

2023 Annual Report

Town of Jamaica

July 1, 2022 – June 30, 2023



Prepared for the March 5, 2024 Town Meeting

In Loving Memory of Terri Bills Garland

We lost Terri in March of 2023. It is still hard without her.

She knew so much that no one else did. People walked into the town office and Terri knew who they were, where they lived and usually had an answer to whatever they were seeking. Whenever someone asked me something that I didn't know the answer to, Terri generally did. We lost with her so much personalized knowledge of the Town of Jamaica.

Terri was definitely one of a kind. She is the only person I know that said they would continue working if they won the lottery. That is how much she loved her job. She wouldn't take a day off unless she really had to and then she would come back whenever needed. One of the last vacation's she took was in July of 2021. The town flooded and she left her vacation to come help with the disaster.

Terri was much more than the treasurer of Jamaica. She was a mom, a sister, a daughter, an aunt, a niece, a cousin, a friend, a mentor and much more to many people. She loved Vermont, most of the time. One of the things nearest to her heart were her dogs. I will never see a border collie and not think of Terri.

I have known Terri for many years. We worked together before and are distant cousins. We were friends and coworkers and I have never felt a loss like this. I will always remember the good times. The last time my road flooded, she came and picked me up, walking up the washed out road in her mud boots, finding a route we could take to make it to the main road. I figured she would text me, *see you Monday* when she saw the road was gone but there she was! I think my favorite memory is when we went to the casino, there was a band I wanted to see and they were playing for free in the main casino. Terri played cards at a table nearby to make sure I was okay as she listened to Skillet all night.

Terri was tough but she also had a big heart. The day after she passed, Jessica told me I could take the day off if I needed to. I said no, Terri would not approve. Here is why: Several years ago, my daughter had borrowed my car because her brakes were bad, so I took her car. Her brakes were not bad, they were non-existent. I decided it was better to stop by hitting a tree than ending up in my neighbor's house. I called Terri in tears, saying I wasn't sure if I could come to work. Her response was "Milo died last night; I will come pick you up." Milo was her boyfriend. Here I was crying because I hit a tree intentionally to stop a vehicle and Terri just lost the man she loved and was going to come pick me up. I told Jessica this story because if nothing else, I learned not to be quite such a wimp from Terri.

Nothing I can say does justice for Terri. She was a unique individual with a lot of knowledge and many opinions. She will be missed until we meet again!

With Much Love,
Sara Wiswall

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Report compiled by the Jamaica Town Clerk, with assistance from the Selectboard.
 Thank you to Karen Ameden for the pictures!

Elected Town Officers (* denotes Chair)

Moderator: Greg Joly – 1- year term to March 2024

Selectboard:

Jessica Pollack* - 3-year term to March 2024
Greg Meulemans- 1-year term to March 2024
Andy Coyne - 3-year term to March 2026
Kate Ullman - 3 year term to March 2025
Derek Ahl – 1- year term to March 2024
(Derek resigned, Tom Tolbert appointed)

Listers:

Karen Ameden - 3-year term to March 2025
Patricia Meulemans - 3-year term to March 2026
Valerie Pantorno - 3-year term to March 2024
(Valerie resigned, Ed Dorta-Duque appointed)

First Constable: Robert Willis - 1 -year term to March 2024

Second Constable: Ben Williams – 1- year term to March 2024

Town Grand Juror: Robert Willis - 1 -year term to March 2024

Town Agent: Peter Andrus - 1 -year term to March 2024

Trustee of Public Funds: Rob Willis-1 year term to March 2024

Agent to Deed Land: Rob Willis -1-year term to March 2024

Library Trustees:

Jennifer Dorta-Duque* - 5-year term to March 2026
Becky Antel - 5-year term to March 2028
Michael Connor - 5-year term to March 2028
Keighan Eaker - 2-year term to March 2025
Greg Joly - 5-year term to March 2024
Clara Robinson - 5-year term to March 2025
Janet Hamilton – 1-year term to March 2024

West River Modified Unified Union School Directors:

Dana West - 3-year term until March 2025
Drew Hazelton - 2 year of a 3-year term until March 2024

Cemetery Commissioners:

Selectboard - one year term to March 2024

Appointed Town Officials (One-year terms unless otherwise noted)

Fence Viewer: Greg Meulemans, Andy Coyne

Animal Control Officer: Robert Willis, 1st Constable

Surveyors of Wood, Lumber & Weigher of Coal: Tom Tolbert

Tree Warden: Ben Williams

Cemetery Sextons: East Jamaica - L. Bruce Chapin
Jamaica Village - L. Bruce Chapin
South Windham - L. Bruce Chapin
West Jamaica - Karen Ameden
South Hill - Karen Ameden
Pikes Falls - Karen Ameden
Rawsonville - Nelson Coleman

Health Officer: The Selectboard

Deputy Health Officer: vacant

Emergency Management Director: Greg Lakis

Rescue Inc. Rep: Stewart Barker

Energy Coordinator: Mike Tuller

Flood Zone Administrator: Mike Tuller

Windham Regional Commissioners: Mike Tuller and Andy Coyne

Planning Commissioners & Zoning Board of Adjustments:
* Brian Zieroff, Christopher Robbins, Patrick McQuillan, Charlie Peck and John Van Hoesen

Recreation Committee: Bob Johnson and Kate Ullman

Village Beautification Committee: Karen Ameden, Alexandra Clark, Joe Dumas and Kate Ullman

Justice of the Peace (terms end 2024): Karen Ameden, Greg Joly, Clara Robinson, Robert Willis, and Anne Reynolds

Fire Warden: Stewart Barker

Assistant Fire Warden: Domenic Mangano

911 Address Coordinator: Sara Wiswall

Senior Solutions Rep: Jeannine Stone

WSWMD Rep: Kate Ullman **Alternate:** Jessica Pollack

WRC Transportation Committee Rep: Andy Coyne

Meeting Schedules

Selectboard: 802-874-4681

Meets 2nd and 4th Mondays at 7 p.m. at the Town Office

Planning Commission:

Meets 3rd Monday at 7 p.m. at the Town Office

West River Modified Unified Union School District:

Board meets 2nd Monday at 7 p.m. at LGUHS

Jamaica Library Trustees Meetings:

3rd Thursday at 6:00 p.m. at the Library

Town Offices 28 Town Office Road, PO Box 173

Town Clerk & Treasurer: 802-874-4681

Monday to Thursday 8:30 a.m. - 4 p.m.

Town Clerk/Treasurer: Sara Wiswall

Assistant Clerk/Treasurer: Meri Roberts

Town Administrator: Mike Tuller

Listers: 802-874-4908

Wednesday 9 a.m. – 2 p.m.

Animal Licensing Notice to Dog Owners

Vermont State Law requires all dogs 3 months or older to be licensed by the municipality on or before April 1st of each year with a valid rabies certificate. (Title 20 V.S.A. Section 3581)

Please notify the Town Clerk if you no longer have your dog.

January 1st – April 1st

Spayed or Neutered \$9.00

Other (Female or Male) \$13.00

After April 1st

\$11.00

\$17.00

Post Office Locations

Jamaica Post Office, 3912 VT Route 30.....802-874-4242

Bondville Post Office, 43 VT Route 30.....802-297-1671

South Londonderry Post Office, 67 Main St....802-824-6800

West Townshend Post Office..... 802-874-7092

Emergency Services

Emergency Number for Fire (Mutual Aid) Rescue/
Ambulance, Windham County Sheriff, Vermont State
Police, Police (TTD)

DIAL 911

Non-Emergency Numbers

Fire Warden: 802-874-4515

Assistant Fire Warden: 802-379-1826

Constable: 802-896-6391

2nd Constable: 802-874-4441

Windham County Sheriff: 802-365-4942

Town Services

Jamaica Memorial Library: 802-874-4901

Monday 10 a.m.- 6 p.m.

Tuesday 3-7 p.m.

Thursday 3-7 p.m..

Saturday 10 a.m.-1 p.m.

Librarian: Madeline Helsler

Library Assistant: Laura Molinelli & Ruby Hallenbeck

Waste Disposal Transfer Station: 802-874-7171

Monday 9 a.m. - 5 p.m.

Thursday 2 p.m. - 6 p.m.

Friday 9 a.m. - 5 p.m.

Saturday 9 a.m. - 5 p.m.

Sunday 1 p.m. - 5 p.m.

Closed Tuesday & Wednesday,

Attendant: Ernie Holder

Alternate : Al Lake

Jamaica Town Garage: 802-874-4265

Road Foreman: Keith Hazard

Road Crew: Bill Flood, Dennis Palmer

Websites of Local Interest

Official website: jamaicavermont.org

Jamaica Historical Foundation: jamaicahf.info

Jamaica Library: jamaicavtlibrary.wordpress.com

Jamaica Village School: jamaicavillageschool.org

Leland and Gray: lg.windhamcentral.org

WCSU: windhamcentral.org

WARNING

The legal voters of the Town of Jamaica, in the County of Windham and State of Vermont, are hereby notified and warned to meet at 10:00 a.m. at the Town Hall in said town of Jamaica, on the first Tuesday of March, March 5th, 2024, to transact the following business and act upon the following articles:

Article 1: To elect a Moderator for a term of one year.

Article 2: To review the town report.

Article 3: To elect the following officers as required by law.

- a. Selectperson for a term of three years (by ballot)
- b. Selectperson for a term of one year (by ballot)
- c. Selectperson for a term of one year (by ballot)
- d. Lister for a term of three years (by ballot)
- e. 1st Constable for a term of one year
- f. 2nd Constable for a term of one year
- g. Trustee of Public Funds for a term of one year
- h. Agent to Deed Land for a term of one year
- i. Library Trustee for a term of five years
- j. Library Trustee for a term of one year

Article 4: To see what sum of money the Voters will vote to pay the Town's running expenses, and how it will be collected.

Article 5: To see if the Voters will authorize the Selectboard to borrow money in anticipation of taxes.

Article 6: Shall the Voters authorize the Selectboard to spend "unanticipated funds such as grants, gifts and/or interest"?

Article 7: Shall the Voters exempt the Masonic Lodge Mt. Lebanon #46 land and building from taxation for a period of five years as provided in Title 32 Section 3840 V.S.A.?

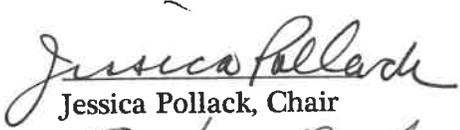
Article 8: To set the time for the opening of the next Annual Town Meeting, to be held on the first Tuesday in March 2025.

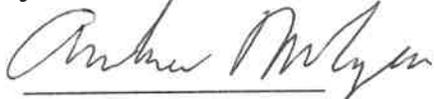
Article 9: To transact any other business that may legally come before this meeting.

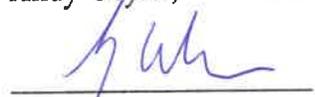
Article 10: To Adjourn.

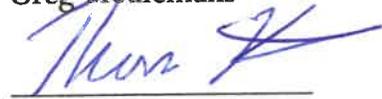
Approved as the legal town warning for the town of Jamaica for March 5, 2024, on this 25th day of January 2024.

Selectboard, Town of Jamaica, Vermont


Jessica Pollack, Chair

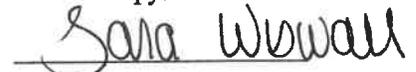

Andy Coyne, vice-chair


Greg Meulemans


Tom Tolbert


Kate Ullman

A true copy, Attest:


Sara Wiswall, Town Clerk

Town Meeting Minutes March 7, 2023

Greg Joly called the meeting to order at 10:00 a.m.

Greg read the warning, "The legal voters of the Town of Jamaica, in the County of Windham and State of Vermont, are hereby notified and warned to meet at 10:00 a.m. at the Town Hall in said town of Jamaica, on the first Tuesday of March, March 7th, 2023, to transact the following business and act upon the following articles."

Greg handed the meeting over to Laura Sibia, our representative for Windham 2 district. Laura Sibia presented a resolution to Raymond and Joyce Ballantine. The town voted to have a question period with Laura.

Article 1: To elect a Moderator for a term of one year.

Tom Tolbert nominated Greg Joly for moderator, seconded by Jessica Pollack. All in favor.

Article 2: To review the town report.

Ed Dorta-Duque moved to review the town report, seconded by

Mary Parlman asked if the mud season expenses came from the highway fund or somewhere else? They set aside a separate line item last year because the cost was higher than normal but it is not a line item this year.

CJ King asked about page 46, the Planning Commission report talks about the solar field, she asked where it would be? Greg Meulemans said it will be on Tony's Lane. The power will go back into the grid, not to any place specific. Charlie Peck of the Planning Commission said the certificate of public good was issued. The solar panels will not be visible from Route 30.

Mary Parlman asked about the town hall janitor. It is just part of regular duties.

Ed Dorta-Duque said we need 911 numbers on all houses, reflective would be best. In an emergency, you want them to be able to find you!

Ed Dorta-Duque spoke about the sidewalks and how they are not accessible when the winter weather drops. Ed would like the town to purchase a new machine to maintain the sidewalks. This will be discussed during the budget.

Kate Harris asked who will pay for the solar and who will get the kick back? It is privately owned.

Tom Tolbert called the question, seconded by Clara Robinson. Article 2 passed.

Article 3: To elect the following officers as required by law.

a. Selectperson for a term of three years.

Lexa Clark nominated Andy Coyne for Selectperson for three years, seconded by Paul Fraser.

Stephanie Amyot nominated Derek Ahl, seconded by Patrick McQuillan.

Andy-31

Derek-35

Derek removed himself from the vote, he would like to run for a 1-year term.

Ed Dorta-Duque asked the moderator to have the clerk cast 1 vote for Andy Coyne, seconded by Katie Hazelton.

Andy Coyne was elected Selectperson for a term of three years.

b. Selectperson for a term of one year.

Karen Ameden nominated Tom Tolbert for Selectperson for one year, Tom declined.

Tom Tolbert nominated Derek Ahl, seconded by Ed Dorta-Duque. No other nominations.

Derek Ahl was elected Selectperson for a term of one year.

c. Selectperson for a term of one year.

CJ King nominated Greg Meulemans for Selectperson, seconded by Val Pantorno. Ed Dorta-Duque moved to close nominations.

All in favor. Greg Meulemans was elected Selectperson for a term of one year.

d. Lister for a term of three years.

Karen Ameden nominated Pat Meulemans for Lister, seconded by Val Pantorno. No other nominations.

Pat Meulemans was elected Lister for a term of three years.

e. 1st Constable for a term of one year.

Tom Tolbert nominated Rob Willis for 1st Constable, seconded by Greg Meulemans. All in favor. Rob Willis was elected 1st Constable for a term of one year.

f. 2nd Constable for a term of one year.

Rob Willis nominated Ben Williams for 2nd Constable, seconded by CJ King. All in favor. Ben Williams was elected 2nd Constable for a term of one year.

g. Trustee of Public Funds for a term of one year.

Jessica Pollack nominated Rob Willis for Trustee of Public Funds, seconded by Kate Ullman. Ed moved to close nominations. All in favor. Rob Willis was elected Trustee of Public Funds for a term of one year.

h. Agent to deed land for a term of one year.

Stephanie Amyot nominated Rob Willis for Agent to deed land, seconded by CJ King. All in favor. Rob Willis was elected Agent to deed land for a term of one year.

i. Library Trustee for a term of five years.

Sarah Antel nominated Becky Antel for Library Trustee. There were no other nominations. All in favor. Becky Antel was elected Library Trustee for a term of five years.

j. Library Trustee for four years of a five-year term

Jen Dorta-Duque nominated Michael Connor, seconded by CJ King. All in favor. Michael Connor was elected Library Trustee for four years of a five-year term.

k. Library Trustee for a term of two years

Jen Dorta-Duque nominated Janet Hamilton. Katie Hazelton nominated Keighan Eaker.

Janet- 30

Keighan-38

Keighan Eaker elected Library Trustee for a term of two years.

l. Library Trustee for a term of one year

Derek Ahl nominated Karen Lakis, she declined.

Sarah Antel nominated Janet Hamilton, seconded by Jen Dorta-Duque.

Stephanie Amyot nominated Betsy Thomason, seconded by Kate Harris.

Betsy- 33

Janet- 33

Revote:

Betsy- 30

Janet- 37

Betsy withdrew her name; Janet Hamilton was elected Library Trustee for a term of one year.

Jen Dorta-Duque thanked Alice Abraham for serving on the board.

Clara Robinson thanked Bonnie West for serving on the board.

Greg Joly thanked Tom Tolbert for serving on the Selectboard.

Article 5: Shall the town assess a one percent (1%) tax on sales pursuant to 24 V.S.A. § 138(b)?

Tom Tolbert made a motion to approve the 1% tax on sales, seconded by Jessica Pollack.

Clara Robinson asked what this means and for an explanation. Greg Meulemans said this is seen as a possibility for some revenue for the town. It was proposed last year as one article but this year it is broken down into the three parts. It would be 70% of the 1% collected would go into the general fund for the town.

Terri Garland gave the board some information on estimated revenue. It would generate around \$37,000 for the sales. The meals and beverage would only generate about \$1,000 to \$1,5000.

Rooms would generate around \$10,000 on VRBO and \$13,000 for Air BnB.

Andy Coyne disagrees with the 1% tax.

Jeff Dickson said this money would go to the town and should reduce the local tax.

Jennifer Dorta-Duque said it would be higher with the other inns in town that are not on VRBO or Air BnB. As an inn owner, they support the 1% tax which would help the town and tax those using our town.

Stephanie Amyot asked about ordering online, would we be taxed? Yes, it would. It would apply to anything you buy online.

Chrissy Haskins said anything you buy online; you will have to pay the 1%.

Manchester brings in \$1,555,000 in their local options tax. They reduce their tax by 13 cents. Brattleboro's is lowered by 12 cents.

She said ours will be lowered by less than .01 cents.

Terri Lateille asked to call the question. Article 5 was voted by paper ballot at the request of seven voters.

47- No

23- yes

Article 5 failed.

Article 6: Shall the town assess a one percent (1%) tax on meals and alcoholic beverages, pursuant to 24 V.S.A. § 138(b)?

Article passed by majority floor vote.

Article 7: Shall the town assess a one percent (1%) tax on rooms pursuant to 24 V.S.A. § 138(b)?

Ed moved the question, seconded by David Marx. Discussion closed by show of hands.

Article 7 passed by voice vote.

Article 8: To see what sum of money the Voters will vote to pay the Town's running expenses, and how it will be collected.

Ed Dorta-Duque made a motion to raise \$1,336,558 by taxation for the running expenses of the town and this along with anticipated revenue \$521,272 equal a budget of \$1,857,830 to be expended. Taxes will be paid on or before October 2nd, 2023 to the treasurer. An 8% penalty by state law, will be added on October 3rd, 2023 plus interest at the rate of 1% will be added monthly starting December 1, 2023 until paid in full. Seconded by Patrick McQuillan.

Jessica called the question, seconded by Erica Bowman.

Budget passed by voice vote.

Article 9: To see if the Voters will authorize the Selectboard to borrow money in anticipation of taxes.

Ed moved to authorize the Selectboard to borrow money in anticipation of taxes, seconded by Stephanie Amyot. All in favor.

Article 10: Shall the Voters authorize the Selectboard to spend "unanticipated funds such as grants, gifts and/or interest"?

Sarah Antel moved to authorize the Selectboard to spend unanticipated funds such as grants, gifts and/or interest, seconded Ed Dorta-Duque.

All in favor. Article 10 passed.

Article 11: To set the time for the opening of the next Annual Town Meeting, to be held on the first Tuesday in March 2024.

Ed Dorta-Duque moved to hold town meeting on March 5, 2024, at 10 a.m. Seconded by Sarah Antel. Tom called the question. All in favor. Article 11 passed by voice vote.

Article 12: To transact any other business that may legally come before this meeting.

CJ King asked about the 1% and how it can be allocated.

Rob Willis said all dog licenses are due by April 1st every year. Please let those new to the area know it is Vermont law.

Dave Marx- JAMBA formed in 2019 to establish mountain bike trails in the state park. June 2nd is the opening at Bald Mountain Lake. If anyone is interested in learning more or becoming involved, they would love to hear from you.

Kayla Anthony asked if there is still a leash law. Yes, there is, call Rob or the town office.

Chris Healey said she would like something posted about the leash law and to pick up their poo. She would like signs in the town.

Karen Ameden is a lister and they will be driving around every week. They do have signs on the side of the vehicles but may be getting out of their cars to measure.

Karen Ameden said Jamaica Old Home Day will be Saturday September 16th.

Sue Stomski asked about the Town Administrator. Mike Tuller was introduced to the town.

Derek Ahl said that the Army Corps will be doing a dam release in the spring, the first weekend of May.

Chrissy Haskins gave an update on wastewater project. They are moving forward, the town was awarded over \$60,000 in grants.

David Plants lives on Pikes Falls, would like people to be aware of phrases like "Air BnB people" or "weekend people".

Susan Ahl, the librarian, said that the library hours have changed, and the website is under construction.

Ed Dorta-Duque called the question, seconded by Stephanie Amot.

Motion to adjourn at 12:27 p.m.

Submitted by Sara Wiswall

Homestead Declaration Reminder

In Vermont, all property is subject to education property tax to pay for the state's schools. For this purpose, property is categorized as either nonresidential or homestead. A homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by the resident as the person's domicile. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements:

- You are a Vermont resident
- You own and occupy a homestead as your domicile as of April 1, 2024

You must file a Homestead Declaration (form HS-122) annually by the April 15th deadline.

If you file after April 15th, your municipality may assess one of the following penalties:

- Up to a 3% penalty if the nonresidential rate is higher than the homestead education property rate
- Up to 8% if the nonresidential rate is lower than the homestead education property tax rate.

Property Tax Adjustment Claim

The Vermont Property Tax Adjustment assists many Vermont homeowners with paying their property taxes. You may be eligible for a property tax adjustment on your property taxes if your property qualifies as a homestead and you meet the eligibility requirements:

- Your property qualifies as a homestead, and you have filed a Homestead Declaration for the 2023 grand list if:
 - You were domiciled in Vermont for the full prior calendar year
 - You were not claimed as a dependent of another taxpayer
 - You have the property as your homestead as of April 1; and
 - You meet the household income criteria.

Dog Licenses Due by April 1, 2024

Please register all dogs by April 1st.

Spayed or Neutered	\$9.00	After April 1 st - \$11.00
Other (Female or Male)	\$13.00	After April 1 st - \$17.00

We will need a copy of your valid rabies certificate if one is not already on file. Please call or email with any questions.

(802)874-4681

townclerk@jamaicavermont.org

	2023			2024	2025
	Adopted			Voted	Proposed
	Budget	Actual	Variance	Budget	Budget
~General Revenue~					
Current & Delinquent Tax Revenue(Gen)	478,326.00	(449,850.96)	28,475.04	507,298.00	517,650.00
Delinquent Tax Interest	5,000.00	(1,974.83)	3,025.17	5,000.00	5,000.00
Delinquent tax penalty	25,000.00	(19,124.28)	5,875.72	25,000.00	25,000.00
Local Option Tax- 1%	-	-	-	-	25,000.00
Current Use	30,000.00	(36,558.00)	(6,558.00)	35,000.00	38,000.00
Ed Billing Fee Retained	8,000.00	(9,138.77)	(1,138.77)	8,000.00	9,000.00
PILOT	16,000.00	(16,402.83)	(402.83)	16,000.00	16,000.00
Traffic Fines	15,000.00	(2,478.07)	12,521.93	3,500.00	3,500.00
Town Clerk Fees	17,000.00	(11,978.47)	5,021.53	17,000.00	17,000.00
Sign Permit	-	(100.00)	(100.00)	200.00	200.00
911 Fees	-	(650.00)	(650.00)	200.00	200.00
Dog Licenses	750.00	(741.00)	9.00	750.00	750.00
Liquor License	500.00	(345.00)	155.00	500.00	500.00
Marriage license fees	150.00	(170.00)	(20.00)	150.00	150.00
Town Hall Rental	-	(350.00)	(350.00)	500.00	-
Transfer Station Revenue	18,000.00	(23,618.20)	(5,618.20)	20,000.00	20,000.00
PAYT Revenue	35,000.00	(30,708.11)	4,291.89	35,000.00	35,000.00
Insurance Refund	-	(815.74)	(815.74)	-	-
Earned Interest	1,500.00	(11,860.07)	(10,360.07)	3,000.00	3,000.00
Library Grant Revenue	-	(300.00)	(300.00)	-	-
Lister Education Grant	-	(448.75)	(448.75)	-	-
Wastewater Study Grant	-	(10,250.00)	(10,250.00)	-	-
Miscellaneous Revenue	-	(6,096.06)	(6,096.06)	-	-
CT River Loss Revenue	2,272.00	-	2,272.00	2,272.00	2,272.00
Transfer in from Reserve	-	-	-	200,000.00	-
FY21 Surplus	30,000.00	-	30,000.00	-	-
Transfer in from ARPA funds	-	-	-	51,000.00	86,715.00
Total General Fund Revenue	682,498.00	(633,959.14)	48,538.86	930,370.00	804,937.00
~Highway Revenue~					
Taxes - Highway	659,860.00	(659,860.00)	-	925,560.00	925,560.00
Permit Fees	300.00	(55.00)	245.00	200.00	200.00
State Aid To Highways	94,000.00	(98,413.91)	(4,413.91)	98,000.00	100,000.00
Grant Revenue	-	(15,977.95)	(15,977.95)	-	-
Transfer In	-	(183,517.00)	(183,517.00)	200,000.00	-
Interest Income Bond	-	(62.23)	(62.23)	-	-
FY21 Surplus	30,000.00	-	30,000.00	-	-
Total Highway Revenue	784,160.00	(957,886.09)	(173,726.09)	1,223,760.00	1,025,760.00
Total Revenue	1,466,658.00	(1,591,845.23)	(125,187.23)	2,154,130.00	1,830,697.00
Expenses					
~PAYROLL & BENEFITS~					
Bookkeeper	3,675.00	(2,793.93)	881.07	3,990.00	-
Lister Salary	20,000.00	(18,759.06)	1,240.94	20,000.00	25,000.00
Town Office Salary	73,200.00	(78,048.14)	(4,848.14)	86,250.00	90,563.00
Town Administrator	25,000.00	(14,731.25)	10,268.75	26,250.00	42,179.00
Emergency Management	500.00	-	500.00	500.00	500.00
Selectboard Salaries	5,500.00	(5,250.00)	250.00	7,000.00	8,000.00
Salaries, Clerk	1,365.00	(1,520.97)	(155.97)	1,365.00	1,500.00
Elections Expense	500.00	(260.42)	239.58	250.00	250.00
BCA	200.00	-	200.00	250.00	250.00
Flood Zoning Admin.	250.00	(457.65)	(207.65)	250.00	250.00
Health Insurance	14,000.00	(19,972.77)	(5,972.77)	20,000.00	21,600.00
Employers FICA	14,000.00	(16,146.13)	(2,146.13)	16,000.00	16,000.00
Employers Retirement	6,900.00	(7,191.32)	(291.32)	8,100.00	9,000.00
Insurance Unemployment	500.00	(510.00)	(10.00)	1,000.00	1,000.00
Insurance Workman's Comp	4,000.00	(3,184.00)	816.00	4,000.00	4,600.00
Misc Expense	-	-	-	-	525.00

	2023			2024	2025
	Adopted			Voted	Proposed
	Budget	Actual	Variance	Budget	Budget
Clerk Expense	-	-	-	-	250.00
Treasurer Expense	-	-	-	-	250.00
Training	500.00	(153.00)	347.00	500.00	2,500.00
Total Payroll & Benefits	170,090.00	(168,978.64)		195,705.00	224,217.00
~OFFICE OPERATIONS~					
Attorney	4,000.00	(2,433.33)	1,566.67	3,000.00	6,000.00
Computer Support/Software	6,500.00	(7,422.51)	(922.51)	10,000.00	10,000.00
Phone/Cable	4,000.00	(5,259.67)	(1,259.67)	4,000.00	8,400.00
Postage	2,600.00	(2,568.31)	31.69	2,600.00	2,600.00
Advertising	900.00	(5,511.24)	(4,611.24)	900.00	1,500.00
Listers Expense	2,000.00	(4,385.25)	(2,385.25)	2,200.00	2,200.00
Listers Support	1,500.00	(1,039.50)	460.50	1,650.00	1,650.00
Listers Contracted Services	4,500.00	(1,500.00)	3,000.00	4,900.00	4,900.00
Yearly outside Audit	17,800.00	(18,300.00)	(500.00)	18,300.00	19,000.00
Printing Town Report	2,000.00	(2,266.18)	(266.18)	2,000.00	2,000.00
Supplies	2,000.00	(3,740.91)	(1,740.91)	2,500.00	2,500.00
Office Equipment	1,500.00	(2,074.42)	(574.42)	1,500.00	3,000.00
Office Machines Maint.	500.00	(705.58)	(205.58)	500.00	500.00
Copier lease	-	(145.00)	(145.00)	2,056.00	-
Mileage	250.00	(125.84)	124.16	250.00	500.00
Total Office Operations	50,050.00	(57,477.74)		56,356.00	64,750.00
~TOWN BUILDINGS~					
Town Office Janitor	500.00	-	500.00	-	-
Town Office Repairs/Maint	1,500.00	(4,556.19)	(3,056.19)	1,500.00	1,500.00
Town Hall Repairs/Maint.	4,000.00	(260.00)	3,740.00	4,000.00	4,000.00
Bank Bldg.Repairs/Maint.	500.00	(347.00)	153.00	500.00	500.00
Rawsonville repairs/maint	200.00	-	200.00	200.00	200.00
Town Office Supplies	500.00	(2,021.73)	(1,521.73)	750.00	750.00
Town Hall Supplies	300.00	-	300.00	300.00	300.00
Town Office Electricity	1,700.00	(2,016.60)	(316.60)	1,700.00	1,700.00
Town Hall Electricity	1,000.00	(1,032.67)	(32.67)	1,000.00	1,000.00
Bank Bldg.Electricity	500.00	(666.13)	(166.13)	500.00	500.00
Rawsonville school house	250.00	(241.65)	8.35	250.00	250.00
Town Office Fuel	3,600.00	(5,694.80)	(2,094.80)	5,000.00	5,000.00
Town Hall Fuel	1,000.00	(557.85)	442.15	1,000.00	1,000.00
Total Town Buildings	15,550.00	(17,394.62)		16,700.00	16,700.00
~Public Safety &Emergency Services~					
Salaries,Constables	350.00	(350.00)	-	350.00	500.00
Salaries - Health Officer	350.00	(350.00)	-	350.00	500.00
Windham Co.Sheriff's Dept	50,000.00	(41,666.70)	8,333.30	60,000.00	63,000.00
Ambulance Service	29,648.00	(29,647.56)	0.44	31,000.00	31,000.00
Fire Department	99,750.00	(99,750.00)	-	99,750.00	109,725.00
Emergency Generator	500.00	(5,634.36)	(5,134.36)	500.00	500.00
Total Public Safety & Emergency Services	180,098.00	(177,398.62)		191,950.00	205,225.00
~STREET LIGHTING~					
Village Street Lights	4,000.00	(4,925.50)	(925.50)	4,500.00	4,725.00
Rawsonville Street Lights	600.00	(693.06)	(93.06)	600.00	630.00
Total Street Lighting	4,600.00	(5,618.56)		5,100.00	5,355.00
~MISCELLANEOUS EXP~					
Windham County Tax	24,000.00	(21,898.00)	2,102.00	24,000.00	37,000.00
VLCT Liab.&Property Ins.	28,000.00	(29,653.00)	(1,653.00)	25,000.00	19,200.00
Western Surety Bonding	145.00	(143.00)	2.00	145.00	145.00
VLCT Dues	2,600.00	(2,467.00)	133.00	2,400.00	2,500.00
WRC Dues	3,200.00	(2,568.40)	631.60	2,600.00	2,700.00

	2023			2024	2025
	Adopted			Voted	Proposed
	Budget	Actual	Variance	Budget	Budget
BCA Tax Appeals/abatement	100.00	-	100.00	100.00	100.00
Vermont Green Up	50.00	(50.00)	-	50.00	100.00
Village Beautification	1,000.00	(1,910.34)	(910.34)	1,000.00	1,000.00
Village Flags	300.00	-	300.00	300.00	300.00
Tax Sale Expense	-	-	-	-	-
Tax mapping	9,900.00	(13,120.00)	(3,220.00)	4,900.00	4,900.00
Planning Expenses	-	(16,800.00)	(16,800.00)	-	-
WCHS Contract	350.00	(385.00)	(35.00)	385.00	385.00
Ballantine Field Maintenance	-	-	-	600.00	-
Total Miscellaneous Expense	69,645.00	(88,994.74)		61,480.00	68,330.00
~WASTE DISPOSAL~					
Caretaker	28,900.00	(30,362.74)	(1,462.74)	34,000.00	35,700.00
Sub Caretaker	2,900.00	(3,251.07)	(351.07)	3,300.00	3,500.00
Water/Septic	1,080.00	(1,290.30)	(210.30)	1,080.00	1,700.00
PAYT Expense	45,000.00	(50,071.80)	(5,071.80)	50,000.00	52,500.00
Recycling Disp. Exp	20,000.00	(21,351.12)	(1,351.12)	20,000.00	20,000.00
Organics Disposal	5,600.00	(4,070.00)	1,530.00	5,600.00	5,600.00
Maintenance/Repairs	200.00	(224.90)	(24.90)	200.00	200.00
WSWMD Assessment	6,305.00	(6,304.72)	0.28	6,934.00	7,205.00
Supplies	200.00	(483.20)	(283.20)	350.00	-
Electricity	1,000.00	(1,241.82)	(241.82)	1,000.00	1,000.00
Total Waste Disposal	111,185.00	(118,651.67)		122,464.00	127,405.00
~CEMETERY MAINT~					
Stone Maintenance	-	(624.00)	(624.00)	-	500.00
Cemetery Maint.	5,000.00	(4,788.33)	211.67	5,000.00	6,000.00
Village Cemetery	900.00	(900.00)	-	-	-
Miscellaneous Flags	300.00	(734.44)	(434.44)	300.00	300.00
Total Cemetery Maintenance	6,200.00	(7,046.77)		5,300.00	6,800.00
~LIBRARY~					
Librarian Salary	20,300.00	(17,357.21)	2,942.79	20,000.00	22,500.00
Library Repairs/Maint	5,500.00	(108.75)	5,391.25	4,500.00	8,000.00
Library Electric	700.00	(1,096.60)	(396.60)	700.00	1,200.00
Library Fuel	2,000.00	(1,826.74)	173.26	2,000.00	2,000.00
Library Programs/Books	5,000.00	(4,026.19)	973.81	5,000.00	5,000.00
Library Grant Expense	-	-	-	-	-
Library World	1,000.00	-	1,000.00	1,000.00	-
Library Supplies	-	-	-	-	1,000.00
Total Library Expense	34,500.00	(24,415.49)		33,200.00	39,700.00
~Appropriations~					
Gathering Place	500.00	(500.00)	-	500.00	500.00
Neighborhood Connections	750.00	(750.00)	-	1,500.00	1,500.00
VT Center for Independent Living	250.00	(250.00)	-	250.00	250.00
Women's Freedom Center	900.00	(900.00)	-	900.00	900.00
Red Cross	500.00	(500.00)	-	500.00	500.00
Healthcare & Rehab Services	1,200.00	(1,200.00)	-	1,200.00	1,200.00
Valley Cares	1,604.00	(1,604.00)	-	1,604.00	1,604.00
Preservation Trust of VT	100.00	(100.00)	-	100.00	100.00
VT Art Council	100.00	(100.00)	-	100.00	100.00
Londonderry Rescue Squad	1,050.00	(1,050.00)	-	1,050.00	1,050.00
Visiting Nurse Service	3,236.00	(3,236.00)	-	3,236.00	3,236.00
Windham County Youth Services	395.00	(395.00)	-	395.00	395.00
L&G Educational Foundation	2,000.00	(2,000.00)	-	2,000.00	2,000.00
Senior Solutions	800.00	(800.00)	-	825.00	825.00
Mt. Valley Health Clinic	1,500.00	(1,500.00)	-	1,500.00	1,500.00
CT River Transit	500.00	(500.00)	-	500.00	500.00
Windham County Historical Society	250.00	(250.00)	-	250.00	250.00

	2023			2024	2025
	Adopted			Voted	Proposed
	Budget	Actual	Variance	Budget	Budget
Community Food Pantry	500.00	(500.00)	-	500.00	500.00
SEVCA	950.00	(950.00)	-	950.00	950.00
Windham County Humane Society	500.00	(500.00)	-	500.00	500.00
Grace Cottage Foundation	1,500.00	(1,500.00)	-	2,500.00	2,500.00
So VT Watershed Alliance	240.00	(240.00)	-	240.00	240.00
Jamaica Historical Foundation	750.00	(750.00)	-	750.00	750.00
Village Cemetery	900.00	(900.00)	-	900.00	900.00
Recreation Club	500.00	(562.50)	(62.50)	500.00	500.00
Vermont Green Up	50.00	(50.00)	-	50.00	50.00
VT Rural Fire Protection	100.00	(100.00)	-	100.00	100.00
BCTV	1,000.00	(1,000.00)	-	1,000.00	1,000.00
SEVEDS	3,105.00	(3,105.00)	-	3,015.00	3,015.00
Total Appropriations	25,730.00	(25,792.50)		27,415.00	27,415.00
~CAPITAL RESERVE FUNDS~					
Town Buildings Reserve Fu	2,500.00	(2,500.00)	-	2,500.00	4,000.00
Transfer Station Reserve	4,000.00	(4,000.00)	-	4,000.00	4,000.00
Office Equipment Reserve	2,000.00	(2,000.00)	-	2,000.00	2,000.00
Re-appraisal Reserve	6,800.00	(6,800.00)	-	6,800.00	6,800.00
Total Capital Reserve Funds	15,300.00	(15,300.00)		15,300.00	16,800.00
Total General Fund	682,948.00	(707,069.35)		730,970.00	802,697.00
Highway					
Garage Bond	55,000.00	(52,263.55)	2,736.45	55,000.00	55,000.00
~PAYROLL & BENEFITS~					
Labor	211,000.00	(209,904.73)	1,095.27	240,000.00	252,000.00
Health Insurance	18,000.00	(9,254.61)	8,745.39	18,000.00	18,000.00
Employers FICA	16,200.00	(12,873.79)	3,326.21	18,000.00	19,278.00
Employers Retirement	14,300.00	(12,799.24)	1,500.76	16,000.00	17,010.00
Insurance Workmans Comp	13,000.00	(15,076.00)	(2,076.00)	15,000.00	15,000.00
Total Payroll & Benefits	272,500.00	(259,908.37)		307,000.00	321,288.00
~ Town Garage Expense~					
Town Garage Repairs/Maint	500.00	(860.65)	(360.65)	500.00	3,000.00
Town Garage Supplies	200.00	(269.95)	(69.95)	200.00	400.00
Town Garage Electricity	1,500.00	(1,807.23)	(307.23)	2,000.00	1,000.00
Town Garage Fuel	4,000.00	(3,682.35)	317.65	4,000.00	4,200.00
Garage Internet	1,100.00	(1,098.12)	1.88	1,100.00	900.00
Total Town Garage Expense	7,300.00	(7,718.30)		7,800.00	9,500.00
~ HIGHWAYS GENERAL~					
Mileage	200.00	(123.14)	76.86	200.00	210.00
Mowing/Sweeping	15,000.00	(5,045.34)	9,954.66	25,000.00	30,000.00
Class 3 Paving	-	(185.00)	(185.00)	-	-
Contracted Town/Townshend	6,200.00	(5,200.00)	1,000.00	6,200.00	6,200.00
Contracted Town/Windham	5,200.00	(5,702.16)	(502.16)	5,200.00	5,200.00
Contracted Old Cheney Rd	4,500.00	(5,000.00)	(500.00)	5,000.00	5,000.00
Materials-Winter	70,000.00	(103,762.61)	(33,762.61)	100,000.00	110,000.00
Materials-Summer	55,000.00	(79,125.05)	(24,125.05)	75,000.00	75,000.00
Mud Season 2022	-	(4,662.00)	(4,662.00)	-	22,750.00
Signs	750.00	(951.13)	(201.13)	1,500.00	1,500.00
Radio Expense	2,160.00	(2,750.25)	(590.25)	2,160.00	2,160.00
New Equipment Purchase	7,500.00	(183,517.00)	(176,017.00)	10,000.00	10,000.00
Permit Fees	1,350.00	(520.00)	830.00	-	1,000.00
Culvert 48 Pikes Falls Road	-	-	-	200,000.00	-
Bridge 32 Depot Street	-	(9,888.42)	(9,888.42)	51,000.00	-
Excavator Rental	-	(4,900.00)	(4,900.00)	-	-
Misc. Expenses	-	(1,500.00)	(1,500.00)	-	-
Total Highways General	167,860.00	(412,832.10)		481,260.00	269,020.00

	2023			2024	2025
	Adopted			Voted	Proposed
	Budget	Actual	Variance	Budget	Budget
~HIGHWAY EQUIP MAINT~					
Equipment Parts/Supplies	50,000.00	(45,596.18)	4,403.82	40,000.00	40,000.00
Equipment Repairs	12,000.00	(14,324.17)	(2,324.17)	15,000.00	15,000.00
Gas	4,500.00	(6,771.26)	(2,271.26)	4,500.00	4,500.00
Diesel	25,000.00	(33,464.64)	(8,464.64)	25,000.00	26,250.00
Total Highway Equipment Maintenance	91,500.00	(100,156.25)		84,500.00	85,750.00
~HWY RESERVE FUNDS~					
Highway Reserve Fund	75,000.00	(75,000.00)	-	75,000.00	95,000.00
Highway Equipment Reserve Fund	80,000.00	(80,000.00)	-	80,000.00	80,000.00
Sidewalk Reserve Fund	10,000.00	(10,000.00)	-	10,000.00	10,000.00
Flood Damage Reserve Fund	-	-	-	-	75,000.00
FEMA Repayment	25,000.00	(25,000.00)		25,000.00	25,000.00
Total Highway Reserve Funds	190,000.00	(190,000.00)		190,000.00	285,000.00
Total Highway Budget	784,160.00	(1,022,878.57)		1,125,560.00	1,025,558.00
Total General & Highway	1,467,108.00	(1,581,616.98)		1,856,530.00	1,828,255.00

TOWN OF JAMAICA, VERMONT
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2023

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 960,943
Restricted Cash Equivalents	1,901
Investments	44,641
Deposits with Insurance Company	6,768
Due from Fiduciary Fund	<u>330</u>
Total Assets	<u>1,014,583</u>
<u>LIABILITIES</u>	
Due to State of Vermont	37
Payroll Withholdings Payable	<u>13,675</u>
Total Liabilities	<u>13,712</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Prepaid Property Taxes	<u>30,077</u>
Total Deferred Inflows of Resources	<u>30,077</u>
<u>NET POSITION</u>	
Restricted:	
Non-Expendable:	
Cemetery	53,218
Expendable:	
Eligible ARPA Uses	272,269
Cemetery	96,597
Other	40,798
Unrestricted	<u>507,912</u>
Total Net Position	<u>\$ 970,794</u>

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

TOWN OF JAMAICA, VERMONT
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2023

		Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities
Functions/Programs:				
Governmental Activities:				
General Government	\$ 386,528	\$ 27,069	\$ 25,777	\$ (333,682)
Public Safety	173,300	2,478	0	(170,822)
Highways and Streets	785,546	55	239,436	(546,055)
Culture and Recreation	24,978	0	300	(24,678)
Community Development	22,100	0	0	(22,100)
Solid Waste	118,652	54,326	0	(64,326)
Cemetery	7,046	126	0	(6,920)
Debt Service	52,264	0	0	(52,264)
Total Governmental Activities	\$ 1,570,414	\$ 84,054	\$ 265,513	(1,220,847)
General Receipts:				
Property Taxes				1,109,711
Penalties and Interest on Delinquent Taxes				21,099
General State Grants				52,961
ARPA Funds				155,008
Unrestricted Investment Earnings				12,613
Transfer of Village Cemetery Assets				73,788
Other				6,912
Total General Receipts				1,432,092
Change in Net Position				211,245
Net Position - July 1, 2022				759,549
Net Position - June 30, 2023				\$ 970,794

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

TOWN OF JAMAICA, VERMONT
STATEMENT OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Highway Capital Fund	Flood Damage Fund	Highway Equipment Fund	ARPA Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>							
Cash	\$ 167,958	\$ 687,919	\$ 0	\$ 0	\$ 0	\$ 105,066	\$ 960,943
Restricted Cash Equivalents	1,901	0	0	0	0	0	1,901
Investments	0	0	0	0	0	44,641	44,641
Deposits with Insurance Company	6,768	0	0	0	0	0	6,768
Advances to Other Funds	0	256,273	0	0	0	0	256,273
Due from Other Funds	0	0	0	469,183	272,269	553,747	1,295,199
Total Assets	<u>\$ 176,627</u>	<u>\$ 944,192</u>	<u>\$ 0</u>	<u>\$ 469,183</u>	<u>\$ 272,269</u>	<u>\$ 703,454</u>	<u>\$ 2,565,725</u>
<u>LIABILITIES</u>							
Due to State of Vermont	\$ 37	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37
Payroll Withholdings Payable	13,675	0	0	0	0	0	13,675
Advances from Other Funds	256,273	0	0	0	0	0	256,273
Due to Other Funds	88,817	476,869	729,183	0	0	0	1,294,869
Total Liabilities	<u>358,802</u>	<u>476,869</u>	<u>729,183</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,564,854</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Prepaid Property Taxes	30,077	0	0	0	0	0	30,077
Total Deferred Inflows of Resources	<u>30,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,077</u>
<u>FUND BALANCES/(DEFICIT)</u>							
Nonspendable	287,566	0	0	0	0	53,218	340,784
Restricted	1,901	0	0	0	272,269	135,494	409,664
Committed	0	467,323	0	469,183	0	381,627	1,318,133
Assigned	0	0	0	0	0	133,115	133,115
Unassigned/(Deficit)	<u>(501,719)</u>	<u>0</u>	<u>(729,183)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,230,902)</u>
Total Fund Balances/(Deficit)	<u>(212,252)</u>	<u>467,323</u>	<u>(729,183)</u>	<u>469,183</u>	<u>272,269</u>	<u>703,454</u>	<u>970,794</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 176,627</u>	<u>\$ 944,192</u>	<u>\$ 0</u>	<u>\$ 469,183</u>	<u>\$ 272,269</u>	<u>\$ 703,454</u>	<u>\$ 2,565,725</u>

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

TOWN OF JAMAICA, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Highway Capital Fund	Flood Damage Fund	Highway Equipment Fund	ARPA Fund	Non-Major Governmental Funds	Total Governmental Funds
Cash Receipts:							
Property Taxes	\$ 1,109,711	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,109,711
Penalties and Interest on Delinquent Taxes	21,099	0	0	0	0	0	21,099
Intergovernmental	180,852	0	125,044	0	155,008	12,303	473,207
Charges for Services	63,815	0	0	0	0	126	63,941
Permits, Licenses and Fees	14,039	0	0	0	0	3,596	17,635
Fines and Forfeits	2,478	0	0	0	0	0	2,478
Investment Income	11,922	575	0	0	0	116	12,613
Donations	275	0	0	0	0	0	275
Other	6,912	0	0	0	0	0	6,912
Total Cash Receipts	1,411,103	575	125,044	0	155,008	16,141	1,707,871
Cash Disbursements:							
General Government	371,555	0	0	0	14,294	679	386,528
Public Safety	173,300	0	0	0	0	0	173,300
Highways and Streets	590,197	0	1,944	0	0	0	592,141
Culture and Recreation	24,978	0	0	0	0	0	24,978
Community Development	0	0	0	0	22,100	0	22,100
Solid Waste	118,652	0	0	0	0	0	118,652
Cemetery	7,046	0	0	0	0	0	7,046
Capital Outlay:							
Highways and Streets	193,405	0	0	0	0	0	193,405
Debt Service:							
Principal	37,500	0	0	0	0	0	37,500
Interest	14,764	0	0	0	0	0	14,764
Total Cash Disbursements	1,531,397	0	1,944	0	36,394	679	1,570,414
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	(120,294)	575	123,100	0	118,614	15,462	137,457
Other Financing Sources/(Uses):							
Transfer of Village Cemetery Assets	0	0	0	0	0	73,788	73,788
Transfers In	183,517	75,000	25,000	80,000	0	25,300	388,817
Transfers Out	(205,300)	0	0	(183,517)	0	0	(388,817)
Total Other Financing Sources/(Uses)	(21,783)	75,000	25,000	(103,517)	0	99,088	73,788
Net Change in Fund Balances	(142,077)	75,575	148,100	(103,517)	118,614	114,550	211,245
Fund Balances/(Deficit) - July 1, 2022	(70,175)	391,748	(877,283)	572,700	153,655	588,904	759,549
Fund Balances/(Deficit) - June 30, 2023	\$ (212,252)	\$ 467,323	\$ (729,183)	\$ 469,183	\$ 272,269	\$ 703,454	\$ 970,794

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

TOWN OF JAMAICA, VERMONT
STATEMENT OF FIDUCIARY MODIFIED CASH BASIS NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	Private-Purpose Trust Fund	
	William W. Boynton Memorial Scholarship Fund	Custodial Fund
		Education Tax Fund
<u>ASSETS</u>		
Cash	\$ 808	\$ 0
Investments	10,000	0
Total Assets	10,808	0
<u>LIABILITIES</u>		
Due to Other Funds	330	0
Total Liabilities	330	0
<u>NET POSITION</u>		
Restricted:		
Held in Trust for Individuals	10,478	0
Total Net Position	\$ 10,478	\$ 0

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

TOWN OF JAMAICA, VERMONT
STATEMENT OF CHANGES IN FIDUCIARY MODIFIED CASH BASIS NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Private-Purpose Trust Fund William W. Boynton Memorial Scholarship Fund	Custodial Fund Education Tax Fund
<u>ADDITIONS</u>		
Investment Income	\$ 18	\$ 0
Education Taxes Collected for Other Governments	0	3,945,694
Total Additions	18	3,945,694
<u>DEDUCTIONS</u>		
Education Taxes Distributed to Other Governments	0	3,945,694
Total Deductions	0	3,945,694
Change in Net Position	18	0
Net Position - July 1, 2022	10,460	0
Net Position - June 30, 2023	\$ 10,478	\$ 0

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

TOWN OF JAMAICA, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Budgets are approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget changes during the year. The budget presented herein is for the Town's "General Fund" only and does not include the Stabilization Fund, the Planning Fund, the HRA Fund and the Water Street Land Use Committee Fund activity that is included with the General Fund and unbudgeted capital expenditures and related funding. There was no activity for the Stabilization Fund or Planning Fund during the year.

B. Budgeted Deficit

The Town elected to budget cash disbursements in excess of cash receipts by \$60,000 in the General Fund. This is reflected as a current year's budgeted deficiency of cash receipts over cash disbursements on Schedule 1.

C. Excess of Expenditures Over Appropriations

For the year ended June 30, 2023, expenditures in the General Fund exceeded appropriations by \$71,802. These over-expenditures were partially funded by excess revenues, however, resulted in a deficit.

III. DETAILED NOTES ON ALL FUNDS

A. Cash, Cash Equivalents and Investments

Cash, cash equivalents and investments as of June 30, 2023 consist of the following:

Unrestricted Cash:

Deposits with Financial Institutions	\$ 961,394
Cash on Hand	<u>357</u>
Total Unrestricted Cash	<u>961,751</u>

Restricted Cash Equivalents:

Money Market Mutual Fund – U.S. Government Securities – Unspent Bond Proceeds	<u>1,901</u>
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Investments:

Mutual Funds – Mixed Holdings	44,641
Certificate of Deposit	<u>10,000</u>
Total Investments	<u>54,641</u>

Total Cash, Cash Equivalents and Investments	<u>\$1,018,293</u>
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TOWN OF JAMAICA, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

The Town has one (1) certificate of deposit in the amount of \$10,000 with an interest rate of 0.03%. The certificate of deposit will mature during fiscal year 2024.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Town does not have any policy to limit the exposure to custodial credit risk. The money market mutual fund and mutual funds are in the name of the Town and are not exposed to custodial credit risk. The following table shows the custodial credit risk of the Town’s cash and certificate of deposit.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC Insured	\$336,133	\$ 336,133
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution’s Agent	<u>635,261</u>	<u>665,900</u>
Total	<u>\$971,394</u>	<u>\$1,002,033</u>

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

The book balance is comprised of the following:

Unrestricted Cash – Deposits with Financial Institutions	\$961,394
Investments – Certificate of Deposit	<u>10,000</u>
Total	<u>\$971,394</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have any policy to limit the exposure to interest rate risk. The money market mutual fund and mutual funds are open-ended and, therefore, exempt from interest rate disclosure. The Town’s certificate of deposit is not subject to interest rate risk disclosure.

TOWN OF JAMAICA, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

Non-Major Funds

Permanent Funds:

Nonspendable Muzzy Legacy Fund Principal	\$ 5,000
Nonspendable Cemetery Fund Principal	<u>48,218</u>

Total Non-Major Funds	<u>53,218</u>
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Total Nonspendable Fund Balances	<u>\$340,784</u>
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The fund balances in the following funds are restricted as follows:

Major Funds

General Fund:

Restricted for Town Garage Expenditures by Unspent Bond Proceeds (Source of Revenue is Bond Proceeds)	\$ <u>1,901</u>
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ARPA Fund:

Restricted for Eligible Uses of the Coronavirus Local Fiscal Recovery Funding by Grant Agreement (Source of Revenue is Grant Revenue)	<u>272,269</u>
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Non-Major Funds

Special Revenue Funds:

Restricted for Emergency Management Expenses by Grant Agreements (Source of Revenue is Grant Revenue)	9,095
Restricted for Records Restoration Expenses by Statute (Source of Revenue is Restoration Fees)	<u>29,802</u>

Total Special Revenue Funds	<u>38,897</u>
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Permanent Funds:

Restricted for Muzzy Legacy Expenses by Trust Agreement – Expendable Portion	13,835
Restricted for Cemetery Expenses by Trust Agreements – Expendable Portion	<u>82,762</u>

Total Permanent Funds	<u>96,597</u>
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Total Non-Major Funds	<u>135,494</u>
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Total Restricted Fund Balances	<u>\$409,664</u>
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TOWN OF JAMAICA, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

The fund balances in the following funds are committed as follows:

Major Funds

Highway Capital Fund:	
Committed for Highway Capital Expenditures by the Voters	\$ <u>467,323</u>

Highway Equipment Fund:	
Committed for Highway Equipment Expenditures by the Voters	<u>469,183</u>

Non-Major Funds

Capital Projects Funds:	
Committed for Town Buildings Expenditures by the Voters	123,744
Committed for Town Office Equipment Expenditures by the Voters	32,336
Committed for Transfer Station Expenditures by the Voters	60,502
Committed for Sidewalk Expenditures by the Voters	<u>165,045</u>

Total Non-Major Funds	<u>381,627</u>
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Total Committed Fund Balances	<u>\$1,318,133</u>
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The fund balances in the following funds are assigned as follows:

Major Funds

General Fund:	
Assigned for Planning Expenses	\$ 9,489
Assigned for HRA Expenses	6,730
Assigned for Water Street Land Use Committee Expenses	4,610
Assigned in Excess of Available Fund Balance	<u>(20,829)</u>

Total General Fund	<u>0</u>
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Non-Major Funds

Special Revenue Funds:	
Assigned for Reappraisal Expenses	129,175

Capital Projects Funds:	
Assigned for Town Buildings Expenditures	<u>3,940</u>

Total Non-Major Funds	<u>133,115</u>
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Total Assigned Fund Balances	<u>\$133,115</u>
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TOWN OF JAMAICA, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2023

The unassigned deficit of \$501,719 in the General Fund will be funded with the collection of grant revenue and future property taxes.

The unassigned deficit of \$729,183 in the Flood Damage Fund will be funded with the collection of grant revenue and future property taxes.

D. Restricted Net Position

The restricted net position of the Town as of June 30, 2023 consisted of the following:

Governmental Activities:

Restricted for Town Garage Expenditures by Unspent Bond Proceeds	\$ 1,901
Restricted for Eligible Uses of the Coronavirus Local Fiscal Recovery Funding by Grant Agreement	272,269
Restricted for Emergency Management Expenses by Grant Agreements	9,095
Restricted for Records Restoration Expenses by Statute	29,802
Restricted for Muzzy Legacy Expenses by Trust Agreement – Non-Expendable Portion	5,000
Restricted for Muzzy Legacy Expenses by Trust Agreement – Expendable Portion	13,835
Restricted for Cemetery Expenses by Trust Agreement – Non-Expendable Portion	48,218
Restricted for Cemetery Expenses by Trust Agreements – Expendable Portion	<u>82,762</u>
Total Governmental Activities	<u>\$462,882</u>

The net position held in trust for various purposes in the Town’s Private-Purpose Trust Fund as of June 30, 2023 consisted of the following:

Private-Purpose Trust Fund:

Restricted for Scholarships by Trust Agreement	<u>\$10,478</u>
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TOWN OF JAMAICA, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 1,138,186	\$ 1,109,711	\$ (28,475)
Interest on Delinquent Taxes	5,000	1,975	(3,025)
Penalties on Delinquent Taxes	25,000	19,124	(5,876)
Education Billing Fee Retained	8,000	9,139	1,139
Current Use	30,000	36,558	6,558
Payment in Lieu of Taxes	16,000	16,403	403
Traffic Fines	15,000	2,478	(12,522)
Highway State Aid	94,000	98,414	4,414
Town Clerk Fees	17,000	11,978	(5,022)
Dog Licenses/Fines	750	741	(9)
Liquor Licenses	500	345	(155)
Marriage/Civil Union Fees	150	170	20
Sign Permit Fees	0	100	100
911 Fees	0	650	650
Highway Permits	300	55	(245)
Town Hall Rental	0	350	350
Transfer Station Fees	18,000	23,618	5,618
Pay as You Throw Fees	35,000	30,708	(4,292)
Investment Income	1,500	11,922	10,422
CT River Loss Income	2,272	0	(2,272)
Grants-in-Aid Grant Income	0	14,179	14,179
NRPC Grant Income	0	1,799	1,799
Lister Education Grant Income	0	449	449
Library Grant Income	0	300	300
Wastewater Study Grant Income	0	10,250	10,250
Other	0	6,912	6,912
	<u>1,406,658</u>	<u>1,408,328</u>	<u>1,670</u>
Total Cash Receipts			
Cash Disbursements:			
Payroll & Benefits:			
Bookkeeper	3,675	2,794	881
Lister's Salary	20,000	18,759	1,241
Town Office Salary	73,200	78,048	(4,848)
Emergency Management	500	0	500
Selectboard Salaries	5,500	5,250	250
Clerks Salaries	1,365	1,521	(156)
Town Administrator	25,000	14,731	10,269
Elections Expense	500	260	240
BCA Salaries	200	0	200
Flood Zoning Administrator Salary	250	458	(208)
Social Security	14,000	16,146	(2,146)
Retirement	6,900	7,191	(291)
Unemployment Insurance	500	510	(10)
Workman's Compensation	4,000	3,184	816
Health Insurance	14,000	19,973	(5,973)
	<u>169,590</u>	<u>168,825</u>	<u>765</u>
Total Payroll & Benefits			

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF JAMAICA, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Favorable/ (Unfavorable)
Office Operations:			
Advertising	\$ 900	\$ 5,511	\$ (4,611)
Legal Fees	4,000	2,433	1,567
Computer Support	6,500	7,423	(923)
Office Equipment	1,500	2,074	(574)
Office Equipment Maintenance	500	706	(206)
Printing Town Report	2,000	2,266	(266)
Telephone	4,000	5,260	(1,260)
Postage	2,600	2,568	32
Supplies	2,000	3,741	(1,741)
Outside Audit	17,800	18,300	(500)
Listers	2,000	4,385	(2,385)
Listers Computer Support	1,500	1,040	460
Lister Contracted Services	4,500	1,500	3,000
Training	500	153	347
Mileage	250	126	124
Miscellaneous	0	145	(145)
Total Office Operations	50,550	57,631	(7,081)
Town Buildings:			
Town Office Janitor	500	0	500
Emergency Generator	500	5,634	(5,134)
Town Office Repairs & Maintenance	1,500	4,556	(3,056)
Town Hall Repairs & Maintenance	4,000	260	3,740
Bank Building Repairs & Maintenance	500	347	153
Rawsonville Repairs & Maintenance	200	0	200
Town Office Supplies	500	2,022	(1,522)
Town Hall Supplies	300	0	300
Town Office Electricity	1,700	2,017	(317)
Town Hall Electricity	1,000	1,033	(33)
Bank Building Electricity	500	666	(166)
Rawsonville School House Electricity	250	242	8
Town Office Fuel	3,600	5,695	(2,095)
Town Hall Fuel	1,000	558	442
Total Town Buildings	16,050	23,030	(6,980)
Police Support:			
Salaries, Constables	350	350	0
Salaries, Health Officer	350	350	0
Windham County Sheriff's Department	50,000	41,667	8,333
Humane Society	350	385	(35)
Total Police Support	51,050	42,752	8,298
Emergency Services:			
Ambulance Service	29,648	29,648	0
Fire Department	99,750	99,750	0
Total Emergency Services	129,398	129,398	0

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF JAMAICA, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Favorable/ (Unfavorable)
Street Lighting:			
Village	\$ 4,000	\$ 4,925	\$ (925)
Rawsonville	600	693	(93)
Total Street Lighting	<u>4,600</u>	<u>5,618</u>	<u>(1,018)</u>
Planning Commission:			
Wastewater Study Grant Expenses	<u>0</u>	<u>16,680</u>	<u>(16,680)</u>
Total Planning Commission	<u>0</u>	<u>16,680</u>	<u>(16,680)</u>
Miscellaneous Expenses:			
Windham County Tax	24,000	21,898	2,102
Liability & Property Insurance	28,000	29,653	(1,653)
Bonding	145	143	2
VLCT Dues	2,600	2,467	133
WRC Dues	3,200	2,568	632
BCA Tax Appeals	100	0	100
Village Beautification	1,000	1,910	(910)
Village Flags	300	0	300
Tax Mapping	<u>9,900</u>	<u>13,120</u>	<u>(3,220)</u>
Total Miscellaneous Expenses	<u>69,245</u>	<u>71,759</u>	<u>(2,514)</u>
Waste Disposal:			
Attendant	28,900	30,363	(1,463)
Sub-Attendant	2,900	3,251	(351)
Water & Septic	1,080	1,290	(210)
Pay as You Throw Expenses	45,000	50,072	(5,072)
Recycling Disposal	20,000	21,351	(1,351)
Organic Disposal	5,600	4,070	1,530
Repairs and Maintenance	200	225	(25)
Windham Solid Waste Management District	6,305	6,305	0
Supplies	200	483	(283)
Electricity	<u>1,000</u>	<u>1,242</u>	<u>(242)</u>
Total Waste Disposal	<u>111,185</u>	<u>118,652</u>	<u>(7,467)</u>
Cemetery Maintenance:			
Stone Maintenance	0	624	(624)
Cemetery Maintenance	5,000	4,788	212
Miscellaneous Flags	<u>300</u>	<u>734</u>	<u>(434)</u>
Total Cemetery Maintenance	<u>5,300</u>	<u>6,146</u>	<u>(846)</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF JAMAICA, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Favorable/ (Unfavorable)
Library:			
Library Programs/Books	\$ 5,000	\$ 4,026	\$ 974
Library Salary	20,300	17,357	2,943
Library World	1,000	0	1,000
Library Repairs & Maintenance	5,500	109	5,391
Library Electric	700	1,097	(397)
Library Fuel	2,000	1,827	173
	<u>34,500</u>	<u>24,416</u>	<u>10,084</u>
Total Library			
Transfers:			
Transfer to Town Buildings Fund	2,500	2,500	0
Transfer to Transfer Station Fund	4,000	4,000	0
Transfer to Office Equipment Fund	2,000	2,000	0
Transfer to Reappraisal Fund	6,800	6,800	0
Transfer to Highway Capital Fund	75,000	75,000	0
Transfer to Flood Damage Fund	25,000	25,000	0
Transfer to Highway Equipment Fund	80,000	80,000	0
Transfer to Sidewalk Reserve Fund	10,000	10,000	0
	<u>205,300</u>	<u>205,300</u>	<u>0</u>
Total Transfers			
Appropriations:			
Gathering Place	500	500	0
Neighborhood Connections	750	750	0
Vermont Center for Independent Living	250	250	0
Women's Freedom Center	900	900	0
Red Cross	500	500	0
Health Care & Rehabilitation	1,200	1,200	0
Valley Cares	1,604	1,604	0
Preservation Trust of VT	100	100	0
Vermont Art Council	100	100	0
Londonderry Rescue Squad	1,050	1,050	0
Visiting Nurse Alliance - VT & NH	3,236	3,236	0
Windham County Youth Services	395	395	0
L&G Educational Fund	2,000	2,000	0
Senior Solutions	800	800	0
Mountain Valley Health Clinic	1,500	1,500	0
CT River Transit	500	500	0
Windham County Historical Society	250	250	0
Community Food Pantry	500	500	0
S.E. VT Community Action	950	950	0
Windham County Humane Society	500	500	0
Grace Cottage Foundation	1,500	1,500	0
Southern Vermont Watershed Alliance	240	240	0
Jamaica Historical Foundation	750	750	0
Green Up	50	50	0
Village Cemetery	900	900	0
VT Rural Fire Protection	100	100	0
Recreation Club	500	562	(62)
BCTV	1,000	1,000	0
SeVEDS	3,105	3,105	0
	<u>25,730</u>	<u>25,792</u>	<u>(62)</u>
Total Appropriations			

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF JAMAICA, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Favorable/ (Unfavorable)
Highway Payroll & Benefits:			
Labor	\$ 211,000	\$ 209,905	\$ 1,095
Health Insurance	18,000	9,255	8,745
Social Security	16,200	12,874	3,326
Retirement	14,300	12,799	1,501
Workman's Compensation	13,000	15,076	(2,076)
Total Highway Payroll & Benefits	<u>272,500</u>	<u>259,909</u>	<u>12,591</u>
Town Garage:			
Repairs & Maintenance	500	861	(361)
Electricity	1,500	1,807	(307)
Fuel	4,000	3,682	318
Supplies	200	270	(70)
Internet	1,100	1,098	2
Total Town Garage	<u>7,300</u>	<u>7,718</u>	<u>(418)</u>
General Highway:			
Contracted - Townshend	6,200	5,200	1,000
Contracted - Windham	5,200	5,702	(502)
Contracted - Old Cheney Rd	4,500	5,000	(500)
Mowing	15,000	5,045	9,955
Class 3 Paving	0	185	(185)
Road Signs	750	951	(201)
Radios	2,160	2,750	(590)
Mileage	200	123	77
Materials - Winter	70,000	103,763	(33,763)
Mud Season Expenses	0	4,662	(4,662)
Materials - Summer	55,000	79,125	(24,125)
Garage Bond	55,000	52,264	2,736
New Equipment Purchase	7,500	0	7,500
Permit Fees	1,350	520	830
Excavator Rental	0	4,900	(4,900)
Flood Damage	0	2,988	(2,988)
Miscellaneous	0	1,500	(1,500)
Total General Highway	<u>222,860</u>	<u>274,678</u>	<u>(51,818)</u>
Highway Equipment Maintenance:			
Parts/Supplies	50,000	45,596	4,404
Repairs	12,000	14,324	(2,324)
Fuel	4,500	6,771	(2,271)
Diesel	25,000	33,465	(8,465)
Total Highway Equipment Maintenance	<u>91,500</u>	<u>100,156</u>	<u>(8,656)</u>
Total Cash Disbursements	<u>1,466,658</u>	<u>1,538,460</u>	<u>(71,802)</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	\$ <u><u>(60,000)</u></u>	(130,132)	\$ <u><u>(70,132)</u></u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF JAMAICA, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Actual
Adjustment to Reconcile from the Budgetary Basis of Accounting to the Modified Cash Basis of Accounting:	
HRA Fund Expenses	\$ (1,263)
Water Street Land Use Committee Fund Income	2,775
Water Street Land Use Committee Fund Expenses	(3,569)
Unbudgeted Transfer from Highway Equipment Fund	183,517
Unbudgeted International Truck Purchase	(183,517)
Unbudgeted Depot Street Bridge Expenses	(9,888)
Net Change in Fund Balance	(142,077)
Fund Balance/(Deficit) - July 1, 2022	(70,175)
Fund Balance/(Deficit) - June 30, 2023	\$ (212,252)

The reconciling items are due to combining four (4) funds, the Stabilization Fund, the Planning Fund, the HRA Fund and the Water Street Land Use Committee Fund, with the General Fund in order to comply with GASB Statement No. 54 and unbudgeted capital expenditures and related funding.

TOWN OF JAMAICA, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 105,066	\$ 105,066
Investments	0	0	44,641	44,641
Due from Other Funds	168,072	385,567	108	553,747
Total Assets	\$ 168,072	\$ 385,567	\$ 149,815	\$ 703,454
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:				
Nonspendable	0	0	53,218	53,218
Restricted	38,897	0	96,597	135,494
Committed	0	381,627	0	381,627
Assigned	129,175	3,940	0	133,115
Total Fund Balances	168,072	385,567	149,815	703,454
Total Liabilities and Fund Balances	\$ 168,072	\$ 385,567	\$ 149,815	\$ 703,454

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF JAMAICA, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total
Cash Receipts:				
Intergovernmental	\$ 12,303	\$ 0	\$ 0	\$ 12,303
Charges for Services	0	0	126	126
Permits, Licenses and Fees	3,596	0	0	3,596
Investment Income	0	0	116	116
	<u>15,899</u>	<u>0</u>	<u>242</u>	<u>16,141</u>
Total Cash Receipts				
Cash Disbursements:				
General Government	0	679	0	679
	<u>0</u>	<u>679</u>	<u>0</u>	<u>679</u>
Total Cash Disbursements				
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>15,899</u>	<u>(679)</u>	<u>242</u>	<u>15,462</u>
Other Financing Sources:				
Transfer of Village Cemetery Assets	0	0	73,788	73,788
Transfers In	6,800	18,500	0	25,300
	<u>6,800</u>	<u>18,500</u>	<u>73,788</u>	<u>99,088</u>
Total Other Financing Sources				
Net Change in Fund Balances	22,699	17,821	74,030	114,550
Fund Balances - July 1, 2022	<u>145,373</u>	<u>367,746</u>	<u>75,785</u>	<u>588,904</u>
Fund Balances - June 30, 2023	<u>\$ 168,072</u>	<u>\$ 385,567</u>	<u>\$ 149,815</u>	<u>\$ 703,454</u>

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TOWN OF JAMAICA, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2023

	Reappraisal Fund	Emergency Management Fund	Records Restoration Fund	Total
<u>ASSETS</u>				
Due from Other Funds	\$ <u>129,175</u>	\$ <u>9,095</u>	\$ <u>29,802</u>	\$ <u>168,072</u>
Total Assets	\$ <u><u>129,175</u></u>	\$ <u><u>9,095</u></u>	\$ <u><u>29,802</u></u>	\$ <u><u>168,072</u></u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:				
Restricted	0	9,095	29,802	38,897
Assigned	<u>129,175</u>	<u>0</u>	<u>0</u>	<u>129,175</u>
Total Fund Balances	<u>129,175</u>	<u>9,095</u>	<u>29,802</u>	<u>168,072</u>
Total Liabilities and Fund Balances	\$ <u><u>129,175</u></u>	\$ <u><u>9,095</u></u>	\$ <u><u>29,802</u></u>	\$ <u><u>168,072</u></u>

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TOWN OF JAMAICA, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Reappraisal Fund	Emergency Management Fund	Records Restoration Fund	Total
Cash Receipts:				
Intergovernmental	\$ 12,303	\$ 0	\$ 0	\$ 12,303
Permits, Licenses and Fees	<u>0</u>	<u>0</u>	<u>3,596</u>	<u>3,596</u>
Total Cash Receipts	<u>12,303</u>	<u>0</u>	<u>3,596</u>	<u>15,899</u>
Cash Disbursements:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts Over Cash Disbursements	<u>12,303</u>	<u>0</u>	<u>3,596</u>	<u>15,899</u>
Other Financing Sources:				
Transfers In	<u>6,800</u>	<u>0</u>	<u>0</u>	<u>6,800</u>
Total Other Financing Sources	<u>6,800</u>	<u>0</u>	<u>0</u>	<u>6,800</u>
Net Change in Fund Balances	19,103	0	3,596	22,699
Fund Balances - July 1, 2022	<u>110,072</u>	<u>9,095</u>	<u>26,206</u>	<u>145,373</u>
Fund Balances - June 30, 2023	<u>\$ 129,175</u>	<u>\$ 9,095</u>	<u>\$ 29,802</u>	<u>\$ 168,072</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF JAMAICA, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2023

	<u>Town Buildings Fund</u>	<u>Town Office Equipment Fund</u>	<u>Transfer Station Fund</u>	<u>Sidewalk Fund</u>	<u>Total</u>
<u>ASSETS</u>					
Due from Other Funds	\$ <u>127,684</u>	\$ <u>32,336</u>	\$ <u>60,502</u>	\$ <u>165,045</u>	\$ <u>385,567</u>
Total Assets	\$ <u><u>127,684</u></u>	\$ <u><u>32,336</u></u>	\$ <u><u>60,502</u></u>	\$ <u><u>165,045</u></u>	\$ <u><u>385,567</u></u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:					
Committed	123,744	32,336	60,502	165,045	381,627
Assigned	<u>3,940</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,940</u>
Total Fund Balances	<u>127,684</u>	<u>32,336</u>	<u>60,502</u>	<u>165,045</u>	<u>385,567</u>
Total Liabilities and Fund Balances	\$ <u><u>127,684</u></u>	\$ <u><u>32,336</u></u>	\$ <u><u>60,502</u></u>	\$ <u><u>165,045</u></u>	\$ <u><u>385,567</u></u>

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TOWN OF JAMAICA, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Muzzy Legacy Fund	Cemetery Fund	Total
Cash Receipts:			
Charges for Services	\$ 0	\$ 126	\$ 126
Investment Income	17	99	116
Total Cash Receipts	17	225	242
Cash Disbursements:	0	0	0
Excess of Cash Receipts Over Cash Disbursements	17	225	242
Other Financing Sources:			
Transfer of Village Cemetery Assets	0	73,788	73,788
Total Other Financing Sources	0	73,788	73,788
Net Change in Fund Balances	17	74,013	74,030
Fund Balances - July 1, 2022	18,818	56,967	75,785
Fund Balances - June 30, 2023	\$ 18,835	\$ 130,980	\$ 149,815

See Disclaimer in Accompanying Independent Auditor's Report.

Statement of Taxes Billed Accounted for July 1, 2022- June 30, 2023

	Tax Rates	Grand List	Taxes to Raise
No Resident Ed	1.6046	2,002,349.77	\$ 3,212,970.44
Homestead Ed	1.9298	588,359.31	\$ 1,135,415.80
Municipal	0.4428	2,589,410	\$ 1,146,590.75
Total taxes to be collected			\$ 5,494,976.99

Taxes accounted for:

Municipal Taxes Collected	1,123,269.42
Payments from the State	402,692.09
Payment to WRMUED	1,226,005.00
Payment to WRMUED	1,417,390.00
Education Taxes Paid to State of Vermont	1,302,299.15
Delinquent/Uncollected	23,321.33

Final Taxes Accounted for 2022-2023 **5,494,976.99**

Delinquent Tax Report

Owner Name	Parcel ID	Year(s)
Borwn, Edward	00R-27	2019-2022
Brox, Daniel	00S-65.7	2021-2022
Collins, Chuck	00S-20.1	2022
Durkin, Roderick	000I-2	2021-2022
Gordon, Scott	0O-L18	2022
Maturo, Melissa	0O-L12	2022
Mercier, Timothy	00P-10.1	2022
Neschke, Sean	00O-57.1	2022
Powling, Mark	00S-47	2022
Sage Hill Camp	000L-1	2021-2022
Warner, Molly	00L-26	2021-2022
Wilkins, Daniel	0000MH-P-27.8	2018-2022

Total Delinquent tax due:

	Principal	Penalty	Interest	
2018 Tax Year	95.71	7.66	47.04	
2019 Tax Year	206.03	16.48	76.22	
2020 Tax Year	212.26	16.98	67.84	
2021 Tax Year	6671.04	533.7	1401.04	
2022 Tax Year	19804.06	1552.66	1964.61	
Total Tax Delinquent	26989.1	2127.48	3556.75	t

(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	552	119,181,100	35,036,919	84,144,181	119,181,100
Residential II R2	272	104,034,700	27,888,040	76,146,660	104,034,700
Mobile Homes-U MHU	35	790,600	188,300	602,300	790,600
Mobile Homes-L MHL	18	1,355,400	557,900	797,500	1,355,400
Seasonal I S1	30	1,973,800	73,500	1,900,300	1,973,800
Seasonal II S2	34	4,045,000	384,400	3,660,600	4,045,000
Commercial C	30	8,515,900	0	8,515,900	8,515,900
Commercial Apts CA	1	569,400	0	569,400	569,400
Industrial I	0	0	0	0	0
Utilities-E UE	4	10,317,800	0	10,317,800	10,317,800
Utilities-O UO	0	0	0	0	0
Farm F	1	450,200	450,200	0	450,200
Other O	54	5,830,600	0	5,830,600	5,830,600
Woodland W	41	1,218,700	0	1,218,700	1,218,700
Miscellaneous M	164	12,735,600	0	12,735,600	12,735,600
TOTAL LISTED REAL	1,236	271,018,800	64,579,259	206,439,541	271,018,800
P.P. Cable	1	97,815		97,815	97,815
P.P. Equipment	0	0			
P.P. Inventory	0	0			
TOTAL LISTED P.P.	1	97,815		97,815	97,815
TOTAL LISTED VALUE		271,116,615	64,579,259	206,537,356	271,116,615
EXEMPTIONS					
Veterans 10K	8/8	80,000	80,000	0	80,000
Veterans >10K		240,000			
Total Veterans		320,000	80,000	0	80,000
P.P. Contracts	1	97,815			
Contract Apprv VEPC	0/0	0	0	0	0
Grandfathered	1/1	342,100	0	342,100	342,100
Non-Apprv(voted)	1/1	173,100			
Owner Pays Ed Tax	0/0	0			
Total Contracts	3/2	613,015	0	342,100	342,100
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			
Total FarmStabContr	0/0	0	0	0	0
Current Use	65/65	8,776,400	1,624,900	7,151,500	8,776,400
Special Exemptions	1		0	377,800	377,800
Partial Statutory	0/0	0	0	0	0
Sub-total Exemptions		9,709,415	1,704,900	7,871,400	9,576,300
Total Exemptions		9,709,415	1,704,900	7,871,400	9,576,300
TOTAL MUNICIPAL GRAND LIST		2,614,072.00			
TOTAL EDUCATION GRAND LIST			628,743.59	1,986,659.56	2,615,403.15
NON-TAX	59 NON-TAX PARCELS ARE NOT INCLUDED ON THE 411				

Selectboard Report

This last year represented extraordinary change in almost every sphere for the town and the Selectboard. First and foremost, we faced the loss of our most beloved Treasurer, Terri Garland. This Town Report opens with a warm and affecting message from Sara Wiswall. What Sara will not include is the huge effort that she and others involved in town governance made to fill the personal and professional gap left by Terri's passing. I am so proud of all those who stepped up! Specifically, congratulations to Sara for her elevation to the dual role of Town Treasurer and Town Clerk, to Meridith Roberts as our new Assistant Town Clerk and Assistant Treasurer, and to Mike Tuller who is now our full time Town Administrator. On the Selectboard, Derek (and Sue) Ahl moved "down the road," leaving an open spot on the board. Thank you, Derek, for your perspectives and positive energy on the board, and to Tom Tolbert, longtime selectboard member who volunteered to fill the gap until Town Meeting!

Now to what many are calling the "New Normal." Remember when we used to refer to "100 year" storms? 2023 brought the March storm with three feet of wet snow and a protracted power outage, the July extreme flooding that resulted in a federal disaster declaration, and the December flooding with several road washouts. As in previous extreme weather events, the Fire Department, Road Crew, Town staff and government, and numerous private citizens stepped up to ensure the safety of our residents and to get our roads and bridges safe and open. Thank you to Greg Lakis, Fire Department Treasurer, for agreeing to take on the role of our new Emergency Management Director. And a heartfelt thank you from the entire town to Paul Fraser who held the same role tirelessly for so many years!

What does this mean for the Selectboard and the Town? It is critical for us to ensure that all available funds for combatting the flood damage past, and future flood events, are allocated to our town and employed properly. This will be a multiyear effort. At every meeting we review the status of our coordination with FEMA for reimbursement, and equally important, funds to upgrade our road infrastructure to meet the challenges of the New Normal. We will also be addressing spending of ARPA funds that remain available to us for these purposes with the Jamaica Planning Commission.

Despite these headwinds, the budget we propose is lower overall than last year and includes only a small increase in taxes to be raised by the Town. This past year we saw significant increases in the Education and State tax burdens, and we worked to avoid a town increase considering the same may be true for this next tax year. You will see in the budget our first year of revenue from the 1% tax passed at our meeting last year.

Finally, I highlight an area of recurring concern among folks who attended meetings, and that is enforcement of the town's ordinances. In particular, the Selectboard passed a new Traffic and Parking Ordinance that has addressed the need for effective enforcement mechanisms. The Selectboard thanks every one of you who has contributed at meetings and in communications to the board members. Keep it coming!

Jessica Pollack,

Chair, Jamaica Selectboard

Town & Floodplain Administrator Report

What started out as a part-time position in Jamaica working on town-initiated grants and projects, changed in July with the severe flooding event impacting the Village and surrounding properties. The July storm in Jamaica resulted in 77 separate FEMA-defined damage projects around the town with an estimated budget of \$3.3 million to both repair these damaged roads, culverts, embankments, etc., and to undertake mitigation projects to enable the town to better withstand future flooding events.

I have been working with impacted property owners through the USDA/NRCS program that helps repair properties impacted by flood waters and the state Buy-Out Program for two properties severely impacted by the FEMA event. The USDA/NRCS Program calls for the town to enlist a professional engineer to assist in developing engineered designs for these impacted parcel embankments.

In my role with the town as both the Town Administrator and Floodplain Administrator, I am asking Jamaica to work with the communities upstream to better address stormwater management at the municipal level, to help reduce the negative financial impacts of these events in the future. This effort will likely call upon the state to assist in overseeing a process with Jamaica and our neighboring towns in becoming more flood resilient. The flood event in July and the recent rainstorm in December highlighted the challenges Jamaica has in addressing climate change weather patterns at the local level when the issue is regional in its overall impact.

The Town of Jamaica received a state grant award to update to the Town Plan starting later this year, with the assistance of the Windham Regional Commission. The update process will provide the town with an opportunity to talk about flooding, land use, wastewater, affordable housing, natural resources, transportation, solid waste management, etc. in creating a new Jamaica-specific Town Plan. Local engagement in this planning process is critical to the community.

The Municipal Energy Resiliency Program (MERP) has selected the Town Office and the Memorial Library properties for their Energy Audit Program, that will evaluate potential energy conversion options and related energy conservation measures. COVID-related funding allocations provided VT towns with a “once in a generation” opportunity to improve energy consumption in older buildings with mechanical systems change-overs that may be near the end of their replacement life cycle.

Though my priorities as the Town & Floodplain Administrator changed due to the FEMA event in July, I am hopeful my efforts over the past year have proven the value and importance of this occupational position to the Jamaica community in promoting future state initiatives that are taking shape.

Mike Tuller, AICP

Town & Floodplain Administrator

Jamaica Planning Commission Annual Report
Prepared for the 2023 Annual Report
TOWN MEETING – March 5, 2024

The Jamaica Planning Commission (JPC) kept busy in 2023 with managing ongoing projects, staying on schedule for future goals, and assisting with the Town's recovery from storm related flooding. Highlights for JPC included management of the wastewater feasibility study, assistance with the preparation, submittal, and approval of a Municipal Planning Grant for funding assistance with preparation of the 2025 Town Plan Update, and continued progress by the Jamaica Communications Committee under the Deer Valley Communication Union District (DVFiber) to provide fiber optic internet connections to every home in Jamaica.

The wastewater feasibility study work in 2023 included the State required site reviews (i.e., archeology, etc.), site specific investigations for water infiltration analysis, and preparation of a wastewater infiltration model. Recent work (up through February 2024) for the wastewater feasibility project was focused on preparation and submittal of a report to the State that allowed Jamaica to be eligible to be on a priority list for additional funding, should the project move forward to construction. A 90% design report and an informational meeting with the Town is anticipated for the first half of 2024. The work by the Jamaica Communications Committee/DVFiber (a district of 24 towns, including Jamaica) continued with fiber optic cable installations within the communication district, went live with the first residential connections, and the connection availability continues to expand. Please see DVFiber's article in this year's town report for additional information.

Please attend a JPC meeting if you have any questions and we'll be glad to tell you all we can about these efforts. The JPC Regular Meeting takes place on the third Monday of every month. You can also reach us at jpc@mamaicavermont.org. And a special thanks to Chris Robbins, Charlie Peck, John Van Hoesen, and Patrick McQuillen for continuing to volunteer their time to handle these tasks.

Bryan Zieroff
Chair, Jamaica Planning Commission

2024

Listers' Report

The last townwide reappraisal was in 2018 and we are working toward our next reappraisal, mandated by the state. A contract has been signed to conduct the appraisal which is anticipated to be complete in 2028. Over 120 towns are required to do a reappraisal due to CLA and COD being out of alignment in the Equalization Study. The primary purpose of the Equalization Study is to assess how close the properties on each municipality's grand list of properties compare to fair market value for education taxation purposes. The CLA; Common Level of Appraisal, is used to equalize the education property tax rates throughout the state. The COD; Coefficient of Dispersion, helps to ensure that property valuations within a municipality are equitable. 32 V.S.A. § 5405

In the interim the listers will continue to keep the grand list updated and conduct property visits to track changes. Property owners are reminded that there is a simple Land Use Registration form on the Town website; under documents then forms, to fill out if you are doing more than \$500 of improvements to your property whether new buildings, additions, renovations or improvements. Values to properties are set based on their condition as of April 1st each year. If there have been any changes to your property you will receive a change of appraisal notice in May. If you are not satisfied with the results, there is an opportunity for grievance in June.

Equalized Education Property Value (EPPV)	2023 Common Level of Appraisal (CLA)	2023 Coefficient of Dispersion (COD)	2022 Common Level of Appraisal (CLA)	2022 Coefficient of Dispersion (COD)
355,313,000	73.67	28.92	82.16	22.37

Board of Listers

Karen Ameden, chair
 Pat Meulemans
 Ed Dorta-Duque

Lister Office Hours

Wednesday, 9:00 AM to 2:00 PM
 Or by appointment
 Phone: 802-874-4908
 E-mail: lister@jamaicavermont.org
 Address: PO Box 173
 Jamaica, VT 05343-0173

Jamaica Historical Foundation

We have quite a few activities and projects planned for 2024.

We are planning a Cemetery Walk in the Village Cemetery in late September or early October. This will be a walk through the cemetery where you encounter actors representing the life of some of our lost citizens. You may meet a young man who died in the Civil War or an old man who came back from the War and tells his life story, an early town doctor, a 90-year-old woman who was born in the 1700's and lost many of her children due to disease, an early Innkeeper or tanner, shoemaker, etc. We look forward to collaborating with our schools and other organizations on this project. Please let us know if you would like to participate. You may have an ancestor who you could portray that lived here in Jamaica.

The Jamaica Memorial Library celebrates 100 years this year and we all need to celebrate the Library!

Jamaica Day will be Saturday August 17th with many festivities throughout the day. Jamaica Day meetings have started to plan the day. We would love your help.

One of our events for Jamaica Day will be a Memorial Stone to be placed in the Common/Library area to honor our Jamaica Veterans who served before World War I. Jamaica has a Memorial Stone now for our Veterans who served in World War I to the present but not for our Veterans from the Revolutionary War, War of 1812, Spanish-American War, and the Civil War.

We just received a grant for \$1000 for Vermont's 250th celebrations for this year. These activities will work their way into Jamaica Day and other events planned for this year with the help of other Jamaica organizations.

Our History Museum will reopen in May and will feature Family Trees this year. Were your ancestors here when Vermont began 250 years ago? Or during the Civil War? Or when the Library started 100 years ago? Let's find out!

Karen Ameden, Greg Joly, Alice Abraham, Chris Healy, Steve Clark, Judy Brown, Kevin Polhemus, Travs Theile, Catherine Crawford, Lou Brusco, Herb and Sylvia Burton. Jamaicahf.info Please check out our website

Jamaica Memorial Library
Town Report-2023

Current Operating Hours: Monday 10:00am-6:00pm, Tuesday 3:00pm-7:00pm, Thursday 3:00-7:00pm, Saturday 10:00am-1:00pm

Librarian: Madeline Helser. Saturday Library Assistant: Laura Molinelli. Substitute Library Assistant: Ruby Hallenbeck. Phone number: 802.874.4901. Email:

librarian@jamaicavtlibrary.org. During 2023, the library staff and board of trustees have had a year of change. This past year, we lost our dear friend and very long tenured trustee Janet Hamilton. Janet was a driving force behind so many programs and events that have happened at the library for over 30 years. Janet is dearly missed and will always be remembered for her contributions to the children of Jamaica. We have also welcomed a new Librarian, Madeline Helser – who has taken the reins with gusto; you may have noticed the new monthly events calendar and the themed story hours. Madeline has so many new and great ideas we as a board are looking forward to supporting her to bring all of those to JML. Thanks to board member Michael Connor and his subcommittee Rebecca Antel and Keighan Eaker, we have held a contest to find and choose Jamaica's first Poet Laureate. It was an extremely exciting part of Old Home Day to introduce Erica Bowman and listen to her amazing poetry. We look forward to more events with Erica.

The board is also extremely excited to be celebrating the 100th Anniversary of the library this year. This summer we will start a summer of celebration for the library and our town. Please watch for more details as plans are finalized.

Thank you to all the residents of Jamaica for your support.

With Gratitude,

The Board of Trustees

Services:

- Saturday Morning Storytimes, 11am-12pm for ages 0-6 with Laura Molinelli. These are themed each week, and often coincide with holiday programs. All are welcome to join,

please pass the word to any families you know who would be interested, they do not need to be a Jamaica resident.

- We participate in ILL with the Vermont State Library. We now have our own stop and no longer rely on Winhall to receive books, which has increased the speed of book arrival.
- Jamaica Memorial Library keeps up to date with our website and Facebook pages. These are the best ways to look for any new library news, closings, or upcoming programs.
www.jamaicavtlibrary.org & www.facebook.com/jamaicavt
- Jamaica offers a State Park pass & an Historic Site pass that allows families to visit state parks and historic sites in the state of Vermont for free. We also offered passes to the Bird Museum, The American Precision Museum, and passes to the Bandwagon Music Series in the Summer.
- During the winter months Jamaica has Snowshoes available for loan!
- We also have a large selection of puzzles and games for our community to borrow year-round.
- We held a small but mighty summer camp in the summer of 2023, with 8 participants. We plan to revamp the program and make it summer long programming in 2024. Please stop by or email the library for more information.
- We had over 200 people come through the library for Halloween 2023, with over 190 books given out to young readers. We are always looking for scarers and candy pushers to join us, if you live out of the village and want to join in on the fun please come down to enjoy.
- We have two public computers for internet access. We offer Wi-Fi printing during open hours.
- We participate in the Palace App and the Vermont Online Library through the Vermont State Library, which offers library card holders access to eBooks and audio books for free. You can find links to these resources on our website.
- If you have a book or resource you would like to see the library offer, please email us at librarian@jamaicavtlibrary.org

Ongoing Projects:

- We have redesigned our library cards and digitized our logo-this will streamline our publicity and marketing efforts to engage the community.
- We have donated a large selection of books and materials that hadn't circulated in 8-10 years to Better World Books and Thrift Books. They will resell what they can and donate the rest, and the library will get funds to purchase new books through those sales.
- We painted the adult reading room and re-organized the books to be easier to browse.
- We continue to update and rearrange the children's room to make the materials more accessible to the children. Currently most of them are too high on the shelves for the kids to reach.

Remember, that you can visit our catalog to place holds on our website. Click the blue Library Catalog link which will redirect you to our catalog. Once you place the hold, you are able to pick it up anytime during open hours. It's easy and free to get a library card as well! Make sure to email us at librarian@jamaicavtlibrary.org or call 802-874-4901.

- Thank you to Jen Dorta-Duque for her many years of chairing the Library Trustees.

Respectfully Submitted,
Madeline Helser, Librarian

Board of Trustees:

Jennifer Dorta-Duque, Chair

Becky Antel

Clara Robinson

Keighan Chapman Eaker

Greg Joly

Michael Connor



Water Street Land Use Committee 2023 Year-End Report to the Town of Jamaica

In September of 2022, a committee formed with the mission of improving the town-owned parcel of land on Water Street, where five houses were washed away in 2011 during Tropical Storm Irene. In November of 2022, the Selectboard approved the committee's plan for the Water Street Pollinator Project. The project's mission is to maintain the lot as a healthy habitat for wildlife, and a biodiverse pollinator-friendly wildflower meadow.



Throughout 2023, volunteers worked tirelessly to bring this vision to life.

More than 3,000 wildflower plugs and grasses were planted – over 30 different varieties including yarrow, coneflower, anise hyssop, butterfly flower, oxeye daisy, gayfeather, bee balm, lobelia, phlox, black-eyed Susan and more! Together with pre-existing flower species such as goldenrod, the plantings promise to offer a naturally beautiful array of wildflowers for the benefit of passers-by, birds, butterflies, bees, and other pollinating insects and animals.

Through 12/31/23, The WSLUC Committee had received a total of \$9,279. The Jamaica Selectboard (\$5404), Grantors (\$2500), Private donations (\$1375). Additionally, the Committee had received in-kind contributions of materials and labor totaling an estimated \$6,500.

The Committee has spent a total of \$6465.91 on supplies, equipment, professional services and fees.

The Committee retains a year-end balance of \$2813.09.

Thanks go to the following people, organizations, and businesses that donated time and/or services to The Jamaica Community Pollinator Project.

Members of the Water Street Land Use Committee (past and present): Erica Bowman (landscape architect), Jacki Brown (chairperson), Riley Brown (educator), Carol Cantwell, Anne Connor (grant writer), Chrisman Kearn (gardener), Kate Ullman (selectboard liaison)

Members of the 2022 Jamaica Selectboard: (for approving the committee's plans and supporting the project with partial funds)

Grantors: Vermont Community Foundation's Spark Grant, The New England Grassroots Fund Seed Grant

Financial Contributors: Bee the Change (non-profit organization), Chrisman Kearn, Jacki Brown, Tom Tolbert, Betty Jones, Anne Connor, Jessica Pollack, Kate Ullman, Peter Andrus, Erin Meyers, Maureen Kirkpatrick

In-Kind Services: Erica Bowman and Evernest Designs (professional design services), Landscape Constructions (land prep), Andy and Polly Schmid (horse manure), Tommy Daignault (discounted delivery charges), G and Ali Gotgart (artisan well use), Michael Longo Tree Services (removal of storm-damaged trees and debris), Brown Enterprises (discounted rental fee), Our Mother's Garden (wildflower seeds), Dan Lucier (plumbing services)

Volunteers: Joining the JCPP Committee members, volunteers ages 11-83: Rob Willis, Tom Tolbert, Michael Connor, Nancy Jean Henry, G Gotgart, Ken Wilkert, Stacie Chiodo, Carol Cantwell, Michael Petronic, Carly Mautner, Mike Gage, Joe Camardo, Dave Reardew, Juniper Rew Bowman, Eloven Mosley, Annie and Kevin Becker, Devin R., Jeremy Koowitz, David and Troy Kaneshiro and family, members of the Buzzards Band.

Photo: Volunteer David Kaneshiro plants flowers in the meadow where his house once stood.

Photo credit: Jacki Brown.

Jamaica Volunteer Fire and Rescue

The call volume has been steadily increasing in the last couple of years and 2023 was no exception.

The 2023 call breakdown was as follows:

Fire	8
EMS	128
MVA	17
Power Line/Tree Down	16
Service Call / Flood	21
Canceled en-Route	8
False Alarm	13
Total	211

This past year we experienced multiple flooding events; our team made every effort to support all those who needed help with flooded basements, downed trees and evacuations. The prolonged nature of this calls required volunteers to stay on scene for extended hours for several days.

We recognized the increasing risk of flooding as the climate in our area evolves, we continue to expand and improve to meet the needs of our community.

As an example the Department purchased two additional gas powered pumps to assist residents with flooded basements. As always we continue our best efforts to train for these types of scenarios, as well as fire, motor vehicle, and medical emergencies.

We would like to thank JVFR member and the Town's new Emergency Management Director Greg Lakis as he jumped into this crucial role just days after the July storm.

Several of our members are now licensed and certified Vermont EMS First Responder (VEFR) or Emergency Medical Responder (EMR), increasing our capacity to quickly respond to Medical calls as well as assisting our paramedic and transport partner - Rescue Inc.

Our department currently has 11 volunteers and another 7 who are either in training or members of other departments, but work or spend time in Jamaica and have committed

to assist JVFR. We would like to welcome back Dana West, as most of us wagered correctly, he re-joined the department in less than a year in retirement!

We are continuously looking for volunteers to join us, no experience necessary. Please email us at jamaicafireandrescue@gmail.com if you are interested.

Looking forward to 2024, we continue to improve and upgrade our ageing equipment to best serve our community. Along with several area Fire Departments, we are applying for a Federal Grant to purchase new portable radios to improve our scene communication. The Fire Station needs attention in several areas, our biggest concern is the vehicle bay gas heaters which need to be replaced. Our budget has been level funded for 4 years, but as the cost of utilities, fuel and maintenance we need to ask the voters for a 10% increase to our budget. We would also like to thank all the residents who donated to the department in 2023!

Our dedicated 100% volunteer team is always here to serve and we look forward to a safe and healthy 2024.

We would like to thank those of you who donated this past holiday season!

As a couple of final safety thoughts:

Your 911 address doesn't do you any good if we can't identify it during an emergency. It's important to clearly display your reflective 911 address numbers from the road. Post your number where it would be obvious for someone who has never visited your home or business to see. If you live at the end of a long driveway or access road, please make sure mark the entry to your driveway.

We would also highly recommend to provide us (jamaicafireandrescue@gmail.com) with your phone cell number, email address, caretaker's name and number or alarm code. We would rather call you in the middle of the night than smash a door or window to gain access to your home.

Thank-you,
Your Volunteer Fire and Rescue Members

Jamaica Volunteer Fire and Rescue	FY2022-23			FY2023-24	FY2024-25
	BUDGET	ACTUAL	VARIANCE	VOTED BUDGET	PROPOSED BUDGET
Revenue					
Contributed income					
Tax Appropriation	99,750	99,750	0	99,750	109,725
Fire Donations	0	2,409	2,409	0	0
Rescue Donations	0	670	670	0	0
General Fundraising	0	0	0	0	0
In Memory Of	0	330	330	0	0
Interest Income	0	440	440	0	0
Total Contributed income	\$ 99,750	\$ 103,599	3,849	\$ 99,750	\$ 109,725
Expenditures					
Administration					
Legal fees	0	25	(25)	0	25
Liability Insurance	4,000	2,357	1,643	2,700	2,850
Property insurance	2,500	3,109	(609)	3,300	3,350
Vehicle Insurance	3,500	3,885	(385)	4,000	4,200
Occupancy					
Landscape Maintenance/Plowing	0	6,370	(6,370)	6,500	6,500
Building Supplies	300	277	23	200	200
Electricity	1,500	1,334	166	1,400	1,400
Propane	4,000	7,522	(3,522)	5,900	6,000
Office expenses					
Postage/Box Rent	300	126	174	150	140
Fundraising expenses	500	0	500	0	1,400
Clerical supplies	300	207	93	200	160
Telephone/Internet/Computer	1,500	1,777	(277)	1,800	1,800
Bank fees & service charges	0	116	(116)	100	100
Software & apps	0	3,856	(3,856)	2,600	2,700
Memberships & subscriptions					
Association Assessment/Dues	23,000	23,503	(503)	23,600	23,700
Subscriptions	0	225	(225)	250	250
Repairs & maintenance					
Building Maintenance and Repairs	5,200	350	4,850	500	5,100
Fire/Rescue Vehicle Maintenance					
Gas/Diesel	1,000	1,175	(175)	1,200	1,300
Parts/Repairs/Supplies	6,500	3,528	2,972	4,000	4,000
Vehicle Reserve Fund	10,000	10,000	0	10,000	10,000
Fire Equipment Maintenance					
New Equipment	6,500	21,348	(14,848)	9,600	10,000
Supplies/Parts/Repair	3,800	692	3,108	1,250	4,200
Air Compressor Maintenance	0	1,148	(1,148)	1,200	1,200
Rescue Equipment Maintenance					
New Equipment	1,000	0	1,000	1,300	500
Supplies/Repairs	500	1,077	(577)	500	1,200
Incident Supplies	200	0	200	0	0
Uncategorized Expense					
Food & Beverage / Misc.	200	400	(200)	400	400
Training					
Fire & Rescue Training	5,500	1,078	4,422	1,100	1,050
Fire Prevention	250	0	250	0	0
Other Expenditures					
Air-Pak Loan	17,700	15,964	1,736	16,000	16,000
Brush Truck Loan		1,607	(1,607)	0	0
Totals:	\$99,750	\$113,054	(\$13,304)	\$99,750	\$109,725
	Total Revenue	Total Expense	Net		
	\$103,599	\$113,054	(\$9,455)		

The Jamaica Volunteer Fire and Rescue Department would like to express our gratitude and appreciation to the following people and organizations who have supported us with generous fund raising donations through the first half of our fiscal year. As of December 31, 2023 we have raised a total of \$5,009.

Thank you!!

Anne Connor	Kerry DeSomma
Bonnie West	Kevin Kloske
Bruce and Diane Ritter	Maggie Lakis
Carol Bemis	Margaret Donaldson
Catherine and Thomas Nemchek	Mary and Al Ricky
Chris Frohlich	Mary Parker
Christopher & Caroline Robbins	Mitchell Kahl
David Biron	Mt. Lebanon Lodge #46, F&AM
David Lakis	Nanette Roina
Denise Turk	Nicholas Craig
Diane Robles	Renee Graham
Dr. Stanley and Susan P. Fellman	Rich Crockett
Elyn Bischof	Richard and Margaret Trzaski
Francine Panely	Sara Merrill
George Abraham	Scott Colebourne
Ilona Marsh	The Dirty Duck Tavern and Patrons
Jeffrey Milberg	Thomas and Mary Lynne Kalchthaler
Jessie Riess	Tom LaTorre
Jodie Gelineau	Tracy Dunne
John and Judy Batutis	Zoar Outdoor LLC



Annual Report of Activities Through September 30, 2023

Welcome

We are pleased to share with you our accomplishments through our first three years.

Years One & Two (2021-2022)

Our volunteers established our organization, formed a public/private partnership with Great Works Internet (GWI), received \$26 million in grant funding, and connected pilot customers.

Year Three (2023)

DVFiber started network construction and connected its first customers in Readsboro.

Next Up for Connection:

Halifax (2024-2025)
 Marlboro (2024-2025)
 Stamford (2023-2024)
 Whitingham (2023-2024)

Towns Post-2025:

Brattleboro, Brookline, Dover, Dummerston, Guilford, Jamaica, Londonderry, Newfane, Putney, Searsburg, Stratton, Townshend, Vernon, Wardsboro, Westminster, Weston, Wilmington, Windham & Winhall

Who Are We

DVFiber was formed in 2020 as a municipality for the special purpose to bring universal high-speed fiber optic Internet service to all homes and businesses in our 24 town district. We are governed by a board whose members are appointed by the Select Boards in each member town. When completed, the network will be community owned and operated under contract providing service to its customers that meets or exceeds national standards.

Year Four Budget

	FY 2023		FY 2024
	Budget	Actual (Projected)	Budget
Operating Revenue	\$453,805	\$3,706	\$503,697
Grant Revenue - Construction	\$9,990,031	\$6,335,630	\$9,158,716
Grant Revenue - Ops		\$485,081	\$794,608
Other Revenue	\$15,000	\$216,700	\$50,000
Net Revenue	\$10,458,836	\$7,041,117	\$10,507,021
Expenditures			
Admin Costs	\$499,354	\$350,888	\$534,670
Operating Costs	\$693,452	\$321,792	\$813,635
Construction Costs	\$9,376,819	\$6,335,630	\$9,158,716
Total Expenditures	\$10,569,625	\$7,008,310	\$10,507,021
Annual Net Cash Flow	\$(110,789)	\$32,807	-

*FY 2022 Financial Statements can be found in our FY 2022 Audit



Stay Connected

Scan the QR code or visit DV Fiber.net to order our service, get updates, or sign up for our newsletter.

Contact Us

844.383.6246

info@mydvfiber.net



WINDHAM COUNTY SHERIFF'S OFFICE

Sheriff Mark R. Anderson
PO Box 8126, Brattleboro VT 05301
Tel: (802) 365-4942
Fax: (802) 365-4945



Town of Jamaica Report

I'm pleased to report our efforts working with our towns regarding improvement of regionalized policing in Windham County. Regionalizing services is not a new recommendation for Vermont. There have been countless studies for many decades recommending Vermont transition to regional systems to save funds and allocate services more appropriately. The Windham County Sheriff's Office has held two meetings inviting nineteen towns (specifically, towns who don't have a police department) to the discussion on how to provide an improved regionalized policing service from what services we provide now. We've begun with the problem statement: "Members of the public within Windham County receive inconsistent and non-uniform policing, resulting in lack of response to reported crimes, being disenfranchised by lack of access to services, and an increased propensity for vigilantism." As my office works with the towns to tackle that problem statement, two questions to answer become immediately clear: How is a regional service governed? How is a regional service funded?

Top 12 Call Types	Count	
Abandoned Vehicle	2	Of the nineteen towns invited, seventeen have indicated their interest in the discussion, including the Town of Jamaica, on how we materialize improvement of policing in Windham County. We are excited to work with the towns and public to develop the answers to these questions that allow for stability to town budgets which also meets the public's general expectations of access to emergency services, including policing.
MV Crash	4	
Alarm	2	
Animal Problem	4	
Assist - Agency	9	
Assist - Other	6	
Attempt to Serve	2	
Burglary/Theft	2	
Directed Patrol	6	
Domestic Disturbance	2	
Foot Patrol	2	
Motor Vehicle Comp	6	
Suspicious Event	8	Our Regional Animal Control Officer (ACO) program continues to grow each year now representing nine towns. The initial work of the member towns has been a remarkable success, addressing animals that are vicious; at-large; neglected; unregistered; and in need of quarantine. If this service is something voters of Jamaica would be interested in, please reach out to your town's selectboard.
Traffic Hazard	2	
Traffic Stop	176	
Untimely Death	2	
VIN verification	3	Our Regional Emergency Communications Center received upgrades this year as well, providing better workspaces for those answering emergency and non-emergency calls. We have increased from two workstations to four, providing opportunities to better align the public's access to emergency services with best practices. Our Center answers approximately 43,780 phone calls each year, which generates 12,008 responses the communities we serve.
Total of All Calls	251	

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

Respectfully submitted,
Sheriff Mark R. Anderson



Caring For Our Communities in Sickness and in Health

“I was overwhelmed with gratitude for everyone who helped care for me when I was an inpatient at Grace Cottage. The kindness and love shown to me completely boosted my healing. At Grace Cottage, the patient is not treated as an object to be poked, prodded, and pushed, but a partner in the plan to get better. It’s extraordinary.”

Stephen Stearns, Brattleboro, VT

Grace Cottage Family Health & Hospital has served the healthcare needs of our rural community with competence and compassion for 75 years. In 2023, Grace Cottage was named “Best Hospital,” “Best Emergency Care,” “Best Physical Therapy,” “Best Pharmacy,” “Best Doctors,” “Best Pediatricians” and “Best Place to Work” in the *Brattleboro Reformer* Readers’ Choice Best of Windham County Awards.

Grace Cottage Hospital is comprised of a 19-bed inpatient facility for acute and rehabilitative care, a 24-hour Emergency Department, a hospice care suite, and laboratory and diagnostic imaging departments. Grace Cottage’s Emergency Department is contracted with Dartmouth Health to offer TeleEmergency and TeleNeurology services. In 2023, Grace Cottage completed a 17’ x 42’ expansion of the Emergency Department, featuring a separate, covered portico entrance for patients who arrive by ambulance, and increased comfort and privacy for all patients.

Grace Cottage Family Health offers expanded hours for the convenience of both returning and new patients. In most cases, provider appointments are immediately available. More than 8,000 area residents choose Grace Cottage for their **primary care**. We offer physicals and wellness visits, chronic disease management, pediatrics, geriatrics, and mental health services. Grace Cottage is one of two Vermont hospitals named a Top Performer on the national Human Rights Campaign Foundation’s LGBTQ+ Healthcare Equality Index. We received 2022 and 2023 IMPACT awards from the Boston Red Sox and the Ruderman Family Foundation for our mental health services, which include two psychiatric nurse practitioners, a licensed social worker.

Grace Cottage’s **Community Health Team** offers essential, free services to area residents, such as nutrition and lifestyle education, diabetes coaching, care coordination, substance abuse assessment, and help with applying for health insurance and connecting to community resources for food, fuel, and housing assistance.

Grace Cottage’s **Rehabilitation Department** offers exceptional care for both hospital patients and outpatients, with 14 physical and occupational therapists on staff. Expanded services include lymphedema therapy, custom orthotics, women’s health, and pelvic health physical therapy.

Messenger Valley Pharmacy, owned by Grace Cottage, continues to provide convenient prescription fulfillment for all members of the community, along with expert advice and friendly service. We fill orders from any provider, including veterinarians. Many over-the-counter medications, personal care items, gifts, and greeting cards are also available.

Grace Cottage is an independent, non-profit 501(c)3 organization. Town appropriations and other donations enable us to provide the best possible care for our region. On behalf of all of the patients that we serve, **thank you for your support.** You help to make Grace Cottage the special place that it is.

Fiscal Year 2023, by the numbers:

- 30,085:** Patient visits to Grace Cottage Family Health
- 3,547:** Patient days in hospital
- 4,077:** Emergency Dept. visits
- 9,701:** Outpatient Rehab visits
- 1,631:** Diagnostic Imaging visits
- 1,490:** Community Health Team visits
- 542:** Covid-19 tests
- 1,797:** Individual donations to Grace Cottage

TIME TO SPAY & NEUTER CATS & DOGS and LICENSE!

The VT Spay Neuter Incentive Program (VSNIP), under VT Economic Services is administered by VT Volunteer Services for Animals Humane Society (VVSA). Funded by a \$4.00 fee added to the licensing of dogs, resources are limited by the number of dogs licensed as required by law by 6 months of age. A rabies vaccination is required to license. The first vaccination can be given at 12 weeks of age. If unable to schedule an appointment with a vet office, Community Animal Aid (free to those on public assistance: 734-0259 at the E. Barre Fire Station) & Tractor Supply host monthly clinics. After vaccinating, contact your Town Clerk to license your dog. By statute, unlicensed dogs can be seized. Rabies is in Vermont and it is deadly.

Licensing identifies your dog and is proof the dog is protected in the event bitten by an animal, but would still need immediate medical attention. Vaccinations and licensing protect if they bite another animal or person, which could result in the quarantine of the animal or euthanized. If not proven by being licensed to be currently vaccinated, testing for rabies requires the brain to be examined.

For an Application for VSNIP send a Self-Addressed Stamped Envelope to: VSNIP, PO Box 104, Bridgewater, VT 05034. Note if it is for a cat, dog, or both. To print out, go to: VSNIP.Vermont.Gov. VSNIP helps income challenged Vermonters with neutering and vaccinations. If approved, you'll receive a Voucher and instructions. If not, a list of low-cost resources will be sent. Several humane societies host spay neuter clinics open to the public. Your cost for a VSNIP surgery is \$27.00, if without complications. The balance is paid by fellow Vermonters with their \$4.00 fee collected at licensing. **Veterinarians and their staff are the backbone of this important program. Thanks to their generosity and altruistic vision, Vermont no longer uses routine euthanasia as a means of population control. Sincerely thank your veterinarian for their participation in VSNIP. If not currently a participating office, please ask them to join and help make a difference in your community. They are very needed.**

Facts: Female cats as young as 4 months can become pregnant. The "mom" cat can/will become pregnant when nursing is finished. Males travel for miles to find a female in heat, often not returning. Cats and dogs (naturally) mark their territory if not neutered. Resolve Carpet Cleaner and a single moth ball in its place will help deter from repeat markings. (Do not use moth balls with young children in the house.) 70% of cats and 15% of dogs using VSNIP are reported as strays or abandoned, which is cruel and illegal. Please do promote VSNIP, helping those that cannot afford to neuter, that will otherwise reproduce over and over. Repeat litters can cause uterine infection, mammary tumors, kidney failure, etc., leading to death. "Farm" cats are especially at risk. Be wary of any seller of animals that won't allow you to see how they are kept before acquiring and want to meet in a parking lot. Animals are often used as a means of making money, and their life may be the inside a room or cage. Please be the voice for those that cannot speak. Purchasing does not 'save' one, it 'enables' those to continue to misuse animals for money. Thank you for promoting this time proven program.

Thanks to now retired Lynn Murrell, DVM, who first agreed to extend reduced rates for animals in need, and all the Veterinarians and Clinics that served for the last forty years plus. A sincere thank you to Bernard "Snook" Downing for helping support many animals in need over the years with his hard work, contributions, and the donors we are unable to thank in print – but you know who you are! ***Together We Truly Do Make a Difference!*** 800 HI VSNIP (1-800-448-7647)

Sue Skaskiw, Administrator: VSNIP Executive Director: VVSA

SENIOR SOLUTIONS

Detailed Report to the Town of Jamaica

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

This is a summary of services provided to Jamaica residents in the time period of 10/1/2022-9/30/2023.

Information & Assistance: 17 Calls or Office Visits. Our HelpLine (1-802-885-2669 or 1-866-673-8376 toll-free) offers information, referrals and assistance to older Vermonters, their families, and their caregivers to problem-solve, plan, and access resources. We assist with health insurance problems, long-term care applications, fuel assistance, applying for benefits, and many other needs. Extensive resources are also on our website: www.SeniorSolutionsVT.org

Medicare Assistance: 5 Calls or Office Visits. Jamaica residents received assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). SHIP provides Medicare education and counseling, classes for new Medicare enrollees, and help enrolling in Part D and choosing a drug plan.

In-Home Care Coordination Services: We provided 6 residents with in-home case management or other home-based assistance (totaling 44.25 hours) to enable them to remain living safely at home. A Senior Solutions' case manager meets clients at home to create and monitor a person-centered plan of care. Based on this plan, case managers work to secure the services needed to support the client in the community. We also support clients with self-neglect behaviors and help those who experience abuse, neglect, or exploitation.

Nutrition services and programs: 7 residents received 1,003 Home-Delivered Meals provided by The Dam Diner. We also supported community meal gatherings at Jamaica Community Church.

Senior Solutions administers federal and state funds to local organizations to help them operate these meal programs. However, the funds we provide do not cover the full cost, so local meal sites must seek additional funding. Senior Solutions does not use our town funding to support these meals and does not benefit from any funds that towns provide directly to local meal sites. Senior Solutions also offers the services of a registered dietician to older adults and to local meal sites.

Volunteer Visitors: Our volunteers provided home visits, telephone reassurance, and help with shopping or other errands. Our Vet-to-Vet program matched Veteran volunteers with Veteran recipients.

Other Services: Senior Solutions provides many other services, including caregiver respite, grants for special needs, transportation, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities, and home-based mental health services.

Senior Solutions is enormously grateful for the support of the people from the Town of Jamaica.

Submitted by Mark Boutwell, Executive Director

SeVEDS Impact Statement for Jamaica Town Report March 2024

Improving wages, creating jobs, & attracting and keeping people in the region is critical economic development work that is beyond the capacity of any single community to do on its own. **Southeastern VT Economic Development Strategies (SeVEDS) was founded as an affiliate of the Brattleboro Development Credit Corporation (BDCC) in 2007 to create regional strategies and attract resources that help us act together to build a thriving economy.** BDCC, Southeastern Vermont's Regional Development Corporation, contracts with SeVEDS to develop and implement these strategies in the Windham Region.

Our work is guided by the Comprehensive Economic Development Strategy (CEDs), a 5 year regional plan with simple goals: **Strengthen Business, Support People.** It was developed with input from communities across Southern Vermont, and is available online at www.vermontzone.com/ceds. A new CEDs input process will be completed in 2024.

Background & Request

To support this work, SeVEDS requests funding at \$3.00 per person from all 27 towns we serve. **Therefore, we are asking the Town of Jamaica to appropriate \$3,105 (based on a population of 1,005) to support SeVEDS.**

In 2023, 21 communities, representing 86% of Windham residents, voted to invest in SeVEDS. We use this municipal funding in three key ways:

1. To directly **fund implementation** of programs & projects serving local communities, businesses and people.
2. To build **regional economic development capacity.** SeVEDS uses municipal funding to create programs, conduct research and planning, secure and administer grants, and to help regional partners.
3. As **seed funding.** We leverage your dollars to bring additional money to the region to provide technical assistance and programs: **every dollar contributed by towns is matched to bring in outside funding.** In FY23 we helped bring close to **\$7 Million** to our region – funding that supports the work of our region's towns, businesses and nonprofits.

Program Impacts

- In July 2023, BDCC staff were on the ground to provide technical assistance to businesses accessing flood relief funds and also distributed flood relief grants on behalf of the Vermont Community Foundation. **3** Jamaica businesses received **grants (totalling \$4,000)**, and **8** received technical assistance from our staff. In addition to the grant funds, BDCC also provided an **Emergency Working Capital** loan to one Jamaica business.
- Outside of disasters, our **Business Services Team** provides access to technical assistance, microlending, and business succession services for local businesses. We work with businesses from startup to retirement, including at least one in Jamaica in 2023. We encourage any local small businesses to reach out!
- We support jobs for the majority of Jamaica folks, many who commute out of town to work, by working with hundreds of businesses, including many of the area's largest employers.
- Our **Workforce Team** creates programs like **Pipelines and Pathways:** a program that in 2023 provided career training and support to students in area schools. Jamaica students attending **Leland and Gray or the Windham Regional Career Center** benefit directly from this work.
- **The Welcoming Communities** program has supported **80** New Americans who have filled positions in **48** local companies, keeping our regional economy thriving. The **Southern Vermont Young Professionals** group helps young adults in their 20's-40's advance their careers and deepen their connections in the region.
- Our **Community Programs** include the **Community Facilities Technical Assistance Program** and **The Southern Vermont Economy Project**, both of which help towns and non-profits improve community vibrancy through local projects. Since 2017 SVEP has provided 100+ trainings with over 2,000 participants to help community projects solve problems and find resources.

More SeVEDS-Led Programming

For a deeper overview of our programs,, visit our website at www.brattleborodevelopment.com. There you can sign up for our e-newsletter to get updates including state and federal economic and community development resources, or download our annual report (you can also call the office to receive your own copy: 802-257-7731 x2)

To learn more about the CEDs, CEDs projects the Southern Vermont Economy Summit visit www.vermontzone.com.

HISTORICAL SOCIETY OF WINDHAM COUNTY

The Historical Society of Windham County was founded in 1927, making it one of the oldest historical societies in the State, apart from the Vermont Historical Society. Since its founding, the Society has faithfully fulfilled its mission of protecting, preserving and presenting the historical and cultural development of the towns of Windham County for the education and enlightenment of the general public.

Just nine years after its founding, the Society's Executive Committee voted to erect the County Museum in the Shire Town of Newfane to showcase the Society's already growing collection. Notwithstanding The Great Depression, the Federal-style County Museum was constructed in 1936 and dedicated by Governor George Aiken the following year.

The Historical Society extended its scope in the Fall of 2014, when it purchased the old Newfane Railroad Station, comprising the 1880 Depot building and its associated Water Tank House. The Society saved the historic buildings from total deterioration, and at the same time acquired what may very well be the last surviving water tank house in the State of Vermont. Restoration of the Station took three years, and the Grand Opening of the West River Railroad Museum was held in 2017. The following year, the Historical Society of Windham County was the recipient of the Award of Excellence in Historic Preservation from the Vermont Historical Society.

For almost a century, generations of Windham County residents have entrusted the Historical Society of Windham County to safeguard their heritage. The Society's invaluable collection comprises close to 10,000 County artifacts and archival materials. However, even as stewards of two buildings—the 1936 County Museum and the 1880 West River Railroad Museum—much of our collection has been held in storage for decades for lack of exhibit space. That dilemma has been resolved this year with the Historical Society's expansion into the 1825 Windham County Jail building. Renovations are underway in the building, including the restoration of the historic jail cells. The Society anticipates a grand opening of its new Museum in 2024.

In addition to providing the space needed to creatively exhibit the Society's extensive collection, the new Museum in the County Jail building will allow access for the general public to the 1825 building for the first time in 200 years—access that, for all intents and purposes, was previously limited to an involuntary minority! At the same time, the 1936 Museum building will be refurbished as the Society's Archival, Research, and ever popular Genealogy Center, serving as a primary educational resource to students, scholars, and genealogists.

As the Historical Society approaches its second century in just a few years, we hope you share our belief that all our towns would be poorer if our rich local history was ever lost. Admission to the County Museum and the West River Railroad Museum has always been free. The same is true for the special events, programs, presentations, archival and genealogical research services provided by the Historical Society of Windham County. None of this comes free for us however, and clearly we couldn't do it without the support of our community. Your support will help us to continue to protect and present Windham County's heritage for generations to come. We thank you for your consideration.

The County Museum and the West River Railroad Museum are open Saturday and Sunday afternoons from Memorial Day weekend through Indigenous Peoples Day weekend, as well as by appointment. School group visits are encouraged. The West River Railroad Museum is open from Noon - 4:00.

The County Museum is open from Noon - 5:00 and is also open Wednesdays with the same hours.

Inquiries are fielded year-round (info@historicalsocietyofwindhamcounty.org).

Please visit our website for more information,

and the latest news and schedule of events: www.historicalsocietyofwindhamcounty.org.



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

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

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

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

2023 will most likely be noted for weather-related disasters, beginning with the late-December heavy snow and flooding, the historical heavy snow and related damage from the March storm, and the summer flooding, with the July 8th flooding being the worst since Irene for the towns in the northwest of the region. WRC staff support municipal disaster preparedness, hazard mitigation, response, and recovery, as well as direct support of State Emergency Operations Center functions. It was also a year when the governor and legislature recognized the limited capacity of rural towns. Programs like the Municipal Energy Resilience Program in support of town building efficiency, and the Municipal Technical Assistance Program in support of high-need towns, will hopefully become models for future statewide initiatives.

Funding for the WRC is provided through contracts with state agencies, federal and other grants, and town assessments. Town assessments made up approximately 5 percent of our total budget. Each town's individual assessment makes it possible for us to leverage the resources to serve all towns. The town's assessment for this year is \$2,680.34. To see our detailed Work Program and Budget for FY2024 and 2023 Annual Report, visit our website, www.windhamregional.org, and click on the heading "About Us."



2023
ANNUAL REPORT TO MEMBER TOWNS
Bob Spencer, Executive Director

History and Current Status: The Windham Solid Waste Management District (WSWMD) was formed in 1988 by eight towns who cooperatively managed a 30-acre landfill on Old Ferry Road, Brattleboro until it closed in 1995. As more towns joined the District, a regional materials recovery facility (MRF) was constructed by the District adjacent to the closed landfill and processed dual-stream recyclable materials for 20 years until it stopped operating in 2017. Currently 18 towns are members of WSWMD which employs 6 full-time and 3 part-time persons to provide educational programs and operate the transfer station and composting facility on Old Ferry Road.

Town Solid Waste Services: Seven member towns, Dover, Jamaica, Readsboro, Stratton, Townshend, Wardsboro, and Wilmington operate transfer stations for trash and recyclable materials. Other materials such as tires and electronics are also collected by some transfer stations, and most of the single stream recyclables are processed at the Casella MRF in Rutland. All town transfer stations are required to provide containers for drop-off of food scraps. Three towns, Brookline, Halifax, and Marlboro provide 24-7 drop-off sites for recyclables. Three towns, Brattleboro, Vernon, and Westminster provide residential curbside trash and recycling collection. Five towns, Dummerston, Guilford, Newfane, Putney, and Somerset do not provide any trash or recycling services. Residents and businesses can contract with haulers for trash and recycling collection services. There are also two companies providing subscription collection of food scraps. The WSWMD website has a map showing the services provided by each town.

Financial Report: WSWMD finished fiscal year 2023 (FY23) with a budget surplus of \$64,693, a portion of which has been allocated toward the construction of the expanded compost facility. Revenues of \$1,461,136 offset total expenses of \$1,294,617 and \$102,443 of capital plan and facility reserves.

The annual assessment to member towns for fiscal year 2024 was kept to a 4% increase.

Transfer Station: The WSWMD transfer station is a regional drop-off center for trash, recyclables, organics/food scraps, construction & demolition debris, scrap metal, and appliances. The transfer station also handles electronics, fluorescent tubes, ballasts, lead-acid and household batteries, waste oil and oil filters, paint, sharps/syringes, textiles, books, tires, and household hazardous waste. Use of the transfer station is limited to residents and businesses from member communities and requires the purchase of an access sticker at \$50/year. Approximately 3,000 customers purchase annual access stickers. There is no additional charge for recycling and composting. Fees are presented at www.windhamsolidwaste.org.

Materials Recovery Facility (MRF): The District voted to close the MRF in July 2017 but continues to accept cardboard from commercial sources. Cardboard is baled and sold, generating revenue for the District. Revenue in FY23 was \$55,851, a significant decrease from the prior year due to declining markets for recycled cardboard. Industry projections suggest higher commodity prices for cardboard in FY24.

Composting Facility: Of all recyclable materials handled by the District, the only ones that are reused locally are food scraps and yard debris. The food scrap composting facility is in its 10th year of operation and is the 2nd largest food scrap composting facility in Vermont. WSWMD donates compost for school and community gardens.

As the food scrap composting mandates of Act 148 have been phased in, the total quantity of food scraps processed at the site have increased each year, and therefore the District will be constructing a new composting facility that will have a building with aerated windrows, air collection for odor control, as well as rainwater and liquid management systems for the compost piles. The expansion will allow the District to continue to locally

manage organic wastes while meeting state permitting requirements for a larger capacity facility. Funding for the new facility is from federal and state grants, as well as District funds. Non long-term debt is anticipated.

Solid Waste Implementation Plan (SWIP): All towns in Vermont are required to meet state solid waste management requirements through implementation of an authorized SWIP. The District writes and implements a SWIP on behalf of all its member towns, and so provides compliance and the accompanying services to each member town. 2023 was the third year of the five-year term of the current SWIP, which addresses household hazardous waste collection, education and outreach, as well as numerous other requirements.

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

Household Hazardous Waste: Management of household hazardous waste is a costly and difficult service required by state regulations. Member towns benefit by having the District provide this service to all District residents and small businesses at the WSWMD Household Hazardous Waste (HHW) Depot in Brattleboro (and occasional one-day special events in member towns, although none were hosted in 2023). The HHW Depot is open by appointment one day each week from May through October. This year participation continued to increase, with 377 households and 14 small businesses served by the program. The average disposal cost per user also increased almost 30% to \$103, for a total program cost of \$52,100 including indirect costs. The costs are offset by a Vermont DEC grant program, operating costs of the District, and a nominal user fee of \$10 per visit. The Depot provides a convenient way for residents and small businesses to dispose of their hazardous waste.

Community Outreach & Technical Assistance: The District continues to provide technical assistance for schools, businesses, and towns. In 2023, WSWMD completed work on a grant from the US Department of Agriculture which resulted in a suite of videos that are available on our YouTube channel (youtube.com/@wswmd). The videos won the 2023 Municipal Partner Award from Brattleboro Community Television (BCTV). Throughout the year the District was also able to provide educational resources including in-person tours or workshops to the Dover, NewBrook, and Vernon schools, and virtual classroom workshops to Guilford, Jamaica, NewBrook, and Townshend schools. For the towns with transfer stations (Dover, Jamaica, Readsboro, Stratton, Townshend, and Wilmington) the District has continued to provide more signage and technical assistance. In 2023, the District assisted over 40 businesses with their waste management needs.

Special Event Outreach and Technical Assistance: The WSWMD Special Event Bin lending program grew in popularity in 2023 with our new improved bins and with the pandemic receding. The bins, used to separately collect recyclables, food scraps, and trash, were used at 24 special events this year. They are available to towns, businesses, residents, and institutions for use at fairs, festivals, weddings, etc. In addition, WSWMD offers free technical assistance to help events reduce their waste.



Windham & Windsor Housing Trust (WWHT) is a non-profit organization founded in 1987, serving the residents of Windham and southern Windsor County. We provide housing for residents of low and moderate incomes, preserve and revitalize neighborhoods, help residents acquire their own homes, and generally improve the social, economic, and cultural health of communities in Windham and southern Windsor County.

WWHT's mission is to strengthen the communities of Southeast Vermont through the development and stewardship of permanently affordable housing and through ongoing support and advocacy for its residents.

The organization applies mission to practice through three branches: Homeownership, Housing Development, and Property Management. The **Homeownership's** Home Repair Program assisted *21 homeowners* by providing low-cost loans to make critical repairs. *110 participants completed the Homebuyer Educational Workshop.* The one-to-one counseling assisted *31 new homeowners* in 2023 by navigating them through the purchase process to closing on their new home. The *Shared Equity program has 140 homes* currently and provides grants to income-eligible homebuyers to subsidize the purchase of single-family homes which lowers the cost to the homebuyer. The VHIP (Vermont Housing Improvement Program) works with private landowners to rehab and/or create new units. There were *36 under construction and 14 completed projects* spread across the whole of Windham and Windsor Counties this year with a healthy pipeline for 2024.

Housing Development: WWHT develops affordable rental housing opportunities which meet the diverse housing needs within a community. This takes the form of both the rehabilitation of existing housing and the construction of new apartments. This year, the Bellows Falls Garage opened creating *27 new, affordable apartments* to downtown Bellows Falls, and contributes to the revitalization of this portion of the historic Vermont village. The Alice Holway Drive development in Putney is slated to create 25 new homes within the village and is planned to break ground in 2024. The Central & Main 25-unit development in downtown Windsor will also be breaking ground in 2024. This year, WWHT completed work on *deep retrofits and renovations on 26 apartments* in Brattleboro and Windsor, comprising some of the oldest buildings in our portfolio. Breathing new life into these units allows us to serve our residents into the coming decades.

Property Management: WWHT owns *83 residential properties* housing 16 commercial spaces with 929 rental apartments and 3 mobile home parks, home to over 1,500 residents. We manage the rental properties in southern Windham County and contract with Stewart Property Management for the properties in northern Windham and Windsor Counties. WWHT takes pride in the appearance of our multi-family housing and is committed to providing the staff and financial resources necessary to ensure the long-term health and safety of our residents as well as the preservation of property values. We've expanded our supportive services capacity through participating in the SASH For All program, connecting residents of all ages to critical resources to meet their self-driven health and well-being goals. Between Windsor's SASH program and SASH For All, we had over *120 participants connected to health and wellness resources.*

Although WWHT is a non-profit, we pay local property taxes on our rental properties and our shared-equity homeowners pay property taxes to the Towns and Villages.

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

An update to Vital Records:

Change is hard but sometimes it is for the betterment of the community. Beginning this year, we will no longer list individual vital statistics in the Town Report. Vital records are still public records, as of now, and are available to inspect in the Town Office. The main reason for the change is privacy and to prevent identity theft.

2023 Vital Records Summary:

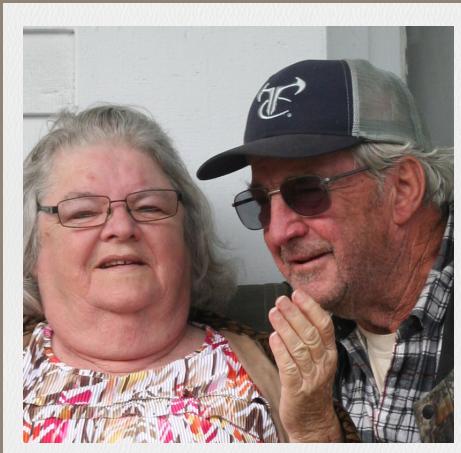
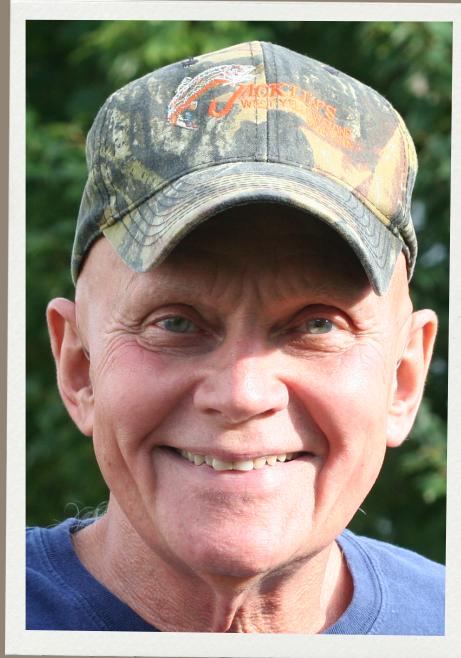
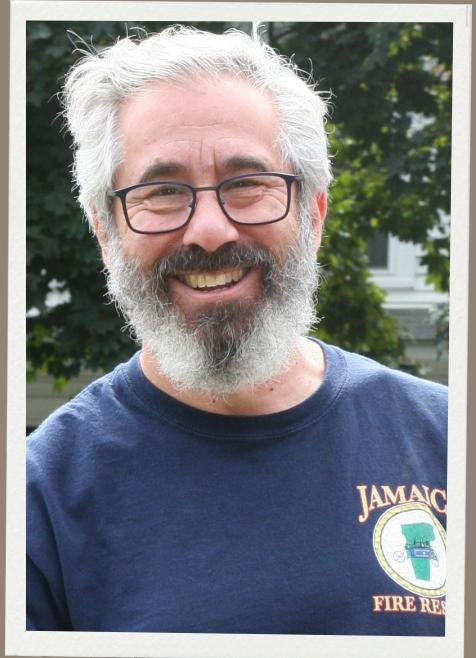
Births-There were 3 births to Jamaica residents.

Deaths- There were 10 deaths of residents.

Marriages- We issued 12 marriage licenses, two of them were Jamaica residents.







Town of Jamaica
PO Box 173
Jamaica, VT 05343-0173

Town Meeting is Tuesday, March 5, 2024 beginning at 10:00 a.m. at the Town Hall.

Please bring this report with you.