

Village of North Bennington



Annual Report

2023

www.northbennington.org

A Tribute to Gerry Elwell

This year's Village Annual Report is dedicated to longtime Water Department Superintendent, Gerald Elwell.

Gerry was one of only three Superintendents of the North Bennington Water Department in the last 100 years.

Gerry worked part time in high school for the Water Department, under Superintendent Ken Couch. After graduating from high school, he entered the United States Marine Corps and upon his return, he began working for the North Bennington Water Department. When Ken Couch retired as Superintendent, Gerry took over the responsibilities. Gerry's tenure at the Water Department spanned 48 years, most of it as the Superintendent, and it was the only job he ever had. Gerry had a sincere interest and concern for watching over the water system and ensuring its' quality. While Superintendent, he also served as a Village Trustee and coached baseballs teams for the North Bennington Little League. Gerry's last duty as superintendent was to train his successor, Ted Fela. Passing on his knowledge was important to him for maintaining the high level of water system operation that users have come to expect. Gerry felt the time had come for him to step down as Superintendent at the end of 2011.

Upon retiring as Superintendent, Gerry was appointed to the North Bennington Board of Water Commissioners. His experience and long-term knowledge of the water system was a huge asset to the Board. Never wanting to be the center of attention, he quietly listened to discussions and then offered his opinion when asked.

North Bennington recognizes Gerry's lifetime of dedication to our Village.

Cover painting "Prospect Street" 2012 by Brian Hewitt

Born and raised on a dairy farm (Double TT Farms) on the Shaftsbury/North Bennington line, Brian is no stranger to the rural landscapes of Vermont.

Upon graduating from UVM he landed in several cities including DC, Manhattan and San Francisco. Later he lived on the coast of Maine and returned to North Bennington in 2011 to care for his aging father, Merritt. This was intended to be temporary and planned on returning to his career in print media. But with some time on his hands, he picked up a paint brush and has been working as a fulltime artist since at the family homestead on Harvest Hills.

Brian currently sells his work, both originals and reproductions, in several Vermont galleries. Feel free to reach out with any questions about his work and your own commissioned painting.

brianhewittfineart.com

TABLE OF CONTENTS

Village Officers and Employees.....	4
Annual Village Meeting Minutes	5-7
Village Clerk Expense Report.....	8-11
Treasurer Report Village Accounts & Balances	12
Delinquent Tax Collector's Report	13
Trustees Report.....	14-16
Board Water Commission Report.....	17-18
Water Board Budget.....	19
Development Review Board	20
Zoning Administrator's Report.....	21
North Bennington Fire Department Report.....	22
John G. McCullough Library Report	23-27
Lake Paran Recreation	28-29
Bennington County Regional Commision	30
Board Meeting Dates	31
Vermont Arts Exchange	32-33
Park McCullough.....	34
North Bennington Tree Committee.....	35
Sage City Symphony.....	36-37
Water Fund Audit.....	38-51
Notes	52-54
Warning for Annual Village Meeting	55

Village Officers and Employees

Moderator			John Ulrich	
Treasurer			Doug Buggee	treasurer@villagenorthbennington.org 802-430-2199
Village Clerk			Lori Elwell	lwelwell@hotmail.com 802-447-7450
Trustees:				
3 year term expires 2024			Scott Creedy	scottcreedy711@gmail.com
3 year term expires 2024			Mary Rogers	info@villagenorthbennington.org 518-598-9042
3 year term expires 2026			Tara Lowary	t.lowary@gmail.com 973-819-7462
3 year term expires 2025			Ray Mullineaux	rhullino@gmail.com
3 year term expires 2026			Matthew Patterson	pattersonvnb@gmail.com
Highway Department:			Normand Leblanc	1-802-442-7474
			Kyle Harris	
Water Department:			Ted Fela	nbwd2009@gmail.com 802-442-3883
			Zachary Bull	
			James Ostrander	
Water Board Members:				
Term Expires	October	2025	Steve Goodrich, Chair	stevegoodrichqph@yahoo.com
Term Expires	October	2026	Arla Sampsell	
Term Expires	October	2027	Joe Herrmann, Vice Chair	
Term Expires	October	2028	David Shaughnessy	david@burrandmccallum.com
Term Expires	October	2024	Ed Myers Jr.	
Chief of Fire Department		2024	Keith Cross Sr.	
Zoning Administrator			Chris Damon	zoning@villagenorthbennington.org 802-430-3168
Delinquent Tax Collector			Doug Buggee	treasurer@villagenorthbennington.org 802-430-2199
Planning Commission Members:				
Term Expires	April	2025	Kim Hall, Co-Chair	hobhouse@gmail.com
Term Expires	April	2026	Matthew Patterson	pattersonvnb@gmail.com
Term Expires	April	2024	Robert Howe	
Term Expires	April	2024	Chris Damon	nobzacd@gmail.com
Term Expires	April	2025	Mary Rogers, Co-Chair	info@villagenorthbennington.org
Term Expires	April	2026	Steve Lenox	stevelenox260@gmail.com
Term Expires	April	2026	Joseph Macbeth	jmacbeth@nadsp.org
Development Review Board Members:				
Term Expires	April	2024	Hugh Crowl	hcrowl@gmail.com
Term Expires	April	2026	James Williams	james@williamsfinancial.net
Term Expires	April	2026	Nick Disorda	pangaeavt@gmail.com
Term Expires	April	2024	Tara Lowary, Chair	t.lowary@gmail.com
Term Expires	April	2025	Kim Hall	hobhouse@gmail.com

BCRC Commssioner - Dana Rozycki

WEBSITE www.villagenorthbennington.org

Village of North Bennington Annual Meeting Minutes

Village of North Bennington
Annual Village Meeting
Tuesday, March 21, 2023 – 7:30 PM
Carriage Barn – Park McCullough Grounds

Trustees & Public Officials Present – Mary Rogers, Chair; Tara Lowary, Trustee; Ray Mullineaux, Trustee; Scott Creedy, Trustee; Matthew Patterson, Trustee; John Ulrich, Moderator; Doug Buggee, Treasurer; Lori Elwell, Village Clerk

Public Present – Cindy Mangsan, Steve Gillette, Mary Rogers, Bill Christian, Kathy Velon, John Breen, John Lamson, John Ulrich, Judy Crane, Joe Chirchirello, Alysa DelTufo, William Greer, Sandra Magsamen, Dan Delurey, Mark Barry, Ethmad Yassir, Kim Hall, Cynthia Hall, Barb Croff, James Santatcangelo, Michelle Semour, Steve Lenox, Erin McKenny, Candy Cuthbert, Tom Fels, Jennifer Fels, Peter Crabtree, Muriel Rice, Matthew Patterson, Lori Elwell, Ray Mullineaux, Mark Rogers, Laura Novak, Bob Novak, Jennie Rozycki, Dana Rozycki, Janice Lerrigo, George Lerrigo, Emily Hunter, Scott Creedy, Doug Buggee, Timmy Bullock

The Annual Meeting of the Village of North Bennington was called to order at 7:30 PM by Moderator John Ulrich.

The Warning for the Annual Village Meeting was read by Moderator John Ulrich.

Article One: To hear and dispose of the reports of the Village Officers for the year.

- Resident John Lamson asked if there were any unusual expenses for the year. . Treasurer Buggee discussed the purchase of a new firetruck for the Village of North Bennington.
- Trustee Patterson reviewed the Trustees Report for 2022, highlighting specific events and occurrences.
- George Lerrigo made a motion to approve Article One. John Lamson seconded this motion, and it was so voted.

Article Two: To see what sum the Village will vote to cover appropriations made at this meeting and for the current and incidental expenses or authorize the trustees to borrow the necessary funds for that purpose; authorize the trustees to spend unanticipated

revenue; and also authorize the trustees to set the tax rate upon completion of the Grand List.

- Treasurer Doug Buggee reviewed the overall budget noting specifics that should be detailed.
- Janice Lerrigo made a motion to accept and approve Article Two. This was seconded by Tom Fels and so voted unanimously.

Article Three: To elect a Moderator, Clerk, Treasurer, Collector of Taxes, and three Auditors for the ensuing year; and two trustees for three years.

- Mr. Ulrich accepted nominations for Moderator. A nomination for John Ulrich for Moderator was made. There being no further nominations, a motion was made to elect John Ulrich as Moderator. This was seconded and so voted with no discussion or opposition.
- Mr. Ulrich accepted nominations for Village Clerk. Erin McKenny nominated Lori Elwell for Village Clerk. Mary Rogers seconded this nomination for Village Clerk. There being no further nominations, a motion was made to elect Lori Elwell for Village Clerk. This was seconded and so voted with no opposition or discussion.
- Mr. Ulrich accepted nominations for Village Treasurer. Mark Rogers nominated Doug Buggee for Village Treasurer. Ray Mullineaux seconded this motion. There being no further nominations for Village Treasurer, a motion was made to elect Doug Buggee for Village Treasurer. This was seconded and so voted with no opposition or discussion.
- Mr. Ulrich accepted nominations for Collector of Taxes. Ray Mullineaux nominated Doug Buggee for Collector of Taxes. Mark Rogers seconded this motion. There being no further nominations for Collector of Taxes a motion was made to elect Doug Buggee for Collector of Taxes. This was seconded and so voted with no discussion or opposition.
- Resident John Lamson explained the purpose of Village Auditors. Mr. Ulrich accepted nominations for three Auditors for the ensuing year. There being no nominations, three Village auditor's seats are currently vacant.
- .
- Mr. Ulrich accepted nominations for one trustee for three years. There was a nomination and a second for Matthew Patterson. There being no further nominations it was so voted by all residents in attendance.
- Mr. Ulrich accepted nominations for one trustee for three years. There was a nomination and a second for Tara Lowary. There being no further nominations it was so voted by all residents in attendance.

Article Four: Shall the Village of North Bennington allocate a one-time additional \$1,760.00 to Paran Recreations for the purpose of managing nuisance weeds in Lake Paran?

- Alysa DeItufo explained the purpose of this request in detail. She noted that additional information regarding this subject could be found on Lake Paran's website. She stressed the importance of this project and the seriousness of the weed situation.
- A motion was made by John Lamson, and seconded by John Breen, to allocate a one-time additional \$1,760.00 to Paran Recreations. This was so voted by all residents in attendance.

Article Five: Shall the Village of North Bennington allocate additional annual funding of \$2,000.00 to the North Bennington Outdoor Sculpture Show? This will bring the total annual allocation to \$2,500.00.

- NBOSS Chair Joe Chirchirello explained the request for more funding for the North Bennington Outdoor Sculpture Show. Prizes are now given; equipment and labor must be hired to move and place sculptures and maintenance is required in many cases.
- A motion was made by Ray Mullineaux, and seconded by Jennifer Fels, to allocate additional annual funding to the NBOSS in the amount of \$2,000.00 bringing their total annual allocation to \$2,500.00. This was so voted.

Article Six: To discuss any other business found proper when met.

McCullough Library Director Jennie Rozycki, discussed the library renovations, new features and products and encouraged everyone to stop in.

A motion was made by Dana Rozycki to adjourn the Village of North Bennington Annual Meeting at 9:00 PM. This was seconded by James Santacangelo and so voted.

Lorine Elwell
Village Clerk
North Bennington

VILLAGE OF NORTH BENNINGTON
Expense & Revenue Report

GENERAL GOVERNMENT	Fiscal Year Ending June 30, 2023			Fiscal Year Ending June 30, 2024		Remaining Budget	BUDGET 2024-2025
	Budget	Actual	Variance	Budget	7 Month Actual		
VILLAGE OFFICE	\$ 16,000	\$ 17,861	\$ (1,861)	22,000	\$ 9,460	\$ 12,540	22,000
VILLAGE TREASURER	4,500	5,986	(1,486)	5,700	5,018	682	5,700
VILLAGE CLERK	4,200	7,622	(3,422)	7,500	3,385	4,115	7,500
VILLAGE SECRETARY	4,500	4,500	0	7,500	4,000	3,500	7,500
VILLAGE BOOKKEEPER	4,900	4,900	0	5,700	5,000	700	5,700
TRUSTEES' FEES	5,000	5,000	0	5,000	2,500	2,500	5,000
TRUSTEES' EXPENSES	500	0	500	500	278	222	750
DRB & PLANNING	7,200	7,110	90	5,500	3,550	1,950	7,500
DEPOT MAINTENANCE	7,750	29,502	(21,752)	10,000	16,970	(6,970)	49,000
STORAGE SHED MAINTENANCE	2,000	0	2,000	2,000	0	2,000	2,000
LEGAL FEES	5,000	8,707	(3,707)	5,000	6,340	(1,340)	7,000
TAX LOAN					301,091		
AUDIT RESERVE FUND		0	0	0	0	0	0
DEPOT RESERVE FUND	3,000	3,000	0	4,000	0	4,000	4,000
ZONING PERMITS	(2,000)	(5,340)	3,340	(2,000)	(2,091)		(2,500)
MISC REVENUE & ARPA	(1,000)	(4,969)	3,969	(6,000)	(10,672)	0	(2,000)
DEPOT RESERVE FUNDS ADVANCED		(9,375)	9,375			0	(17,000)
TAX LOAN-INCOME			0		(295,000)	0	0
TOTAL GENERAL GOVERNMENT	\$ 61,550	\$ 74,504	\$ (12,954)	\$ 72,400	\$ 49,829	\$ 23,899	\$ 102,150

FIRE DEPARTMENT	Fiscal Year Ending June 30, 2023			Fiscal Year Ending June 30, 2024		Remaining Budget	BUDGET 2024-2025
	Budget	Actual	Variance	Budget	7 Month Actual		
OFFICER & DRILL PAY	\$ 3,850	\$ 5,205	\$ (1,355)	3,850	\$ 3,239	\$ 611	3,550
FIRE DEPT-NEW EQUIPMENT	5,000	1,512	3,488	5,000	0	5,000	5,000
FIRE DEPT-GEAR REPLACEMENT	5,000	30,282	(25,282)	5,000	195	4,805	5,000
FIRE Fighter-GEAR REPLACEMENT				0			12,000
FIRE DEPT-TRAINING	3,200	5,657	(2,457)	3,200	468	2,732	4,200
FIRE TRUCK MAINTENANCE	4,500	2,696	1,804	4,000	7,755	(3,755)	4,000

GAS & DIESEL	5,000	7,210	(2,210)	8,000	1,215	6,785	6,500
FIRE HOUSE EXPENSE	9,000	19,131	(10,131)	10,000	3,767	6,233	10,000
COMMUNICATIONS	4,000	4,439	(439)	4,000	1,582	2,418	4,000
SPECIAL POLICE	250	250	0	250	0	250	250
New Truck Payment				18,930	18,930	0	18,930
FIRE TRUCK REPLACEMENT FUND	20,000	0	20,000	26,000	0	26,000	25,000
FIRE HOUSE RENO SINKING	5,000	5,000	0	5,000	0	5,000	5,000
SMALL EQUIPMENT RESERVE	4,000	0	4,000	4,000	0	4,000	4,000
SINKING FUNDS ADVANCED		(14,000)	14,000				0
TOTAL FIRE DEPARTMENT	\$ 68,800	\$ 67,382	\$ 1,418	\$ 97,230	\$ 37,151	\$ 60,079	\$ 107,430

PUBLIC WORKS	Fiscal Year Ending June 30, 2023			Fiscal Year Ending June 30, 2024		Remaining Budget	BUDGET 2024-2025
	Budget	Actual	Variance	Budget	7 Month Actual		
Parks Maintenance	\$ 5,000	\$ 10,134	\$ (5,134)	\$ 5,000	\$ 10,480	\$ (5,480)	\$ 5,000
Parks Reserve	5,000	5,000	-	0	0	0	2,500
STREET LIGHTS	17,000	16,333	667	18,000	9,345	8,655	16,000
PARKS REVENUE & ARPA	(6,000)	(6,000)	0	(14,000)	(6,000)	(8,000)	(6,000)
TREE REMOVAL				5,000		5,000	5,000
TREE REMOVAL RESERVE FUND	2,000	0	2,000	2,000	0	2,000	2,000
Perm. Speed sign				7,500		7,500	0
TOTAL PUBLIC WORKS	\$ 21,000	\$ 25,467	\$ (4,467)	\$ 23,500	\$ 13,825	\$ 9,675	\$ 24,500

HIGHWAY	Fiscal Year Ending June 30, 2023			Fiscal Year Ending June 30, 2024		Remaining Budget	BUDGET 2024-2025
	Budget	Actual	Variance	Budget	7 Month Actual		
HIGHWAY WAGES	\$ 112,795	\$ 109,131	\$ 3,664	\$ 119,051	\$ 58,575	\$ 60,476	122,266
HIGHWAY PAYROLL TAXES	9,024	8,011	\$ 1,013	9,500	4,532	4,968	9,500
HEALTH INSURANCE	12,500	12,142	358	13,750	5,967	7,783	15,000
HIGHWAY-NEW EQUIPMENT	20,000	21,238	(1,238)	20,000	66,214	(46,214)	15,000
SIDEWALK TRACTOR	10,000	0	10,000	10,000	58,453	(48,453)	13,128
BACKHOE/DUMP TRUCK	36,000	16,237	19,763	36,000	0	36,000	0
EQUIPMENT MAINTENANCE	5,000	39,764	(34,764)	6,000	6,427	(427)	6,000
VEHICLE MAINTENANCE	10,000	14,873	(4,873)	12,000	3,643	8,357	10,000
OIL & GAS	8,000	0	8,000	12,400	6,776	5,624	12,400

GARAGE ALL EXPENSES	25,000	15,729	9,271	25,000	7,830	17,170	22,000
HIGHWAY MAINTENANCE	84,500	158,588	(74,088)	90,000	45,083	44,917	95,000
SALT & SAND	24,000	38,131	(14,131)	36,000	7,815	28,185	36,000
Truck Financing							12,000
EMPLOYEES' RETIREMENT FUND	6,200	6,288	(88)	6,700	0	6,700	7,700
SIDEWALK RESERVE FUND	8,000	8,000	0	8,000	0	8,000	8,000
BACKHOE RESERVE FUND	4,500	4,500	0	4,500	0	4,500	4,500
TRACTOR RESERVE FUND	3,500	3,500	0	3,500	0	3,500	3,500
TRUCK RESERVE FUND	26,000	0	26,000	26,000	0	26,000	26,000
Mower Reserve				2,000		2,000	2,000
GARAGE IMPROVEMENT FUND	5,000	5,000	0	6,000	0	6,000	6,000
SALE OF EQUIPMENT	0	(10,105)	10,105	0	(137,790)	0	(2,000)
HIGHWAY REVENUE	(31,000)	(52,842)	21,842	(31,000)	(33,555)	0	(35,000)
ROAD REPAIR CARRY FWD		(50,000)	50,000	0	(5,000)	5,000	0
TOTAL HIGHWAY	\$ 379,019	\$ 348,185	\$ 30,834	\$ 415,401	\$ 94,970	\$ 180,086	\$ 388,994

HIGHWAY GRANT PROJECTS	Fiscal Year Ending June 30, 2023			Fiscal Year Ending June 30, 2024		Remaining Budget	BUDGET 2024-2025
	Budget	Actual	Variance	Budget	7 Month Actual		
Structures Grant - Culvert		60,051			58,689	0	
MERP GRANT					(4,000)		
Culvert - Mechanic +							70,000
Culvert - Grant income					(187,058)		(30,000)
TOTAL OTHER EXPENDITURES	\$ -	\$ 60,051	\$ -	\$ -	\$ (132,369)	\$ -	\$ 40,000

Payments to Other Organizations	Fiscal Year Ending June 30, 2023			Fiscal Year Ending June 30, 2024		Remaining Budget	BUDGET 2024-2025
	Budget	Actual	Variance	Budget	7 Month Actual		
MCCULLOUGH LIBRARY	\$ 27,500	\$ 27,500	\$ -	\$ 27,500	\$ 27,500	\$ -	\$ 30,500
PARK MCCULLOUGH HOUSE	1,500	1,500	0	1,500	1,500	0	1,500
SAGE CITY SYMPHONY	500	500	0	500	500	0	500
VAE ALLOCATION	5,000	5,000	0	5,000	5,000	0	5,000
BENN COUNTY REG. COMM.	5,000	5,000	0	5,000	5,000	0	5,000
PARAN RECREATION	5,000	5,000	0	6,760	6,760	0	5,000
GRANDVIEW	2,000	2,000	0	2,000	2,000	0	2,000

SUNRISE FAMILY RESOURCE	500	500	0	500	500	0	500	0	500
TREE COMMITTEE	1,500	1,500	0	1,500	1,500	0	1,500	0	1,500
OUTDOOR SCULPTURE SHOW	1,000	500	500	2,500	2,500	0	2,500	0	2,500
NB ROUNDTABLE	1,000	1,000	0	1,000	500	500	1,000	500	1,000
BENN COUNTY CHORAL	1,000	500	500	500	0	500	500	500	500
MCWATERS PARK									
TOTAL OTHER ORGS	\$ 51,500	\$ 50,500	\$ 1,000	\$ 54,260	\$ 53,260	\$ 1,000	\$ 56,000	\$ 56,000	\$ 56,000

OTHER EXPENDITURES	Fiscal Year Ending June 30, 2023			Fiscal Year Ending June 30, 2024		Remaining Budget	BUDGET 2024-2025
	Budget	Actual	Variance	Budget	12 Month Actual		
INSURANCE	\$ 28,000	\$ 36,428	\$ (8,428)	\$ 31,500	\$ 21,240	\$ 10,260	\$ 35,000
TOTAL OTHER EXPENDITURES	\$ 28,000	\$ 36,428	\$ (8,428)	\$ 31,500	\$ 21,240	\$ 10,260	\$ 35,000

Operating Transfers Out (In)	Fiscal Year Ending June 30, 2023			Fiscal Year Ending June 30, 2024		Remaining Budget	BUDGET 2024-2025
	Budget	Actual	Variance	Budget	7 Month Actual		
CONTINGENCY FUND	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
TOTAL OPERATING TRANSFERS	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000

TOTAL EXPENDITURES	Fiscal Year Ending June 30, 2023			Fiscal Year Ending June 30, 2024		Remaining Budget	BUDGET 2024-2025
	Budget	Actual	Variance	Budget	7 Month Actual		
TOTAL EXPENDITURES	650,869	732,722	(81,853)	748,291	819,072	293,999	849,574
TOTAL REVENUE	(40,000)	(69,205)	29,205	(53,000)	(681,166)	(8,000)	(94,500)
NET EXPENDITURES	610,869	663,517	(52,648)	695,291	137,906	285,999	755,074

To: Village of North Bennington
From: Doug Buggee, Treasurer

Re: Account Balances June 2023

<u>Account</u>	<u>6/30/2023</u>
General Fund - Unrestricted SWEEP	279,114.49
EFT Account	1,676.43
Delinquent Tax Account	5,227.28
Tax Account	5,901.97
Tax Account Sweep	
CASH ACCOUNT BALANCE	291,920.17
RESTRICTED FUNDS	
Firehouse Reserve Fund	44,507.62
Fire Equipment Reserve-New	15.22
Fire Truck Reserve Fund	4,693.25
Loan Fund	63,019.66
Salt Shed Reserve Fund	8,741.42
Highway Reserves Sweep:	191,398.04
Sidewalk Reserve Fund	46,367.20
Backhoe Reserve Fund	27,047.02
Tractor Reserve Fund	36,829.37
Truck Reserve Fund	67,147.40
Tree Removal	4,002.04
Garage Fund	10,005.01
General Reserves Sweep:	52,278.50
Audit Reserve Fund	10,207.25
Village Contingency Fund	24,762.20
Depot Renovation Fund	17,309.05
Parks Reserve Fund	40,042.47
ARPA Reserve	160,919.88
Total Restricted	565,616.06
TOTAL FUNDS	857,536.23

NOTES:

VILLAGE OF NORTH BENNINGTON
PROPERTY TAXES
July 1, 2022 - June 30, 2023

Taxes Billed & Due 11/10/22

NB Highway	369,127.70	
NB General	175,289.07	
NB Fire	73,411.66	
Local Share for school	3,139.13	
Late Homestead Penalty	368.65	
Total Billed	621,336.21	\$ 621,336.21

Collections by Treasurer	Total Received	599,471.94	
Delinquent Taxes to Delinquent tax Collector	Total Delinquent	19,158.71	
	Credits - to be refunded	2,705.56	
	Total Collections & Delinquent		\$ 621,336.21

Disbursements	Village	596,332.81	
	Refunds/Overpayments	2,705.56	
	School - Local Share	3,139.13	
	Total Disbursed	602,177.50	

Delinquent Balance 7/1/22		\$ 2,117.00	
	2022-23 Delinquencies	19,158.71	
	Payments Received	(18,120.18)	
	Abatements	0.00	
	Adjustments	(309.87)	
Delinquent Balance 7/1/23		\$ 2,845.66	

Interest Collected	\$ 384.55
Penalty Collected	\$ 1,320.01

Respectfully submitted
Doug Buggee
Treasurer/Delinquent Tax Collector

The Village Trustees submit the following report on the activities of 2023.

The 2022 Annual Village Meeting was held Tuesday March 21, 2023, and hosted by the Park McCullough House in the Carriage Barn. We thank all those who attended the meeting and provided input and guidance. Citizen engagement is critical to assisting Trustees with reasoned and sound decision making.

Matthew Patterson and Tara Lowary selflessly agreed to new terms as Trustees. Mr. Doug Buggee was voted in as Treasurer and Collector of Taxes. Doug served admirably during his first year and is well positioned for future success. Lorine Elwell continues her remarkable years serving as Clerk and Secretary.

A mere thank you seems insufficient to express gratitude to Norm Leblanc and Kyle Harris for taking care of our roads, sidewalks, parks, and buildings. Part time assistants during the late Spring and Summer months enabled a significant amount of progress on various projects.

Two paving projects were completed. In June, Prospect and Pleasant Streets were repaved in a collaborative project with the Town of Bennington and the North Bennington Water Department. Bennington upgraded sewer service to all homes on Pleasant Street and rebuilt all the to manhole covers on Prospect Street. The Water Department replaced galvanized lines from the main up to and including the curb stop. Residents had the opportunity to replace old lines on private property during the project. The blacktop sidewalk at the upper side of Prospect was repaired. Bennington College contributed to the cost of the repair. The second project occurred in October when Harlan Road was repaved.

The most significant project of the year was grant funded and involved replacing the Overlea Road culvert on the North Bennington side of the railroad tracks. A new 12x8 foot culvert now exists where there had been a mere 40" culvert. Norm sensed a good opportunity to collaborate with Matthew Perry and Vermont Arts Exchange. Matthew organized a youth group to paint designs on the exterior of the culvert before it was placed in the ground. A marvelous photograph of the painted culvert was given to Norm by an unknown but generous photographer and is available to view. Equipment acquired through the GSA Excess program (government surplus) at minimal cost enabled Norm and Kyle to do much of the work themselves. A second grant enabled refurbishing and graveling Welling Road.

Bennington County Regional Commission assisted with drafting requests for proposals for design engineering services on both Hall Street and Park Street.

The Hall Street project seeks to construct drainage, elevations, feasibility of sidewalk on one side, Village vehicle turnaround, and street reconstruction. Adding to the complexity is that existing drainage runs under at least two private dwellings and the depth and sizing of current sewer lines needs study. The Village anticipates having a multi-phased plan in 2024 for public review and comment. The proposal from MSK Engineering was accepted in September 2023. Preliminary meetings were held this Fall and included representatives from the Village, Water Department and Town of Bennington Sewer Dept.

For Park Street, we requested proposals for engineering services for a project to construct drainage, elevations, road reconstruction, evaluation of potential hazard of failing wingwalls at the creek crossing and potential mitigation of such hazard. Due to the costs involved and time needed for both projects, work on Park Street is deferred for another 1 – 2 years. It remains on the list of necessary projects.

We worked with the Bennington County Regional Commission to begin developing traffic calming measures around the Village. BCRC assisted with a request for proposal sent to several engineering firms to scope out how the intersection at Main and West Streets could be remade to slow traffic entering the Village from Water Street. The project involves better defining the crosswalk, squaring up the south side of the West Street sidewalk, repositioning the stop sign, and installing a speed table and speed monitoring sign. The Trustees accepted the proposal submitted by MSK Engineering at the January 2024 meeting.

Norm guided the Trustees to partner with Murray Brothers Inc on a preservation plan for continuing exterior repair and maintenance of the Depot on an annual basis. Unfortunately, significant deterioration of the woodwork on all 13 dormers was detected. Crown and facial molding will need replacing and new metal drip edges should be added. The total estimated expense of \$49,000 will be mitigated by existing reserve funds and is included in the 2024/25 Budget. We began a conversation with the Preservation Trust of Vermont to inquire about grant availability.

Former Trustee Mark Boudreau managed a project approved last year to use some ARPA monies for repairing and extending ball fields at Wellings Park. MSK Engineering submitted the winning bid and has completed preliminary engineering reports. The completed project will create several multi-purpose fields on one continuous level to allow a variety of sports such as soccer, lacrosse, baseball and wiffle ball to be played simultaneously without interference. Several site visits were done to take measurements and topographical surveys, study groundwater runoff, and test soil. This engineering work yielded conceptual plans for a finished project. All relevant permits were obtained. The Water Department reconnected the water service to the field. Bids for construction are anticipated to be available in Spring, 2024.

The Planning Commission tackled the need to review and revise all Zoning Bylaws to conform to current statute. Resident Kim Hall volunteered to do the massive editing. The goal is for a readable, comprehensive document guiding a user contemplating a project through all required application, information, and review steps for that project. Detailed definitions, descriptions, tables, flow charts, links to project-specific information, and maps are included. Due to the enormous amount of work and complex statutory requirements, this has been a year-long undertaking with a final draft anticipated to be posted to the website in first quarter of 2024. The Planning Commission was joined by new members Joseph Macbeth and Steve Lenox. Chaired by Tara Lowary, the Development Review Board also has new members Nick Disorda and James Williams volunteering for service. Meetings of both groups are open to the public and information can be found on the website at www.villagenorthbennington.org.

The Zoning Administrator position changed again. After another search yielded no viable candidates, Chris Damon resigned from the Development Review Board and volunteered for another term of service. In addition to the unenviable job of managing zoning applications, answering complex questions, and researching information to the DRB, Chris provides vital input to the Planning Commission. We thank him for filling these roles.

Thanks to the guidance of another resident, Tom Fels, the Village commenced a project to sort through decades' worth of old files and boxes of documents on the second floor of the Depot. With the help of Tom and the State Archivist, we made an initial sort of dozens of boxes, created a plan for the next steps of sorting, and developed a Records Management and Retention Policy. This ongoing project will take quite some time to complete.

The Village of North Bennington proudly has a long list of residents participating in our community governance. Our Village thrives due to the dedication and commitment of those volunteering their service, whether in municipal government or the various social and cultural groups and events. We encourage those who may be interested to talk to current appointees and office holders to learn the specifics of the function and perhaps become involved themselves.

Respectfully Submitted,

Mary Rogers,
Trustee Chair
The Village of North Bennington

Board of Water Commissioners Report 2023

For the year 2023, 99,994,000 gallons of water were treated at the filtration plant. This was a slight decrease over the previous year. The decrease can be attributed to the repair of leaks in the water system and a reduction of consumption from customers.

All required water testing for 2023 was completed on time, with results to be reported in our Consumer Confidence Report, delivered before July 1, 2024.

Testing included:

1. Coliform Bacteria, finished water. State requires testing to be completed twice monthly.
2. Stage #2 Disinfection Byproducts, to be completed in the months of February, May, August, and November (two sites).
3. Nitrate, to be completed once per year.
4. Volatile Organic Chemicals, once every three years.
5. PFAS, once every three years.



North Bennington Water Storage Tank.

In the spring, the Village undertook a paving project on Prospect Street and Pleasant Street. Water Department personnel replaced several galvanized services up to and including the curbstop. Three services were replaced on Prospect Street and two were replaced on Pleasant Street. In addition, three services were excavated for replacement but upon inspection it was determined that they had been previously replaced with copper pipe. Working in conjunction with the Town of Bennington during their sewer replacement project on Pleasant Street, we were able to replace two services and inspect another at no additional excavation cost to the Water Department. Replacement of the original galvanized lines is important as they are 100 years old, are prone to leaking, and have restricted flow due to corrosion.

USDA Rural Development has approved the use of remaining grant funds from the Water System Distribution Project to be used to purchase five new fire hydrants and three flushing hydrants. The fire hydrants will replace several of our aging fire hydrants in the system and the flushing hydrants will be new installations on dead ends that currently cannot be properly flushed.

The Board of Water Commissioners has completed the financial application with the State to use available emergent contaminant funding to extend a new water main down Overlea Road in order to add customers to the water system that currently have private wells with PFAS contamination. This is currently in the underwriting phase which may take several months. Additionally, the Water Department, in conjunction with Otter Creek Engineering, has completed approximately 60% of the Asset Management Plan to date. The Asset Management Plan is a crucial tool to determine usable lifespans and replacement costs of capital assets. The Asset Management Plan is dynamic and will be reevaluated and amended as needed. A completed Asset Management Plan will aid the Water Department in more readily obtaining future financial assistance and make us eligible for favorable interest rates. It is anticipated both projects will be 100% reimbursable, with no out of pocket cost to the Water Department or its customers.

The Board of Water Commissioners is currently in communication with representatives for Shaftsbury Solar VT Real Estate Holdings 1 LLC, who have proposed a large solar farm on Holy Smoke Road in Shaftsbury. The North Bennington Water Dept. source to Filtration Plant transmission main currently crosses this property within the project area. The Board of Water Commissioners commitment is to protect and maintain the integrity of the transmission main. Gauging from a preliminary proposal, we are optimistic that the Board of Water Commissioners can come to a formal agreement with Shaftsbury Solar VT Real Estate Holdings 1 LLC to replace, upgrade, and reroute approximately 3000 ft of piping.

Water quality standards continue to become stricter and the North Bennington Board of Water Commissioners are committed to supplying the highest quality drinking water to their customers. The North Bennington Water System and its operators have been commended for managing and operating the water system to the highest standards. The Board of Water Commissioners recognizes the success of having a well maintained filtration plant and water system that meets state and federal standards is due to the consistent commitment of our dedicated employees.

The Water Department financial and billing records are computerized and audited yearly by Love, Cody, and Company, of Bennington, Vermont. Copies of the audit are available upon request.

Water Board Meetings are held monthly, the first Wednesday of the month at 7:00 pm in the Rail Road Depot. Meeting dates are posted on the Village of North Bennington website, Depot Bill Board, in the Post Office, and the McCullough Library.

Board of Water Commissioners

Steve Goodrich, Chairman

Joseph Herrmann, Vice Chair

Arla Sampsell

Edward Myers

David Shaughnessy

Water Department

Theodore Fela, Superintendent, VT Class 4B Water Operator

Zachary Bull, VT Class 4B Water Operator

James Ostrander, VT Class 4B Water Operator

**NORTH BENNINGTON WATER BOARD
2024 WATER BUDGET**

Advertising	\$300.00
Property & Liability Insurance	\$19,474.00
Water Treatment Chemicals	\$31,600.00
Dues and/or Fees	\$2,000.00
Electricity	\$16,500.00
Fuel Oil/Propane	\$9,000.00
Gasoline	\$6,700.00
Legal and professional	\$15,000.00
OCE- Asset Management	\$30,000.00
OCE- Shaftsbury Solar Array	\$5,000.00
OCE- Standby Power	\$7,805.00
Audit Fees	\$15,000.00
New Equipment	\$8,500.00
Office Expenses	\$7,500.00
Bank Fees	\$150.00
Office Equipment	\$1,000.00
Landline/Cell Phone & Internet	\$3,900.00
PO Box & Bank Safety Dep	\$140.00
Bookkeeping	\$7,488.00
Payroll-Gross	\$153,242.00
Payroll Taxes	\$14,500.00
Health Insurance	\$65,373.12
Company paid Pension	\$11,000.00
Treasurer's Fee	\$8,100.00
Secretary	\$6,157.00
Payroll Processing	\$1,600.00
Repairs-Building and Equipment	\$14,500.00
Filtration Plant B&E Repairs	\$19,000.00
Repairs-Equipment	\$3,822.00
System Maintenance	\$36,000.00
Board Compensation	\$1,750.00
Water Testing	\$3,000.00
State Operating Permit Fee	\$6,700.00
Transfer – Special Reserve	\$0.00
Property Taxes- Shaftsbury	\$10,000.00
<hr/>	
Total Budget	\$541,801.12

North Bennington Development Review Board 2023

The Village Trustees appoint members to serve on the Development Review Board. The Village Trustees may appoint alternates to serve on the Development Review Board in situations where one or more members have a conflict of interest or are otherwise unable to serve. The Development Review Board is responsible for development review functions that require a public hearing under these North Bennington Bylaws. The Zoning Administrator shall refer applications to the Development Review Board to administer the provisions of these regulations, including but not limited to the power to hear and decide: applications for site plan and/or conditional use approval, design approval, applications for PUD approval, subdivision approval, changes to or additions to nonconforming uses or noncomplying structures, appeals from any decision, act, or failure to act by the Administrative Officer, requests on appeal for variances, requests for waivers, any other matter indicated as under its jurisdiction by any provision of this Bylaw.

The North Bennington Development Review Board has been busy with interpretation of the Village Zoning Bylaws and administering and issuing decisions.

The North Bennington Development Review Board members met 7-times in 2023.

Tuesday, April 18, 2023, to rule on an applicant appealing the Zoning Administrator's deny for a Short-Term rental use.

Tuesday, May 16, 2023, to review a request for a waiver to the side yard setback requirement.

Tuesday, June 20, 2023, an applicant seeks approval to construct 23 residential units and an applicant seeks approval to construct a driveway.

Tuesday, July 18, 2023, the applicant seeks variance approval to construct a Shed.

Tuesday, August 15, 2023, returning applicant seeks approval to construct 28 residential units. Applicant provides additional supporting documents for approval to construct a driveway. Applicant seeks approval of a new application referred to the DRB to construct a large accessory structure (barn)

Tuesday, September 19, 2023, The Village of North Bennington seeks to eliminate grade change between two fields and a change of contours to Welling field.

Tuesday, November 14, 2023, 12 Main Street - Application Seeks an extension to a 1-year Change in Use Permit.

2024 Meetings for the Development Review Board - Held in the Village Depot Offices, will be scheduled for the 3rd Tuesday of the month when business has been brought before the DRB.

2023 Report of the Village Zoning Administrator

NORTH BENNINGTON PLANNING AND ZONING ORDINANCE ENFORCED BUILDING PERMITS REQUIRED

The Administrative Officer, commonly referred to as the Zoning Administrator (ZA) is responsible for the administration and enforcement of zoning and other bylaws working with the Development Review Board and the Planning Commission as well as maintaining accurate and complete files of land use in the village.

An important function of the ZA is to provide property owners and other members of the public with the necessary forms to obtain any village permit or authorization required under local bylaws or ordinances regulating land development supporting the North Bennington Village Plan.

The Village Zoning Administrator issued **26** permits and **7** Administrative Opinion of Zoning Compliance In 2023.

The Village issued permits for – 1 Walkway, 1 Canopy, 6 Repairs to Porches & Decks, 1 Demolish & Rebuild Garage, 3 New Decks, 4 Sheds, 1 Driveway, 2 Decks/Porch's, 1 Fence, 1 Sign, 2 Change in use, 1 Replace Windows, 1 Barn, 1 House.

The estimated cost of all the permits issued is **\$2,600,225.00**.

The final amount added to the Grand List will be determined by the Board of Lister's following their inspection.

As always, the zoning office has been busy researching and responding to many requests for information and interpretation of the Village Zoning Bylaws.

Yes! To be in compliance with the bylaws you need a **permit** or to have a conversation with the ZA about your project to determine if an application needs to be submitted and a permit issued.

SECTION 3: GENERAL REGULATIONS 3.1 Compliance with Bylaws

1. Except as otherwise provided herein, any use not specifically permitted shall be deemed to be prohibited.

2. No land, building, or premises or part thereof shall be used, and no building, structure or part thereof shall be constructed, reconstructed, extended, enlarged, moved, or altered without an application submitted to and a permit issued by the ZA in conformity with the Village Zoning Bylaws.

At the project's completion the Zoning Administrator will issue a Certificate of Completion.

Chris Damon Zoning Administrator
PO Box 323, North Bennington, Vermont 05257-0423
ZA Cell 802-430-3168 ZA email zoning@villagenorthbennington.org

Village Zoning Map, documents, and forms can be downloaded at,

www.villagenorthbennington.org



North Bennington Fire Department.

Chief . Keith Cross
1st Asst. Keith Cross Jr.
2nd Asst. Chief Michael Pierce
3rd Asst. Chief . Joe Brown

Est. 1834

EMERGENCY DIAL 911

"ORGANIZED AND INCORPORATED IN 1834"

(802)-447-1305

2023 ANNUAL REPORT

The North Bennington Fire Department’s report for the year 2023 is as follows: 2023 has been a vibrant year for the Fire Department with many changes. We are happy to welcome the new Fire Chief Keith Cross has been with the Fire Department 44 years and has held many positions over the years of his career with the Department . We also provide our annual Fire Safety at the Village of North Bennington School for the children. It’s always our pleasure in teaching the children awareness that one day may help save a life. Remember that outside burning is NOT permitted unless you have a permit, which you may get by contacting Cindi Myers @ (802) 379-6767
 2023 is the 189th year of the North Bennington Fire Department, proudly serving our Village of North Bennington

Structure fire	05	Mutual Aid	16
Chimney Fires	03	Alarm Activations	24
Brush Fires	27	Special Calls	00
Power Lines	10	M.V.A	04
Assist Rescue & Police	08		

Total calls for 2022 = 97

Respectfully Submitted,

Chief Keith Cross

John G. McCullough Free Library
2023 Report to Village of North Bennington
December 7th, 2023

Library Contact Information:

John G. McCullough Free Library
Physical Address: 2 Main Street North Bennington, VT 05257
Mailing Address: PO Box 339 North Bennington, VT 05257
Telephone: 802.447.7121
Website: www.mcculloughlibrary.org

Contact Information:

Jennie Rozycki, Library Director
Mailing Address: PO Box 695 North Bennington, VT 05257
Email Address: mclibrary@comcast.net
Phone number: 802.447.7121 (office)

Judy Crane, Trustees Chair
Mailing Address: 432 South Street C-14 Bennington, VT 05201
Email Address: heyjude1226@outlook.com
Phone Number: 802.379.2434

Mary Rogers, Treasurer
Mailing Address: 163 Matt Drive North Bennington, VT 05257
Email Address: mary.r.rogers@gmail.com
Phone Number: 802.447.7687

Community Appropriations Requested:

Town of Bennington: \$48,000.00 Received in 2023: \$42,500.00

Village of North Bennington: \$30,500.00 Received in 2023: \$27,500.00

Town of Shaftsbury: \$25,200.00 Received in 2023: \$25,200.00

How will these funds be used to support the North Bennington community? Funds will be used to meet the library's operating expenses. All North Bennington residents are encouraged to activate their McCullough Library memberships to take advantage of the library's wide array of resources, services and free events for all ages. Subscribing to the library's monthly e-newsletter is a great way to keep up-to-date with news, opportunities, and events. Examples of how the library has delivered on its mission of service to Bennington residents can be found below.

Mission:

The John G. McCullough Library is an essential community center: a comfortable and welcoming place where people of all ages can satisfy their curiosity, stimulate their imaginations, become better informed, and connect to the online world. Our library cultivates a stable, vital, and dynamic community by facilitating lifelong learning and literacy at all levels.

2023 Successes:

General Service Updates: The McCullough Library's building reopened to visitors on December 1st, 2022, after the completion of critical repairs, accessibility upgrades and air quality improvements. Since reopening, area residents eagerly returned to the library in record numbers. New and renewed memberships, door traffic, use of the collection, and event attendance have reached an all-time high. Use of the library's digital collections (Libby for ebooks and digital audiobooks and Kanopy for video streaming) remained high, even after the building reopened. Use of the new Laura Nowak Memorial Meeting Room on the library's second floor has grown steadily in its first year.

Increased Hours of Operation: An exceptionally generous donation made it possible for the library to respond to the public’s longstanding request for an increase in hours when it reopened in December 2022. The library is open Tuesdays 10:00 AM- 8:00 PM, Wednesdays, Thursdays, and Fridays 10:00 AM- 6:00 PM and Saturdays 10:00 AM to 2:00 PM. More information about this funding opportunity and related fundraising challenge can be found in the “Plans and Expectations” section of this report.

Youth Services: At a time when so many are concerned about the recent pandemic’s lingering effects on the reading and social skills of young people, they may take heart in the rousing success of the McCullough Library’s Youth Services department in the past year. The library’s Summer Reading Program is a great example of these efforts and their impact on young people in our community. Organized and led by Youth Services Librarian Gizelle Guyette, 126 young people registered for Summer Reading. Together, they tracked 111,550 minutes of reading over the summer, and more than 800 people attended Summer Reading events hosted by the library. Author visits to area schools, SuperbOwl Sunday (live owls!), and a host of other opportunities for young people and families rounded out a robust schedule of events.

Partnership with Village School of North Bennington: The library piloted a unique partnership with the Village School of North Bennington in January. The library’s Assistant Director, Cassidy Kokasko, is now also employed at the Village School as their school librarian. The Village School pays for Cassidy’s work at the school, and the two organizations split the cost of benefits. This contract with the Village School has enabled both organizations to efficiently employ and retain a talented librarian on a full-time basis.

2023- 2026 Strategic Plan: The library completed its three-year Strategic Plan in June. This plan is available on the library’s website.

Friends of the Library Auction Fundraiser: The Friends of the Library held a combination virtual/ live auction event in September, which was tremendously successful. With relatively few overhead expenses, the Friends of the Library surpassed their goal and raised over \$14,000 for library events, museum passes, craft supplies, and special projects. While the Friends remain on the lookout for an indoor space for book storage, sorting, and sale(s), auctions remain a viable fundraising option for this group.

Building improvements: A fresh coat of paint was applied walls of the lobby, staircase, and second floor landing. New carpeting on the first floor and the staircase will likely be installed by the end of 2023 or the beginning of 2024.

Setbacks:

Website Improvements: The library was unable to put in place accessibility and improved event promotions on its website without additional software and software subscriptions. Software costs for these improvements are included in this year's funding request.

Construction Delays: Supply chain and local skilled labor shortages delayed the completion of some parts of the recent building renovation and preservation project. Final components should be completed in early 2024.

Gift Card Fundraiser: A gift card fundraiser held in April 2023 to replace a gala dinner event at a local restaurant, was not successful. This effort raised only a few hundred dollars. The library's Trustees plan to return to gala dinners in 2024.

Plans and Expectations for 2024:

Bonnie Dundas Youth Room Project: Thanks to a generous donation from the family of former Children's Librarian Bonnie Dundas and gifts from other donors, much-needed repairs and updates to the youth services room will be made in 2024. Grant funding is being sought to supplement these donations. Guided by feedback from young people and caregivers, updates will include sanding and re-sealing the floors, new shades for the windows, a fresh coat of paint, uniform shelving on casters, and improved seating options for visitors of all ages.

Fundraising for Library Equity and Sustainability Fund: The increase in library hours described above is directly related to an extraordinary funding and fundraising opportunity. The McCullough Library's Equity and Sustainability Fund, established with the Vermont Community Foundation in early 2023, will create supplemental income for the library to guarantee benefits and competitive wages for staff, and provides the public with more opportunity to take advantage all the library offers. Bridge funding was given to put these changes in place immediately. A fundraising effort to supplement this large gift and make these improvements permanent launched

its preliminary, “quiet” phase in early 2023. These first phases have been successful; as of this report, nearly \$200K has been raised. The second, more public phase of this campaign will commence in 2024.

Zinio: Building on the continued popularity of Libby, the library’s ebook and digital audiobook lending app, we’re planning to purchase a subscription to Zinio, a collection of more than 3,000 popular magazines, available on an unlimited basis to McCullough Library members.

Sustainable Libraries Initiative: The McCullough Library is the first library in the county and one of a handful in Vermont to join the Sustainable Libraries Initiative, a relatively new certification program through the American Library Association. The certification process enables the library to develop and advance environmentally sound, socially equitable, and economically feasible practices to intentionally address climate change and co-create thriving communities.

Accessibility and Energy Efficiency Upgrades: Building on the success of the recent renovation project, the library is actively preparing for the second phase of accessibility improvements: the construction of an addition to the West Street portion of the building. Plans include a new ramp and rear entry to the building, and an elevator to the second floor. Library staff are working to secure funding to guide this proposed project through the review and document approval phases to put it in the best possible position when it applies for state and federal capital improvement grant funding through the Vermont Department of Libraries. In the meantime, smaller accessibility projects, including some new furnishings and a reconfiguration of the library’s first floor, are pending grant funding. The library is also pursuing funding to assist with the cost of repairs to and better insulation for the building’s many windows, which will help with energy costs and consumption.

Respectfully submitted,

-Jennie Rozycki, Library Director

12/7/2023

Lake Paran

Summer 2023



Jump In

Mission: *Paran Recreations INC* is a not-for-profit recreational facility located in historic North Bennington, Vermont. We are one of only 2 lakes in the state of Vermont that is neither operated by a state/municipal entity or a home-owners association. This makes us uniquely able to provide programming that is responsive to our community. Our mission is to be stewards of the local environment and bring the natural beauty of Southern Vermont to people of all backgrounds, while also providing healthy, outdoor fun!

At Paran Recreations INC, we believe that connecting people with the natural world not only enhances physical and mental well-being but also fosters a deeper appreciation for our environment. Over the years, we have made a significant impact by offering a diverse range of outdoor activities, including hiking, fishing, and educational programs.

2023 Highlights: This year has marked a pivotal chapter in our commitment to Lake Paran, a precious community asset that not only enriches our lives with nature's beauty but also serves as a crucial barrier against flood risks for our downstream residents. In our role as stewards of Lake Paran, we have faced challenges head-on, aiming to preserve the lake's ecological balance and secure its future as a recreational haven.

With the values of environmental, social, and recreational pillars in mind, below is a list of some accomplishments of our past summer season:

- Thanks to the Fund for North Bennington, we distributed over 25 free memberships to families in our community.
- We offered 4 weeks of swim lessons
- 6 weeks of Our Village Camp, a camp in partnership with North Bennington organizations and offered full scholarships to 50% of campers.
- We were the host site of MAYCA Studios' Summer Lake Camp for 11 weeks
- We bought a mechanical harvester and were able to perform the first iterations of weed maintenance in the lake. Next year, we plan to rent the harvester out to other weed-infested lakes in the community.
- Our Friends of Lake Paran Campaign kicked off, a project created by our AmeriCorps VISTA, Lindsey.

- Every month we gathered under the full moon. On August 1st, we partnered with the John G. McCullough Library for a full-moon storytelling bonfire. We also hosted a few summer reading events in partnership with the library.
- We hired 14 dedicated and hardworking employees to support camp, concessions, maintenance, and lifeguarding.
- We tabled at various community events including the Appalachian Trail Fest and Summer Jam.
- Attendance: Between daily users and members, the breakdown amongst our towns is: Bennington 53%, North Bennington 27%, and Shaftsbury 20%.



Special Events: We had to cancel key fundraisers including our Paran Plunge and 3rd of July Firework events due to the weather this year. Our income suffered from being unable to raise funds this year. However, we were able to celebrate our 10th Annual Stone Skipping Festival.

For more highlights from our successful year, please watch our Year Impact Video by visiting <https://t.ly/q5Bwo> or scanning the QR Code:



NBOSS:

Paran Recreations is the fiscal sponsor for the North Bennington Outdoor Sculpture Show. This year there were 59 artists, 77 sculptures, and 27 new artists exhibiting.

Bennington County Regional Commission

The Bennington County Regional Commission (BCRC) works with and on behalf of its member municipalities to build strong, resilient, and sustainable communities, to foster economic prosperity, and to promote a high quality of life for residents of the region. The BCRC plays an important role in coordinating work among local governments, state and federal agencies, regional public and nonprofit organizations, educational institutions, and private interests. The organization is governed by local appointees from seventeen area municipalities and commissioners who represent interests ranging from public health to economic development. Regular meetings are held on the third Thursday of every other month, with frequent special meetings throughout the year (information at: www.bcrvvt.org).

In addition to its ongoing role in supporting the comprehensive planning work of municipal officials, the BCRC is a regional center for programs in community and economic development, transportation, energy, environmental conservation, water quality, public health, solid waste management, and emergency management. BCRC staff is available to provide direct assistance in these areas and to serve as a liaison with state and federal agencies.

During the past year, the BCRC has worked to implement its comprehensive plan through a variety of programs and cooperative work with member municipalities. Economic development planning at the BCRC is conducted by dedicated staff and supported by a committee with representatives appointed by the regional development corporation. The goal of this BCRC program is to support workforce development and business retention, growth, and recruitment. Related BCRC planning and community development initiatives support redevelopment initiatives in downtowns and village centers, grant assistance for local businesses, and have produced reuse planning studies for key properties such as the former SVC campus and the recently idled Energizer complex. Concern over the state's water quality has led the BCRC to identify and implement local projects that not only reduce stormwater runoff, but also protect roads, bridges, culverts, and private property from damage. Other important activities have included: an assessment of land use regulations affecting housing in each town and village, expanded staff capacity to assist with implementation of local energy plans, village center and neighborhood development area designations, implementation of the regional solid waste management plan and the development of a new permanent hazardous waste facility in the region, and planning for roadway, bicycle and pedestrian, and public transportation improvements.

In the coming year, the BCRC will continue to provide information and resources to assist business and local governments to take advantage of opportunities created through the federal American Rescue Plan and other programs. We expect to see continued focus on infrastructure (including broadband) improvement projects, housing creation, business support services, and measures to support implementation of the Vermont Climate Action Plan.

While our downtown Bennington offices, located at 210 South Street, have reopened, staff still work remotely at times, so it generally is easiest to contact us via email (see contacts at www.bcrvvt.org). Fortunately, technology has allowed us to continue work with little interruption in progress on any projects.

Respectfully submitted,
Bill Colvin, Director

MEETING CALENDARS - 2024

	NBGSD				
	VILLAGE TRUSTEES	PRUDENTIAL COMMITTEE	WATER COMMISSIONERS	ZONING	PLANNING COMMISSION
	7:00 PM	6:30 PM	7:00 PM	7:00 PM	7:00 PM
	Depot/ZOOM	SVSU/Zoom	Depot	Depot	Depot
January	1/9/2024	1/10/2024	1/3/2024	1/16/2024	1/17/2024
February	2/13/2024	2/14/2024	2/7/2024	2/20/2024	2/21/2024
March	3/12/2024	3/13/2024	3/6/2024	3/19/2024	3/20/2024
April	4/9/2024	4/10/2024	4/3/2024	4/16/2024	4/17/2024
May	5/7/2024	5/8/2024	5/1/2024	5/21/2024	5/22/2024
June	6/11/2024	6/12/2024	6/5/2024	6/18/2024	6/19/2024
July	7/9/2024	7/10/2024	7/3/2024	7/16/2024	7/17/2024
August	8/13/2024	8/14/2024	8/7/2024	8/20/2024	8/21/2024
September	9/10/2024	9/11/2024	9/4/2024	9/17/2024	9/18/2024
October	10/8/2024	10/9/2024	10/2/2024	10/15/2024	10/16/2024
November	11/12/2024	11/13/2024	11/6/2024	11/19/2024	11/20/2024
December	12/10/2024	12/11/2024	12/4/2024	12/27/2024	

Hello !

Following is a bit about what we do in the **Village of North Bennington** and whom we do it with (in bold). This year we celebrate **our 30th birthday** and we couldn't have done it without being raised in such a nurturing and supportive community!

Several community partnerships are focused around **VAE'S ART EDUCATION**. Innovative **Art Camps** like **Camp Danger** teach youth about taking risks and challenging themselves outdoors. **Our Village Camp** brings a creative, hands on arts component to a collaborative team partnering with **Lake Paran, Hiland Hall Garden and McCullough Library**, all three, strong community partnerships. At the **Village School of North Bennington (VSNB)** we contract and provide a strong arts education curriculum to all students pre-school to 6th grade. We do this with a team of teaching artists and Federal Work Study students from **Bennington College** who also is getting hands on education experience teaching in the classroom. For 30 years VAE has had a long-standing partnership with **Head Start of Bennington County** and offers art programming to children and families here in the Village. VAE's successful work here in North Bennington and Bennington County has allowed it to grow to serve **Rutland County** as well. All of this work also draws the outside community into the Village through art education classes and workshops and programs with partners **Sunrise Family Resource Center and the "Dads" program, Vermont School for Girls** and others. Our new **Village Clay Studio** will open this year bringing more opportunity to all to explore the world of ceramics.

VAE holds annually **EXHIBITIONS** created by students in the Village. Whether at the **Train Depot, Left Bank Gallery or a vacant storefront like the Thomayer building at Lincoln Square**, we collaborate to make the most of our local opportunities. Our partnership with the **North Bennington Outdoor Sculpture Show (NBOSS)** is now in its 27th year. VAE is committed to continuing this important exhibition. This year we hold our **32nd annual Halloween Parade**. Hundreds of people, families and pets line up to walk through the Village and back to **Lion's Park** for the award ceremony, bon fire and refreshments by the **Norshaft Lions**.

We enjoy working with the **Village of North Bennington** and see us at times to be their own in-house Art Department. We continue to design the **Annual Village Report** cover with local artists and to paint the **Village snowplow** with the girls from the **Vermont School for Girls**. **Highway Supervisor Norm LeBlanc** is always coming up with ideas and vice versa. We have adorned public utility stations with

artwork and are now contributing to the **Mile Round Woods** map that displays a link to student artwork depicting nature.

VAE contributes money and effort to the **North Bennington Roundtable** who oversees the **Village Block Party and Winterfest**.

VAE supports **PERFORMANCES** of live music that is free to the community whether at **Prospect Coffee House, NBOSS, Parades or at the magical performance of Dream Garden at Hiland Hall Garden**.

And finally, new to our studio at 48 Main is we are fully accessible due to the village allowing **ARPA funds** to make this possible. A new bathroom has been installed with an entrance. **Thanks very much** and feel free to reach out with any ideas and suggestions!

Matthew Perry, Executive Director, VAE

2023 REPORT TO THE VILLAGE OF NORTH BENNINGTON

ALL-ACCESS EVENTS: North Bennington residents enjoyed free admissions to house tours on opening day; music, games, food, and fun at the Village Block Party; a performance of *The Feeble Fantastical* by the Vermont Suitcase Company; the Vermont Pastel Society 2023 Members Exhibition of artwork; a concert in the carriage barn by players from the Sage City Symphony; and a visit from Santa and friends during the holidays. The 2024 calendar is shaping into a similarly well-rounded collection of community gatherings. Visit parkmccullough.org/upcoming-events to stay informed.

GROUNDS & GARDEN: Year-round, residents enjoy access to the grounds from dawn to dusk, utilizing the beautiful setting for snowshoeing in the winter, picnics on the lawn, peaceful strolls through the formal garden, easy access to Hiland Hall Gardens and the Mile Around Woods and adjacent trails, and of course the magnificent veranda. Ask a member of the Croquet League (sign up in the spring!) or a yogi attending Sunday morning practice on the lawn—they'll attest to the community asset that is the Park-McCullough grounds.

MUSEUM VISITATION: From May to October, the house and its collection are enjoyed by neighbors, their guests, and tourists who visit the area to experience the attraction. Park-McCullough staff and volunteers love to share their favorite local spots, sending museum guests to explore the many highlights of the Village and its surroundings.

PRESERVATION: Centerline Architects finished all but the final details on a whole-house conditions assessment. The analysis provides detailed guidance for ongoing preservation and restoration and identifies priority projects. The organization intends to secure grant monies and begin fundraising in 2024 to rehabilitate one of its most significant assets—the treasured veranda.

GATHERING SPACE: The buildings and grounds witnessed nine weddings and 18 additional private events, from baby showers to prom, retirements, and celebrations of life. The lawn was the stage for theater, croquet, and yoga. The veranda welcomed grade school students for lessons, provided a backdrop for family photos, and was a personal meeting place for neighbors' friends and family. The Carriage Barn hosted retreats, annual meetings, women's self-defense classes, and wreath-making workshops. We take pride in the preservation of a property that is witness to so many important life events.

COLLECTIONS/EXHIBITIONS/EDUCATION: The Park-McCullough depends on its talented team of volunteers for help across the property. Docents educate on the history of the home and its collection. Local trades and craftspeople lend a hand with ongoing maintenance and repairs. The green thumbs among us sometimes attend to gardening and window boxes. In 2023, a concerted effort by the Collections Committee made sense of the 3rd-floor archives. They worked with enthusiasm all season long. Not only do we look forward to sharing sneak peeks of their work in the archives, but some of the committee's finds inspired the 2024 programming, exhibits, and education theme: ***Women of the House, Women of the Community. Please join us in the coming year. Celebrate the stories of the women—those of the past and present—who contribute to, create, lead, mentor, and nurture family and community.***

Respectfully Submitted,
Polly Raine, Museum Director
email: polly@parkmccullough.org; phone: 802-442-5441 ext. 3



PO Box 388 | 1 Park Street
North Bennington, Vermont 05257

2023 HIGHLIGHTS: COMMUNITY, THE ARTS & HISTORY



North Bennington Tree Committee 2023 Report

The North Bennington Tree Committee celebrated Arbor Day with the Village School by planting a Freemani Maple on Bank Street on June 6.

The Tree Committee continues to keep up to date on our pruning and maintenance schedule of Village trees and hazardous tree evaluation. Over \$500 was spent on pruning in Aldrich Park and close to \$1000 on maintenance on Park St and at the Train Depot.

The Committee would like to acknowledge and express our gratitude for the continued support of the Village Trustees, The Fund for North Bennington, several generous donors this year that have made our new plantings possible. We always welcome contributions to help us plant and maintain more trees. (Checks should be made out to North Bennington Tree Committee and mailed to PO Box 336, North Bennington VT 05257.)

The North Bennington Tree Committee works in conjunction with the Village Tree Wardens, Jeff Gray, Emily Hunter, and Matthew Patterson. Any concerns about the trees in the right-of-way or Village open spaces should be directed to a tree warden. If you have any suggestions for new plantings, please contact us. If you are thinking about planting a tree on your property in the village, we would be happy to offer advice and help if we can.

If you have any questions about or comments for the Tree Committee, please feel free to contact any of our members or email northbenningtontreecommitte@gmail.com.

Tree Committee Members:

Jeff Gray, Chair and Tree Warden

Emily Hunter, Tree Warden

Ron Pembroke, Certified Arborist

Susan Lambert, Secretary/Treasurer

Stu Aldrich, Member

Anna Crabtree, Member

Sage City Symphony - celebrating 50 years

Orchestra's North Bennington beginning

- Sage City Symphony had its first rehearsal in the North Bennington Graded School in 1973
- Rehearsals and performances were performed there for years
- Bringing percussion instruments became difficult
- Bennington College generously offered the use of Greenwall Auditorium
- This provided more space, more comfortable chairs, and safety for the drums

Sage has been a community orchestra for 50 years

- At least 4 performances each year, free and open to the public
- Players include adults, high school and college students, including some Bennington College students, and local youth orchestra players.
- We offer very modest stipends to our conductor, commissioned composers and concertmaster
- Other budget items, for example: renting and buying music, licenses, recording

A free full symphony orchestra in a rural area is an anomaly in the USA

- The orchestra plays a full range of classical music
- Sponsors newly written pieces, usually on an annual basis for commission
- Student compositions, high school & college are played by the orchestra, with astounding results; some students have included electric guitar and keyboards in their works
- Audience and Players are from the North Bennington area, NY and MA

Deeply involved in the North Bennington community

- Events at the Park McCollough Carriage Barn
- Catered events by Powers Market (Nick & Laney)
- Events at the North Bennington School
- Events at the Bennington College Carriage Barn

Pandemic threatened Risk and Uncertainty for the future of the Symphony

- Board was concerned audiences would not return, or worse forget about the orchestra
- Prior to the pandemic annual revenue equaled expense levels, breaking even, with little savings to protect the future
- Board acknowledged the solid but not guaranteed invitation to rehearse and perform at Greenwall Auditorium on the Bennington College campus
- Christine Graham shared her expertise in non-profit organizations, and helped us shape the post pandemic fundraising efforts which coincided with the 50th Anniversary

50th Anniversary celebration has been a success

- Audiences returned, attendance is up sharply from pre-pandemic
- Musicians returned, clearly indicating both commitment and pleasure, many with long drives to rehearse and perform
- Donors remained loyal

Preparing for the next 50 years

- We have entered the digital age
- New donor tracking system
- New Quickbooks application for bookkeeping & reports
- Online banking integrate with Quickbooks

Fundraising update: created endowment to protect against financial risks, downturns, unforeseen

- Established Vermont Community Foundation endowment fund of \$31,000 for Sage City Symphony
- Beneficiary is the Fund for North Bennington, if the orchestra should cease to exist.
- Legacy planning initiative being developed

Annual expenses are rising

- Conductor stipend for Michael Finckel is currently \$4,500, Board will vote to increase. This is a very low amount, he is doing much pro bono, we would be more for his successor in future.
- Concertmaster stipend is climbing
- Music rental fees, other costs

We have always been grateful for your annual support with upward pressure on our budget, including commissions, we would be deeply appreciative of an increase in your support in the coming years.

**WATER FUND OF VILLAGE OF
NORTH BENNINGTON, VERMONT**

Financial Statements – Modified Cash Basis

December 31, 2022 and 2021

(With Independent Auditor's Report Thereon)

Love, Cody & Company, CPAs

WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 2
Management's Discussion and Analysis	3 - 5
Financial Statements:	
Statements of Net Position - Modified Cash Basis	6
Statements of Revenues, Expenses and Changes in Net Position - Modified Cash Basis	7
Statements of Cash Flows - Modified Cash Basis	8
Notes to Financial Statements	9 - 12



Independent Auditor's Report

Board of Water Commissioners
Village of North Bennington
North Bennington, Vermont

Opinion

We have audited the accompanying modified cash basis financial statements of the Water Fund of Village of North Bennington, Vermont, which comprise the statements of net position – modified cash basis as of December 31, 2022 and 2021, and the related statement of revenues, expenses and changes in net position – modified cash basis and cash flows – modified cash basis for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position – modified cash basis of the Water Fund of Village of North Bennington, Vermont at December 31, 2022 and 2021, and the changes in financial position – modified cash basis and cash flows – modified cash basis, thereof for the years then ended in conformity with the basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Water Fund of Village of North Bennington, Vermont, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

115 Elm Street • P.O. Box 319 • Bennington, Vermont 05201-0319
(802) 442-5552 • (800) 894-5511
Facsimile: (802) 442-7314 • e-mail: mail@lovecody.com
www.lovecody.com

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Water Fund of Village of North Bennington, Vermont 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Water Fund of Village of North Bennington, Vermont 's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and budgetary comparison information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

September 29, 2023

Love, Cody ; Company, CPA, P.C.

Vt. Reg. #357

Love, Cody & Company, CPAs

**WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2022**

The management's discussion and analysis of the Water Fund's financial performance is required by Governmental Accounting Standards Board Statement No. 34 (GASB 34) and it provides an overview of the Water Fund's financial activities for the year ended December 31, 2022. This information is presented in conjunction with the audited basic financial statements, which follow this section.

Financial Highlights for 2022

1. The Water Fund had cash balances totaling \$325,168 at December 31, 2022. Capital assets, net of accumulated depreciation, amounted to \$4,943,021.
2. Long-term debt, consisting of general obligation bonds, amounted to \$2,113,781 at December 31, 2022.
3. Operating revenues amounted to \$411,825 in 2022. Operating expenses were \$714,454.
4. The increase in the Water Fund's budgeted expenses from 2021 to 2022 was 20.9%.

Overview of the Financial Statements

This annual report consists of two parts: Management's Discussion and Analysis and the Basic Financial Statements. These statements reflect only the activity and balances of the Water Fund of the Village of North Bennington. They do not present the finances of the Village as a whole.

Required Financial Statements

The Financial Statements of the Water Fund report information using the modified cash basis of accounting. The Statement of Net Position – Modified Cash Basis provides information on the Water Fund's assets and net position. The Statement of Revenues, Expenses and Changes in Net Position – Modified Cash Basis identifies the Water Fund's revenues and expenses for the years ended December 31, 2022 and 2021. The third basic financial statement is the Statement of Cash Flows – Modified Cash Basis. This statement provides information on the Water Fund's cash receipts, cash payments and changes in cash resulting from operations, investments and financing activities.

Financial Analysis of the Water Fund

This section summarizes information and data as related to the financial statements for the years ended December 31, 2022 and 2021.

The Statement of Net Position – Modified Cash Basis and the Statement of Revenues and Expenses – Modified Cash Basis provide an indication of the Water Fund's financial condition and changes in its financial condition. Table 1 presents a condensed Statement of Net Position – Modified Cash Basis. Capital assets were the largest component of the Water Fund's assets at approximately \$4.94 million at December 31, 2022.

**WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2022**

Table 1		
Condensed Statement of Net Position - Modified Cash Basis		
	2022	2021
Assets:		
Current assets	\$ 325,168	459,325
Capital assets, net	4,943,021	5,186,485
Total assets	5,268,189	5,645,810
Liabilities:		
Current liabilities	107,153	108,732
Long-term liabilities	2,072,249	2,113,781
Total liabilities	2,179,402	2,222,513
Net position:		
Net position invested in capital assets, net of debt	2,829,240	3,031,790
Unrestricted net position	259,547	391,507
Total net position	\$ 3,088,787	3,423,297

The following table presents condensed information from the Water Fund's operating statement. Operating expenses exceeded operating revenues by \$302,629 in 2022. In 2021, operating expenses exceeded operating revenues by \$184,609. Depreciation expense included in operating expenses amounted to \$297,826 and \$300,641 in 2022 and 2021, respectively. Non-operating revenues, consisting of interest income, amounted to \$387 in 2022 and \$393 in 2021. In total, net position decreased by \$334,510 in 2022 and \$217,093 in 2021.

Table 2		
Condensed Statement of Revenues, Expenses and Changes in Net Position - Modified Cash Basis		
	2022	2021
Operating revenues:		
Charges for services	\$ 336,690	441,271
Other operating revenue	75,135	78,320
Total operating revenues	411,825	519,591
Operating expenses:		
Personnel costs	205,356	207,783
Other operating costs	211,272	195,776
Depreciation	297,826	300,641
Total operating expenses	714,454	704,200
Nonoperating revenue (expense)	(31,881)	(32,484)
Change in net position	(334,510)	(217,093)
Net position - beginning	3,423,297	3,640,390
Net position - ending	\$ 3,088,787	3,423,297

**WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2022**

Capital Assets

The following table presents capital assets as of December 31, 2022 and 2021, net of related accumulated depreciation. Additional information regarding capital assets is provided in footnote 3 of the accompanying financial statements.

Table 3 Capital Assets at Year-end (Net of Depreciation)		
	2022	2021
Land	\$ 187,985	187,985
Buildings and improvements	30,249	16,131
Equipment	32,877	32,484
Water lines	4,691,910	4,949,885
	\$ 4,943,021	5,186,485

Long-Term Debt

The Water Fund had long-term debt outstanding of \$2,113,781 at December 31, 2022, consisting of general obligation bonds.

Economic Factors and Next Year's Budget and Rates

The 2023 budget for Water Fund expenditures of \$461,959 represents a decrease of 1.1 percent from the final 2022 budget of \$467,077.

Additional Financial Information

This financial report is designed to provide the Water Fund's customers and other interested parties with an overview of the Water Fund's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the North Bennington Water Department at 802-442-3883.

WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT
Statements of Net Position - Modified Cash Basis

	<i>December 31,</i>	
	2022	2021
Assets		
Current assets:		
Cash and cash equivalents	\$ 325,168	459,325
Total current assets	325,168	459,325
Noncurrent assets:		
Capital assets:		
Land	187,985	187,985
Other capital assets, net of accumulated depreciation	4,755,036	4,998,500
Total noncurrent assets	4,943,021	5,186,485
Total assets	\$ 5,268,189	5,645,810
Liabilities		
Current liabilities:		
Payroll withholdings	\$ 23,843	26,040
Due State of Vermont	41,778	41,778
General obligation bonds payable	41,532	40,914
Total current liabilities	107,153	108,732
Noncurrent liabilities:		
General obligation bonds payable	2,072,249	2,113,781
Total noncurrent liabilities	2,072,249	2,113,781
Total liabilities	2,179,402	2,222,513
Net Position		
Invested in capital assets, net of debt	2,829,240	3,031,790
Unrestricted	259,547	391,507
Total net position	3,088,787	3,423,297
Total liabilities and net position	\$ 5,268,189	5,645,810

See accompanying notes to financial statements.

WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT
Statements of Revenues, Expenses and Changes in Net Position - Modified Cash Basis

	<i>Year Ended December 31,</i>	
	2022	2021
<i>Operating revenues:</i>		
Fees and charges for services	\$ 336,690	441,271
System improvement assessment	75,135	78,320
<i>Total operating revenues</i>	411,825	519,591
<i>Operating expenses:</i>		
Salaries and wages	142,925	133,675
Payroll taxes and employee benefits	18,413	20,131
Bookkeeping services	19,416	19,872
Depreciation expense	297,826	300,641
General insurance	13,941	12,573
Health insurance	44,018	53,977
Heat, fuel and light	25,960	21,207
Office expenses	10,491	11,581
Operating supplies	18,216	20,022
Other operating expenses	29,280	45,748
Professional fees	59,052	23,211
Repairs and maintenance	34,916	41,562
<i>Total operating expenses</i>	714,454	704,200
<i>Operating loss</i>	(302,629)	(184,609)
<i>Nonoperating revenues (expenses):</i>		
Interest income	387	393
Interest expense	(32,268)	(32,877)
<i>Total nonoperating revenues (expenses)</i>	(31,881)	(32,484)
<i>Decrease in net position</i>	(334,510)	(217,093)
<i>Net position, beginning of year</i>	3,423,297	3,640,390
<i>Net position, end of year</i>	\$ 3,088,787	3,423,297

See accompanying notes to financial statements.

WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT
Statements of Cash Flows - Modified Cash Basis

	<i>Year Ended December 31,</i>	
	2022	2021
<i>Cash flows from operating activities:</i>		
Cash received from customers	\$ 411,825	519,591
Cash paid to employees	(145,122)	(124,975)
Cash paid to suppliers	(273,703)	(269,884)
<i>Net cash provided by (used in) operating activities</i>	(7,000)	124,732
<i>Cash flows from capital and related financing activities:</i>		
Principal payments on notes and bonds payable	(40,914)	(62,743)
Purchase of property and equipment	(54,362)	(29,002)
Interest paid on bonds	(32,268)	(32,877)
<i>Net cash used in capital and related financing activities</i>	(127,544)	(124,622)
<i>Cash flows from investing activities:</i>		
Interest on cash investments	387	393
<i>Net cash provided by investing activities</i>	387	393
<i>Net increase (decrease) in cash</i>	(134,157)	503
<i>Cash balance, beginning of year</i>	459,325	458,822
<i>Cash balance, end of year</i>	\$ 325,168	459,325
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>		
Operating loss	\$ (302,629)	(184,609)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	297,826	300,641
Increase (decrease) in payroll withholdings	(2,197)	8,700
<i>Net cash provided by (used in) operating activities</i>	\$ (7,000)	124,732

See accompanying notes to financial statements.

WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT

Notes to Financial Statements

(1) *Summary of Significant Accounting Policies*

(a) *Definition of Entity*

The Water Fund is a fund of the Village of North Bennington, Vermont, which is a unit of local government created by charter in 1904. The Village operates under a Board of Trustees form of government and provides services as outlined in its charter. The Water Fund is governed by the Board of Water Commissioners, whose members are appointed by the Village of North Bennington Trustees.

The accompanying financial statements include only the activity of the Water Fund and, accordingly, they are not intended to present fairly the financial position and results of operations of the Village of North Bennington, Vermont.

(b) *Basis of Presentation - Fund Accounting*

Proprietary Funds

Enterprise Funds - enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Water Fund is an enterprise fund. The Water Fund applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

(c) *Basis of Accounting*

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

The Water Fund is maintained on the modified cash basis; with no recognition being given to assets and liabilities or revenues and expenditures or expenses until cash has been received or disbursed. Under generally accepted accounting principles the Water Fund would follow the accrual basis of accounting. Such basis would require recognition of assets and liabilities which are not recognized in the accompanying financial statements. It is not practicable to determine the amounts of such assets and liabilities.

(d) *Capital Assets*

Property and equipment is stated at cost. Depreciation is computed using the straight-line method over estimated useful lives. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to income as incurred; significant renewals and betterments are capitalized. Deduction is made for retirements resulting from renewals or betterments. Interest costs incurred on borrowings used to finance the construction of facilities are capitalized during the period of construction.

(continued)

WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT

Notes to Financial Statements

(1) *Summary of Significant Accounting Policies (continued)*

(d) *Capital Assets (continued)*

The amount capitalized is reduced by any interest earned on related temporary investments. Certain assets acquired prior to 1970, including the chlorinator building, metering station and pumping station are not recorded in the financial statements due to the lack of historical cost information.

(e) *Compensated Absences*

The Water Fund does not record liabilities for accumulated unpaid vacation pay and compensatory leave because its records are maintained on the modified cash basis.

(f) *Risk Management*

The Water Fund is exposed to various risks of loss related to general liability, property and casualty, workers' compensation, employee health and accident and environmental liability. The Water Fund purchases commercial insurance coverage for the risks of losses to which it is exposed, with the exception for environmental liabilities for which coverage is not available.

(g) *Use of Accounting Estimates*

The preparation of financial statements 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 expenditures or expenses during the reporting period. Actual results could differ from those estimates.

(2) *Cash*

Deposits are maintained in more than one financial institution and are carried at cost. There are no legal or contractual restrictions with respect to the types of investments the Water Fund may make.

The carrying amount of the Water Fund's cash balances was \$325,168 at December 31, 2022 with a corresponding bank balance of \$326,665.

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Water Fund of the Village of North Bennington, Vermont deposits may not be returned to it. At December 31, 2022, the entire bank balance was insured by the Federal Deposit Insurance Corporation

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Water Fund of the Village of North Bennington Board of Commissioners reduces this risk by structuring the certificates of deposit so that the certificates mature to meet cash needs for ongoing operations, thus avoiding the need to cash in the certificates prior to maturity.

WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT

Notes to Financial Statements

(3) Capital Assets

Capital assets consisted of the following:

	Beginning Balance	Additions	Transfers/ Retirements	Ending Balance
Land	\$ 187,985	-	-	187,985
Buildings and improvements	30,722	15,529	-	46,251
Equipment	154,267	5,614	-	159,881
Water meter system	61,490	-	-	61,490
Water lines and hydrants	5,852,471	33,219	-	5,885,690
Water filtration plant	2,046,261	-	-	2,046,261
Totals at historical cost	8,333,196	54,362	-	8,387,558
Accumulated depreciation	(3,146,711)	(297,826)	-	(3,444,537)
	\$ 5,186,485	(243,464)	-	4,943,021

(4) Notes and Bonds Payable

Long-term debt consisted of the following:

Description	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
General obligation bonds	\$ 2,154,695	-	40,914	2,113,781	41,532

On March 14, 2019 the Water Department issued a bond anticipation note which provided for advances of up to \$2,195,000. Advances under the bond anticipation note amounted to \$615,514 and \$1,579,486 in 2020 and 2019, respectively. The note was retired in August 2020 when it was replaced with long-term bonds bearing interest at 1.5 percent per annum and maturing August 20, 2060. Bonds payable are secured by the general revenue raising powers of the Village.

Debt service requirements are as follows:

	Principal	Interest	Total
2023	\$ 41,532	31,650	73,182
2024	42,159	31,023	73,182
2025	42,796	30,386	73,182
2026	43,442	29,740	73,182
2027	44,098	29,084	73,182
2028-2032	230,685	135,225	365,910
2033-2037	248,640	117,270	365,910
2038-2042	267,993	97,917	365,910
2043-2047	288,852	77,058	365,910
2048-2052	311,334	54,576	365,910
2053-2057	335,566	30,344	365,910
2058-2062	216,684	5,796	222,481
	\$ 2,113,781	670,069	2,783,851

WATER FUND OF VILLAGE OF NORTH BENNINGTON, VERMONT

Notes to Financial Statements

(5) Retirement Plan

The Water Fund makes discretionary contributions to individual retirement accounts on behalf of all full-time employees. Contributions for the years ended December 31, 2022 and 2021 amounted to \$9,294 and \$8,481, respectively.

(6) Contingency

A resident of the Village has a suit pending in Vermont Superior Court against the Village of North Bennington, seeking to recover for disputed alleged water damages. It is not possible to determine the ultimate outcome of this litigation, however exposure to the Village is limited to a \$1,000 deductible.

(7) Prior Period Adjustment

The opening balance of unrestricted net position for the year ended December 31, 2021 has been adjusted to reflect a liability of \$41,778 due to the State of Vermont. The liability represents excess reimbursements received in 2018 during the water system expansion project.

(8) Subsequent Events

The Water Fund has evaluated subsequent events through September 29, 2023, the date on which the financial statements were available to be issued. There were no reportable subsequent events.

NOTES

NOTES

NOTES

WARNING FOR THE ANNUAL VILLAGE MEETING

The legal voters of the Village of North Bennington, in the Town of Bennington and the State of Vermont, are hereby notified and warned to meet at the Village School of North Bennington in said village on Tuesday, March 19, 2024 at Seven-Thirty in the afternoon to transact the following business, VIZ:

- 1) To hear and dispose of the reports of the Village Officers for the year.
- 2) To see what sum the Village will vote to cover appropriations made at this meeting and for the current and incidental expenses or authorize the trustees to borrow the necessary funds for that purpose; authorize the trustees to spend unanticipated revenue; and also authorize the trustees to set the tax rate upon completion of the Grand List.
- 3) To elect a Moderator, Clerk, Treasurer, Collector of Taxes, and three Auditors for the ensuing year; and two trustees for three years.
- 4) To discuss any other business found proper when met.

Lorine Elwell
Village of North Bennington
January 2024

Haiku Poems
By the Fourth Grade
Teacher Pat Gibbons
Village School of North Bennington

The White Night

By Aidan

The night is dark and white
The grass fills up with snow
There is a very white glow

Winter Bird

By Eitan

Shadow overhead
Children look up in surprise
Dark bird in the sky

Winter Woods

By Reagan

The woods are silent
Animals are deep asleep
Sparkling snow stops to rest

The Snowman

By Sosie

Made out of soft flakes
He sees everything near him
And the kids love him so

Snowboarding

By Tate

I am snowboarding.
"Heel edge, not just toe, Tate!"
Well, it's way too late.

Pines

By Milo

Green pines in the snow
Sap streaking down the brown bark
Tall and so beautiful

Sledding

By Enso

Swiftly down the hill
Blasting winds upon your face
High-speed sledding's fun!

Snow Fun

By Frances

Snowflakes falling down
Proud snowmen stand everywhere
Air filled with laughter



Haiku Poems
By the Fifth & Sixth Grade
Teacher Tony Kasulinous
Village School of North Bennington

The artist sits there
Sculpting a great flamingo
So great and pretty
Braedon

Snow days

Sleeping in all day,
Relaxing with no worries,
Sitting, watching snow.
Collin

JISP

It is too rainy
Although we have a half day
They have canceled JISP
Gabe

JISP is canceled so
I cry into my pillows.
Wednesday won't be much.
Wren

Friend

My friend is the best!
We hang out, we laugh, we play.
Time with him is rich.
Nathaniel

Wars, disagreements,
I wish the world was better.
Why don't people change?
Kiera

Friends

New, old, big, small. Not
the bullies, but the buddies.
Kind, nice, respectful.
Henry

My school is the best!
I love it with all my heart.
We are together.
Penny

