%

Town Report: Over past several years, there has been an increasing number of reports removed.

Cash Flow Attach #2 : I have attached a resume of previous cash flow reports. It indicates:

		change	Total YR end
Year-end bank balances:	2016	-373,107	905,271
	* 2017	+654,179	1,559,450
	* 2018	+226,118	1,785,568

*** These last two years were not recorded in the Town Report.**

It is a summary of the years prior; also added is the reserved funds and surplus fund which has grown to 1,340,832.

Attachment #3 (One of two pages "Delinquent Taxes" which has been discontinued): Reflects historical data to provide trends in uncollected tax data and collected delinquent taxes, penalty and interest. Yr. end 2018 is reported to be 89,324. It would show that 2017 ended with 44,020.

Page 2: This omitted report would show that the growth in overall taxes 2006 thru 2019 has gone up 127% (9.7% per/yr.) Delinquent taxes should be considered accounts receivable. This subject requires further discussion as these incoming amounts are not anticipated nor budgeted. But interest and penalty, and prior year overdue taxes should become funds to apply to the next fiscal year. Interest and penalty collected over 12 years was 112,500. Prior years taxes collected was 1,212,264.

Page 2 continued: If this report had been added, it would have reflected Municipal taxes for 2018 at 658,332, a reduction of 41,027 from 2017. (-6.2%).

Over the period of 12 years, the town municipal taxes increased or decreased yearly by -9% to +16%, with 2019 to be 45%. Repeat: Change in 13 years +127%. Avg 9.7%

One more comment: The Income and Expense report is reported with non-tax accounts, i.e.: loggers' bonds, housing rehab, etc. Balance of this income/expense report does not reconcile with yearend reported bank balance; therefore, it does not reconcile.

This is a partial report of my reviewing the latest Town Report. Other omitted reports of meaningful information have not been touched on.

Who is in charge?
Who is the financial officer?
Who is responsible for the Town Report and its contents?

For twenty-five years the town's clerk/treasurer managed the Town Report. To assist in that endeavor, the assistant treasurer, assistant clerk, with three others assisting with organizing. Prior to beginning this endeavor, the Town Auditors provided their review and provided a final Auditor's Report. Every page was reviewed and passed muster by the clerk/treasurer. Before the computer was introduced, the report was typed.

With the computer, every financial document came from the treasurer, or as instructed by the clerk to provide such other documents.

I suggest strongly that attention to providing a meaningful Town Report be reviewed. This brief overview has only touched on a few of the confusing, missing and errors found.

One only needs to go back some years to find what was a considered a Town Report of Merit.

Attachment 1

TOWN OF WINDHAM, VERMONT

2018 TAX BOOK
TAX RATE INFO

RATE NAME	TAX RATE
Non-Residential Education (1.547 + .6568)	2.2038
Residential Education (1.7808 + .6568)	2.4376
Roads	0.3972
General Funds	0.1848
Bridges and Retreatment	0.0748
Total Town Rate	0.6568

Attachment 1

TOWN OF WINDHAM, VERMONT

2019 TAX BOOK
TAX RATE INFO

RATE NAME	TAX RATE
Non-Residential Education (1.5229 + 0.8622)	2.3851
Residential Education (2.1510 + 0.8622)	3.0132
Bridges and Retreatment	0.1074
General Funds	0.1850
Roads	0.5084
Road Machinery	0.0614
Total Town Rate	0.8622

+ 27.6%

	Non	Res
2019	1.5229	2.1510
2018	1.5470	1.7808
	-.0241	+.3702
	-1.6%	+20.8%

Year	Yr End		Change	Cash Flow From Town Report Lowest Point	Month	Reserved Funds *	Year End Surplus **
2005	690,000						
2006	976,000		286,000				
2007	780,000		(196,000)				
2008	663,000		(117,000)				
2009	762,600		99,600	235,979			
2010	796,905		34,305	278,534	july		
2011	337,553	Irene	(459,352)	194,849	july		
2012	455,825	w loan	118,272	126,778	aug		
2013	915,012		459,187	139,028	sept		
2014	1,172,678		257,666	278,701	sept	200,528	972,150
2015	1,278,378		105,700	529,035	aug	331,000	947,378
2016	905,271		(373,107)	384,892	sept	135,935	769,336
2017	1,559,450		654,179	no town report		284,824	1,273,627
2018	1,785,568		226,118	no town report		444,736	1,340,832
2019							

* The monies that legally remain at the end of the year (restricted, designated, etc.

IE: Under budgeted funds

Capital Accounts ie: Town shed bldg structure; town office, etc

State road restricted funds not yet spent and approved tax derived funds for future

Others IE: Restoration, Dog funds, Listers State derived funds

** May be called "Rainy Day", "Emergency "Contingency" "Float"but must be managed with voters approval.

Report was discontinued

Bank reconciliation report removed.

No 2018 report

Delinquent Tax Report 2017

(all cents rounded)

	Segment 1				Segment 2				Segment 3			
	As of January 1, 2017				As of November 1, 2017 (taxes were due October 31)				With added overdue taxes for 2017 Year End 2017			
Year	# yrs	Principal	Interest	Penalty	# yrs	Principal	Interest	Penalty	# yrs	Principal	Interest	Penalty
2008	2	3,939	3,696	315	1	794	701	64	1	794	709	64
2009	2	915	728	73	2	915	830	73	2	916	837	73
2010	2	5,865	4,341	469	1	2,405	2,044	192	1	2,405	2,068	192
2011	6	10,103	4,146	808	4	6,735	4,506	539	4	6,735	4,574	539
2012	7	10,213	4,989	817	6	6,576	3,418	526	6	6,576	3,484	526
2013	7	17,509	6,779	1,401	6	13,586	6,743	1,087	6	13,586	7,015	1,087
2014	11	13,450	3,313	1,076	10	12,612	4,583	1,009	10	12,612	4,709	1,009
2015	18	18,203	2,129	1,456	17	17,169	3,419	1,374	14	14,992	3,326	1,134
2016	51	99,153	1,958	2,975	19	22,143	2,385	1,771	17	20,173	2,562	1,556
2017	0		(All taxes due October 31)		40	82,008	1,537	0	38	44,020	2,216	1,318
TOTALS	106	179,352	32,078	9,390	106	164,944	30,167	8,635	99	122,809	31,500	7,497
		52 Property Owners			51 Property Owners				40 Property Owners			
			Totals	220,821				201,745				161,807
											Net Change	-58,563

* *Late Payment Fees: Interest: 1% per month on principal Penalties: 3% on Jan 1, 2017 & 5% additional on July 1, 2017*

Total Delinquent Taxes and Late Payment Fees Collected 2017

Principal	Interest	Penalty	Credit	Total
152,370	6,416	3,021	0	161,807

Abated: None

Number of Properties Tax Sale: None

This report reflect three periods in the current year.

Segment 1: reports that 52 property owners were in arrears for 106 years for an average of approximately 2 per owner.
Segment 2: number of property owners was reduced by 40 during ten months but with the addition of 2017, 40 more were added.
Segment 3: indicates an improved situation with a reduction to 99 years and 40 property owners, and a reduction of $58,563 at end of year over previous year.

Note to all Property Owners: 69% of total taxes is school taxes. This sum is collected from the Town each year regardless of whether the property owner has paid or not, leaving it to the Towns to manage the State School Tax Delinquency.

The current situation indicates a problem with several property owners that will necessitate that the Town will need to consider a tax sale event.

The following Report provides a historical review of previous years and the trends in delinquent taxes.

Attach # 2

Year	Yr End		Change	Cash Flow From Town Report Lowest Point	Month	Reserved Funds *	Year End Surplus **
2005	690,000						
2006	976,000		286,000				
2007	780,000		(196,000)				
2008	663,000		(117,000)				
2009	762,600		99,600	235,979			
2010	796,905		34,305	278,534	july		
2011	337,553	Irene	(459,352)	194,849	july		
2012	455,825	w loan	118,272	126,778	aug		
2013	915,012		459,187	139,028	sept		
2014	1,172,678		257,666	278,701	sept	200,528	972,150
2015	1,278,378		105,700	529,035	aug	331,000	947,378
2016	905,271		(373,107)	384,892	sept	135,935	769,336
2017	1,559,450		? 654,179	no town report		284,824	1,273,627 ?
2018	1,785,568		226,118	no town report		444,736	1,340,832 ←
2019							

? .

* The monies that legally remain at the end of the year (restricted, designated, etc.

IE: Under budgeted funds

Capital Accounts ie: Town shed bldg structure; town office, etc

State road restricted funds not yet spent and approved tax derived funds for future

Others IE: Restoration, Dog funds, Listers State derived funds

** May be called "Rainy Day", "Emergency "Contingency" "Float"but must be managed with voters approval.

Report was discontinued

Bank reconciliation report removed.

#2

Discontinued

CASH FLOW

Month		Year 2009	Year 2010	Irene Year 2011	Irene Follow On Year 2012	Year 2013	Year 2014	Year 2015	Year 2016
Start		663,652	762,904 ad	796,905	317,672	455,825	915,012	1,131,870	1,431,322
Jan	End	617,464	754,991	861,394	270,879	425,952	899,649	1,132,930	1,360,803
Feb	End	571,199	715,736	836,353	216,508	385,632	848,365	1,073,861	1,248,292
Mar	End	534,268	682,626	795,162	325,137	400,687	831,552	1,028,653	1,208,227
Apr	End	532,967	648,083	775,579	626,187	393,545	797,580	1,004,377	1,199,139
May	End	344,089	295,909	425,443	214,419	255,639	396,309	640,913	843,638
June	End	279,947	282,224	398,999	251,801	376,329	376,323	600,669	785,804
July	End	281,545	278,534	194,849	152,296	494,806	316,347	574,332	449,066
Aug	End	235,979	348,830	269,013	126,778	343,608	303,864	529,035	428,499
Sept	End	383,050	407,053	199,177	305,156	139,028	278,701	705,390	384,892
Oct	End	1,405,438	1,132,177	1,239,639	1,046,150	1,653,853	1,767,867	1,971,335	1,845,154
Nov	End	779,664	845,683	418,977	482,064	999,295	1,128,191	1,520,613	1,024,377
Dec	End	762,599	796,905	337,553	455,825	915,012	1,131,870	1,431,322	1,005,703
				Residual Loan	100,000				
					355,825				

Indicates lowest position in year [box]

2017 1,559 450
2018 1,785,568

2005 690K ~~926K~~
06- 976K
007 750K
08 663K