

Town of
RICHFORD, VERMONT



2003

ANNUAL REPORT

Front Cover: Academy Lane Apartments

Picture by: Kim Collins

Renewed Life for Primary School

Many of us will remember spending time in our youth at the Primary School building located on Intervale Ave. It was built around 1903 as a solution to the overcrowding of the Academy. The building was to house grades one through four, with the fifth through high school remaining in the Academy. Later, once the current High School was built to replace the Academy, some of the grades were moved out of the Primary School building. When this writer was very young he remembers there being only first and second grades housed in the Primary School.

Once the new elementary school building was built in 1968 the old Primary School Building was sold. For many years it was used for storage and later it sat vacant.

It was determined that there was the need for additional housing units for our senior citizens. The Richford Renaissance Inc. spearheaded the project to purchase the Primary School building and renovate it into elderly housing units.

The renovations were completed during 2003 and tenants moved into the beautiful new apartments. A building once full of life as a schoolhouse had reached the point of being near destruction. With lots of work, we now have a wonderful building, once again full of life.

The Town wishes to Thank those who helped in saving our old Primary School.

AUDITORS'
ANNUAL REPORT

**TOWN
OF
RICHFORD, VT**

For the Year Ending
DECEMBER 31, 2003

Printed by Authority
NEWS & CITIZEN

**PLEASE BRING THIS REPORT
TO TOWN MEETING**

USEFUL TOWN INFORMATION

Town Clerk and Treasurer's Office

HOURS: 8:30 AM to 4:00 PM, Monday – Friday

PHONE # 802-848-7751

FAX # 802-848-7752

MAILING ADDRESS: PO Box 236, Richford, VT 05476-0236

TAXES: All taxes must be received in the Treasurer's Office by no later than regular closing on the day due. Postmarks do not count

SELECTBOARD:

The Selectboard meet on the first and third Monday of the month at 7:00 PM at the Town Hall.

DOG LICENSES:

DUE APRIL 1st each year. 50% penalty fee added thereafter.

Neutered Male or Spayed Female \$5.00

Dog that is not neutered or spayed \$9.00

No Advance Notice Will Be Sent

It is the responsibility of each owner to register his or her own dog.

A current Rabies Certificate must be presented to the Town Clerk if there is not one on file.

GREEN MOUNTAIN PASSPORT:

Richford residents over 62 may get applications for Green Mountain Passport at the Town Clerk's Office for a fee of \$2.00.

HUNTING AND FISHING LICENSES:

Residents over 65 are eligible for permanent Hunting and Fishing licenses.

PLANNING COMMISSION AND ZONING BOARD OF ADJUSTMENT

These Boards meet the second Monday of each month at 7:00 PM at the Town Hall.

Questions concerning our local zoning should be addressed to our Zoning Administrator (message phone: 848-7711). The Zoning Administrator is in the office on Thursday from 9:00 AM to Noon.

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TOWN OFFICERS

MODERATOR:

Chester Parsons Term Expires March 2004

CLERK:

Gary A. Snider Term Expires March 2006

TREASURER & DELINQUENT TAX COLLECTOR:

Gary A. Snider Term Expires March 2006

SELECTBOARD:

Roger A. Gendron Term Expires March 2004

Dale L. Guertin Term Expires March 2004

Claude J. Desautels (resigned) Term Expires March 2005

Larry Stephens (appointed) Term Expires March 2005

Margaret Larivee Term Expires March 2005

E. Owen Collins Term Expires March 2006

SCHOOL DIRECTORS:

James Backhaus Term Expires March 2004

Evan Mercy Term Expires March 2004

Amanda St. Pierre (appointed) Term Expires March 2006

Patricia Lariviere Term Expires March 2005

Garry Shover Term Expires March 2005

Annette Goyne (resigned) Term Expires March 2006

AUDITORS:

Allen McMurphy Term Expires March 2004

Clinton Holmes Term Expires March 2005

Ginger Morse Term Expires March 2006

TOWN GRAND JUROR:

Mark Ovitt Term Expires March 2004

TOWN AGENT:

Mark Ovitt Term Expires March 2004

FIRST CONSTABLE:

Larry Carr Term Expires March 2004

TRUSTEES FOR THE ARVIN A. BROWN LIBRARY:

Gail Shover Term Expires March 2004

Bruce Davis Term Expires March 2005

Jeanne Backhaus Term Expires March 2006

William McGroutry Term Expires March 2007

Catherine Nelson Term Expires March 2008

DIRECTORS FOR THE RICHFORD COMMUNITY FUND, INC.

Janice Simmons Term Expires March 2004

Donald Lariviere Term Expires March 2005

Jean Jacobs Term Expires March 2006

Wendell Fortier Appointed by R.E.A.C.

Wallace Steinhour Appointed by R.E.A.C.

TOWN PLANNING COMMISSION:

Maurice Legault
Norman Fecteau
Suzanne Lavalla
Jacques Desautels
Albert Perry
Marion Paul
Wayne Hurtubise
Ann Lavery
Carroll McAllister

Term Expires March 2004
Term Expires March 2004
Term Expires March 2004
Term Expires March 2005
Term Expires March 2005
Term Expires March 2005
Term Expires March 2006
Term Expires March 2006
Term Expires March 2006

JUSTICE OF THE PEACE:

Elaine Archambault
E. Owen Collins
Dora Hurtubise
Clifton Holmes
M. Hayden Janes

Joanne Daigneault
Margaret Larivee
Allen McMurphy
Wanda Plante
Carol Tillotson

OTHER APPOINTED OFFICERS:

Honorary Mayor
Road Foreman
Housing Code Enforcement Officer
Emergency Management - Chair
Town Attorney
Town Health Officer
Assistant Health Officer
Town Service Officer
Town Fire Warden
Town Tree Warden
Town Ambulance Manager
Town Energy Coordinator
Town Solid Waste Coordinator
E911 Coordinator
Zoning Administrator
Town Representatives

William "Dig" Rowley
Garry Shover
Kim Collins
Kenneth Pigeon
Douglas DeVries
Suzanne Lavalla
Kenneth Lavalla
Bruce Bolt
Kenneth Lavalla
Daniel Parsons
Richford Health Center
Jerry Clark
James Tomlinson
Laura Ovitt
Darlene Marrier
Albert Perry
Norman McAllister
Jim Greenwood
Vincent Illuzzi

State Senators

FENCE VIEWERS:

Asa Wilson Sr.
Chester F. Parsons
Robert Waterhouse

REAC DIRECTORS:

L. Jane Greenwood – President
Albert J. Perry – Vice President
Wallace Steinhour – Co-Vice President
Lyle Hurtubise
Laura Ovitt – Office Manager

Kim L. Collins – Secretary
Gary A. Snider – Treasurer
Wendell Fortier
Tammy Ryea

WARNING
2004 ANNUAL TOWN MEETING

The legal voters of the Town of Richford, Vermont are hereby warned and notified to meet at the Richford Town Hall in said Town on Monday, March 1, 2004 at 7:30 PM to transact the following business, viz:

All articles pertaining to the election of officers and monetary issues relating to expenditures will be voted on by Australian Ballot at the Richford Town Hall on March 2, 2004 between the hours of 10:00 o'clock in the forenoon and 7:00 o'clock in the afternoon, at which time the polls will close.

ARTICLE 1. To hear and act upon the reports of the officers of the Town for the past year.

ARTICLE 2. To elect the following officers:

- a. A Moderator for the ensuing year.
- b. One Selectman for the term of three (3) years.
- c. One Selectman for the term of two (2) years.
- d. One Selectman for the unexpired one year of a three year term.
- e. One Auditor for the term of three (3) years.
- f. Three Planning Commission members for a term of three (3) years.
- g. One Lister for the term of three (3) years.
- h. A First Constable for the term of one (1) year.
- i. A Town Grand Juror for the term of one (1) year.
- j. A Town Agent for the term of one (1) year.
- k. One Trustee for the Arvin A. Brown Library for a term of five (5) years.
- l. One Director for the Richford Community Fund, Inc. for a term of three (3) years.

ARTICLE 3. Shall the Town pay its municipal taxes to the Town Treasurer on or before August 10, 2004?

ARTICLE 4. Shall the Town pay its School Taxes for the 2004-2005 school year to the Town Treasurer on or before October 10, 2004?

ARTICLE 5. Shall the Town authorize and empower the Selectmen to borrow money on the credit of the Town by note, Town order, or otherwise in a sum sufficient to meet the current expenses of the Town prior to the collection of its taxes and to meet any deficit of the Town if the expenditures shall exceed the estimated revenues?

ARTICLE 6. Shall the Town appropriate the following sums of money and if so voted, to raise money on the Grand List?

- a. \$3,000 to the Richford Health Center's Summer Day Camp Program?
- b. \$3,812 to the Franklin County Home Health Agency, Inc.?
- c. \$600 to the ARC of Northwestern Vermont?
- d. \$200 to the Samaritan House?
- e. \$500 to the Family Center?
- f. \$2,000 to the Richford Teen Center?
- g. \$300 to the Foster Grand Parents Program?
- h. \$500 to the VT Assoc. for the Blind & Visually Impaired?
- i. \$250 to Club Respite?
- j. \$260 to the Vermont Center for Independent Living?
- k. \$860 to the Franklin County Humane Society?
- l. \$500 to Voices Against Violence/Laurie's House?
- m. \$150 to Green Up Vermont?
- n. \$2,000 to the Richford Beautification/Image Committee?
- o. \$2,000 to the Northwest Vermont Public Transit Network, Inc.?
- p. \$1,000 to the Northwest Unit for Special Investigation?
- q. \$250 to the Franklin County Court Diversion & Community Justice Programs.
- r. \$1,000 to the Franklin County Senior Center.

ARTICLE 7. Shall the Town vote to escrow \$20,000 to be used to help pay the Town's share of future repairs to bridges? If so voted to raise money on the Grand List.

ARTICLE 8. Shall the Town vote to authorize the Selectboard to spend the \$46,881 currently in the Listing Reserve Fund, plus up to \$53,119 of future State Listing Funds or long term note, for a complete reappraisal of all parcels in the town?

ARTICLE 9. Shall the Town vote a sum not to exceed \$220,000 to purchase a new pumper/tanker fire truck? If so voted, to pay for same with a ten year loan with first payment starting in 2005.

ARTICLE 10. Shall the Town vote to authorize the Selectboard to establish a town police department and if so voted, to raise \$45,000 in addition to the \$94,600 proposed 2004 budget, to operate said department for the ensuing year?

ARTICLE 11. Shall the Town vote to authorize the Selectboard to receive and expend for Town purposes any additional revenue in excess of those calculated in determining the proposed budget for the year beginning January 1, 2004?

ARTICLE 11: Shall the Town vote the proposed 2004 budget to meet the expenses and liabilities of the Town and authorize the Selectmen to set a tax rate sufficient to provide for the same?

ARTICLE 12: To transact any other proper business.

Dated at Richford, Vermont this 26th Day of January, 2004.

Town of Richford
Board of Selectmen
Dale L. Guertin, Chair
E. Owen Collins
Roger A. Gendron
Margaret Larivee
Larry Stephens

TOWN OF RICHFORD, VERMONT
ALL FUNDS
CONSOLIDATED BALANCE SHEET
December 31, 2003

ASSETS

CASH:

Cash in Bank - General Account	\$ 2,628.00	
Cash in Bank - Park Fund	6,022.42	
Cash in Bank - Amb. Equip. Fund	51,618.45	
Cash in Bank - Rev. Loan Fund	<u>133,368.89</u>	\$193,637.76

ACCOUNTS RECEIVABLE:

Ambulance Fees		13,404.39
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TAXES RECEIVABLE:

Delinquent Property Taxes		83,761.46
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FIXED ASSETS:

Emergency Services Bldg.	240,000.00	
'01 Ambulance	<u>33,900.00</u>	<u>273,900.00</u>
TOTAL ASSETS		<u>\$564,703.61</u>

LIABILITIES AND FUND BALANCE

LIABILITIES:

Accounts Payable	\$ 1,550.50	
Notes Payable	0.00	
Long-term Debt - Exhibit D	<u>273,900.00</u>	

TOTAL LIABILITIES		\$275,450.50
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FUND BALANCES

General Fund - Surplus	\$ 98,243.35	
Park Fund - Surplus	6,022.42	
Amb. Equip. Fund - Surplus	51,618.45	
Rev. Loan Fund - Surplus	<u>133,368.89</u>	<u>289,253.11</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>\$564,703.61</u>

EXHIBIT B

**TOWN OF RICHFORD, VERMONT
GENERAL FUND
BALANCE SHEET
December 31, 2003**

ASSETS

CASH:

Cash - Checking	\$ 2,578.00	
Cash - Change and Petty Cash	<u>50.00</u>	\$ 2,628.00
ACCOUNTS RECEIVABLE		
Ambulance Fees		13,404.39
TAXES RECEIVABLE:		
Property Taxes		<u>83,761.46</u>
TOTAL ASSETS		<u>\$ 99,793.85</u>

LIABILITIES AND FUND BALANCE

LIABILITIES:

Accounts Payable	\$ 1,550.00	
Notes Payable	<u>0.00</u>	
TOTAL LIABILITIES		\$ 1,550.50

FUND BALANCES

General Fund - Surplus - Exh B-1	<u>\$ 98,243.35</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 99,793.85</u>

EXHIBIT B-1

**TOWN OF RICHFORD, VERMONT
GENERAL FUND
Analysis of Changes in Fund Balance
For the Year Ended December 31, 2003**

FUND BALANCE (Surplus)

January 1, 2003	
Town Surplus	\$115,524.97
DEDUCT:	
Excess of Expenditures over Revenues	
Revenues	\$1,352,117.14
Expenditures	<u>1,369,398.76</u>
	<u>(17,281.62)</u>
FUND BALANCE	
(Surplus Dec. 31, 2003)	<u>\$ 98,243.35</u>

EXHIBIT C

TOWN OF RICHFORD, VERMONT
GENERAL FUND
Statement of Cash Receipts and Disbursements
For Year Ended December 31, 2003

CASH BALANCE - Jan. 1, 2003		
Town cash on hand		\$ 131,243.73
RECEIPTS:		
Accounts Rec. 1/1/03	26,636.78	
Revenue	1,352,117.14	
Deduct Acc. Rec. 12/31/03	<u>(13,404.39)</u>	1,365,349.53
DELINQUENT Taxes Receivable		
January 1, 2003	\$ 71,588.57	
DEDUCT:		
Delinquent Taxes Rec. 12/31	<u>(83,761.46)</u>	<u>(12,172.89)</u>
TOTAL		<u>\$1,484,420.37</u>
DISBURSEMENTS		
Accounts Payable 01/01/03	113,944.11	
Expenditures	1,369,398.76	
Deduct		
Accounts Payable 12/31/03	<u>1,550.50</u>	<u>1,481,792.37</u>
CASH BALANCE - Dec. 31, 2003		<u>\$ 2,628.00</u>
Represented by:		
Cash in Bank - Operating		\$ 2,578.00
Change and Petty Cash Fund		<u>50.00</u>
TOTAL		<u>\$ 2,628.00</u>

EXHIBIT D

TOWN OF RICHFORD, VERMONT
STATEMENT OF LONG-TERM DEBT
For Year Ended December 31, 2003

General Long-Term Debt

Due to VT Bond Bank (Emergency Bldg.)	\$240,000.00
Due to FLB ('01 Ambulance)	<u>33,900.00</u>
TOTAL	<u>\$273,900.00</u>

EXHIBIT F

**TOWN OF RICHFORD, VERMONT
REVOLVING LOAN FUND
BALANCE SHEET
December 31, 2003**

	ASSETS	
CASH		\$ 133,368.89
TOTAL ASSETS		<u>\$ 133,368.89</u>
	FUND BALANCE	
FUND BALANCE:		
Fund Surplus		<u>\$ 133,368.89</u>

EXHIBIT F-1

**TOWN OF RICHFORD, VERMONT
REVOLVING LOAN FUND
Analysis of Changes in Fund Balance
For the Year Ended
December 31, 2003**

FUND BALANCE (Surplus) January 1, 2003	\$ 126,113.60
ADD:	
Revenue - Exhibit G	<u>7,507.73</u>
	<u>\$ 133,621.33</u>
DEDUCT:	
Expenditures	<u>252.44</u>
Fund Balance (Surplus Dec. 31, 2003)	<u>\$ 133,368.89</u>

EXHIBIT G

**TOWN OF RICHFORD, VERMONT
REVOLVING LOAN FUND
Statement of Cash Receipts and Disbursements
For the Year Ended
December 31, 2003**

CASH BALANCE - Jan. 1, 2003	\$ 126,113.60
RECEIPTS:	
Interest Earned	\$ 514.85
Payments rec'd from loans	<u>6,992.88</u>
	<u>7,507.73</u>
TOTAL	<u>\$ 133,621.33</u>
DISBURSEMENTS:	
Service Charges	<u>\$ 252.44</u>
CASH BALANCE - Dec. 31, 2003	<u>\$ 133,368.89</u>

EXHIBIT J

TOWN OF RICHFORD, VERMONT
AMBULANCE EQUIPMENT FUND
BALANCE SHEET
December 31, 2003

	ASSETS	
CASH		\$ 51,618.45
TOTAL ASSETS		<u>\$ 51,618.45</u>
	FUND BALANCE	
FUND BALANCE:		
Fund Surplus		<u>\$ 51,618.45</u>

EXHIBIT J-1

TOWN OF RICHFORD, VERMONT
AMBULANCE EQUIPMENT FUND
Analysis of Changes in Fund Balance
For the Year Ended
December 31, 2003

FUND BALANCE (Surplus) January 1, 2003	\$ 39,948.29
ADD:	
Revenue - Exhibit K	<u>11,670.16</u>
	<u>\$ 51,618.45</u>
DEDUCT:	
Expenditures	0.00
Fund Balance (Surplus Dec. 31, 2003)	<u>\$ 51,618.45</u>

EXHIBIT K

TOWN OF RICHFORD, VERMONT
AMBULANCE EQUIPMENT FUND
Statement of Cash Receipts and Disbursements
For the Year Ended
December 31, 2003

CASH BALANCE - Jan. 1, 2003	\$ 39,948.29
RECEIPTS:	
Subscriptions	\$ 5,425.00
Profit from 2002	4,010.37
Gifts	2,068.00
Interest	<u>166.79</u>
TOTAL	<u>11,670.16</u>
DISBURSEMENTS:	<u>\$ 51,618.45</u>
CASH BALANCE - Dec. 31, 2003	<u>0.00</u>
	<u>\$ 51,618.45</u>

EXHIBIT L

**TOWN OF RICHFORD, VERMONT
PARK FUND
BALANCE SHEET
December 31, 2003**

	ASSETS	
CASH		\$ 6,022.42
TOTAL ASSETS		<u>\$ 6,022.42</u>
	FUND BALANCE	
FUND BALANCE:		
Fund Surplus		<u>\$ 6,022.42</u>

EXHIBIT L-1

**TOWN OF RICHFORD, VERMONT
PARK FUND
Analysis of Changes in Fund Balance
For the Year Ended December 31, 2003**

FUND BALANCE (Surplus) January 1, 2003	\$ 5,989.75
ADD:	
Revenue - Exhibit L-2	32.67
	<u>\$ 6,022.42</u>
DEDUCT:	
Expenditures - Exhibit L-2	\$ 0.00
Fund Balance (Surplus) December 31, 2003	<u>\$ 6,022.42</u>

EXHIBIT L-2

**TOWN OF RICHFORD, VERMONT
PARK FUND
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2003**

CASH BALANCE - Jan. 1, 2003	\$ 5,989.75
RECEIPTS:	
Interest Earned	32.67
TOTAL	<u>\$ 6,022.42</u>
DISBURSEMENTS:	
Partial cost of Bandstand	0.00
CASH BALANCE - Dec. 31, 2003	<u>\$ 6,022.42</u>

TOWN OF RICHFORD, VT - 2003 Statement of Revenue & 2004 Estimated Revenue

Account/Description	2003 Budget	2003 Actual	(Over)/Under	2004 Budget
General Fund Rev. Acc.				
Current Taxes	\$811,443.63	\$672,959.99	\$138,483.64	\$0.00
Delinquent Taxes	\$0.00	\$138,483.64	(\$138,483.64)	\$0.00
Interest on Delinquent Tax	\$5,000.00	\$5,994.65	(\$994.65)	\$6,000.00
Penalty on Delinquent Tax	\$12,000.00	\$11,062.43	\$937.57	\$11,000.00
Railroad Taxes	\$6,000.00	\$6,058.00	(\$58.00)	\$6,000.00
Land use tax from State	\$33,000.00	\$45,327.00	(\$12,327.00)	\$43,000.00
Lease land Rent	\$75.00	\$0.00	\$75.00	\$75.00
General Fund Grants	\$0.00	\$60,680.85	(\$60,680.85)	\$0.00
Building Permits	\$2,500.00	\$4,019.00	(\$1,519.00)	\$4,000.00
Burial Permits	\$50.00	\$79.00	(\$29.00)	\$50.00
Dog Licenses	\$2,000.00	\$1,481.00	\$519.00	\$1,500.00
Alcoholic Beverages Lic.	\$900.00	\$1,170.00	(\$270.00)	\$900.00
Recording Fees	\$12,000.00	\$20,087.00	(\$8,087.00)	\$14,000.00
Certified Copies	\$3,500.00	\$4,131.37	(\$631.37)	\$3,500.00
Photo Copies	\$500.00	\$492.31	\$7.69	\$500.00
Green Mountain Passport	\$0.00	\$16.00	(\$16.00)	\$0.00
Motor Vehicle Registration	\$0.00	\$1,011.00	(\$1,011.00)	\$500.00
Fish & Wildlife Licenses	\$200.00	\$473.00	(\$273.00)	\$300.00
Marriage Licenses	\$100.00	\$248.00	(\$148.00)	\$100.00
Use of Records	\$2,000.00	\$760.00	\$1,240.00	\$2,000.00
Misc. Fees	\$0.00	\$628.00	(\$628.00)	\$0.00
Town Hall Rents	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Post Office Rents	\$50,000.00	\$51,390.57	(\$1,390.57)	\$51,000.00
Misc. Rents	\$0.00	\$1.00	(\$1.00)	\$0.00
Use of Cemetery Vault	\$0.00	\$68.00	(\$68.00)	\$0.00
Sale of Cemetery Lots	\$500.00	\$300.00	\$200.00	\$500.00
Ambulance Fees	\$90,000.00	\$101,045.18	(\$11,045.18)	\$101,000.00
Court Fees	\$500.00	\$1,244.84	(\$744.84)	\$750.00
Parking Fines	\$200.00	\$160.00	\$40.00	\$200.00
Trash Collection	\$90,000.00	\$84,034.17	\$5,965.83	\$91,500.00
Interest Earnings	\$4,000.00	\$2,543.45	\$1,456.55	\$3,000.00
General Refunds	\$10,000.00	\$9,654.31	\$345.69	\$10,000.00
State Aid to Highway	\$112,000.00	\$114,536.96	(\$2,536.96)	\$114,000.00
Highway Refunds	\$10,000.00	\$10,976.42	(\$976.42)	\$10,000.00
Highway Sale of Fixed Assets	\$0.00	\$1,000.00	(\$1,000.00)	\$0.00
Total Income	\$1,262,468.63	\$1,352,117.14	(\$89,648.51)	\$479,375.00

TOWN OF RICHFORD, VT -2003 Statement of Expenditures & 2004 Estimated Expenditures

Account/Description	2003 Budget	2003 Actual	(Over)/Under	2004 Budget
General Administration				
Selectboard Salaries	\$6,200.00	\$6,230.00	(\$30.00)	\$6,200.00
Administrative Salaries	\$21,200.00	\$21,120.00	\$80.00	\$21,200.00
Board of Civil Authority	\$2,000.00	\$2,070.00	(\$70.00)	\$2,700.00
Board Supplies	\$200.00	\$106.19	\$93.81	\$200.00
General Expenses	\$200.00	\$183.62	\$16.38	\$200.00
Publishing and Printing	\$2,000.00	\$3,934.75	(\$1,934.75)	\$4,000.00
Training & mileage	\$400.00	\$1,379.15	(\$979.15)	\$1,000.00
Legal	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Misc.	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Total General Administration	\$34,200.00	\$36,023.71	(\$1,823.71)	\$37,500.00
Clerk & Treasurer's Office				
Election Expenses	\$0.00	\$175.48	(\$175.48)	\$200.00
Clerk & Treasurers Salaries	\$30,000.00	\$29,276.32	\$723.68	\$29,500.00
Assistant Salaries	\$17,000.00	\$15,089.40	\$1,910.60	\$16,000.00
Delinquent Tax Collector	\$750.00	\$750.00	\$0.00	\$750.00
Supplies	\$0.00	\$4,591.67	(\$4,591.67)	\$2,500.00
Tax Sales	\$250.00	\$6,775.90	(\$6,525.90)	\$250.00
Purchases of Property at	\$0.00	\$0.00	\$0.00	\$0.00
Total Clerk & Treasurer's Office	\$48,000.00	\$56,658.77	(\$8,658.77)	\$49,200.00
General Office				
General Postage	\$3,000.00	\$2,947.64	\$52.36	\$3,500.00
General Supplies	\$1,200.00	\$1,346.38	(\$146.38)	\$1,200.00
General Expenses	\$0.00	\$322.76	(\$322.76)	\$0.00
Publishing and Printing	\$0.00	\$2,714.83	(\$2,714.83)	\$3,000.00
Training & mileage	\$1,000.00	\$579.50	\$420.50	\$1,000.00
Computer support	\$2,000.00	\$1,540.99	\$459.01	\$2,000.00
Equipment Purchased	\$4,000.00	\$608.52	\$3,391.48	\$1,000.00
Equipment repair	\$1,000.00	\$180.79	\$819.21	\$500.00
Total General Office	\$12,200.00	\$10,241.41	\$1,958.59	\$12,200.00
Lister's Office				
Lister's Salaries	\$6,400.00	\$6,940.65	(\$540.65)	\$7,000.00
Lister's Supplies	\$900.00	\$266.63	\$633.37	\$700.00
Training & mileage	\$300.00	\$287.25	\$12.75	\$300.00
Computer Support	\$1,000.00	\$500.00	\$500.00	\$500.00
Equipment repair	\$400.00	\$0.00	\$400.00	\$400.00
Total Lister's Office	\$9,000.00	\$7,994.53	\$1,005.47	\$8,900.00
Auditor's Office				
Auditor's Salaries	\$900.00	\$945.00	(\$45.00)	\$900.00
Training & Mileage	\$0.00	\$0.00	\$0.00	\$100.00
Contracted Auditors	\$4,500.00	\$4,325.00	\$175.00	\$0.00
Total Auditor's Office	\$5,400.00	\$5,270.00	\$130.00	\$1,000.00
Town Hall				
Janitor Salaries	\$11,000.00	\$10,791.97	\$208.03	\$11,000.00
Supplies	\$1,500.00	\$1,796.53	(\$296.53)	\$1,800.00
Utilities	\$6,800.00	\$10,861.76	(\$4,061.76)	\$11,000.00
Insurance on building	\$2,000.00	\$1,896.63	\$103.37	\$2,000.00
Equipment Purchased	\$0.00	\$819.89	(\$819.89)	\$0.00
Building Maintenance	\$19,500.00	\$15,162.97	\$4,337.03	\$16,000.00

TOWN OF RICHFORD, VT -2003 Statement of Expenditures & 2004 Estimated Expenditures

Equipment Repairs	\$1,000.00	\$697.60	\$302.40	\$1,000.00
Misc.	\$0.00	\$109.20	(\$109.20)	\$0.00
Total Town Hall	\$41,800.00	\$42,136.55	(\$336.55)	\$42,800.00
Ambulance Service				
Ambulance Salaries	\$34,000.00	\$26,037.75	\$7,962.25	\$30,000.00
Supplies	\$8,000.00	\$7,876.81	\$123.19	\$8,500.00
Communications	\$10,000.00	\$5,305.93	\$4,694.07	\$5,500.00
Insurance	\$8,000.00	\$9,226.00	(\$1,226.00)	\$10,000.00
Training & Mileage	\$6,000.00	\$690.00	\$5,310.00	\$3,000.00
Contracted Services	\$12,000.00	\$14,750.45	(\$2,750.45)	\$15,000.00
Equipment purchased	\$1,000.00	\$17,407.13	(\$16,407.13)	\$18,000.00
Gas & Oil	\$2,500.00	\$2,720.40	(\$220.40)	\$3,000.00
Equipment repairs	\$8,500.00	\$6,617.59	\$1,882.41	\$7,000.00
write-offs	\$0.00	\$585.00	(\$585.00)	\$1,000.00
Total Ambulance Service	\$90,000.00	\$91,217.06	(\$1,217.06)	\$101,000.00
Fire Dept.				
Firemen's Salaries	\$5,400.00	\$6,108.75	(\$708.75)	\$6,500.00
Supplies	\$1,000.00	\$947.38	\$52.62	\$1,000.00
Communications	\$3,000.00	\$2,262.15	\$737.85	\$3,000.00
Insurance	\$12,300.00	\$12,620.00	(\$320.00)	\$12,000.00
Training & Mileage	\$2,250.00	\$323.00	\$1,927.00	\$2,250.00
Equipment purchased	\$1,000.00	\$43,547.54	(\$42,547.54)	\$1,000.00
Gas & Oil	\$500.00	\$24.38	\$475.62	\$500.00
Equipment repairs	\$8,800.00	\$2,919.84	\$5,880.16	\$8,800.00
Total Fire Dept.	\$34,250.00	\$68,753.04	(\$34,503.04)	\$35,050.00
Police Services				
Police supplies	\$0.00	\$76.29	(\$76.29)	\$0.00
Printing & Publishing	\$200.00	\$207.44	(\$7.44)	\$300.00
Insurance	\$1,500.00	\$2,416.00	(\$916.00)	\$2,500.00
Contracted Services	\$88,300.00	\$93,908.03	(\$5,608.03)	\$94,600.00
Total Police Services	\$90,000.00	\$96,607.76	(\$6,607.76)	\$97,400.00
Civil Defense				
Civil Defense Supplies	\$200.00	\$0.00	\$200.00	\$200.00
Total Civil Defense	\$200.00	\$0.00	\$200.00	\$200.00
Health Officer				
Health Officer Salaries	\$1,300.00	\$1,300.00	\$0.00	\$1,300.00
Supplies	\$400.00	\$0.00	\$400.00	\$200.00
Training & Mileage	\$100.00	\$200.00	(\$100.00)	\$200.00
Total Health Officer	\$1,800.00	\$1,500.00	\$300.00	\$1,700.00
Emergency Service Building				
Janitor Salaries	\$800.00	\$60.00	\$740.00	\$0.00
Supplies	\$400.00	\$125.86	\$274.14	\$300.00
Utilities	\$8,000.00	\$11,199.67	(\$3,199.67)	\$9,000.00
Insurance on building	\$1,000.00	\$985.00	\$15.00	\$1,000.00
Equipment Purchased	\$500.00	\$0.00	\$500.00	\$500.00
Building Maintenance	\$800.00	\$1,862.69	(\$1,062.69)	\$2,000.00
Equipment Repairs	\$500.00	\$0.00	\$500.00	\$0.00
Total Emergency Service Building	\$12,000.00	\$14,233.22	(\$2,233.22)	\$12,800.00

TOWN OF RICHFORD, VT -2003 Statement of Expenditures & 2004 Estimated Expenditures

Highway Department				
Summer Maintenance				
Supplies	\$2,000.00	\$1,517.35	\$482.65	\$2,000.00
Contracted Services	\$3,000.00	\$9,185.50	(\$6,185.50)	\$8,000.00
Sand & Gravel	\$5,000.00	\$3,363.58	\$1,636.42	\$4,000.00
Chloride	\$6,000.00	\$7,040.00	(\$1,040.00)	\$7,000.00
Blacktopping	\$45,000.00	\$55,281.58	(\$10,281.58)	\$50,000.00
Patching resurface	\$2,000.00	\$3,648.43	(\$1,648.43)	\$2,000.00
Sidewalk Construction	\$2,000.00	\$369.00	\$1,631.00	\$2,000.00
Road construction	\$7,000.00	\$50.00	\$6,950.00	\$7,000.00
Total Summer Maintenance	\$72,000.00	\$80,455.44	(\$8,455.44)	\$82,000.00
Winter Maintenance				
Supplies	\$1,000.00	\$2,264.62	(\$1,264.62)	\$2,000.00
Contracted Services	\$0.00	\$11,159.00	(\$11,159.00)	\$5,000.00
Sand & Gravel	\$8,000.00	\$14,771.11	(\$6,771.11)	\$18,000.00
Salt	\$15,000.00	\$14,182.02	\$817.98	\$15,000.00
Patching resurface	\$1,000.00	\$524.48	\$475.52	\$1,000.00
Sidewalk Maint.	\$2,000.00	\$0.00	\$2,000.00	\$0.00
Total Winter Maintenance	\$27,000.00	\$42,901.23	(\$15,901.23)	\$41,000.00
Traffic Signs				
Supplies	\$2,500.00	\$207.77	\$2,292.23	\$1,500.00
Contracted Service - flag	\$0.00	\$27.22	(\$27.22)	\$0.00
Total Traffic Signs	\$2,500.00	\$234.99	\$2,265.01	\$1,500.00
Bridges & Culverts				
Bridge & Culverts purchased	\$1,000.00	\$5,416.18	(\$4,416.18)	\$5,000.00
Maintenance	\$2,000.00	\$4.18	\$1,995.82	\$2,000.00
Total Bridges & Culverts	\$3,000.00	\$5,420.36	(\$2,420.36)	\$7,000.00
Street Lights				
Street Lights	\$30,000.00	\$25,506.10	\$4,493.90	\$26,000.00
Total Street Lights	\$30,000.00	\$25,506.10	\$4,493.90	\$26,000.00
Storm Drainage				
Contracted Service	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Storm drains purchased	\$500.00	\$0.00	\$500.00	\$500.00
Storm drains maintenance	\$500.00	\$0.00	\$500.00	\$500.00
Storm drains repairs	\$0.00	\$95.41	(\$95.41)	\$0.00
Total Storm Drainage	\$2,000.00	\$95.41	\$1,904.59	\$2,000.00
Equipment Maint. & Repair				
Equipment Insurance	\$10,000.00	\$11,053.00	(\$1,053.00)	\$11,500.00
Equipment Purchased	\$0.00	\$902.10	(\$902.10)	\$0.00
Equipment Leased	\$26,000.00	\$23,413.82	\$2,586.18	\$24,000.00
Equipment Maintenance	\$0.00	\$14,064.93	(\$14,064.93)	\$12,000.00
Gas & Oil	\$16,000.00	\$25,465.22	(\$9,465.22)	\$28,000.00
Equipment repairs	\$0.00	\$2,833.03	(\$2,833.03)	\$0.00
One Ton Truck	\$2,000.00	\$4,929.67	(\$2,929.67)	\$2,000.00
Pickup	\$1,500.00	\$7,843.61	(\$6,343.61)	\$1,500.00
Loader	\$3,000.00	\$1,175.26	\$1,824.74	\$3,000.00
Backhoe	\$3,000.00	\$1,250.67	\$1,749.33	\$3,000.00
Tractor	\$500.00	\$563.89	(\$63.89)	\$500.00
'94 Ford Truck	\$3,000.00	\$5,363.98	(\$2,363.98)	\$3,000.00
'98 Mack Truck	\$8,000.00	\$6,367.04	\$1,632.96	\$8,000.00

TOWN OF RICHFORD, VT -2003 Statement of Expenditures & 2004 Estimated Expenditures

'00 Int'l Truck	\$3,000.00	\$6,799.41	(\$3,799.41)	\$3,000.00
'02 Int'l Truck	\$3,000.00	\$576.61	\$2,423.39	\$3,000.00
Grader	\$3,000.00	\$609.17	\$2,390.83	\$1,500.00
other equipment repairs	\$5,000.00	\$1,359.41	\$3,640.59	\$2,500.00
Misc. Highway Expenses	\$0.00	\$15.23	(\$15.23)	\$0.00
Total Equipment Maint. & Repair	\$87,000.00	\$114,586.05	(\$27,586.05)	\$106,500.00
Highway Salaries & Benefits				
Highway Salaries	\$190,000.00	\$194,249.54	(\$4,249.54)	\$187,000.00
FICA	\$12,000.00	\$14,899.94	(\$2,899.94)	\$15,000.00
Medicare	\$3,000.00	\$3,256.56	(\$256.56)	\$3,500.00
Retirement	\$9,000.00	\$9,392.73	(\$392.73)	\$9,500.00
Unemployment	\$1,500.00	\$1,263.42	\$236.58	\$1,500.00
Worker's Comp.	\$10,000.00	\$17,309.92	(\$7,309.92)	\$17,000.00
Health Ins.	\$50,000.00	\$51,527.21	(\$1,527.21)	\$72,000.00
Other Ins. & Training	\$1,000.00	\$1,662.00	(\$662.00)	\$1,000.00
Total Highway Salaries & Benefits	\$276,500.00	\$293,561.32	(\$17,061.32)	\$306,500.00
Highway Garages				
Supplies	\$2,000.00	\$546.85	\$1,453.15	\$1,000.00
Utilities	\$6,000.00	\$9,272.36	(\$3,272.36)	\$10,000.00
Insurance on building	\$1,000.00	\$384.00	\$616.00	\$500.00
Building Maintenance	\$1,000.00	\$1,169.91	(\$169.91)	\$1,500.00
Equipment Repairs	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Total Highway Garages	\$11,000.00	\$11,373.12	(\$373.12)	\$13,000.00
Total Highway Department	\$511,000.00	\$574,134.02	(\$63,134.02)	\$585,500.00
Planning, Zoning & Housing Code				
Planning & Zoning Commission	\$900.00	\$1,000.00	(\$100.00)	\$1,000.00
Administrative Salaries	\$2,000.00	\$2,250.00	(\$250.00)	\$3,000.00
Housing code enforcement	\$1,500.00	\$1,632.84	(\$132.84)	\$1,500.00
Planning & Zoning Supplies	\$100.00	\$34.45	\$65.55	\$100.00
Housing code enforcement	\$300.00	\$357.87	(\$57.87)	\$500.00
Printing & Publishing	\$1,000.00	\$165.86	\$834.14	\$500.00
Training & Mileage for Pl	\$100.00	\$128.80	(\$28.80)	\$200.00
Training & Mileage for Ho	\$200.00	\$0.00	\$200.00	\$200.00
Total Planning & others	\$6,100.00	\$5,569.82	\$530.18	\$7,000.00
Cemeteries				
Cemetery Maintenance Salary	\$3,500.00	\$3,130.00	\$370.00	\$3,500.00
Supplies	\$200.00	\$25.02	\$174.98	\$200.00
Contracted Services	\$900.00	\$4,010.50	(\$3,110.50)	\$3,000.00
Equipment Repairs	\$400.00	\$80.34	\$319.66	\$400.00
Total Cemeteries	\$5,000.00	\$7,245.86	(\$2,245.86)	\$7,100.00
Parks & Playgrounds				
Parks & Playground Salaries	\$2,500.00	\$2,400.00	\$100.00	\$2,500.00
Supplies	\$200.00	\$566.28	(\$366.28)	\$600.00
Utilities	\$1,000.00	\$853.33	\$146.67	\$1,000.00
Insurance	\$200.00	\$118.00	\$82.00	\$200.00
Contracted Services	\$700.00	\$10,459.68	(\$9,759.68)	\$700.00
Equipment Purchased	\$0.00	\$5,000.00	(\$5,000.00)	\$0.00
Maintenance	\$1,200.00	\$2,220.02	(\$1,020.02)	\$1,200.00
Equipment Supplies	\$200.00	\$86.93	\$113.07	\$200.00
Total Parks & Playgrounds	\$6,000.00	\$21,704.24	(\$15,704.24)	\$6,400.00

TOWN OF RICHFORD, VT -2003 Statement of Expenditures & 2004 Estimated Expenditures

Animal Control				
Animal Control Salaries	\$2,000.00	\$1,194.50	\$805.50	\$2,000.00
Supplies	\$0.00	\$109.15	(\$109.15)	\$0.00
Contracted Services	\$5,000.00	\$2,583.50	\$2,416.50	\$3,000.00
Total Animal Control	\$7,000.00	\$3,887.15	\$3,112.85	\$5,000.00
Solid Waste				
Solid Waste Postage	\$1,000.00	\$477.50	\$522.50	\$500.00
Supplies	\$1,000.00	\$2,922.50	(\$1,922.50)	\$3,000.00
Contracted Services	\$88,000.00	\$80,440.40	\$7,559.60	\$88,000.00
Solid Waste District Dues	\$2,500.00	\$2,321.00	\$179.00	\$2,500.00
Total Solid Waste	\$92,500.00	\$86,161.40	\$6,338.60	\$94,000.00
Post Office Building				
Post Office Janitor Salary	\$11,000.00	\$10,988.06	\$11.94	\$11,000.00
Supplies	\$1,000.00	\$3,140.14	(\$2,140.14)	\$2,000.00
Utilities	\$12,500.00	\$16,148.34	(\$3,648.34)	\$16,500.00
Insurance on building	\$2,000.00	\$1,821.63	\$178.37	\$2,000.00
Equipment Purchased	\$0.00	\$962.84	(\$962.84)	\$500.00
Building Maintenance	\$3,000.00	\$3,808.95	(\$808.95)	\$8,500.00
Equipment Repairs	\$1,000.00	\$460.00	\$540.00	\$0.00
Misc.	\$0.00	\$352.50	(\$352.50)	\$0.00
Total Post Office Building	\$30,500.00	\$37,682.46	(\$7,182.46)	\$40,500.00
Library				
Library Utilities	\$0.00	\$1,444.50	(\$1,444.50)	\$1,500.00
Library Ins.	\$900.00	\$957.63	(\$57.63)	\$1,000.00
Contracted Services	\$0.00	\$105.00	(\$105.00)	\$0.00
Appropriations	\$41,600.00	\$41,600.00	\$0.00	\$36,600.00
Maintenance	\$1,100.00	\$109.29	\$990.71	\$1,000.00
Total Library	\$43,600.00	\$44,216.42	(\$616.42)	\$40,100.00
Historical Society Museum				
Hist. Society Mus. Utilities	\$2,000.00	\$4,857.58	(\$2,857.58)	\$2,000.00
Hist. Society Mus. Ins.	\$1,700.00	\$2,120.00	(\$420.00)	\$1,700.00
Maintenance	\$300.00	\$18.72	\$281.28	\$300.00
Total Historical Society Museum	\$4,000.00	\$6,996.30	(\$2,996.30)	\$4,000.00
General Fund Employee Benefits				
FICA	\$9,000.00	\$8,298.97	\$701.03	\$8,500.00
Medicare	\$2,000.00	\$1,639.62	\$360.38	\$2,000.00
Retirement	\$5,500.00	\$5,369.33	\$130.67	\$5,500.00
Unemployment	\$1,500.00	\$1,298.42	\$201.58	\$1,500.00
Worker's Comp.	\$3,500.00	\$3,396.00	\$104.00	\$3,500.00
Health Ins.	\$26,000.00	\$23,791.61	\$2,208.39	\$29,000.00
Total Gen. Fd Employee Benefits	\$47,500.00	\$43,793.95	\$3,706.05	\$50,000.00
Dues, Assessments & Donations				
County Tax	\$10,000.00	\$10,187.32	(\$187.32)	\$10,600.00
Holiday Celebrations	\$4,000.00	\$3,912.69	\$87.31	\$4,000.00
Senior Citizens	\$2,700.00	\$2,700.00	\$0.00	\$2,800.00
Richford Health Center	\$5,000.00	\$5,000.00	\$0.00	\$0.00
VLCT Dues	\$1,805.00	\$1,805.00	\$0.00	\$1,931.00
FCIDC	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
NW Regional Planning Comm	\$1,900.00	\$1,903.00	(\$3.00)	\$2,321.00
Other Dues	\$50.00	\$0.00	\$50.00	\$50.00

TOWN OF RICHFORD, VT -2003 Statement of Expenditures & 2004 Estimated Expenditures

Total Dues & Others	\$26,955.00	\$27,008.01	(\$53.01)	\$23,202.00
Economic Development				
Supplies	\$200.00	\$11.55	\$188.45	\$200.00
Printing & Publishing	\$500.00	\$0.00	\$500.00	\$500.00
Contracted Services	\$3,000.00	\$216.00	\$2,784.00	\$1,000.00
Misc.	\$3,000.00	\$1,416.81	\$1,583.19	\$1,500.00
Total Economic Development	\$6,700.00	\$1,644.36	\$5,055.64	\$3,200.00
Appropriations				
Franklin Cty Home Health	\$3,812.00	\$3,812.00	\$0.00	\$0.00
Franklin Cty Humane Soc.	\$280.00	\$280.00	\$0.00	\$0.00
Foster Grandparent Progra	\$300.00	\$300.00	\$0.00	\$0.00
VT Assoc. for the Blind	\$500.00	\$500.00	\$0.00	\$0.00
VT Green Up, Inc.	\$150.00	\$150.00	\$0.00	\$0.00
Richford Beautification	\$2,000.00	\$2,000.00	\$0.00	\$0.00
Richford Teen Center	\$2,000.00	\$2,000.00	\$0.00	\$0.00
Summer Day Camp	\$3,000.00	\$3,000.00	\$0.00	\$0.00
Total Appropriations	\$12,042.00	\$12,042.00	\$0.00	\$0.00
Debt & Misc.				
Interest	\$21,000.00	\$21,888.72	(\$888.72)	\$21,000.00
Public Liability Ins.	\$10,000.00	\$13,238.00	(\$3,238.00)	\$14,000.00
Other Insurances	\$1,300.00	\$250.00	\$1,050.00	\$1,000.00
Long term debt payments	\$31,300.00	\$31,300.00	\$0.00	\$31,300.00
Misc.	\$200.00	\$0.00	\$200.00	\$0.00
Total Debt & Misc.	\$63,800.00	\$66,676.72	(\$2,876.72)	\$67,300.00
Total General Fund	\$730,547.00	\$795,264.74	(\$64,717.74)	\$747,752.00
Total Budget	\$1,241,547.00	\$1,369,398.76	(\$127,851.76)	\$1,333,252.00

BUDGET REQUIREMENTS

Proposed 2004 Budget \$1,333,252.00
Less, Estimated 2004 Revenue 479,375.00

NET GENERAL FUND BUDGET REQUIREMENT \$853,877.00

DEDUCT:

Town General Fund Surplus - 1/1/04 \$ 98,243.35
Less, Reserved for Record restoration 43232.48
Less, Reserved for Bridge repairs 60,000.00
Less, Reserved for Amb. Equip. Fund 9,828.12
Less, Reserved for State Listing Fund 46,881.00
Town deficit

(22,698.12)

TOTAL AMOUNT TO BE FUNDED BY TAXES

\$876,575.25

Estimated Grand List:

Town 690,000 X \$1.27

\$876,300.00

ESTIMATED DEFICIT - December 31, 2004

\$ (275.25)

TAX COLLECTOR'S REPORT
STATEMENT OF DELINQUENT TAXES
Jan. 1, 2003 to Dec. 31, 2003

DELINQUENT REAL ESTATE TAX				
Year	To Collect	Collected	Abated	New List
2001	\$ 8,159.93	\$ 5,158.11	\$ 0.00	\$ 3,001.82
2002	63,428.64	59,222.32	0.00	4,206.32
2003	<u>150,656.53</u>	<u>74,103.21</u>	<u>0.00</u>	<u>76,553.32</u>
TOTALS	\$222,245.10	\$138,483.64	\$ 0.00	\$ 83,761.46

TAX COLLECTOR'S REPORT
Jan. 1, 2003 to Dec. 31, 2003

Cash on Hand - January 1, 2003	\$.00
Real Estate Taxes Collected	138,483.64
Interest & Tax Collector Fees	<u>17,057.08</u>
 TOTAL INCOME	 155,540.72
Paid to Town Treasurer	155,540.72
Cash on Hand - December 31, 2003	0.00

Gary A. Snider,
Collector of Delinquent Taxes

DELINQUENT REAL ESTATE TAX
TOWN OF RICHFORD

	School	Town
2001		
Hall Masonry	\$68.91	
Hall, Gregory L. & Rachel	\$364.11	
Jacobs, Jessie & Stephen	\$1,646.39	
Jacobs, Stephen & Judith	\$419.76	\$311.52
Jacobs, Steven	\$109.71	\$81.42
TOTAL for 2001	\$2,608.88	\$392.94
 2002		
Billado, Ricky A.	\$911.26	
Boyce, Deryl & Patricia	\$176.66	
Fuller, Jean	\$116.70	
Hall Masonry	\$159.88	
Hall, Gregory L. & Rachel	\$369.83	
Hughes, Howard N. & Pamela	\$83.34	
Jacobs, Lonnie	\$98.28	
Jacobs, Stephen & Judith	\$444.74	
Jacobs, Steven	\$111.43	\$84.18
Lawyer, E. John PAID	\$1.74	
Mattson, Harold R. & Elda	\$188.23	
Robitaille, Michel & Karen	\$113.62	
Ryea, Eugene E. & Holly L.	\$440.90	\$333.06
Tessier, Jeffrey & Melissa	\$239.54	

Waterhouse, Debbie A.	\$211.32	\$121.61
TOTAL for 2002	\$3,667.47	\$538.85
2003		
Aldrich, Ronald C. & Dunton, Donna G. PAID	\$1,209.94	
B&D Service Station	\$1,125.66	\$836.40
Barbour, Suzanne	\$597.55	\$114.16
Bartels, Raymond R. & Christine Reynolds	\$246.16	
Billado, Ricky A.	\$1,191.87	\$885.60
Bombardier, Andre	\$64.60	\$48.00
Boyce, Deryl & Patricia	\$271.32	\$201.60
Brooks, Steven	\$993.23	\$738.00
Cooper, Duane & Christine	\$600.78	
Cox, John & Sylvia	\$240.64	\$178.80
Cox, Marion c/o John Cox	\$232.56	\$172.80
Cox, William %Lumbra, Dale	\$738.06	
Derochie, Kimberly	\$975.46	\$357.83
Desmarais, Richard & Jacqueline	\$153.43	\$114.00
Farrar, Glendora	\$1,017.45	
Fecteau, Roger Dale & Christina	\$306.85	\$228.00
Fecteau, Roger Dale & Christina	\$718.68	\$534.00
Fuller, Jean	\$227.36	\$332.40
Gesser, Wendy Record	\$492.58	\$366.00
Goewey, David & Francine	\$694.26	\$500.00
Hall Masonry		\$118.80
Hall, Gregory L. & Rachel		\$274.80
Hardy, Bradford		\$361.67
Hartman, Randy & Susan J. PAID	\$201.61	
Hughes, Howard N. & Pamela	\$408.60	\$303.60
Jacobs, Jessie & Stephen	\$1,620.09	\$1,281.66
Jacobs, Lonnie	\$1,080.44	\$802.80
Jacobs, Stephen & Judith		\$50.90
Jacobs, Steven	\$111.44	\$82.80
Jancko, Dani	\$534.57	
Lamoureux, Tammie L.	\$103.36	\$76.80
Lavertue, Scott A.	\$293.93	\$218.40
Lawyer, E. John PAID	\$0.00	\$80.40
Lemos, Donald M. & Kathleen P.	\$3,657.98	\$2,673.36
Loiselle, Charles & Ann	\$616.93	\$458.40
Lumbra, Dale	\$736.44	
Malsam, Adam & Melisa	\$889.87	\$661.20
Mason, Daniel J. & Monica L.	\$615.32	\$46.26
Mattson, Harold R. & Elda	\$381.14	\$283.20
McAllister, Robert	\$1,182.72	
Noyes, Gene N.	\$1,050.64	
Noyes, Jill J.	\$137.91	
Paquette, Bernard & Lisa	\$46.84	\$11.26
Paquette, Cathy	\$591.09	
Paquette, Rose	\$1,316.23	\$978.00
Parent, Christopher G.	\$576.56	\$428.40
Patch, Bonnie (Marrier)	\$77.52	
Pattullo, Chris	\$182.50	\$135.60
Peters, Robert Jr. & Ronda	\$651.16	
Phillips, Shawn	\$631.47	
Pynduss, Kim M.	\$939.93	\$218.72
Robert, Stephen	\$51.68	\$38.40

Roberts, Victor J. Est c/o Martha Roberts	\$111.44	\$82.80
Robitaille, Michel & Karen	\$975.46	\$724.80
Rollins, Eileen M.	\$907.63	
Ryea, Eugene E. & Holly L.	\$440.90	\$327.60
Sheltra, Ronnie & Rebecca PAID	\$518.42	\$385.20
Sheperd, Randall J. & Sheila A.	\$973.85	\$723.60
Snide, Jean	\$460.28	\$342.00
Stanhope, Donald & Cindy	\$554.99	\$412.38
Stanhope, Jason P. & Stephanie	\$308.47	\$229.20
Tessier, Hilda et al c/o Holiday House	\$547.49	
Tessier, Jeffrey & Melissa	\$657.31	\$488.40
Tessier, Jeffrey M.	\$1,747.43	\$1,298.40
Thibault, Jean	\$177.65	\$132.00
Waterhouse, Debbie A.	\$615.32	\$457.20
Wetherby, Peter	\$574.94	\$427.20
Whitney, Barbara J.	\$707.37	\$525.60
Whitney, Linda	\$1,545.76	\$1,148.56
Whitney, Linda	\$390.83	\$290.40
Wilson, Asa G. Jr. & Johnson, Bonnie M.	\$323.00	\$240.00
Wilson, Asa G. Jr.	\$933.47	\$693.60
Wilson, Asa G. Jr. & Bonnie M.	\$276.17	\$205.20
Wilson, Asa Jr.	\$208.34	\$154.80
Wilson, Asa Jr. & Johnson, Bonnie	\$2,438.65	\$1,812.00
Woods, David L. & Ardith L. PAID	\$59.79	\$44.42
Woods, David L. & Ardith L. PAID	\$1,705.97	\$1,267.60
TOTAL for 2003	\$48,947.34	\$27,605.98

WATER DEPARTMENT FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Year Ending December 31, 2003

RECEIPTS

Cash on Hand - January 1, 2003		\$ 37,018.91
Water Rent	\$152,283.53	
Interest	120.30	
Supplies	1,293.45	
Miscellaneous	<u>340.00</u>	154,037.28
TOTAL CASH ON HAND & RECEIPTS		<u>\$191,056.19</u>

DISBURSEMENTS

Utilities	\$ 4,838.53	
Labor	25,217.13	
Supplies	13,624.75	
Equipment & Repair	14,260.93	
Insurance	3,106.40	
Training & Mileage	222.50	
Maintenance	2,050.99	
Building Maintenance	668.25	
Miscellaneous	220.80	
Social Security	1,890.14	
Medicare	320.97	
Retirement	983.95	
Worker's Comp.	1,314.00	
Unemployment Insurance	1,263.42	
Testing & Licenses	3,176.14	
Bond Payment	21,696.51	
Interest	70,329.49	
Legal	0.00	
Contracted Labor	<u>7,235.56</u>	
TOTAL DISBURSEMENTS		<u>\$172,420.46</u>
Cash on Hand - December 31, 2003		<u>\$ 18,635.73</u>

WATER DEPARTMENT
BALANCE SHEET
December 31, 2003

ASSETS

CASH:		
Cash in Bank - Money Market Fund		\$ 18,635.73
WATER RENTS RECEIVABLE:		
Delinquent Water Rents		8,474.22
TOTAL ASSETS		<u>\$ 27,109.95</u>

LIABILITIES

CURRENT LIABILITIES		
Notes Payable	\$	0.00
Bond		<u>1,390,313.00</u>
DEFICIT OF ASSETS OVER LIABILITIES		<u>\$(1,363,203.05)</u>
		<u>\$ 27,109.95</u>

**WATER DEPARTMENT
ESTIMATED OPERATING BUDGET FOR 2004**

Utilities	\$ 5,000.00
Labor	32,000.00
Contracted Labor	9,000.00
Supplies	14,500.00
Equipment and Repair	16,000.00
Insurance	3,500.00
Training & Mileage	1,000.00
Maintenance	13,000.00
Building Maintenance	1,000.00
Miscellaneous	1,000.00
Testing and Licenses	7,000.00
Social Security	2,500.00
Medicare	500.00
Retirement	2,000.00
Interest	70,000.00
Bond Payment	22,000.00
Worker's Comp.	2,000.00
Unemployment Insurance	1,500.00
TOTAL	<u>\$203,500.00</u>

**SEWER DEPARTMENT FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Year Ended December 31, 2003**

RECEIPTS

Cash on Hand - January 1, 2003		\$ 41,893.18
Sewer Rent	\$118,562.53	
Interest	123.24	
Supplies	310.43	
Miscellaneous	<u>105.00</u>	119,105.20
TOTAL RECEIPTS		<u>\$160,998.38</u>

DISBURSEMENTS

Utilities	\$26,632.19	
Bond	18,000.00	
Labor	26,603.75	
Training & Mileage	500.50	
Supplies	6,524.16	
Equipment & Repair	12,806.13	
Miscellaneous	20.80	
Insurance	1,173.00	
Social Security	1,935.22	
Medicare	369.35	
Retirement	1,519.79	
Worker's Comp.	3,227.00	
Unemployment Insurance	1,263.46	
Contracted Labor	7,222.15	
Lab Test & Licenses	<u>3,445.92</u>	
TOTAL DISBURSEMENTS		<u>\$111,243.42</u>
Cash on Hand - December 31, 2003		<u>\$ 49,754.96</u>

**SEWER DEPARTMENT
BALANCE SHEET
DECEMBER 31, 2003**

ASSETS

CASH:	
Cash in Bank -Money Market Fund	\$ 49,754.96
SEWER RENTS RECEIVABLE:	
Delinquent Sewer Rents	<u>\$ 8,686.27</u>
TOTAL ASSETS	<u>\$ 57,715.95</u>

LIABILITIES

CURRENT LIABILITIES	
Bond	<u>\$288,000.00</u>
DEFICIT OF ASSETS OVER LIABILITIES	<u>\$ (230,284.05)</u>
	<u>\$ 57,715.95</u>

**SEWER DEPARTMENT
ESTIMATED BUDGET FOR 2004**

OPERATING:	
Utilities	\$ 28,000.00
Labor	35,000.00
Training & Mileage	1,000.00
Contracted Labor	7,000.00
Supplies	16,000.00
Equipment & Repair	17,500.00
Testing & Licenses	5,000.00
Miscellaneous	1,500.00
ADMINISTRATION:	
Bond Payment	18,000.00
Insurance	2,000.00
Social Security	3,000.00
Medicare	500.00
Retirement	2,000.00
Worker's Comp.	4,000.00
Unemployment Insurance	<u>1,500.00</u>
TOTAL	<u>\$142,000.00</u>

**PLAYGROUND ASSOCIATION
BALANCE SHEET
January 1, 2003 - December 31, 2003**

ASSETS:

Checking Account	\$ <u>3,697.52</u>	
TOTAL ASSETS		\$3,697.52
LIABILITIES:		
TOTAL LIABILITIES		\$ <u>0.00</u>
EXCESS OF ASSETS OVER LIABILITIES		<u>\$3,697.52</u>

**PLAYGROUND ASSOCIATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Year Ended Dec. 31, 2003**

Cash on Hand - January 1, 2003		\$1,143.17
RECEIPTS:		
Sign rentals		\$3,850.00
TOTAL		<u>\$4,993.17</u>
DISBURSEMENTS:		
Repairs	\$1,215.57	
Bank Service Charges	<u>80.08</u>	
TOTAL		<u>1,295.65</u>
Cash on Hand - December 31, 2003		<u>\$3,697.52</u>

VITAL STATISTICS

BIRTHS:	16 Males	20 Females
DEATHS:	13 Males	20 Females
MARRIAGES:	29 Couples	
CIVIL UNIONS:	2 Couples	

AUDITORS' REPORT

We have checked the records and accounts of the various officers of the Town of Richford, and have found them, to the best of our knowledge, true and accurate and in keeping with general accounting practices.

Respectfully submitted,

Clinton Holmes
Ginger Morse
Allen McMurphy

ARVIN A. BROWN LIBRARY
DECEMBER 31, 2003

ASSETS & LIABILITIES

ASSETS:

Cash: Money Market Acc., Bldg. Imp.	\$7,980.85	
Checking	309.76	
*Grant Account	4,078.33	
Total Assets		\$12,368.94

LIABILITIES;

Total Liabilities	\$ 0.00
Fund Balance	12,368.94

Total Liabilities & Fund Balance	\$ 12,368.94
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* All grant money allocated according to grant stipulations.

STATEMENT OF OPERATIONAL INCOME AND EXPENSES

Beginning Balance	\$ (35.22)
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INCOME:

Town appropriation	\$41,600.00	
Other Income	3,762.38	45,362.38

Total income and beginning balance	\$ 45,327.16
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EXPENDITURES:

Wages	\$29,701.67	
Librarian's Ins.	1,500.00	
Social Security	2,283.91	
Unemployment	139.91	
Training	153.15	
Transportation	357.52	
Books	3,084.23	
Other Media	875.08	
Supplies	1,315.16	
Equipment	69.02	
Postage	740.41	
Utilities	3,500.35	
Repairs	164.00	
Emergency Contingency	0.00	
Programs	410.89	
Technology Software/On-line Services	92.00	
Other expenses	630.10	
Total expenditures		\$ 45,017.40
Ending balance		\$ 309.76

ARVIN A. BROWN PUBLIC LIBRARY 2003 LIBRARIAN'S REPORT

This has been a time of changes as well as a continuation of activities and services for our patrons.

Weekly story hours are enjoyed by pre-schoolers and their parents. "The Betty Donahue Room" has been the location for after school programs, Brownie Scout meetings, home school activities and calligraphy classes. The public access computers are busy and students enrolled in on-line courses take tests with the librarian as proctor.

Special library sponsored programs include the Dairy Farmer Forum and an evening with the author of Rum Runners and Revenuers. The library program at the Summer Day Camp was attended by many children who learned about food through stories, guest speakers, craft activities, and, of course, trying and tasting different foods.

A grant from the Early Childhood Literacy Council made it possible for us to purchase books and other materials with a parenting theme. Representatives from Richford Elementary School, churches, the Health Center, and People's Plaza Daycare were also invited to select titles which are now part of their collections and available for borrowing.

In August, Annette Goyne, our dedicated, hard working director for 7 ½ years, left to become librarian at the Richford Junior-Senior High School. The "old" staff rearranged itself by adding hours and taking on new responsibilities and a part time program coordinator/ grant writer was hired. We know that the library will never be the same without Annette and we all miss her, but we continue the spirit of dedication to providing Richford with the best library service possible.

Another big change is in the works. We have received a Vermont Public Library Freeman Grant and most of the funds are being used to automate our catalog and circulation records. Many hours have gone into preliminary preparation involving the staff and helpful volunteers. We expect that when the new system is up and running we will be able to serve you better and more efficiently.

Other improvements made possible through the grant include a new set of World Book encyclopedias, cabinets for an upstairs office, step stools, additions to adult and juvenile non-fiction collections and starter collections of adult and children's DVD's.

The Trustees and staff are grateful to all who have helped to make our library a pleasant place to find information and entertainment. Your donations of books, magazines, videos, audio tapes and your time are sincerely appreciated.

Respectfully submitted,
Carol Salminen
Head Librarian

LIBRARY STATISTICS

Total Circulation for year	13,652
Number of Patrons	2,957
Accessions to Collection	878
Books Borrowed through inter-library loan	324
Hours of Patron computer usage per week	25
Average # of people using library services per week	202

Holdings at end of fiscal year

Adult Books	6,767
Children's Books	4,850
Audio Materials	347
Video Materials	591
Periodical subscriptions (purchased)	28
Periodicals (donated monthly)	26

HOURS

Monday & Friday: 10:00 AM – Noon, 1:00 – 5:00 PM

Wednesday: 10:00 – Noon, 1:00 – 8:00 PM; Saturday: 10:00 AM – 2:00 PM

CHAIRMAN'S REPORT

The Vermont Division for Property Valuation and Review (PVR) has calculated Richford's Current Level of Appraisal (CLA) at 78.96%, which is below the 80% minimum necessary to avoid penalty. Discussions with PVR officials indicate that, unless the Town adopts a plan to improve the CLA, penalties can be imposed as early as 2005. The penalties will very likely include withholding State Aid to Education, and may include withholding ALL State Aid. The "plan" needed to avoid penalty is a positive vote for a town-wide reappraisal. The Selectboard encourages everyone to attend Town Meeting, and all voters to carefully consider Article 8 on March 2.

The Selectboard, on behalf of the Town, extends sincere appreciation to Sally and Albert Severy for their donation of the Richford Savings Bank's original "President's Desk". The desk is now being used in the Town Clerk's office.

The Board congratulates Clerk Gary Snider on being accepted into the International Municipal Clerk's Training Program; to Assistant Clerk Joyce Wetherby for achieving the status of Certified Municipal Clerk and Certified Municipal Treasurer; and, to staff Laura Ovitt for receiving the Oscar Baker Planning Award from the Northwest Regional Planning Commission.

The Board also thanks the many elected and appointed officials, and especially the many volunteers, who perform so many important duties and contribute so much to our town. We hope you will take time to read their reports.

Dale L. Guertin
Selectboard Chairman

POLICE COMMISSIONER'S REPORT

It's been a controversial year. The Selectboard put the Sheriff's contract dollars in the general budget since it was a single year contract expense. We were able to bring you an additional two shifts per week without increasing the tax rate due to an increased grand list, providing coverage every night of the week.

With additional hours came an increase in the number of complaints and citations. More presence seems to indicate we need more presence yet. This was not a surprise.

This past fall a petition circulated requesting the Selectboard form a committee to study our current law enforcement arrangement. Even before it was submitted, the Board learned the petition did not follow the requirements of state statute. However, given the interest, the Selectboard chose to establish a committee and ask for:

- 1) Possible solutions to the perceived problems,
- 2) Alternatives to the current solution, and
- 3) Possible solutions to illegally operated ATV's, snowmachines, and quality of life issues.

The committee met diligently and decided our own police department was the solution. The Selectboard felt this proposal should be presented by Article at Town Meeting for the voters' consideration.

COMMITTEE'S PROPOSAL:

Approximately \$149,000 for 1st year, including startup costs, a police chief and an officer each working a forty-hour week, no overtime. The 2nd year's budget is estimated at \$135,000. A five-member volunteer commission would interface with the chief to manage the police department. Despite the approximate 80 vacancies statewide in law enforcement today, the committee believes qualified and certified personnel can be hired by July 1st.

CURRENT ARRANGEMENT

\$94,600 is budgeted for a 56-hour patrol week. Included in this cost is all investigations, court time, overtime in case preparation, all administration, dispatch, interagency communications, all back-fill coverage for vacation, illness, training, etc.

With our own police department, the VT State Police would no longer be our primary law enforcement agency. Richford would have to investigate all its own crime, handle all its own investigations, court appearances, administrative needs, detainee transport, etc., and one officer would need to back fill for the other for any time away from town. For \$135,132 the Sheriff's office could also provide 80-hours of coverage a week.

Your Police Commissioner would like to see Franklin County residents join in some regional, inter-municipality policing arrangement with the sheriff's department having countywide responsibilities. Until a 24x7 solution is implemented, anything we do is a patch to the problem. Scanner-land always seems to know when we have no coverage. By forming a regional department, we could provide around-the-clock service for less money (shared costs), and have a certified law enforcement officer nearby at all hours. However, it may well take changes by our state legislature to accommodate this.

E. Owen Collins
Police Commissioner

RICHFORD TOWN HALL

A building the size of our grand Town Hall takes a considerable budget to run, not to mention make many improvements year-to-year. This year we took many steps toward compliance with state regulations regarding fire and life safety. To that end, we made some auditorium and stage electrical upgrades, installed the stage lighting we purchased last year, and separated the stage and auditorium electrical into its own sub-panel. Also, upgrades were made to the emergency lighting and exit signs. We did some planning and conceptual architectural work toward expanding office space to provide a law enforcement processing space and an office for our Health Officer, Housing Officer and Zoning Administrator.

Also planned is roofing our exterior handicap access ramp. We are in the infancy of planning a major vault expansion and office rearrangement. Eventually we need to install a fire suppression system to meet fire codes for a 2nd floor assembly. It is a big-ticket item. There is always plenty to do here.

On a separate but important note, I would like to extend a public THANKS to Mr. Kenyon's Science Class at our High School. During a discussion on how fast sound travels, our Town Hall clock became the subject of discussion. Thanks to his class and student involvement the clock was wound faithfully until wind-driven freezing rain stopped the hands. Hopefully we can get it going again in the spring.

E. Owen Collins
Town Hall Commissioner

POST OFFICE BUILDING

Stairs Unlimited is working with the Board to replace the awning over the north entrance. This is a lovely architectural feature that we hope to preserve.

The Board continues to work on a solution to making the second floor handicapped accessible.

Special thanks to Angela Tracy for her hard work keeping this historic building beautiful.

PARKS AND CEMETERIES

Plans for the ½-mile extension of the Missisquoi Valley Rail Trail through Missisquoi Park are nearing completion. Hopefully construction will begin in the near future.

The Board has had the trees in the Troy Street Cemetery assessed, and some will need to be removed this year.

The Town thanks all the individuals and service contractors for their efforts maintaining our parks and cemeteries.

ROAD COMMISSIONER'S REPORT

Winter is hitting hard again this year. Our highway crew is doing its best to keep our roads clear and safe, but nature sometimes gets ahead of them. We appreciate everyone's patience and support.

We concentrated on maintenance and improvements last year, as we have for the past few years. Paving was done on Hardwood Hill Road, Berry Road and South Richford Road. Sections of sidewalks were replaced on Eastern Avenue and Province Street.

We dug out and replaced about 400 feet of Prive Road. Ditching was done on South Richford Road and Coons Road. More than 20 culverts have been replaced.

Scott Ovitt was hired in July and is training to become a certified operator for the water and sewer plants. This was necessary due to Mark Ovitt's illness. We all wish Mark a speedy and complete recovery.

As always, we appreciate the dedication and hard work of our highway crew, and the support of Richford's residents.

Roger Gendron
Road Commissioner

RICHFORD EMERGENCY SERVICES

There have been no major issues with our Emergency Services Building during the past year. The second floor meeting room continues to be used on a fairly regular basis by various in-and-out of town agencies for informational and training events. Thank you to Norma Tatro who takes such good care of this space, and keeps it looking beautiful.

Richford's Firefighters fortunately had a quieter year in 2003 with fewer calls. These dedicated volunteers continue to faithfully serve our Town. We do, however, desperately need a new pumper/tanker. Please take time to read their report, which follows.

The Ambulance Service was very active this year. Our loyal volunteers are always in need of new people – contact the Health Center or any Ambulance member about how to become involved.

The Selectboard extends a big THANK YOU to both departments.

Margaret Larivee
Fire & Ambulance Commissioner

RICHFORD AMBULANCE SERVICE REPORT

The Richford Ambulance Service (RAS) provides emergency ALS and BLS coverage to the residents of Richford and nearby towns 365 days and nights of the year. The Ambulance Service responded to 411 emergency calls in 2003, transporting 322 individuals to Northwestern Medical Center, Fletcher Allen Health Care and Copley Hospital. Average response time was 4.9 minutes.

RAS is licensed by the State of Vermont Department of Health Emergency Medical Services Division and operating under direction of Vermont EMS District I. Dr. John Minadeo serves as Medical Director. The Service is owned by the Town of Richford and managed through a contract with the Richford Health Center.

RAS offers a Subscription Plan at \$35.00 per year. Subscribers are entitled to transport without additional charge beyond insurance coverage. Uninsured individuals who enroll in the Plan will be transported free of charge.

RAS welcomes new members as drivers or Emergency Services Technicians (EMT). Training for both positions is provided. Applications are available at Richford Health Center or through a squad member.

The Richford Ambulance Service meets its operational expenses through billings to insurance companies and individuals. The Town of Richford approved the purchase of a new rig in 2001, the cost of which is being shared by the Ambulance Fund and a five-year note. The debt will be paid off in early 2006. At that time, RAS expects that it will be necessary to request community support once again for the purchase of a rig to replace the Ford 350, which is still in operation.

The Richford Ambulance Service is proud to serve the community.

Barbara Beauregard, EMT-I, Training Officer

Donna Sylva, EMT-I, Scheduling/Purchasing Officer

Raymond Sylva, Maintenance/Driver Training Officer

Dean Perry, EMT

Dale Pigeon, EMT

Patrick Brown, EMT

Alice Curtis, ECA/Driver

Michelle Beauregard, ECA

Anni Giroux, EMT in training

Heather Skilling, EMT in training

Becky Aldrich, EMT in training

John Engler, EMT-I

Kenneth Pigeon, EMT

Joey Randall, EMT/Driver

Josh Aldrich, Driver

Marcel Brunelle, Driver

Timothy Paquette, EMT

Kenneth Lavalla, Driver

Larry Carr, Driver

Richford Health Center

Marcia Perry, President

Pamela Parsons, Executive Director

Richford Fire Department's Runs For 2003

1/3/2003	Mississquoi Manor	70 Liberty Street	Fire Alarm Activation
1/12/2003	Gary Atherton	Coy Road	Lift Assist
1/18/2003	Lumans	18 Hillside Terrace	Fuel Spill
1/18/2003	Rescue Call	Broes Hill	Car Accident
1/22/2003	Tom Danduran	95 Golf Course Road	Chimney
1/30/2003	Ron Paquette	112 Troy Street	Stove
2/4/2003	Curt Wood	87 Drew Road	Car Fire
2/5/2003	Rossaire St. Pierre	50 River Street	Fire Alarm Activation
2/7/2003	Rescue Call	Richford Road Berkshire	Car Accident
2/9/2003	Rescue Call	Rail Trail	Rescue Sled
2/9/2003	Richard Ryea	318 Hardwood Hill Road	Fire In The Wall
2/14/2003	Gallop	304 South Main	Chimney
2/19/2003	Kevin Donna	234 Troy Street	Stove
2/21/2003	High School	1 Corliss Heights	Bomb Threat
3/11/2003	Lyle Hurtubise	212 Drew Road	Shed
3/23/2003	Rescue Call	Behind Mayhews Store	Car In The River
3/31/2003	Food City	South Main Street	Compressor
4/3/2003	Town Road	River Street	Mattress Fire
4/5/2003	Rescue Call	St. Albans Road	Car Accident
4/13/2003	Mort Greenwood	292 Pinnacle Road	Grass
4/14/2003	Mark St. Pierre	566 Province Street	Shed
4/19/2003	Mutual Aid	Enosburg	Structure (Barn)
4/29/2003	Rescue Call	Rt. 105 and Rt. 139	Car Accident
4/30/2003	Mutual Aid	Enosburg	Barn
5/8/2003	Rescue Call	Province and Church	Car Accident
5/18/2003	Lowbeer	12 Weightman Hill	Gasoline Leak
6/9/2003	High School	1 Corliss Heights	Fire Alarm Activation
6/27/2003	Unknown	31 School Street	Kerosene Smell
7/4/2003	Mutual Aid	Enosburg	Structure
7/5/2003	Rescue Call	River Street	Man down
7/8/2003	Mutual Aid	Berkshire	Structure (Barn)
7/15/2003	Richard Carr	70 Liberty Street	Fire Alarm Activation
7/15/2003	Rescue Call	Richford Road Berkshire	Car Accident
7/16/2003	Rescue Call	Broes Hill	Car Accident
7/16/2003	Richard Carr	70 Liberty Street	Fire Alarm Activation
7/21/2003	Roberts	96 Troy Street	Smoke Detector
7/25/2003	Richard Carr	70 Liberty Street	Fire Alarm Activation
7/25/2003	Rossaire St. Pierre	60 River Street	Broken water Pipe
8/9/2003	Richard Carr	70 Liberty Street	Fire Alarm Activation
9/14/2003	Rescue Call	Noyes Street	Car Accident
10/9/2003	Rescue Call	Rt. 105 and Horseshoe Rd.	Car Accident
10/30/2003	Rescue Call	Rt. 105 and Elem. School Road	Car Accident
10/31/2003	Town Road	Hardwood Hill Road	Tire Fire
11/2/2003	Unknown	Hardwood Hill Road	Fire not found
11/6/2003	Rescue Call	Rt. 105 East Berkshire	Car Accident
11/8/2003	Rescue Call	Rt. 105 Jay Road	Car Accident
11/10/2003	Mutual Aid	West Berkshire	Structure (House)
11/13/2003	Mutual Aid	Enosburg	Freon Leak
11/16/2003	Lady of the Meadows	1 Pinnacle Meadows	Fire Alarm Activation
11/20/2003	Rescue Call	S. Richford & Combs Road	Car Accident
12/8/2003	Blue Seal Feeds	1 Webster Street	Steamer Pipe
12/11/2003	Ken Fiske	71 Green Ave.	Fuel Oil Spill
12/16/2003	Town Of Richford	Village Area	Shovel Hydrants

REPORT OF THE RICHFORD FIRE DEPARTMENT

The Department successfully applied for two grants to purchase new equipment. The U.S. Dept. of Justice Domestic Preparedness Grant provided \$5,918 to purchase and install an inter-agency radio in the Rescue van. The FY2003 State Homeland Security Grant Program provided \$48,100 to purchase an Air Bag System; Spreaders, Rams Cutters with Power Unit; Desktop/Laptop Computer with Software; a 4-Gas Meter; Spill Containment equipment and a SCBA Fit Test System. These programs greatly assist with providing important equipment without additional cost to taxpayers.

Two members – Steve Russin and Andy Pond – are enrolled in the Level I Firefighters program.

The Department is again asking for voter support for \$220,000 for a new pumper/tanker truck. If approved, the pumper/tanker will replace the 1986 GMC Tanker and the 1965 International Pumper – both of which are high mileage, high maintenance trucks. Our newest truck is the E-One Pumper, purchased for \$139,000 in 1989.

The Association continues to sell reflective house/mailbox 911 markers for \$15.00 each. Contact any firefighter, or pick up an order form at the Town Hall.

We were on scene again this year when Santa's reindeer flew away from their feeding spot at Blue Seal on Christmas Eve. Thank you to all whom called, and all who helped. It was great hearing Mark Ovitt on the radio again! (Thanks to Laura Ovitt for pulling all the calls together.)

Everyone in the department greatly appreciates the help they get from the Town Crew, and the support of their families and all Richford residents.

Respectfully submitted,
Fire Chief Paul Martin
First Assistant Chief John Nutting
Second Assistant Chief Ken Pigeon

RICHFORD MUNICIPAL HOUSING CODE COMPLIANCE OFFICE

This office continues to serve the residents of our community well. While its original attempt years ago was to assess the housing standards of every public dwelling, business thrives. Whether to assess the complaint of a dwelling owner, that of a tenant, or that of an adjacent property owner – regardless of the issue – it always leads to the property meeting minimal housing code and/or fire and life safety standards.

That's what it is really all about – making sure our old housing stock is maintained and safe for those who dwell within.

Kim L. Collins, CLSI
Housing Code Enforcement Officer

NORTHWEST VERMONT SOLID WASTE MANAGEMENT DISTRICT

The District has been growing. It now comprises 12 towns, one village, and one city in Franklin/Grand Isle Counties. North Hero, with a transfer station that the District will operate, and Isle LaMotte joined during the past year. New equipment was purchased to help provide more "special collections" and "household hazardous waste" events this coming summer. PLEASE CALL 524-5986 and ask just when and where these will take place. (Richford residents are welcome at other district town events.) Also small businesses, schools, and local organizations should call to inquire about HHW collections if you have hazardous waste to dispose of. Richford is represented on the Board of Supervisors, Executive Committee, and Administration/Budget Committee.

Regardless of whether you consider it to have shortcomings, you should know that Richford's trash system is a model in the area for "franchising", i.e., putting the town-center's trash collection out to bid. Richford is also a leader in recycling, although there is always room for improvement in our recycling.

Respectfully submitted,
Jim Tomlinson

REGIONAL TRANSPORTATION ADVISORY COMMITTEE (TAC)

It was a year of plans...TAC reviewed the FY04 Transportation Capital Plan and Budget draft for comment on its proposed state projects for Franklin/ Grand Isle Counties from July 2004 to June 2005. Also, the five-year Regional Long-Range Transportation Plan was taken up for renewal.

Richford was a charter member of the TAC and I was there from the beginning. Projects take years to happen, and are competing with other projects across the entire state. Our function at TAC is to keep the focus ON Franklin/ Grand Isle Counties' projects, and to move them forward. This group puts in many long hours maintaining that focus, persevering, twisting a few arms, and has become quite effective!

Respectfully submitted,
Jim Tomlinson

CHAMPLAIN VALLEY REHAB LOAN REVIEW COMMITTEE

Richford has in the past been successful in receiving the "lion's share" of program resources for upgrading our housing stock. The program now includes all Franklin/Grand Isle County towns and Westford. This means more to do, and less to do with. Richford homeowners with low and moderate incomes – please inquire and make applications for home repairs (527-2361). A committee helping to decide CVRLF loan policy is made up of three bankers and your Richford representative.

Respectfully submitted,
Jim Tomlinson

ZONING ADMINISTRATOR'S REPORT

The year 2003 was a very busy year in the Zoning Office. Endless hours were spent obtaining and relaying information to applicants regarding the State's new septic regulations. Also, many applicants visited the office for assistance completing applications for zoning permits and hearings.

Last year, 38 Village and 25 Town zoning applications were submitted to the Zoning Administrator for processing or referral to the Zoning Board of Adjustment or Planning Commission to be set for hearings. There were 22 Village and 24 Town Compliance Statements issued.

As many of you already know, the office is open on Thursday's from 9:00 – 12:00 in the same building as the Town Clerk. The number to reach the Zoning Administrator is 848-7751, or a message can be left at 848-7711 for a return call on days that the office is closed.

Respectfully submitted,
Darlene C. Marrier
Zoning Administrator

HEALTH OFFICER'S REPORT

Again this year we were looking for West Nile Virus. I am very pleased to report that there were no dead birds that came back positive for West Nile.

There were several complaints from tenants about garbage, water shut-offs, pest infestation, etc. Most of the complaints were easily resolved by talking with the landlords.

There were many dog bite complaints again this year. Many of the dogs were family dogs and not strays. I found that most of the dogs were not registered, please don't forget to register it at the Richford Town Clerk's office on or before April 1.

The rabies clinic will be held this year at the Emergency Services Building on March 29, 2004 from 4:30 – 5:30 PM.

Respectfully submitted,
Suzanne Lavalla
Richford Health Officer

NOTCH NORTHERN TIER CENTER FOR HEALTH

**RICHFORD HEALTH CENTER
53 MAIN STREET
RICHFORD, VERMONT 05476
802-848-3829**

REPORT TO TOWN OF RICHFORD FOR YEAR 2003

The Richford Health Center became a Federally Qualified Health Center (FQHC) in June 2002. At that time the Health Center continued to provide primary health care at the Richford site and assumed full responsibility for the health centers in Alburg, Enosburg, and Swanton, clinics formerly owned by Northwestern Medical Center. Richford Health Center, Inc. operates these four clinics as The Northern Tier Center for Health. Dr. Robert Zelazo serves as full-time Medical Director of the organization and holds office hours at each clinic.

The addition of the three clinics in Alburg, Enosburg and Swanton has brought about significant growth at the Health Center. Currently, fifty-three people are employed, with thirty-four based in Richford, where the corporate offices for billing and administration are located. Richford Health Center also houses medical and dental offices. Over 6,450 individuals are registered patients throughout the clinics. Of these, over 2,400 patients are Richford residents. The medical and dental offices recorded 22,574 encounters from January through December 2003. The 2003 budget was over two million dollars. The Richford Summer Day Camp continues to provide recreation, lunch and summer employment for over 140 young people each day for five weeks. The fledgling Housing Committee has become an independent non-profit organization known as Richford Renaissance. And the Health Center maintains its contract with the Town of Richford to manage the Richford Ambulance Service.

The Mission of the Richford Health Center was adopted ten years ago in 1994 and remains "to guard, promote, preserve and restore the health of persons residing" in our communities. The Board of Directors gratefully acknowledges the ongoing support of its patients, their families and the entire community and pledges to continue its service to the Town of Richford.

Marcia Perry, President
Wendell Fortier, Vice-President
Barbara Nye, Secretary/Treasurer
Edwin Ashton, Richford
Linda Collins, Richford
Claire Doe, Richford
Dale Guertin, Richford
Peter Hofstetter, St. Albans
Sandra Kilburn, Swanton
Jean Lamphere, Swanton
Eric Morse, Richford
Sharon Larose, Enosburg

Kenneth Lavalla, Richford
Virginia Messier, Berkshire
Jeannette Nolan, Highgate
Louise Prairie, Alburg
Dr. Robert Zelazo, Medical Director, ex-officio, Highgate
Pamela Parsons, Executive Director, ex-officio, Richford
Carolyn Coons, ex-officio, Richford

RICHFORD BEAUTIFICATION / IMAGE COMMITTEE

The Richford Beautification / Image Committee has been a volunteer civic group for many years and has worked to improve the appearance of our town. We have planted flowers and trees and have replaced Christmas decorations.

This year, with your support, the Committee was able to plant 3 Tatarian Maple trees on the sloping bank lining Main Street, along with our annual spring flower planting. The Committee worked with the Selectboard and Citizens Energy Services to improve the electrical outlets for hanging the Christmas decorations. To add some spring color, 250 bulbs were planted on Main Street last fall.

Vandals destroyed one of the new Victorian style lampposts in the Main Street Park. It has been returned to the manufacturer for rebuilding. Vandals also did a lot of damage to the trees in the park this past summer.

Without your support many of our projects would be impossible for us to carry out. So, again this year, we look forward to your continued support. New members are always welcome!

Respectfully submitted,
John Libby
Chair

RICHFORD TEEN CENTER REPORT

The Richford Teen Center is a great place for teens to come to get off the streets. We have numerous activities for the teens to come and do. They can play pool, foosball, board games and more, or they can just come and hang out with their friends. It is a place they can come to and form new friendships with both peers and grown-ups. Also, our primary objective is to provide a substance free venue for the teens of Richford.

We have been open two years now, and have received \$2000 each year from the Town, which is very helpful. We are requesting that amount again this year.

We have the Teen Center open from 6:30 to 9:00 PM every Friday night. All citizens of Richford who wish to attend are welcome. Come and see what the Richford Teen Center is all about.

Respectfully submitted,
Richard A. Walsh
Director

W A R N I N G
2003 ANNUAL TOWN MEETING

The legal voters of the Town of Richford, Vermont are hereby warned and notified to meet at the Richford Town Hall in said Town on Monday, March 3, 2003 at 7:30 P.M. to transact the following business, viz:

All articles pertaining to the election of officers and monetary issues relating to expenditures will be voted on by Australian Ballot at the Richford Town Hall on March 4, 2003 between the hours of 10:00 o'clock in the forenoon and 7:00 o'clock in the afternoon at which time the polls will close.

ARTICLE 1. To hear and act upon the reports of the officers of the Town for the past year.

ARTICLE 2. To elect the following officers:

- a. A Moderator for the ensuing year.
- b. One Selectman for the term of three (3) years.
- c. One Selectman for the term of two (2) years.
- d. One Selectman for the unexpired two years of a three year term.
- e. One Clerk for the term of three (3) years.
- f. One Treasurer for the term of three (3) years.
- g. One Auditor for the term of three (3) years.
- h. Three Planning Commission members for a term of three (3) years.
- i. One Lister for the term of three (3) years.
- j. A First Constable for the term of one (1) year.
- k. A Town Grand Juror for the term of one (1) year.
- l. A Town Agent for the term of one (1) year.
- m. One Trustee for the Arvin A. Brown Library for a term of five (5) years.
- n. One Trustee for the Arvin A. Brown Library for the unexpired two years of a five year term.
- o. One Director for the Richford Community Fund, Inc. for a term of three (3) years.

ARTICLE 3. Shall the Town pay its municipal taxes to the Town Treasurer on or before August 10, 2003?

ARTICLE 4. Shall the Town pay its School Taxes for the 2002-2003 school year to the Town Treasurer on or before October 10, 2003?

ARTICLE 5. Shall the Town authorize and empower the Selectmen to borrow money on the credit of the Town by note, Town order, or otherwise in a sum sufficient to meet the current expenses of the Town prior to the collection of its taxes and to meet any deficit of the Town if the expenditures shall exceed the estimated revenues?

ARTICLE 6. Shall the Town appropriate the following sums of money and if so voted, to raise money on the Grand List:

- a. \$100 to the Franklin County Natural Resources Conservation District?
- b. \$3,812 to the Franklin County Home Health Agency, Inc.?
- c. \$600 to the ARC of Northwestern Vermont?
- d. \$2,900 to the Northwestern Counseling & Support Services, Inc.?
- e. \$600 to the Family Center?
- f. \$2,000 to the Richford Teen Center?
- g. \$300 to the Foster Grandparent Program?
- h. \$500 to the VT Assoc. for the Blind & Visually Impaired?
- i. \$500 to Club Respite?
- j. \$260 to the Vermont Center for Independent Living?
- k. \$1,000 to the Franklin County Senior Center?
- l. \$750 to the Abuse and Rape Crisis Program?
- m. \$350 to the Franklin County Court Diversion Program?
- n. \$2,000 to the Richford Beautification/Image Committee?
- o. \$2,000 to the Northwest Vermont Public Transit Network Inc.?

ARTICLE 7. Shall the Town vote to escrow \$20,000 to be used to help pay the Town's share of future repairs to bridges? If so voted to raise money on the Grand List.

ARTICLE 8. Shall the Town vote a sum not to exceed \$100,000 for a complete reappraisal of all parcels in the Town? If so voted, to pay for same from the Act 60 Listing Reserve Fund and any remainder by five year note.

- ARTICLE 9. Does the Town desire to purchase a new pumper/tanker fire truck with a cost not to exceed \$240,000? If so voted to pay for same with expected grant funds and the remainder with a ten year loan with first payment starting in 2004.
- ARTICLE 10. Shall the Voters appropriate the sum of \$8,200 to the Arvin A. Brown Public Library in addition to the appropriation included in the Town's 2003 proposed budget.
- ARTICLE 11. Shall the Town enter into a tax stabilization agreement with Prudence & Richard Ryea, d/b/a People's Plaza. The exemption will be for 50% of the value of the addition built during 2002 and will be for a five year term.
- ARTICLE 12. Shall the Town enter into a tax stabilization agreement with Claire & Hibbard Doe, d/b/a Our Lady of the Meadows. The exemption will be for 20% of the value of this property and will be for a five year term.
- ARTICLE 13. Shall the Town vote to authorize the Selectboard to receive and expend for Town purposes any additional revenue in excess of those calculated in determining the proposed budget for the year beginning Jan. 1, 2003?
- ARTICLE 14. Shall the Town vote the proposed 2003 budget to meet the expenses and liabilities of the Town and authorize the Selectmen to set a tax rate sufficient to provide for the same?
- ARTICLE 15. To transact any other proper business.

Dated at Richford, Vermont this 24th day of January, 2003.

Town of Richford
Board of Selectmen

Dale L. Guertin, Chair.
E. Owen Collins
Roger A. Gendron
Margaret Larivee
Carl Wetherby

WARNING
RICHFORD TOWN SCHOOL DISTRICT
ANNUAL MEETING

Monday, March 3, 2003, and Tuesday, March 4, 2003

The legal voters of the Richford Town School District of Richford, Vermont, are hereby warned and notified to meet on Monday, March 3, 2003, at the Richford Town Hall in Richford, Vermont, at 7:30 p.m., to transact the following business, viz:

All articles pertaining to the election of officers and monetary issues relating to expenditures will be voted on by Australian ballot on Tuesday, March 4, 2003, at the Town Hall in Richford, Vermont, between the hours of 10 a.m., at which time the polls will open, and 7 p.m., at which time the polls will close.

ARTICLE 1. To elect a Moderator.

ARTICLE 2. To elect a School Director for a term of three (3) years.

ARTICLE 3. To elect a School Director for a term of two (2) years.

ARTICLE 4. Shall the voters of the Richford Town School District appropriate \$4,795,644 necessary for the support of its schools for the year beginning July 1, 2003?

ARTICLE 5. Shall the voters of the Richford Town School District appropriate \$17,600 to establish an art program in Richford Elementary School in addition to the amount approved in Article 4 for the year beginning July 1, 2003?

ARTICLE 6. Shall the voters of the Richford Town School District authorize the School Directors to receive and expend for school purposes any additional grants, gifts, or other revenue in excess of those calculated in determining the proposed budget for the year beginning July 1, 2003?

ARTICLE 7. Shall the voters of the Richford Town School District authorize the School Directors to borrow money by issuance of bonds or notes, not in excess of anticipated revenue for the year beginning July 1, 2003?

ARTICLE 8. To transact any other nonbinding business thought proper.

Dated at Richford, Vermont, this 16th day of January, 2003.

Gary Snider, Clerk

Garry Shover, Chair
James Backhaus, Vice-Chair
Annette Goyne, Clerk
Evan Mercy
Patricia Lariviere

School Directors

**RICHFORD SCHOOL DISTRICT ANNUAL MEETING
MARCH 3-4, 2003**

Meeting opened pursuant to the Annual School District Meeting Warning dated January 16, 2003 at 7:30 P.M. as hereinbefore recorded and the following named persons were elected to office set to their respective names and other business was transacted as specified in said Warning as hereinafter recorded.

Allen McMurphy moved to dispense with the reading of the warning, seconded by Ted Wetherby and voted unanimously.

Article 1. Was read and the moderator read the name of the individual running for that office.

Article 2. Article was read, as well as the name of the candidate for this office.

Article 3. This article was read as well as the name of the candidate accounted.

Article 4. This article was read by the Moderator. Permission was granted for the two school principals and the business manager to speak to the group. Both principals explained their respective proposed budgets. William Samuelson, the business manager, explained the estimated revenues an the proposed tax rate.

Article 5. This was read by the Moderator. Roger Gagne spoke about the article.

Article 6. The moderator read the article. No comments received.

Article 7. The moderator read the article with no comments received for the group.

Article 8. It was moved by Allen McMurphy and seconded by Ted Wetherby that the meeting recess until 10:00 a.m. tomorrow at which time the polls will open. This was voted unanimously at 8:10 p.m.

**AUSTRALIAN BALLOT RESULTS
486 Votes Cast**

ARTICLE 1 – MODERATOR

Chester Parsons – 474; Mert Combs – 1; Spoiled – 3; Blank 8

ARTICLE 2 – SCHOOL DIRECTOR, 3 YEARS

Annette Goyne – 442; Debra Clark Turcotte – 2; (one vote each) Brian Fletcher, Paul Michel, Gordon Carr, Kenneth Lavalla, Eric Chagnon, Boob Carr, Larry Carr, Joanne Fuller
Spoiled – 2; Blank 32

ARTICLE 3 – SCHOOL DIRECTOR, 2 YEARS

Garry J. Shover- 433; Douglas Billado – 3; Paul Brulotte – 2; (one vote each) Paul Merche, Marsha Perry, Chet Parsons, Debbie Clark Turcotte, Dean Howarth, Richard Mercy, Larry Carr, Mary Robinson, Carroll McAllister, Susan Stryker

Spoiled – 2, Blank 36

ARTICLE 4 – BUDGET

Yes – 254 No – 224 Spoiled – 0 Blank – 8

ARTICLE 5 – ELEMENTARY ART PROGRAM - \$17, 600

Yes – 165 No – 314 Spoiled – 0 Blank – 7

**ARTICLE 6 – AUTHORIZE SCHOOL DIRECTORS TO RECEIVE & EXPEND
ADDITIONAL REVENUES**

Yes – 262 No – 211 Spoiled – 0 Blank 13

ARTICLE 7 – AUTHORIZE SCHOOL DIRECTORS TO BORROW

Yes – 275 No – 198 Spoiled – 0 Blank - 13

**RICHFORD TOWN MEETING
MARCH 3-4, 2003**

The moderator opened the meeting at 8:40 p.m., pursuant to the Annual Town Meeting warning dated Jan. 24, 2003 as hereinbefore recorded and the following business was transacted as specified in said warnings.

After the Annual Town School District meeting and before this meeting Representatives Albert Perry and Norman McAllister spoke to those present about the legislative session this year and what they hoped to see happen in Montpelier.

It was moved by Allen McMurphy to dispense with the reading of the warning, seconded by Laura Ovitt and voted unanimously.

Article 1. Moved to accept by Laura Ovitt and seconded by Wendell Fortier. Article was voted unanimously.

Article 2. This was read and all the candidates were announced. They were given a chance to speak. Douglas Billado noted that he would be a write-in candidate for the three year term of Selectboard member. Paul Brulotte spoke against voting for a town employee to serve as Selectboard member.

Article 3. This was moved by Albert Perry and seconded by Allen McMurphy to approve as written. Voted unanimously.

Article 4. This was moved to amend the article to read for the 2003-2004 school year and to vote the article as amended by Allen McMurphy and seconded by Laura Ovitt. Voted unanimously.

Article 5. This was read with no comments.

Article 6a - 6o were read with comments heard on the different request.

Article 7. This was read with no comment.

Article 8. This was read. Allen McMurphy explained the need for a reappraisal. The Common Level of Appraisal was discuss and how this is costing the tax payers dollars that are not going to help the School system. He reported that most towns have been reappraised in the last five years. It has been around 19 years since our last outside reappraisal. He also tried to explain how the coefficient of dispersal worked.

Article 9. The article was read. Paul Martin our Fire Chief spoke about the our need for a new fire truck.

Article 10. The article was read. Jeanne Backhaus spoke about the need for the additional funds for the library. These funds will be used to help cover the cost of the summer programs as well as health insurance for the librarian.

Article 11. This article was read by the Moderator. There was a discussion about the need for this tax stabilization contract as well as the one warned in article 12.

Article 12. This read with various comments given by those present.

Article 13. This article was read with no comments given.

Article 14. This was read by the moderator. There were concerns about the cost of police coverage and the large increase in that portion of the budget. It was reported that the coverage is being increased to seven days a week instead of five. It was suggested that this additional coverage should have been warned as a separate article.

Article 15. Allen McMurphy moved to recess the meeting until tomorrow at 10:00 a.m. when the polls open for voting. This was seconded by Laura Ovitt and voted unanimously.

Meeting recessed at 10:35 p.m.

AUSTRALIAN BALLOT RESULTS

486 VOTES

ARTICLE 2:

a) MODERATOR

Chester Parsons – 474; David West – 1; Mert Combs – 1;
Spoiled – 2; Blank – 8

b) SELECTMAN – 3 YEAR

Eric Owen Collins – 361; Douglas Billado – 49; James Guilmette – 2; Claude Desautels – 2;
(one vote each) Chester Parsons, Homer Combs, Dan Parsons, Jeff Jewett, Ken Lavalla, Lyle
Fuller, Robert Shover, Richard Mercy, Norman Fletcher, Joseph Larose, Catherine
Alexander, George Olio, Richard McAllister, Jeff Goynes, Maurice Legault, Larry Carr, Boob
Carr, Hibbard Doe Jr., Paul Brulotte, Mary Robinson
Spoiled – 3; Blank – 49

c) SELECTMAN – 2 YEAR

Margaret Larivee – 437; James Guilmette – 4; (one vote each) David West, Douglas Billado,
Alan Fletcher, Robert Shover, Mark Ovitt, Daniel Turcotte, Chester Parsons, Danny Parsons,
Ralph Mayotte
Spoiled – 4; Blank 32.

d) SELECTMAN – 2 YEAR

Claude J. Desautels – 254; James Guilmette – 211; Doug Billado – 2; (one vote each) Ken
Pigeon, Norris Tillotson, Kim Rushlow
Spoiled – 4; Blank – 12

e) TOWN CLERK

Gary A. Snider – 457; Doug Billado – 2; (one vote each) Mark Ovitt, Jean Jacobs, Nancy
Combs, Joyce Wetherby, George Oleo
Spoiled – 2; Blank 20

f) TOWN TREASURER

Gary A. Snider – 455; Douglas Billado – 2; (one vote each) Nancy Combs, Jean Jacobs, Don
Roberts, Paul Brulotte
Spoiled – 0; Blank – 24

g) AUDITOR (3 YEARS)

Ginger Morse – 453; (one vote each) Doug Billado, Jean Jacobs, Eric Morse,
Spoiled – 0; Blank – 30

h) PLANNING COMMISSION

Wayne Hurtubise – 404; Ann E. Lavery – 386, Carroll McAllister – 418; Claude Desautels –
2; (one vote each) Norman Snider, Richard McAllister, Doug Billado, Oliver Hurtubise,
Paulette Legault, Marion Paul, Jean Jacombs, George Oleo, Roger Gendron, Diane
McAllister, Carolyn Smith, Mark Pynduss, Dan Parsons, Paul Brulotte, Dean Howarth, Pierre
Desautels
Spoiled – 5; Blank 227

- i) LISTER
Susan B. Fletcher – 425; M. Waterhouse – 2; (one vote each) Jim Rhodes, Homer Ward, Byron Fletcher, Allen McMurphy, Doug Billado, Lenny Fortier, Ruth Billado, Dan Parsons
Spoiled – 4; Blank 47
- j) FIRST CONSTABLE
Larry J. Carr – 402; Rose Failing – 5; Eric Collins – 4; Homer Combs – 4; Doug Billado – 2; Mark Ovitt – 2; (one vote each) Carl Wetherby, Homer Ward, Dean Perry, Arthur Young Jr., Steve Russin, John Doe, Alice Curtis, Gene Pynduss, Ellie Perry
Spoiled – 4; Blank – 54
- k) TOWN GRAND JUROR
Mark Ovitt – 447; Douglas Billado – 4, Garry Shover – 1; David Bordo – 1
Spoiled – 2; Blank 31
- l) TOWN AGENT
Mark Ovitt – 445; Douglas Billado – 4; Garry Shover – 1
Spoiled – 2; Blank – 34
- m) LIBRARY TRUSTEE – 5 YEAR
Catherine Alexander – 442; Doug Billado – 1
Spoiled – 3; Blank – 40-
- n) LIBRARY TRUSTEE – 2 YEAR
Bruce Davis – 451; Rose Failing – 1; Larry Carr – 1; Jean Jacobs – 1
Spoiled – 0; Blank 32
- o) DIRECTOR, RICHFORD COMMUNITY FUND
Jean Jacobs – 464; Rose Failing – 1; Claire Doe – 1
Spoiled 1; Blank 19

ARTICLE 5 – EMPOWER SELECTMEN TO BORROW

Yes – 312 No – 157 Spoiled – 0, Blank – 17

ARTICLE 6

- a) SUMMER DAY CAMP - \$3000
Yes – 336 No – 139 Spoiled – 0, Blank – 11
- b) HOME HEALTH - \$3,812
Yes – 354 No – 132 Spoiled – 0, Blank – 8
- c) ARC OF NORTHWESTERN VERMONT - \$600
Yes – 123 No – 336 Spoiled – 0, Blank – 27
- d) NORTHWESTERN COUNSELING & SUPPORT SERVICES \$3000
Yes – 179 No – 289 Spoiled – 0, Blank – 18
- e) FAMILY CENTER - \$500
Yes – 197 NO – 271 Spoiled – 0; Blank – 18
- f) RICHFORD TEEN CENTER \$2000
Yes – 304 No – 169 Spoiled – 0, Blank – 13
- g) FOSTER GRANDPARENT PROGRAM \$300
Yes – 271 No – 201 Spoiled – 0, Blank – 14
- h) VT ASSOC FOR THE BLIND & VISUALLY IMPAIRED \$500
Yes – 299 No – 173 Spoiled – 2; Blank – 12

- i) CLUB RESPITE \$250
 Yes - 162 No - 305 Spoiled - 0; Blank 19
- j) VT CENTER FOR INDEPENDENT LIVING \$260
 Yes - 226 No - 245 Spoiled - 0 Blank - 15
- k) FRANKLIN COUNTY HUMANE SOCIETY \$500
 Yes - 280 No - 192 Spoiled - 0 Blank - 184
- l) VOICES AGAINST VIOLENCE/LAURIE'S HOUSE \$800
 Yes - 184 No - 278 Spoiled - 2 Blank - 22
- m) GREEN UP VERMONT \$150
 Yes - 286 No - 184 Spoiled - 0 Blank - 16
- n) RICHFORD BEAUTIFICATION/IMAGE COMMITTEE \$2000
 Yes - 289 No - 181 Spoiled - 1 Blank - 15
- o) VERMONT PUBLIC TRANSIT NETWORK \$2000
 Yes - 217 No - 248 Spoiled - 2 Blank 19
- p) NORTHWEST UNIT FOR SPECIAL INVESTIGATIONS \$500
 Yes - 233 No - 234 Spoiled - 0 Blank 19
- ARTICLE 7 - ESCROW \$20,000 FOR BRIDGES
 Yes - 318 No - 155 Spoiled - 0 Blank - 13
- ARTICLE 8 - REAPPRAISAL
 Yes - 214 No - 263 Spoiled - 0 Blank - 9
- ARTICLE 9 - FIRE TRUCK
 Yes - 226 No - 253 Spoiled 1 Blank - 6
- ARTICLE 10 - \$8200 FOR LIBRARY
 Yes - 223 No - 257 Spoiled - 0 Blank - 6
- ARTICLE 11 - TAX STABILIZATION, PEOPLE'S PLAZA
 Yes - 174 No - 283 Spoiled - 1 Blank - 28
- ARTICLE 12 - TAX STABILIZATION, OUR LADY OF THE MEADOWS
 Yes - 171 No - 305 Spoiled - 0 Blank - 10
- ARTICLE 13 - AUTHORIZE SELECTBOARD TO RECEIVE & EXPEND ADDITIONAL REVENUES
 Yes - 256 No - 215 Spoiled - 0 Blank - 15
- ARTICLE 14 - BUDGET
 Yes - 288 No - 191 Spoiled - 7 Blank- 7

ANNUAL REPORT

FROM THE OFFICERS

OF THE

**RICHFORD TOWN
SCHOOL DISTRICT**

2003

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RICHFORD TOWN SCHOOL DISTRICT OFFICERS

Moderator

Chester Parsons

School Directors

Evan Mercy	Term Expires 2004
James Backhaus	Term Expires 2004
Patricia Lariviere	Term Expires 2005
Garry Shover	Term Expires 2005
Amanda St. Pierre	Term Expires 2006

AUDITORS' REPORT

The auditors have examined the various reports and accounts of the Richford Town School District for the 2002-2003 year. To the best of our knowledge, they are true and accurate, and in accordance with generally accepted accounting practices.

We have also examined and verified the accounts of the Hot Lunch Program, and the external accounts of both the Richford High School and Richford Elementary School.

Respectfully submitted,

Allen L. McMurphy
Clinton F. Holmes
Ginger M. Morse

WARNING
RICHFORD TOWN SCHOOL DISTRICT
ANNUAL MEETING

Monday, March 1, 2004, and Tuesday, March 2, 2004

The legal voters of the Richford Town School District of Richford, Vermont, are hereby warned and notified to meet on Monday, March 1, 2004, at the Richford Town Hall in Richford, Vermont, at 7:30 p.m., to transact the following business, viz:

All articles pertaining to the election of officers and monetary issues relating to expenditures will be voted on by Australian ballot on Tuesday, March 2, 2004, at the Town Hall in Richford, Vermont, between the hours of 10 a.m., at which time the polls will open, and 7 p.m., at which time the polls will close.

ARTICLE 1. To elect a Moderator.

ARTICLE 2. To elect a School Director for a term of three (3) years.

ARTICLE 3. To elect a School Director for a term of two (2) years.

ARTICLE 4. To elect a School Director for the remaining two (2) years of a three (3) year term.

ARTICLE 5. Shall the voters of the Richford Town School District appropriate \$5,169,066 necessary for the support of its schools for the year beginning July 1, 2004?

ARTICLE 6. Shall the voters of the Richford Town School District authorize the School Directors to receive and expend for school purposes any additional grants, gifts, or other revenue in excess of those calculated in determining the proposed budget for the year beginning July 1, 2004?

ARTICLE 7. Shall the voters of the Richford Town School District authorize the School Directors to borrow money by issuance of bonds or notes, not in excess of anticipated revenue for the year beginning July 1, 2004?

ARTICLE 8. To transact any other nonbinding business thought proper.

Dated at Richford, Vermont, this 16 day of January, 2004.

Gary Snider, Clerk

School Directors:

Garry Shover, Chair
James Backhaus, Vice-Chair
Amanda St.Pierre, Clerk
Patricia Lariviere
Evan Mercy

RICHFORD TOWN SCHOOL DISTRICT

Joint Report of School Directors and Office of Superintendent of Schools

2003-2004

Enrollment as of September, 2003

Grades	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Elementary	25	37	43	34	29	40	36	0	0	0	0	0	0	244
High School	0	0	0	0	0	0	0	31	36	59	44	48	54	<u>272</u>
														516

Enrollment as of September, 2002

Grades	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Elementary	32	50	41	30	41	39	30	0	0	0	0	0	0	263
High School	0	0	0	0	0	0	0	34	39	56	45	53	39	<u>266</u>
														529

Student-Centered, Standards-Based Education

The Vision:

What the FNESU Learning Community Will Look Like in 2007

Curriculum, Instruction, and Assessment

- Student interests, needs, and strengths drive instruction.
- Students have multiple opportunities to meet the standards through:
 - Instruction that corresponds to the learning opportunities described in the standards adopted by FNESU and responds to the individual interests, strengths, and needs of students;
 - Extended learning opportunities including accommodations, modifications, and interventions that are clearly articulated and available to help all students achieve the standards. Opportunities for advanced achievement, beyond the standards, are also provided. All teachers know what's available and who to go to get help.
 - IEPs that are consistent with the standards and evidence in the *FNESU Standards-Based Curriculum*.

Data

- Data from the FNESU comprehensive assessment system are used to make informed decisions about planning, instructional and school improvement, and decisions about individual students (e.g., referrals, opportunities to learn, graduation.)

School Climate

- The social and emotional welfare of our students is the foundation of their learning.
- Families and community members share with faculty, staff, and administration the collective responsibility for student well being and improved student learning.
- Each school strives to be a safe, nurturing environment characterized by respect and is free from harassment, bullying, and violence in any form. Diversity is embraced in the FNESU learning community.

Professional Development, Supervision and Evaluation

- A Professional Development Council creates, coordinates, and communicates information about a long-term professional development plan that balances individual school needs, all schools' needs, and supervisory union opportunities and meets criteria for high quality professional development, including identification of staff needs through needs assessment.

Community Partnerships/Communication With Students, Families, Staff, Community and School Board Members

- Each student is known well by at least one adult in the school.
- Students receive regular feedback on their learning and on their progress toward meeting the standards.

District and School Resources for Continuous Improvement

- Two-year action plans and district strategic plans are reviewed and revised annually based on student results data (student performance data and other indicators, such as dropout rates), data about programs and practices, and data about resources.
- The FNESU administrative team functions as a learning community focused on continuous improvement in the school district. Team members support each other by regularly sharing expertise and experience. The team actively explores and reflects upon new information, research and best practices particularly as those relate to curriculum, instruction, and assessment of student learning within the unified FNESU Goals.
- The FNESU Central Office will support school districts (schools, boards, employees, teachers, paraeducators, and administrators) and one another effectively and in a friendly manner. People in Central Office will maintain fiscal responsibility, respond to all questions, communicate and clarify information, produce accurate work, and maintain common direction across the district. At all times, Central Office personnel will maintain confidentiality.

Superintendent's Report Conversations About Education

A new Federal law, No Child Left Behind Act (NCLBA), is having an incredible impact on education. This complicated legislation has caused more conversations about education than has any previous law during my forty plus years in the field.

Conversations range from praise for the focus on student achievement, teacher quality and quality professional development, to grave concern related to insufficient funding, punitive aspects of the law, and extraordinarily rigorous reporting requirements.

As for the positives, the focus on student achievement is truly welcome. The need to look at specific groups of students (English as second language learners, students receiving special education services, minority students, students on free and reduced lunch, etc.) to ensure success for all students is an excellent focus. This analysis of test results forces educational leaders to look at student results from different perspectives, determine needed interventions or changes in programs, and provide supplementary materials.

In order to analyze data, Franklin Northeast Supervisory Union is participating in a Student Information System Consortium. This system is a data warehousing that allows the user to ask the system specific questions and receive immediate analysis. For example, if an action planning team wishes to learn how the school's special education population is performing in math problem solving, the system will provide the information quickly. Likewise, if a team is interested in knowing whether or not a homework club makes a difference, the question can be asked to determine results for all students taking advantage of the homework club. Comparisons between

groups of learners can be made. Results for a specific student or groups of students over time can also be studied. Leadership teams at both the building levels and district level can focus on student learning frequently during a school year so adjustments in teaching, programs, and materials can be made throughout the year. With constant review and scrutiny and instructional adjustments, student learning will be increased.

Just as student achievement will be closely monitored, so will teachers' and paraeducators' credentials. To have a teaching license and a specific endorsement may not be sufficient. The Department of Education will review all teaching licenses matching the endorsements to actual job assignments. In some cases, teachers may require more than one endorsement to be able to continue performing present teaching responsibilities.

Likewise, paraeducators are expected to meet certain quality standards. The expectation is that Title I schools hire only people with Associate degrees to serve as paraeducators. People presently employed will be required to have earned Associate degrees by January, 2005, or be able to demonstrate skills equivalent to those held by people with Associate degrees. The paraeducators will demonstrate that they possess forty-eight to sixty credits or provide a quality portfolio to be reviewed by a local professional development board consisting of representatives including administrators, teachers, paraeducators, and a college/university professor.

In order to increase skills of all personnel, staff development will be ongoing rather than be comprised of daylong workshops and short conferences. Unless there is follow up and support at the building level, the short-term activities will not be allowable through Federal grant dollars.

In contrast to the demanding positive aspects of NCLBA, educators are also struggling with some negative thrusts of the legislation, including insufficient funding, punitive aspects, and cumbersome reporting requirements. As stated, this Federal law is clearly under funded. Like so many mandates, schools are expected to provide more and more services without sufficient funds to support the demands. This thrust puts more and more responsibility back on the local taxpayers. For example, the law requires that schools not making adequate yearly progress, as set by the State, must provide supplementary services for students. Many of these services must be provided at local expense. If progress is still not adequate over four years, the State Board of Education will review the case and decide the outcome.

As for unrealistic reporting requirements, it is my opinion that personnel in small schools, in particular, will be stretched to breaking levels to produce massive reports to meet the requirements of NCLBA. With the many functions principals already perform, this added assignment may well result in fewer professionals remaining in the job or causing local districts to hire people to assist the principal in meeting the reporting demands.

Regardless of these challenges, the good news is that whether conversations are directed toward the positives or negatives of NCLBA, our schools are receiving much attention. Over time, this attention, coupled with continuous scrutiny from within, will, in my opinion, produce positive change for all students.

Curriculum

The vision for a student-centered standards-based education has been developed by our school administrators and supported by our school boards. Evidence for this support is seen in the adoption of the Franklin NE Supervisory Union (FNESU) Standards-Based Curriculum. It is seen when educators ensure that students are central to the planning of instruction and assessment. It is seen when time is planned for educators to work together to improve their practice by providing instruction and assessing learning in new ways. While this vision includes much more than

curriculum, instruction and assessment, these are key to the foundation of the vision and its achievement. This vision continues to be refined and provides an intentional focus for our work.

Much progress has been made over the past years in the area of curriculum. A pre-kindergarten through grade 8 Franklin Northeast Supervisory Union Standards-Based Curriculum notebook is available in all schools describing the standards and learning expectations for students by grade level. Standards-based course descriptions have been developed by high school teachers and are also included in the notebook along with other resources such as the Vermont School Quality Standards and "The Parent's Guide to Understanding Standards." Please stop by your local school or the superintendent's office if you wish to review this book. This curriculum may also be viewed on line at <http://enosburg.k12.vt.us/fnesu/curriculum.htm>.

Because of the federal reauthorization of the Elementary and Secondary Education Act, now called No Child Left Behind, the Vermont State Department of Education will soon be disseminating information about grade level expectations. The federal law requires annual testing of students in grades 3 through 8, and once in grades 9 through 11. Because of this, the state is working on defining the learning at each grade level. The work teachers in FNESU have done in defining our curriculum will undoubtedly serve us well in this regard. First, our work is being used as a reference for the state work. And second, teachers are learning to teach and assess students relative to standards and learning expectations, and not relative to how other students are doing.

New FNESU report cards have been developed and are being used in Berkshire, Bakersfield, Enosburg, Montgomery, and Richford Elementary Schools this year. All teachers of grades kindergarten through 8 are using these new report cards. Parents and students will learn about progress toward achievement of standards that are clearly identified for each grade level in the curriculum. Parents are encouraged to talk with teachers about the new report cards so that they have a clear understanding of what the changes mean about their student's learning. Although some standards remain the same throughout their school careers, students will be learning more about these standards at each grade level as the learning becomes more complex. Standards-based learning emphasizes depth of learning rather than a broader knowledge of facts. We want our students to be creative thinkers and problem-solvers, and be prepared for dealing with all sorts of challenges once they leave our schools.

Now that the curriculum has been clearly defined, our next work will include developing a system to determine when students are meeting these standards. Teachers have begun working together reviewing student work as evidence of achieving standards. This is very different from the way achievement has been decided in the past. Once levels of achievement have been defined by examples of student work, a data collection system will need to be implemented to collect information about each student and the standards achieved during the student's school career. This will be a determining factor for graduation in years to come.

As parents become more familiar with new programs and curriculums, comments about how these changes have affected their child's learning would be appreciated. Please take time to make suggestions to us at the superintendent's office, as well as directly to school staff.

Federal Grants

The Federal No Child Left Behind Act (NCLBA) provides for most federal grant funds allocated to Franklin Northeast Supervisory Union (FNESU). Our grants from NCLBA, totaling \$1,424,377, include Title I, Title II Parts A and D, Title IV, and Title V. In addition, several grants from other sources are described below. While these grant funds cannot replace local responsibility for providing education resources, they may be utilized to fund a variety of educational activities and initiatives within our supervisory union. Most importantly, funds are being used to support achievement of our local goals. Local school plans have been developed which include measurable goals related to improving student achievement. An advisory group, the Consolidated Grants Planning Committee, which includes representation from the community in

addition to educators, provided input about what was important to support with our federal funds within the boundaries of the federal guidelines.

Additional federal grants and resources have been approved for school districts in FNESU. The Early and Periodic, Screening, Diagnosis, and Treatment (EPSDT) reinvestment plan, in partnership with the Vermont Department of Health in the amount of \$67,498. These funds are used to plan prevention and health promotion activities. Examples of expenditures this year include support of summer/after school health-related activities, increased time for guidance counselors or other health-related personnel, a student mentoring program, tooth tutor programs, and professional development for school social work and food service personnel. In its third year is the School-Based Tobacco Use Prevention grant for all schools to provide curriculum and activities that will prevent student use of tobacco. This grant, amounting to \$10,464 for FNESU, is expected to last for several years as part of the tobacco companies' settlement with Vermont. Success By Six grants totaling \$17,955, are being utilized in all five towns to provide early literacy and social experiences to our young children. The Family Center in St. Albans is overseeing a grant awarded to Franklin County, the Early Learning Opportunities grant, in the amount of \$900,000 with the goal of improving the early learning and family services in our area. New this year, is the Reading First grant that provides additional personnel and reading support to Bakersfield, Berkshire, Enosburg, and Richford Elementary Schools. It also supports professional development for teachers in all five FNESU elementary schools, including Montgomery. The Reading First grant award totals \$840,733 over three years, with the possibility of extending the grant to six years.

Please contact Mary Helen Hart if you would like to participate in the Consolidated Grants Planning Committee or for further information about any of these grants.

Title I and Title II Part A

Most of the FNESU Title I and Title II Part A funds provide personnel to support student learning needs in each of the elementary schools and the Early Childhood Program. Twenty-two teachers and ten paraeducators are working in our schools to provide additional support for students. The goals in every school are to help students succeed in regular classroom programs and become academically proficient at their grade levels. Parents are invited and encouraged to be part of the planning of individual student programs. One way of achieving this is through Parent/School Compacts in which agreement is reached by parents, students, and teachers about what needs to happen for students to be successful in school. The process of working together to support student achievement through discussion and program planning is a critical part of Title I.

In Berkshire, Bakersfield, Montgomery, Enosburg and Richford Elementary Schools, the Title I programs are schoolwide models. This means that Title I resources may be used to support schoolwide programs such as Success For All Reading Program, Mathland, and the Responsive Classroom Program.

FNESU Title I and Title II Part A funds are used to support four teachers and one paraeducator in Berkshire Elementary School, three teachers and three paraeducators in Bakersfield Elementary School, and four teachers in Richford Elementary School. In Enosburg Elementary School, FNESU employs five teachers and four paraeducators. In Montgomery, three teachers are partially funded, and one paraeducator is employed through this grant. In the Early Childhood Program, Title I employs one part-time teacher and one part-time paraeducator.

In all schools, Title I funds provide resources for Parent Literacy and Math gatherings and resources for parent libraries. Local portfolio scoring of student work is also supported through Title I.

Title II Part A

In addition to the personnel described above, Title II Part A funds are used for professional development which focuses on improving academic instruction to students so they better achieve the standards described in the Vermont Framework of Standards and Learning Opportunities and our local curriculum. Educators plan to use funds to support activities such as conferences, courses, and workshops that will enhance their teaching, and provide them with new information and activities to share in the classroom. Many of our inservice activities and presenters are funded through this grant. Funds are also used to support teachers and paraeducators in meeting the new

requirements in NCLB for becoming "highly qualified." NCLBA requires that all teachers not only be licensed in their subject areas and for the grade levels in which they teach, but also meet further content area requirements through coursework and other types of professional development. In addition, paraeducators must hold an associate's degree or its equivalent or pass a state or local test by 2005. Funds from this grant and from Title I are being used to support our staff in their pursuit of these requirements. FNESU activities funded through this grant have included specific education and content area courses, literacy and math training, curriculum development work, and various behavior management trainings.

Title II Part D

Title II Part D provides grant funds to support technology in all FNESU schools. Each school has funds that are being used to support their school's technology plan. \$56,229 is available to the schools through this grant.

In addition to these non-competitive funds, there were also funds available on a competitive basis. Individual schools, including Richford Elementary and Junior/Senior High Schools, and Bakersfield, Berkshire, and Enosburg Elementary Schools have each applied for \$15,000 for improving the use of technology for student instruction in classrooms. Word has not yet been received on whether these funds will be awarded to our schools.

Title V

Title V continues to fund innovative projects and staff development activities in our schools. District-wide activities such as the oration contest, an art and a music festival will all receive support from this grant. FNESU curriculum work is partially supported with Title V funds. The new standards-based report cards have been designed using funds from this grant. Most of the funds expended by schools this year have been for instructional materials. Schools are continuing the process of planning how to best use available funds in a way that supports their local school action plan goals and improves student achievement. The amount available to FNESU during the 2003-2004 school year is \$61,911.

Title IV – Safe & Drug Free Schools And Communities/Related Grants & Programs

The '03-'04 school year arrived, I am pleased to report, with level funding for Title IV (S&DFS&C) under the No Child Left Behind Act. This funding will allow FNESU to continue providing a variety of quality prevention programs to all students. These include strong research-based programs: Second Step (a violence prevention program), Life Skills, Project Alert, Know Your Body, and Responsive Classrooms. Title IV also funds some "locally tailored" programs that have shown continued success. Mentoring, Educational Support Teams, which participate in the Annual Statewide Conference (BEST), as well as local events and presentations aimed at prevention education and promoting healthy life styles continue to be offered. Also funded are Student Assistance Programs, including a SAP counselor at EFMHS, and student participation in statewide activities such as the Governor's Youth Leadership Conference. Often programs are replicated in two or more of our towns, and some are specific to a single school based on needs. I encourage residents to inquire about programs, in your town, that are provided all, or in part, with Title IV (S&DFS&C) funding.

Another related source of funding is received through Title IV Subpart 2. This money (part of S&DFC&C) is being used to help fund Truancy/Dropout Prevention and related efforts. As I have previously reported, Enosburg is one of five pilot sites chosen in Vermont. The project continues to gain momentum and has led, this year, to the establishment of a new "Community Based Learning" course at the Middle-High School. Further, a local task force made up of students, parents, community members and educators has been formed to continue working on solutions to

issues, which contribute to truancy and dropping out. To further help fund these efforts, a Vermont Children's Trust Fund Grant was applied for and awarded for this school year. There is the possibility of receiving two additional years of funding from this source. Although this project is presently taking place at EFMHS, information is being compiled and will be shared throughout the FNESU. Since EFMHS receives tuition students from other FNESU towns, it is expected that this project will have positive effects throughout the Supervisory Union. FNESU administrators meet regularly, and information relative to successes and findings are shared and made available for district-wide replication.

Part of the Safe Schools effort and Act 51 includes a requirement that Vermont educators complete a 15-hour drug/alcohol awareness program, "Drugs in Perspective". This year I was able to work with a new consultant, in the Division of Alcohol and Drug Abuse Programs, and offer the training here in FNESU. The first day took place in November, and the second day is scheduled for May. Providing in-district training offers three major advantages. First, the group is made up of all FNESU educators who can share experiences and ideas from their respective schools. Second, participants do not have to travel long distances to other training sites. Third, costs are substantially reduced. Based on this year's positive participant input, I plan to continue in-district Act 51 training in future years.

I would also like to mention that ADAP makes small-grants available for various prevention and healthy choice programs. They are presently working with some of FNESU schools and communities around these efforts.

The "School Based Tobacco Prevention Grant" was once again funded for the '03-'04 school year. This grant provides funding for a variety of tobacco prevention/reduction activities and initiatives throughout FNESU.

I have previously noted our active partnership with the Franklin-Grand Isle Workforce Investment Board as it relates to Truancy/Dropout Prevention efforts. The WIB is committed to the education and future success of all of our students. I am pleased to report that the WIB is taking the lead in attempting to secure a "Career Start" grant, which would greatly increase the effective transition of many students from school to employment. At this point we are only in the planning stage, but as a member the WIB Steering Committee (and student employment contact in FNESU) I can report that we plan to do everything possible to secure this resource.

In closing, I want to thank everyone (students, parents, community members, educators, and members of FGI regional organizations) for their continued energy, effort and plain old hard work. Together we have developed, and continue to strengthen, school/community/business partnerships, which lead to quality education and help to insure success for all students in FNESU.

Contact Jake Schuler at 933-5608 Ext. 37 for additional information.

Special Education Funding in Vermont Schools Town Report 2003 Michelle Jewett, Director of Special Programs

We receive state and federal funding in Vermont to support the provision of special education to students with handicapping conditions. Vermont uses a reimbursement system to support local school districts in the provision of eligible special education services. This reimbursement system works in a three-pronged formula, with a mainstream block grant, extraordinary cost reimbursement, and actual special education expenditures reimbursement.

The **mainstream block grant** is a predictable amount for each town, is based on the number of students in each district, and is computed on state average for special education salaries. The state pays 60% of the cost and the school districts must expend or match the remaining 40% of the cost.

Extraordinary reimbursement is designed to protect districts from completely absorbing the burden of high cost programs for individual students. Once a student's program reaches a threshold of \$50,000, the state will reimburse the district for 90% of the additional cost. For example, if a district has a student in a residential program that costs \$97,000, the school district pays the first \$50,000 from local dollars. They then submit a report to the state for the remaining \$47,000, of which they will receive \$42,300 back from the Department of Education, leaving a total local cost of \$54,700. The \$50,000 deductible, however, is also figured into the actual expenditures reimbursement and will be reimbursed at a rate of between 50%-57% depending upon the Department of Education receipts and expenditures.

The actual **expenditures reimbursement** reimburses town districts for eligible special education expenditures not covered by federal funds, state block grants and local match, and extraordinary reimbursement and applies the reimbursement rate to the remaining funds. The same rate applies to each town, and the reimbursement rate is adjusted annually to assure that the state's share across all sections of the formula is 60%. In FY03, the reimbursement rate was 55.315%.

In addition to state funds that contribute to the cost of providing special education programs, we receive federal funds (IDEA-B) that are allowed to be used for the provision of special education eligible aides and services. Typically, this money is used to provide services such as speech and language services, special education administration, in-service training for teachers and paraeducators, and counseling. The rules governing IDEA-B require that towns have a maintenance of effort, which means that federal funds must be used to supplement the provision of services, not supplant local taxpayers' dollars. Last year in Franklin Northeast, we received \$189,610 from the federal government for such services.

In addition to receiving reimbursement for expenditures to be used to provide special education services, we participate in the Medicaid Reinvestment program. This program allows school districts to submit claims to Medicaid for medically necessary special education services such as personal care services, remediation of a medical disability (physical, cognitive or academic in nature), speech and language services, etc. The money generated by those claims is split with the Department of Education, and is intended for prevention and intervention programs to help all students achieve high standards. Although this money CANNOT be used to pay for special education services at the local level, it is being used to provide support services to other students. The intent is to prevent the need for special education for some students by providing intensive supports early. Over the past few years, towns have collected as much as \$60,000 from Medicaid Reinvestment Program. Activities supported with these funds include increased guidance counselor time, nursing time, counseling services, etc.

Despite many challenges and obstacles, we strive to improve our ability to provide supports and services in cost-effective, time efficient, and meaningful ways. Special Education funding in Vermont is a complex system, involving many different sources of funds, and many different public and government agencies. I would be happy to provide clarification or further information upon request.

SPECIAL EDUCATION SERVICES AVAILABLE

The Franklin Northeast Supervisory Union assures that all school-aged children who are handicapped, regardless of the severity of their handicaps and who are 504 eligible or in need of special education, shall be entitled to free and appropriate public education.

Contact:

Michelle Jewett, Director of Special Programs/504 Coordinator
Franklin Northeast Supervisory Union
P. O. Box 130
Richford, Vermont 05476
Telephone: 802-848-7661, Ext. 6

RICHFORD ELEMENTARY SCHOOL

Principal's Report

The school year at Richford Elementary School is now well under way and we are off to another great start.

The two major areas for our school to focus on this year are technology and writing. Last year, we received a grant to purchase a mobile computer lab containing fifteen wireless, laptop computers. Teachers received several days' training in the use of these computers. Our goal is to integrate them in most areas of our curriculum. This lab has been a great success. The requests to use these computers have been so numerous that classes sometimes had to wait several days before they could use one. Because of this high demand, Mrs. Guertin wrote another grant and we were able to purchase another mobile lab.

Writing skills is another area we continue to work on to improve. This summer, we have enlisted the help of a writing specialist to assist us in setting up a standards-based writing program. She also has and will continue working with the teachers once a month both in the classroom and after school. We will use as a guide the Vermont Writing Standards which discuss the different types of writing and the Vermont Portfolio Process in writing. Although students work on their portfolios for the State in fifth grade, our plan is to have a kindergarten through sixth grade writing program by the end of this school year.

We continue to move forward and make gains with our reading program "Success For All." As many of you already know, SFA is a program that helps all children regardless of their reading levels, to become better strategic readers. This is accomplished through the use of one-on-one tutoring, innovative approaches to teaching reading, and assessment of students' progress every eight weeks. With the help of the SFA Foundation, we make additional changes which we feel will improve student performance.

Another aspect of the work being done with Success For All is the partnership Richford Elementary School has with Concordia University in developing a technology-enhanced version of the tutoring program, which we hope will lead to more effective student success and provide an alternative way to learn for those students who may be struggling.

We feel that because of this program, our students will continue to improve their reading skills, be able to read at grade level or better, and go on to be very competent readers throughout their lives.

Another area of focus at R.E.S. is our goal in improving students' math skills through a standards-based program called Mathland. With the increase in instructional time to seventy-five minutes, and additional teacher training, we hope to see our math scores improve, especially in the area of problem solving. We are using a similar model in providing teacher training in Mathland as we are doing in writing.

Richford Elementary School uses a variety of supports and services to help meet the needs of all its children. These supports and services make up our Educational Support System (ESS). It is designed to help children grow socially, academically, emotionally and physically. An important part of the Educational Support System is the Educational Support Team (EST). The EST maintains confidential contact with the referral source and teachers to follow the progress of students served by the team.

The primary purpose of the EST is to assist parents, classroom teachers and staff in developing a plan that will support a child in the educational program. The team is made up of the principal, the guidance counselor, nurse, and several teachers. The EST identifies supports and services for individual children, evaluates what is working, makes changes to existing plans when necessary, and helps teachers to develop strategies for supporting individual children.

Our Educational Support System is rooted in the belief that all children will learn and that those closest to the child are most able to provide appropriate support and accommodations. We want to help all children in reaching their full potentials.

The administration, faculty and staff of Richford Elementary School greatly appreciate the continued support and enthusiasm you show to the children. Please come in and visit us any time to see all the great things that are happening here. It is your school and you are always welcome. Thank you.

Richford Jr. - Sr. High School Principal's Report

I am **pleased** to be part of the **Richford Jr.-Sr. High School educational community!** We have a wonderful group of students and faculty and support personnel who are all focused on the same objectives—to set expectations for improvement and to meet them! Our school will direct special attention to the areas of **literacy and math**, and will begin to provide tailored professional development for our faculty in these areas.

A new **Parent Roundtable** for parents/guardians of 7-12th graders has begun, and meets the 2nd Tuesday of each month at 6:30 PM in our library. It provides an opportunity for all students' parents/guardians to come together for discussion and to set future meeting agendas. We **value your input and feedback** because we know that schools, parents, and community members working together as a team best supports student achievement and success.

We are beginning our **New England Association of Schools and Colleges (NEASC)** self-study that will continue through this school year into the next. This study culminates with a site visit from educators from all over New England in April, 2004. This site-visiting team will determine if we as a 7-12 school meet the seven standards for continued school accreditation. **Why is this important?** It assures citizens and taxpayers that tax money is supporting a school facility and programs that have been judged worthwhile by an outside team of evaluators. It also will advise citizens of the needs and long-range plans of the school. It also allows college admissions officers who assess applicants from diverse geographical areas, to know that this applicant's school meets the Commission's standards. **Most importantly, our students are most affected by accreditation. They are what we are all about**—and accreditation assures them that their needs are being met through a quality educational program. Please join us when we invite you to serve on parent committees as well as to complete and return important NEASC surveys that we will use for our self-study.

We are working hard to begin to build a strong **technology** infrastructure and the means to maintain it. We want our students to be competitive when they step outside our building after graduation. Creating more technology opportunities for students is certainly one way, and one of the areas in which we intend to grow and expand.

We have a brand new **Academic Scholars' Bowl** this year, and this is an exciting co-curricular opportunity for our students. We will be studying some new teacher teaming at our high school next year, and will be expanding literacy opportunities in our library. Richford Jr.-Sr. High School will be emphasizing growing interdisciplinary and intra-disciplinary connections in our content areas. Also, we are looking at enriching our curriculum offerings and opportunities for our students next year. This is just the beginning!

It is important that our Richford Jr.-Sr. High School is a "**flagship**" for our community, and that it reflects the best that we have to offer our young adults. Parents/guardians, citizens, **you** complete our educational circle. **Your students could not be here at a better time!**

Business Manager's Update

Last year, the State Legislature again changed Vermont's education funding laws. With the passage of Act 68, significant changes have been made in how school districts are funded beginning with the 2004-2005 school year (FY05). Some of the major funding changes are: the creation of two separate grand lists, the elimination of the General State Support Grant (GSSG), the creation of a residential education tax rate, the creation of a non-homestead education tax rate, the funding of technical education, and the standardization of budget reporting for all Vermont School Districts. Local property tax rate projections provided in the annual report are based upon Act 68, the Governor's recommendation to the State Legislature, and pending legislation. Therefore, tax rate projections may change prior to the annual school district meeting. An update on these issues and the impact on tax rates will be provided during the meeting.

Act 68 creates an equalized residential education tax rate and an equalized non-homestead education tax rate. Only one of these tax rates will be applied to each parcel of property. Current law establishes these rates at \$1.10 for residential property and \$1.59 for non-homestead property. Governor Douglas has recommended that these rates be lowered by \$.05 for FY05. The annual report and budget reflect these lowered rates. An update on the status of the Governor's recommendation, any new legislation affecting education funding and the impact on tax rates will be provided during the annual school district meeting. As was available with Act 60, and now with Act 68, qualifying taxpayers with household incomes of less than \$75,000 will be able to reduce their homestead property taxes by applying for a prebate when filing their state income taxes. A handout will be available during the annual meeting to help estimate property taxes based upon household income and homestead values.

Act 68 eliminates the GSSG and "sharing pool" established by Act 60. In their place, the State will provide every school district Education Spending Revenue (ESR) based upon each district's spending and anticipated revenues. ESR is computed by subtracting anticipated revenues from anticipated expenses. ESR plus Technical Center Tuition Revenue equals education spending, which is the root for computing the equalized residential education tax rate.

Act 68 changes the method of computing the equalized residential education property tax rate. Residential tax rates will now be computed by taking the spending level approved by taxpayers and subtracting anticipated local and state revenues to obtain the education spending. Education spending is divided by the district's equalized pupils to derive education spending per equalized pupil. The definition of equalized pupils is the same under Act 68 as Act 60. Equalized pupils is a weighted average of the number of resident students of a school district. Education spending per equalized pupil is divided by the state's per pupil base education amount, \$6,800 for FY05, to obtain the above base education payment spending rate. This rate is multiplied by the State education tax rate to produce the equalized residential education tax rate. Therefore, the residential education tax rate is based upon each school district's budget. Based upon the proposed budget of \$5,169,066, and anticipated state and local revenues of \$1,457,916, Richford's education spending is \$3,711,151. Dividing education spending by 451.14 equalized pupils produces the education spending per equalized pupil amount of \$8,226. This amount is 120.97% of the state base education amount of \$6,800. Multiplying the state education tax rate of \$1.05 by 120.97% generates Richford's FY05 equalized residential tax rate of \$1.617.

It is anticipated that the Richford's equalized non-homestead education tax rate will be \$1.54 for FY05. *The non-homestead rate is not based upon education spending and will not change regardless of the local budget approved by taxpayers.*

As the state education tax rates are "equalized" rates, they need to be adjusted by the town's common level of appraisal (CLA) to determine local tax rates. Richford's CLA has dropped from 87.48% to 78.96%. A falling CLA increases the local education tax rates in a community and is a reflection of increasing property values. Based upon the new CLA and the anticipated equalized tax rates, we anticipate Richford's local residential education tax rate to be \$1.617 and the local non-homestead education tax rate to be \$1.958. *This increase in the equalized educational tax rates due*

to the CLA will occur regardless of the level of spending approved by Richford voters. Again, an update of the anticipated rates will be provided during the annual meeting.

Under Act 68, a homestead is the principal dwelling owned and occupied by a resident individual in which the individual claims residence, and all contiguous land. Homesteads will be taxed using the residential education tax rate. All non-homestead property will be taxed using the non-homestead tax rate.

The method of funding Vermont's technical education centers has also changed under Act 68. Previously under Act 60, the state withheld a portion of a district's GSSG and sent it directly to the supporting technical center. Technical centers used this payment to reduce tuition rates. Therefore, the actual cost of technical education was not reflected in school budgets under Act 60. Under Act 68, anticipated revenues will include technical education center tuition revenue; and the full cost of the supporting technical center tuition must be reflected in budgets. This results in the appearance that technical education tuition is drastically increasing, when, in actuality, the increase is a result of showing full technical center revenue and expenses.

Act 68 also establishes a standardized state budget report format that must be used by all Vermont Public School Districts and be distributed to taxpayers in advance of annual meetings. This state report provides three years of historical financial data and FY05 projections based upon the proposed budget. The standardized format cannot be changed by local districts and can, therefore, be utilized to compare different school districts' finances using similar formulas. The tax projection in the state report is based solely on current law and does not reflect the Governor's recommendation to lower rates. This report, titled "Three Year Comparisons," is included in the annual report.

Richford Budget Highlights

The elementary school portion of the budget has increased by \$139,306 or 8.45%, and the Jr.-Sr. high school portion has increased by \$220,201 or 8.99%. The overall budget increase is \$373,423 or 8.14%. The increases are primarily due to increases in salaries, wages, benefits, technology equipment and supplies, software, internet access, technical center tuition, insurance, advertising, funding for adult education, New England Association of Schools and Colleges (NEASC) accreditation, and special education (SPED) costs. More students are anticipated to require out-of-district SPED services so anticipated SPED expenses have substantially increased. Staffing levels in the elementary school remain unchanged. In the Jr.-Sr. high school, the business education teacher's position is being increased to full time. The Department of Education has advised every secondary school in Vermont to budget funds to pay for adult education services. This cost shift is increasing the high school budget by \$8,577. The high school will also undergo a NEASC accreditation adding \$15,498 to the budget. The high school plans on hiring an athletic director, and a paraeducator position has been eliminated. Transportation costs have also increased.

Local revenue is decreasing primarily due to a decrease in tuition students and the anticipation that there will be no excess from the current school budget. The FY04 budget estimated there would be 78.5 tuition students, and the FY05 budget anticipates 64. Tuition students who attend the Cold Hollow Career Center are half-time Richford High School students. The announced high school FY05 tuition rate is \$10,025, an increase of \$1,198 per pupil. The expected increase in the tuition rate does not offset the decrease in tuition students. Therefore, FY05 anticipated tuition revenue is \$51,271 lower than in the FY04 budget. With the implementation of Act 68, State Revenues are anticipated to increase by \$1,171,559. The increase is primarily due to the elimination of the GSSG and the creation of ESR, and an increase in SPED reimbursement due to the increase in SPED expenses.

Richford's education spending per equalized pupils for FY05 is anticipated to be \$8,227. This represents an average per pupil expenditure per equalized pupil. In the future, data will be available to compare Richford's per pupil spending with other Vermont School Districts. Costs to educate elementary school students are lower than Jr.-Sr. high school students. This is best reflected in announced tuition rates. Richford's FY05 announced tuition rates are:

Richford Elementary School -	\$ 6,368
Richford Jr. High School -	\$ 9,828
Richford Senior High School -	\$10,023

Act 68 is a fundamental change to how public education is funded in Vermont. Anyone who would like additional information concerning Act 68, the proposed budget, and the impact on local school property taxes should contact any Richford School Board Director; Cynthia Hinrichsen, Richford Jr.-Sr. High School Principal; Roger Gagne, Richford Elementary School Principal; or Bill Samuelson, the District's Business Manager.

Respectfully submitted,

Richford School Directors

Garry Shover, Chair
James Backhaus, Vice-Chair
Amanda St. Pierre, Clerk
Patricia Lariviere
Evan Mercy

Administration

Mary Sherrer, Ed.D., Superintendent
Michelle Jewett, Dir. of Special Programs
Mary Helen Hart, Curriculum/Grants Coord.
Edward Schuler, Employment Specialist/
Drug & Alcohol Grant Coordinator
Roger Gagne, Principal (RES)
Cynthia Hinrichsen, Principal (RHS)
William Samuelson, Business Manager

**WAGES FOR EMPLOYEES OF AND FOR THE
RICHFORD TOWN SCHOOL DISTRICT
JULY 1, 2002 - JUNE 30, 2003**

SCHOOL BOARD ADMINISTRATION	\$17,912.00
Directors	
Treasurer/Asst. Treasurer	
Payroll Officer	
Board Secretary	
ELEMENTARY ADMINISTRATION	\$123,607.24
Principal	
Assistant Principal	
Guidance Counselor	
Administrative Assistant	
ELEMENTARY STAFF	\$833,323.83
Teachers	
Nurse	
Special Education Teachers	
Special Education Para-educators	
Custodians	
SECONDARY ADMINISTRATION	\$225,040.26
Principal	
Assistant Principal/Athletic Director	
Guidance Counselor	
SAP Counselor	
Administrative Assistant	
Receptionist	
Guidance Secretary	
SECONDARY STAFF	\$1,044,135.40
Teachers	
Nurse	
Special Education Teachers	
Special Education Para-educators	
Special Education Secretary	
Custodians	
MISC.	\$86,801.46
Subs	
Co-Curricular	
HOT LUNCH PROGRAM	\$68,279.95

**EMPLOYEES FOR THE
RICHFORD TOWN SCHOOL DISTRICT
2002-2003**

Elementary School

Ainsworth, Miriam	Learning Specialist
Allen, Valerie	Grade 4
Amyot, Christine	Grade 3
Bellrose, Sandy	Paraeducator
Billado, Ruth	Paraeducator
Brown, Patrick	Grade 6
Brown, Roderick	Security
Burgess, Elizabeth	Learning Specialist
Cheeseman, Joan	Nurse
Cole, Candice	Grade 1
Davidson, Elizabeth	Learning Specialist
Gagne, Joyce	Kindergarten
Gagne, Roger	Principal
Gross, Jennifer	Physical Education
Guertin, Dale	Grade 4
Guertin, Mary	Librarian
Haughey, Lisa	Paraeducator
Hazen, Pamela	Grade 1
Hickey, Carol	Grade 3
Hickey, Vincent	Grade 6
King, Suzanne	Custodian
Lavery, Ann	Grade 5
Marcy, Linda	Paraeducator
McGraw, Lora	Grade 2
Mercure, Frances	School Secretary
Raymond, Lynn	Music
Royea, Pamela	Custodian
Smith, Cora Mae	Paraeducator
Sodaro, Maureen	Guidance Counselor
Weld, John	Paraeducator
Williams, Jane	Grade 1
Wright, Sharon	Grade 5

High School

Adams, Lori-Ann
 Alderman, Kelley
 Atherton, Debra
 Bordo, Donna
 Cangelosi, Karen
 Carlson, Shirley
 Chalifoux, Susan
 Chaput, Sorel
 Cheeseman, Joan
 Clark, Doreen
 Engler, John
 Fletcher, Jane
 Gates, Scott
 Hazen, Richard
 Hill, James
 Kilinski, Nancy
 King, Scott
 LaClair, Jacqueline
 LaClair, James
 Lamorey, Irene
 Lansing, Richard
 Lariviere, Jane
 LeBlanc, Wendy
 Little, John
 MacDonald, Doug
 Marlow, Todd
 Matthews, Peter
 Medor, Kelly
 Murphy, Patrick
 Ostrander, CarolAnn
 Parah, Tonya
 Persicketti, Phyllis
 Reynolds, Barbara
 Riker, Ellen
 Robinette, James
 Rothman, Sarah
 Ryea, Richard
 Schuyler, Jeremiah

Social Studies
 English
 Home Economics
 Security
 Paraeducator
 Learning Specialist
 Special Ed Secretary
 Asst. Principal/AD
 Nurse
 Receptionist
 Ind. Arts/Tech Ed
 Administrative Asst.
 Physical Education
 Math
 English
 Science
 Custodian
 French
 English
 Paraeducator
 Business/Drivers Ed
 Guidance Secretary
 Paraeducator
 Science
 Math/Computer
 Science
 Music
 Math
 Art
 Learning Specialist
 SAP Counselor
 Spanish
 Learning Specialist
 Learning Specialist
 Principal
 Guidance Counselor
 Custodian
 Social Studies

Seiferth, Janet
 Spears, Kathleen
 Utigard, Phyllis
 Walsh, Richard
 West, Ronald
 Wetherby, Madeline
 Wright, Fred

Paraeducator
 Learning Specialist
 Librarian
 Paraeducator
 Custodian
 Paraeducator
 Social Studies

Hot Lunch

Blaney, Mary	Cook
Mayotte, Hattie	Cook
Pond, Gloria	Cook
Royea, Pamela	Cafeteria
Sherrer, Carole	Cafeteria
Snider, Theresa	Cafeteria
Waterhouse, Sharon	Agent
Weld, Gloria	Cafeteria
Whitney, Lora	Cafeteria
Wilson, Bonnie	Cafeteria

School Board

Backhaus, James	Board Member
Goyne, Annette	Board Member
Lariviere, Patricia	Board Member
Mercy, Evan	Board Member
Record, Sheila	Bookkeeper
Shover, Garry	Board Member
Snider, Gary	Treasurer
Wetherby, Joyce	Assistant Treasurer

Alderman, Kelley	Lunch Monitor
Engler, John	Lunch Monitor
Gates, Scott	Lunch Monitor
Hill, James	Lunch Monitor
Marlow, Todd	Lunch Monitor
Murphy, Patrick	Lunch Monitor
Ostrander, Carol Ann	Lunch Monitor
Walsh, Richard	Lunch Monitor

Richford Town School District FY05 Budget			
	2003-2004	2004-2005	
	Budget	Anticipated	Change
Anticipated Local Revenues			
1 Use of Unreserved Fund Balance	\$90,693	\$157,467	\$66,774
2 Estimated Year End Excess	\$35,000	\$0	(\$35,000)
3 Middle & High School Tuition	\$692,769	\$641,498	(\$51,271)
4 Vocational Tuition Refund	\$4,095	\$0	(\$4,095)
5 Interest	\$17,300	\$8,500	(\$8,800)
6 Total Anticipated Local Revenues	\$839,857	\$807,465	(\$32,392)
Anticipated State Revenues			
9 General State Support Grant	\$2,576,291	\$0	(\$2,576,291)
10 Transportation Aid	\$71,405	\$79,120	\$7,716
11 Technical Education Transportation Aid	\$12,012	\$17,325	\$5,313
12 Special Education State Aid	\$426,864	\$496,464	\$69,600
13 Medicaid Reimbursement	\$69,890	\$30,063	(\$39,827)
14 Early Essential Ed Grant	\$23,226	\$24,725	\$1,499
15 Capital Debt Aid	\$6,814	\$0	(\$6,814)
16 Drivers Education Aid	\$3,540	\$2,754	(\$786)
17 Total Anticipated State Revenues	\$3,190,042	\$650,451	(\$2,539,591)
Anticipated Education Spending Revenue			
20 Education Spending Revenue	\$0	\$3,689,293	\$3,689,293
21 Technical Center Tuition Revenue	\$0	\$21,858	\$21,858
22 Total Ed Spending Revenue	\$0	\$3,711,151	\$3,711,151
24 Total Anticipated Revenues	\$4,029,899	\$5,169,066	\$1,139,167
26 Total Anticipated Expenses	\$4,795,644	\$5,169,066	\$373,423
28 Education Spending		\$3,711,151	\$1,171,559
29 Equalized Pupils		451.14	
30 Education Spending per Equalized Pupils		\$8,226	
Anticipated Education Tax Rates			
	FY04 *	FY05	Change
34 State Education Tax Rate	\$1.10	\$1.05	(\$0.05)
35 Above Base Ed Payment Spending Rate	N/A	120.97%	N/A
36 Equalized Residential Education Tax Rate	\$1.405	\$1.270	(\$0.135)
37 Common Level of Appraisal	87.48%	78.96%	-8.52%
38 Local Exemption Tax Rate	\$0.008	\$0.008	\$0.000
39 Local Residential Tax Rate	\$1.615	\$1.617	\$0.002
41 State Non-Homestead Education Tax Rate	\$1.405	\$1.540	\$0.135
42 Common Level of Appraisal	87.48%	78.96%	-8.52%
43 Local Exemption Tax Rate	\$0.008	\$0.008	\$0.000
44 Local Non-Homestead Education Tax Rate	\$1.615	\$1.958	\$0.343
* FY04 tax rates were calculated under Act 60. FY04 rates shown above have been estimated as if Act 68 was in effect in FY04 only for comparison to anticipated FY05 rates.			

Richford Town School District FY05 Anticipated Expenses

Line #		FY03 Actual	FY04 Budget	FY05 Anticipated	Change
Elementary School					
	Elementary Instructional				
1	Teachers' Salaries	\$605,503	\$647,370	\$656,326	\$8,957
2	Substitutes' Wages	\$14,675	\$12,000	\$14,500	\$2,500
3	Summer Instruction Salaries	\$0	\$3,000	\$3,000	\$0
4	Health Insurance	\$60,070	\$86,147	\$86,826	\$678
5	FICA	\$46,182	\$50,671	\$51,548	\$876
6	Life Insurance	\$1,980	\$2,039	\$2,039	\$0
7	Worker's Compensation Insurance	\$1,738	\$2,981	\$3,210	\$230
8	Unemployment Insurance	\$183	\$432	\$440	\$8
9	Tuition Reimbursement	\$870	\$4,385	\$5,084	\$698
10	Profess Development	\$1,408	\$7,500	\$7,500	\$0
11	Dental Insurance	\$5,432	\$6,300	\$9,000	\$2,700
12	Contracted Services (SFA)	\$6,695	\$7,500	\$8,500	\$1,000
13	Field Trips	\$496	\$500	\$700	\$200
14	Mileage	\$215	\$450	\$450	\$0
15	General Supplies	\$18,513	\$25,000	\$25,000	\$0
16	Computer Software	\$0	\$1,000	\$3,000	\$2,000
17	Textbooks	\$359	\$6,000	\$6,000	\$0
18	Computer Equipment	\$270	\$4,000	\$6,000	\$2,000
19	Equipment	\$8,889	\$10,000	\$10,000	\$0
20	Total Elem Instructional	\$773,478	\$877,276	\$899,123	\$21,847
21					
22	Special Education Elementary				
23	Teachers' Salaries	\$81,913	\$96,608	\$116,408	\$19,800
24	Paraeducators' Wages	\$51,318	\$63,063	\$65,835	\$2,772
25	Administrative Assistant	\$0	\$2,303	\$2,401	\$98
26	Summer Inst Salaries	\$0	\$1,000	\$1,000	\$0
27	Substitutes	\$2,640	\$1,200	\$4,000	\$2,800
28	Health Insurance	\$38,248	\$45,057	\$54,605	\$9,548
29	FICA	\$10,188	\$12,559	\$14,508	\$1,948
30	Life Insurance	\$396	\$408	\$408	\$0
31	Municipal Retirement	\$2,873	\$3,153	\$3,292	\$139
32	Worker's Compensation Insurance	\$433	\$733	\$884	\$151
33	Unemployment Insurance	\$113	\$267	\$267	\$0
34	Tuition Reimbursement	\$1,683	\$797	\$924	\$127
35	Dental Insurance	\$1,277	\$1,260	\$1,800	\$540
36	Early Essential Ed	\$35,809	\$42,954	\$58,162	\$15,208
37	Psychological Services	\$6,819	\$9,000	\$8,000	(\$1,000)
38	Related Services	\$0	\$1,200	\$1,200	\$0
39	Out of District Placements	\$14,064	\$18,963	\$48,000	\$29,037
40	Student Transportation	\$10,132	\$11,321	\$21,433	\$10,112
41	CB Training	\$0	\$1,500	\$1,500	\$0
42	Supplies	\$2,184	\$3,000	\$3,000	\$0
43	Equipment	\$1,181	\$1,500	\$1,500	\$0
44	Total Special Education	\$261,270	\$317,847	\$409,127	\$91,280
45					
46	Gifted & Talented	\$1,197	\$3,000	\$3,000	\$0
47					

Richford Town School District FY05 Anticipated Expenses					
Line #		FY03 Actual	FY04 Budget	FY05 Anticipated	Change
48	School Wide Technology				
49	Professional Development	\$0	\$0	\$750	\$750
50	Software	\$0	\$0	\$1,150	\$1,150
51	Internet Connection	\$0	\$0	\$1,600	\$1,600
52	Equipment	\$0	\$0	\$4,600	\$4,600
53	Total School Wide Technology	\$0	\$0	\$8,100	\$8,100
54					
55	Guidance Services Elementary				
56	Salary	\$42,436	\$43,709	\$45,895	\$2,185
57	SAP Counselor Salary	\$0	\$0	\$0	\$0
58	Health Insurance	\$9,378	\$12,182	\$12,248	\$66
59	FICA	\$3,246	\$3,344	\$3,511	\$167
60	Life Insurance	\$132	\$136	\$136	\$0
61	Worker's Compensation Insurance	\$112	\$197	\$219	\$22
62	Unemployment Insurance	\$11	\$26	\$26	\$0
63	Tuition Reimbursement	\$0	\$1,049	\$1,119	\$70
64	Municipal Retirement	\$0	\$0	\$0	\$0
65	Dental Insurance	\$1,512	\$1,524	\$1,524	\$0
66	Disability Insurance	\$221	\$227	\$239	\$11
67	Mileage	\$0	\$300	\$300	\$0
68	Supplies	\$951	\$1,000	\$1,000	\$0
69	Testing & Assessments	\$1,099	\$3,500	\$3,500	\$0
70	Total Guidance Services	\$59,098	\$67,193	\$69,715	\$2,522
71					
72	Health Services Elementary				
73	Salary	\$17,325	\$18,105	\$18,830	\$725
74	Substitute	\$60	\$0	\$0	\$0
75	Nurses' Aide	\$0	\$6,903	\$7,110	\$207
76	Health Insurance	\$1,700	\$3,624	\$4,123	\$499
77	FICA	\$1,304	\$1,913	\$1,984	\$71
78	Life Insurance	\$66	\$68	\$68	\$0
79	Worker's Compensation Insurance	\$45	\$113	\$124	\$11
80	Unemployment Insurance	\$5	\$26	\$26	\$0
81	Dental Insurance	\$211	\$210	\$300	\$90
82	Municipal Retirement	\$0	\$345	\$356	\$10
83	Supplies	\$491	\$500	\$500	\$0
84	Total Health Services	\$21,206	\$31,806	\$33,420	\$1,614
85					
86	Co-Curricular Elementary				
87	Salaries	\$3,794	\$2,570	\$3,110	\$540
88	FICA	\$290	\$197	\$238	\$41
89	Worker's Compensation Insurance	\$8	\$12	\$15	\$3
90	Unemployment Insurance	\$4	\$8	\$10	\$2
91	Transportation	\$1,181	\$3,000	\$3,000	\$0
92	Equipment	\$482	\$500	\$500	\$0
93	Total Co-Curricular	\$5,760	\$6,286	\$6,873	\$586
94					
95	Paraeducators / Tutors Elementary				
96	Wages	\$4,741	\$8,683	\$9,055	\$372
97	Health Insurance	\$314	\$0	\$0	\$0

Richford Town School District FY05 Anticipated Expenses					
Line #		FY03 Actual	FY04 Budget	FY05 Anticipated	Change
98	FICA	\$363	\$664	\$693	\$28
99	Municipal Retirement	\$0	\$347	\$365	\$19
100	Worker's Compensation Insurance	\$21	\$39	\$43	\$4
101	Unemployment Insurance	\$11	\$28	\$29	\$1
102	Total Paraeducators / Tutors	\$5,450	\$9,761	\$10,185	\$424
103					
104	Library Elementary				
105	Salary	\$32,482	\$33,944	\$36,315	\$2,371
106	Health Insurance	\$3,324	\$4,072	\$4,235	\$164
107	FICA	\$2,478	\$2,597	\$2,778	\$181
108	Life Insurance	\$132	\$136	\$136	\$0
109	Worker's Compensation Insurance	\$85	\$153	\$173	\$20
110	Unemployment Insurance	\$11	\$26	\$26	\$0
111	Dental Insurance	\$422	\$420	\$600	\$180
112	Supplies	\$999	\$1,000	\$1,000	\$0
113	Books	\$1,988	\$2,000	\$2,000	\$0
114	Total Library	\$41,921	\$44,346	\$47,263	\$2,917
115					
116	School Administration				
117	Principal's Salary	\$61,000	\$64,000	\$67,000	\$3,000
118	Administrative Assistant	\$19,001	\$20,657	\$21,690	\$1,033
119	Assist Principal's Salary	\$1,400	\$1,500	\$1,600	\$100
120	Secretary Substitute	\$257	\$0	\$350	\$350
121	Health Insurance	\$14,878	\$16,314	\$19,562	\$3,248
122	FICA	\$6,247	\$6,591	\$6,907	\$316
123	Life Insurance	\$264	\$272	\$272	\$0
124	Municipal Retirement	\$939	\$689	\$723	\$34
125	Worker's Compensation Insurance	\$215	\$388	\$430	\$42
126	Unemployment Insurance	\$24	\$56	\$56	\$0
127	Tuition Reimbursement	\$0	\$1,049	\$1,119	\$70
128	Dental Insurance	\$2,021	\$2,059	\$2,085	\$27
129	Disability Insurance	\$317	\$333	\$348	\$16
130	In-service	\$0	\$600	\$600	\$0
131	Training	\$277	\$1,000	\$1,000	\$0
132	Mileage	\$0	\$100	\$100	\$0
133	Supplies	\$901	\$1,200	\$1,500	\$300
134	Equipment	\$176	\$1,000	\$1,000	\$0
135	Dues & Graduation	\$585	\$600	\$700	\$100
136	Total Administration	\$108,502	\$118,407	\$127,044	\$8,636
137					
138	Operation of Plant Elementary				
139	Custodians Wages	\$34,614	\$44,067	\$45,942	\$1,875
140	Health Insurance	\$12,824	\$19,530	\$21,434	\$1,904
141	FICA	\$2,648	\$3,371	\$3,515	\$143
142	Municipal Retirement	\$1,217	\$1,799	\$1,875	\$77
143	Worker's Compensation Insurance	\$986	\$2,327	\$2,430	\$104
144	Unemployment Insurance	\$29	\$67	\$68	\$1
145	Water	\$2,334	\$3,200	\$2,500	(\$700)
146	Rubbish Removal	\$2,200	\$3,450	\$3,450	\$0
147	Snow Removal	\$2,500	\$2,500	\$2,500	\$0

Richford Town School District FY05 Anticipated Expenses					
Line #		FY03 Actual	FY04 Budget	FY05 Anticipated	Change
148	Lawn Care	\$2,185	\$3,200	\$3,200	\$0
149	Repair to Build & Equip	\$10,388	\$12,000	\$14,000	\$2,000
150	Office Service Contracts	\$2,019	\$4,000	\$4,000	\$0
151	Copiers	\$5,507	\$6,958	\$9,939	\$2,982
152	Security Service	\$180	\$500	\$500	\$0
153	Property & Liability Ins	\$9,604	\$12,339	\$13,799	\$1,460
154	Telephone	\$3,026	\$3,500	\$3,500	\$0
155	Mileage	\$128	\$0	\$200	\$200
156	Supplies	\$8,678	\$8,500	\$9,000	\$500
157	Equipment	\$0	\$1,000	\$1,000	\$0
158	Electricity	\$17,331	\$17,522	\$17,522	\$0
159	Oil	\$17,837	\$22,603	\$21,537	(\$1,066)
160	Total Operation of Plant	\$136,234	\$172,432	\$181,912	\$9,480
161					
162	Total Elementary	\$1,414,116	\$1,648,356	\$1,787,662	\$139,306
163					
164	Junior - Senior High School				
165	Secondary Instructional				
166	Teachers' Salaries	\$713,907	\$732,429	\$737,459	\$5,030
167	Drivers Ed Salaries	\$7,818	\$8,500	\$8,500	\$0
168	Summer School Salaries	\$0	\$1,800	\$1,800	\$0
169	Substitutes' Wages	\$14,124	\$10,500	\$14,500	\$4,000
170	Health Insurance	\$129,536	\$162,330	\$167,409	\$5,080
171	FICA	\$54,850	\$57,622	\$58,313	\$691
172	Life Insurance	\$2,537	\$2,719	\$2,855	\$136
173	Worker's Compensation Insurance	\$2,109	\$3,390	\$3,632	\$242
174	Unemp Insurance	\$252	\$548	\$587	\$39
175	Tuition Reimbursement	\$0	\$5,488	\$6,452	\$963
176	Dental Insurance	\$9,995	\$8,043	\$12,090	\$4,047
177	High School Tuition	\$0	\$0	\$0	\$0
178	Technical Center Tuition	\$8,320	\$12,090	\$35,563	\$23,473
179	Adult Education Tuition	\$0	\$0	\$8,577	\$8,577
180	Mileage	\$346	\$615	\$943	\$328
181	Field Trips	\$699	\$9,000	\$10,137	\$1,137
182	Equipment Repairs	\$3,683	\$8,100	\$6,878	(\$1,222)
183	Professional Development	\$767	\$4,975	\$5,245	\$270
184	Contracted Services	\$200	\$0	\$0	\$0
185	Dues & Fees	\$0	\$630	\$2,950	\$2,320
186	Textbooks	\$17,542	\$23,919	\$22,970	(\$949)
187	Supplies	\$43,192	\$61,003	\$65,569	\$4,567
188	Computer Software	\$11,449	\$3,058	\$8,944	\$5,886
189	Computer Equipment	\$3,169	\$8,555	\$12,270	\$3,715
190	Equipment	\$21,471	\$25,252	\$21,502	(\$3,750)
191	Total Instructional	\$1,045,964	\$1,150,565	\$1,215,144	\$64,579
192					
193	Special Education Secondary				
194	Teachers' Salaries	\$153,095	\$168,977	\$169,470	\$494
195	Extended School Year	\$0	\$0		

Richford Town School District FY05 Anticipated Expenses

Line #		FY03 Actual	FY04 Budget	FY05 Anticipated	Change
198	Paraeducators' Wages	\$46,952	\$57,498	\$59,910	\$2,412
199	Health Insurance	\$35,244	\$42,669	\$32,651	(\$10,018)
200	FICA	\$15,670	\$17,678	\$17,915	\$237
201	Life Insurance	\$653	\$680	\$680	\$0
202	Municipal Retirement	\$2,117	\$2,744	\$2,864	\$121
203	Worker's Compensation Insurance	\$546	\$1,053	\$1,130	\$77
204	Unemployment Insurance	\$119	\$279	\$280	\$1
205	Tuition Reimbursement	\$1,549	\$1,329	\$1,540	\$212
206	Prof Development	\$204	\$1,000	\$1,500	\$500
207	Dental Insurance	\$1,408	\$2,100	\$3,000	\$900
208	Psychological Services	\$2,110	\$6,000	\$6,000	\$0
209	Related Services	\$14,741	\$2,000	\$16,500	\$14,500
210	Specialized Students Support	\$0	\$24,400	\$0	(\$24,400)
211	Out of District Placements	\$37,328	\$0	\$24,000	\$24,000
212	Student Transportation	\$12,706	\$5,285	\$16,001	\$10,716
213	Mileage Reimbursement	\$766	\$150	\$250	\$100
214	Field Trips	\$102	\$1,400	\$1,885	\$485
215	District Assessment	\$113,967	\$120,327	\$120,626	\$299
216	Community Based Programs	\$0	\$0	\$6,000	\$6,000
217	Supplies	\$5,050	\$4,000	\$2,220	(\$1,780)
218	Equipment	\$3,379	\$1,060	\$3,774	\$2,714
219	Equipment Repairs	\$0	\$250	\$450	\$200
220	Computer Equipment	\$255	\$2,200	\$3,200	\$1,000
221	Computer Software	\$0	\$500	\$450	(\$50)
222	Textbooks	\$3,192	\$4,708	\$2,869	(\$1,839)
223	Miscellaneous	\$60	\$0	\$0	\$0
224	Total SPED	\$458,891	\$475,784	\$503,459	\$27,675
225					
226	Gifted & Talented	\$1,197	\$2,500	\$2,500	\$0
227					
228	School Wide Technology				
229	Technology Coordinator	\$3,500	\$25,237	\$25,000	(\$237)
230	Health Insurance	\$0	\$4,072	\$9,186	\$5,114
231	FICA	\$268	\$1,931	\$1,913	(\$18)
232	Life Insurance	\$0	\$136	\$136	\$0
233	Worker's Compensation Insurance	\$2	\$114	\$119	\$6
234	Unemp Insurance	\$0	\$26	\$26	\$0
235	Dental Insurance	\$0	\$420	\$600	\$180
236	Professional Development	\$0	\$0	\$2,100	\$2,100
237	Field Trips	\$0	\$0	\$4,000	\$4,000
238	Computer Equipment Repair	\$8,026	\$4,000	\$8,778	\$4,778
239	Software	\$1,210	\$2,010	\$5,907	\$3,897
240	Books	\$0	\$0	\$350	\$350
241	Dues & Fees	\$0	\$0	\$1,915	\$1,915
242	Internet Connection	\$11,000	\$11,800	\$14,400	\$2,600
243	Supplies	\$330	\$330	\$2,134	\$1,804
244	Equipment	\$0	\$275	\$10,408	\$10,133
245	Total School Wide Technology	\$24,336	\$50,349	\$86,972	\$36,622
246					
247	Co-Curricular Secondary				
248	Sports' Salaries	\$20,700	\$27,380	\$44,810	\$17,430

Richford Town School District FY05 Anticipated Expenses					
Line #		FY03 Actual	FY04 Budget	FY05 Anticipated	Change
249	General Salaries	\$6,260	\$4,850	\$3,950	(\$900)
250	Game Personnel	\$3,829	\$0	\$4,000	\$4,000
251	Health Insurance	\$0	\$0	\$9,186	\$9,186
252	FICA	\$2,356	\$2,466	\$3,730	\$1,265
253	Worker's Compensation Insurance	\$98	\$145	\$232	\$87
254	Unemployment Insurance	\$53	\$103	\$111	\$8
255	Dental Insurance	\$0	\$0	\$561	\$561
256	Life Insurance	\$0	\$0	\$136	\$136
257	Student Leadership Conf	\$340	\$320	\$320	\$0
258	Playground	\$1,000	\$1,000	\$1,000	\$0
259	Co-Curricular Options	\$7,075	\$0	\$7,100	\$7,100
260	Athletic Association Assessment	\$14,708	\$20,500	\$20,500	\$0
261	Athletic Equipment	\$7,653	\$6,900	\$6,900	\$0
262	Transportation	\$19,355	\$27,344	\$23,226	(\$4,117)
263	Field Trips	\$0	\$0	\$340	\$340
264	Mileage	\$204	\$425	\$425	\$0
265	Uniforms	\$4,734	\$0	\$0	\$0
266	Athletic Supplies	\$0	\$3,300	\$3,500	\$200
267	Total Co-Curricular	\$88,365	\$94,732	\$130,028	\$35,296
268					
269	Guidance Services Secondary				
270	Guidance Salary	\$45,000	\$46,350	\$47,741	\$1,391
271	SAP Counselor Salary	\$10,426	\$0	\$0	\$0
272	Secretarial Salary	\$13,344	\$13,901	\$14,434	\$533
273	Health Insurance	\$10,376	\$12,182	\$12,248	\$66
274	FICA	\$5,261	\$4,609	\$4,756	\$147
275	Dental Insurance	\$1,512	\$1,524	\$1,524	\$0
276	Life Insurance	\$132	\$136	\$136	\$0
277	Municipal Retirement	\$896	\$695	\$722	\$27
278	Worker's Compensation Insurance	\$141	\$271	\$296	\$25
279	Unemployment Insurance	\$22	\$51	\$51	\$0
280	Tuition Reimbursement	\$0	\$1,049	\$1,119	\$70
281	Prof Development	\$0	\$600	\$750	\$150
282	Dues & Fees	\$0	\$0	\$2,150	\$2,150
283	Psych Assessments	\$0	\$0	\$0	\$0
284	Mileage	\$15	\$200	\$200	\$0
285	Equipment Repairs	\$0	\$0	\$700	\$700
286	Disability Insurance	\$234	\$241	\$248	\$7
287	Student Incentive Programs	\$1,088	\$2,300	\$2,300	\$0
288	Supplies	\$2,928	\$3,800	\$4,785	\$985
289	Textbooks	\$174	\$400	\$1,100	\$700
290	Achievement Test	\$1,384	\$1,524	\$1,524	\$0
291	Equipment	\$1,300	\$2,400	\$0	(\$2,400)
292	Total Guidance Services	\$94,233	\$92,233	\$96,784	\$4,551
293					
294	Health Services Secondary				
295	Nurse Salary	\$17,325	\$18,105	\$18,830	\$725
296	Substitute	\$60	\$0	\$0	\$0
297	Nurses Aide	\$0	\$6,903	\$7,110	\$207
298	Health Insurance	\$1,700	\$3,624	\$4,123	\$499
299	Dental Insurance	\$211	\$210	\$300	\$90

Richford Town School District FY05 Anticipated Expenses

Line #		FY03 Actual	FY04 Budget	FY05 Anticipated	Change
300	FICA	\$1,304	\$1,913	\$1,984	\$71
301	Life Insurance	\$66	\$68	\$68	\$0
302	Worker's Compensation Insurance	\$45	\$113	\$124	\$11
303	Unemployment Insurance	\$5	\$26	\$26	\$0
304	Municipal Retirement	\$0	\$345	\$356	\$10
305	Prof Development	\$0	\$300	\$400	\$100
306	Equipment Repair	\$0	\$100	\$100	\$0
307	Dues & Fees	\$0	\$100	\$100	\$0
308	Supplies	\$573	\$935	\$990	\$55
309	Textbooks	\$109	\$110	\$275	\$165
310	Equipment	\$0	\$219	\$330	\$111
311	Total Health Services	\$21,398	\$33,070	\$35,115	\$2,045
312					
313	Paraeducators / Tutors Secondary				
314	Wages	\$225	\$18,551	\$6,650	(\$11,901)
315	Health Insurance	\$0	\$3,176	\$0	(\$3,176)
316	FICA	\$17	\$1,419	\$509	(\$910)
317	Municipal Retirement	\$0	\$518	\$0	(\$518)
318	Worker's Compensation Insurance	\$21	\$83	\$32	(\$52)
319	Unemployment Insurance	\$11	\$52	\$21	(\$31)
320	Total Paraeducators / Tutors	\$275	\$23,800	\$7,212	(\$16,588)
321					
322	Library Secondary				
323	Salary	\$43,818	\$40,948	\$35,533	(\$5,415)
324	Health Insurance	\$3,400	\$10,715	\$11,146	\$431
325	FICA	\$3,299	\$3,133	\$2,718	(\$414)
326	Life Insurance	\$132	\$136	\$136	\$0
327	Worker's Compensation Insurance	\$94	\$133	\$135	\$1
328	Unemployment Insurance	\$11	\$26	\$26	\$0
329	Tuition Reimbursement	\$870	\$0	\$0	\$0
330	Dental Insurance	\$422	\$420	\$600	\$180
331	Prof Development	\$0	\$360	\$415	\$55
332	Field Trips	\$180	\$600	\$350	(\$250)
333	Equipment Repair	\$655	\$950	\$800	(\$150)
334	Mileage Reimbursement	\$0	\$175	\$199	\$24
335	Supplies	\$2,848	\$2,000	\$4,402	\$2,402
336	Computer Software	\$450	\$1,000	\$1,249	\$249
337	Books	\$6,726	\$1,700	\$7,067	\$5,367
338	Computer Equipment	\$0	\$660	\$0	(\$660)
339	Dues & Fees	\$0	\$165	\$1,505	\$1,340
340	Equipment	\$905	\$913	\$2,651	\$1,738
341	Total Library	\$63,811	\$64,033	\$68,931	\$4,898
342					
343	School Administration				
344	Principals' Salary	\$65,482	\$65,482	\$72,080	\$6,598
345	Assist Principal's Salary	\$45,000	\$50,000	\$50,000	\$0
346	Admin Assist Wages	\$24,190	\$20,883	\$21,510	\$626
347	Secretary Wages	\$16,551	\$15,792	\$16,464	\$672
348	Health Insurance	\$13,224	\$22,320	\$45,930	\$23,611
349	FICA	\$11,569	\$11,640	\$12,244	\$604
350	Life Insurance	\$396	\$408	\$408	\$0

Richford Town School District FY05 Anticipated Expenses					
Line #		FY03 Actual	FY04 Budget	FY05 Anticipated	Change
351	Municipal Retirement	\$2,050	\$1,834	\$1,899	\$65
352	Worker's Compensation Insurance	\$383	\$685	\$763	\$78
353	Unemployment Insurance	\$47	\$107	\$108	\$0
354	Tuition Reimbursement	\$1,911	\$2,098	\$2,237	\$140
355	Dental Insurance	\$2,021	\$2,059	\$2,085	\$27
356	Disability Insurance	\$575	\$601	\$635	\$34
357	Training	\$287	\$2,500	\$2,000	(\$500)
358	Mileage	\$239	\$300	\$500	\$200
359	Books	\$0	\$0	\$300	\$300
360	Supplies	\$4,400	\$6,200	\$7,000	\$800
361	NEASC	\$200	\$2,000	\$15,345	\$13,345
362	Dues & Graduation	\$5,085	\$5,500	\$7,635	\$2,135
363	Total School Admin	\$193,609	\$210,407	\$259,142	\$48,735
364					
365	Operation of Plant Secondary				
366	Custodians' Wages	\$59,989	\$60,348	\$62,916	\$2,568
367	Health Insurance	\$17,558	\$20,980	\$23,026	\$2,046
368	FICA	\$4,589	\$4,617	\$4,813	\$196
369	Municipal Retirement	\$2,757	\$2,933	\$3,058	\$125
370	Worker's Compensation Insurance	\$1,656	\$3,186	\$3,328	\$142
371	Unemployment Insurance	\$33	\$82	\$82	\$0
372	Workshops	\$0	\$200	\$0	(\$200)
373	Water	\$1,434	\$3,000	\$1,500	(\$1,500)
374	Rubbish Removal	\$2,200	\$3,900	\$3,900	\$0
375	Snow Removal	\$2,500	\$2,500	\$2,500	\$0
376	Lawn Care	\$1,058	\$1,000	\$1,000	\$0
377	Repairs Build & Grounds	\$18,043	\$10,000	\$18,000	\$8,000
378	Repairs Equipment	\$6,341	\$4,000	\$4,000	\$0
379	Service Contracts	\$4,413	\$6,000	\$5,000	(\$1,000)
380	Copiers	\$7,699	\$11,846	\$15,593	\$3,747
381	Property & Liability Ins	\$9,604	\$12,339	\$13,799	\$1,460
382	Telephone	\$5,871	\$7,700	\$6,500	(\$1,200)
383	Mileage	\$0	\$100	\$145	\$45
384	Supplies	\$11,850	\$12,500	\$13,000	\$500
385	Gas	\$1,082	\$550	\$1,000	\$450
386	Electricity	\$40,879	\$44,704	\$44,704	\$0
387	Oil	\$31,202	\$37,900	\$36,408	(\$1,491)
388	Equipment	\$3,012	\$1,500	\$0	(\$1,500)
389	Total Operation of Plant	\$233,770	\$251,885	\$264,273	\$12,388
390					
391	Grants				
392	UVM	\$0	\$0	\$0	\$0
393	Even Start	\$88,998	\$0	\$0	\$0
394	Forest, Parks, & Recreation	\$0	\$0	\$0	\$0
395	Our Voices Exposed	\$0	\$0	\$0	\$0
396	VT Kids Against Tobacco	\$1,120	\$0	\$0	\$0
397	Total Grants	\$90,117	\$0	\$0	\$0
398					
399	Total Jr. - Sr. High School	\$2,315,965	\$2,449,360	\$2,669,561	\$220,201
400					

Richford Town School District FY05 Anticipated Expenses					
Line #		FY03 Actual	FY04 Budget	FY05 Anticipated	Change
401	School Directors				
402	School Directors' Stipend	\$2,500	\$2,500	\$2,500	\$0
403	Treas & Asst Treas Salary	\$3,847	\$3,982	\$4,101	\$119
404	Payroll Officer Salary	\$10,023	\$10,374	\$10,685	\$311
405	Board Secretary Salary	\$1,542	\$1,796	\$1,850	\$54
406	Census / Truant Officer	\$1,000	\$1,000	\$1,000	\$0
407	Health Insurance	\$3,995	\$4,241	\$4,654	\$414
408	FICA	\$1,447	\$1,503	\$1,540	\$37
409	Life Ins	\$132	\$136	\$136	\$0
410	Municipal Retirement	\$231	\$199	\$205	\$6
411	Worker's Compensation Insurance	\$39	\$73	\$79	\$7
412	Unemployment Insurance	\$18	\$44	\$45	\$1
413	Town Admin Costs	\$4,997	\$4,000	\$5,100	\$1,100
414	Legal Service	\$5,141	\$5,000	\$5,000	\$0
415	Audit	\$4,565	\$3,625	\$4,500	\$875
416	Errors & Omissions Ins	\$696	\$833	\$922	\$89
417	Bonds	\$581	\$639	\$697	\$58
418	Postage	\$1,066	\$1,300	\$1,300	\$0
419	School Directors' Training	\$0	\$500	\$500	\$0
420	Advertising	\$10,028	\$4,000	\$10,000	\$6,000
421	Dues & Fees	\$0	\$1,500	\$1,500	\$0
422	Miscellaneous	\$4,907	\$3,000	\$5,000	\$2,000
423	Total School Directors	\$56,754	\$50,244	\$61,314	\$11,070
424					
425	Supervisory Union Assessment	\$112,086	\$119,219	\$125,920	\$6,701
426					
427	Transportation	\$164,833	\$166,971	\$180,127	\$13,156
428					
429	Debt Service Elementary				
430	Long Term Principal	\$30,000	\$30,000	\$30,000	\$0
431	Long Term Interest	\$13,244	\$11,569	\$9,864	(\$1,705)
432	Bond Bank Refunding	\$0	\$0	(\$5,869)	(\$5,869)
433	Total Elementary Debt	\$43,244	\$41,569	\$33,995	(\$7,574)
434					
435	Debt Service Secondary				
436	Long Term Principal	\$180,000	\$180,000	\$180,000	\$0
437	Long Term Interest	\$149,181	\$139,924	\$130,487	(\$9,437)
438	Total Secondary Debt	\$329,181	\$319,924	\$310,487	(\$9,437)
439					
440	Tax Anticipation Note Interest	\$0	\$0	\$0	\$0
441					
442	Total Budget	\$4,436,180	\$4,795,644	\$5,169,066	\$373,423

PRELIMINARY

Three Prior Years Comparisons

ESTIMATES
ONLYDistrict: Richford
County: FranklinLEA: 165
S.U.: Franklin Northeast

Expenditures

Budget (local budget approved in prior years)

12% of base payment per FTE paid to tech centers by the State on behalf of the district in FY2005
S.U. assessment (included in local budget)

Deficit (if included in local budget)

Block grant paid by State to tech center in prior years

1. Separately warned article passed at town meeting

2. Separately warned article passed at town meeting

3. Separately warned article passed at town meeting

Act 144 Expenditures, (excluded from "Education Spending")

Act 68 local adopted budget

Union school or joint school district assessment

Deficit if not included in budget or revenues

Special programs expenditures (if not included in local budget)

Gross Act 68 Budget

Act 144 expenditures (if any - excluded from "Education Spending")

Revenues

Local revenues (categorical grants, donations, tuitions, surplus, etc., including

Capital debt aid

Special program revenues (if not included in local budget)

Deficit if not included in budget or expenditures

Act 144 revenues

Total revenues

Fund raising (if any)

Adjusted local revenues

Education Spending (Act 68 definition)

Equalized Pupils

Education Spending per Equalized Pupil

Excess Spending per Equalized Pupil (if any)

Per pupil figure used for calculating District Adjustment

District spending adjustment

Anticipated homestead tax rate, equalized

(\$9,226 / \$6,800)

Household Income Percentage for income sensitivity

(120.971% x \$1.05)

(120.971% x 2.0%)

Expenditures				
Budget (local budget approved in prior years)	FY2002	FY2003	FY2004	FY2005
62% of base payment per FTE paid to each county by the State on behalf of the district in FY2005	4,289,628	4,589,450	4,795,644	5,169,066
S.U. assessment (included in local budget)	not applicable	not applicable	not applicable	not applicable
Deficit (if included in local budget)	97,791	112,086	119,219	\$21,858
Block grant paid by State to tech center in prior years	-	-	-	\$126,920
1. Separately warned article passed at town meeting	27,676	23,155	23,414	not applicable
2. Separately warned article passed at town meeting	-	-	-	not applicable
3. Separately warned article passed at town meeting	-	-	-	not applicable
Act 144 Expenditures, (excluded from "Education Spending")	-	-	-	not applicable
Act 68 local adopted budget	4,317,304	4,612,605	4,819,058	5,169,066
Union school or joint school district assessment	+	+	+	+
Deficit (if not included in budget or revenues	+	+	+	+
Special programs expenditures (if not included in local budget)	+	+	+	+
Gross Act 68 Budget	4,317,304	4,612,605	4,819,058	5,169,066
Act 144 expenditures (if any - excluded from "Education Spending")	-	-	-	-
Revenues				
Local revenues (categorical grants, donations, tuitions, surplus, etc., including	+	+	+	+
Capital debt aid	1,133,082	1,375,804	1,448,794	\$1,457,916
Special program revenues (if not included in local budget)	39,671	29,918	6,816	-
Deficit (if not included in budget or expenditures	-	-	-	-
Act 144 revenues	1,172,753	1,405,722	1,453,610	1,457,916
Fund raising (if any)	-	-	-	-
Adjusted local revenues	1,172,753	1,405,722	1,453,610	1,457,916
Education Spending (Act 68 definition)	3,144,551	3,206,883	3,365,448	3,711,151
Equalized Pupils	449,36	454,29	459,93	451,14
Education Spending per Equalized Pupil	6,998	7,059	7,317	8,226
Excess Spending per Equalized Pupil (if any)	not applicable	not applicable	not applicable	not applicable
Per pupil figure used for calculating District Adjustment	not applicable	not applicable	not applicable	not applicable
District spending adjustment (minimum of 100%)	not applicable	not applicable	not applicable	not applicable
Anticipated homestead tax rate, equalized	not applicable	not applicable	not applicable	not applicable
(120.971% x \$1.05)	not applicable	not applicable	not applicable	not applicable
Household Income Percentage for income sensitivity	not applicable	not applicable	not applicable	not applicable
(120.971% x 2.0%)	not applicable	not applicable	not applicable	not applicable

R. F. LAVIGNE & COMPANY
Public Accountants

Independent Auditor's Report

Board of School Directors
Richford School District
Richford, Vermont

We have audited the accompanying general purpose financial statements of the Richford School District, Richford, Vermont, as of and for the year ended June 30, 2003. These general purpose financial statements are the responsibility of the Richford School District management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the financial activities of the general fixed assets account group, which should be included in order to conform with U.S. generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Richford School District as of June 30, 2003, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 23, 2003, on our consideration of the Richford School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Williston, Vermont
September 23, 2003
License #222

R. F. Lavigne & Company



Richford School District
Combined Balance Sheet
All Governmental Fund Types, Account Group, and Trust Funds
June 30, 2003

		Governmental Fund Types		Fiduciary Fund Type	Account Group	Total (Memorandum Only)
		General Fund	Food Service Program	Trust Funds	General Long-Term Debt	
ASSETS						
Cash	Note 2	\$ 684,967	\$ 29,540	\$ 8,251		\$ 722,758
Certificates of Deposit	Note 2			50,829		50,829
Accounts Receivable		31,699	6,717			38,416
Inventory			3,917			3,917
Amount to be Provided for Payment of Employee Benefits	Note 4				\$ 75,400	75,400
Amount to be Provided for Retirement of Long-Term Debt					<u>2,730,000</u>	<u>2,730,000</u>
Total Assets		<u>\$ 716,666</u>	<u>\$ 40,174</u>	<u>\$ 59,080</u>	<u>\$ 2,805,400</u>	<u>\$ 3,621,320</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable		\$ 45,716	\$ 945			\$ 46,661
Accrued Salaries and Payroll Taxes		281,782				281,782
Deferred Revenue - Grants		32,023				32,023
Due for Employee Benefits	Note 4				\$ 75,400	75,400
Bonds Payable	Note 5				<u>2,730,000</u>	<u>2,730,000</u>
Total Liabilities		359,521	945	\$ -0-	2,805,400	3,165,866
Commitments and Contingencies	Note 10					
Fund Balances						
Reserved for Subsequent Years' Expenditures	Note 6	129,788				129,788
Medicaid	Note 6	69,890				69,890
Inventories			3,917			3,917
Expendable Trust Funds				45,080		45,080
Non-Expendable Trust Funds				14,000		14,000
Unreserved		<u>157,467</u>	<u>35,312</u>			<u>192,779</u>
Total Fund Balances		<u>357,145</u>	<u>39,229</u>	<u>59,080</u>	<u>-0-</u>	<u>455,454</u>
Total Liabilities and Fund Balances		<u>\$ 716,666</u>	<u>\$ 40,174</u>	<u>\$ 59,080</u>	<u>\$ 2,805,400</u>	<u>\$ 3,621,320</u>

Richford School District
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended June 30, 2003

	General Fund	Food Service Program	Fiduciary Fund Type Expendable Trust Funds	Total (Memorandum Only)
Revenues				
Property Taxes	Note 7 \$ 1,046,107			\$ 1,046,107
State Funding	2,137,831	\$ 109,525		2,247,356
State Education Grants	97,767			97,767
Special Education Grants	402,943			402,943
Other Grants	86,853			86,853
Interest	8,624	43	\$ 755	9,422
Tuition	629,336			629,336
Charges for Services	-0-	75,566		75,566
Miscellaneous	<u>83,284</u>		<u>50</u>	<u>83,334</u>
Total Revenues	4,492,745	185,134	805	4,678,684
Expenditures				
Direct Instructional Services				
Regular Programs	1,831,982			1,831,982
Special Education Programs	720,161			720,161
Other Instructional Programs	169,868			169,868
Support Services				
Students	195,936		850	196,786
Instructional Staff	111,457			111,457
General Administration	168,840			168,840
School Administration	302,111			302,111
Business Administration	563,400	175,322	842	739,564
Debt Service	<u>372,425</u>			<u>372,425</u>
Total Expenditures	4,436,180	175,322	1,692	4,613,194
Excess (Deficiency) of Revenues Over Expenditures	56,565	9,812	(887)	65,490
Other Financing Sources (Uses)				
Transfer (Out)	<u>-0-</u>	<u>-0-</u>	(56)	(56)
Excess of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	56,565	9,812	(943)	65,434
Fund Balances, Beginning of Year	<u>300,580</u>	<u>29,417</u>	<u>46,023</u>	<u>376,020</u>
Fund Balances, End of Year	\$ <u>357,145</u>	\$ <u>39,229</u>	\$ <u>45,080</u>	\$ <u>441,454</u>

Richford School District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended June 30, 2003

		<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues				
Property Taxes	Note 7	\$ 1,045,902	\$ 1,046,107	\$ 205
State Funding		2,137,834	2,137,831	(3)
State Education Fund Grants		97,760	97,767	7
Special Education Grants		454,367	402,943	(51,424)
Other Grants		16,540	86,853	70,313
Interest		13,668	8,624	(5,044)
Tuition		611,639	629,336	17,697
Miscellaneous		<u>86,800</u>	<u>83,284</u>	<u>(3,516)</u>
Total Revenues		4,464,510	4,492,745	28,235
Expenditures				
Direct Instructional Services				
Regular Programs		1,921,820	1,831,982	89,838
Special Education Programs		869,813	720,161	149,652
Other Instructional Programs		81,328	169,868	(88,540)
Support Services				
Students		185,088	195,936	(10,848)
Instructional Staff		114,748	111,457	3,291
General Administration		159,337	168,840	(9,503)
School Administration		304,835	302,111	2,724
Business Administration		580,056	563,400	16,656
Debt Service		<u>372,425</u>	<u>372,425</u>	<u>-0-</u>
Total Expenditures		4,589,450	4,436,180	153,270
Excess (Deficiency) of Revenues				
Over Expenditures	Note 8	\$ (124,940)	56,565	\$ 181,505
Fund Balance, Beginning of Year			<u>300,580</u>	
Fund Balance, End of Year			\$ <u>357,145</u>	

Richford School District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Fiduciary Fund Types
Nonexpendable Trust Fund
For the Year Ended June 30, 2003

Revenues

Interest Earned on Non-Expendable Funds	\$ 334
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Expenditures

Scholarships	<u>390</u>
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Excess (Deficiency) of Revenues Over Expenditures	(56)
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Transfers	56
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Fund Balance, Beginning of Year	<u>14,000</u>
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Fund Balance, End of Year	\$ <u>14,000</u>
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Richford School District
Notes to the Financial Statements
June 30, 2003

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the Richford School District, Richford, Vermont:

A. FINANCIAL REPORTING ENTITY

The School District, for financial reporting purposes, includes in this report all funds and account groups that are controlled by or dependent on the Richford School Board. Control by or dependence on the School Board was determined on the basis of control over the selection of management; influence on operations; accountability for fiscal matters; and degree of financial dependence.

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the financial statements. The following fund types and account group are used by the School District:

GOVERNMENTAL FUND TYPES

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund - This fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

Food Service Program - This fund is used to account for hot lunch program revenues and expenditures.

FIDUCIARY FUND TYPES

These funds account for assets held by the School District as a trustee. These funds are reserved for student scholarships. The funds included in this category are as follows:

Nonexpendable Trust Fund - This fund is used to account for interest earnings that are to be used for scholarships.

Expendable Trust Funds - These funds are used to account for funds that are to be used for various educational purposes, including scholarships.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION - FUND ACCOUNTING (Continued)

ACCOUNT GROUP

In addition to the broad types of governmental funds, the School District also maintains the account group as described below:

General Long-Term Debt - This is not a fund but rather an account group. It is concerned only with the measurement of financial position and is not involved with measurement of results of operations. It is used to account for the outstanding principal balances of general obligation bonds and other long-term debts of the School District.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

General Fixed Assets - The School District has not established a record of the cost of its general fixed assets as required by generally accepted accounting principles. Therefore, land, equipment, and furniture expenditures are charged to current operations and are not controlled through general fixed asset records.

If generally accepted accounting principles were applied, fixed assets used in governmental fund type operations (general fixed assets) would be accounted for in the General Fixed Assets Account Group rather than in governmental funds. No depreciation would be provided on general fixed assets.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund and the Food Service Program use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they both become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when paid.

D. BUDGETS AND BUDGETARY ACCOUNTING

The School District is required to submit annually, to the Town Meeting for approval, a proposed operating budget containing proposed expenditures and means of financing them. Formal budgetary integration was employed as a management control device during the year for the General Fund.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. FUND BALANCES

The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in the General Fund.

G. USE OF ESTIMATES

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

H. TOTAL COLUMNS

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 CASH AND CATEGORIES OF RISK

There are three categories of credit risk that apply to a government's bank balances:

1. Insured by the FDIC or collateralized with securities held by the government or by the government's agent in the government's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the government's name.
3. Uncollateralized.

NOTE 2 CASH AND CATEGORIES OF RISK (Continued)

The School District's cash and certificates of deposit bank balances are categorized below to give an indication of the level of risk assumed by the School District at year-end.

	<u>Book Balance</u>	<u>Bank Balance</u>
Demand Deposits		
Insured	\$ 32,480	\$ 39,284
Time Deposits		
Insured	88,544	83,817
Repurchase Agreement (See Note 3)	<u>652,563</u>	<u>652,563</u>
Total Deposits	\$ <u>773,587</u>	\$ <u>775,664</u>

The School District has \$50,829 invested in Certificates of Deposit as of June 30, 2003. Maturities range from 90 days to one year, with interest rates ranging from 1.01% - 1.27%.

NOTE 3 REPURCHASE AGREEMENT INVESTMENTS

The Richford School District's cash balances are invested under a repurchase agreement with the District's bank. The investments are classified as to credit risk by the three categories described below:

- Category 1 Insured or registered, or securities held by the School District in the School District's name.
- Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the School District's name.
- Category 3 Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the School District's name.

	<u>Category</u>			<u>Carrying Value</u>	<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Repurchase Agreement, Interest @ 7.0%, Par Value \$649,000, Matures June 1, 2008	\$ <u>-0-</u>	\$ <u>652,563</u>	\$ <u>-0-</u>	\$ <u>652,563</u>	\$ <u>685,824</u>

NOTE 4 EMPLOYEE BENEFITS

The School District provides a retirement payment to employees who meet certain service requirements. Employees with 15 years of service are paid \$1,500 upon retirement and employees with 20 years of service are paid \$2,000. As of June 30, 2003, 14 employees met the eligibility requirements.

NOTE 4 EMPLOYEE BENEFITS (Continued)

Upon retirement or termination of employment, any teacher who has served the District for a period of at least 15 years will be granted a one-time payment equal to \$20 times the number of the teacher's accumulated sick leave days. The teacher must notify the Board on, or before, January 1 of the year in which the teacher wishes to receive the payment. As of June 30, 2003, 12 employees met the eligibility requirements. The combined liability for employee benefit payments is as follows:

	Balance July 1, 2002	Additions	Reductions	Balance June 30, 2003
Accumulated Retirement	\$ 34,500	\$ -0-	\$ 7,500	\$ 27,000
Accumulated Sick Leave	<u>62,620</u>	<u>-0-</u>	<u>14,220</u>	<u>48,400</u>
Total	\$ <u>97,120</u>	\$ <u>-0-</u>	\$ <u>21,720</u>	\$ <u>75,400</u>

NOTE 5 LONG-TERM DEBT - BONDS PAYABLE

Bonds payable consists of the following as of June 30, 2003:

Bonds Payable

Vermont Municipal Bond Bank, Due in annual installments of \$30,000, Net interest rate of 5.641%, Refunding of the bond occurred March 27, 2003, Due December 1, 2009

\$ 210,000

Vermont Municipal Bond Bank, Due in annual principal installments of \$185,000 through December 1, 2001 and annual installments of \$180,000, thereafter, Net Interest rate of 5.674%, Due December 1, 2016

2,520,000

Total Long-Term Debt

\$ 2,730,000

Changes in Long-Term Liabilities

During the year ended June 30, 2003, the following changes occurred in liabilities reported in the general long-term debt account group:

	Balance July 1, 2002	Additions	Reductions	Balance June 30, 2003
Bonds Payable	\$ <u>2,940,000</u>	\$ <u>-0-</u>	\$ <u>210,000</u>	\$ <u>2,730,000</u>

NOTE 5 LONG-TERM DEBT - BONDS PAYABLE (Continued)

Principal and interest maturities on debt for the five years subsequent to June 30, 2002 and in the aggregate are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Refunding</u> <u>Savings</u> <u>Allocation</u>	<u>Total</u>
June 30, 2004	\$ 210,000	\$ 157,010	\$ (5,869)	\$ 361,141
June 30, 2005	210,000	145,974	(5,869)	350,105
June 30, 2006	210,000	134,727		344,727
June 30, 2007	210,000	123,270		333,270
June 30, 2008	210,000	111,602		321,602
June 30, 2009-2013	960,000	380,058		1,340,058
June 30, 2014-2017	<u>720,000</u>	<u>109,206</u>		<u>829,206</u>
Total	\$ <u>2,730,000</u>	\$ <u>1,161,847</u>	\$ (<u>11,738</u>)	\$ <u>3,880,109</u>

As a result of March 27, 2003 refunding of the bond by the Vermont Municipal Bond Bank, the School District is entitled to a savings allocation on payments for June 30, 2004 and 2005, as indicated in the above schedule.

NOTE 6 FUND BALANCES

The District voted to reserve \$199,678 to defray expenses of the 2003-2004 school year.

NOTE 7 PROPERTY TAXES

Members of the Richford Town School District at the March 4 and 5, 2002 annual meetings approved the expenditure budget for the Richford Town School District. The approved budget also included the Town School District's expected assessments for Franklin Northeast Supervisory Union. On June 1, 2001, the Richford Town School Board submitted this information, along with all revenue expected to support the approved expenditures, excluding tax-generated revenue, to the Vermont Department of Education. On June 30, 2001, the Vermont Department of Education, and the Department of Taxes notified the Richford Town School Board, and the Richford Town Select Board of the Town's Statewide and Local Share Tax Liabilities, respectively. The Select Board using the Town's most recent Education Grand List established the Statewide and Local Share Tax Rates required to raise the taxes necessary to meet these liabilities.

The Town of Richford bears all costs to collect these taxes. For School Year 2002-2003 the tax liabilities to the Vermont Education Fund along with the corresponding tax rate were:

Statewide Tax Liability \$	771,595	Statewide Tax Rate	\$ 1.186
Local Share Tax Liability	<u>274,512</u>	Local Share Tax Rate	<u>.429</u>
Total	\$ <u>1,046,107</u>		\$ <u>1.615</u>

NOTE 8 VOTED USE OF SURPLUS

During the Richford Town School District's annual meetings on March 4 and 5, 2002, the District voted to expend \$4,589,450 necessary for the support of schools for the year beginning July 1, 2002. Budgeted revenues included \$124,940 of the June 30, 2001 unreserved fund balance to reduce property taxes.

NOTE 9 PENSIONS

The School District's non-teaching employees participate in the Vermont Municipal Employees' Retirement System. The plan is funded by withholdings from employees and contributions by the School District. All full-time employees are required to participate in the plan on the ninetieth day of employment. Two plan options are offered. The Defined Benefit Plan employees are fully vested after 5 years and the Defined Contribution Plan employees are fully vested after 1 year.

The School District's retirement expense for the year ended June 30, 2003 for all municipal employees was \$13,079.

Information on the School District's employee funding status is unavailable because the system does not make separate measurements of assets and pension benefit obligations for individual employees. Additional information regarding the Vermont Municipal Employees' Retirement System is available upon request from the State of Vermont.

The School District's teachers participate in the Vermont Teachers' Retirement System. The plan is fully funded by the State of Vermont and required teacher contributions. All teachers are eligible to participate in the plan on their first day of employment and are fully vested after 10 years of creditable service. The School District incurs no expense under the plan. The plan requires an annual contribution of 3.54% of gross salary from individual teachers. Teacher contributions for the year ended June 30, 2003 were \$64,161 on salaries of \$1,813,642. The State of Vermont's estimated rate of contribution for the year ended June 30, 2003 was 4.54%, resulting in an estimated contribution of \$82,339 by the State of Vermont for the District's teachers.

NOTE 10 COMMITMENTS AND CONTINGENCIES

Annually, on or before November 1, the Commissioner of Education makes a calculation of the net cost per pupil for elementary and secondary school districts. Each district receiving tuition students must then determine whether it overcharged or undercharged any sending school district for tuition charges. If the overcharge/undercharge is more than 3%, the difference must be settled by the school districts. Overcharges may be credited against tuition or refunded to the district by July 31 of the subsequent year. Undercharges are due to the receiving district by the same date.

The Richford School District receives tuition from other districts for its secondary students. The amount of tuition due/receivable from these districts will not be known until November 1.

NOTE 11 RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the School. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

In addition, the Richford School District is a member of the Vermont School Boards Insurance Trust, Inc. (VSBIT) Medical Benefits Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont School Districts and is owned by the participating districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross/Blue Shield. A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

Franklin Northeast Supervisory Union FY05 Budget

		FY03	FY04	FY05	04 to 05	Richford
	EXPENSES	Actual	Budget	Budget	Change	Share
1	Superintendent	\$80,806	\$84,606	\$92,072	\$7,466	\$27,595
2	Business Manager	\$64,409	\$66,853	\$69,293	\$2,441	\$20,768
3	Curriculum Coordinator	\$31,424	\$32,645	\$33,704	\$1,059	\$10,101
4	Technology Services	\$7,273	\$10,000	\$10,000	\$0	\$2,997
5	Administrative Assistants	\$58,044	\$59,982	\$63,116	\$3,133	\$18,916
6	Bookkeepers	\$57,886	\$61,916	\$64,939	\$3,022	\$19,463
7	Health Insurance	\$36,245	\$43,244	\$48,651	\$5,406	\$14,581
8	Social Security	\$23,457	\$23,832	\$25,142	\$1,310	\$7,535
9	Life Insurance	\$924	\$952	\$952	\$0	\$285
10	Municipal Retirement	\$17,067	\$18,580	\$19,412	\$832	\$5,818
11	Workers Comp Ins.	\$763	\$1,095	\$1,566	\$471	\$469
12	Unemployment Ins.	\$514	\$612	\$612	\$0	\$183
13	Tuition Reimbursement	\$0	\$2,622	\$2,622	\$0	\$786
14	Dental Insurance	\$6,962	\$7,660	\$7,709	\$50	\$2,311
15	Disability Insurance	\$919	\$1,619	\$1,708	\$89	\$512
16	Service Contracts	\$2,916	\$3,500	\$3,500	\$0	\$1,049
17	Audit	\$1,450	\$1,200	\$1,700	\$500	\$510
18	Rent	\$11,484	\$11,714	\$11,948	\$234	\$3,581
19	Mileage Reimbursement	\$5,710	\$6,025	\$6,025	\$0	\$1,806
20	Training	\$1,653	\$3,000	\$3,000	\$0	\$899
21	Property & Liability Ins.	\$3,590	\$4,486	\$4,487	\$0	\$1,345
22	Telephone	\$3,613	\$4,200	\$4,000	(\$200)	\$1,199
23	Miscellaneous	\$2,584	\$3,000	\$2,600	(\$400)	\$779
24	Legal	\$679	\$1,500	\$1,500	\$0	\$450
25	Equipment Repair	\$88	\$500	\$450	(\$50)	\$135
26	Office Supplies	\$11,901	\$9,900	\$12,000	\$2,100	\$3,597
27	Professional Books	\$727	\$600	\$750	\$150	\$225
28	Dues & Fees	\$3,473	\$4,090	\$4,090	\$0	\$1,226
29	Office Equipment	\$15,700	\$4,500	\$4,500	\$0	\$1,349
30	Curriculum Development	\$38	\$1,000	\$0	(\$1,000)	\$0
31	Advertising	\$0	\$500	\$500	\$0	\$150
32	TOTAL EXPENSES	\$452,298	\$475,932	\$502,546	\$26,614	\$150,618
33		\$0				
34	REVENUES		FY04	FY05	Change	Richford
35	Transfer to SPED	\$29,338	\$28,136	\$29,673	\$1,537	\$8,893
36	Grants	\$32,324	\$32,127	\$38,669	\$6,542	\$11,590
37	Prior Year Excess	\$29,075	\$11,241	\$5,963	(\$5,278)	\$1,787
38	Other	\$3,244	\$9,500	\$8,100	(\$1,400)	\$2,428
39	TOTAL REVENUES	\$93,982	\$81,004	\$82,405	\$1,401	\$24,698
40						
41	ASSESSMENT AMOUNT	\$364,279	\$394,927	\$420,140	\$25,213	\$125,920
42						
43	SCHOOL DISTRICT	FY03	FY04	FY05	04 to 05	FY05
44	ASSESSMENTS	Actual	Assessment	Assessment	Change	RATE
45	Bakersfield	\$37,223	\$43,332	\$42,867	(\$465)	10.20%
46	Berkshire	\$42,241	\$41,311	\$47,007	\$5,696	11.19%
47	Enosburg	\$146,381	\$163,449	\$172,440	\$8,991	41.04%
48	Montgomery	\$26,349	\$27,616	\$31,906	\$4,291	7.59%
49	Richford	\$112,086	\$119,219	\$125,920	\$6,701	29.97%
50	TOTAL ASSESSMENTS	\$364,279	\$394,927	\$420,140	\$25,213	100.00%

Please direct questions to your School Board Members or Bill Samuelson
the FNESU Business Manager, at 802-848-7661