

Fax number 1-802-949-7071 Town Office 1-802-823-0116

July 26, 2022

To: Board of Selectmen  
From: Ellen Strohmaier, Town Treasurer  
Subject: 2022 TAX RATES - TOWN OF POWNAL

Attached are the supporting documents for setting the 2022 Tax Rates.

<u>ITEM</u>	<u>2022 TAX RATES</u>
TOWN GENERAL TAX	✓ \$ 0.3298
LOCAL AGREEMENT-STATE ED TAX	✓ \$ 0.0028
TOWN ROAD TAX	✓ \$ 0.3024
Total Municipal Tax Rate	\$ 0.6350
SEWER BOND FLAT TAX PER PARCEL	
DEVELOPED	✓ \$ 75.00
UNDEVELOPED	✓ \$ 37.50
STATE EDUCATION TAX	
HOMESTEAD	✓ \$ 1.3098
NON-RESIDENTIAL	✓ \$ 1.5081
<b>TOTAL: TOWN Plus STATE EDUCATION TAX (Developed Parcels)</b>	
Homestead Rate:	✓ \$ 1.9448+ (Bond \$ 75.00)
Non-Residential Rate:	✓ \$ 2.1431 + (Bond \$ 75.00)

NOTE: TAXES WILL BE DUE November 10, 2022

Pownal Town Clerk  
Pownal Executive Assistant  
Pownal Administrative Assistant  
Pownal Assessor

# 2022 TAX RATE WORKSHEET

GRAND LIST – FORM 411

2022

MUNICIPAL  
EDUCATION

\$ 2,816,358.00  
\$ 2,771,115.00

TOWN GENERAL FUND

To be Raised by Taxes

General Fund  
Ballot Articles

\$ 604,081.37  
\$ 324,740.00  
\$ 928,821.37

TOTAL

GENERAL FUND TAX RATE:  $928,821.37 / 2,816,358 = \$ 0.3298$

LOCAL AGREEMENT- STATE EDUCATION TAX

Veterans Exemption over \$ 10K. (Voted exemption is \$ 40K)

Veterans Homestead Liability  $\sim 5,994 \times \$ 1.3098 = \$ 7,850.94$

LOCAL AGREEMENT STATE ED TAX RATE:  $7,850.94 / 2,816,358 = \$ 0.0028$

TOWN ROAD FUND

To be Raised by Taxes

\$ 851,391.00

ROAD FUND TAX RATE:  $851,391.00 / 2,816,358 = \$ 0.3024$

TOTAL MUNICIPAL TAX RATE:  $\sim \$ 0.6350$

TOTAL RATE  $\sim \$ 0.6350$

SEWER BOND ASSESMENT

To be raised by Taxes

\$120,879

Developed: \$ 75.00 Each  
Undeveloped: \$ 37.50 Each

STATE EDUCATION TAX (Set by State of Vermont)

HOMESTEAD EDUCATION TAX =  $\sim \$ 1.3098$   
NON-RESIDENTIAL EDUCATION TAX =  $\sim \$ 1.5081$

TOTAL POWNAL 2022 TAX BILLING  $\sim \$ 5,764,075.30$

**TAX RATE COMPARISON**

	<u>2021</u>	<u>2022</u>	
TOWN GENERAL FUND	\\$ 0.3165	\\$ 0.3298 plus	.0133
LOCAL AGREEMENT-ED	\\$ 0.0028	\\$ 0.0028	.0000
TOWN ROAD FUND	<u>0.2990</u>	<u>0.3024</u> plus	<u>.0034</u>
TOTAL MUNICIPAL RATE	\\$ 0.6183	\\$ 0.6350 plus	.0167

SEWER BOND – Flat Tax Per Parcel			
Developed Parcel	\\$ 75.00 Each	\\$ 75.00 Each	
Undeveloped Parcel	\\$ 37.50 Each	\\$ 37.50 Each	

	<u>2021</u>	<u>2022</u>
<u>COMMON LEVEL OF APPRAISAL</u>	1.0378	.9721

**STATE EDUCATION TAX**

HOMESTEAD	\\$ 1.3478	\\$ 1.3098 minus	.0380
NON-RESIDENTIAL	\\$ 1.5533	\\$ 1.5081 minus	.0452

**TOTAL TOWN PLUS STATE EDUCATION TAX (Developed Parcels)**

HOMESTEAD	<u>1.9661 + (\$75.00)</u>	<u>1.9448 + (\$75.00)</u>	minus 0.0213
NON-RESIDENTIAL	<u>2.1716 + (\$75.00)</u>	<u>2.1431 + (\$75.00)</u>	minus 0.0285

**GRAND LIST**

	<u>2021</u>	<u>2022</u>
MUNICIPAL	\\$ 2,797,898.00	\\$ 2,816,358.00 increase 18,460
EDUCATION	\\$ 2,754,495.00	\\$ 2,771,115.00 increase 16,620

2021

Fax number 1-802-949-7071 Town Office 1-802-823-0116

August 12, 2021

To: Board of Selectmen  
From: Ellen Strohmaier, Town Treasurer  
Subject: 2021 TAX RATES - TOWN OF POWNAL

Attached are the supporting documents for setting the 2021 Tax Rates.

<u>ITEM</u>	<u>2021 TAX RATES</u>
TOWN GENERAL TAX	\$ 0.3165
LOCAL AGREEMENT-STATE ED TAX	\$ 0.0028
TOWN ROAD TAX	<u>\$ 0.2990</u>
Total Municipal Tax Rate	\$ 0.6183
SEWER BOND FLAT TAX PER PARCEL	
DEVELOPED	\$ 75.00
UNDEVELOPED	\$ 37.50
STATE EDUCATION TAX	
HOMESTEAD	\$ 1.3478
NON-RESIDENTIAL	\$ 1.5533
<b>TOTAL: TOWN Plus STATE EDUCATION TAX (<u>Developed Parcels</u>)</b>	
<b>Homestead Rate:</b>	<u>\$ 1.9661+ (Bond \$ 75.00)</u>
<b>Non-Residential Rate:</b>	<u>\$ 2.1716 + (Bond \$ 75.00)</u>

**NOTE: TAXES WILL BE DUE November 10, 2021**

Pownal Town Clerk  
Pownal Executive Assistant  
Pownal Administrative Assistant  
Pownal Lister's Office  
Pownal Auditors

## 2021 TAX RATE WORKSHEET

### GRAND LIST – FORM 411

2021

MUNICIPAL EDUCATION \$ 2,797,898.00  
\$ 2,754,495.00

### TOWN GENERAL FUND

#### To be Raised by Taxes

General Fund \$ 616,436.81  
Ballot Articles \$ 268,740.00  
TOTAL \$ 875,891.32

GENERAL FUND TAX RATE:  $885,176.81/2,797,898 =$  \$ 0.3165

### LOCAL AGREEMENT- STATE EDUCATION TAX

Veterans Exemption over \$ 10K. (Voted exemption is \$ 40K)

Veterans Homestead Liability  $5,719 \times \$1.3478 = \$7,708.07$

LOCAL AGREEMENT STATE ED TAX RATE:  $7,708.07/2,758,270 =$  \$ 0.0028

### TOWN ROAD FUND

To be Raised by Taxes \$ 836,497.76

ROAD FUND TAX RATE:  $836,497.76 / 2,797,898 =$  \$ 0.2990

TOTAL MUNICIPAL TAX RATE: \$ 0.6183

TOTAL RATE \$ 0.6183

### SEWER BOND ASSESMENT

To be raised by Taxes \$120,933

Developed: \$ 75.00 Each

Undeveloped: \$ 37.50 Each

### STATE EDUCATION TAX (Set by State of Vermont)

HOMESTEAD EDUCATION TAX = \$ 1.3478

NON-RESIDENTIAL EDUCATION TAX = \$ 1.5533

TOTAL POWNAL 2021 TAX BILLING \$ 5,793,602.47

**TAX RATE COMPARISON**

	<u>2020</u>	<u>2021</u>	
TOWN GENERAL FUND	\$ 0.3017	\$ 0.3165 plus	.0148
LOCAL AGREEMENT-ED	\$ 0.0035	\$ 0.0028 minus	.0007
TOWN ROAD FUND	<u>\$0.3077</u>	<u>\$ 0.2990</u> minus	<u>.0087</u>
TOTAL MUNICIPAL RATE	\$0.6129	\$ 0.6183 plus	.0054

**SEWER BOND – Flat Tax Per Parcel**

Developed Parcel	\$ 75.00 Each	\$ 75.00 Each
Undeveloped Parcel	\$ 37.50 Each	\$ 37.50 Each

	<u>2020</u>	<u>2021</u>
<b><u>COMMON LEVEL OF APPRAISAL</u></b>	101.07	1.0378

**STATE EDUCATION TAX**

HOMESTEAD	\$ 1.4329	\$ 1.3478 minus	.0851
NON-RESIDENTIAL	\$ 1.6108	\$ 1.5533 minus	.0575

**TOTAL TOWN PLUS STATE EDUCATION TAX (Developed Parcels)**

HOMESTEAD	<u>\$ 2.0458+ (\$ 75.00)</u>	<u>\$ 1.9661 + (\$75.00)</u>	minus 0.0797
NON-RESIDENTIAL	<u>\$ 2.2237+ (\$75.00)</u>	<u>\$ 2.1716 + (\$75.00)</u>	minus 0.0521

**GRAND LIST**

	<u>2020</u>	<u>2021</u>
MUNICIPAL	\$ 2,758,270.00	\$ 2,797,898.00 increase 39,628
EDUCATION	\$ 2,716,379.00	\$ 2,754,495.00 increase 38,116



**State of Vermont**  
**Department of Taxes**  
133 State Street  
Montpelier, VT 05633-1401

*Agency of Administration*

## **Notice of Education Tax Rates for FY23**

As per 32 V.S.A § 5402(b)(1) the Education Property Tax Rates for your municipality have been calculated and set for FY23.

**Town/City:** Pownal  
**2022 Reappraisal** (blank unless reappraising):  
**Common Level of Appraisal (CLA):** 97.21%  
**Calculation Date:** 06/28/22

**Homestead Education Tax Rate to be Assessed:** \$1.3098

*Your Homestead Education Tax Rate is calculated from your city/town voter-approved per pupil education spending adjusted by the common level of appraisal (CLA).*

**Nonhomestead Education Tax Rate to be Assessed:** \$1.5081

*Nonhomestead property, previously called "non-residential," is any property which is not homestead property. Your city/town Nonhomestead Education Tax Rate is the statewide rate adjusted by the CLA.*

Please refer to [Education Property Tax Rates | Department of Taxes \(vermont.gov\)](#) for a summary table of Education Property Tax Rates for all municipalities and/or to review frequently asked questions about Education Property Taxes.

If you have questions about your Education Tax Rates, please call Property Valuation and Review (PVR) at the Vermont Department of Taxes at (802) 828-5860 or email [tax.pvr@vermont.gov](mailto:tax.pvr@vermont.gov).



07/25/2022  
02:23 pm

Pownal 2022 Billed Grand List  
Tax Book Report  
\*\*\* GRAND TOTALS \*\*\*

*FINAL #3*

	MUNICIPAL	HOMESTEAD	NONHOMESTEAD
TAXABLE PARCELS	1,717		
ACRES	23,986.48		
LAND	84,938,378		
BUILDING	206,436,622		
REAL	291,375,000	162,809,400	128,565,600
<b>Add</b>			
(+) NON-APPROVED CONTRACTS		0	0
(+) NON-APPROVED FARM CONTRACTS		0	0
(+) INVENTORY	0		
(+) EQUIPMENT	737,900		737,900
<b>Subtract</b>			
(-) VETERAN	841,500	680,000	161,500
(-) FARM STAB	0	0	0
(-) CURRENT USE	7,446,000	1,686,600	5,759,400
(-) CONTRACTS	2,189,600	0	1,451,700
(-) SPECIAL EXEMP.		0	5,861,600
GRAND LIST	2,816,358.00	1,604,428.00	1,160,693.00

HOMESTEAD	240,724,500
HOUSESITE	214,445,100
LEASE	0.00
NON-TAX COUNT	50
NON-TAX VAL.	13,753,100

MISCELLANEOUS TAXES:	Sewer Bond	121,875.00
LATE HOMESTEAD PENALTY:		1,887.23

RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED
NONHOMESTEAD ED.	1.5081	1,160,693.00	1,750,441.27
HOMESTEAD ED.	1.3098	1,604,428.00	2,101,480.08
LOCAL AGREEMENT	0.0028	2,816,358.00	7,885.72
ROAD	0.3024	2,816,358.00	851,666.86
GENERAL	0.3298	2,816,358.00	928,839.14
TOTAL TAX			5,764,075.30

*7850.94  
851391.02  
928839.14*

*Non Res 2.1451  
Home Stead 1.9448*



07/25/2022  
02:20 pm

Pownal 2022 Billed Grand List  
Tax Book Report  
\*\*\* GRAND TOTALS \*\*\*

*N*

	MUNICIPAL	HOMESTEAD	NONHOMESTEAD
TAXABLE PARCELS	1,717		
ACRES	23,986.48		
LAND	84,938,378		
BUILDING	206,436,622		
REAL	291,375,000	162,809,400	128,565,600
Add			
(+) NON-APPROVED CONTRACTS		0	0
(+) NON-APPROVED FARM CONTRACTS		0	0
(+) INVENTORY	0		
(+) EQUIPMENT	737,900		737,900
Subtract			
(-) VETERAN	841,500	680,000	161,500
(-) FARM STAB	0	0	0
(-) CURRENT USE	7,446,000	1,686,600	5,759,400
(-) CONTRACTS	2,189,600	0	1,451,700
(-) SPECIAL EXEMP.		0	5,861,600
GRAND LIST	2,816,358.00	1,604,428.00	1,160,693.00

HOMESTEAD	240,724,500
HOUSESITE	214,445,100
LEASE	0.00
NON-TAX COUNT	50
NON-TAX VAL.	13,753,100

MISCELLANEOUS TAXES: Sewer Bond 121,875.00  
LATE HOMESTEAD PENALTY: 1,887.23

RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED
NONHOMESTEAD ED.	1.5081	1,160,693.00	1,750,441.27
HOMESTEAD ED.	1.3098	1,604,428.00	2,101,480.08
LOCAL AGREEMENT	0.0028	2,816,358.00	7,885.72
ROAD	0.3023	2,816,358.00	851,385.20
GENERAL	0.3298	2,816,358.00	928,834.99
TOTAL TAX			5,763,789.49

*1.3024*

*7850.9*  
*851391.00*  
*928834.99*

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Pownal 2022 Billed Grand List  
Tax Book Report  
\*\*\* GRAND TOTALS \*\*\*

Page 1 of 1  
Treasurer

	MUNICIPAL	HOMESTEAD	NONHOMESTEAD
<hr/>			
TAXABLE PARCELS	1,717		
ACRES	23,986.48		
LAND	84,938,378		
BUILDING	206,436,622		
REAL	291,375,000	162,809,400	128,565,600
Add			
(+) NON-APPROVED CONTRACTS		0	0
(+) NON-APPROVED FARM CONTRACTS		0	0
(+) INVENTORY	0		
(+) EQUIPMENT	737,900		737,900
Subtract			
(-) VETERAN	841,500	680,000	161,500
(-) FARM STAB	0	0	0
(-) CURRENT USE	7,446,000	1,686,600	5,759,400
(-) CONTRACTS	2,189,600	0	1,451,700
(-) SPECIAL EXEMP.		0	5,861,600
<hr/>			
GRAND LIST	2,816,358.00	1,604,428.00	1,160,693.00
HOMESTEAD	240,724,500		
HOUSESITE	214,445,100		
LEASE	0.00		
NON-TAX COUNT	50		
NON-TAX VAL.	13,753,100		
MISCELLANEOUS TAXES:	Sewer Bond		121,875.00
LATE HOMESTEAD PENALTY:			1,887.23
<hr/>			
RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED
NONHOMESTEAD ED.	1.5081	1,160,693.00	1,750,441.27
HOMESTEAD ED.	1.3098	1,604,428.00	2,101,480.08
LOCAL AGREEMENT	0.0028	2,816,358.00	7,885.72
ROAD	0.2995	2,816,358.00	843,499.54
GENERAL	0.3266	2,816,358.00	919,822.43
TOTAL TAX			5,746,891.27

*Handwritten notes:*  
 3023  
 3298  
 7850.94  
 851391.00  
 928821.37

From Bond Refi.

Vermont Municipal Bond Bank  
 2016 Series 2  
 Final Cash Flows

Loan #102 2011 Series 5 Pownal Town : Savings Schedule

Date	Year	Yr.	Principal	Interest	Principal and Interest	Annual Principal and Interest	Prior Savings Allocation	2016 Series 2 Savings Allocation	Adjusted Loan Debt Service	Ann. Adjusted Loan Debt Service
Total Remaining Weighted Average Maturity			1,644,262.75	708,425.60	2,352,688.35	2,352,699.18 10.83	-	(68,240.12)	2,284,448.24	2,284,448.24
11/1/16	2016	-								
5/1/17	2017	-	57,688.07	32,309.76	89,997.83	90,008.66				
11/1/17	2017	1	39,935.21	31,176.19	71,111.40	122,307.59		(12,583.01)	77,414.83	77,414.83
5/1/18	2018	-		29,998.07	29,998.07			(9,190.91)	31,176.19	
11/1/18	2018	2	62,311.45	29,998.07	92,309.52	122,307.60			81,940.50	113,116.69
5/1/19	2019	-		28,773.65	28,773.65			(9,667.67)	29,998.07	
11/1/19	2019	3	64,760.29	28,773.65	93,533.94	122,307.60			82,641.85	112,639.92
5/1/20	2020	-		27,501.11	27,501.11				28,773.65	
11/1/20	2020	4	67,305.37	27,501.11	94,806.48	122,307.60			93,533.94	122,307.60
5/1/21	2021	-		26,178.56	26,178.56				27,501.11	
11/1/21	2021	5	69,950.47	26,178.56	96,129.03	122,307.59			94,806.48	122,307.60
5/1/22	2022	-		24,804.04	24,804.04				26,178.56	
11/1/22	2022	6	72,699.52	24,804.04	97,503.56	122,307.59			96,129.03	122,307.59
5/1/23	2023	-		23,375.49	23,375.49				24,804.04	
11/1/23	2023	7	75,596.62	23,375.49	98,971.11	122,307.60			97,503.56	122,307.59
5/1/24	2024	-		21,890.80	21,890.80				23,375.49	
11/1/24	2024	8	78,525.99	21,890.80	100,416.79	122,307.59			98,971.11	122,307.60
5/1/25	2025	-		20,347.77	20,347.77				21,890.80	
11/1/25	2025	9	81,612.06	20,347.77	101,959.83	122,307.59			100,416.79	122,307.59
5/1/26	2026	-		18,744.09	18,744.09				20,347.77	
11/1/26	2026	10	84,819.42	18,744.09	103,563.51	122,307.60			101,959.83	122,307.59
5/1/27	2027	-		17,077.39	17,077.39				18,744.09	
11/1/27	2027	11	88,152.82	17,077.39	105,230.21	122,307.60			103,563.51	122,307.60
5/1/28	2028	-		15,345.19	15,345.19				17,077.39	
11/1/28	2028	12	91,617.23	15,345.19	106,962.42	122,307.60			105,230.21	122,307.60
5/1/29	2029	-		13,544.91	13,544.91				15,345.19	
11/1/29	2029	13	95,217.78	13,544.91	108,762.69	122,307.59			106,962.42	122,307.60
5/1/30	2030	-		11,673.88	11,673.88				13,544.91	
11/1/30	2030	14	98,939.84	11,673.88	110,633.72	122,307.59			108,762.69	122,307.59
5/1/31	2031	-		9,729.32	9,729.32				11,673.88	
11/1/31	2031	15	102,848.96	9,729.32	112,578.28	122,307.59			110,633.72	122,307.59
5/1/32	2032	-		7,708.33	7,708.33				9,729.32	
11/1/32	2032	16	106,890.93	7,708.33	114,599.26	122,307.60		(9,461.19)	103,117.08	112,846.40
5/1/33	2033	-		5,607.93	5,607.93				7,708.33	
11/1/33	2033	17	111,091.74	5,607.93	116,699.67	122,307.60		(7,833.86)	103,117.08	112,846.40
5/1/34	2034	-		3,424.97	3,424.97				5,607.93	
11/1/34	2034	18	115,457.65	3,424.97	118,882.62	122,307.60		(10,341.07)	106,265.41	114,473.74
5/1/35	2035	-		1,156.23	1,156.23				3,424.97	
11/1/35	2035	19	58,841.33	1,156.23	59,997.56	61,153.79		(6,849.95)	106,358.60	111,966.52
5/1/36	2036	-							1,156.23	
11/1/36	2036	20						(2,312.46)	57,685.10	58,841.33
5/1/37	2037	-								
11/1/37	2037	21								
5/1/38	2038	-								
11/1/38	2038	22								
5/1/39	2039	-								
11/1/39	2039	23								
5/1/40	2040	-								
11/1/40	2040	24								
5/1/41	2041	-								
11/1/41	2041	25								
5/1/42	2042	-								
11/1/42	2042	26								

10/20/2023

(Taxable properties only - State and Non-tax status properties are not listed below)

REAL ESTATE Category/Code	Parcel Count	Municipal Listed Value	Homestead Ed Listed Value	Nonhmstd Ed. Listed Value	Total Education Listed Value
Residential I R1	769	130,049,800	92,790,900	37,258,900	130,049,800
Residential II R2	293	90,095,900	57,325,700	32,770,200	90,095,900
Mobile Homes-U MHU	235	3,392,800	1,491,700	1,901,100	3,392,800
Mobile Homes-L MHL	122	13,173,700	9,139,300	4,034,400	13,173,700
Seasonal I S1	15	613,100	0	613,100	613,100
Seasonal II S2	25	1,763,500	0	1,763,500	1,763,500
Commercial C	51	15,375,700	639,600	14,736,100	15,375,700
Commercial Apts CA	2	663,300	131,300	532,000	663,300
Industrial I	0	0	0	0	0
Utilities-E UE	7	19,320,900	0	19,320,900	19,320,900
Utilities-O UO	2	14,700	0	14,700	14,700
Farm F	8	4,104,700	1,264,800	2,839,900	4,104,700
Other O	0	0	0	0	0
Woodland W	23	3,188,400	0	3,188,400	3,188,400
Miscellaneous M	164	9,618,500	26,100	9,592,400	9,618,500
<b>TOTAL LISTED REAL</b>	<b>1,716</b>	<b>291,375,000</b>	<b>162,809,400</b>	<b>128,565,600</b>	<b>291,375,000</b>
P.P. Cable	1	737,900		737,900	737,900
P.P. Equipment	0	0			
P.P. Inventory	0	0			
<b>TOTAL LISTED P.P.</b>	<b>1</b>	<b>737,900</b>		<b>737,900</b>	<b>737,900</b>
<b>TOTAL LISTED VALUE</b>		<b>292,112,900</b>	<b>162,809,400</b>	<b>129,303,500</b>	<b>292,112,900</b>
<b>EXEMPTIONS</b>					
Veterans 10K	25/25	242,100	170,000	72,100	242,100
Veterans >10K		599,400			
<b>Total Veterans</b>		<b>841,500</b>	<b>170,000</b>	<b>72,100</b>	<b>242,100</b>
P.P. Contracts	1	737,900			
Contract Apprv VEPC	0/0	0	0	0	0
Grandfathered	5/5	1,171,100	0	1,171,100	1,171,100
Non-Apprv (voted)	0/0	0			
Owner Pays Ed Tax	0/0	0			
<b>Total Contracts</b>	<b>6/5</b>	<b>1,909,000</b>	<b>0</b>	<b>1,171,100</b>	<b>1,171,100</b>
FarmStab Apprv VEPC	0/0	0	0	0	0
Farm Grandfathered	0/0	0	0	0	0
Non-Apprv (voted)	0/0	0			
Owner Pays Ed Tax	0/0	0			
<b>Total FarmStabContr</b>	<b>0/0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Current Use	81/81	7,446,000	1,686,600	5,759,400	7,446,000
Special Exemptions	3		0	5,861,600	5,861,600
Partial Statutory	1/1	280,600	0	280,600	280,600
<b>Sub-total Exemptions</b>		<b>10,477,100</b>	<b>1,856,600</b>	<b>13,144,800</b>	<b>15,001,400</b>
<b>Total Exemptions</b>		<b>10,477,100</b>	<b>1,856,600</b>	<b>13,144,800</b>	<b>15,001,400</b>
<b>TOTAL MUNICIPAL GRAND LIST</b>		<b>2,816,358.00</b>			
<b>TOTAL EDUCATION GRAND LIST</b>			<b>1,609,528.00</b>	<b>1,161,587.00</b>	<b>2,771,115.00</b>
<b>NON-TAX</b>					

50 NON-TAX PARCELS ARE NOT INCLUDED ON THE 411

Local Agreement = Homestead x ref 7101C =  
599,400 x 1.3098  
7850.94



**State of Vermont**  
**Department of Taxes**  
 133 State Street  
 Montpelier, VT 05633-1401

*Agency of Administration*

**Phone: (802) 828-5860**  
**Fax: (802) 828-2239**

December 23, 2021

Town Clerk  
 Town of Pownal  
 467 Center Street  
 Pownal, VT 05261

**2021 Equalization Study Results**

This letter serves as notification of the results of Property Valuation and Review (PVR)'s 2021 equalization study. Every year we are required to certify the equalized education property value (EPPV or EEGL) and coefficient of dispersion (COD) for each Vermont town (32 V.S.A § 5406). This letter also communicates the Common Level of Appraisal (CLA) for your town and explains how it will impact your homestead and nonhomestead education tax rates.

Education Grand List (from 411):	\$275,395,200
Equalized Education Grand List (EEGL):	\$283,306,453
<b>Common Level of Appraisal (CLA):</b>	<b>97.21 % or 0.9721</b>
Coefficient of Dispersion (COD):	15.81 %

For a copy of your town final computation sheet and certified sales report, please see:

**[tax.vermont.gov/municipal-officials](http://tax.vermont.gov/municipal-officials)**

The **education grand list** listed here is what was reported by your town to the state on the 411 form with your town's cable (if applicable) and tax increment financing (TIF) amounts (if any) included. This number represents the town's total property value that is subject to the education property tax (from the most recent grand list available) and serves as the numerator in the computation of the CLA. Please note: tax revenue from any TIF property value is subject to allocation (32 V.S.A. § 5404a).

The **equalized education grand list (EEGL)** represents PVR's statutorily-mandated estimate of total fair market value of the education grand list in your town and serves as the denominator in the computation of the CLA. To find out more about how the equalization study is conducted, how to read the certified sales report, and additional instructions on how to appeal your results, please see the "Introduction to Vermont's Equalization Study" document at:

**[tax.vermont.gov/municipal-officials](http://tax.vermont.gov/municipal-officials)**

The **common level of appraisal (CLA)** is determined by dividing the education grand list by the equalized education grand list (32 V.S.A. § 5401). A number over 100% indicates that property in your town is generally listed for more than its fair market value. A number less than 100% indicates that property is generally listed for less than its fair market value. A CLA below 85% or over 115% necessitates a reappraisal (32 V.S.A § 4041a). The homestead and nonhomestead tax rates in your town will be adjusted by your town's CLA (32 V.S.A § 5402).



The nonhomestead rate in your town will be the statewide nonhomestead rate divided by your CLA. The homestead rate will be the town homestead rate (which is determined by the per-pupil spending of any school district(s) to which your town belongs) divided by the CLA. A CLA greater than 100% will result in a downward adjustment of tax rates, and a CLA less than 100% will result in upward adjustment.

To get answers to many common questions about tax rates and how they are determined and to see how the current year property tax rates for your town were calculated, please see the department's education tax resources at:

[tax.vermont.gov/education-tax-rates](http://tax.vermont.gov/education-tax-rates)

The **coefficient of dispersion (COD)** is a measure of how fairly distributed the property tax is within your town. It is calculated as the average of the (absolute) difference of each sales ratio (list price divided by sales price) in the study from the median ratio. That result is then divided by the median ratio to get the COD, which is expressed as a percent (32 V.S.A. § 5401). A high COD means that within your town many taxpayers are paying more than their fair share and many are paying less than their fair share. A COD over 20% necessitates a reappraisal (32 V.S.A. § 4041a).

**Appeals:** A municipality may petition the director of Property Valuation and Review for a redetermination of its EEPV and/or COD (32 V.S.A § 5408). All petitions must be in writing and signed by the chair of the municipality's legislative body. Petitions should contain a plain statement of matters being appealed and a statement of the remedy being sought. **Petitions must be received by PVR by the close of business on the 35th day after mailing of this letter.** Additional instructions on appeals can be found in the "Introduction to Vermont's Equalization Study" document at:

[tax.vermont.gov/municipal-officials](http://tax.vermont.gov/municipal-officials)

We at PVR are aware that many towns are concerned about the change in the market due to the affects of Covid-19 over the past year. Sales have increased generally in price and some towns have seen this more than others. This is a typical real estate market reaction which is seen when conditions in the world change such as economy, politics etc.

As a result there are more towns experiencing large drops in their CLA. This is to be expected in a market shift. As you may have seen recently on the news, education base rates are expected to decrease which will minimize the effect of changing CLA's on the tax rates in towns with large shifts. There will also be many more reappraisal orders going out to towns than in a typical year as a result. If you have concerns about your results you should talk with your District Advisor about what the best plan of action might be for your town.

If you have any questions, please contact your **district advisor** or call 802-828-5860.

Sincerely,



Jill Remick, Director  
Property Valuation and Review

- cc: Chair, Board of Listers  
Chair, School Board  
Chair, Select Board  
Superintendent of Schools

*Final*

OFFICIAL BALLOT  
ANNUAL TOWN MEETING BALLOT  
POWNA, VERMONT  
MARCH 1, 2022

BALLOT 1 OF 2

*Remets*

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

<b>MODERATOR</b> FOR 1 YEAR VOTE FOR NOT MORE THAN ONE <b>TIM HOLBROOK</b> 405 ○ _____ 6 ○ (Write-in)	<b>AUDITOR</b> FOR 3 YEARS VOTE FOR NOT MORE THAN ONE _____ 57 ○ (Write-in)	<b>LISTER</b> FOR 1 YEAR VOTE FOR NOT MORE THAN ONE _____ 11 ○ (Write-in)
<b>SELECTMAN</b> FOR 3 YEARS VOTE FOR NOT MORE THAN ONE <b>LEO HAGGERTY</b> 90 ○ <b>HARRY (JAMIE) PERCEY JR.</b> 308 ○ _____ 38 ○ (Write-in)	<b>AUDITOR</b> FOR 2 YEARS VOTE FOR NOT MORE THAN ONE _____ 52 ○ (Write-in)	<b>TRUSTEE OF PUBLIC MONIES</b> FOR 2 YEARS VOTE FOR NOT MORE THAN TWO _____ 24 ○ (Write-in)
<b>SELECTMAN</b> FOR 1 YEAR VOTE FOR NOT MORE THAN TWO <b>LEO HAGGERTY</b> 97 ○ <b>BRYAN HARRIS</b> 310 ○ <b>BOB JARVIS</b> 262 ○ _____ 74 ○ (Write-in)	<b>AUDITOR</b> FOR 1 YEAR VOTE FOR NOT MORE THAN ONE _____ 50 ○ (Write-in)	

ARTICLES

<b>Article 3:</b> The election of all Officers required by law?	54 YES ○ 14 NO ○
<b>Article 4:</b> Shall the town provide notice of the availability of the annual report by postcard, mailed to all registered voters at least 30 days before the annual meeting instead of mailing or otherwise distributing the report to the voters of the town pursuant to 24 V.S.A. § 1682(a)?	YES 324 NO 107
<b>Article 5:</b> Shall the town authorize \$50,000 from the general fund FY21 undesignated surplus to be applied to the municipal office fund for the construction of the town office?	YES 281 NO 189
<b>Article 6:</b> Shall the town authorize the elimination of the office of Town Auditor, with future audits to be provided by a public accountant licensed in this State in accordance with 17 V.S.A. § 2651b(a)?	YES 288 NO 180
<b>Article 7:</b> Shall the voters prohibit the town constable from exercising any law enforcement authority, in accordance with 24 V.S.A. § 1936a(a)?	YES 198 NO 291
<b>Article 8:</b> Shall the voters authorize the elimination of the office of Town Lister in accordance with 17 V.S.A. § 2651c(b)(1) and replace it with a professionally qualified assessor who shall have the same powers, discharge the same duties, proceed in the discharge thereof in the same manner, and be subject to the same liabilities as are prescribed for listers or the board of listers under the provisions of Title 32?	YES 263 NO 202

TURN BALLOT OVER AND CONTINUE VOTING

## ARTICLES CONTINUED

**Article 9:** Shall the voters appropriate \$1,300,913 for the General Expenses of the Town, of which \$733,581.37 is to be raised by taxes and \$167,483.63 from prior year undesignated surplus funds? YES 299  
NO 105

**Article 10:** Shall the voters appropriate \$1,422,485.00 for the maintenance and construction of highways of the town, of which \$851,391.04 is to be raised by taxes and \$187,793.94 from prior year undesignated surplus funds? YES 379  
NO 85

**Article 11:** Shall the voters appropriate \$11,000 to Bennington Area Visiting Nurse Association & Hospice for providing healthcare to individuals residing in the Town? YES 380  
NO 85

**Article 12:** Shall the voters appropriate \$500 to Bennington County Conservation District? YES 312  
NO 152

**Article 13:** Shall the voters appropriate \$500 to Bennington County Association Against Child Abuse, a not-for-profit agency? YES 388  
NO 82

**Article 14:** Shall the voters appropriate \$2,000 to Bennington Free Clinic? YES 333  
NO 134

**Article 15:** Shall the voters appropriate \$2,000 to Bennington Project Independence for comprehensive in-person adult day services to Pownal residents? YES 365  
NO 104

**Article 16:** Shall the voters appropriate \$1,800 to BROCC-Community Action in Southwestern Vermont for crisis fuel and food shelf assistance? YES 392  
NO 125

**Article 17:** Shall the voters appropriate \$600 to Green Mountain Retired Senior Volunteer Program for the support of services rendered to the residents of the Town? YES 357  
NO 114

**Article 18:** Shall the voters appropriate \$200 to Vermont Green-Up for the support of services rendered to the residents of the Town? YES 380  
NO 41

**Article 19:** Shall the voters appropriate \$6,000 to Oak Hill Children's Center? YES 282  
NO 184

**Article 20:** Shall the voters appropriate \$60,000 to Pownal Fire Protection Association for operations, insurance, and maintenance? YES 387  
NO 84

**Article 21:** Shall the voters appropriate \$50,000 to Pownal Rescue Squad, Inc. for operations, insurance, and maintenance? YES 395  
NO 76

**Article 22:** Shall the voters appropriate \$52,000 to Pownal Valley Fire Department for operations and maintenance? YES 389  
NO 81

**Article 23:** Shall the voters appropriate \$19,500 to Pownal Valley Fire Department for the fire truck and equipment fund? YES 372  
NO 47

**Article 24:** Shall the voters appropriate \$20,000 to Pownal Valley Fire Department for the building fund? YES 336  
NO 135

**GO TO NEXT BALLOT AND CONTINUE VOTING**



OFFICIAL BALLOT  
ANNUAL TOWN MEETING BALLOT  
POWNAI, VERMONT  
MARCH 1, 2022

BALLOT 2 OF 2

ARTICLES CONTINUED

Article 25: Shall the voters appropriate \$3,000 to Pownal Youth Baseball for the support of the baseball and soccer programs? YES 303  
NO 85

Article 26: Shall the voters appropriate \$500 to Project Against Violent Encounters for the support of services rendered to the residents of the Town? YES 353  
NO 179

Article 27: Shall the voters appropriate \$15,000 to Solomon Wright Library for operations and maintenance? YES 355  
NO 120

Article 28: Shall the voters appropriate \$15,000 to Solomon Wright Library for the support of a director? YES 299  
NO 174

Article 29: Shall the voters appropriate \$1,200 to Southwestern Vermont Area Council on Aging for the support of services rendered to the residents of the Town? YES 376  
NO 97

Article 30: Shall the voters appropriate \$5,000 to Sunrise Family Resource Center a not-for-profit agency, for the support of services rendered to the Town? YES 276  
NO 190

Article 31: Shall the voters appropriate \$2,500 to The Tutorial Center for the support of Adult Education and Literacy to the residents of the Town? YES 319  
NO 152

Article 32: Shall the voters appropriate \$440 to Vermont Center for Independent Living for the support of people with disabilities in the Town? YES 375  
NO 96

Article 33: Shall the voters appropriate \$2,000 to Pownal Valley Swinging Seniors for services provided to the residents of the Town? YES 293  
NO 176

Article 34: Shall the voters of the Town of Pownal vote to appropriate \$38,000 for a Town Kennel to provide the Animal Control Officer with an adequate structure to house unclaimed and/or stray animals? YES 324  
NO 145

Article 35: Shall the voters of the Town of Pownal vote to dissolve the Woodlot Timber Fund and transfer the balance of \$20,326 to the Capital Fund for the future needs of the Town? YES 339  
NO 128

Article 36: Shall the voters appropriate \$16,000 to Pownal Rescue Squad, Inc. for workers compensation insurance? YES 332  
NO 141

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

Final Results

07/25/22  
02:07 pm

Town of Pownal General Ledger  
Revenue Report - 200 - ROAD FUND  
Current Year Period 1 Jul

Page 1 of 1  
Treasurer

Account	Estimated Revenue	Applied For	Received To Date	Uncollected Balance	FY-22/23 MTD Pd 1 Jul
<b>200-2000 ROAD FUND TAXES</b>					
200-2000-00.00 CURRENT TAX	851,391.00	0.00	0.00	851,391.00	0.00
<b>Total ROAD FUND TAXES</b>	<b>851,391.00</b>	<b>0.00</b>	<b>0.00</b>	<b>851,391.00</b>	<b>0.00</b>
200-2910-40.00 VERMONT DEC GRANT	0.00	0.00	0.00	0.00	0.00
200-2910-50.00 SAFETY GRANT	0.00	0.00	0.00	0.00	0.00
200-2930-00.00 INTEREST-SAVINGS-ROAD	1,000.00	0.00	0.00	1,000.00	0.00
200-2960-00.00 FUEL REIMBURSEMENT	1,500.00	0.00	0.00	1,500.00	0.00
200-2970-00.00 BCCD GRANT	0.00	0.00	0.00	0.00	0.00
<b>200-2982 STATE AID</b>					
200-2982-00.00 STATE AID	128,000.00	0.00	-34,033.56	93,966.44	-34,033.56
200-2982-10.00 STATE GRANTS -BRIDGE	0.00	0.00	0.00	0.00	0.00
200-2982-10.10 STATE GRANT - BLACKTOP	0.00	0.00	0.00	0.00	0.00
200-2982-10.20 STATE GRANT - CULVS/EROS	200,000.00	0.00	0.00	200,000.00	0.00
200-2982-10.30 STATE QC DEED RGHT OF WAY	0.00	0.00	0.00	0.00	0.00
200-2982-10.40 BCCG GRANT	0.00	0.00	0.00	0.00	0.00
200-2982-30.00 MISC STATE	0.00	0.00	0.00	0.00	0.00
200-2982-40.00 BUS REVENUE	0.00	0.00	0.00	0.00	0.00
200-2982-50.00 EQUIPMENT SALE	0.00	0.00	0.00	0.00	0.00
<b>Total STATE AID</b>	<b>328,000.00</b>	<b>0.00</b>	<b>-34,033.56</b>	<b>293,966.44</b>	<b>-34,033.56</b>
200-2992-00.00 MISC. REVENUE	2,500.00	0.00	0.00	2,500.00	0.00
200-2992-05.00 WEIGHT PERMITS	300.00	0.00	0.00	300.00	0.00
200-2992-10.00 INSURANCE REIM/PAYMENT	0.00	0.00	0.00	0.00	0.00
200-2992-15.00 PEOPLES TANDEM TRK LOAN	0.00	0.00	0.00	0.00	0.00
200-2992-20.00 FROM UNDESIGNATED SURPLUS	187,794.00	0.00	0.00	187,794.00	0.00
200-2992-30.00 FROM DESIGNATED FUNDS	50,000.00	0.00	0.00	50,000.00	0.00
<b>Total 200 - ROAD FUND</b>	<b>1,422,485.00</b>	<b>0.00</b>	<b>-34,033.56</b>	<b>1,388,451.44</b>	<b>-34,033.56</b>
<b>Total All Funds</b>	<b>1,422,485.00</b>	<b>0.00</b>	<b>-34,033.56</b>	<b>1,388,451.44</b>	<b>-34,033.56</b>

07/25/22  
02:07 pm

Town of Pownal General Ledger  
Revenue Report - 100 - GENERAL FUND  
Current Year Period 1 Jul

Page 1 of 2  
Treasurer

Account	Estimated Revenue	Applied For	Received To Date	Uncollected Balance	FY-22/23 MTD Pd 1 Jul
<b>100-2000 TAXES -GENERAL FUND</b>					
100-2000-00.00 CURRENT GENERAL TAXES	604,081.37	0.00	-68,391.32	535,690.05	-68,391.32
100-2000-05.00 BALLOT ARTICLES-TAXES	324,740.00	0.00	0.00	324,740.00	0.00
100-2000-06.00 SEWER BOND FEE	121,000.00	0.00	0.00	121,000.00	0.00
100-2000-07.00 LOCAL AGREEMENT EDU-TAX	8,500.00	0.00	0.00	8,500.00	0.00
100-2000-10.00 SW VTUESD HOMESTEAD	0.00	0.00	0.00	0.00	5,044.16
100-2000-10.01 SW VT used NON RESIDENTIA	0.00	0.00	0.00	0.00	-32,672.12
100-2000-10.05 MAU HOMESTEAD TAX PD	0.00	0.00	0.00	0.00	4,974.05
100-2000-10.15 MAU NON RESIDENTIALTAX PD	0.00	0.00	0.00	0.00	-32,217.88
100-2000-10.40 COLLECTION FEE PD TOWN	0.00	0.00	0.00	0.00	0.00
100-2000-20.00 ROAD TAXES PAID	0.00	0.00	0.00	0.00	0.00
<b>Total TAXES -GENERAL FUND</b>	<b>1,058,321.37</b>	<b>0.00</b>	<b>-68,391.32</b>	<b>989,930.05</b>	<b>-123,263.11</b>
<b>100-2002 DELINQUENT TAXES PAID</b>					
100-2002-00.00 DELINQUENT TAXES	0.00	0.00	-20,919.05	-20,919.05	-20,919.05
100-2002-05.00 OVER PAY DELINQUENT TAX	0.00	0.00	0.00	0.00	0.00
<b>Total DELINQUENT TAXES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>-20,919.05</b>	<b>-20,919.05</b>	<b>-20,919.05</b>
100-2010-00.00 Recording Fee Revenue	30,000.00	0.00	-2,199.00	27,801.00	-2,199.00
100-2025-00.00 TAX SALES	0.00	0.00	0.00	0.00	0.00
100-2030-00.00 INT. DELINQUENT TAXES	22,000.00	0.00	-3,021.40	18,978.60	-3,021.40
100-2030-10.00 DEL TAX COLLECTOR COM	0.00	0.00	0.00	0.00	0.00
100-2030-20.00 DEL COLLECTOR MISC FEE	0.00	0.00	0.00	0.00	0.00
<b>100-2040 INTEREST EARNED</b>					
100-2040-00.00 General Interest	2,000.00	0.00	0.00	2,000.00	0.00
<b>Total INTEREST EARNED</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>
100-2050-00.00 BOND REFINANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00
100-2101-00.00 BEVERAGE LICENSES TOWN	200.00	0.00	0.00	200.00	0.00
100-2102-00.00 COVID - ELECTION REIMB	0.00	0.00	0.00	0.00	0.00
100-2110-00.00 MARRIAGE LICENSE TOWN	300.00	0.00	-30.00	270.00	-30.00
100-2120-00.00 ANIMAL LICENSE TOWN	1,200.00	0.00	-130.00	1,070.00	-130.00
100-2121-00.00 BUILDING PERMITS	2,700.00	0.00	-75.00	2,625.00	-75.00
100-2121-10.00 VERIFICATION FEE	1,000.00	0.00	0.00	1,000.00	0.00
100-2121-10.05 ZONING VIOLATION FEES	300.00	0.00	0.00	300.00	0.00
100-2121-20.00 ADMINISTRATION FEES	11,200.00	0.00	0.00	11,200.00	0.00
100-2122-00.00 SEPTIC PERMITS	500.00	0.00	0.00	500.00	0.00
100-2123-00.00 BOARDING/ANIMAL FEES	0.00	0.00	0.00	0.00	0.00
<b>100-2200 TIMBER SALE FUND</b>					
100-2200-00.00 TIMBER SALES	0.00	0.00	0.00	0.00	0.00
100-2200-10.00 INTEREST TIMBER SALE FUND	25.00	0.00	0.00	25.00	0.00
<b>Total TIMBER SALE FUND</b>	<b>25.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>
100-2221-00.00 NATIONAL FOREST (PILT FEDS)	11,500.00	0.00	0.00	11,500.00	0.00
100-2221-10.00 PILOT FISH & GAME STATE	500.00	0.00	0.00	500.00	0.00
<b>100-2300 INTEREST EARNED</b>					

628888  
 1-31-23

07/26/22  
07:41 am

Town of Pownal General Ledger  
Expenditure Report - 100 - GENERAL FUND  
Current Year Period 1 Jul

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	FY-22/23 MTD Pd 1 Jul
100-8765-44.00 BENNINGTON FREE CLINIC	2,000.00	0.00	0.00	2,000.00	0.00
100-8766-44.00 SUNRISE FAMILY RESOURCE	5,000.00	0.00	0.00	5,000.00	0.00
100-8767-44.00 BROC-COMMUNITY ACTION	1,800.00	0.00	0.00	1,800.00	0.00
100-8768-44.00 ANIMAL SHELTER	38,000.00	0.00	0.00	38,000.00	0.00
<b>Total BALLOT ARTICLES</b>	<b>324,740.00</b>	<b>0.00</b>	<b>0.00</b>	<b>324,740.00</b>	<b>0.00</b>
<b>100-9 EXPENSES</b>					
100-9200-00.00 MISCELLANEOUS EXP	0.00	0.00	100.00	-100.00	100.00
100-9200-10.00 VT UNCLAIMED PROPERTY	0.00	0.00	0.00	0.00	0.00
100-9200-40.00 GENERATOR EXPENSE	1,200.00	0.00	0.00	1,200.00	0.00
100-9250-00.00 SAFETY INSPECTION	300.00	0.00	0.00	300.00	0.00
100-9300-44.00 COUNTY TAX	23,000.00	0.00	22,021.17	978.83	22,021.17
100-9301-44.00 GLEBE RENT TO SCHOOL	190.00	0.00	0.00	190.00	0.00
100-9302-00.00 OAK HILL CEM POOR LOTS	100.00	0.00	0.00	100.00	0.00
100-9303-00.00 LOCAL AGREEMENT TAX PMT	8,500.00	0.00	0.00	8,500.00	0.00
100-9400-00.00 TIMBER SALE FUND EXP	0.00	0.00	0.00	0.00	0.00
100-9950-44.00 BENN COUNTY REGIONAL COMM	7,500.00	0.00	0.00	7,500.00	0.00
100-9951-44.00 VT. LEAGUE CIT&TOWN DUES	5,500.00	0.00	5,208.00	292.00	5,208.00
100-9952-44.00 VT UNEMPLOYMENT TAX	0.00	0.00	0.00	0.00	0.00
100-9960-15.00 PAYROLL FICA EXPENSE	26,908.00	0.00	1,141.41	25,766.59	1,268.85
100-9960-16.00 MUNICIPAL RETIREMENT	11,797.00	0.00	417.30	11,379.70	417.30
100-9960-17.00 VLCT UNEMPLOYMENT INS	600.00	0.00	0.00	600.00	0.00
100-9960-18.00 WORKMANS COMP. INSURANCE	20,000.00	0.00	1,633.75	18,366.25	1,939.75
<b>100-9960-19 INSURANCE</b>					
100-9960-19.00 HEALTH INSURANCE	33,000.00	0.00	240.00	32,760.00	240.00
100-9960-19.01 DENTAL INSURANCE	2,500.00	0.00	37.06	2,462.94	37.06
100-9960-19.02 VISION INSURANCE	500.00	0.00	0.00	500.00	0.00
<b>Total INSURANCE</b>	<b>36,000.00</b>	<b>0.00</b>	<b>277.06</b>	<b>35,722.94</b>	<b>277.06</b>
100-9970-25.00 SHORT TERM INTEREST	100.00	0.00	0.00	100.00	0.00
100-9970-30.00 SEWER SYSTEM BOND EXP	72,700.00	0.00	0.00	72,700.00	0.00
100-9970-30.10 SEWER BOND INTEREST EXP	49,000.00	0.00	0.00	49,000.00	0.00
100-9970-31.00 Municipal Bond Principal	30,000.00	0.00	0.00	30,000.00	0.00
100-9970-31.10 Municipal Bond Interest	11,000.00	0.00	0.00	11,000.00	0.00
100-9970-35.00 POWNAL WEB SITE	1,000.00	0.00	0.00	1,000.00	0.00
100-9970-78.00 TAX REFUNDS	0.00	0.00	0.00	0.00	0.00
100-9970-79.00 DEFICIT (FY )	0.00	0.00	0.00	0.00	0.00
100-9970-90.00 CONTINGENCY	50,000.00	0.00	0.00	50,000.00	0.00
<b>100-9980 RESERVE FUND EXPENSE</b>					
<b>Total RESERVE FUND EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total EXPENSES</b>	<b>355,395.00</b>	<b>0.00</b>	<b>30,798.63</b>	<b>324,596.31</b>	<b>31,232.13</b>
<b>Total 100 - GENERAL FUND</b>	<b>1,625,633.00</b>	<b>0.00</b>	<b>145,313.15</b>	<b>1,480,339.85</b>	<b>157,019.33</b>
<b>Total All Funds</b>	<b>1,625,633.00</b>	<b>0.00</b>	<b>145,313.15</b>	<b>1,480,339.85</b>	<b>157,019.33</b>

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