

Town of Irasburg



WELCOME
to
Irasburg

2017 Annual Report

For the year ended December 31, 2017



This Town Report is dedicated to Judith Jackson, for her service to the Irasburg community in many different aspects. Judy is a valued member of our "team" and is very community orientated. She works with the Town's best interest at heart and never shy's away from a challenge. Judy has been instrumental in writing a Town Plan that mirror's the Town's feelings on what is most important to protect and preserve as well as what is most important to change in the future. She is also very active in the Library and many other community events, helping whenever and wherever needed. Judy is a true example of what it means to be a small-Town volunteer and good neighbor.

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LETTER FROM THE AUDITORS

The Town's Certified C.P.A, Glenna Pound, is in the process of finishing the 2017 Annual Town Audit. A copy will be available and ready for public inspection at the Town Meeting or you may pick one up at the Town Clerk's Office at your convenience.

IRASBURG AUDITOR'S REPORT 2017

We have reviewed the Payroll Summary Reports, Profit & Loss Reports, Bank Statements, Warrants, Invoices and Deposits. All Records appear to be in good order with no significant findings.

We both have resigned effective Town Meeting Day. It has been a pleasure working for the Town.

We would like to thank Danielle and Priscilla for all their hard work and for their help in preparing the Town Report.

There will be 3 Auditor positions open as of Town Meeting if anyone is interested please contact the Town Clerk's office.

Thank You,

Irasburg Town Auditors

Nancy Gosselin

David Warner

TOWN CLERK'S OFFICE HOURS



Monday – Wednesday

9:00 am. – 3:00 pm.

Thursday

9:00 am. – 6:00 pm.

754-2242

Town Shed & Fire Department phone: 754-9500

If you have any concerns about road conditions, please contact the number above.

DATES TO REMEMBER



- **March 6:** Annual School and Town Meeting
- **April 1:** Last day to license dogs without penalty. *Due to the deadline falling on a Sunday the deadline is extended to Monday, April 2nd, 2018*
- **November 15:** Last day to pay property taxes without penalty.

Irasburg Town Clerk's Office can process vehicle, snowmobile, trailer and motorboat registration renewals. Renewals must be paid by check or money order payable to the Department of Motor Vehicles. A \$3.00 processing fee is charged for this service. Registration renewals for vehicles must have current or 2 previous month's expiration date. The only change that can be accepted by the Town Clerk is an address change on the renewal form.

TOWN OFFICERS

<u>Moderator:</u>		<i>Ron Holland</i>
<u>Town Clerk:</u>		<i>Danielle Ingalls</i>
<u>*Assistant Town Clerk</u>		<i>Priscilla Stebenne</i>
		<i>Evelyn Kennison</i>
<u>Treasurer:</u>		<i>Danielle Ingalls</i>
<u>*Assistant Treasurer</u>		<i>Priscilla Stebenne</i>
<u>Selectboard:</u>	<i>Mark Collette</i>	<i>Term Expires 2018</i>
	<i>Russ Ingalls</i>	<i>Term Expires 2019</i>
	<i>Dave Lahar</i>	<i>Term Expires 2020</i>
<u>Constable:</u>		<i>Gerald Cady</i>
<u>Delinquent Tax Collector:</u>		<i>Alan Butler</i>
<u>Listers:</u>	<i>Bill Roya</i>	<i>Term Expires 2018</i>
	<i>Brent Shafer</i>	<i>Term Expires 2019</i>
	<i>No nominations(Sue Richardson hired)</i>	<i>Term Expires 2020</i>
<u>Auditors:</u>	<i>no nominations</i>	<i>Term Expires 2018</i>
	<i>Nancy Gosselin</i>	<i>Term Expires 2019</i>
	<i>Dave Warner</i>	<i>Term Expires 2020</i>
<u>Town Grand Juror:</u>		<i>Vicki Gentler</i>
<u>Town Agent:</u>		<i>Gordon Chadburn</i>
<u>Library Trustees:</u>	<i>Gretchen Bittner</i>	<i>Term expires 2018</i>
	<i>Claire Jaquish</i>	<i>Term Expires 2018</i>
	<i>Molly Veysey</i>	<i>Term Expires 2018</i>
	<i>Evelyn Kennison</i>	<i>Term Expires 2019</i>
	<i>Phyllis Mosher</i>	<i>Term Expires 2019</i>
	<i>Judith Jackson</i>	<i>Term Expires 2020</i>
<u>Trustee of Public Money:</u>		<i>Brent Kinsley</i>
<u>*Health Officer:</u>		<i>*****</i>
<u>*Sexton:</u>		<i>Eugene Webster III</i>
<u>*Town Fire Warden:</u>		<i>Jesse Palmer</i>
<u>*Tree Warden:</u>		<i>Rene Royer</i>
<u>*Town Service Officer:</u>		<i>Eugene Webster III</i>
<u>*Pound Keeper:</u>		<i>William Harm</i>

***Planning Commission:**

Michael Sanville

Judith Jackson

Lori Royer

Molly Veysey

Brent Shafer

School Directors:

Adam Johnson

Term Expires 2018

Kimico Perry

Term Expires 2019

Amy Leroux

Term Expires 2020

LRUHS Directors:

Jennifer Edlund

Term Expires 2019

Michael Sanville

Term Expires 2020

Justice of the Peace:

Brent Shafer

Lynn Perry

Ray Decelles

Susan Mitchell

Winnie Jones

* symbolizes those offices that are appointed

Warning
Town of Irasburg, Vermont
2018 Annual Meeting

The legal voters of the Town of Irasburg are hereby warned and notified to meet at the Irasburg Town Hall in said Town on Tuesday, March 6th, 2018 immediately following the Irasburg School District Meeting to transact the following business:

Article 1. To elect a moderator. (vice Ron Holland)

Article 2. To hear and act upon the reports of the Town Officers.

Article 3. To elect the following Town officers:

<u>Officer</u>	<u>Term</u>
Town Clerk	1 year (incumbent Danielle Ingalls)
Treasurer	1 year (incumbent Danielle Ingalls)
Selectman	3 year (incumbent Mark Collette)
Constable	1 year (incumbent Gerald Cady)
Delinquent Tax Collector	1 year (incumbent Alan Butler)
Lister	3 year (incumbent William Roy)
Lister	2 year (incumbent Sue Richardson-hired)
Auditor	3 year
Grand Juror	1 year (incumbent Vicki Gentler)
Town Agent	1 year (incumbent Gordon Chadburn)
Library Trustee	3 year (incumbent Claire Jaquish)
Library Trustee	2 year (incumbent Molly Veysey)
Library Trustee	1 year (incumbent Gretchen Bittner)
Library Trustee	1 year (incumbent Phyllis Mosher)
Trustee of Public Money	1 year (incumbent Brent Kinsley)

Article 4. Shall the voters approve to raise \$12,594.63 for the Orleans County Sheriff's Department?

Article 5. Shall the voters pursuant to 24 V.S.A §2804(a) authorize the Select Board to appropriate from the reserve fund, an amount not to exceed, \$51,645.08 to be used to begin an infrastructure fund?

Article 6. Shall the voters approve to raise \$10,000.00 to construct a new Salt Shed?

Article 7. Shall the voters approve the Select Board to expense \$668,185.78 which is the amount the Select Board has determined necessary for the ensuing year?

Article 8. Shall the voters authorize the Treasurer to collect current taxes?

Article 9. Shall the voters approve to set a due date of November 15th, 2018 for the collection of current property taxes, without penalties and after said due date the taxes shall be turned over to the delinquent tax collector with added 8% penalty and interest.

Article 10. Shall the voters approve to discontinue the mailing of Town Reports.

Article 11. Shall the voters approve increasing the number of Justices of the Peace from 5 members to 7?

Article 12. Shall the voters approve to appropriate a total of \$10,821.00 to the individual agencies and services listed below, in separate amounts specified for each?

- Green Mountain Farm to School \$500.00
- Lake Region Youth Baseball Inc \$400.00
- Northeast Kingdom Council on Aging \$500.00
- Northeastern Kingdom Human Services \$1,221.00
- Orleans County Historical Society \$500.00
- Orleans County Citizens Advocacy \$500.00
- Orleans/Essex VNA & Hospice Inc. \$3,800.00
- Umbrella \$800.00
- Rural Community Transportation Inc. \$500.00
- Vermont Symphony Orchestra \$100.00
- 2018 Fireworks Display \$2,000.00

Article 13. To see what time Town Meeting will be held in the year 2019.

Article 14. To transact any other non-binding business that may legally come before the Town.

Article 15. To adjourn.

Dated at Irasburg, VT.

On this 1st day of February, 2018

Board of Selectmen:



Duly recorded in the records of the Town of Irasburg previous to the posting and publication thereof.

Danielle Ingalls, Town Clerk

2017 Town Meeting Minutes

Town of Irasburg, Vermont

The legal voters of the Town of Irasburg are hereby warned and notified to meet at the Irasburg Town Hall in said Town on Tuesday, March 7th, 2017 at 6:00 o'clock in the evening to transact the following business:

Note: 107 voters were present out of 752

Meeting was called to order at 6:05 p.m. by Ron Holland, moderator.

Article 1. To elect a moderator. Ron Holland was nominated, elected to serve as moderator for the ensuing year.

Article 2. To hear and act upon the reports of the Town Officers. motion made and seconded. Dave Lahar presented a report from the auditor. Danielle Ingalls presented the proposed 2017 budget. The reports were accepted.

Article 3. To elect the following Town officers:

- Town Clerk for a one year term. Danielle Ingalls was elected.
- Treasurer for a one year term. Danielle Ingalls was elected.
- Selectman for a three-year term. Dave Lahar was elected.
- Selectman for a one year term. Mark Collette was elected.
- Selectman for a two-year term. Russell Ingalls was elected.
- Constable for a one year term. Gerald Cady was elected.
- Delinquent Tax Collector for a one year term. Alan Butler was elected.
- Lister for a one year term. William Roy was elected.
- Lister for a three-year term. There were no nominations
- Auditor for a three-year term. Dave Warner was elected.
- Auditor for a one year term. There were no nominations.
- Grand Juror for a one year term. Vicki Gentler was elected.
- Town Agent for a one year term. Gordon Chadburn was elected.
- Library Trustee for a three-year term. Judith Jackson was elected.
- Library Trustee for a two-year term. Evelyn Kennison was elected.
- Library Trustee for a one year term. Molly Veysey was elected.
- Trustee of Public Money for a one year term. Brent Kinsley was elected.

Article 4. Shall the voters approve to raise \$12,227.80 for the Orleans County Sheriff's Department? The article was approved.

Article 5. Shall the voters pursuant to 24 V.S.A §2804(a) authorize the Select Board to appropriate from the reserve fund, an amount not to exceed \$69,500 to be used to cover the costs associated with the addition on the Town Clerk's Office? The article was approved.

Article 6. Shall the voters approve to raise \$15,000.00 to construct a new Salt Shed? The article was approved.

Article 7. Shall the voters approve to raise \$202,923.00 for general fund expenditures? The article was approved.

Article 8. Shall the voters approve to raise \$288,420.00 for highway fund expenditures? The article was approved.

Article 9. Shall the voters approve to raise \$20,000.00 for the replacement of road equipment? The article was approved.

Article 10. Shall the voters approve to raise \$10,691.65 for the annual loan payment for the Town Hall roof project? Motion made, seconded, approved.

Article 11. Shall the voters approve to raise \$48,215.78 for the annual loan payment for the Fire Truck? The article was approved.

Article 12. Shall the voters approve to raise \$25,200.00 for the maintenance and support of the Town Hall? The article was approved.

Article 13. Shall the voters approve to raise \$21,941.00 for the maintenance and support of the Leach Public Library? The article was approved.

Article 14. Shall the voters approve to raise \$31,150.00 for the maintenance and support of the Fire Department? The article was approved.

Article 15. Shall the voters approve to raise \$300.00 for maintenance and support of the Landfill? The article was approved.

Article 16. Shall the voters approve to raise \$2,365.00 for the maintenance and support of Animal Control? The article was approved.

Article 17. Shall the voters approve to raise \$2,575.00 for the maintenance and support of the recycling center? The article was approved.

Article 18. Shall the voters approve to raise \$2,650.00 for the maintenance and support of the Town Common? The article was approved.

Article 19. Shall the voters approve to raise \$11,000.00 for the emergency management? The article was approved.

Article 20. Shall the voters authorize the Treasurer to collect current taxes? The article was approved.

Article 21. Shall the voters approve to set a due date of November 15th, 2017 for the collection of current property taxes, without penalties and after said due date the taxes shall be turned over to the delinquent tax collector with added 8% penalty and interest. The article was approved.

Article 22. Shall the voters approve to appropriate a total of \$10,496.00 to the individual agencies and services listed below, in separate amounts specified for each? The article was approved.

- Green Mountain Farm to School \$500.00
- Northeast Kingdom Council on Aging \$500.00
- Northeastern Kingdom Human Services \$1,221.00
- Northeast Kingdom Learning Services \$200.00
- Orleans County Historical Society \$475.00
- Orleans County Citizens Advocacy \$500.00
- Orleans/Essex VNA & Hospice Inc. \$3,800.00
- Umbrella \$800.00
- Rural Community Transportation Inc. \$500.00
- 2016 Fireworks Display \$2,000.00

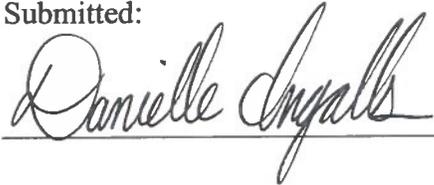
Article 23. To see what time Town Meeting will be held in the year 2018. Motion was made, seconded, to hold Town Meeting the 1st Tuesday in March at 6:00 p.m. Motion was amended to have the school district meeting at 6:00 p.m. the 1st Tuesday of March and Town Meeting to immediately follow. Amended motion approved.

Article 24. To transact any other non-binding business that may legally come before the Town. There was none.

Article 25. To adjourn. The meeting was adjourned at 7:23 p.m.

Civil Board members present: Mark Collette, Dave Lahar, Winnie Jones, Brent Shafer, Sue Mitchell, Lynn Perry, Ray Decelles.

Submitted:



Board of Selectmen:







2017 Select Board Message

Here to Serve

In 2017 the Town of Irasburg entrusted the duties of the Select Board to an inexperienced team of three: Russ Ingalls, Dave Lahar and Mark Collette. We're none of us politicians. We have no collective bank of institutional knowledge from prior years of town or municipal service to draw from. Rather, we've had a steep learning curve, and we've no doubt made some mistakes. What we lack in experience, however, we trust is offset by our genuine commitment and enthusiasm to serve the community of Irasburg. We've worked hard to understand the needs and constraints of the Town, to protect the Town's interests and assets whenever possible, and to spend our hard earned money wisely. Perhaps most importantly we've worked hard to establish a rapport of openness, transparency and accessibility. We are a Board that listens... that follows up and that returns phone calls. We're accountable. We are your servants.

Vision for Town

It is a unique time. In 2017 the Select Board, Planning Commission, Town Clerk(s), Library and School groups have all taken opportunity to seek a shared vision for the Town. Tremendous effort has been expended by the Planning Commission to develop our first Town Plan. Our School Board is actively participating in Vermont's Act 46 planning process. At the same time, we look to have our Town Hall, Library and Common be utilized, vibrant, and emblematic of a vigorous community. As a Board, we want to not just fix the broken culvert – the immediate need – but ideally to look at why it washed out, and to plan and budget for its replacement. We want to be queued into available grant opportunities. We want to build a *better* road, and to better protect our water resources.

Similarly, when we build something new in town, we feel it should serve our needs now, but also be viewed with a lens to the future. It should be built to last.

It should complement or improve the existing surroundings. Christopher Alexander, an Architect and Urban Designer, described a “Pattern Language”,

“At the core [...] is the idea that people should design for themselves their own houses, streets and communities. This idea [...] comes simply from the observation that most of the wonderful places of the world were not made by architects but by the people.”

We believe Irasburg has its own unique pattern; an identity. We’re proud of the money we spent wisely on behalf of the town. We’re equally proud of the money we didn’t spend. We didn’t build a Salt Shed. We didn’t build an addition to the Town Clerk’s office. We did, however, explore code (e.g. Fire Safety, accessibility, environmental and energy) and credence, and gathered meaningful input from folks on what the Town really needs and doesn’t need; or want.

Noteworthy building projects in 2017 include adding back-up heating and compressed air systems in the Town Garage, Town Hall renovations including: refinished floors, painting, wainscoting and new curtains. We feel naturally compelled to protect this irreplaceable town asset. These investments also get returned to the town in the form of improved value for rentals. We would like to particularly thank Danielle Ingalls and Wanda Lanoue for their commitment to keeping the Town Hall work on track. We would also like to appeal for volunteers, or ‘Friends of the Irasburg Town Hall’. We hope to revive a group of volunteers to help with fundraising, up-keep and preservation of the structure.

Financial Highlights

Total Town expenditures in 2017 were below budgeted due in part to higher than expected State funding and grant monies (which cannot always be predicted with certainty). The Town Clerk and Select Board track variances to the budget quarterly in an effort to ensure the best possible fiscal choices. Collectively, we’ve worked hard to make sure that you didn’t have to spend any more of your hard-earned tax dollars than required. We felt strongly that we should work to propose a level funded budget for 2018; and we present just that here today. With prudent long-range choices we believe operating maintenance and repairs

can be reduced over time for many of the Town's facilities. With an accepted Town Plan should come the opportunity to leverage more grant monies for projects. Continued investment in efficiency and preventive maintenance has the potential to save the Town money over the long-haul, and in the case of the Town Hall, to return higher rental income. "Slow and steady wins the race..." (Aesop, 620-560 BC).

Town Highways

Nearly 40% of our town budget is spent on roads. It is an area where we spend a great deal of time, money and effort, and where equipment purchase, repair and replacement costs can be daunting. The Select Board felt that it was of key importance to hire a Road Foreman from early on in the year. We did so, and in August of 2017 we hired Chad Tollman to fill this role. We hope you've all had a chance to meet him. Chad is honest, hardworking and approachable. We're confident that Chad will play a key role in planning projects, road maintenance and State compliance. This Board is committed to bringing our town Highway map into compliance, so that we're getting as much State assistance as we are legally eligible, and reclaiming our right-of-way where infringed upon.

Some of the noteworthy projects in 2017 included: bridge and paving repairs at Under the Hill RD and Creek RD's. Ditching and resurfacing work on Back Coventry and Airport roads. We'd like to thank Brian Sanville for mowing roadsides for some 30-years. We'd also like to express our heartfelt thanks to Gary Mason for his many years and significant contributions to caring for our town roads all these years.

Volunteers – Above and Beyond

Lastly, nothing worth doing, and doing well, comes without effort. We'd like to take a minute to thank the many volunteers and advocates working behind the scenes in the aim of making Irasburg a better place to be. We would specifically like to say thank you to Judy Jackson and members of the Planning Commission, Michael Sanville, Molly Veysey, Lori Royer, Brent Shafer and Taylor Foster for their steadfast work on the Town Plan in 2017.

**Budget vs. Actual Report
January - December, 2017**

	2015 Actual	2015 Budget	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2017 Residual	2018 Budget
ADDITIONAL TOWN OPERATING EXPENSES								
Animal Control								
Ads	\$0.00		\$0.00	\$0.00	\$0.00	\$75.52	-\$75.52	\$100.00
Cell reimbursement	\$209.05		\$150.00	\$148.26	\$150.00	\$178.20	-\$28.20	\$200.00
Labor & Mileage	\$518.08		\$1,000.00	\$966.66	\$1,000.00	\$701.01	\$298.99	\$700.00
Kennel Fees	\$375.00		\$700.00	\$375.00	\$700.00	\$125.00	\$575.00	\$300.00
Rabies shot-CVHS	\$0.00		\$150.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
Supplies	\$249.82		\$250.00	\$255.01	\$300.00	\$126.28	\$173.72	\$200.00
Training	\$0.00		\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00
VACA Membership	\$40.00		\$40.00	\$0.00	\$40.00	\$40.00	\$0.00	\$0.00
Postage	\$56.10		\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Total Animal Control	\$1,448.05	\$2,500.00	\$2,425.00	\$1,744.93	\$2,365.00	\$1,246.01	\$1,118.99	\$1,600.00
Abandoned Trailer	\$5,832.50		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessments & Appropriations	\$13,318.00	\$13,318.00	\$10,046.00	\$10,046.00	\$10,496.00	\$10,496.00	\$0.00	\$10,821.00
Emergency Management								
Dispatch	\$0.00	\$0.00	\$15,000.00	\$0.00	\$11,000.00	\$10,948.00	\$52.00	\$11,000.00
Generators	\$0.00	\$0.00	\$11,636.70	\$12,457.36	\$0.00	\$0.00	\$0.00	\$0.00
Total Emergency Management	\$0.00	\$0.00	\$26,636.70	\$12,457.36	\$11,000.00	\$10,948.00	\$52.00	\$11,000.00
Landfill								
Other	\$89.50		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Testing	\$838.29		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bushhogging	\$0.00		\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00
Total Landfill	\$927.79	\$2,000.00	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00
Library								
Books & Magazines	\$629.37		\$800.00	\$880.67	\$800.00	\$475.33	\$324.67	\$800.00
Firewood	\$200.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fuel	\$1,158.06		\$1,300.00	\$871.25	\$1,200.00	\$1,043.55	\$156.45	\$1,200.00
Labor	\$8,778.00		\$9,000.00	\$7,425.00	\$9,000.00	\$8,178.50	\$821.50	\$9,000.00
PO BOX Rent				\$84.00	\$90.00	\$88.00	\$2.00	\$90.00
Supplies				\$535.38	\$600.00	\$150.00	\$450.00	\$600.00
Repairs & Maintenance	\$494.20		\$500.00	\$1,234.13	\$1,000.00	\$4,760.61	-\$3,760.61	\$1,059.00
Utilities	\$1,007.42		\$1,000.00	\$952.72	\$1,000.00	\$824.13	\$175.87	\$1,000.00
Property Insurance	\$0.00		\$2,200.00	\$2,193.00	\$1,751.00	\$1,751.00	\$0.00	\$1,751.00
After School Program					\$6,500.00	\$5,631.91	\$868.09	\$6,500.00
Total Library	\$12,267.05	\$10,000.00	\$15,000.00	\$14,176.15	\$21,941.00	\$22,903.03	-\$962.03	\$22,000.00
Grants								
						-\$7,154.50		
Total Adjusted Library						\$15,748.53	\$6,192.47	
Current Property Tax Refunds	\$6,845.84	\$0.00	\$0.00	\$12,873.72	\$0.00	\$6,030.49	-\$6,030.49	\$0.00
Delinquent Property Tax Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recycling								
Ads	\$0.00		\$0.00	\$15.43	\$0.00	\$0.00	\$0.00	\$0.00
Labor	\$922.50		\$1,200.00	\$2,249.50	\$2,200.00	\$2,843.00	-\$643.00	\$3,000.00
Plowing	\$267.50		\$275.00	\$125.00	\$275.00	\$487.50	-\$212.50	\$500.00
Utilities	\$90.24		\$100.00	\$142.59	\$100.00	\$154.67	-\$54.67	\$200.00
Uniforms	\$0.00		\$0.00	\$6.65	\$0.00	\$0.00	\$0.00	\$0.00
Waste Disposal	\$27.50		\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Trucking	\$0.00		\$0.00	\$0.00	\$0.00	\$510.00	-\$510.00	\$600.00
Repairs & Maintenance	\$0.00		\$0.00	\$0.00	\$0.00	\$42.04	-\$42.04	\$50.00
Recycling Refund	-\$48.86		\$0.00	-\$30.09	\$0.00	\$0.00	\$0.00	\$0.00
Total Recycling	\$1,258.88	\$3,000.00	\$1,625.00	\$2,509.08	\$2,575.00	\$4,037.21	-\$1,462.21	\$5,350.00
Sheriff's Department	\$11,522.88	\$11,522.87	\$11,611.60	\$11,589.42	\$12,227.80	\$12,073.75	\$154.05	\$12,584.83
Town Common								
Electricity	\$318.73		\$400.00	\$187.54	\$250.00	\$268.00	-\$18.00	\$300.00
Mowing	\$920.00		\$850.00	\$1,630.00	\$1,600.00	\$965.00	\$635.00	\$1,000.00
Repairs & Maintenance	\$1,084.01		\$1,500.00	\$884.85	\$800.00	\$320.00	\$480.00	\$1,900.00
Total Town Common	\$2,322.74	\$2,000.00	\$2,750.00	\$2,702.39	\$2,650.00	\$1,553.00	\$1,097.00	\$3,200.00
Town Hall								
Cleaning	\$1,263.75		\$1,500.00	\$600.00	\$1,000.00	\$1,736.25	-\$736.25	\$2,500.00
Security Deposit Refund	\$195.00		\$0.00	\$330.00	\$0.00	\$635.00	-\$635.00	\$0.00
Annual Alarm Fee	\$192.00		\$200.00	\$488.53	\$500.00	\$502.25	-\$2.25	\$520.00
Fuel	\$4,163.05		\$4,200.00	\$2,510.26	\$3,500.00	\$3,123.67	\$376.33	\$3,200.00
Repairs and Maintenance	\$9,662.64		\$2,000.00	\$11,168.78	\$12,600.00	\$23,848.22	-\$11,248.22	\$12,000.00
Supplies	\$1,709.75		\$500.00	\$188.98	\$500.00	\$2,568.51	-\$2,068.51	\$2,500.00
Utilities	\$3,850.80		\$4,000.00	\$3,412.65	\$3,500.00	\$3,884.54	-\$384.54	\$3,900.00
Rental Account Merger	-\$3,364.76		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$311.84		\$1,200.00	\$0.00	\$3,600.00	\$225.00	\$3,375.00	\$300.00
Total Town Hall	\$17,984.07	\$15,000.00	\$13,600.00	\$18,699.20	\$25,200.00	\$36,523.44	-\$11,323.44	\$24,920.00
rentals								
				-\$5,400.00		-\$6,465.00		
Total Adjusted Town Hall				\$13,299.20		\$30,058.44	-\$4,858.44	
Volunteer Fire Department								
Ads	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dues	\$0.00		\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00
Education & Training	\$0.00		\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00
Hired Equipment	\$0.00		\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$931.80		\$14,300.00	\$18,401.00	\$5,000.00	\$4,360.19	\$639.81	\$5,000.00
Coal	\$0.00		\$1,000.00	\$756.40	\$1,000.00	\$787.50	\$212.50	\$1,000.00
Fuel	\$224.56		\$250.00	\$461.37	\$700.00	\$483.99	\$216.01	\$700.00
Uniforms	\$10,430.29		\$7,500.00	\$0.00	\$5,000.00	\$1,758.00	\$3,242.00	\$3,500.00
Repairs & Maintenance								
1995 Van	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Office Cleaning	\$82.50		\$100.00	\$22.50	\$0.00	\$0.00	\$0.00	\$0.00
Repairs & Maintenance - Other	\$1,746.20		\$400.00	\$2,060.43	\$4,000.00	\$2,689.55	\$1,310.45	\$4,000.00
Supplies & Tools	\$12,102.96		\$1,089.72	\$1,089.72	\$500.00	\$118.56	\$381.44	\$500.00
Utilities								
Electricity	\$306.38		\$350.00	\$264.82	\$300.00	\$312.42	-\$12.42	\$300.00
Telephone	\$275.29		\$300.00	\$240.64	\$250.00	\$238.66	\$11.34	\$250.00
Labor	\$3,072.50		\$5,000.00	\$6,574.75	\$5,000.00	\$4,615.50	\$384.50	\$5,000.00
Volunteer Fire Department-labor credit	-\$350.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Worker's Comp Insurance	\$189.00		\$1,300.00	\$1,308.00	\$1,300.00	\$1,545.00	-\$245.00	\$1,300.00
Supplemental Insurance	\$0.00	\$0.00	\$4,180.00	\$2,270.23	\$3,600.00	\$3,535.32	\$64.68	\$3,600.00
Property Insurance	\$1,070.00		\$5,500.00	\$4,597.00	\$3,400.00	\$3,373.00	\$27.00	\$3,000.00
Total Volunteer Fire Department	\$30,081.48	\$35,000.00	\$41,280.00	\$38,248.86	\$31,150.00	\$23,917.69	\$7,232.31	\$26,750.00
Donations	-\$350.00		\$0.00	-\$100.00		-\$245.00		
Total Adjusted Fire Department	\$29,731.48			\$38,148.86		\$23,672.69		
Total Additional Town Operating Exp.	\$163,809.28	\$94,340.87	\$125,274.30	\$125,045.11	\$119,904.80	\$129,728.62	\$3,795.68	\$120,535.63

	2015 Actual	2015 Budget	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2017 Residual	2018 Budget
GENERAL FUND								
Advertising	\$438.41	\$1,000.00	\$750.00	\$933.09	\$700.00	\$281.64	\$418.36	\$500.00
Education	\$750.00	\$500.00	\$1,000.00	\$265.00	\$1,000.00	\$700.00	\$300.00	\$500.00
Fuel & Utilities							\$0.00	\$0.00
Fuel	\$1,166.71		\$1,400.00	\$1,537.29	\$1,800.00	\$1,510.69	\$289.31	\$1,500.00
Coal			\$2,300.00	\$1,134.60	\$500.00	\$787.50	-\$287.50	\$800.00
Utilities							\$0.00	\$0.00
Electric							\$0.00	\$0.00
Skating Rink	\$373.25		\$400.00	\$131.60	\$150.00	\$174.88	-\$24.88	\$200.00
Street Lights	\$3,038.07		\$5,000.00	\$3,584.10	\$2,100.00	\$2,081.62	\$18.38	\$2,200.00
TCO	\$1,137.37		\$900.00	\$819.32	\$900.00	\$984.04	-\$84.04	\$1,000.00
Telephone							\$0.00	\$0.00
Lister's	\$410.30		\$450.00	\$414.86	\$450.00	\$491.04	-\$41.04	\$500.00
TCO	\$469.53		\$500.00	\$472.06	\$500.00	\$558.64	-\$58.64	\$580.00
Water	\$420.00		\$420.00	\$420.00	\$420.00	\$420.00	\$0.00	\$420.00
Total Fuel & Utilities	\$7,015.23	\$6,000.00	\$11,370.00	\$8,513.83	\$6,820.00	\$7,008.41	-\$188.41	\$7,200.00
Labor								
Elections Labor	\$193.50		\$500.00	\$549.00	\$200.00	\$162.00	\$38.00	\$600.00
Listing Contracted Labor	\$2,100.00		\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Labor	\$2,293.50	\$4,500.00	\$3,500.00	\$549.00	\$200.00	\$162.00	\$38.00	\$600.00
Legal & Professional Fees	\$5,992.50	\$8,000.00	\$15,000.00	\$9,660.00	\$20,000.00	\$14,445.50	\$5,554.50	\$20,000.00
Office Expenditures								
Tax Mapping			\$2,000.00	\$0.00	\$8,000.00	\$4,792.50	\$3,207.50	\$0.00
Computer Software	\$1,006.70		\$1,200.00	\$1,032.53	\$1,200.00	\$1,079.95	\$120.05	\$3,000.00
Computers	\$393.98		\$0.00	\$1,580.94	\$0.00	\$368.75	-\$368.75	\$500.00
Copier	\$2,202.56		\$2,200.00	\$2,217.50	\$2,200.00	\$716.85	\$1,483.15	\$800.00
Copier Service agreement	\$691.28		\$750.00	\$626.52	\$600.00	\$2,399.00	-\$1,799.00	\$2,400.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage	\$414.46		\$500.00	\$1,186.68	\$1,200.00	\$807.75	\$392.25	\$1,000.00
Town Report	\$915.63		\$700.00	\$1,134.66	\$1,900.00	\$2,432.08	-\$532.08	\$2,350.00
Supplies	\$2,244.68		\$2,200.00	\$3,256.37	\$2,500.00	\$3,215.20	-\$715.20	\$3,000.00
Office Expenditures - Other	\$101.75		\$100.00	\$5.00	\$100.00	\$0.00	\$100.00	\$0.00
Total Office Expenditures	\$7,971.04	\$9,000.00	\$9,650.00	\$11,040.20	\$17,700.00	\$15,812.08	\$1,887.92	\$13,050.00
Officer's Salaries	\$60,146.41	\$60,000.00	\$62,000.00	\$74,359.96	\$78,000.00	\$72,273.16	\$5,726.84	\$80,000.00
Repairs & Maintenance								
Mowing	\$440.00		\$440.00	\$440.00	\$440.00	\$467.00	-\$27.00	\$500.00
Office Cleaning	\$645.00		\$650.00	\$690.00	\$650.00	\$675.00	-\$25.00	\$700.00
Repairs & Maintenance - Other	\$3,803.45		\$3,500.00	\$2,045.18	\$4,100.00	\$4,528.18	-\$428.18	\$4,000.00
Total Repairs & Maintenance	\$4,888.45	\$4,500.00	\$4,590.00	\$3,175.18	\$5,190.00	\$5,670.18	-\$480.18	\$5,200.00
Taxes & Insurance								
Insurance								
Health Insurance	\$3,281.40		\$3,500.00	\$2,996.64	\$3,500.00	\$1,438.80	\$2,061.20	\$2,400.00
Property Insurance	\$27,303.00		\$20,160.00	\$25,526.50	\$15,832.00	\$18,661.75	-\$2,829.75	\$15,000.00
VLCT Unemployment	\$426.00		\$720.00	\$718.00	\$600.00	\$570.00	\$30.00	\$500.00
Worker's Comp.	\$6,173.00		\$5,458.00	\$0.00	\$1,211.00	\$0.00	\$1,211.00	\$0.00
Supplemental Insurance	\$0.00	\$0.00	\$2,020.00	\$1,288.00	\$2,000.00	\$1,932.00	\$68.00	\$2,000.00
Taxes								
County Tax	\$14,195.18		\$15,000.00	\$15,026.83	\$15,500.00	\$16,816.01	-\$1,316.01	\$17,000.00
Fed/SS Tax	\$11,013.01		\$12,000.00	\$13,551.08	\$13,700.00	\$6,426.29	\$7,273.71	\$8,000.00
Retirement Plan	\$4,099.02		\$6,200.00	\$5,242.03	\$5,000.00	\$3,417.31	\$1,582.69	\$4,000.00
State Tax	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$42.29		\$50.00	\$42.92	\$50.00	\$47.40	\$2.60	\$50.00
Total Taxes & Insurance	\$66,532.90	\$98,000.00	\$65,108.00	\$64,392.00	\$57,393.00	\$49,309.56	\$8,083.44	\$48,950.00
Uncategorized Expense								
Annual Dues	\$2,964.81		\$3,600.00	\$2,861.00	\$3,000.00	\$2,341.00	\$659.00	\$3,000.00
Bank Fees				\$13.12		\$22.50	-\$22.50	\$0.00
Return Check Fees	\$15.00		\$0.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
Stop Payment Charge	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rabies/Neut. Fees	\$1,072.00		\$1,100.00	\$1,165.00	\$0.00	\$1,305.00	-\$1,305.00	\$0.00
Marriage Licenses	\$105.00		\$0.00	\$100.00	\$0.00	\$70.00	-\$70.00	\$0.00
Town Plan			\$3,300.00	\$3,635.48	\$10,320.00	\$2,803.80	\$7,516.20	\$1,500.00
Town Meeting Social/Volunteer Banquet			\$2,500.00	\$1,891.81	\$0.00	\$0.00	\$0.00	\$1,500.00
Other Uncategorized Exp.(Donations)	\$854.35		\$800.00	\$1,843.59	\$800.00	\$903.63	-\$103.63	\$1,000.00
Total Uncategorized Expense	\$5,011.16	\$3,500.00	\$11,300.00	\$11,515.00	\$14,120.00	\$7,445.93	\$6,674.07	\$7,000.00
CPA Audit	\$13,425.00	\$12,000.00	\$12,000.00	\$14,305.00	\$9,800.00	\$11,037.50	-\$1,237.50	\$10,500.00
planning grant					-\$8,000.00	-\$8,000.00		
Total General Fund	\$174,464.60	\$207,000.00	\$196,268.00	\$198,708.26	\$202,923.00	\$184,145.96	\$18,777.04	\$193,500.00
Total Adjusted General Fund						\$176,145.96		

HIGHWAY								
Labor	\$74,164.17	\$68,000.00	\$82,000.00	\$93,740.54	\$90,000.00	\$99,052.44	-\$9,052.44	\$100,000.00
Culvert Thawer	\$938.75	\$0.00	\$5,500.00	\$5,022.22	\$200.00	\$25.03	\$174.97	\$200.00
Excavator								
Fuel	\$2,509.47		\$2,500.00	\$1,424.69	\$2,000.00	\$436.40	\$1,563.60	\$1,000.00
Repairs & Maintenance	\$1,907.73		\$3,000.00	\$6,072.05	\$3,000.00	\$222.09	\$2,777.91	\$3,000.00
Total Excavator	\$4,417.20	\$0.00	\$5,500.00	\$7,496.74	\$5,000.00	\$658.49	\$4,341.51	\$4,000.00
Town Grader								
Fuel	\$3,887.92		\$4,000.00	\$2,083.39	\$3,000.00	\$2,731.62	\$268.38	\$3,000.00
Repairs & Maintenance	\$6,716.87		\$3,000.00	\$6,758.58	\$2,500.00	\$2,394.02	\$105.98	\$3,000.00
Total Town Grader	\$10,604.79	\$10,000.00	\$7,000.00	\$8,841.97	\$5,500.00	\$5,125.64	\$374.36	\$6,000.00
Town Loader								
Fuel	\$3,145.51		\$3,500.00	\$1,694.46	\$2,000.00	\$1,784.97	\$215.03	\$2,000.00
Repairs & Maintenance	\$1,552.55		\$3,000.00	\$2,723.50	\$2,000.00	\$3,269.29	-\$1,269.29	\$2,500.00
Total Town Loader	\$4,698.06	\$5,000.00	\$6,500.00	\$4,417.96	\$4,000.00	\$5,054.26	-\$1,054.26	\$4,500.00
Town Roads								
911 Signs	\$3,071.62		not using anymore					
Highway Signs	\$2,000.00		\$2,000.00	\$555.24	\$1,000.00	\$513.68	\$486.32	\$2,400.00
Advertising	\$236.20		\$300.00		\$300.00	\$799.63	-\$499.63	\$300.00
Asphalt	\$119,569.34		\$20,000.00	\$63.70	\$20,000.00	\$3,734.32	\$16,265.68	\$12,000.00
Chloride	\$17,145.60		\$17,000.00	\$21,882.95	\$17,000.00	\$20,981.73	-\$3,981.73	\$16,000.00
Culverts	\$12,772.82		\$8,000.00	\$4,477.45	\$3,500.00	\$2,348.00	\$1,152.00	\$3,500.00
Equipment & Supplies	\$34,862.37		\$13,000.00	\$8,914.61	\$2,000.00	\$781.39	\$1,218.61	\$3,000.00
Fuel	\$75.19		\$300.00	\$115.63	\$200.00	\$25.27	\$174.73	\$100.00
Gravel			\$10,000.00	\$4,749.00	\$40,000.00	\$44,512.00	-\$4,512.00	\$36,000.00
Hired Equipment	\$4,617.75		\$15,000.00	\$10,240.25	\$10,000.00	\$5,812.50	\$4,187.50	\$6,000.00
Repairs and Maintenance	\$1,495.45		\$1,500.00	\$2,887.91	\$1,500.00	\$4,034.31	-\$2,534.31	\$5,000.00
Town Chloride Trailer - Repairs & Maint.	\$309.09		\$300.00	\$305.84	\$300.00	\$328.44	-\$28.44	\$400.00
Labor	\$270.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mowing Roadside	\$3,300.00		\$3,500.00	\$3,500.00	\$3,500.00	\$3,150.00	\$350.00	\$3,500.00

	2015 Actual	2015 Budget	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2017 Residual	2018 Budget
Highway- Roads continued								
Winter Salt	\$2,722.37		\$5,000.00	\$11,958.79	\$10,000.00	\$9,568.75	\$431.25	\$12,000.00
Sand	\$8,692.50		\$8,500.00	\$9,177.00	\$9,000.00	\$11,827.50	-\$2,827.50	\$12,000.00
Stone	\$1,322.55		\$1,300.00	\$7,879.87	\$3,000.00	\$1,157.86	\$1,842.14	\$3,000.00
Health Insurance			\$7,000.00	\$844.02	\$3,500.00	\$243.29	\$3,256.71	\$2,800.00
Training/ Education			\$500.00	\$62.00	\$500.00	\$60.00	\$440.00	\$250.00
Property Insurance	\$0.00		\$11,800.00	\$11,868.50	\$10,000.00	\$17,444.25	-\$7,444.25	\$18,000.00
Supplemental Insurance	\$0.00		\$0.00	\$761.67	\$800.00	\$631.88	\$168.32	\$1,200.00
Other	\$39.00		\$0.00	\$55.00	\$720.00	\$30.00	\$690.00	\$100.00
Total Town Roads	\$210,501.85	\$161,500.00	\$125,000.00	\$100,299.43	\$136,820.00	\$127,984.60	\$8,835.40	\$137,550.00
Town Shed								
Coal	\$0.00		\$3,800.00	\$1,891.00	\$4,900.00	\$1,575.00	\$3,325.00	\$2,000.00
Repairs & Maintenance	\$1,850.43		\$3,000.00	\$1,306.47	\$6,000.00	\$8,402.72	-\$2,402.72	\$4,500.00
Supplies & Tools	\$2,793.51		\$2,000.00	\$3,712.84	\$3,000.00	\$6,510.81	-\$3,510.81	\$5,000.00
Fuel			\$0.00	\$185.27	\$2,000.00	\$711.74	\$1,288.26	\$2,000.00
Utilities	\$1,460.56		\$2,000.00	\$1,805.83	\$2,745.05	\$3,091.71	-\$346.66	\$3,000.00
Total Town Shed	\$6,104.50	\$10,000.00	\$10,800.00	\$6,901.41	\$18,645.05	\$20,291.98	-\$1,646.93	\$16,500.00
Town Truck - 2005								
Fuel	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs & Maintenance	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Town Truck - 2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Town Truck - 2009 International								
Fuel	\$3,963.17		\$4,000.00	\$4,924.78	\$4,000.00	\$6,764.67	-\$2,764.67	\$7,000.00
Repairs & Maintenance	\$3,522.35		\$6,000.00	\$10,288.27	\$6,000.00	\$14,757.40	-\$8,757.40	\$8,500.00
Total Town Truck - 2009 International	\$7,485.52	\$10,000.00	\$10,000.00	\$15,213.05	\$10,000.00	\$21,522.07	-\$11,522.07	\$15,500.00
Excavator Trailer	\$0.00	\$0.00	\$0.00	\$361.43	\$500.00	\$350.95	\$149.05	\$0.00
Town Truck - 2014								
Fuel	\$3,635.31		\$4,000.00	\$5,555.07	\$4,500.00	\$7,382.98	-\$2,882.98	\$7,500.00
Purchase	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Loan Payment	\$0.00	\$20,907.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs & Maintenance	\$5,282.66		\$4,000.00	\$12,466.81	\$16,000.00	\$16,040.66	-\$40.66	\$8,000.00
Total Town Truck - 2014	\$8,917.97	\$5,000.00	\$8,000.00	\$18,021.88	\$20,500.00	\$23,423.64	-\$2,923.64	\$15,500.00
Total Highway	\$327,832.81			\$262,316.63	\$291,165.05	\$303,489.10	-\$12,324.05	\$299,750.00
Truck purchase(loan not actual expense)	\$0.00			\$0.00		\$0.00		
Better Back Roads Grant	\$0.00			\$8,901.61				
FEMA-spring	\$0.00			\$0.00		\$0.00		
FEMA-Irene (Curtier Hill Bridge)	\$0.00			\$0.00		\$0.00		
Young Road Reimbursement	-\$650.00			\$0.00		\$650.00		
Paving Grant	-\$95,359.97					\$0.00		
State Highway reimbursement				\$74,963.36		\$74,935.56		
Other Reimbursements(labor, culverts)	-\$792.00			\$50.00		\$3,543.00		
Chloride Purchases	-\$1,445.00			\$2,365.00				
Total Adjusted Highway	\$229,585.84	\$290,407.23	\$260,300.00	\$176,036.68	\$288,420.00	\$224,360.54	\$64,059.46	
Town Clerk's Office Addition								
	\$0.00	\$0.00	\$0.00	\$0.00	\$69,500.00	\$5,482.57	\$64,017.43	\$5,000.00
Salt Shed	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$73.23	\$14,926.77	\$10,000.00
Tax Sale	\$3,372.79			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Linda Stone Case Settlement	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015 Fire Truck Loan Payment	\$48,215.78	\$48,215.78	\$48,215.78	\$48,215.78	\$48,215.78	\$48,215.78	\$0.00	\$48,215.78
Town Truck Loan	\$20,907.23	\$20,907.23	\$20,907.23	\$20,907.23	\$0.00	\$0.00	\$0.00	\$0.00
Town Hall Roof Project	\$27,508.00	\$50,000.00	\$22,492.00	\$20,691.65	\$10,691.65	\$10,556.01	\$135.64	\$10,600.00
Transfer to Reserve Account	\$150,000.00		\$0.00	\$324,835.20	\$0.00	\$250,000.00	-\$250,000.00	\$0.00
Voted Articles								
School Property Taxes								
Irasburg School District	\$793,016.95			\$844,096.08		\$901,851.70		
Lake Region Union High School	\$369,082.92			\$398,500.83		\$456,563.27		
Total School Property Taxes	\$1,162,099.87		\$0.00	\$1,242,596.91	\$0.00	\$1,358,414.97		\$0.00
Transfer to Reappraisal CD	\$6,536.00		\$0.00	\$5,839.50		\$6,527.00		
Equipment Fund	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$14,000.00
Asphalt Fund				\$19,936.30		\$16,265.88		
CPA Audit			see General Fund					
2015 Fire Truck Purchase	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Total Voted Articles	\$1,438,639.67			\$1,268,436.41	\$20,000.00	\$1,417,259.99		
Total Expense	\$2,044,746.36			\$2,288,792.63	\$774,655.23	\$2,332,898.92		
Withholdings								
Actual Expense	\$2,044,746.36			\$2,288,792.63		\$2,332,898.92		
School Tax Payments	-\$1,162,099.87			-\$1,242,596.91		-\$1,358,414.97		
Truck Purchase(Loan)	\$0.00			\$0.00		\$0.00		
Transfer to Reserve Account	-\$150,000.00			-\$324,835.20		-\$250,000.00		
Town Clerk's addition					-\$69,500.00	-\$5,482.57		
Town Hall Income	-\$4,015.00			-\$5,000.00		-\$6,465.00		
Library Grants						-\$7,154.50		
Planning Grant						-\$8,000.00		
Highway Grants/reimbursements	-\$102,887.00			-\$86,279.97		-\$79,128.56		
Transfer to Reappraisal Account	-\$6,536.00			-\$5,839.50		-\$6,527.00		
TOTAL TOWN EXPENDITURES	\$619,208.49	\$880,871.11	\$693,457.31	\$624,241.05	\$705,155.23	\$611,726.32	\$93,428.91	\$701,601.41

2017 SALARIES

Town Clerk's Office:

Danielle Ingalls- Town Clerk & Treasurer	\$34,014.60
Mileage	\$165.60
Priscilla Stebenne- Asst. Town Clerk & Treasurer	\$18,116.90
Mileage	\$340.98
Evelyn Kennison- Assistant Town Clerk	\$412.50
<u>TOTAL:</u>	<u>\$53,050.58</u>

Delinquent Tax Collector:

Alan Butler	\$7,000.95
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Selectboard:

Brian Sanville	\$1,125.00
Dave Lahar	\$250.00
Dave Warner	\$2,000.00
Mark Collette	\$625.00
Mileage	\$138.00
<u>TOTAL:</u>	<u>\$4,138.00</u>

Auditors:

Kim Royer	\$142.50
Nancy Gosselin	\$532.50
Dave Warner	\$420.00
Mileage	\$57.50
<u>TOTAL:</u>	<u>\$1,152.50</u>

Listers:

Susan Richardson	\$2,640.00
Mileage	\$10.35
William Roya	\$2,944.33
Mileage	\$217.93
Brent Shafer	\$1,043.25
Mileage	\$75.27
<u>TOTAL:</u>	<u>\$6,931.13</u>

Animal Control:

William Harm	\$448.00
Mileage	\$253.01
<u>TOTAL:</u>	<u>\$701.01</u>

2017 SALARIES

Road Crew:

Jesse Peters	\$47,964.24
Mileage	\$553.76
Chad Tollman	\$15,842.68
Mileage	\$306.48
Gary Mason	\$32,244.11
Mileage	\$887.26
Clement Landry	\$1,457.91
<u>TOTAL:</u>	<u>\$99,052.44</u>

Volunteer Firefighter's Compensation

Alan Butler	\$102.00
Caleb Royer	\$535.50
Doug Goodridge	\$323.00
Jake Smith	\$93.50
Jesse Palmer	\$357.00
Jesse Peters	\$204.00
John Thibeault	\$552.50
Richard Royer	\$102.00
Robert Wesoja	\$340.00
Robin Beaton	\$348.50
Shaun Curtis	\$612.00
Tim Cota	\$229.50
Trevor Miller	\$331.50
Troy Boudreau	\$484.50
<u>TOTAL:</u>	<u>\$4,615.50</u>

Library

Collette Houle- Assistant Librarian	\$8,178.50
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Town Hall

Angelique Thomas- Janitor/Custodian	\$1,736.25
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GRAND TOTAL: **\$186,556.86**

2017 RECEIPTS

Delinquent Property Taxes	
2015 Delinquent Taxes	\$24.54
2016 Delinquent Taxes	\$46,132.87
2017 Delinquent Taxes	\$32,414.65
Delinquent Taxes Fees	\$6,130.64
Delinquent Taxes Interest	\$3,505.39
Dog Licenses	\$2,869.00
Fire Department Income	\$245.00
Good Neighbor Fund Payment (Wind Project)	\$10,000.00
2017 Property Taxes	\$1,799,715.14
Library Revenue	\$7,154.50
Recycling Metals	\$175.18
Roads- Mintianing Johnson Rd	\$650.00
School Property Tax Refunds	
Irasburg School District Refund	\$14,540.50
Lake Region UHS Refund	\$6,864.63
State of VT Deposits	\$13.50
State of VT Grant Monies	\$3,543.00
State of VT Civil Fines	\$285.93
State of VT Current Use	\$41,897.00
State of VT Highway	\$74,935.56
State of VT Municipal Tax Adjustment	\$13,536.13
State of VT Pilot Program	\$2,558.61
State of VT Reappraisal	\$5,840.00
State of VT Lister Education	\$687.00
Town Clerk Fees	\$10,551.33
Town Hall Rental Income	\$6,465.00
Insurance Refunds	\$222.83
Adjusting Entries-voided checks	\$53.84
Uncategorized Income: donations	\$706.26
Total Receipts	\$2,091,718.03

Submitted:

Danielle Ingalls, Treasurer

Treasurer's Report

1/1/2017 - 12/31/2017

2017 Taxable Valuation	\$2,121,241.51
Tax Deposits	\$1,799,712.25
State HS 122 Credits	\$252,378.61
Delinquent as of 11/15/2017	\$75,296.00
Less Tax Refunds	-\$6,145.35
Total 2017 Taxes To Be Collected	\$2,121,241.51
Collected by Treasurer as of 11/15/2017	\$2,045,945.51
Collected by Tax Collector as of 12/31/2017	\$28,266.15
Delinquent as of 12/31/2017	\$47,029.85
	\$2,121,241.51

<u>NCFCU Required Savings Account</u>	
Beginning Balance 1/1/17	\$407.50
fundraising for animal control	\$200.00
Interest on Account	\$1.12
Total Receipts	\$608.62
Balance on Hand 12/31/17	\$608.62

<u>Petty Cash Account</u>	
Beginning Balance 1/1/17	\$300.00
Replacement of Monies Used for Supplies	\$356.30
Total Receipts	\$656.30
Monies Used for Supplies	\$365.30
Balance on Hand 12/31/17	\$300.00

CNB Library Checking Account

Beginning Balance 1/1/17	\$9,902.20
Receipts (rgants & donations)	\$7,256.25
Total Receipts	\$17,158.45
Disbursements (after school program and summer enrichment)	\$8,937.02
Balance on Hand 12/31/2017	\$8,221.43

CNB Equipment Fund

Beginning Balance 1/1/2017	\$80,483.02
Transfer for 2017 vote	\$20,000.00
Interest on Account	\$213.93
Total Receipts	\$100,696.95
Balance on hand as of 12/31/2017	\$100,696.95

CNB Reappraisal Fund

Beginning Balance as of 1/1/17	\$97,655.26
Transfer from 2017 state funding	\$6,527.00
Interest on Account	\$351.62
Total Receipts	\$104,533.88
Balance as of 12/31/2017	\$104,533.88

CNB Asphalt Fund

Beginning Balance as of 1/1/2017	\$19,936.30
Transfer	\$16,265.68
Interest on Account	\$45.79
Total Receipts	\$36,247.77
Balance as of 12/31/2017	\$36,247.77

TD Reserve Account

Beginning Balance as of 1/1/2017	\$449,965.88
Transfers from TD Checking account	\$250,000.00
Interest on Account	\$1,679.20
Total Receipts	\$701,645.08
Transfer to TD Checking Account	\$250,000.00
Balance as of 12/31/2017	\$451,645.08

Submitted:

Danielle Ingalls, Treasurer

DELINQUENT TAXES



Bromley, James & Sherrie
Carlin, Angela
Carroll, Richard & Karen
Chaffee, Noamie
Chaput, Dale
Chilafoux, Starlyn
Corleone, Lorenzo
Dion, Norman
Floriani, Michael
Fortin, Philip & Anna
Gaudette, Michael
Gray, Skylar
Green, Richard
Harris, John III & Mary
Johnson, Edward
Josey, Michael
Landry, Robert & Laurie
Laramée, Jason & Ranita

Loukes, Karl
Lowell, Robin
Martin, Desiree
Mason, Paul
Messier, Richard
Moore, James
Nixon, Ethel
Pepin, Ronald L.
Percy, Ronald
Richards, Gordon
Royer, Randy
Rundgren, Ernest & Cathy
Samis, Catherine
Santilli, David
Schneider, William
Snyder, Peter
Webster, Michael

TOTAL DELINQUENT TAXES as of 12/31/17

\$47,156.59

LISTERS MESSAGE

We would like to thank everyone who returned the Property Information letters as they are the major input for recording any changes. They are an asset to us in updating property values. Starting around the first of April, we will be visiting properties to assess these changes. Please contact us if you need an appointment for us to visit your property. As time permits, we plan to inspect as many properties as possible.

2017 was a busy year and we were able to update approximately 100 parcels. This resulted in raising the Grand List value which helps distribute the tax burden more equitably. The CLA (Common Level of Appraisal) increased from 93% to 97%. The amount of state aid to education is affected by this value.

We look forward to your continued support with helping us keep accurate records. If you have questions, please don't hesitate to call for an appointment or come in. We are normally in the Town offices on Thursdays (10:00 AM to 3:00 PM) from January thru October.

Bill Roy
Brent Shafer
Sue Richardson

Irasburg Fire Department 2017 Report

Irasburg Fire Department had 29 calls this year. The calls involved structure fires, chimney fires, and vehicle fires. We also responded to several car accidents and lift assists with the ambulance. Some of the calls were mutual aid calls with Orleans, Barton, Westmore, Newport, and Albany Fire Department.

The Irasburg Fire Department is currently running strong with 15 members. We would like to remind everyone that a burn permit is required before you burn. If you would like to request a burn permit you can contact our Fire Warden Jesse Palmer. A permit is also required for all firework displays. If you would like to set off fireworks, please contact Chief Robin Beaton in advance to request a permit. The permit needs to be signed by both the chief and the town.

Thank you for your continued support.

Chief Robin Beaton

2018 Report of the Prudential Committee of Irasburg Fire District #1

Commonly known as the “Irasburg Village Water System,” which serves approximately 100 residential equivalent connections, some 200 to 250 users. The system comprises two wells located off Chase Rd. and a control house/treatment plant and covered reservoirs located off Route 14 a few hundred yards from the wells. The system normally supplies about 15,000 to 17,000 gallons per day, which is less than the Vermont average per household.

1. We had some operational issues in 2017, including a few large leaks and a third failure of one of our well pumps.

Leaks at Under-the-Hill Rd: We had a series of leaks on the north side of the Black River near Under-the-Hill Rd. The leaks reduced the pressure of some clients to the point that they did not get adequate water. Due to the terrain it was difficult to pinpoint and fix the leaks, and because of a recent history of failures in that area, we decided to undertake a major improvement project to replace most of the underground mains in the area. The cost of the project was almost \$10,000, which we took out of our reserve fund.

Other leaks: A leak was found and repaired in the line between well #1 and the pump house. A large swampy area was uncovered during mowing of our land near well #2. A leak of this type is difficult to detect because it does not show up as increased water use. Leaks were discovered and repaired near curb stops at 4409 and 4472 Route 14.

Pumps: We had a third failure of well pump #1 only a four months after it had been installed. This was not a complete failure but a reduction of about 30% in efficiency. An analysis by the manufacturer determined that the failure was due to grit eroding the pump impellers, which is not covered by warranty. The pump was replaced in July and appears to be working well, so far. If it fails again, some action must be taken to prevent future failures.

Other operational issues: We replaced a pressure tank, one of 10 in the water pump house. The other tanks were inspected and re-pressurized. The restraining wall that holds the overflow and perimeter drain pipes for the reservoir tipped forward and pulled the pipes apart. It was dug up, reset, and buttressed against further tipping, and the pipe connections were repaired. A system to put our operational parameters on the internet was installed on approval. It uses cell transmission to communicate with the internet, and due to poor cell reception near the water house, it does not appear to be a useful improvement. We'll try again when cell reception improves, if ever.

2. We neglected to test for post-treatment residuals as required by our test schedule. We received a stern warning letter from the state. We will conduct the tests this August 2018.
3. The financial health of the water system remains excellent, although the reserve fund was depleted due to the improvements at Under-the-Hill Rd. All the usual measures of fiscal health—days of cash on hand, operating ratio and debt service ratio—are in good shape.
4. The major improvements for 2018 will be some minor corrections to the shut-offs at 145 and 197 Under-the-Hill Rd., and some other improvements to the system valves and maps. In addition, we hope to buy and install a storage building near the treatment house.
5. The Annual Meeting: The next annual meeting of the village water users will be held **Tuesday, May 16, 2017**. The meeting will begin at 6:00 pm in the Leach Library. Notices will be posted as required at the usual places and in The Chronicle. If you are a user of the village water system, we encourage you to attend.

For the Prudential Committee,
Peter Limon, Chairman

Irasburg Fire Distric 1
2017 Budget, 2017 Actual (Cash), 2018 Budget

	2017 Budget	2017 Actual	2018 Budget
REVENUE			
Income from Service	\$41,000.00	\$44,342.58	\$41,000.00
Sale of Used Equipment		\$200.00	
Refunds Received		\$211.56	
Prior Year Carryover		\$781.00	
Interest Earned	\$25.00	\$23.26	\$25.00
GROSS REVENUE	\$41,025.00	\$45,558.40	\$41,025.00
Anticipated Delinquency	-\$1,500.00		-\$1,500.00
NET REVENUE	\$39,525.00	\$45,558.40	\$39,525.00
OPERATING EXPENSES			
Daily Operations	\$10,700.00	\$10,762.30	\$10,900.00
Preventative/Regular Maintenance	\$1,000.00	\$900.00	\$1,000.00
Test Kits	\$500.00	\$348.00	\$500.00
Treatment Chemicals	\$100.00	\$66.00	\$100.00
Certified Operator	\$3,600.00	\$3,816.85	\$3,800.00
Utilities	\$5,500.00	\$5,631.45	\$5,500.00
Repairs	\$10,000.00	\$11,694.48	\$10,000.00
Parts Inventory	\$0.00	\$2,527.84	\$1,500.00
Equipment & Tools	\$0.00	\$991.73	\$500.00
Office Expenses	\$650.00	\$258.48	\$650.00
Legal & Professional	\$1,800.00	\$1,575.00	\$1,800.00
Administrative Contractor	\$1,800.00	\$1,575.00	\$1,800.00
Legal	\$0.00	\$0.00	\$0.00
Officers Stipends	\$1,260.00	\$1,260.00	\$1,260.00
Refunds Paid	\$0.00	\$420.00	\$0.00
Advertising	\$65.00	\$65.00	\$65.00
Dues & Subscriptions	\$1,200.00	\$1,055.00	\$1,200.00
Insurance (paid forward)	\$1,488.00	\$1,838.00	\$1,900.00
Rent or Lease	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00
State Operating Fee	\$300.00	\$308.91	\$300.00
Debt Service	\$6,375.00	\$6,375.02	\$6,375.00
Training and Education	\$0.00	\$0.00	\$0.00
ANNUAL OPERATING EXPENSES w/o upgrades	\$33,838.00	\$39,131.76	\$36,450.00
ANNUAL OPERATING MARGIN	\$5,687.00	\$6,426.64	\$3,075.00
Upgrades	\$4,000.00	\$9,090.00	\$4,000.00
TOTAL ANNUAL EXPENSES	\$37,838.00	\$48,221.76	\$40,450.00
TOTAL CASH BALANCE	\$1,687.00	-\$2,663.36	-\$925.00
NON-CASH COSTS (Depreciation)	\$22,987.00	\$22,987.00	\$22,987.00

Leach Public Library

Entering our 10th decade in Irasburg as a gift from the Leach family, the library continues to provide books, internet-access, and a weekly Story Hour program for pre-school children. Though book circulation is down, internet use is up, and the Story Hour program is stable. The library-sponsored after-school Enrichment Program for Irasburg students had its most successful year ever. The library continues to evolve as it adjusts to the global, electronic, digital age and develops new programs to serve the community.

The entire Town and library were saddened by the death of our neighbor and library trustee Howard Frank Mosher in January 2017. Howard wrote 14 books, including "Points North," published in January 2018, and received many prestigious literary awards. His books and stories often took place in the fictional village of Kingdom Common, a town with a strong resemblance to his beloved Irasburg. In December 2016, Howard donated his personal library to the Leach Library. The nearly 200-volume collection contains the works of the authors who most influenced Howard's development as a writer. Peter Limon built and donated two new bookcases to house the Howard Frank Mosher collection. You will find the collection prominently displayed on either side of the library entrance, available to all citizens and scholars. We are pleased that Phillis Mosher agreed to fill his vacancy on the Leach Library board of trustees.

The Leach Library's after-school Enrichment Program has seen astonishing growth this year with the addition of four new classes for Irasburg children in grades 4-8 and a wildly popular adult Ceramics course, in addition to the regular series of eight classes for Irasburg kids in grades K-4. Classes have ranged from ceramics to Tumbling & Circus Tricks; Cooking Club to Meet the Dinosaurs! Enrollment in classes has almost doubled since last year at this time. Our two summer camps were packed full of great learning and cultural opportunities for our children. Older kids enjoyed a week at Lake Region High School playing with Lego Robotics and 3-D design and printing. Younger children spent a week for a summer week in the cultural arts of West Africa with the help of Jordan Mensah, artist-in-residence. We thank Laurie Green and Ron Holland for the use of their house as a ceramics studio as well as Judith Jackson and Peter Limon for housing the kiln in their barn. Thanks to Irasburg taxpayers, Irasburg children benefit from a discount in enrollment costs. In addition, the program has applied for and received generous grant funding. The Leach Library extends profound thanks to the Irasburg Select Board for their continued support and to the Town Hall Committee for making the Town Hall accessible for programming.

In July, the library's slate roof began to leak. Repairs were completed in October at a cost of \$3,404.58. The roofer, who specializes in repairing slate roofs, pronouncing the library roof "good for another 50 to 75 years."

On November 25, the library's annual Gingerbread Holiday Fair kicked off the holiday season with cookie decorating, gingerbread houses, and a fund-raising raffle. Attendance at this year's event broke previous records.

Our appropriation last year was \$21,941, which includes town support for the Enrichment Program. The library trustees request \$22,000 for 2018.

Laurie Green

Library Director

VITAL RECORDS 2017



MARRIAGES

**Gregory Paul Lefebvre
Robin Lynn Lowell
Roger Norman Beaulieu
Sean Thomas Friel
Nicholas George Cote
Joshua Matthew Choiniere**

**January 17th, 2017
March 24th, 2017
May 6th, 2017
June 18th, 2017
August 26th, 2017
September 30th, 2017**

**Ashley Marie Claeys
Nicole Renee Croteau
Rita Jean Palmer
Melissa Jean Perry
Patricia Dawn Aldrich
Brittany Loriel McCarthy**



BIRTHS

**Bindi Faye Royer

Gregory Jon Vanasse

Emmitt Nicholas Cote

Emily Madeleine Cleveland

Madden Reed Harper

Eloise Helen Petell-Watkins

Mia Renee Lawson

Henry Wolcott Metayer

Bradeigh Michael Durocher

Aliyah May Poutre

Amari Clayton Lawrence Pratt**

**March 18th, 2017

March 22nd, 2017

April 4th, 2017

April 7th, 2017

April 9th, 2017

May 5th, 2017

May 19th, 2017

June 13th, 2017

July 15th, 2017

July 19th, 2017

September 1st, 2017**

**Michelle Elizabeth Royer
James Lawrence Royer
Jocelyn Marie Vanasse
Jonathan Daniel Vanasse
Patricia Dawn Aldrich
Nicholas George Cote
Ashley Marie Cleveland
Trevor Michael Cleveland
Stephanie Arlene Harper
Woodrow Sean Harper
Victoria Lynn Petell
Craig James Watkins, Jr.
Christi Lee Lawson
Shawn Stephen Lawson
Gwendolyne Moore Metayer
Timothy James Metayer
Aubrey Kaitlin Keene
Michael Alfred Durocher
Shelby Lyn Blake
Jordan Michael Poutre
Jordan Marie Pratt**

VITAL RECORDS 2017



DEATHS

Howard Frank Mosher	January 29, 2017	Age 74
Adrien Donat Houle	February 28th, 2017	Age 95
Anna Rebecca Powers	April 30th, 2017	Age 95
Charles L. Carroll, II	May 11th, 2017	Age 73
Gille Joseph Plante	May 13th, 2017	Age 85
Rita Virginia Piette	June 10th, 2017	Age 80
Nicholas R. Miller	July 29th, 2017	Age 22
Jude K. Smith	October 17th, 2017	Age 80
Maurice T. Ingalls	October 25th, 2017	Age 91
Alden Carl Aldrich, Sr.	December 9th, 2017	Age 79

Vital Records (Birth and Death Certificate) Changes Starting July 1, 2018

Act 46 was passed by the Vermont Legislature in May 2017 and establishes new statutes and rules for Vital Records, which are intended to bring Vermont in line with national best practices to enhance the safety and security of vital records, provide greater protection against identity theft, and reduce the potential for misuse of these legal documents. Additionally, the new law and rules will streamline the statewide registration system's processes for greater efficiency and reduced administrative burden. The changes were developed from recommendations by the Vital Records Study Committee and testimony from stakeholders, including town clerks and members of the public. **The changes go into effect on July 1, 2018.**

Key Items for Town Clerks:

- Applicants for certified copies of birth and death certificates (not marriage certificates) must have a family or legal connection to the person named on the certificate.
- Applications will need to be fully completed and a valid form of identification presented to the town clerk before a certified birth or death certificate is issued.
- Applicants who refuse to complete the application or cannot provide valid identification will be ineligible applicants and referred to the Vital Records Office.
- Applications will need to be entered into the statewide vital records system and certified copies of birth and death certificates created only from that statewide system. (Existing paper copies in vaults will remain, but will no longer be used for creating certified copies.)
- Birth certificates will no longer travel from the hospital to the town clerk's office. They will be registered electronically in the statewide vital records system and available to the town clerk for search or printing.
- The layout of the birth certificate will be changed but the size will not.
- Corrections and amendments to birth and death certificates will be done at the Vital Records Office and new versions made immediately available to the town clerks via the statewide vital records system. Town clerks will receive electronic notification of new or revised versions. This will eliminate the mailing of copies between towns and the Vital Records Office.
- The public will be allowed to apply for a certified copy of a birth or death certificate from any town, regardless of the town of occurrence or residence.
- All town clerks will have access to the entire statewide vital records system containing all birth and death certificates in the state from 1909-present.
- There will be new language regarding the protection of materials used to create certified copies.

The Vital Records Office will maintain a web page with information about the changes, frequently asked questions and more at www.healthvermont.gov/stats/vital-records/changes-vital-records-law.

DOG REPORT

2017 LICENSED DOGS

261 dogs licensed: \$2,869.00

State share for rabies control: \$1305.00

Town Share: \$1,564.00

Reminder: Dog licenses are due on April 1st.

***Due to the 1st following on a Sunday it will not be late until after the 2nd.**

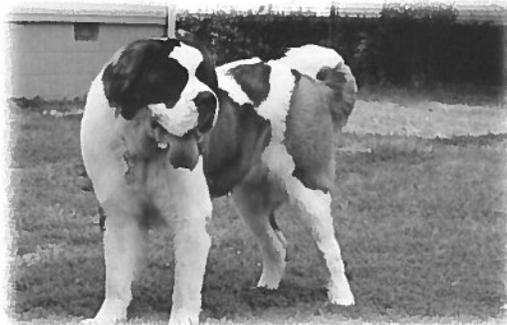
Requirements to license:

All dogs must have a current rabies vaccination. The vaccination certificate must be presented at the time of licensing. If the dog is spayed or neutered, be sure that there is a certificate on file, or that your rabies vaccination certificate notes that the animal is spayed or neutered. Some dog records may already be held at the Town Clerk's Office.

Spayed or neutered dog or wolf hybrid:	\$9.00
Male or female dog or wolf hybrid:	\$13.00
Late spayed or neutered dog or wolf hybrid:	\$11.00
Late male or female dog or wolf hybrid:	\$17.00
Special license:	\$30.00
Pet dealer permit:	\$25.00
Fee for over ten dogs owned by one owner possessing A pet dealer permit and special license:	\$4.00

The State of Vermont charges \$4.00 for rabies control & the spay/neuter program.

After April 1st, all animals will be considered late and will be charged the late fees listed above. There is also an option to pay by mail. If paying by mail, please enclose a current rabies certificate, neutered/spayed certificate (if applicable), along with the fee that applies. Also include a self-addressed stamped envelope including your phone number. If there are any questions about the fees call the Town Clerk's Office at (802)754-2242



Executive Committee Report

The NEKWMD finished 2017 by processing slightly more recycling compared to 2016 – 2981 tons in 2017 compared to 2962 tons in 2016. While tonnage for paper and cardboard were down, almost every other category saw increases compared to 2016. Tonnages for scrap metal, e-waste, and glass were all up significantly compared to 2016. Recycling markets remained steady throughout most of 2017 and were generally on the high side. Some policy changes in China sent ripples throughout some markets, but so far we have been isolated from those actions. The District ended 2017 with a surplus of \$55,755.82. This is good news considering 2016 ended with a deficit of \$53,459. Revenues in 2017 were 12% above projections. While budgeted expenses were 4.7% above projections. Sale of recyclables, including scrap metal, was responsible for most of the increase in revenues.

There were no additions or subtractions to the District membership in 2017. We continue to serve the largest geographical area and largest number of towns (49) in the State. Our population served is 3rd in the state behind only Chittenden Solid Waste District and the Central Vermont Solid Waste Management District.

Vermont's Universal Recycling Law (Act 148) guided most of our activities in 2017 and will continue to do so for the next several years. 2018 will see more of the same in helping our member communities comply with Act 148. The NEKWMD assisted 10 Towns with establishing food scrap collection at their transfer stations by the July 1, 2017 deadline.

The NEKWMD is entering 2018 with a proposed budget of \$760, 519 – an increase of less than 1% compared to 2017. The surcharge rate of \$24.25 will remain the same for 2018. Our surcharge on trash remains below the State average of \$26.19.

The NEKWMD was staffed by nine full-time and four part-time employees in 2017. Each of the member Towns is entitled to representation by at least one Supervisor. The Board of Supervisors is the principal authority over the NEKWMD and the primary means of contact with the member towns. The Board of Supervisors meets monthly with the District's Executive Director to set the direction of NEKWMD policy. The member Towns are also represented through their ability to vote on the NEKWMD budget at their Town Meeting in March.

Since the surcharge on trash is based on the amount of waste produced, members have a clear opportunity to control their waste management costs. Costs can decrease as waste generation rates decrease and recycling rates increase.

We would like to express our appreciation to our able staff for their continuing commitment to our mission. The nearly 50,000 residents of 49 Towns throughout the Northeast Kingdom can be assured that the NEKWMD will continue to address their waste management concerns in a timely and environmentally sound fashion.

NEKWMD Executive Committee

2018 PROPOSED BUDGET

BUDGET ITEM	2017 BUDGET	2017 ACTUAL as of 12/31/17	2018 PROPOSED BUDGET
ADMINISTRATION EXPENSES			
Advertising	\$600.00	\$246.25	\$400.00
Audit – Financial	\$6,200.00	\$6,500.00	\$7,595.00
Audit – Waste Haulers	\$6,000.00	\$1,147.50	\$2,500.00
Bank Charges	\$0.00	\$10.00	\$0.00
Books & Subscriptions	\$100.00	\$0.00	\$100.00
Cleaning	\$2,100.00	\$1,765.04	\$1,600.00
Copier	\$1,900.00	\$2,021.36	\$2,000.00
Dues/Permits/Fees/Penalties	\$3,000.00	\$6,081.58	\$5,000.00
Heating Fuel	\$1,000.00	\$1,438.51	\$1,500.00
Interest Expense	\$0.00	\$303.52	\$0.00
Liability & Casualty & Emp. Prac.	\$16,000.00	\$16,143.36	\$16,000.00
Planning	\$2,000.00	\$0.00	\$1,000.00
Legal Fees	\$2,500.00	\$1,050.00	\$2,000.00
Postage	\$3,000.00	\$2,868.61	\$3,000.00
Office Supplies	\$3,600.00	\$4,934.77	\$3,600.00
Telephone - Office	\$3,200.00	\$3,213.47	\$3,200.00
Water/Sewer	\$1,000.00	\$865.10	\$1,100.00
TOTAL ADMINISTRATION	\$52,200.00	\$48,589.07	\$50,595.00
Gross Wages	\$376,570.00	\$371,320.86	\$379,193.00
Overtime Wages-- Warehouse	\$5,000.00	\$3,078.81	\$5,000.00
Fica (Employer Match)	\$23,347.00	\$23,055.60	\$23,820.00
Medi (Employer Match)	\$5,460.00	\$5,392.10	\$5,571.00
State Unemployment Insurance	\$13,500.00	\$12,017.27	\$13,500.00
VMERS (Retirement)	\$19,200.00	\$18,045.39	\$19,990.00
Workman's Compensation Insurance	\$32,000.00	\$39,846.64	\$34,000.00
Mileage - Employee	\$7,000.00	\$6,687.17	\$7,000.00
Mileage- Supervisor's	\$5,000.00	\$5,074.43	\$5,000.00
Supervisor Secretary Payments	\$500.00	\$750.00	\$500.00
Personnel Equipment	\$1,300.00	\$283.99	\$1,000.00
Training	\$1,500.00	\$795.00	\$1,500.00
Travel	\$100.00	\$0.00	\$100.00
TOTAL PERSONNEL	\$490,477.00	\$486,347.26	\$496,174.00
BUILDING EXPENSES			
Improvements	\$1,000.00	\$505.92	\$1,000.00
Electricity	\$8,900.00	\$8,520.90	\$9,800.00
Maintenance	\$1,500.00	\$902.78	\$1,000.00
Misc. Supplies	\$500.00	\$2,706.51	\$1,000.00
Trash Removal	\$3,600.00	\$3,032.16	\$3,000.00
TOTAL BUILDING	\$15,500.00	\$15,668.27	\$15,800.00

2018 PROPOSED BUDGET

BUDGET ITEM	2017 BUDGET	2017 ACTUAL as of 12/31/2017	2018 PROPOSED BUDGET
EQUIPMENT EXPENSES			
Purchases	\$500.00	\$18.18	\$500.00
Baler Repairs	\$5,000.00	\$8,176.59	\$6,000.00
Baler Supplies	\$8,000.00	\$5,530.94	\$6,000.00
Forklift Fuel	\$2,900.00	\$2,412.68	\$2,200.00
Forklift Repairs	\$5,000.00	\$13,511.62	\$4,000.00
Misc. Equipment Repairs	\$1,000.00	\$2,533.89	\$2,000.00
Skidsteer Fuel	\$600.00	\$624.78	\$500.00
Skidsteer Repairs	\$3,000.00	\$5,742.78	\$3,000.00
Warehouse Supplies	\$1,500.00	\$4,171.99	\$1,500.00
Trucks--Diesel	\$18,000.00	\$17,863.63	\$18,000.00
Trucks--Repairs	\$10,000.00	\$17,076.94	\$10,000.00
TOTAL EQUIPMENT	\$55,500.00	\$77,664.02	\$53,700.00
PROGRAMS EXPENSES			
Advertising	\$2,000.00	\$720.25	\$1,000.00
Permits & Fees	\$450.00	\$235.00	\$450.00
Composting	\$18,500.00	\$16,125.68	\$22,000.00
Composter/Bin	\$4,000.00	\$2,447.14	\$3,000.00
Dues & Subscription	\$0.00	\$0.00	\$0.00
Education Outreach	\$14,000.00	\$18,022.46	\$15,000.00
Hazmat Disposal	\$27,000.00	\$28,095.62	\$24,000.00
Hazmat Supplies	\$4,000.00	\$4,547.60	\$4,000.00
Sale of Recyclables-Processing	\$26,000.00	\$41,203.15	\$30,000.00
Special Collections	\$300.00	\$22.60	\$300.00
Supplies	\$600.00	\$913.90	\$500.00
Tire Disposal	\$9,000.00	\$15,612.00	\$9,000.00
TOTAL PROGRAMS	\$105,850.00	\$127,945.40	\$109,250.00
SUB-TOTAL	\$719,527.00	\$756,214.02	\$725,519.00
DEBT REDUCTION PAYMENTS			
Interest			
Principal			
TOTAL DEBT REDUCTION			
CAPITAL FUND			
Capital Improvement Fund	\$36,000.00	\$34,470.00	\$35,000.00
TOTAL CAPITAL FUND	\$36,000.00	\$34,470.00	\$35,000.00
TOTAL NEK EXPENSES	\$755,527.00	\$790,684.02	\$760,519.00
Grants--St of VT	\$59,000.00	\$62,499.00	\$59,000.00
Hauling--Recycling Pick-ups	\$40,000.00	\$35,565.00	\$35,000.00
Haz Mat/Paint Care (CEG Fees)	\$2,000.00	\$6,410.60	\$3,200.00
Interest Income	\$25.00	\$7.48	\$25.00
Miscellaneous Income	\$500.00	\$122.00	\$500.00
Program Sales--Composter/Bins	\$1,000.00	\$504.00	\$500.00
Programs- Oil Filter Program	\$150.00	\$125.00	\$150.00
Sale of Recyclables	\$150,000.00	\$204,913.65	\$179,394.00
Compost Income	\$6,000.00	\$15,087.41	\$13,000.00
Electronics Income	\$21,352.00	\$27,446.52	\$22,000.00
Scrap Metal Income	\$4,000.00	\$16,202.25	\$10,000.00
Battery Income	\$3,500.00	\$6,143.75	\$3,750.00
Tire Income	\$8,000.00	\$14,302.60	\$9,000.00
Surcharge--Waste Haulers	\$460,000.00	\$457,110.58	\$425,000.00
TOTAL NEK REVENUES	\$755,527.00	\$846,439.84	\$760,519.00

WARNING

NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE

MARCH 6, 2018

The legal voters of the Northeast Kingdom Waste Management District are hereby notified and warned to vote, by Australian Ballot, at the polling place and between the hours specified by their municipality on Tuesday, March 6, 2018 to act on the following article.

ARTICLE 1: Shall the voters authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$760,519?

Joyl Coyne	Pauline Routhage
Steve Piro	Gene A. Perkins
Jack Sumberg	Preston Smith
Miriam S. Adams	
David Arlos	
Kevin Flanders	
Tom Keene	
Frank	
Bob Bahr	
Valerie	
Kenneth W. Johnston	
David Gunders	
Ally Dayle	
Leon Roin	
Heather But	



Kirk J. Martin
Sheriff

ORLEANS COUNTY SHERIFF'S DEPARTMENT
PO BOX 355
NEWPORT, VT 05855

Telephone
(802) 334-3333

Fax
(802) 334-3307

ORLEANS COUNTY SHERIFF'S DEPARTMENT
2017 REPORT – TOWN OF IRASBURG

The Orleans County Sheriff's Department provided 254.25 hours of patrol services to the Town of Irasburg during 2017. The enclosed chart breaks down the total incidents, total arrests and traffic violations.

A monthly breakdown of services provided by the Sheriff's Department is available to you through your Town Clerk or from the Sheriff's Department.

The department, in partnership with the Newport Restorative Justice Board, maintains a "Drug Take-back" box in the lobby of the sheriff's department. This, in conjunction with the Drug Enforcement Administration's annual take-back days, has helped get hundreds of pounds of drugs disposed of that otherwise would have gone into landfills, groundwater systems, or used illicitly. Anyone with outdated, unused drugs can drop off those drugs during business hours at the sheriff's department for proper disposal (incineration).

In addition to the above, in 2017 the department equipped all officers & vehicles with the opioid overdose drug "Narcan". Narcan is a drug that is used to reverse opioid overdoses and with the current drug epidemic it has proven useful. Deputies have used the drug a small number of times prior to medical aid arriving on a scene.

For the second year in a row the department has provided a School Resource Officer at North Country Union High School. This has proven to be a valuable asset to the school and the community. We are currently looking for another deputy to provide the same to Lake Region Union High School beginning with the 2018-2019 school year.

In August the department switched back to the former records management system that we previously used. While the system that we had switched to in 2016 had some pro's, we found that officers were spending more time in the office doing data entry. The data entry was switched back to administrative personnel to allow deputies more time in the field. To that end, we purchased new mobile data terminals that each officer has in their vehicle that allows them some functions of data entry/report writing while still maintaining a presence in the community.

In December the sheriff's department celebrated the 10th anniversary of "Operation Santa". This program challenges area law enforcement and public safety agencies to help provide Christmas gifts to area schoolchildren. We also received generous support from many local area businesses and several individuals. ***Thank you!*** The program helped bring a happy holiday season to over 250 school children.

Like many other employers, we continue to have increases in medical insurance premiums as well as pay increases for veteran officers. I am requesting a 3% increase for 2018.

Respectfully Submitted,

Kirk J. Martin, Sheriff

Town of Irasburg - Total Law Incident Report

Nature of Incident	Total Incidents
Accident - Property damage only	2
Animal Problem	4
Assist - Agency	9
Assist - K9	2
Assist - Public	1
Burglary	2
Citizen Assist	1
Citizen Dispute	2
Directed Patrol	10
Driving While License Suspended	1
Juvenile Problem	1
Larceny - from Building	1
Larceny - Other	1
Motor Vehicle Complaint	6
Speed Cart	1
Suspicious Event	4
Trespassing	1
Traffic Stop	47
TRO/FRO Service	1
VIN verification	10
Total Incidents for Town of Irasburg	107

Town of Irasburg - Total Arrest Report

Statute Description	Total
Petit Larceny	1
Driving While License Suspended	1
Total Arrests for Town of Irasburg	2

Town of Irasburg - Total Traffic Violation Report

Total Traffic Tickets	28
Total Warnings	29

IRASBURG SCHOOL REPORT



**A JOINT MESSAGE FROM THE
IRASBURG SCHOOL BOARD
AND PRINCIPAL**

To the Parents and Community Members of Irasburg,

The Irasburg Village School Board of Directors and Administration remain committed to providing a quality education to our students. We continue to work hard to balance both the educational needs of your children and the budgetary concerns of our community. We encourage you to attend the Annual Meeting to listen to our budget presentation and to get your questions answered.

We had a few changes in staff this year. We were very fortunate to hire Travis Terrell to teach physical education and Kristina Snook as our art teacher. A big thanks goes out to Deb Johnson for returning to teach art until we were able to fill that position. Laurie Perron is now back in the classroom teaching our wonderful, new students in kindergarten. Molly Veysey was hired as our new grant writer and we are already seeing the benefits of her work.

Our attendance increased this year by about 12%, bringing our total to 127 students. Class sizes range from 10 in 3rd grade to 17 in 2nd grade. Our main focus continues to be to provide the best learning opportunities that we can for our students in a safe and nurturing environment. Teachers and support personnel continue to meet in professional learning communities here at IVS and also with their peers throughout the supervisory union, developing strategies to improve instruction. The students are also provided with various supports throughout the year. Homework support for students in grades 6-8 is available each morning and 4th – 8th grade students can take advantage of our afterschool support twice each week. Using Title funds, we are offering tutoring for students in grades K-4 in the areas of math, reading, and writing after school on a few days each week. In June, we hope to offer 1 or 2 weeks of academic support/enrichment activities similar to last year's model. There are also 8 students in grade eight taking advantage of algebra courses each day at LR. Thank you parents for providing some of our transportation needs. Additional enrichment activities have been offered through the Leach Public Library with Molly Veysey's expertise in organizing creative and fun learning opportunities for all students. A few of these activities have included ceramics, tumbling and circus tricks, crazy 8s math, and "meet the dinosaurs!" Next, students will be offered cooking opportunities, computer coding, and animal stories and activities, among others. Students have enjoyed these activities immensely and we look forward to working with the Leach Public Library in offering these great enrichment opportunities.

We are also learning more about and implementing Personal Learning Plans, a requirement from the VT Agency of Education, and developing strategies for student led conferences, which we hope parents enjoyed in October when children were setting goals. In the May conferences, students will be able to demonstrate their learning and begin to set additional goals.

We were again able to obtain a grant this year from the Vermont Student Assistance Corporation (VSAC). This grant allows teachers to provide afterschool homework support for students in grades 4-8. It also provides funds for 8th grade transition activities and career awareness, including college visits. Another grant from the State of Vermont provides funding for us to continue our Fresh Fruit & Vegetable Program, whereby all students have access to a nutritious snack each day of the school year.

Last Spring was the third year that students in grades 3-8 were assessed on the Common Core State Standards through the Smarter Balanced Assessment Consortium (SBAC). The results showed growth for Irasburg Village School and were comparable to the other schools in Orleans Central Supervisory Union and the other Orleans County schools. The Common Core State Standards are what all teachers base their instruction on. Teachers of science are integrating the new Next Generation Science Standards (NGSS) in all of their science classes. The Agency of Education is also in the developmental stages of new science and possibly social studies assessments. The AOE has also selected FitnessGram to serve as its statewide physical education assessment for state and federal accountability purposes. FitnessGram is a non-competitive fitness assessment that will be field tested statewide in the 2017-2018 school year and probably formally incorporated into the state's accountability system beginning next year.

Positive Behavioral Interventions and Supports (PBIS) is the model that we continue to use for behavior management. The PBIS model focuses on our school's ability to teach and to support positive behavior for all students. Classes earn various rewards for "doing the right thing" and following our PBIS motto which is, "Be Safe, Be Responsible, Be an Active Learner, and Be Respectful." As a result, classroom time is more effectively used for teaching and the overall school environment is pleasant and focused on learning. The PBIS model continues to be very successful.

Our food service personnel continue to provide healthy and nutritious meals and work diligently to meet federal lunch guidelines. We continued the Community Eligibility Program (CEP) that allows all students to enjoy free breakfast and lunch. Research supports that eating breakfast every day helps students focus better and we have a high percentage of students taking advantage of this opportunity.

In terms of facilities, our next major upgrade will be our HVAC system. We had an energy audit performed earlier in the year and their major finding was that the building control system is at the end of its useful life and now is the time to plan for replacement. This will save energy, increase indoor air quality, and result in better temperature control. We will also be moving our upstairs library to a different space over the summer and reorganizing our space for special services. We look forward to getting input from community members as to what our new library will look like.

As you are reading this, you have probably also heard some things about Act 46 regarding school/district unification. Currently, representatives from the supervisory

union school boards have re-formed a study committee to review how our supervisory union will move forward with meeting the requirements of Act 46.

We would like to thank our community for their continued support and encouragement. Our mentoring program is now being revitalized through the efforts of recent retiree, Sue Tinker and we thank the many volunteers that are willing to take time out of their day to help support our students. Thank you to the many parents and family members that help support our winter activities program, and we are also grateful to our Parent-Teacher Club for providing support for teachers' projects, field trips, and winter activities.

Thank you once again for supporting the children of Irasburg.

Respectfully submitted,

Irasburg School Board of Directors

Adam Johnson 673-2870

Amy Leroux, Chairperson 754-6825

Kimico Perry, Clerk 754-2857

Paul Simmons, Principal 525-4217

OFFICERS 2017 – 2018

AMY LEROUX, CHAIRPERSON	TERM EXPIRES 2020
ADAM JOHNSON	TERM EXPIRES 2018
KIMICO PERRY	TERM EXPIRES 2019

**LAKE REGION UNION HIGH SCHOOL
DISTRICT DIRECTORS**

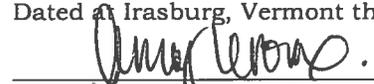
MICHAEL SANVILLE	TERM EXPIRES 2020
JENNIFER EDLUND	TERM EXPIRES 2019

TOWN SCHOOL DISTRICT WARNING

The legal voters of the Town School District of Irasburg are hereby notified and warned to meet at the Town Hall in Irasburg Village on Tuesday, the 6th day of March 2018 at 6:00 pm to transact the following business, namely:

1. To elect a Moderator for the ensuing year.
2. To hear and act upon the reports of the district officers
3. To elect the following officers as provided by statute
 - a) A school director for a term of three years (vice Adam Johnson)
4. To see if the District will vote to authorize the Board of Directors to borrow money to pay indebtedness and current expenses of the District.
5. To see if voters will authorize an additional Ten Thousand Dollars (\$10,000) to the capital reserve fund established by vote at the 2008 Annual Meeting pursuant to provision of 24 V.S.A section 2804; such funds to be used for repair, replacement and/or upgrading structural components or operating systems of the Irasburg Town School District.
6.
 - a) To have presented by the Board of School Directors their estimate of expenses for the ensuing year.
 - b) Shall the voters of the school district approve the school board to expense \$1,984,342 which is the amount the school board has determined necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$13,194.43 per equalized pupil. This projected spending per equalized pupil is 1.16% higher than spending for the current year.
7. To see what date and time the Annual School District meeting will be held in 2019.
8. To act on any other business, which may legally come before, said meeting.
9. To adjourn.

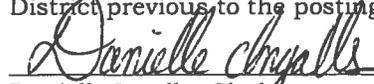
Dated at Irasburg, Vermont this 15th day of December 2018.





IRASBURG SCHOOL BOARD OF DIRECTORS

I hereby certify the above warning was duly recorded in the records of the Irasburg Town School District previous to the posting and publication thereof.



Danielle Ingalls, Clerk

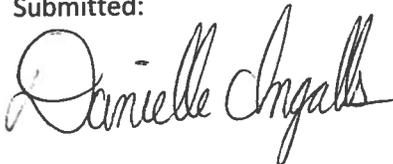
2017 Town School District Meeting Minutes

Irasburg, VT

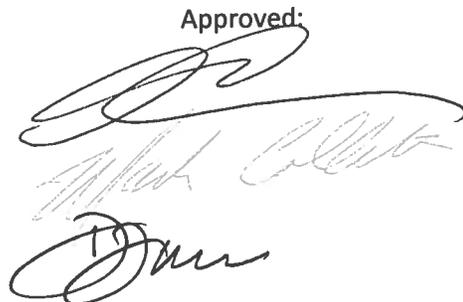
The legal voters of the Town School District of Irasburg are hereby notified and warned to meet at the Town Hall in Irasburg Village on Tuesday, the 7th day of March 2017 at 7:30pm to transact the following business, namely:

1. To elect a moderator for the ensuing year. Ron Holland was elected for the ensuing year.
2. To hear and act upon the reports of the district officers. The reports were accepted.
3. To elect the following officers as provided by statute.
 - a.) A school director for a term of three years. Amy Leroux was elected.
 - b.) A school director for the Lake Region Union High School District for a three-year term. Michael Sanville was elected.
 - c.) A school director for the Lake region Union High School District for the remaining two years of a three-year term. Jennifer Edlund was elected.
4. To see if the District will vote to authorize the Board of Directors to borrow money to pay indebtedness and current expenses of the District. The article was approved.
5. To see if the voters will authorize an additional Ten Thousand Dollars (\$10,000) to capital reserve fund established by vote at the 2008 Annual Meeting pursuant to provisions of 24 V.S.A section 2804; such funds to be used for repair, replacement and/or upgrading structural components or operating systems of the Irasburg Town School District. The article was approved.
6.
 - a.) To have presented by the Board of School Directors their estimate of expenses for the ensuing year. Amy Leroux presented the estimated expenses for the ensuing year.
 - b.) Shall the voters of the school district approve the school board to expense \$1,922,850 which is the amount the school board has determined necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$13,058.62 per equalized pupil. This projected spending per equalized pupil is 16.93% higher than spending for the current year. The article was approved.
7. To see what date and time the Annual School District meeting will be held in 2018. It was approved to hold the Annual School District meeting at 6:00pm the 1st Tuesday in March.
8. To act on any other business, which may legally come before said meeting. In other business, a survey was handed out in regards to act 46 and there was a discussion on Act 46.
9. To adjourn. The meeting was adjourned at 8:10pm.

Submitted:



Approved:



School Treasurer's Report

7/1/16- 6/30/17

Merchants Checking

Cash on Hand July 1, 2016	\$273,877.81
Receipts (Deposits)	\$2,908,320.89
Disbursements (A/P & Payroll)	\$2,954,024.07
Interest Earned	\$741.61
Cash on Hand June 30, 2017	\$228,916.24

Merchants Investment

Cash on Hand July 1, 2016	\$0.00
Transfers In	\$759,938.00
Transfers Out	\$774,521.10
Interest Earned	\$14,583.10
Cash on Hand June 30, 2017	\$0.00

Merchants Sweep Account

Cash on Hand July 1, 2016	\$275,049.60
Transfers In	\$2,453,539.45
Transfers Out	\$2,494,961.44
Interest Earned	\$741.61
Cash on Hand June 30, 2017	\$234,369.22

TD Bank Capital Reserve

Cash on Hand July 1, 2016	\$33,581.51
Receipts	\$0.00
Disbursements	\$0.00
Interest Earned	\$53.93
Cash on Hand June 30, 2017	\$33,635.44

Submitted:

Danielle Ingalls, Treasurer

Irasburg School District

BUDGET REVENUE

Account Number / Description	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01 GENERAL FUND						
0000 DEFAULT						
01-00-00-0000-4000-1110/3110 ED SPENDING (TAXES/STATE	\$1,532,148	\$1,532,148	\$1,701,930	\$1,701,930	\$1,685,220	
01-00-00-0000-4000-1199 PRIOR YEAR SURPLUS	\$90,972	\$155,121	\$40,545	\$117,969	\$124,669	
01-00-00-0000-4000-1300 TUITION	\$0	\$0	\$0	\$5,025	\$10,050	
01-00-00-0000-4000-1500 EARNINGS ON INVESTMENTS	\$13,000	\$15,325	\$13,000	\$14,000	\$13,000	
01-00-00-0000-4000-1900 MISCELANEOUS	\$0	\$0	\$0	\$0	\$0	
01-00-00-0000-4000-1902 EFFICIENCY VERMONT	\$0	\$0	\$0	\$0	\$0	
01-00-00-0000-4000-1905 REFUNDS	\$0	\$668	\$0	\$0	\$0	
01-00-00-0000-4000-1906 FMDA REBATE	\$0	\$163	\$0	\$466		
01-00-00-0000-4000-1908 VSAC GEAR UP	\$0	\$111	\$0	\$0	\$0	
01-00-00-0000-4000-1921 DONATIONS	\$0	\$125	\$0	\$250	\$0	
01-00-00-0000-4000-2481 MEDICAID	\$0	\$9,846	\$0	\$0	\$0	
01-00-00-0000-4000-2785 SWP SUB GRANT	\$50,573	\$50,771	\$61,425	\$28,264	\$28,264	
01-00-00-0000-4000-3145 SMALL SCHOOLS GRANT	\$82,948	\$81,866	\$71,866	\$81,168	\$81,168	
01-00-00-0000-4000-3150 STATE AID TRANSPORTATION	\$36,262	\$37,284	\$37,284	\$37,846	\$37,846	
01-00-00-0000-4000-3201 MAINSTREAM GRANT	\$52,790	\$49,376	\$0	\$0	\$0	
01-00-00-0000-4000-3202 SPECIAL EDUCATION REIMB	\$180,058	\$223,458	\$0	\$0	\$0	
01-00-00-0000-4000-3204 EARLY ESSENTIAL EDUCATION	\$15,418	\$13,874	\$0	\$0	\$0	
01-00-00-0000-4000-5902 REIMBURSABLE (SAL/ BEN)	\$0	\$15	\$0	\$0	\$0	
01-00-00-0000-4000-5903 E-RATE REIMBURSEMENT	\$10,000	\$6,876	\$6,800	\$4,125	\$4,125	
TOTAL 01 GENERAL FUND	\$2,064,169	\$2,177,027	\$1,932,850	\$1,991,042	\$1,984,342	2.66%

Irasburg School District BUDGET EXPENDITURES

Account Number / Description	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01 GENERAL FUND						
1100 GENERAL INSTRUCTION						
01-00-00-1100-5110-0000 SALARIES	\$508,018	\$518,807	\$546,066	\$487,556	\$505,209	
01-00-00-1100-5110-2481 MEDICAID SAL	\$0	\$9,000	\$0	\$0	\$0	
01-00-00-1100-5111-0000 SUPPORT STAFF SALARIES	\$34,482	\$28,627	\$30,742	\$30,739	\$31,968	
01-00-00-1100-5120-0000 SUBSTITUTES	\$14,500	\$15,870	\$14,500	\$14,500	\$14,500	
01-00-00-1100-5210-0000 HEALTH INSURANCE	\$146,956	\$146,868	\$149,455	\$146,289	\$123,673	
01-00-00-1100-5220-0000 FICA	\$41,501	\$40,806	\$45,235	\$40,759	\$42,203	
01-00-00-1100-5220-2481 SOCIAL SECURITY	\$0	\$688	\$698	\$0	\$0	
01-00-00-1100-5232-0000 TRE OPEB	\$0	\$1,097	\$0	\$1,097	\$1,097	
01-00-00-1100-5240-0000 MRE	\$1,379	\$1,145	\$1,230	\$1,230	\$1,279	
01-00-00-1100-5250-0000 WORKERS' COMPENSATION	\$3,133	\$5,096	\$5,736	\$5,488	\$5,682	
01-00-00-1100-5250-2481 WORKMAN'S COMP	\$0	\$77	\$0	\$0	\$0	
01-00-00-1100-5260-0000 UNEMPLOYMENT	\$2,058	\$975	\$872	\$211	\$229	
01-00-00-1100-5260-2481 UNEMPLOYMENT	\$0	\$33	\$0	\$0	\$0	
01-00-00-1100-5270-0000 TUITION	\$9,500	\$14,444	\$9,500	\$9,500	\$9,500	
01-00-00-1100-5280-0000 DENTAL INSURANCE	\$3,146	\$3,016	\$3,130	\$3,130	\$3,348	
01-00-00-1100-5290-0000 CONFERENCES	\$3,000	\$395	\$3,000	\$3,000	\$3,000	
01-00-00-1100-5291-0000 DISABILITY INSURANCE	\$1,628	\$1,589	\$1,730	\$1,451	\$1,504	
01-00-00-1100-5291-2481 LONG TERM DISABILITY	\$0	\$47	\$0	\$0	\$0	
01-00-00-1100-5292-0000 SECTION 125/HRA	\$0	\$54	\$0	\$252	\$540	
01-00-00-1100-5320-0000 MUSIC ASSESSMENT	\$28,491	\$28,491	\$30,342	\$30,342	\$30,987	
01-00-00-1100-5322-0000 TECH SUPPORT	\$34,193	\$34,193	\$35,048	\$35,048	\$35,921	
01-00-00-1100-5330-0000 PROFESSIONAL SERVICES	\$12,000	\$13,056	\$11,200	\$11,200	\$11,200	
01-00-00-1100-5332-0000 EARLY EDUCATION SUPPORT (COFEC)	\$15,967	\$15,967	\$15,960	\$15,960	\$17,923	
01-00-00-1100-5336-0000 PHYSICAL EDUCATION ASSESSMENT	\$0	\$0	\$0	\$29,058	\$32,941	
01-00-00-1100-5430-0000 REPAIRS/MAINTENANCE	\$500	\$125	\$500	\$500	\$500	
01-00-00-1100-5513-0000 FIELD TRIPS/ENRICHMENT	\$4,000	\$3,960	\$4,000	\$4,000	\$4,000	
01-00-00-1100-5580-0000 TRAVEL EXPENSES	\$500	\$126	\$500	\$500	\$500	
01-00-00-1100-5610-0000 SUPPLIES	\$13,500	\$12,982	\$12,750	\$12,750	\$12,750	
01-00-00-1100-5640-0000 BOOKS/PERIODICALS	\$4,000	\$3,938	\$4,750	\$4,750	\$4,750	
01-00-00-1100-5650-0000 AUDIO VISUAL MATERIALS	\$300	\$0	\$300	\$300	\$300	
01-00-00-1100-5670-0000 SOFTWARE	\$3,770	\$5,800	\$2,610	\$3,342	\$3,342	
01-00-00-1100-5730-0000 EQUIPMENT	\$3,550	\$3,953	\$3,550	\$3,550	\$3,550	
01-00-00-1100-5734-0000 COMPUTER EQUIPMENT	\$25,247	\$24,029	\$23,247	\$23,247	\$23,247	
01-00-00-1100-5810-0000 DUES/FEES	\$50	\$0	\$50	\$50	\$50	
TOTAL 1100 GENERAL INSTRUCTION	\$915,369	\$935,256	\$956,701	\$919,797	\$925,694	-3.24%
1150 SWP						
01-00-00-1150-5110-2785 SALARIES (SWP)	\$31,432	\$31,432	\$32,422	\$18,000	\$18,000	
01-00-00-1150-5120-2785 SWP SUBS	\$0	\$1,027	\$0	\$0	\$0	
01-00-00-1150-5210-2785 HEALTH INSURANCE	\$12,137	\$10,001	\$12,134	\$0	\$0	
01-00-00-1150-5220-2785 FICA	\$2,405	\$2,330	\$2,480	\$1,377	\$1,377	
01-00-00-1150-5241-2785 TRE ON BEHALF	\$4,036	\$3,643	\$3,758	\$2,086	\$2,086	
01-00-00-1150-5250-2785 WORKERS' COMPENSATION	\$177	\$277	\$314	\$185	\$185	
01-00-00-1150-5260-2785 UNEMPLOYMENT	\$92	\$42	\$41	\$0	\$0	
01-00-00-1150-5280-2785 DENTAL INSURANCE	\$199	\$179	\$179	\$0	\$0	
01-00-00-1150-5290-2785 CONFERENCES	\$0	\$750	\$0	\$6,000	\$6,000	
01-00-00-1150-5291-2785 DISABILITY INSURANCE	\$94	\$44	\$97	\$0	\$0	
01-00-00-1150-5610-2785 SUPPLIES	\$0	\$0	\$0	\$615	\$615	
01-00-00-1150-5670-2785 SOFTWARE	\$0	\$725	\$0	\$0	\$0	
01-00-00-2410-5290-2785 CONFERENCE	\$0	\$321	\$0	\$0	\$0	

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
TOTAL 1150 SWP	\$50,572	\$50,771	\$51,425	\$28,264	\$28,264	-45.04%
1200 SPECIAL EDUCATION						
01-00-00-1200-5324-0000 SPECIAL ED ASSESSMENT	\$421,423	\$421,423	\$180,454	\$180,454	\$199,788	
TOTAL 1200 SPECIAL EDUCATION	\$421,423	\$421,423	\$180,454	\$180,454	\$199,788	10.71%
1211 PREK SPECIAL EDUCATION						
01-00-00-1211-5332-0000 PREK/EEE ASSESSMENTS	\$74,768	\$74,768	\$113,010	\$113,010	\$174,650	
TOTAL 1211 PREK SPECIAL EDUCATION	\$74,768	\$74,768	\$113,010	\$113,010	\$174,650	54.54%
1410 CO-CURRICULAR						
01-00-00-1410-5110-0000 SALARY (CO-CURRICULAR)	\$6,200	\$5,531	\$6,200	\$6,200	\$6,200	
01-00-00-1410-5220-0000 SOCIAL SECURITY	\$474	\$404	\$474	\$474	\$474	
01-00-00-1410-5250-0000 WORKERS' COMPENSATION	\$279	\$51	\$60	\$64	\$64	
01-00-00-1410-5260-0000 UNEMPLOYMENT	\$119	\$0	\$41	\$35	\$35	
01-00-00-1410-5341-0000 OFFICIALS	\$450	\$50	\$450	\$450	\$450	
01-00-00-1410-5610-0000 SUPPLIES	\$500	\$1,126	\$500	\$500	\$500	
01-00-00-1410-5810-0000 DUES/FEES	\$100	\$116	\$100	\$100	\$100	
TOTAL 1410 CO-CURRICULAR	\$8,122	\$7,279	\$7,825	\$7,823	\$7,823	-0.02%
2120 GUIDANCE						
01-00-00-2120-5110-0000 SALARIES	\$17,593	\$19,570	\$20,230	\$20,202	\$20,842	
01-00-00-2120-5220-0000 SOCIAL SECURITY	\$1,346	\$1,497	\$1,548	\$1,545	\$1,594	
01-00-00-2120-5232-0000 TRE OPEB	\$0	\$439	\$0	\$439	\$439	
01-00-00-2120-5250-0000 WORKERS' COMPENSATION	\$99	\$168	\$196	\$208	\$215	
01-00-00-2120-5260-0000 UNEMPLOYMENT	\$154	\$70	\$68	\$17	\$18	
01-00-00-2120-5280-0000 DENTAL INSURANCE	\$133	\$0	\$0	\$0	\$0	
01-00-00-2120-5291-0000 DISABILITY INSURANCE	\$53	\$54	\$61	\$57	\$58	
01-00-00-2120-5610-0000 SUPPLIES	\$50	\$0	\$50	\$50	\$50	
TOTAL 2120 GUIDANCE	\$19,428	\$21,798	\$22,153	\$22,518	\$23,215	4.80%
2130 HEALTH SERVICES						
01-00-00-2130-5110-0000 SALARIES (NURSE)	\$35,242	\$35,242	\$36,892	\$36,742	\$38,261	
01-00-00-2130-5120-0000 SUBSTITUTES	\$650	\$0	\$650	\$650	\$650	
01-00-00-2130-5210-0000 HEALTH INS.	\$7,293	\$7,675	\$7,291	\$7,143	\$6,712	
01-00-00-2130-5220-0000 SOCIAL SECURITY	\$2,746	\$2,592	\$2,872	\$2,861	\$2,977	
01-00-00-2130-5250-0000 WORKERS' COMPENSATION	\$198	\$302	\$364	\$385	\$401	
01-00-00-2130-5260-0000 UNEMPLOYMENT	\$154	\$70	\$68	\$22	\$22	
01-00-00-2130-5280-0000 DENTAL INSURANCE	\$315	\$298	\$283	\$283	\$283	
01-00-00-2130-5291-0000 DISABILITY INSURANCE	\$106	\$106	\$111	\$103	\$107	
01-00-00-2130-5292-0000 S125/HRA	\$0	\$0	\$0	\$18	\$36	
01-00-00-2130-5331-0000 NURSE ASSESSMENT	\$591	\$591	\$50	(\$299)	(\$759)	
01-00-00-2130-5610-0000 SUPPLIES	\$500	\$484	\$500	\$500	\$500	
01-00-00-2130-5670-0000 SOFTWARE	\$332	\$269	\$332	\$332	\$332	
01-00-00-2130-5730-0000 EQUIPMENT	\$100	\$0	\$100	\$100	\$100	
01-00-00-2130-5810-0000 DUES/FEES	\$50	\$0	\$50	\$50	\$50	
TOTAL 2130 HEALTH SERVICES	\$48,277	\$47,630	\$49,563	\$48,891	\$49,672	0.22%
2150 SPEECH SERVICES						
01-00-00-2150-5330-0000 SPEECH PURCHASED SERVICES	\$4,000	\$0	\$4,000	\$4,000	\$4,000	
TOTAL 2150 SPEECH SERVICES	\$4,000	\$0	\$4,000	\$4,000	\$4,000	0.00%
2210 IMPROVEMENTOF INSTRUCTION						
01-00-00-2210-5331-0000 CURRICULUM MENTORING ASSESSMENT	\$0	\$0	\$8,701	\$8,701	\$10,664	
TOTAL 2210 IMPROVEMENTOF INSTRUCTION	\$0	\$0	\$8,701	\$8,701	\$10,664	22.56%
2220 EDUCATION MEDIA						
01-00-00-2220-5110-0000 SALARY (EDUCATION MEDIA)	\$6,292	\$5,914	\$6,616	\$6,662	\$6,880	
01-00-00-2220-5120-0000 SUBSTITUTES	\$0	\$35	\$0	\$0	\$0	

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01-00-00-2220-5220-0000 SOCIAL SECURITY	\$481	\$455	\$506	\$510	\$526	
01-00-00-2220-5250-0000 WORKERS' COMPENSATION	\$50	\$58	\$64	\$69	\$71	
01-00-00-2220-5260-0000 UNEMPLOYMENT	\$121	\$0	\$27	\$15	\$15	
01-00-00-2220-5291-0000 DISABILITY INSURANCE	\$0	\$0	\$20	\$0	\$0	
01-00-00-2220-5331-00000 ED MEDIA ASSESSMENT	\$0	\$0	\$0	\$0	\$23,619	.40 needed for EQS
01-00-00-2220-5610-0000 SUPPLIES	\$300	\$18	\$300	\$300	\$300	
01-00-00-2220-5640-0000 BOOKS/PERIODICALS	\$1,000	\$968	\$1,000	\$100	\$100	
01-00-00-2220-5650-0000 AUDIO VISUAL EQUIPMENT	\$250	\$0	\$250	\$250	\$250	
TOTAL 2220 EDUCATION MEDIA	\$8,494	\$7,447	\$8,783	\$7,905	\$31,761	261.62%
2310 BOARD OF DIRECTORS						
01-00-00-2310-5110-0000 BOARD SALARIES	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	
01-00-00-2310-5220-0000 SOCIAL SECURITY	\$214	\$214	\$214	\$214	\$214	
01-00-00-2310-5290-0000 CONFERENCES	\$75	\$292	\$75	\$150	\$150	
01-00-00-2310-5331-0000 AUDIT ASSESSMENT	\$5,500	\$6,825	\$5,000	\$5,000	\$5,000	
01-00-00-2310-5360-0000 LEGAL SERVICES	\$750	\$0	\$750	\$750	\$750	
01-00-00-2310-5520-0000 LIABILITY INS	\$1,381	\$1,273	\$1,324	\$1,328	\$1,328	
01-00-00-2310-5540-0000 ADVERTISING	\$850	\$852	\$850	\$850	\$850	
01-00-00-2310-5550-0000 PRINTING	\$72	\$0	\$72	\$72	\$72	
01-00-00-2310-5610-0000 SUPPLIES	\$250	\$219	\$250	\$250	\$250	
01-00-00-2310-5640-0000 BOOKS/PERIODICALS	\$100	\$110	\$100	\$100	\$100	
01-00-00-2310-5810-0000 DUES/FEES	\$1,323	\$1,273	\$1,324	\$1,324	\$1,377	
TOTAL 2310 BOARD OF DIRECTORS	\$13,315	\$13,859	\$12,759	\$12,838	\$12,891	1.04%
2321 OFFICE OF THE SUPERINTENDENT						
01-00-00-2321-5331-0000 CENTRAL OFFICE ASSESSMENT	\$66,574	\$66,574	\$71,167	\$71,167	\$68,865	
TOTAL 2321 OFFICE OF THE SUPERINTENDENT	\$66,574	\$66,574	\$71,167	\$71,167	\$68,865	-3.23%
2410 PRINCIPAL'S OFFICE						
01-00-00-2410-5110-0000 PRINCIPAL'S SALARIES	\$78,645	\$78,645	\$81,791	\$81,791	\$85,063	
01-00-00-2410-5111-0000 SECRETARY SALARIES	\$27,408	\$27,408	\$31,344	\$31,344	\$32,483	
01-00-00-2410-5120-0000 SUBSTITUTES	\$800	\$939	\$850	\$850	\$850	
01-00-00-2410-5210-0000 GR. HEALTH INS.	\$31,475	\$25,423	\$25,422	\$24,742	\$25,038	
01-00-00-2410-5220-0000 SOCIAL SECURITY	\$8,174	\$7,867	\$8,720	\$8,720	\$9,057	
01-00-00-2410-5240-0000 MRE	\$1,096	\$1,096	\$1,195	\$1,139	\$1,184	
01-00-00-2410-5250-0000 WORKERS' COMPENSATION	\$579	\$1,007	\$1,106	\$1,174	\$1,219	
01-00-00-2410-5260-0000 UNEMPLOYMENT	\$323	\$140	\$136	\$53	\$53	
01-00-00-2410-5270-0000 TUITION	\$1,400	\$0	\$1,400	\$1,400	\$1,400	
01-00-00-2410-5280-0000 DENTAL INSURANCE	\$664	\$596	\$596	\$596	\$620	
01-00-00-2410-5290-0000 CONFERENCE	\$700	\$249	\$700	\$700	\$700	
01-00-00-2410-5291-0000 DISABILITY INSURANCE	\$318	\$318	\$339	\$317	\$329	
01-00-00-2410-5292-0000 SECTION 125/HRA/HSA	\$72	\$72	\$72	\$72	\$72	
01-00-00-2410-5430-0000 REPAIRS	\$250	\$0	\$250	\$250	\$250	
01-00-00-2410-5530-0000 COMMUNICATIONS	\$16,000	\$11,225	\$14,000	\$14,000	\$14,000	
01-00-00-2410-5580-0000 TRAVEL EXPENSES	\$400	\$421	\$400	\$400	\$400	
01-00-00-2410-5610-0000 SUPPLIES	\$1,350	\$883	\$1,350	\$1,350	\$1,350	
01-00-00-2410-5640-0000 BOOKS/PERIODICALS	\$100	\$0	\$100	\$100	\$100	
01-00-00-2410-5670-0000 SOFTWARE	\$350	\$350	\$350	\$350	\$350	
01-00-00-2410-5730-0000 EQUIPMENT	\$7,800	\$7,810	\$7,800	\$7,800	\$7,800	
01-00-00-2410-5810-0000 DUES/FEES	\$550	\$469	\$550	\$380	\$380	
TOTAL 2410 PRINCIPAL'S OFFICE	\$178,454	\$164,918	\$178,471	\$177,528	\$182,698	2.37%
2520 FISCAL SERVICES						
01-00-00-2520-5810-0000 DUES/FEES	\$0	\$301	\$330	\$336	\$336	
01-00-00-2520-5830-0000 SHORT TERM INTEREST	\$13,000	\$12,322	\$13,000	\$15,282	\$15,000	
TOTAL 2520 FISCAL SERVICES	\$13,000	\$12,623	\$13,330	\$15,618	\$15,336	15.05%
2600 MAINTENANCE						

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01-00-00-2600-5110-0000 CUSTODIAN'S SALARY	\$39,025	\$39,025	\$40,167	\$40,165	\$41,771	
01-00-00-2600-5120-0000 SUBSTITUTE SALARIES	\$2,235	\$1,563	\$2,235	\$2,235	\$2,235	
01-00-00-2600-5210-0000 HEALTH INSURANCE	\$15,090	\$15,086	\$15,086	\$14,565	\$13,588	
01-00-00-2600-5220-0000 SOCIAL SECURITY	\$3,156	\$2,901	\$3,244	\$3,244	\$3,366	
01-00-00-2600-5240-0000 MRE	\$1,561	\$1,561	\$1,607	\$1,607	\$1,671	
01-00-00-2600-5250-0000 WORKERS' COMPENSATION	\$1,850	\$394	\$411	\$437	\$453	
01-00-00-2600-5260-0000 UNEMPLOYMENT	\$154	\$70	\$68	\$22	\$22	
01-00-00-2600-5280-0000 DENTAL	\$332	\$298	\$298	\$298	\$298	
01-00-00-2600-5291-0000 DISABILITY INSURANCE	\$117	\$117	\$121	\$112	\$117	
01-00-00-2600-5292-0000 S125/HRA	\$0	\$0	\$0	\$18	\$36	
01-00-00-2600-5411-0000 WATER/SEWAGE	\$3,500	\$3,360	\$3,500	\$3,500	\$3,500	
01-00-00-2600-5421-0000 DISPOSAL SERVICE	\$2,100	\$2,292	\$2,100	\$2,100	\$2,100	
01-00-00-2600-5422-0000 SNOW REMOVAL	\$0	\$0	\$3,500	\$3,500	\$3,500	
01-00-00-2600-5424-0000 CARE OF GROUNDS	\$1,700	\$5,270	\$1,750	\$1,750	\$1,750	
01-00-00-2600-5430-0000 REPAIRS/MAINTENANCE	\$15,000	\$18,241	\$15,000	\$15,000	\$15,000	
01-00-00-2600-5520-0000 PROPERTY INSURANCE	\$5,485	\$4,760	\$4,951	\$4,432	\$4,432	
01-00-00-2600-5580-0000 TRAVEL EXPENSES	\$250	\$0	\$250	\$250	\$250	
01-00-00-2600-5610-0000 SUPPLIES	\$10,000	\$7,454	\$10,000	\$10,000	\$10,000	
01-00-00-2600-5622-0000 ELECTRICITY	\$22,000	\$20,311	\$22,000	\$22,000	\$22,000	
01-00-00-2600-5623-0000 GAS (PROPANE)	\$1,750	\$829	\$1,750	\$1,750	\$1,750	
01-00-00-2600-5624-0000 FUEL OIL	\$18,000	\$10,929	\$18,000	\$18,000	\$18,000	
01-00-00-2600-5730-0000 EQUIPMENT	\$2,500	\$2,001	\$2,500	\$2,500	\$2,500	
TOTAL 2600 MAINTENANCE	\$145,805	\$136,462	\$148,538	\$147,485	\$148,340	-0.13%
2710 TRANSPORTATION (BUS CONTRACT)						
01-00-00-2710-5331-0000 TRANSPORTATION ASSESSMENT	\$86,568	\$84,907	\$88,436	\$86,775	\$90,189	
01-00-00-2710-5519-0000 TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	
TOTAL 2710 TRANSPORTATION (BUS CONTRACT)	\$86,568	\$84,907	\$88,436	\$86,775	\$90,189	1.98%
2711 RES. TRANSPORTATION						
01-00-00-2711-5519-0000 RES. TRANSPORTATION	\$0	\$2,195	\$0	\$2,200	\$2,200	
TOTAL 2711 RES. TRANSPORTATION	\$0	\$2,195	\$0	\$2,200	\$2,200	#DIV/0!
2720 CO-CURRICULAR TRANSPORTATION						
01-00-00-2720-5519-0000 CO-CURRICULAR TRANSPORTATION	\$0	\$266	\$0	\$500	\$500	
TOTAL 2720 CO-CURRICULAR TRANSPORTATION	\$0	\$266	\$0	\$500	\$500	#DIV/0!
2790 OTHER STUDENT TRANSPORTATION						
01-00-00-2790-5513-0000 TRANSPORTATION (FIELD TRIPS)	\$0	\$882	\$0	\$900	\$900	
TOTAL 2790 OTHER STUDENT TRANSPORTATION	\$0	\$882	\$0	\$900	\$900	#DIV/0!
3100 SCHOOL LUNCH SUPPORT						
01-00-00-3100-5340-0000 SCHOOL LUNCH SUPPORT	\$0	\$0	\$7,534	\$0	\$6,891	
TOTAL 3100 SCHOOL LUNCH SUPPORT	\$0	\$0	\$7,534	\$0	\$6,891	-8.53%
9999 CAPITAL RESERVE						
01-00-00-9999-5999-0000 CAPITAL RESERVE	\$10,000	\$10,000	\$10,000	\$10,000	\$0	
TOTAL 9999 CAPITAL RESERVE	\$10,000	\$10,000	\$10,000	\$10,000	\$0	-100.00%
TOTAL 01 GENERAL FUND	\$2,064,169	\$2,059,058	\$1,932,850	\$1,866,373	\$1,984,342	2.66%
					\$10,000	
					\$1,994,342	3.18%

Irasburg School District

FOOD SERVICE

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19
05 SCHOOL LUNCH					
0000 DEFAULT					
05-00-00-0000-4000-1199 PRIOR YEAR SURPLUS	\$12,739	\$12,081	\$4,513	\$16,330	\$5,234
05-00-00-0000-4000-1610 STUDENT SALES	\$0	\$27	\$0	\$0	\$0
05-00-00-0000-4000-1620 AL A CARTE & ADULT SALES	\$3,500	\$3,155	\$3,100	\$3,150	\$3,150
05-00-00-0000-4000-1900 MISC REVENUES / REBATES	\$0	\$1,378	\$1,800	\$1,380	\$1,380
05-00-00-0000-4000-1960 SALE OF ASSETS	\$0	\$2,655	\$0	\$0	\$0
05-00-00-0000-4000-2430 STATE REIMBURSEMENT SUB GRANT	\$850	\$752	\$900	\$750	\$750
05-00-00-0000-4000-2432 SCHOOL BREAKFAST SUB GRANT	\$450	\$430	\$450	\$450	\$450
05-00-00-0000-4000-2460 FEDERAL LUNCH REIM SUB GRANT	\$53,000	\$50,816	\$54,350	\$50,850	\$50,850
05-00-00-0000-4000-2462 FEDERAL BREAKFAST SUB GRANT	\$25,600	\$27,668	\$26,200	\$27,700	\$27,700
05-00-00-0000-4000-5290 FOOD SERVICE SUPPORT	\$0	\$0	\$7,533	\$0	\$6,891
TOTAL 0000 DEFAULT	\$96,139	\$98,963	\$98,846	\$100,610	\$96,405

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
05 SCHOOL LUNCH						
3100 SCHOOL LUNCH SUPPORT						
05-00-00-3100-5110-0000 FOOD SERVICE SALARIES	\$33,608	\$36,422	\$38,325	\$38,325	\$39,858	
05-00-00-3100-5120-0000 SUBSTITUTE SALARIES	\$1,800	\$1,348	\$1,800	\$1,600	\$1,600	
05-00-00-3100-5210-0000 GR. HEALTH INS.	\$15,090	\$15,086	\$15,086	\$14,565	\$13,588	
05-00-00-3100-5220-0000 SOCIAL SECURITY	\$2,710	\$2,685	\$3,070	\$3,054	\$3,172	
05-00-00-3100-5240-0000 MRE	\$1,344	\$1,555	\$1,533	\$1,533	\$1,594	
05-00-00-3100-5250-0000 WORKERS' COMPENSATION	\$283	\$350	\$389	\$411	\$427	
05-00-00-3100-5260-0000 UNEMPLOYMENT	\$276	\$80	\$276	\$35	\$35	
05-00-00-3100-5280-0000 DENTAL INSURANCE	\$332	\$522	\$522	\$522	\$522	
05-00-00-3100-5290-0000 CONFERENCES	\$1,000	\$0	\$200	\$200	\$200	
05-00-00-3100-5291-0000 DISABILITY INSURANCE	\$372	\$109	\$115	\$107	\$112	
05-00-00-3100-5292-0000 S125/ HRA	\$0	\$0	\$0	\$18	\$36	
05-00-00-3100-5331-0000 ASSESSMENT	\$0	\$0	\$3,006	\$3,006	\$3,263	
05-00-00-3100-5430-0000 REPAIRS/MAINTENANCE	\$1,000	\$1,444	\$1,000	\$1,000	\$1,000	
05-00-00-3100-5580-0000 TRAVEL EXPENSES	\$825	\$100	\$825	\$500	\$500	
05-00-00-3100-5610-0000 SUPPLIES	\$1,000	\$442	\$1,200	\$1,000	\$1,000	
05-00-00-3100-5630-0000 FOOD SUPPLIES	\$35,000	\$22,192	\$30,000	\$28,000	\$28,000	
05-00-00-3100-5670-0000 SOFTWARE	\$299	\$299	\$299	\$299	\$299	
05-00-00-3100-5730-0000 EQUIPMENT	\$1,200	\$0	\$1,200	\$1,200	\$1,200	
TOTAL 3100 SCHOOL LUNCH SUPPORT	\$96,139	\$82,633	\$98,846	\$95,376	\$96,405	-2.47%

District: **Irasburg**
 County: **Orleans**

T102
Orleans Central

Property dollar equivalent yield	9,842
Homestead tax rate per \$9,842 of spending per equalized pupil	1.00
Income dollar equivalent yield per 2.0% of household income	11,862

Expenditures	FY2016	FY2017	FY2018	FY2019
1. Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$2,002,582	\$2,064,169	\$1,932,850	\$1,984,342
2. <i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	\$10,000
3. <i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-
4. Locally adopted or warned budget	\$2,002,582	\$2,064,169	\$1,932,850	\$1,994,342
5. <i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-
6. <i>plus</i> Prior year deficit repayment of deficit	-	-	-	-
7. Total Budget	\$2,002,582	\$2,064,169	\$1,932,850	\$1,994,342
8. S.U. assessment (included in local budget) - informational data	-	-	-	-
9. Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-

Revenues	FY2016	FY2017	FY2018	FY2019
10. Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$473,001	\$532,021	\$230,920	\$299,122
11. <i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12. <i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-
13. Offsetting revenues	\$473,001	\$532,021	\$230,920	\$299,122

Education Spending	FY2016	FY2017	FY2018	FY2019
14. Education Spending	\$1,529,581	\$1,532,148	\$1,701,930	\$1,695,220
15. Equalized Pupils	142.82	137.19	130.48	128.48

Education Spending per Equalized Pupil	FY2016	FY2017	FY2018	FY2019
16. Education Spending per Equalized Pupil	\$10,709.85	\$11,168.07	\$13,043.61	\$13,194.43
17. <i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
18. <i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	-
19. <i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-
20. <i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
21. <i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-
22. <i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
23. <i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-
24. <i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-
25. Excess spending threshold	threshold = \$17,103 \$17,103.00	Allowable growth \$11,175.73	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00
26. <i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
27. Per pupil figure used for calculating District Equalized Tax Rate	\$10,710	\$11,168	\$13,044	\$13,194.43
28. District spending adjustment (minimum of 100%)	113.224% based on \$9,285	115.123% based on \$9,701	128.382% based on yield \$10,160	134.062% based on yield \$9,842

Prorating the local tax rate	FY2016	FY2017	FY2018	FY2019
29. Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$13,194.43 + (\$9,842.00 / \$1,000)]	\$1.1209 based on \$9.99	\$1.1512 based on \$1.00	\$1.2838 based on \$1.00	\$1.3406 based on \$1.00
30. Percent of Irasburg equalized pupils not in a union school district	68.24%	67.93%	66.39%	65.43%
31. Portion of district eq homestead rate to be assessed by town (65.43% x \$1.34)	\$0.7649	\$0.7820	\$0.8523	\$0.8772
32. Common Level of Appraisal (CLA)	100.49%	97.20%	93.98%	97.09%
33. Portion of actual district homestead rate to be assessed by town (\$0.8772 / 97.09%)	\$0.7612 based on \$9.99	\$0.8045 based on \$1.00	\$0.9069 based on \$1.00	\$0.9035 based on \$1.00

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

34. Anticipated income cap percent (to be prorated by line 30) [((\$13,194.43 + \$11,862) x 2.00%]	2.04% based on 1.80%	2.05% based on 2.00%	2.18% based on 2.00%	2.22% based on 2.00%
35. Portion of district income cap percent applied by State (65.43% x 2.22%)	1.39% based on 1.80%	1.39% based on 2.00%	1.45% based on 2.00%	1.45% based on 2.00%
36. Percent of equalized pupils at Lake Region UHSD #24	31.76%	32.07%	33.61%	34.57%
37.	-	-	-	-

- Following current statute, the Tax Commissioner recommended a property yield of \$9,842 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,862 for a base income percent of 2.0% and a non-residential tax rate of \$1.629. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.

**ORLEANS CENTRAL SUPERVISORY UNION
PROGRAM FINANCIAL REPORT**

FY18	FUND BAL	ANTICIPATED RECEIPTS	ANTICIPATED EXPENSES	ANTICIPATED FUND BAL
	7/1/2017	2017-18	2017-18	6/30/2018
Art	(54)	54,897	51,298	3,545
Central Office	(11,742)	673,807	629,662	32,403
COFEC Building	31,627	178,596	201,353	8,870
EEE/PRE-K	(89,229)	671,904	710,253	(127,578)
Mainstream	53,001	4,128,690	4,181,691	0
Music	(2,359)	151,712	150,661	(1,308)
Nurse	12,119	57,572	54,693	14,998
Physical Education	210	99,338	102,570	(3,022)
Transportation	0	787,952	787,952	0
Audit	0	42,000	42,000	0
Food Service Coordinator	0	27,344	27,313	31
Education Media	0	45,551	46,415	(864)
Curriculum/Improv. Of Instr,	0	62,102	62,102	0

FY19	ANTICIPATED FUND BAL	PROPOSED RECEIPTS	PROPOSED EXPENSES	PROPOSED FUND BAL
	7/1/2018	2018-19	2018-19	6/30/2019
ART	3,545	46,991	50,536	0
Audits	0	48,000	48,000	0
Central Office	32,403	622,011	654,414	0
COFEC Building	8,870	197,112	205,982	0
EEE/PRE-K	(127,578)	903,600	776,022	0
Mainstream	0	4,257,743	4,257,743	0
Music	(1,308)	154,936	153,628	0
Nurse	14,998	41,195	56,193	0
Physical Education	(3,022)	112,299	109,277	0
Transportation	0	803,570	803,570	0
Audits	0	42,000	42,000	0
Food Service Coordinator	31	28,247	28,278	0
Education Media	(864)	118,960	118,096	0
Curriculum/Improv. Of Instr,	0	74,651	74,651	0

Irasburg School District Salaries & Benefits 2017-18

Name	FTE	Salaries	Benefits	Degree	Years of Experience
Paul Simmons , Principal Lesley University	1	\$ 81,791.00	\$ 24,914.68	M30	38
Laurie Perron , Kindergarten Champlain College	1	\$ 53,966.00	\$ 19,715.91	B30	19.95
Rose Marie Stone , Grade 1 Lyndon State College	1	\$ 60,136.00	\$ 20,268.74	B30	29
Michelle Hall , Grades 2-3 Humanities Johnson State College	1	\$ 48,789.00	\$ 24,257.18	B15	15
Katrina Hardgrove McCullough , Grades 4 & 5 Math and Science Union Institute and University-Vermont College	1	\$ 46,803.00	\$ 24,079.24	M	7
Wallace Rogers , Grades 4 & 5 Humanities Rhode Island College	1	\$ 67,584.00	\$ 20,936.09	M	39
Lindsay Davis Grades 6-8 Science Union College	1	\$ 50,505.00	\$ 24,410.94	M	12
April Lane , Grades 6-8 Math Middlebury College	1	\$ 47,044.00	\$ 19,095.69	M	7
Kristi Lafleur , Grades 2 & 3 Math and Science Johnson State College	1	\$ 38,676.00	\$ 3,781.05	B	3
Janet Delaney , Math Interventionist Salem State College	0.29	\$ 20,701.70	\$ 1,872.48	M30	39.25
Sam Carbonetti , Humanities, Grades 6 -8 University of Maine	1	\$ 44,576.00	\$ 18,874.56	M+15	4
Erin Day-Chesley , Guidance Counselor Webster University	0.4	\$ 20,202.00	\$ 1,827.69	M	11.3
Kristina Snook , Art Vermont Technical College	0.3	\$ 6,480.00	\$ 598.21	B+30	0
Karin Groff , RN Vermont Technical College	0.95	\$ 36,742.20	\$ 7,925.52	RN B	2.9
*Travis Terrell , Physical Education Lyndon State College	0.5	\$ 19,338.00	\$ 5,572.86	B	1
*Anna Kennedy , Vocal & Instrumental Music, Grades K-8 Wesleyan College	0.4	\$ 24,503.84	\$ 8,065.65	M15	16
*Mary Perkins , Special Education University of Vermont	1	\$ 56,675.00	\$ 19,536.04	M	19
*Elizabeth Grandchamp , Special Education Rhode Island College	1	\$ 42,619.00	\$ 3,863.19	B	7
Total Teaching Staff		\$ 767,131.74	\$ 249,595.72		

During the 2016-2017 school year, there were no teachers (0.0%) teaching under emergency licenses. Reported per Title I (1111)(h) of NCLB requirements

Name	FTE	Salaries	Benefits
Robin Kay, Administrative Secretary	1	\$ 28,464.00	\$ 11,476.48
Shirley Crouch, Para Educator	0.41	\$ 6,661.66	\$ 614.48
Ronda Leblanc, Para Educator*	1	\$ 21,621.25	\$ 17,469.46
Beverley Hall, Para Educator* .5 OCSU, .5 Irasburg	1	\$ 35,238.00	\$ 19,368.96
Brooklin Gerhart, Para Educator (last day 12/8/17)	1	\$ 13,119.75	\$ 9,487.86
Wendy Burkewitz, Para Educator *	1	\$ 17,088.75	\$ 21,774.32
Gayla Mayo, SLPA*	0.5	\$ 15,907.50	\$ 9,396.31
Jay Van Howe, Head Custodian	1	\$ 40,164.80	\$ 20,085.92
Jane Fisher, Head Food Service	1	\$ 23,814.16	\$ 18,007.75
Karen Tanner, Food Service Personnel	0.75	\$ 14,511.00	\$ 2,149.38
Total Support Staff		\$ 216,590.87	\$ 129,830.92
Total All Staff		\$ 983,722.61	\$ 379,426.64

* = OCSU employee assigned to Irasburg Village School

**IRASBURG VILLAGE SCHOOL
ENROLLMENT 2017-18***

<u>GRADE</u>	<u>BOYS</u>	<u>GIRLS</u>	<u>TOTAL</u>
K	5	11	16
1	4	8	12
2	12	5	17
3	4	6	10
4	5	9	14
5	7	8	15
6	11	2	13
7	8	7	15
8	9	6	15
TOTALS			127

LAKE REGION ENROLLMENT 2017-18*

Grade 9	8
Grade 10	17
Grade 11	12
<u>Grade 12</u>	<u>17</u>
Total	54

*Enrollment as of 12/22/2017

Orleans Central Supervisory Union

Treasurer's Report

Beginning Balance 07/01/2016	\$ 1,693,914.69
Income:	\$ 8,429,927.66
Interest:	\$ 4,782.09
Expense:	
School Board Orders:	\$ 4,229,356.83
Payroll:	\$ 4,797,630.62
Ending Balance 06/30/2017	\$ 1,101,636.99

Superintendent's Report

2017-2018

I would like to start by thanking school board members, community members, parents, students, staff, teachers, and administration. You all contribute to making the Orleans Central Supervisory Union (OCSU) a special place. Although I am in a new role this year, this is my thirty-seventh year as part of the OCSU family. I am excited at the growth of the schools and the dedication of everyone working to provide the best opportunities for students.

In July, I identified four areas that I will focus on in my new position. These areas are:

- Fostering Educational Excellence
- Developing Quality Leadership and Staff
- Connecting School and Community
- Aligning Resources with Needs

Under “Fostering Educational Excellence”, I am working with Boards on reviewing and revising the OCSU Board Strategic Plan so that it truly is the document that guides our work. I am supporting Boards as they review and revise policies, and develop meeting agendas that are focused on the work of the Board. I visit all schools on a regular basis and talk with principals, teachers, staff, and students about the learning that is happening.

“Developing Quality Leadership and Staff” includes holding regular administrative team meetings focused on building the knowledge and skills of administrators so that they can support their teachers and staff in continued growth. I also meet individually with all administrators to support them in leading their own schools. Director of Instruction Mike Moriarty and I collaborate to plan for professional development that meets the needs of teachers, support staff, and administrators. In order to improve my own knowledge and skills I meet regularly with other

superintendents and attend workshops on topics specific to my role.

One area that I am eager to expand on is “Connecting School and Community”. I have been working with the Identity and Education group to address areas of social justice that affect our community. I’ve also met with the NEK End Addiction group to raise awareness of the opiate crisis that is having a profound impact on our families and our students. We know that in order to engage more families and community members it is critical that we develop a social media presence. I’ve been working with a committee to develop a social media plan that includes guidelines for how we will operate in the online world. That committee is almost ready to launch an OCSU Facebook page and an OCSU Twitter account. I have also met with members of various OCSU towns to brainstorm ways to increase opportunities for community involvement in our schools.

“Aligning Resources with Needs” is an important area that we must focus on if we are to maintain a strong system that offers a high-quality education to our students at a cost our communities can afford. My work in this area includes meeting with representatives from Wildbranch to ensure that we are using technology to make our systems more efficient. I’ve also been working with central office staff to streamline their work so that they can offer high-quality support to schools. Business Manager Heather Wright and I collaborate to ensure that finances are on track, and that budgets are developed that meet the needs of both schools and community members.

As the world of education, and the world in general, continues to change, we must do so as well. If we build and maintain a strong system that focuses on the areas above, we’ll be able to weather these changes and OCSU will remain the special place that it is.

Respectfully,

Beverly Davis, Interim Superintendent

INDEPENDENT AUDITORS

Orleans Central Supervisory Union has engaged RHR Smith & Company to audit the school districts for the year ended June 30, 2017. The audited financial statement for Irasburg School District is available for public inspection at the Superintendent's Office, 130 Kinsey Road, Barton, VT 05822.

IRASBURG SCHOOL DISTRICT RESERVE FUND BALANCE AT DECEMBER 14, 2017

	BALANCE 12/29/16	RECEIVED Appropriation	INTEREST Earned	EXPENDED	BALANCE 12/14/17
CAPITAL RESERVE	\$29,694.78		\$ 94.73		\$ 39,789.51

**Town of Irasburg
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Irasburg VT 05845**

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