

**2017 ANNUAL REPORT FOR
THE TOWN OF VICTORY
AND VICTORY SCHOOL DISTRICT
Victory, Vermont**



Annual Town Informational Meeting

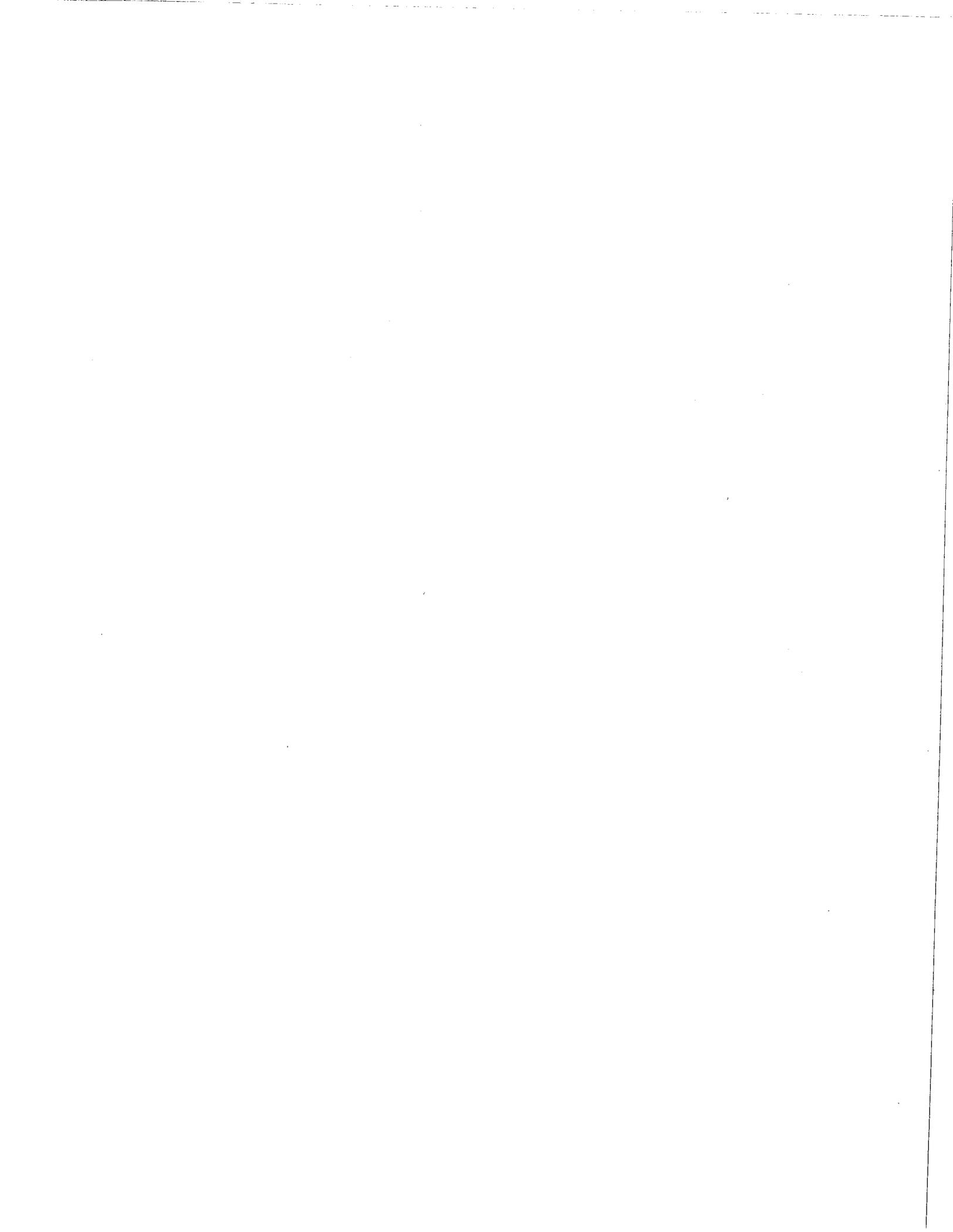
March 3, 2018 1:00 PM

Voting by Australian ballot

March 6, 2018 10:00AM – 7PM

Victory Town Hall 102 Radar Rd. Victory Vermont

Please bring this report to Town Informational Meeting



*In Loving
Memory
Forever in our hearts
Janet R. Bouchard
&
Dale W. Somerville*





Janet R. Bouchard

October 9, 1946 - September 5, 2017

Janet suffered from progressive Alzheimer's disease and left this life back in September of 2017. Janet moved to Victory with Howard Lynaugh, her companion of 35 years in 1998. Together they enjoyed traveling and their family, including six grandchildren. Janet served her community as a Town of Victory Auditor for a time. Janet was a warmhearted person and will be greatly missed.

Dale W. Somerville

May 23, 1929 - November 3, 2017

Dale left this life following a short illness. Dale moved to Victory with his wife Marlene in 1996. Dale had a love for trucking, and at the age of 88 you could find Dale still hauling his Oliver and Ferguson tractors to all the local fairs, pulling his Oliver looking for that next trophy (which he had a lot of). Dale loved winter and loved riding the trails on his snowmobile with his buddy Lynwood Brown. The two of them taking it all in, and in no hurry. Dale served his community as a Town of Victory Lister for many years. Dale was a man of integrity and will be missed by everyone that knew him, but especially by his family.

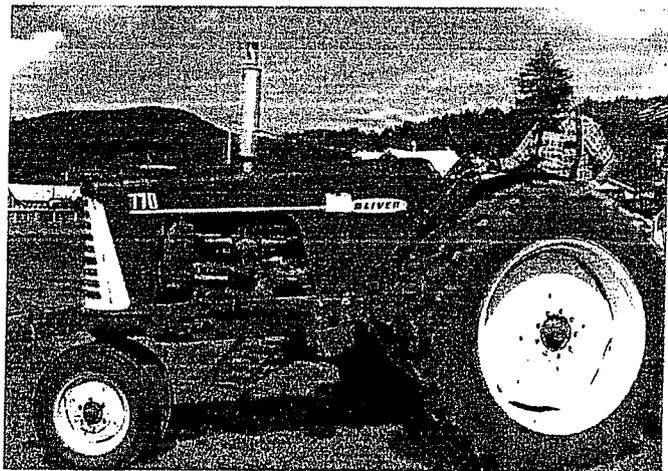


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Town of Victory

Mailing Address: P.O. Box 609 North Concord, Vermont 05858

Physical Address: 102 Radar Road Victory, Vermont

Office Hours: Tuesdays 10:30AM – 3:00PM
Thursday 10:30AM – 3:00PM

Telephone: 802-328-2400

Email: townofvictory@myfairpoint.net

Select Board Meetings

The second Monday of every month at 6:00PM at the Town Hall.

All are welcome.



ELECTED OFFICIALS

<u>Position</u>	<u>Name</u>	<u>Expires</u>
Moderator	Will Staats	2018
Town Clerk	Carol Easter	2018
Town Treasurer	Carol Easter	2018
Selectboard	Walter Mitchell	2018
	Walter Neborsky, Jr.	2019
	Otis McKinstry	2020[Tie]
	Lionel Easter	2020[Tie]
Listers	Dale Somerville	2018
	Katrina Longley	2019
	Angel Clerci-Mendel	2020
Constable	Steve Brown	2018
Tax Collector	Carol Easter	2018
Grand Juror	Howard Lynaugh	2018
Town Agent	Howard Lynaugh	2018
Trustee of Public Funds	Tina Rich	2018
	Vacant	
	Vacant	
School Directors	Dawn Peters	2018
	Melanie Staats	2019
	Sandra Hudson	2020

Justices of the Peace

February 1, 2019

Zane Cooke
Sandra Hudson
Dawn Peters
Tracey Martel
Janice Stanley

APPOINTED OFFICIALS

<u>Position</u>	<u>Name</u>
Animal Control Officer	Patricia Mitchell
Pound Keeper	Riverside Boarding
Fire Warden	James Morron
Tree Warden	Select board
Road Foreman	Walter Neborsky, Jr.
E911 Coordinator	Tracey Martel
Rep to NEKWMD	Select board
Green Up Coordinator	Dawn Peters
Municipal Manager	Selectboard
Town Service Officer	Ferne Loomis
FEMA Representative	Selectboard
NVDA Representative	Selectboard
- Town Health Officer	Patricia Mitchell

Victory Vermont Annual Town Informational Meeting Warning

March 3, 2018 1:00 PM

102 Radar Road Victory, VT

Voting by Australian Ballot

March 6, 2018 10:00 AM – 7:00 PM

Victory Town Hall

102 Radar Road Victory, VT

The citizens of the Town of Victory, Vermont who are legal voters of the Town of Victory are hereby notified and warned to meet in the Town Hall, 102 Radar Road Victory, Vermont on Saturday, March 3, 2018 at 1:00 PM to take part in the Annual Town Informational Meeting to discuss the following Articles:

Article 1: To Elect a Moderator for the term of one (1) year.

Article 2: To Elect the following Town Officers.

- ❖ Town Clerk for the term of one (1) year
- ❖ Town Treasurer for the term of one (1) year
- ❖ Select Board Member for the term of three (3) years
- ❖ Lister for the term of three (3) years
- ❖ Lister for the term of two (2) years
- ❖ Constable for the term of one (1) year
- ❖ Town Agent for the term of one (1) year
- ❖ Grand Juror for the term of one (1) year
- ❖ Trustee of Public Funds for the term of three (3) years

Article 3: Shall the voters of the Town of Victory raise \$138,776.68, the sum necessary to meet the cost of maintaining the Town budget for the FY2018?

Article 4: Shall the voters of the Town of Victory authorize the Select Board and/or Treasurer to borrow money, if necessary, to defray current expenses of said town prior to its collection of the 2018 taxes?

Article 5: Shall the voters of the Town of Victory collect its taxes by the Treasurer and set the collection in two (2) installments on the following dates, August 15, 2018 and/or November 15, 2018?

Article 6: Shall the voters of the Town of Victory use the PILOT money to offset the Town Property Taxes?

Article 7: Shall the voters of the Town of Victory approve the following appropriation requests:

- ❖ Caledonia Home Health..... \$150.00
- ❖ Northeast Kingdom Council on Aging..... \$300.00
- ❖ Northeast Kingdom Human Services..... \$ 65.00
- ❖ Northeast Kingdom Learning Services..... \$100.00
- ❖ Rural Community Transportation, Inc..... \$ 50.00
- ❖ Vermont Center for Independent Living..... \$ 70.00
- ❖ Vermont Rural Fire Protection Task Force..... \$100.00

Article 8: Shall the voters of the Town of Victory authorize the Select board to pay off the grader lease using reserved funds, with a payoff figure of \$118,301.10?

Article 9: Shall the voters of the Town of Victory approve to pay for the increase of contract for Lyndon Rescue \$1,241.63, and Calex \$465.00?

Article 10: Shall the voters of the Town of Victory discontinue the use of Australian Ballot for the purpose of voting on all public questions?

Article 11: Shall the voters of the Town of Victory discontinue the use of Australian Ballot for the purpose of adopting its budget?

Article 12: Shall the voters of the Town of Victory discontinue the use of Australian Ballot for the purpose of electing its officers?

Article 13: Shall the voters of the Town of Victory authorize the elimination of the Office of Listers in accordance with 17 VSA § 2651C replacing it with professionally certified assessors who shall have the same powers, discharge the same duties, proceed in the discharge thereof the same manner, and be subject to the same liabilities as are prescribed for the listers of the board under the provisions of Title 32?

Dated February 1, 2018

Victory Select Board:

Walter Mitchell
Walter Mitchell
Chair

Walter Neborsky
Walter Neborsky
Selectman

Lionel Easter
Selectman

Attest: Carol F. Easter
Carol Easter, Town Clerk

Received for Record: Feb. 1, 2018
Date

Carol F. Easter
Carol Easter, Town Clerk

Last Name, First Name, Middle, Suffix	Address
ANDERSON, RICHARD	1475 VICTORY HL VICTORY, VICTORY, VT
BACCHIOCHI, ANTHONY	1204 MASTEN RD, VICTORY, VT
BACCHIOCHI, DONNA	1204 MASTEN RD, VICTORY, VT
BATTIN, JENNIFER BCA Challenged	1258 VICTORY HL, VICTORY, VT
BISHOP, BRITTANY	4140 VICTORY RD, VICTORY, VT
BLONDIN, JESSE	4140 VICTORY RD, VICTORY, VT
BROWN, EDWARD	4262 VICTORY RD, VICTORY, VT
BROWN, STEVE M.	7625 RIVER RD, VICTORY, VT
COOKE, LINDA P.	217 MOUNT TUG RD VICTORY VT, VICTORY, VT
COOKE, ZANE G.	217 MOUNT TUG RD VICTORY, VICTORY, VT
DEMAS, LORIE J	4270 VICTORY RD, VICTORY, VT
EASTER, CAROL	2428 VICTORY HL, VICTORY, VT
EASTER, LIONEL	2428 VICTORY HL, VICTORY, VT
EASTER, STEPHEN	323 RIVER RD, VICTORY, VT
FLANIGAN, BRENDAN Removed by Court 2/13/18	2870 VICTORY HL, VICTORY, VT
FLANIGAN, ROBERT J. JR. Removed by Court 2/13/18	2870 VICTORY HL VICTORY VT 05858, VICTORY, VT
FLANIGAN, TONIT Removed by Court 2/13/18	2870 VICTORY HL VICTORY VT 05858, VICTORY, VT
FRECHETTE, WILLIAM	945 GRANBY RD, VICTORY, VT
GILMAN, DAVID A	201 SERENITY WAY, VICTORY, VT
GILMAN, LAURIE A	201 SERENITY WAY, VICTORY, VT
GRAY, KRISTAL M. BCA Challenged	1258B VICTORY HL, VICTORY, VT
HARRISON, CATLIN M	P.O. BOX 295, CONCORD, VT
HART, ELLEN M	20 MASTEN RD, VICTORY, VT
HART, GORDON	20 MASTEN RD, VICTORY, VT
HART, TIMOTHY	20 MASTEN RD, VICTORY, VT
HENDERSON, VIRGINIA	1061 RIVER RD, VICTORY, VT
HILL, PATRICIA	4270 VICTORY RD, VICTORY, VT
HINELINE, ELISE	1283 MASTEN RD, VICTORY, VT
HOLT, BRADLEY	1640 VICTORY HL, VICTORY, VT
HOLT, JOHN	1101 RIVER RD VICTORY VT 05858, VICTORY, VT
HOVEY, GREGORY	3000 VICTORY HL, VICTORY, VT
HOVEY, RYAN R.	2622 VICTORY HL, VICTORY, VT
HUDSON, SANDRA	323 RIVER RD, VICTORY, VT
JACQUES-STAATS, MELANIE	3932 BURKE RD, VICTORY, VT
LONGLEY, KATRINA M.	80 BUTTONWOOD LN, VICTORY, VT
LOOMIS, FERNE	2754 VICTORY HL, VICTORY, VT
LYNAUGH, HOWARD	1291 RIVER RD, VICTORY, VT
MACDONALD, JOHN	2754 VICTORY HL, VICTORY, VT
MARCHBANKS, LAWRENCE STEPHEN	1258 VICTORY HL, VICTORY, VT
MARDEN, ANDREW JOHN GARDENER	2364 VICTORY HL, VICTORY, VT

Last Name, First Name Middle Suffix	Address
MARIN, RAYMOND L.	874 RIVER RD VICTORY VT 05858, VICTORY, VT
MARTEL, KYLE E.	200 SERENITY WAY VICTORY VT 05858, VICTORY, VT
MARTEL, RAYMOND R	200 SERENITY WAY, VICTORY, VT
MARTEL, TRACEY L.	200 SERENITY WAY VICTORY VT 05858, VICTORY, VT
MCGILL, JOHN W. Removed by Court 2/13/18	3 DUNPATRICK CR MONTPELIER VT 05602, VICTORY, VT
MCKINSTRY, MARK	334 MOUNT TUG RD, VICTORY, VT
MCKINSTRY, OTIS	P.O. BOX52, GRANBY, VT
MCKINSTRY, SYLVIA	P.O. BOX 52, GRANBY, VT
MILLER, LORI A	1204 MASTEN RD, VICTORY, VT
MITCHELL, ARRICK	323 RIVER RD, VICTORY, VT
MITCHELL, DOMINICK E	3 MASTEN RD, VICTORY, VT
MITCHELL, MICHAEL C	80 BUTTONWOOD LN, VICTORY, VT
MITCHELL, PATRICIA	80 BUTTONWOOD LN, VICTORY, VT
MITCHELL, WALTER	80 BUTTONWOOD LN, VICTORY, VT
MITCHELL, WALTER JR	80 BUTTONWOOD LN, VICTORY, VT
MOODIE, WAYNE BCA Challenged	1258B VICTORY HL, VICTORY, VT
MORRON, JAMES	4082 VICTORY RD, VICTORY, VT
NEBORSKY, RUTH ANNE	2364 VICTORY HL, VICTORY, VT
NEBORSKY, WALTER JR	2364 VICTORY HL, VICTORY, VT
NELSON, BRADLEY G.	1204 MASTEN RD, VICTORY, VT
PEARSON, DARLENE J.	3164 VICTORY HL, VICTORY, VT
PETERS, DAWN E.	750 RIVER RD VICTORY VT 05858, VICTORY, VT
PETERS, ROBERT C. JR.	750 RIVER RD, VICTORY, VT
POOHY, ANDREAL Removed by Court 2/13/18	1258 VICTORY HL, VICTORY, VT
PRESTON, DOUGLAS	3317 VICTORY HL, VICTORY, VT
PRESTON, ISAAH D. Removed by Court 2/13/18	3317 VICTORY HL, VICTORY, VT
PRESTON, JEREMIE F.	3317 VICTORY HL VICTORY VT, VICTORY, VT
RAINEY, LLOYD W.	1344 RIVER RD, VICTORY, VT
RICH, TINA	1258 VICTORY HL, VICTORY, VT
SALIGMAN, LAURIE E. Removed by Court 2/13/18	3 DUNPATRICK CR MONTPELIER VT 05602, VICTORY, VT
SCHIFONE, ANTHONY	2364 VICTORY HL, VICTORY, VT
SHEPARD, CAROLE	343 VICTORY RD, VICTORY, VT
SOMERVILLE, MARLENE	257 RIVER RD, VICTORY, VT
SPERA, ANGELO Removed himself voluntarily	VICTORY, VT
STAATS, AVERY E	3932 VICTORY RD, VICTORY, VT
STAATS, WILLIAM	PO BOX 53, GRANBY, VT
STANLEY, JANICE	11 GRANBY RD, VICTORY, VT
VANDER-HEYDEN, EDDY	1645 MASTEN RD, VICTORY, VT

LastName, FirstName Middle Suffix	Address
WALTERS, JUANITA CHRISTINE	101 RADAR RD VICTORY VT, VICTORY, VT
WALTERS, PHILEMON THEOPHELUS	101 RADAR RD, VICTORY, VT
WELCH, ERIN L.	4262 VICTORY RD, VICTORY, VT

Total number of voters: 81

Town of Victory
Annual Town Informational Meeting Minutes

March 4, 2017 1:00 p.m.

102 Radar Road Victory, VT

Moderator:

William (Will) Staats

Public Present:

Walter Neborsky, Walter Mitchell, Otis McKinstry, Sylvia McKinstry, Mark McKinstry, Zane Cooke, Sandra Hudson, Carol Easter, Janice Stanley, Ferne Loomis, Tracey Martel, Dale Somerville, Jessie Blondin

Will Staats called the meeting to order at 1:00 p.m.

Will Staats started the meeting by reading the information on the front page of the 2016 Town Report.

Will Staats read the citizens of the Town of Victory are hereby warned to discuss the articles that are on the 2017 Town Warning.

Will Staats read Articles 1 through 11 on the 2017 Town Warning to the public present. When he was finished he reminded the public that this was a discussion, that nothing can be changed. Will asked that the meeting be civilized and that he wouldn't tolerate any personal attacks.

Will Staats asked if there was any discussion for Articles 1 or 2.

There was discussion between Walter Mitchell, Carol Easter, and Walter Neborsky, Jan Stanley, Ferne Loomis concerning Article 2, Town Clerk/Treasurer. Will Staats ended discussion.

Will Staats moved onto Article 3, and asked if there was anything to discuss.

There was discussion between Carol Easter, Walter Mitchell, Walter Neborsky, Dawn Peters, Tracey Martel, Sandra Hudson. Will Staats ended discussion.

Will Staats moved onto Article 4, and asked if there was anything to discuss.

No discussion was had.

Will Staats moved onto Article 5, and asked if there was anything to discuss.

There was discussion between Carol Easter, Walter Mitchell.

Will Staats moved onto Article 6, and asked if there was anything to discuss.

Discussion was had between Dawn Peters, Carol Easter, Sandra Hudson, Walter Mitchell.

Will Staats moved onto Article 7, and asked if there was anything to discuss.

Discussion was had between Dawn Peters, Walter Mitchell, Janice Stanley.

Will Staats moved onto Article 8, and asked if there was anything to discuss.

No discussion was had.

Will Staats skipped over Article 9, which was the appropriations

Will Staats moved onto Article 10, and asked if there was anything to discuss.

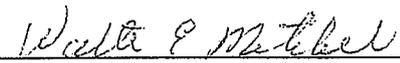
Discussion was had between Sandra Hudson, Walter Mitchell, Dawn Peters, Will Staats, Walter Neborsky, Carol Easter, Ferne Loomis.

Will Staats moved onto Article 11, and asked if there was anything to discuss.

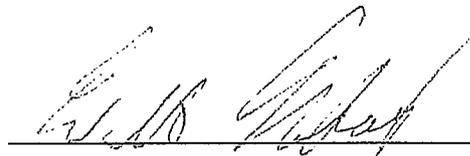
Discussion was had between Walter Mitchell, Carol Easter, Janice Stanley, Dawn Peters, Zane Cooke, Sandra Hudson, Ferne Loomis, Jessie Blondin, Dale Somerville.

William Staats adjourned the meeting at 1:57 PM

Minutes submitted by the Clerk of the Board, Tracey Martel



Walter Mitchell, Chair



Walter Neborsky, Selectman

Lionel Easter, Selectman

Received for Record _____
Date

Carol Easter, Town Clerk



Proven Expertise and Integrity

February 12, 2018

Board of Selectmen
Town of Victory
102 Radar Road
Victory, Vermont 05858

We were engaged by the Town of Victory, Vermont and have audited the financial statements of the Town of Victory, Vermont as of and for the years ended December 31, 2014 through December 31, 2016. A complete copy of the audited financial statements which, including our opinion thereon, will be available for inspection at the Town office by March 1, 2018.

We have also issued our preliminary management report to the Town for the years ended December 31, 2014 through December 31, 2016. A complete copy of that report dated January 22, 2018, is available for inspection at the Town office.

RHR Smith & Company

Certified Public Accountants



Proven Expertise and Integrity

“Draft”

January 22, 2018

Board of Selectmen
Town of Victory
102 Radar Road
Victory, Vermont 05858

We have audited the financial statements of the Town of Victory, Vermont, for the years ended June 30, 2014 through June 30, 2016.

In planning and performing our audit of the financial statements of the Town of Victory, Vermont as of and for the years ended June 30, 2014 through June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Victory, Vermont's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurances that all deficiencies, significant deficiencies, or material weaknesses have been identified.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. However, as discussed below, we identified certain deficiencies in internal controls that we considered to be significant deficiencies and that we also considered to be material weaknesses.

A deficiency in design exists when:

- A control necessary to meet the control objective is missing; or
- An existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met.

A deficiency in operation exists when:

- A properly designed control does not operate as designed; or
- The person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a significant deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a control deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

These matters do not modify our opinion on the financial statements for the year ended June 30, 2014 through June 30, 2016, where we expressed an unqualified opinion on our independent auditors' report dated January 22, 2018.

Significant Deficiency:

Capital Plan:

The Town should review its current capital and infrastructure needs short term and long term from all Town departments. By this we mean that the Town should create a list of major capital items it may need to replace in the upcoming years with an estimated replacement cost. We recommend that the Town incorporate this into a formal five or more year plan, thus a Capital Plan. With a formal Capital Plan the Town should identify items needed based on priority and identify a means of paying for these items. We would recommend that the Town pay for these items with equal annual appropriations to a capital fund. Thus, when employed, the capital plan would allow for the Town to pay for major items with a consistent effect on its tax rate and possibly prevent the Town from borrowing to pay for these items.

Petty Cash:

While performing our audits for the above mentioned years audited, it was noticed that the Town has a petty cash fund. We understand that this fund is partly funded through miscellaneous cash collections from photo copy fees for Town records. It appears that these collections are not recorded anywhere on the Towns financial software and the receipts are used to pay for expenses of the Town such as postage. We recommend all cash receipts be deposited into the Town coffers. Furthermore, the Town should issue on an as needed basis a standard petty cash check for expenses such as postage.

I-9s:

While performing our audits for the above mentioned years audited, we found that some Form I-9s were incomplete or not filled out completely. Federal law requires I-9s be kept on file for all employees. All employees before hiring should fill out an I-9 form certified by the Town. Form I-9s are not considered confidential and may be subject to regulatory inspection. In addition, we recommend that periodic reviews of individual personnel files are completed and updated by management.

Related Party:

While performing our audit for the above mentioned years audited, it was understood the Road Commissioner of the Town is also a Selectmen of the Town. It should also be noted that the Town Treasurer/Clerk and a member of the Selectmen are husband and wife. We believe these relationships as they relate to statute with duties of Selectman, Treasurer, Town Clerk and Road Commissioner pose many fiscal challenges to management which may potentially create a conflict. In addition, we believe they pose an outside perception issue. Management is in the process of reviewing this relationship and addressing best practice to avoid any potential conflicts.

Third Party Contracts:

While performing our audit for the above mentioned years ended, it was noticed when testing cash disbursements that there were payments made to third parties for services rendered to the Town. Many of these payments did not have a contract between the vendor and the Town for the services to be provided. We recommend that all professional outside services between a vendor and the Town be documented in writing. May we further suggest formal procurement procedures for the solicitation of outside services and threshold amounts for procuring such services.

IRS form 941:

While performing our audit for the above mentioned years ended, we were unable to obtain quarterly payroll reporting forms for Town payroll. This information is crucial for us to determine the accuracy of internal payroll figures and payroll reporting compliance. We recommend the Town obtain transcripts from the IRS to validate and support payroll for the years being audited.

Fund Balance Policy:

While performing our audit for the above mentioned years ended, and with various discussion with Town management on a desired carryover or fund balance, we recommend that the Town create a fund balance policy to meet the everyday needs of the Town. The policy should consist of a general fund balance policy including what the Town requires, and would maintain in a specified amount or threshold of unassigned fund balance.

Budget:

While performing our audit for the above mentioned years ended, it was noticed when reading the Town warrant, that we do not see where the Town is appropriating any monies to funds town government and highways. We see an article to raise the necessary funds but not to spend it. Furthermore, we see no revenue recognition articles. The Town should review its annual Town warrant and consider some language changes to better clarify the Towns requests to the citizens.

Material Weaknesses:

Cash Receipting:

In performing our test work for the above mentioned years audited, we noted that the Town Treasurer collects funds for Town business but does not receipt through the Towns financial software when collected. We also noticed that there was really no formal process in collecting cash. In addition, there are no formal cash receipt records we can verify with banking information to verify the accuracy and timeliness of the deposit. We understand for depositing purposes and because of limited convenient financial institutions to deposit daily with, the Treasurer takes the Town monies collected home with her to deposit at a later date. We recommend that all Town deposits be made on a more timely basis to improve cash flow and to reduce the risk of loss. In addition, we recommend that the Town review all collection policies Town-wide and consider implementing a Town-wide cash receipting system and make adjustments where necessary. May we also advise the Town to inquire on a banking check recapture system so that it may deposit checks remotely from the Town office.

Material Weaknesses (continued):

General Ledger Reconciliations:

All general ledger accounts should be reconciled on a monthly basis and when necessary to subsidiary ledgers. Prior to fieldwork various general ledger accounts including cash, taxes, payroll tax liabilities and other various accounts did not reconcile. These accounts were still being reconciled by client at field work time. Reconciling cash is crucial to the fiscal affairs of the Town and crucial in allowing the Town to make good business decisions based on accurate financial information. Some of these accounts still contain immaterial variances. The Town should reconcile within 21 days from month end all general ledger accounts.

Missing Invoices:

In performing our test work for the above mentioned years audited, it was noticed that many invoices tested for payment were missing supporting documentation. Prior to payment, we caution the Town that all payments made by the Town should be accompanied by an invoice from the vendor clearly depicting the service provided to the Town.

This letter is intended solely for the information and use of management, those charged with governance, and others within the Town and is not intended to be and should not be used by anyone other than these specified parties.

We would like to thank Carol and all of the staff at the Town for all of their cooperation throughout this audit process.

If there are any questions regarding this letter, please do not hesitate to call.

Very Best,

“Draft”

RHR Smith & Company, C.P.A.’s

(Taxable properties only - State and Non-tax status properties are not listed below)						
REAL ESTATE Category/Code	Parcel Count	Municipal Listed Value	Homestead Ed Listed Value	Non-Resi Ed. Listed Value	Total Education Listed Value	
Residential I R1	15	1,222,000	699,900	522,100	1,222,000	
Residential II R2	32	6,307,100	3,738,700	2,568,400	6,307,100	
Mobile Homes-U MHU	3	16,800	0	16,800	16,800	
Mobile Homes-L MHL	5	362,700	51,500	311,200	362,700	
Seasonal I S1	22	898,100	218,100	680,000	898,100	
Seasonal II S2	18	2,019,400	324,200	1,695,200	2,019,400	
Commercial C	0	0	0	0	0	
Commercial Apts CA	0	0	0	0	0	
Industrial I	0	0	0	0	0	
Utilities-E UE	3	2,365,700	0	2,365,700	2,365,700	
Utilities-O UO	1	4,134,200	0	4,134,200	4,134,200	
Farm F	0	0	0	0	0	
Other O	0	0	0	0	0	
Woodland W	29	2,965,000	0	2,965,000	2,965,000	
Miscellaneous M	13	523,700	0	523,700	523,700	
TOTAL LISTED REAL	141	20,814,700	5,032,400	15,782,300	20,814,700	
P.P. Cable	0	0		0	0	
P.P. Equipment	0	0				
P.P. Inventory	0	0				
TOTAL LISTED P.P.	0	0		0	0	
TOTAL LISTED VALUE		20,814,700	5,032,400	15,782,300	20,814,700	
EXEMPTIONS						
Veterans <10K	4/4	40,000	30,000	10,000	40,000	
Veterans >10K		120,000				
Total Veterans		160,000	30,000	10,000	40,000	
P.P. Contracts	0	0				
Contract Apprv VEPC	0/0	0	0	0	0	
Grandfathered	0/0	0	0	0	0	
Non-Apprv (voted)	0/0	0				
Owner Pays Ed Tax	0/0	0				
Total Contracts	0/0	0	0	0	0	
FarmStab Apprv VEPC	0/0	0	0	0	0	
Farm Grandfathered	0/0	0	0	0	0	
Non-Apprv (voted)	0/0	0				
Owner Pays Ed Tax	0/0	0				
Total FarmStabContr	0/0	0	0	0	0	
Current Use	14/14	1,971,900	362,100	1,609,800	1,971,900	
Special Exemptions	0	0	0	0	0	
Partial Statutory	0/0	0	0	0	0	
Sub-total Exemptions		2,131,900	392,100	1,619,800	2,011,900	
Total Exemptions		2,131,900	392,100	1,619,800	2,011,900	
TOTAL MUNICIPAL GRAND LIST		186,828.00				
TOTAL EDUCATION GRAND LIST			46,403.00	141,625.00	188,028.00	
NON-TAX	24 NON-TAX PARCELS ARE NOT INCLUDED ON THE 411					



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

Agency of Administration

Phone: (802) 828-5860
 Fax: (802) 828-2824

December 19, 2017

Town Clerk
 Town of Victory
 PO Box 609
 North Concord, VT 05858

2017 Equalization Study Results

This letter serves as notification of the results of Property Valuation and Review (PVR)'s 2017 equalization study. Every year we are required to certify the equalized education property value (EPPV or EEGL) and coefficient of dispersion (COD) for each Vermont town. 32 V.S.A § 5406. This letter also communicates the Common Level of Appraisal (CLA) for your town and explains how it will impact your homestead and nonresidential education tax rates.

Education Grand List (from 411):	\$18,802,800
Equalized Education Grand List (EEGL):	\$17,946,655
Common Level of Appraisal (CLA):	104.77 % or 1.0477
Coefficient of Dispersion (COD):	15.97 %

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

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

tax.vermont.gov/research-and-reports/reports/equalization-study

The common level of appraisal (CLA) is determined by dividing the education grand list by the equalized education grand list. 32 V.S.A. § 5401. A number over 100% indicates that property in your town is generally listed for more than its fair market value. A number less than 100% indicates that property is generally listed for less than its fair market value. A CLA below 80% necessitates a reappraisal. 32 V.S.A § 4041a. The homestead and nonresidential tax rates in your town will be adjusted by your town's CLA. 32 V.S.A § 5402. The nonresidential rate in your town will be the statewide

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

To get answers to many common questions about tax rates and how they are determined, please see: tax.vermont.gov/research-and-reports/tax-rates-and-charts/education-tax-rates/faqs

To see how the per-pupil spending of the district(s) to which your town belongs is calculated and how that, along with your town's CLA, makes the tax rates, please see the tax rate calculations link at: tax.vermont.gov/property-owners/understanding-property-taxes/education-tax-rates

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

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

tax.vermont.gov/research-and-reports/reports/equalization-study

If you have any questions, please contact your district advisor or call 802-828-5860. For a copy of your town final computation sheet and certified sales report, please see:

tax.vermont.gov/research-and-reports/reports/equalization-study

Sincerely,



Jill Remick, Acting Director
Property Valuation and Review

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

Victory Town Treasurer 0000040206

Paid By
 Transportation Agency 08100

Payment Date	Invoice Number	Invoice Date	Voucher Payment #	Amount
1/17/17	CLASS2	1/13/17	00806103 0003359926	\$13,577.41
1/17/17	CLASS3	1/13/17	00806360 0003359926	\$2,244.07
4/10/17	CLASS2	4/14/17	00814830 0003392297	\$13,321.48
4/20/17	CLASS2	4/14/17	00814830 0003397331	\$255.93
4/20/17	CLASS3	4/14/17	00815087 0003397331	\$2,244.07
SubTotal				\$31,642.96

Paid By
 Tax 01140

Payment Date	Invoice Number	Invoice Date	Voucher Payment #	Amount
2/28/17	FY17 EQUALIZATION PAYMENT	2/23/17	00103417 0003377051	\$165.00
3/3/17	FY17 REAPPRAISAL PAYMENT	3/2/17	00103687 0003378587	\$1,403.00
SubTotal				\$1,568.00

Paid By
 Forests, Parks & Recreation 06130

Payment Date	Invoice Number	Invoice Date	Voucher Payment #	Amount
1/6/17	COPIES	7/21/16	00155819 0003355453	\$22.50
SubTotal				\$22.50

Total \$33,233.46

Victory Town Treasurer 0000040206

Paid By
 Transportation Agency 08100

Payment Date	Invoice Number	Invoice Date	Voucher	Payment #	Amount
7/10/17	CLASS2	7/14/17	00823106	0003431119	\$13,552.52
7/10/17	CLASS3	7/14/17	00823363	0003431119	\$2,245.04
10/10/17	CLASS2	10/13/17	00832462	0003470759	\$13,552.49
10/10/17	CLASS3	10/13/17	00832719	0003470759	\$2,245.02
SubTotal					\$31,595.07

Paid By
 Tax - 01140

Payment Date	Invoice Number	Invoice Date	Voucher	Payment #	Amount
7/10/17	GT PTA DISB 202637312	7/5/17	00105582	0003431119	\$372.89
10/20/17	FY18 HOLD HARMLESS	10/19/17	00107784	0003476172	\$2,790.00
SubTotal					\$3,162.89

Paid By
 Natural Resources Agency 06100

Payment Date	Invoice Number	Invoice Date	Voucher	Payment #	Amount
12/13/17	2017 PILOT PAYMENT	12/11/17	00029359	0003498208	\$99,712.81
SubTotal					\$99,712.81

Paid By
 Forests, Parks & Recreation 06130

Payment Date	Invoice Number	Invoice Date	Voucher	Payment #	Amount
12/5/17	LOT 5 LEASE	12/1/17	00166647	0003493717	\$8.00
SubTotal					\$8.00

Paid By
 Fish & Wildlife 06120

Payment Date	Invoice Number	Invoice Date	Voucher	Payment #	Amount
12/29/17	RANGE LOT 10,12,9	12/28/17	00116671	0003504751	\$14.00
SubTotal					\$14.00

Total \$134,492.77

Victory Town Clerk/Treasurer Report

I would like to Thank the voters and tax payers of Victory for your cooperation through the ups and downs of 2017.

The first part of the year was all day to day business with a successful Green up in May. Many of the towns people took part and had a great lunch at the Town Hall after working so hard.

The budget was voted on five times without it being passed. Each vote added to the work load and in June it was announced no one was to get paid until the budget is passed, therefore no money from July to present for work done.

Auditors were hired to audit for the years 2014, 2015, and 2016. At the Special Select Board Jan. 22nd meeting a draft report was given. It was asked by a person if there was money missing? Mr. Smith said, "No, there was nothing missing."

I have been working on the Quickbook Pro all of 2017 with an employee from NCIC and I have learned a lot over the year. All town books as well as all bills paid are now generated through the Quickbooks Pro Program on the computer. This ranks Victory among the many towns in Vermont who have adopted this finical program.

TAX PAYERS FIRST!

Thank you for your ongoing support!

Carol F. Easter

Due to Vermont State Law, we cannot list individual amounts. Just the total received and unpaid in the year.

Delinquent Taxes unpaid as of December 31, 2017

<u>2014 Names</u>	<u>2015 Names</u>	<u>2016 Names</u>
Jesse Bristol	Jesse Blondin	Susan Carroll Norman Hair Frederick Hodgdon Jeanne Napert
George Neill David Pacific	George Neill	George Neill
Andrea Poginy Tina Rich	John Pierce Andrea Poginy Tina Rich	John Pierce Andrea Poginy Tina Rich VT Electric Power
Total delinquent taxes due \$????		

**THIS DOCUMENT IS NOT REFLECTIVE OF THE CURRENT
DELINQUENT LIST.**

**This document has been requested by two Selectmen two different times and
the request has been denied on all requests. This is public records.**

Town of Victory
As of December 31, 2017

Perpetual Care Accounts

<u>Account</u>	<u>Interest</u>	<u>Balance</u>
George A. Colby Trust CD # 8809	\$ 4.12	\$ 1,027.92
Stanley Lot Account #6850	\$ 0.90	\$ 901.35
Shore Cemetery Lot Account #1060	\$ 0.80	\$ 796.49
Total Interest Balance	\$ 5.82	\$ 2,725.76

Town of Victory
As of December 31, 2017

2017 Assets

Passumpsic Bank	<u>Interest</u>	<u>Total</u>
CD # 9319	\$ 172.00	\$ 54,324.93
CD # 9848	\$ 203.94	\$ 51,090.60
CD # 9847	\$ 203.94	\$ 51,090.60
Acc #9599 Money Market Account	\$ 9.41	\$ 14,945.15
Account #0043 Checking	<u>\$373.53</u>	<u>\$ 329,066.16</u>
Total Interest	\$ 962.82	
Total Passumpsic Assests		\$ 500,517.44
 Union Bank		
Acc. # 6973 Muni Checking	\$ 1.91 From CD	\$ 1,357.90
CD #6316	\$ 150.02	\$ 50,000.00
CD # 4908	\$ 570.93	\$ 52,191.14
Total Interest	\$ 722.86	
Total Union Bank Assests		\$ 103,549.04
Total Combined Interest	\$ 1,576.13	
Total Combined Town Assets		\$ 604,066.48

Town of Victory

Budget FY2018

		2017	2017	2018
		<u>Proposed</u>	<u>Actual</u>	<u>Proposed</u>
<u>General</u>	Propane Heat	\$ 1,340.00	\$ 1,091.34	\$ 1,300.00
	Electricity Town Office	\$ 600.00	\$ 350.00	\$ 500.00
	Street Lights	\$ 1,010.00	\$ 931.24	\$ 1,000.00
	Legal	\$ 30,000.00	\$ 66,802.45	\$ 30,000.00
	Ambulance Coverage	\$ 1,200.00		
	(Lyndon Rescue \$691.00 & Calex \$435.00)			
	Cemetery Fund	\$ 500.00	\$ 500.00	\$ 500.00
	Insurance	\$ 13,000.00	\$ 15,218.00	\$ 15,000.00
	IRS	\$ 2,000.00	\$ 459.00	\$ 1,800.00
	VLCT Dues	\$ 1,200.00		\$ 1,200.00
	Essex County Taxes	\$ 6,000.00		\$ 6,000.00
	Appropriations	\$ 900.00		\$ 900.00
	NVDA Dues	\$ 500.00		\$ 500.00
	Yearly Audit RHR Smith & Co.	\$ 45,300.00	\$ 10,500.00	\$ 10,800.00
	Fire	\$ 300.00	\$ 100.00	\$ 300.00
	Wages			
	Clerk of Board	\$ 700.00	\$ 650.00	\$ 800.00
	Ballot Clerk	\$ 300.00	\$ 1,248.00	\$ 300.00
	Town Hall Maint.			
	Pest Control	\$ 500.00		\$ 500.00
	Repairs/Maint. (shoveling/cleaning)	\$ 1,000.00	\$ 984.51	\$ 1,000.00
	Green Up Day	\$ 50.00	\$ 50.00	\$ 50.00
	Town Report	\$ 800.00	\$ -	\$ 1,400.00
	Dog Licensing	\$ 250.00		\$ 170.00
	Advertising	\$ 300.00	\$ 440.00	\$ 400.00
	PO Box Rental	\$ 66.00	\$ 70.00	\$ 70.00
	Security Detail	\$ -	\$ 857.50	\$ 1,200.00
	<u>Anticipated Income</u>	<u>\$ 105,876.00</u>	<u>\$ 99,160.70</u>	<u>\$ 75,690.00</u>

Income

PILOT	\$ 108,790.00	Pilot not included in income until voted on
Current Use Hold Harmless	\$ 2,790.00	
Leased Lands	\$ 36.00	
Listers Grant	\$ 375.00	
Asset Interest	\$ 906.89	
	<u>\$ 4,107.89</u>	

Total Income \$ (4,107.89)

Total General Funds to be raised \$ 71,582.11

	2017 <u>Proposed</u>	2017 <u>Actual</u>	2018 <u>Proposed</u>
<u>Highway</u>			
Wages/ P/R Taxes	\$ 13,000.00	\$ 8,874.48	\$ 13,000.00
Diesel	\$ 4,000.00	\$ 4,771.27	\$ 5,000.00
Supplies	\$ 50.00		\$ 125.00
Electricity	\$ 350.00	\$ 306.35	\$ 350.00
Winter Main (Sand/Salt)	\$ 10,000.00	\$ 12,218.79	\$ 10,000.00
Summer Main (Chloride/Grad)	\$ 10,000.00	\$ 9,914.31	\$ 10,000.00
Truck Maintenance	\$ 1,000.00	\$ 1,280.57	\$ 3,000.00
Garage Repairs	\$ 400.00		\$ 200.00
Heating Fuel Oil	\$ 1,500.00		\$ 1,500.00
Equip. Main (Grader/Backhoe)	\$ 2,000.00		\$ 3,000.00
Equipment Rental	\$ 1,000.00		\$ 500.00
Road Repairs	\$ 2,000.00	\$ 3,414.98	\$ 2,000.00
John Deer Grader Pay't	\$ 25,494.57	\$ 25,494.57	\$ 25,494.57
Road Side Mowing	\$ 2,500.00		\$ 2,500.00
Road Resurfacing	\$ 30,000.00	\$ -	\$ 30,000.00
This includes \$6,000.00 to meet 19 V.S.A § 307 Town Highway Appropriations			
Culverts	\$ 500.00	\$ -	\$ 750.00
Plow Parts	\$ 1,000.00		\$ 500.00
Storm Water Permit	\$ -	\$ -	\$ 2,650.00
	<u>104794.57</u>	<u>66275.32</u>	<u>\$ 110,569.57</u>
 Proposed Income			
State Aid		\$ 63,300.00	
Road Permits		\$ 160.00	
		Total Proposed Income	\$63,460.00
		Total Highway funds to be raised	\$ 47,109.57

Town of Victory

Budget FY2018

	<u>2017</u> <u>Proposed</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Proposed</u>
<u>Office</u>			
Electricity	\$ 600.00	\$ 389.44	Move to Gen
Propane Heat	\$ 800.00	\$ 425.08	Move to Gen
Office Supplies	\$ 750.00	\$ 307.94	\$ 750.00
Copier	\$ 850.00	\$ 615.60	\$ 850.00
Postage	\$ 500.00	\$ 418.24	\$ 500.00
Telephone/Internet	\$ 850.00	\$ 817.69	\$ 850.00
TC/T Wages	\$ 10,800.00	\$ 6,080.00	\$ 10,800.00
TC 1%	\$ 3,000.00	\$ -	\$ 3,000.00
Computer (Apex)	\$ 215.00	\$ 235.00	\$ 240.00
Payroll Services	\$ -	\$ 491.84	\$ 500.00
	<u>\$ 18,365.00</u>	<u>\$ 9,780.83</u>	<u>\$ 17,490.00</u>

Town of Victory

Budget FY2018

	<u>2017</u> <u>Proposed</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Proposed</u>
<u>Listers</u>			
Wages / P/R Taxes	\$ 5,760.00	\$ 808.10	\$ 2,000.00
Laser Printer	\$ 150.00		\$ -
Toner for Laser	\$ 50.00		\$ -
Supplies	\$ 32.00	\$ 49.48	\$ 75.00
Education + Mileage to Classes	\$ 500.00		\$ 500.00
Postage	\$ -	\$ 6.86	\$ 20.00
	<u>\$ 6,492.00</u>	<u>\$ 864.44</u>	<u>\$ 2,595.00</u>

Totals for all budgets

General	\$ 71,582.11
Highway	\$ 47,109.57
Office	\$ 17,490.00
Listers	<u>\$ 2,595.00</u>
	<u>\$ 138,776.68</u>

To be raised for FY2018

Select Board Report

It has been an discouraging year as far as lawsuits, budget discussions, and trying to keep our town insurance from Vermont League of Cities and Towns (VLCT).

For the years 2009-2013, it cost the town \$16,718.21 in legal expenses according to the town reports. In 2009, we had a Delude Case over town owned land. We spent \$9558.91 that year and we received a Judgment of \$40,000.00 plus \$16,000.00 in legal services.

In 2012, it was \$4288.33 to which was going towards a budgeted Town Hall and Garage. In 2013, when we received the Education Tax Bill it was a lot higher then the previous year. We as a town do not have any control over this.

After we received the Education Tax, up popped the "Taj Mahal". It cost the town \$6,615.00 for legal expenses.

In 2014, the town had a Forensic Audit for 2009-2012 and had Batchelder Associates do the town book keeping until May of 2016. It cost the town over \$100,000.00 and all we got out of it was a lawsuit.

In 2014, there were 4 lawsuits brought against the town. In 2017, there was one. It has cost the town over \$157,000.00 in legal expenses. We have spent over \$66,000.00 this year alone. This does not include what VLCT has spent. The only one's making money are the lawyers. The people that are filing the lawsuit and the tax payers are paying for the legal cost with no end in sight.

Please tell me what the town has gained for all of this? Nothing but a big legal expense. The present select board has been blamed for the high legal bills. Where did it all start?

We had to catch up on the town audit from 2014, 2015, and 2016 at the cost of \$43,200.00 for the three years and another \$10,800.00 for 2017.

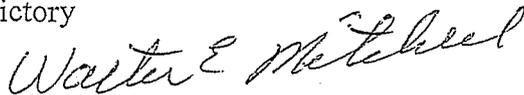
VLCT said that we have had to many lawsuits and they mandated what we must do to keep in their good graces. We must meet their requirements. If not we will have to switch to a different insurance carrier which will cost us a lot more if we can even obtain it.

VLCT mandated that we have a 3 year contract to audit the town financial books and set up a financial policy.

We have had four budgets rejected by the legal voters, which may lead to not obtaining financial aid for our town highway.

We need to come together as a town and work toward resolutions of these issues.

Select board Chair
Town of Victory



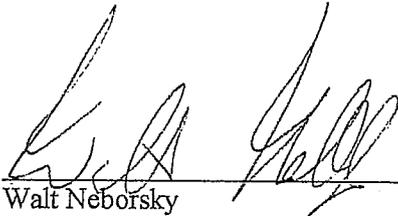


Road Foreman Report

This year there were no road projects done. Due to not having a budget for the FY17, we missed out on Grant money for being able to do additional road resurfacing and upgrades.

I have taken several Road Foreman classes throughout 2017, and the biggest thing that is going to affect the Town will be the Department of Environmental Conservation (DEC) Municipal Roads General Permit (MRGP).

MRGP was created in 2015 with the passage of Act 64, the Vermont Clean Water Act, to address stormwater runoff from municipal roadways, both paved and unpaved. This permit will be a mandatory requirement for all Vermont Towns. This addresses stormwater runoff and erosion. The Town of Victory is in pretty good shape with these issues because we have been going by codes and standards mandated by the State of Vermont right along.


Walt Neborsky

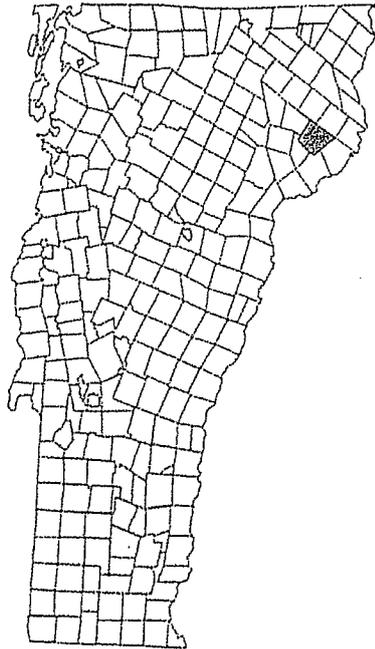


2017 LISTERS REPORT

Although 2017 found a change with staffing mid-year, Katrina Longley, Dale Somerville, and Donna Bacciochi came together and completed the many difficult tasks required to keep Property information accurate.

Before Angel Clerici-Mendel resigned right before the mid of the year, her and Katrina Longley were able to get a few properties re-evaluated. Dale Somerville and Katrina Longley also re-evaluated a few more properties and finished out the year with a couple of grievance hearings. Although there are still a few challenging procedures on the computer program, Katrina Longley faced the challenges head on with the help of District Supervisor, Doug Lay.

The Listers are on track to complete the final Property visits and administrative duties on time before April 2018.



Town of Victory – Vital Statistics

Births None
Marriages None
Deaths Janet Bouchard September 5, 2017
 Dale Somerville November 3, 2017

Fire Warden Report

Jim Morron, Fire Warden, reported that he issued 7 fire permits in 2017.



Jim would like to wish everyone a great year!

**Rabies Clinic @ Granby Town Hall
March 10, 2018 Time 8:30AM – 9:30AM**

East Haven Veterinary Services will be administering rabies vaccines for \$15.00.

Dogs over six (6) months old are required to be licensed. A current rabies certificate must be on file at the Town Clerk's office for a license to be valid. If the rabies validation date runs out before the next licensing date, you need to supply a current certificate to the town office.

LICENSE FEES	NEUTERED/SPAY	\$ 9.00
	UN-NEUTERED/UN-SPAYED	\$13.00

The Town of Victory would like to give a big *THANK YOU* to the
Victory Granby Holiday in the Hills Historical Preservation Group, Inc.

For the Fred Mold Memorial Sign.

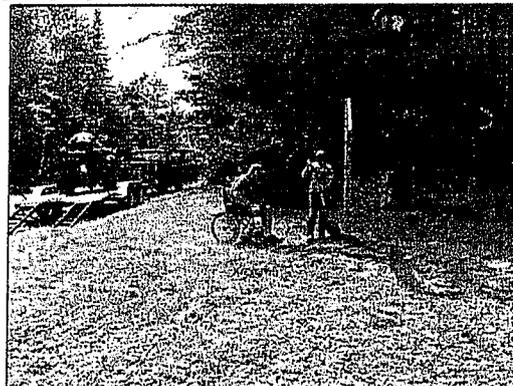
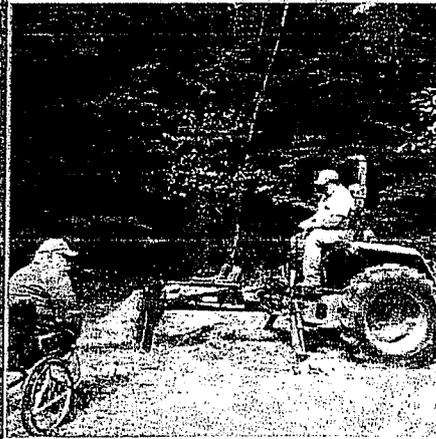
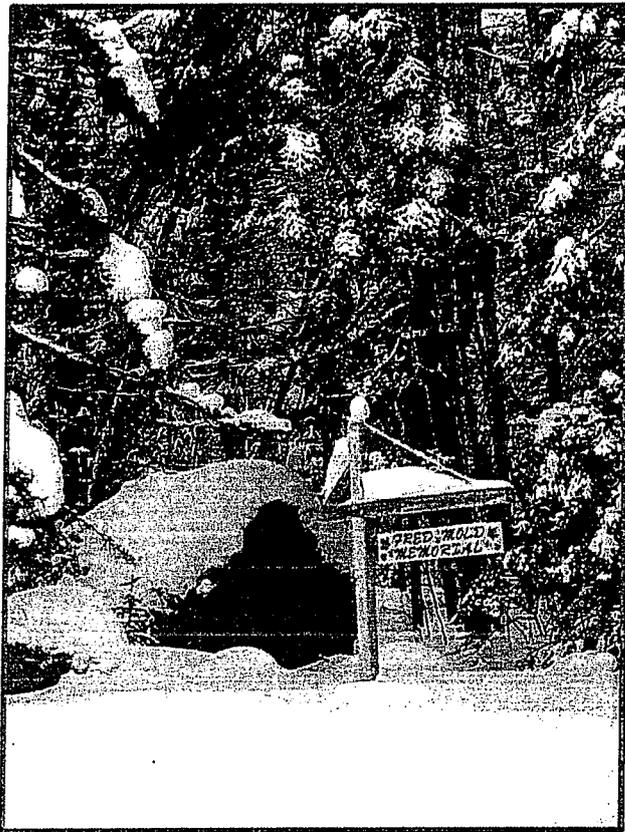
A Very Special Thank You to

Calvin Noble, for making the sign post and helping with the installation.

Shelly Hodgdon- Houde, for wood burning and painting the beautiful sign.

And

Zane Cooke and Grandson Tucker, for the installation of the sign.



NOTICE

Pursuant to the provisions of 24 V.S.A. §133 (b) and (c) the assistant Judges of Essex County hereby call a meeting of the voters of the county for the purpose of presenting the final budget of the county for the ensuing fiscal year and inviting discussion there on. Said meeting shall be held on January 31, 2018, at 9:00 a.m. at the Essex County Courthouse. The final budget is presented in the new format as required by 24 V.S.A. § 133€. Appended to this notice is a copy of the Final Essex County Budget for February 1, 2018 to January 31, 2019.

The undersigned assistant judges do hereby attest that the foregoing uniform final budget as presented is true and accurate to the best of our knowledge.

Dated in chambers at the Essex County Courthouse, Guildhall, Vermont this 29th day of December 2017.

Calvin Colby, Assistant Judge
John Noble, Assistant Judge

COUNTY BUDGET SUMMARY FORM

YEAR	2016-2017		2016-2017		2017-2018		2017-2018		2018-2019	
	Budget	Actual	Budget	Actual	Budget	Actual	To Date	Proposed Budget		
REVENUE										
Town Taxes	219,243.00	219,996.90	214,720.00	217,111.57						
Fees	100.00	90.00	100.00	90.00						219,533.00
Leases/rentals	1,800.00	2,701.20	2,500.00	3,401.20						0.00
Small Claims	2,200.00	1,312.50	1,500.00	2,507.50						2,500.00
Interest	20.00	34.48	30.00	55.93						2,000.00
Loan (heating system upgrade)	0.00	0.00	0.00	0.00						30.00
Misc. other	900.00	3,466.37	900.00	4,553.39						0.00
Meeting House	0.00	0.00	0.00	0.00						2,000.00
Ruby Rainault Fund Transfer										0.00
Total Revenue	224,283.00	228,601.45	219,750.00	227,780.59						0.00
EXPENDITURES										
Employee Benefits	30,150.00	30,628.52	30,750.00	26,344.56						
Personnel costs	68,080.00	66,577.82	69,600.00	66,159.29						32,813.00
Professional Services	5,400.00	5,450.00	6,200.00	6,728.12						70,900.00
Contract Services	11,300.00	8,185.00	11,300.00	12,080.00						7,450.00
Building Expenses	13,000.00	6,380.01	8,000.00	3,822.07						10,800.00
Operating Expenses	24,650.00	19,752.54	24,500.00	20,243.11						5,000.00
Jail Expenses	0.00	0.00	0.00	0.00						24,700.00
Probate Expenses	0.00	0.00	0.00	0.00						0.00
Sheriff's Department	61,000.00	64,582.50	62,000.00	44,732.19						0.00
Debt Retirement	3,103.00	9,019.30	0.00	0.00						62,000.00
Justice Center	7,900.00	8,104.85	7,400.00	5,765.63						0.00
Meeting House	0.00	0.00	0.00	114.58						7,400.00
Total Expenses	224,583.00	218,680.54	219,750.00	185,989.55						226,063.00

We the undersigned Assistant Judges do hereby attest that the foregoing uniform proposed budget as presented is true and accurate to the best of our knowledge.

Dated in chambers at the Essex County Courthouse, Guildhall, VT this 29th day of December 2017.



Hon. Calvin Colby, Assistant Judge



Hon. Allen D. Hodgdon, Assistant Judge

A detailed copy of the budget may be had by contacting the Essex County Treasurer at 802/676-3910.

WARNING
NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE
MARCH 6, 2018

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

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

John Cypri	Paula the Repthuse
Steve Deane	Gene a Leckman
Jacky Lumberg	Christa Smith
Nina S. G. S.	
David de Lee	
Karen Flandin	
Tom Keene	
Paul	
Bob	
Walter	
Ken	
David	
Mary	
John	
Heather	

2018 PROPOSED BUDGET

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

2018 PROPOSED BUDGET

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

Executive Committee Report

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

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

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

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

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

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

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

NEKWMD Executive Committee

Vermont League of Cities and Towns 2017 Overview
Serving and Strengthening Vermont Local Government

The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization, owned by its member municipalities and directed by a 13-member Board of Directors elected by the membership and comprising municipal officials from across the state.

VLCT's mission is to serve and strengthen Vermont local government. All 246 Vermont cities and towns are members of VLCT, along with 138 other municipal entities, including villages, solid waste districts, regional planning commissions, and fire districts.

Local governments in Vermont provide essential services to residents and visitors alike. From maintaining roads to providing safety services; recreational programs, water and sewer infrastructure, street lighting, and libraries, the work carried out by appointed and elected officials and community volunteers is both critical and challenging. The demands on local government are complex and require resources that are not always available in every city, town or village in the state.

VLCT is the only statewide organization devoted solely to delivering a wide range of services to local officials who serve municipalities of varying populations and geographic regions but face similar requirements with disparate resources. The organization provides legal, consulting, and education services to its members, offering important advice and responses to direct inquiries, as well as training programs on specific topics of concern to officials as they carry out the duties required by statute or directed by town meeting voters. VLCT represents cities and towns before the state legislature and state agencies, ensuring that municipal voices are heard collectively and loudly, and also advocates at the federal level, primarily through its partner, the National League of Cities.

VLCT offers opportunities to purchase risk management products and services that directly meet the specific and specialized needs of local government through the VLCT Employee Resource and Benefit (VERB) Trust and the VLCT Property and Casualty Intermunicipal Fund (PACIF).

During the 2017 calendar year, in addition to providing responses to more than 3,700 telephone inquiries, holding 16 training sessions, and following approximately 300 separate pieces of legislation, 13 summer study committees, and developing VLCT's legislative platform with five municipal policy committees, VLCT celebrated its 50th anniversary. Throughout the year, VLCT recognized local officials and employees who have served a number of communities for 50 years, and highlighted some of the many successes of the organization and local government during the last 50 years. It was also an important year to look ahead, to consider new ideas, and to think about new programs and ways of delivering services to members that will address their changing needs in the coming years. VLCT launched a new website in June 2017 that, despite a few initial glitches, has functioned well and serves as a better connection point for members, thanks to consistent updates, new information, and easier navigation tools. VLCT has also moved the majority of its mission-critical IT systems to the "cloud" in an effort to provide more security for member information, greater protection against hacking attempts, and greater redundancy of access that will help the organization remain operational following a disaster scenario. The move to the cloud also reduces the need to acquire, maintain, and replace costly capital equipment.

At the heart of all these activities is VLCT's commitment to serving as a good steward of member assets, and we are proud of the continued progress being made in that effort. Members are welcome to visit the VLCT office anytime to review the operations of the organization, to ask questions, and to access resources that can help each individual official and employee carry out the important work of local government.

To learn more about the Vermont League of Cities and Towns, including its audited financial statements, visit the VLCT website at www.vlct.org.



DEPARTMENT OF VETERANS AFFAIRS
 Veterans Affairs Medical Center
 215 North Main Street
 White River Junction, VT 05009
 866-687-8387 (Toll Free in New England)
 802-295-9363 (Commercial)

January 29, 2018

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans. We are able to help those who are homeless or unemployed, and also offer high quality healthcare for both primary care and a variety of specialty care options. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans! Please do not hesitate to contact us, if for no other reason than to register/enroll with us, in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363, extension 5118. A single form - VA form 10-10EZ - and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time Service Officers that are knowledgeable about our programs. These independent organizations serve all Veterans, including nonmembers, in processing disability and pension claims. They can be reached in White River Junction at:

American Legion 802-296-5166

Disabled American 802-296-5167

Veterans of Foreign Wars 802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Sincerely,

Matthew J. Mulcahy
 Acting Medical Center Director

Bennington CBOC
 186 North Street
 Bennington, VT 05201
 (802) 440-3300

Brattleboro CBOC
 71 GSP Drive
 Brattleboro, VT 05301
 (802) 251-2200

Burlington CBOC
 128 Lakeside Avenue
 Burlington, VT 05401
 (802) 657-7000

Littleton CBOC
 264 Cottage Street
 Littleton, NH 03561
 (603) 575-6701

Rutland CBOC
 232 West St
 Rutland, VT 05701
 (802) 772-2300

A MEMBER OF THE VA NEW ENGLAND HEALTHCARE SYSTEM

Visit us at our web site <http://www.vision1.med.va.gov/wrj/>

Lyndon Rescue, Inc.
114 Vail Drive
P O Box 401
Lyndonville VT 05851-0401



Office: 802.626.1101
Crew: 802.626.4337
FAX: 802.626.8637
www.lyndonrescue.net
In an emergency, Dial 9-1-1

"CARING FOR THE KINGDOM"

9 January 2018

Select Board
Town of Victory
PO Box 609
North Concord, VT 05858

Dear Select Board:

Lyndon Rescue continues to work hard to provide you with the most cost effective, yet efficient and top-notch service we can. As an essential service to your community, we continue to strive to provide you with coverage 24 hours per day, 365 days per year. To provide the best service possible we have put forth a budget that is both comprehensive and the bare minimum to stay in business. We have focused any increases on the areas that are most important for initial increases, like staff. We continue to be significantly underfunded in areas such as training, vehicle and equipment replacement, and service enhancement. We are working through strategies to raise funds to do this without more significant changes to the community rates.

This year has met us with some significant change as well as challenges, which includes new leadership in both the operations and the Board of Directors. With these changes, we have undergone a full evaluation of the organization and made some tough decisions. We have found that the organization has continually been further and further in debt at the end of each year, which coupled with not increasing the per capita rates for the communities as needed, has caused a financial predicament that will take some years to correct. We have made a plan and instituted some significant spending programs to assist with cost control, but we cannot continue to keep costs flat and sustain the business.

With that said, we are requesting \$1,241.63 for the Calendar Year 2018. We are also requesting payments on 15 April 2018 (30%), 15 August 2018 (30%), and 15 December 2018(40%). This will allow us to control the interest and bank costs associated with borrowing money to sustain business through the year.

A full 2017 report will follow in the next few weeks.

Feel free to contact me with any questions.

Respectfully,

A handwritten signature in black ink, appearing to read "Jon R. Bouffard".

Jon R. Bouffard, MBA, NRP, FP-C, CCP-C, TP-C, IC
Director of Operations

A Non-Profit Ambulance Company serving the communities of: Brighton, Burke, Charleston, East Haven, Granby, Kirby, Lyndon, Morgan, Newark, Norton, Sheffield, Sutton, Victory, Wheelock and The UTGs



Caledonia Home Health Care & Hospice

A division of Northern Counties Health Care, Inc.
161 Sherman Drive, P.O. Box 388, St. Johnsbury, Vermont 05819
Phone: 802-748-8116 • Fax: 802-748-4628 • Web: www.nchevt.org

December 18, 2017

Carol Easter
PO Box 609
North Concord, Vt. 05858

Dear Town Clerk and Selectman,

As in previous years, Caledonia Home Health Care would like to place an Article on your Town Warning to read as follows:

“Shall the Town of Victory vote to appropriate \$ 150.00 to Caledonia Home Health Care and Hospice to be used in providing health care service.”

Caledonia Home Health Care's financial picture continues to be unpredictable given constant changes in the reimbursement policies of the government and private insurance plans. Our appropriation request reflects a percentage of the uncompensated care provided to the residents of your town. A review of the past year indicates that our appropriation request continues to match the utilization rate for your town. Thus, our Board of Directors has voted to request no increase in our appropriation request this year.

Please advise if you would like me or a local member of our Board of Directors to attend the Selectman's meeting at which our warning article will be considered. If we do not hear otherwise we will assume that the above article will appear on the Warning for the March 2018 Town Meeting.

Thank you.

Sincerely,

Laurie Bellizzi

Laurie Bellizzi
Assistant Director of Operations
Caledonia Home Health Care

181 Crawford Road - Derby
PO Box 724 Newport VT 05855
Phone 802-334-6744 Fax 802-334-7455
Toll free 800-696-4979

2225 Portland Street
PO Box 368 St. Johnsbury VT 05819
Phone 802-748-3181 Fax 802-748-0704
Toll free 800-649-0118

www.nkhs.org

October 6, 2017

Town Clerk and Select Board Members
Town of Victory
P. O. BOX 609
N CONCORD, VT 05858

Dear Town Clerk and Select Board Members:

We at Northeast Kingdom Human Services (NKHS) thank you and your town voters for supporting our agency services in the past! We are asking for your support again by adding our request to the 2018 Town Meeting Warning.

Article: Shall the **Town of Victory** vote to raise, appropriate and expend the sum of **\$65.00** to **Northeast Kingdom Human Services, Inc.**, a not for profit 501(c)(3), to support the provision of 24 hour, 7 days a week emergency/crisis services to residents of the **Town of Victory**.

We calculate our appropriations request by \$1.05 per person from your town's 2010 census. We are asking for the same amount as last year to help support our Emergency Crisis Services program. Our dedicated emergency crisis on-call employees provide 24 hours a day, 7 days a week support for anyone calling for themselves or someone they love who is in a mental health crisis. These services are not fully funded through any other funding streams, so your support is very important. Please share the attached Annual Fiscal Year Summary with your voters.

NKHS is a Designated Agency contracting with the State of Vermont serving the mandated service areas of adults with intellectual/developmental disabilities, children and youth with serious emotional disabilities, and adults with chronic mental illness. NKHS employs over 500 dedicated staff doing their best to meet your needs or those of your family member and friends in the Northeast Kingdom. Our dedicated volunteer Board of Directors provides oversight for the leadership team and the organization.

If you need more information, please contact Ruth Marquette, Administrative Assistant, at 334-6744, ext. 2325.

Thank you for your support and recognition of our value to the Northeast Kingdom.

D. W. Bouchard, Executive Director

/rm




NORTHEAST
KINGDOM
HUMAN
SERVICES

Serving the NEK
since 1960

181 Crawford Road - Derby
PO Box 724 Newport VT 05855
Phone 802-334-6744 Fax 802-334-7455
Toll free 800-696-4979

2225 Portland Street
PO Box 368 St. Johnsbury VT 05819
Phone 802-748-3181 Fax 802-748-0704
Toll free 800-649-0118

www.nkhs.org



NORTHEAST
KINGDOM
HUMAN
SERVICES

Serving the NEK
since 1960

Northeast Kingdom Human Services, Inc. (NKHS)

Annual Fiscal Year Summary: July 1, 2016 through June 30, 2017

The mission of NKHS is to enrich communities and enhance the ability of individuals and families to improve their lives.

Emergency/crisis intervention care at NKHS is in place 24 hours a day, 7 days a week. Thank you, **Town of Victory** voters, for your **\$65.00** appropriation support last year toward our emergency/crisis services to residents in need in the NEK. The Emergency Services team responded to serve **506** individuals in fiscal year 2017. Family and friends of these individuals benefited from the support as well. Some of those responses were provided by the Embedded Emergency Crisis Services team dedicated to work alongside law enforcement responding to crisis situations at homes, businesses, barracks, and/or hospitals. Law enforcement and community members agree the positive impact embedded mental health crisis workers provide while responding directly to a scene or situation is invaluable. When unexpected tragic events occurred, our Specialty Team provided support at schools and businesses about how to deal with sudden grief and loss in the community.

NKHS served **2** individuals last year from the **Town of Victory** out of a total of **3580** individuals who utilized our programs in the NEK, homes, schools, our offices, and through emergency services. We could not do this without our 500+ dedicated employees. As a 501(c)(3) private not-for-profit organization, our volunteer Board of Directors and Program Standing Committees provided oversight to support the agency's belief that human services should be cost effective, available to all no matter their age or ability to pay, and responsive to the needs of our local communities.

Please visit our website at www.nkhs.org for more information about our agency and services. NKHS bases our appropriation request on \$1.05 per person in your community according to the 2010 census, the same amount as last year. We greatly appreciate your interest, your help in letting people know about the services we provide, and your financial support.

Sincerely,

D. W. Bouchard
Executive Director

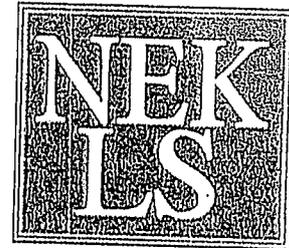
Nancy Warner
President, Board of Directors

Northeast Kingdom Learning Services, Inc.

55 Seymour Lane, Suite 11
Newport, VT 05855

1-844-GO NEKLS(466-3557) / toll free
(802) 334-6532 / phone
(802) 334-6555 / fax

info@neklsvt.org
www.NEKLSVT.org



December 7, 2017

Town of Victory
PO Box 609
Victory VT 05858

Northeast Kingdom Learning Services, Inc. (NEKLS) has served the residents of Caledonia, Essex, and Orleans counties for almost 50 years by providing free services through five Community Learning Centers, a mobile computer lab, and various on-site and in-home educational programs. The residents of these counties that have utilized NEKLS services have worked on and received a high school diploma or GED, gained job skills, prepared for college courses, received family and child support services of various kinds and much more. NEKLS has also provided prevention programming aimed at reducing underage alcohol and tobacco use.

State and federal budget challenges continue to impact funding of community nonprofits such as NEKLS. Town appropriations are vital in keeping services free for the hundreds of community members we work with each year, helping to make their goals a reality. Funding helps to maintain high quality services as they are and to introduce new programs as well. NEKLS is requesting a town appropriation of \$100 to help support programs that we deliver in your area.

Enclosed is our NEKLS appropriations flyer to include in your town report; it is a detailed summary of our services for taxpayers' information.

We hope you will continue to support NEKLS as we look forward to another year of being an important partner in your community. Thank you for your consideration.

Respectfully submitted,

A handwritten signature in cursive script that reads "Michelle Tarryk".

Michelle Tarryk
Executive Director

Enclosure: NEKLS Appropriations Flyer

Northeast Kingdom Learning Services

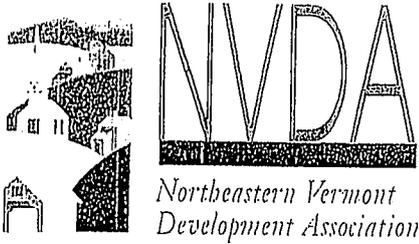
NEKLS began with one woman, Eva Warner, teaching area residents to read at their kitchen table. It is *so much more* almost 50 years later.

It is our mission to inspire and empower learners, birth and beyond.

- **The High School Completion Program (HSCP)** collaborates with local schools to provide a path to a high school diploma for anyone 16 or older. Program participants may have left school or may still be enrolled in their partnering high school. **In FY 2017, NEKLS in collaboration with partnering high schools awarded 74 high school diplomas in the tri-county region.**
- **The General Educational Development Program (GED)** leads to a high school diploma equivalency. **In FY 2017, NEKLS awarded 21 GED's in the tri-county region.**
- **Adult Education and Literacy Programs** served 293 students for more than 9,649 hours in FY 2017 in the tri-county region. In addition to HSCP and GED services, our teachers provided math, reading and writing skill development, job skills development, computer literacy and support in students' transition to work or college.
- NEKLS teaches English as a second or other language (**English for Speakers of Other Languages**) to students from around the world who have come to settle in our beautiful Northeast Kingdom. **In FY 2017, NEKLS served 8 ESOL students in the tri-county region.**
- NEKLS Community Learning Centers offer **group and individual computer training**. In addition to computer classes, an average of **81 community members a month** access email, search the web, perform job searches, complete online job applications, or apply for unemployment benefits at the **five Community Learning Centers in the tri-county region.**
- **Children's Integrated Services (CIS)** is Vermont's comprehensive approach to provide child development and family support services. **In FY 2017, Northeast Kingdom Learning Services Early Intervention and Family Support Specialists received over 300 referrals to EI and Family Support services.**
- **The Tutorial Program** provides one-on-one and group instruction to K-12 students at any number of locations including area libraries and town halls. **In FY 2017, NEKLS served 65 K-12 students in the tri-county region.**
- NEKLS also provides **prevention programming** aimed at reducing underage alcohol and tobacco use. **In FY 2017, NEKLS worked closely with the Newport Rotary Club and other community partners, along with grassroots organizations NEK End Addiction and NEK Stand Strong to address the area's opioid epidemic. These efforts resulted in a presentation by Brandon Novak at North Country Union High School, the Conversations of Hope panel discussion, and the Opioid Overdose Awareness & Memorial Walk.**

NEKLS has a staff of 57 dedicated professionals committed to serving the needs of the Northeast Kingdom. Please contact us at 1-844-GO NEKLS (466-3557) if you or someone you know has need of our services or at info@neklsvt.org.

Thank you for your generous support!



Request for 2018 Town Dues

Greetings:

The Northeastern Vermont Development Association (NVDA) is now making its annual Request for Town Dues. In past years, we have used the term "appropriations" rather than "dues", but "dues" more accurately reflects the Town's status as a member community of NVDA, which your Town has been since 1950. We greatly appreciate your continued support.

Town of Victory

Amount Requested: \$500.00

Possible funding methods**:

1. As a line item in the operating budget
2. As an article on the warning

Example:

"Shall the town vote to appropriate a sum of money not to exceed \$500.00 to the Northeastern Vermont Development Association, for planning, development, promoting and publicizing the resources of Caledonia, Essex and Orleans counties with other towns in the three counties?"

**Many of NVDA's member Towns are also members of the Vermont League of Cities & Towns (VLCT) and have those dues included as a line item in the Town budget, rather than as an article in the Town report. Please consider including the Town's membership with NVDA as a line item as well.



To the Voters of Victory:

Since 1950, the Northeastern Vermont Development Association (NVDA) has been the regional advocate for stronger communities and vibrant local economies. We are the only combined regional planning and economic development organization in Vermont, serving the largest geographic region of the state – the beautiful Northeast Kingdom.

Each year we request dues from our member communities. These funds are vital to us as they help defray the costs of providing direct assistance to the 50+ municipalities and scores of businesses in our region.

Local governance has become increasingly complex. NVDA has steadily expanded our service offerings, which now include, but are not limited to:

- Land use planning at the local and regional level – including town plans, zoning bylaws, and on-call technical assistance for local officials;
- Transportation studies, infrastructure inventories, and project planning;
- Digital mapping and GIS data services;
- Grant writing and administration for community and regional projects;
- Direct business support and referral services to employers in our region.
- Energy planning and water quality planning and implementation to help communities meet new statutory requirements;
- Emergency planning and assistance with flood hazard plans and regulations;
- Economic development planning to grow and strengthen businesses in our communities;
- Benchmarking and reporting for investments made in the region's USDA Rural Economic Area Partnership (REAP) Zone – a program that has brought millions of dollars to the region;
- Maintaining a federal Foreign Trade Zone designation to improve the competitiveness of companies that import in our region;
- Municipal education and training opportunities for local officials.

How is this relevant to Victory? In 2017, NVDA provided the following services to your community. NVDA assisted with the Local Emergency Operations Plan, which has been adopted. NVDA assisted with the Granite State Power Link outreach.

NVDA's municipal dues are based on a very affordable \$0.75 per capita rate, with a maximum of \$3,500 and a minimum of \$250. We take great pride in providing cost-effective professional services to the communities and businesses of the Northeast Kingdom.

As always we thank you for your community's support. We look forward to working with you in the coming year.

Sincerely,

David Snedeker
Executive Director

Rural Community Transportation, Inc.

1677 Industrial Parkway
Lyndonville, VT 05851
Phone: 802-748-8170, Fax 802-751-8349

Town of Victory
P.O. Box 609
North Concord, VT 05858

Date: October 18, 2017

Re: Town Appropriation

Ladies and Gentlemen:

Rural Community Transportation, Inc. ("RCT") is requesting to be placed on the Town Warning for March 2018 for an appropriation in the amount of \$50.00. This is the same amount that was requested and appropriated last year.

RCT has been providing service in your community for over twenty five years and must reach out again for community support in order to maintain the quality of service that is needed for the members of our community.

RCT is a nonprofit corporation providing transportation to the elderly and disabled, Medicaid and general public through a van/bus and volunteer service.

RCT transports people to, adult-day service facilities, senior meal sites and necessary medical treatments such as, dialysis, radiation therapy, chemotherapy, physical therapy, special medical needs and other appointments. Last year RCT provided 266,776 rides throughout our service area.

RCT provided 3 Victory residents with 160 trips travelling 7,424 miles at a cost of \$3,985. .

We hope you will be able to assist us with this request and we look forward to continuing our service that is needed by the members in your community.

Thank you for your time and consideration.

Respectfully,

Mary Grant

Mary Grant
Executive Director



Vermont Center for
Independent Living

People with disabilities working together for dignity, independence, and civil rights

December 20, 2017

Ms. Carol Easter Town Clerk
Town of Victory
P.O. Box 609
North Concord, VT 05858

Dear Ms. Easter and voters:

The Vermont Center for Independent Living (VCIL), a statewide, non-profit organization dedicated to improving the quality of life for people with disabilities, respectfully requests funding from the Town of Victory for our fiscal year 2018.

Annual support from over 140 cities and towns across the State helps VCIL assist Vermonters with disabilities achieve dignified and self-determined lives. VCIL works to serve individuals who can benefit from our direct services as well as to educate and inform members of the community about disability related issues and independent living. Direct services are available to residents of Victory in a number of ways. Peer counselors work with residents in their homes; small grants for adaptive equipment; Meals on Wheels for people under the age of 60; Home Access modifications; individual and systems advocacy and programs for youth. Information, Referral and Assistance is available to all residents by calling VCIL's I-Line, at 1-800-639-1522 (Voice and TTY).

We are requesting \$70.00 from the Town of Victory to help more people with disabilities in the coming year. Enclosed you will find a summary of VCIL's programs and services for the town and a copy of our FY'18 budget.

Thank you for your consideration. If you have questions or need additional information, please do not hesitate to call.

Sincerely,

A handwritten signature in cursive script that reads "Sarah Launderville".

Sarah Launderville
Executive Director

Enclosures

**THE VERMONT CENTER FOR INDEPENDENT LIVING
TOWN OF VICTORY
SUMMARY REPORT**

Request Amount: \$70.00

Since 1979, The Vermont Center for Independent Living (VCIL) has been teaching people with disabilities and the Deaf how to gain more control over their lives and how to access tools and services to live more independently. VCIL employees (85% of whom have a disability) conduct public education, outreach, individual advocacy and systems change advocacy to help promote the full inclusion of people with disabilities into community life.

In FY'17 (10/2016-9/2017) VCIL responded to over **3,000** requests from individuals, agencies and community groups for information, referral and assistance and program services for individuals living with a disability. VCIL Peer Advocate Counselors (PACs) provided one-on-one peer counseling to **358** individuals to help increase their independent living skills and **13** peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted **165** households with information on technical assistance and/or alternative funding for modifications; **80** of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided **98** individuals with information on assistive technology; **45** of these individuals received funding to obtain adaptive equipment. **534** individuals had meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60. We are also now home to the Vermont Telecommunications Equipment Distribution Program (VTEDP) which served **49** people and provided **22** peers with adaptive telecommunications enabling low-income Deaf, Deaf-blind, Hard of Hearing and individuals with disabilities to communicate by telephone.

VCIL's central office is located in downtown Montpelier and we have five branch offices in Bennington, Chittenden, Lamoille, Rutland and Windham Counties. Our Peer Advocate Counselors and services are available to people with disabilities throughout Vermont. Our Windham County office also houses the Vermont Interpreter Referral Service (VIRS) (previously under the VT Center for the Deaf and Hard of Hearing) and provides statewide interpreter referral services for sign language, spoken English and CART services for assignments in medical, legal, mental health, employment, educational, civil and recreational settings.

During FY '17, VCIL provided direct services to Vermont residents utilizing the following programs/services:

- Information, Referral and Assistance (I,R&A)
- Home Access Program (HAP)
- Meals on Wheels (MOW)
- Peer Advocacy Counseling (PAC)
- Sue Williams Freedom Fund (SWFF)
- Telecommunications Equipment Distribution Program (VTEDP)

To learn more about VCIL, please call VCIL's toll-free I-Line at:
1-800-639-1522, or, visit our web site at www.vcil.org.

Vermont Center for Independent Living

Approved FY 2018 Budget

INCOME	Approved FY2018	EXPENSES	Approved FY2018
Unrestricted Donations: (Indiv. & Corp.)	\$ 25,000	SPECIFIC ASSISTANCE	
Unrestricted Donations: Cities & Town	\$ 43,000	VHCB (Home Modifications)	\$ 373,000
Income Other	\$ 5,000	Meals on Wheels (MOW)	\$ 374,740
Misc. Income (subscriptions/reimbursements)	\$ 3,500	SILC Grant	\$ 35,000
VIRS Referral Fees	\$ 65,000	Equipment Distribution Program (EDP)	\$ 35,250
Grants: Statewide Independent Living Center (SILC)	\$ 150,000	Total Specific Assistance	\$ 817,990
Grants: VT Interpreter Referral Service (VIRS)	\$ 55,000		
Grants: NIDLRR	\$ 18,700	OPERATIONAL EXPENSES	
Grants: Wellness Workforce Coalition	\$ 115,418	Personal Services	
Grants: USDOE 704N	\$ 585,094	Salaries	\$ 878,102
Grants: USDOE 704S	\$ 254,667	Fringe Benefits	\$ 380,795
Grants: VT Housing Conservation Board/DAIL	\$ 545,000	Total Personal Services	\$ 1,258,897
Grants: Meals on Wheels	\$ 466,140	Agency Operating Expenses	
Grants: Equipment Distribution Program (FDP)	\$ 75,000	Professional Services	\$ 73,145
Grants: VocRehab Youth	\$ 80,000	Board expenses	\$ 4,000
		Occupancy	\$ 86,692
		Travel, Conference & Meetings	\$ 28,112
		Printing & Publication	\$ 7,177
		Telecommunications	\$ 26,000
		Supplies	\$ 20,256
		General Insurance	\$ 35,002
		Postage	\$ 11,400
		Equipment Repair, Lease & Maintenance	\$ 24,000
		Advertising & Outreach	\$ 6,750
		Dues & Subscriptions	\$ 6,500
		Training	\$ 8,350
		Depreciation Expense	\$ 26,044
		Wellness Workforce Coalition Training	\$ 46,000
Total Projected Income	\$ 2,486,519	Total Direct Expenses	\$ 409,428
		Total Projected Expenses	\$ 2,486,315
		Net Income	\$ 204



Vermont Rural Fire Protection Task Force

Vermont Association of Conservation Districts (VACD)
14 Crab Apple Ridge, Randolph, VT 05060
(802) 828-4582 | dryhydrantguy@yahoo.com | www.vacd.org

November 9, 2017

Re: Request for FY18 Appropriation, Vermont Rural Fire Protection Program

Dear Board of Selectpersons, Town Clerks and Auditors:

On behalf of the Vermont Rural Fire Protection Task Force, I am writing to request your support of the Vermont Rural Fire Protection (RFP) Program, formerly called the Dry Hydrant Grant Program. The RFP program helps Vermont communities protect lives, property and natural resources by enhancing fire suppression resources. Program Manager and Engineering Technician Troy Dare helps local fire departments identify appropriate sites for dry hydrants and other rural water supply systems, design installations, and find financial support to support the costs of construction. During the **19 years** of the program, **1054 grants** totaling **\$2.32 million** have been provided to Vermont towns for installation of new rural fire protection systems, as well as for replacements and repairs.

Over the past several years, the Rural Fire Protection Program has made a successful transition from the Northern Vermont and George D. Aiken Resource Conservation and Development (RC&D) Councils to the Vermont Association of Conservation Districts (VACD). VACD is the membership association of Vermont's fourteen Natural Resources Conservation Districts, whose mission is to work with landowners and communities to protect natural resources and support the working landscape throughout the state.

We have made several adjustments to the Rural Fire Protection Grant Program in recent years, including changing the name from Dry Hydrant Grant Program to Rural Fire Protection Program to better reflect the diverse range of projects we support. In 2017 we increased the maximum grant award amount from \$4,000 to \$5,000 per project. New Rural Fire Protection systems along with repair, replacement, relocation, and upgrades of existing RFP systems are eligible for grant funding on an ongoing basis. In 2015 we began considering applications from Vermont towns and fire departments on a revolving basis throughout the year rather than just once a year. Please be on the look-out for the grant announcement post-card in March 2018.

The annual budget of the Rural Fire Protection Program is \$190,000 per year, \$110,000 of which is awarded in grants to Vermont communities for construction costs. The remaining budget covers site assessments, project design and program oversight. Most of our funding comes from the Vermont Department of Public Safety through annual appropriations by the Vermont Legislature. In addition, the

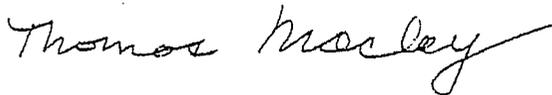
program receives support from the US Forest Service through the Vermont Department of Forests, Parks and Recreation. Unfortunately, these grants do not completely cover the costs of the program. Therefore, we are respectfully requesting that you include a \$100 appropriation in your 2018 town budget to support the Rural Fire Protection Program. Since last year's appropriation request, we have received almost \$10,000 in town appropriations from almost 100 towns, with contributions still coming in. We are deeply grateful for this ongoing support.

214 Vermont communities have benefitted from the Rural Fire Protection program. Our goal is to extend this support to all Vermont towns and continue to assist local fire departments in reducing the risk of injury, loss of life, and damage to property and natural resources, thereby improving the safety and welfare of Vermont communities.

Enclosed please find a summary report of the Rural Water Supply Grant Program, as well as an invoice and W-9 from VACD in case it is required. Please feel free to contact me, Troy Dare, or Jill Arace, Executive Director of VACD, with any questions you may have. Our contact information is provided below. If you would like to receive this appropriation request by mail instead of by email, please contact Troy Dare.

Thank you for your consideration.

Sincerely,



Tom Maclay, Chair
Rural Fire Protection Task Force
(802) 426-3265 | 83creameryst@fairpoint.net

Troy Dare, Program Manager & contact person Town Appropriation business
Vermont Rural Fire Protection Program
(802) 828-4582 | dryhydrantguy@yahoo.com

Jill Arace, Executive Director
Vermont Association of Conservation Districts (VACD)
(802) 496-5162 | jill.arace@vacd.org

Rural Fire Protection Task Force Members:

Tom Maclay, Chair, Marshfield VFD
Bill Sanborn, Vice-Chair, Town of Maidstone
Bill Barry, Berlin VFD
Tess Greaves, Vermont Forest Parks & Recreation
Tyler Hermanson, VT Enhanced 9-1-1
Jenny Nelson, Senator Bernie Sanders' Office
Mike Greenia, Vermont Division of Fire Safety
Christine Kaiser, Kaiser Farm, Stowe VT

Vermont Association of Conservation Districts
Rural Fire Protection Program
Financial Report - Fiscal Year 2017
 (July 1, 2016 - June 30, 2017)

Income	
Town Appropriations	10,030
VT Dept of Public Safety	180,502
VT Dept of Forests Parks and Recreation	26,722
Sale of Dry Hydrant Spare Parts	15,877
	15,877
Total Income	233,131
 Expense	
Design Assistance (Personnel)	61,399
Travel	4,855
Office and Services	27,374
Dry Hydrant Spare Parts & Signs	6,379
Rural Fire Protection Grants to Towns	133,125
	133,125
Total Expense	233,131
Net Income	0

NEK CHOICE SCHOOL DISTRICT WARNING

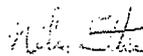
The legal voters of NEK Choice School District are hereby duly notified and warned to meet at their respective individual voting locations below, to vote for Articles One (1) through Four (4) by Australian Ballot on Tuesday, March 6, 2018, with the polls open from 10:00 AM to 7:00 PM.

Town of Brunswick: Brunswick Community Office Building
Town of Bloomfield: Bloomfield Town Hall
Town of East Haven: East Haven Community Building
Town of Granby: Granby Town Office
Town of Guildhall: Guildhall Town Office
Town of Kirby: Kirby Town Office
Town of Lemington: Lemington Town House
Town of Maidstone: Maidstone Town Office
Town of Norton: Norton Town Office
Town of Victory: Victory Town Office

- ARTICLE 1. Shall the voters of NEK Choice School District authorize the Board of School Directors to borrow money in anticipation of taxes? (Australian Ballot)
- ARTICLE 2. Shall the voters of the NEK Choice School District authorize the Board of School Directors to withdraw from the Unanticipated Tuition Reserve Fund in order to pay unanticipated tuition expenses in FY2019? (Australian Ballot)
- ARTICLE 3. Shall the voters of the NEK Choice School District approve the Board of Directors to expend \$5,423,799, which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,912 per equalized pupil. This is the first year of operation. There is no prior year for comparison. (Australian Ballot)
- ARTICLE 4. Shall the action taken at the meeting of the School District held on March 7, 2017 to elect eleven (11) school directors to serve on the NEK Choice School District, in spite of the fact that the warning listed the incorrect term dates under the Articles of Agreement, and any act or action of the municipal officers or agents pursuant thereto, be readopted, ratified and confirmed, pursuant to 17 V.S.A. § 2662? (Australian Ballot)

Given unto our hands this 18th day of January, 2018.

NEK Choice School District Board Chair


Miles Etter

WARNING
ANNUAL SCHOOL DISTRICT MEETING
VICTORY, VERMONT

The legal voters of the Victory Town School District are hereby notified and warned to meet at the Town Offices in Gallup Mills, Vermont on Tuesday, March 6, 2018, between the hours of ten (10:00) o'clock in the forenoon (A.M.) at which time the polls will open, and seven (7:00) o'clock in the afternoon (P.M.) at which time the polls will close, to vote by printed ballot upon the following articles of business:

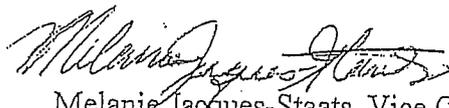
- Article 1: To elect a Moderator for the ensuing year as required by law.
- Article 2: To elect a School Director for a term of three years.
- Article 3: Shall the voters of the Victory Town School District authorize the school district to place all unencumbered funds for Fiscal Year 2018 into a Reserve Account under the control and direction of the school directors for the purpose of unanticipated education costs and or reducing the school tax rate?

The legal voters of the Victory Town School District are further warned and notified that the voter's qualifications, registration and absentee voting relative to said meeting shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated.

Date: January 24, 2018

VICTORY SCHOOL DIRECTORS:

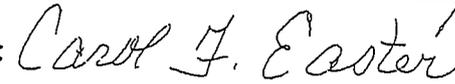

Dawn Peters, Chair


Melanie Jacques-Staats, Vice Chair


Sandra Hudson, Clerk

authorized by

Received for record this 30 day of Jan., A.D., 2018 by Carol Easter, Town Clerk ^{phone}

Attest: 
Town Clerk



Victory Town School District
Treasurer's Report

	AGENCY	LINE OF CREDIT
	Passumpsic Savings Bank Municipal NOW Checking	Passumpsic Savings Bank Line of Credit Note
JUNE STATEMENT BAL as of 6/30/16:	\$ 6,283.10	\$77,658.02
Revenue Received	\$ 176,356.75	\$ 95,000.00
LOC Transfer	\$ 95,000.00	\$ -
Bank Interest Earned	\$ 29.92	\$ 221.68
Expenditures Paid	\$ (230,276.92)	\$ -
LOC Payoff	\$ -	\$ (77,658.02)
JUNE STATEMENT BAL as of 6/30/17:	\$ 47,392.85	\$ 95,221.68

**VICTORY TOWN SCHOOL DISTRICT-GENERAL FUND-FY17
REVENUE/EXPENDITURE REPORT (Unaudited)**

	FY17 BUDGET	FY17 ACTUAL	Difference
<u>GENERAL FUND REVENUES</u>			
Property Taxes	177,556.00	177,556.00	-
Interest Income	-	29.92	29.92
Misc - Other Local Revenue	-	-	-
Education Spending Grant	-	-	-
Multi Year Note	-	-	-
State Aid-Transportation	1,124.00	1,199.25	75.25
SpEd MainstreamBlockGrant	2,993.00	(1,155.50)	(4,148.50)
SpEd Intensive Reimb	2,812.00	(10,527.00)	(13,339.00)
SpEd Extraordinary Reimb	-	-	-
Revenue EEE	347.00	-	(347.00)
TOTAL GENERAL FUND REVENUES	184,832.00	167,102.67	(17,729.33)
<u>GENERAL FUND EXPENDITURES</u>			
<u>62310-SCHOOL BOARD</u>			
Audit Assessment	4,740.00	4,775.00	(35.00)
Errors & Omissions Policy/Liability Ins.	282.00	288.00	(6.00)
Legal Services	-	592.50	(592.50)
Dues & Fees	50.00	290.05	(240.05)
	<u>5,072.00</u>	<u>5,945.55</u>	<u>(873.55)</u>
<u>62321-SUPERINTENDENT'S OFFICE</u>			
Assessment of S.U. Services	6,809.00	6,809.00	-
<u>62520-FISCAL SERVICES</u>			
Short Term Principle Payment	-	-	-
Short Term Interest Expense	-	918.68	(918.68)
Interest Expense	675.00	289.08	385.92
Long Term Principal	13,500.00	13,500.00	-
	<u>14,175.00</u>	<u>14,707.76</u>	<u>(532.76)</u>
<u>61100-REGULAR INSTRUCTION (Elementary)</u>			
Tuition-Unknown New Kindergarteners	-	-	-
Tuition-Concord K-6	30,030.00	13,500.00	16,530.00
Tuition-Burke K-6	-	26,682.00	-
Tuition-Cornerstone K-6	-	6,442.32	(6,442.32)
Tuition-Riverside K-6	-	12,900.00	(12,900.00)
Tuition-StJ School K-6	22,435.90	-	22,435.90
	<u>52,465.90</u>	<u>59,524.32</u>	<u>19,623.58</u>
<u>61100-REGULAR INSTRUCTION (Secondary)</u>			
Tuition-Concord 7-8	-	13,341.00	(13,341.00)
Tuition-Burke 7-8	-	13,500.00	(13,500.00)
Tuition-Riverside 7-8	-	14,750.00	(14,750.00)
Tuition-Lyndon Institute 9-12	67,170.60	50,475.30	16,695.30
Tuition-StJ Acad 9-12	33,589.50	32,630.00	959.50
	<u>100,760.10</u>	<u>124,696.30</u>	<u>(23,936.20)</u>
<u>62711-STUDENT TRANSPORTATION</u>			
Transportation from other Sources (Elementary)	2,100.00	700.01	1,399.99
Transportation from other Sources (Secondary)	2,100.00	1,749.99	350.01
	<u>4,200.00</u>	<u>2,450.00</u>	<u>1,750.00</u>
<u>61200-SPECIAL EDUCATION</u>			
Special Education Assessment	-	1,068.10	(1,068.10)
<u>62150-SPED SPEECH PATHOLOGY SERVICES</u>			
Other Professional Services	1,350.00	-	1,350.00
Purchased Services (Excess Cost) from VT Public Sc	-	-	-
	<u>1,350.00</u>	<u>-</u>	<u>1,350.00</u>
TOTAL GENERAL FUND EXPENDITURES	184,832.00	215,201.03	(3,687.03)
PROJECTED SURPLUS/(DEFICIT) FY 2017	-	(48,098.36)	

The ECSU and Its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 16-17 Gene A. Besaw & Associates, P.C. of Newport, VT performed the audit. A team of three to five auditors spent approximately three days per week from August to October on site and additional documentation was sent directly to them for review. The audit examines the evidence that supports the amounts and disclosures in the financial statements provided by ECSU and each district. It also assesses the accounting principles and procedures utilized by all entities. These audits were performed for 2017 but the results were not available by the printing deadline.

ESSEX-CALEDONIA S.U.- GENERAL FUND - FY2017
REVENUE/EXPENDITURE REPORT (Unaudited)

	FY17 Budget	FY17 Actual	Difference
<u>51510-BANK INTEREST</u>			
Interest Income	-	507.13	507.13
<u>51931-LOCAL ASSESSMENT</u>			
Local Assessment Concord	167,950.00	167,950.00	-
Local Assessment Waterford	166,853.00	166,853.00	-
Local Assessment Lunenburg	131,183.00	131,183.00	-
Local Assessment Guildhall	20,048.00	20,048.00	-
Local Assessment Maidstone	11,348.00	11,348.00	-
Local Assessment Granby	4,539.00	4,539.00	-
Local Assessment Kirby	60,523.00	60,523.00	-
Local Assessment Victory	6,809.00	6,809.00	-
	569,253.00	569,253.00	-
<u>51990- MISC REVENUES</u>			
Misc-Other Local Revenue	-	972.74	972.74
<u>54200-INDIRECT RATE-UNRESTRICTED</u>			
Indirect Rate-Unrestricted	-	-	-
<u>55400- PRIOR YEAR ADJUSTMENT</u>			
Prior Year Adjustment	-	-	-
<u>55720-VSBIT REFUND</u>			
VSBIT Refund	-	-	-
TOTAL GENERAL FUND REVENUE	569,253.00	570,732.87	1,479.87
<u>GENERAL FUND EXPENDITURES</u>			
<u>62200-TECHNOLOGY SERVICES</u>			
Computer & Network Maintenance	17,700.00	17,503.08	196.92
Computer Tech Maintenance Stipend	-	378.50	(378.50)
Social Security	-	23.46	(23.46)
Medicare	-	5.49	(5.49)
Workers Comp	-	2.99	(2.99)
Unemployment Comp	-	0.98	(0.98)
Supplies-Toner/Ink	4,000.00	2,688.19	1,311.81
Computer Software	400.00	-	400.00
Computer Equipment	1,200.00	-	1,200.00
Computer Related Hrdw/Supl	300.00	-	300.00
	23,600.00	20,602.69	2,997.31
<u>62213-PROFESSIONAL DEVELOPMENT</u>			
Training - Prof Dev	-	7,465.00	(7,465.00)
Travel - Prof Dev	-	-	-
	-	7,465.00	(7,465.00)
<u>62310-S.U. BOARD</u>			

Minutes Clerk's Salary	610.00	360.00	250.00
Social Security	37.82	22.00	15.82
Medicare	8.85	5.16	3.69
Worker's Compensation	4.82	2.86	1.96
Unemployment Compensation	13.42	0.69	12.73
Administrative Purchased Services	-	-	-
Prof Services-Contracted	-	116.50	(116.50)
Training - Prof Dev	-	452.50	(452.50)
Audit Services	18,000.00	9,300.00	8,700.00
Legal Services	-	1,832.50	(1,832.50)
Advertising/incls. School Spring Share	-	2,018.20	(2,018.20)
Staff Travel	-	95.31	(95.31)
Books and Periodicals	-	-	-
	18,674.91	14,205.72	4,469.19

62321-SUPERVISORY SERVICES

Superintendent Salary	102,000.00	102,000.00	-
Admin Assistant/HR Wage	50,058.00	51,327.83	(1,269.83)
Substitute - Clerical	-	209.40	(209.40)
Stipends-In Service Presenter	-	2,000.00	(2,000.00)
Benefits Pd-In-Lieu-Of	600.00	-	600.00
Health Benefits	47,853.60	44,422.87	3,430.73
Dental Benefits	1,029.11	953.52	75.59
Social Security	9,427.60	9,333.20	94.40
Medicare	2,204.84	2,182.79	22.05
Retirement Benefits	2,002.32	2,053.11	(50.79)
Worker's Compensation	1,201.26	1,240.10	(38.84)
Unemployment Compensation	352.00	44.48	307.52
Disability Benefit	745.08	789.00	(43.92)
Flex Plan Fees	90.00	90.00	-
Administrative Services	-	200.00	(200.00)
Criminal Records Check	500.00	155.00	345.00
Training - Prof Dev	3,600.00	897.00	2,703.00
Liability Insurance (Includes Bond)	2,000.00	-	2,000.00
Smart Phone Service	-	400.00	(400.00)
Internet Service	-	-	-
Staff Travel	7,200.00	5,066.38	2,133.62
Travel - Prof Dev	300.00	194.10	105.90
Office Supplies	3,500.35	3,733.35	(233.00)
Books and Periodicals	-	241.80	(241.80)
Dues & Fees	4,000.00	3,515.00	485.00
	238,664.16	231,048.93	7,615.23

62520- FISCAL SERVICES

Business Manager Salary	70,000.00	72,000.00	(2,000.00)
Assist to the Business Mgr Wage	-	-	-
Finance Clerk Wage	73,320.00	69,089.00	4,231.00
Overtime	-	195.65	(195.65)
Benefits Pd-In-Lieu-Of	-	1,743.75	(1,743.75)

Health Benefits	35,839.44	21,611.82	14,227.62
Dental Benefits	1,543.66	1,086.79	456.87
Social Security	8,885.84	8,681.72	204.12
Medicare	2,078.14	2,030.43	47.71
Retirement Benefits	6,332.80	5,721.10	611.70
Worker's Compensation	1,132.23	1,129.94	2.29
Unemployment Compensation	528.00	83.20	444.80
Disability Benefit	702.27	746.75	(44.48)
Flex Plan Fees	90.00	45.00	45.00
Software Agreements Tech Support	33,500.00	32,646.94	853.06
Training - Prof Dev	2,300.00	275.00	2,025.00
Smart Phone Service	-	480.00	(480.00)
Staff Travel	1,500.00	350.85	1,149.15
Travel - Prof Dev	1,000.00	248.55	751.45
General/Office Supplies	3,500.00	2,987.42	512.58
Dues & Fees	1,500.00	186.38	1,313.62
Bank Fees	250.00	154.18	95.82
	<u>244,002.38</u>	<u>221,494.47</u>	<u>22,507.91</u>

62600-BUILDING OPERATION

Head Custodian/Custodial Wages	3,041.00	2,483.60	557.40
Social Security	188.54	154.00	34.54
Medicare	44.09	36.06	8.03
Worker's Compensation	24.02	19.58	4.44
Unemployment Compensation	66.90	6.41	60.49
Professional Services	-	-	-
Rubbish Removal	900.00	691.00	209.00
Repairs & Maint. of Building/Cust.	1,200.00	711.81	488.19
Office Rental	18,000.00	18,000.00	-
Telephone Service	2,679.00	2,230.05	448.95
Internet Service Agreement	1,068.00	2,113.84	(1,045.84)
Postage	6,250.00	4,082.23	2,167.77
Advertising	600.00	164.20	435.80
Custodial Supplies	1,500.00	1,476.60	23.40
Electricity	3,500.00	3,065.27	434.73
Fuel	4,750.00	3,050.59	1,699.41
Equipment < \$5,000	500.00	-	500.00
	<u>44,311.55</u>	<u>38,285.24</u>	<u>6,026.31</u>

65400-PRIOR YEAR ADJUSTMENT

Prior Year Adjustment	-	8,725.00	(8,725.00)
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TOTAL GENERAL FUND EXPENDITURES	569,253.00	541,827.05	27,425.95
UNAUDITED SURPLUS/(DEFICIT) FY2017		28,905.82	
AUDITED FUND BALANCE AS FY2016		31,839.00	
UNAUDITED FUND BALANCE AS FY2017		60,744.82	

The ECSU and its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 16-17 Gene A. Besaw & Associates, P.C. of Newport, VT performed the audit. A team of three to five auditors spent approximately three days per week from August to October on site and additional documentation was sent directly to them for review. The audit examines the evidence that supports the amounts and disclosures in the financial statements provided by ECSU and each district. It also assesses the accounting principles and procedures utilized by all entities. These audits were performed for 2017 but the results were not available by the printing deadline.

19 January 2018

To the towns of Concord, Granby, Guildhall, Kirby, Lunenburg, Maidstone, Victory, and Waterford:

It is not an exaggeration to say the changes to the education system in the Northeast Kingdom over the last year are historical. Community members, in twenty-two individual school districts and four supervisory unions, spent more than two years imagining how to improve our school systems and eventually created three new merged Supervisory Districts; Kingdom East, NEK Choice, and the Caledonia Cooperative. By restructuring governance, these new districts freed up resources to improve opportunities for students, enhance choice for families, maintain our small school culture and provide opportunities for taxpayers. The combined votes to create these new districts were overwhelmingly positive and the hard work of the boards to realize these opportunities has begun and will continue to be refined over the next several years. These are exciting times in education!

Another result of these mergers is the Essex-Caledonia Supervisory Union will stop making operational decisions on June 30, 2018, and will cease to exist on December 31, 2018. While this final Essex-Caledonia Supervisory Union Superintendent's Report will be published in this March's town reports each of the new districts will be making decisions at annual school district meetings throughout the spring and may be providing additional information at different times and in different ways.

Caledonia Cooperative: (Waterford, Walden, Barnet)

The Caledonia Cooperative vote was held on May 23, 2017, and passed. However, the K-12 side of the merger failed. The Caledonia Cooperative then explored the possibility of creating a side by side merger with Peacham and as a result of a positive merger vote by Peacham November 28, 2017, the Caledonia Cooperative merger was successful. The Caledonia Cooperative organizational meeting was held on January 16, 2018, and the voters decided the annual school district meeting for the Caledonia Cooperative will be held annually on the first Tuesday of May. The Caledonia Cooperative School District is part of the Caledonia Central Supervisory Union, and Mat Forest is the Superintendent.

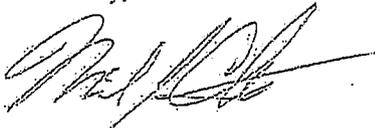
Kingdom East (Concord, Lunenburg, Lyndon, Burke, Sutton, Newark, Sheffield, and Wheelock). The Kingdom East vote was held on March 7, 2017, and passed. The Kingdom East organizational meeting was held on May 30, 2017, and the voters decided the annual school district meeting for the Kingdom East School District will be held annually on the second Tuesday of April. The Kingdom East School District is a single district, and Jennifer Botozjoms is the Superintendent.

NEK Choice (Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, and Victory)

The NEK Choice vote was held on March 7, 2017, and passed. The NEK Choice organizational meeting was held on June 22, 2017, and the voters decided the annual school district meeting for the NEK Choice School District will be held annually on the first Tuesday of March. The NEK Choice School District is part of the Essex North Supervisory Union and, Karen Conroy is the Superintendent.

It has been an honor to serve the Essex-Caledonia Supervisory Union and the member districts for the last three years. Our focus for the remainder of the year will be on transitioning individual districts to their new school systems. I am proud of the work that has been done in all of the communities. Thank you to the school board members for the hundreds of volunteer hours they have given and their dedication to education throughout the Northeast Kingdom.

Sincerely,



Michael J. Clark
Essex-Caledonia Supervisory Union
Superintendent

**NEK Choice School District
2018-2019 Budget**

Approved 01/18/2018

SUPERINTENDENT'S OFFICE	Proposed Budget (FY19)
Supervisory Union Assessment	\$175,299
Total Superintendent's Office:	\$175,299

SCHOOL BOARD	
Board Members Salary	\$6,600
NEK Choice Clerk	\$50
NEK Choice Moderator	\$50
Payroll Taxes	\$513
Audit Services	\$45,000
Legal Services	\$2,000
Errors & Omissions/Liability Ins.	\$8,000
Advertising	\$1,700
Dues & Fees-VSBA Data/Dues/New Member Trainings	\$3,323
Travel	\$550
Supplies	\$200
Total School Board:	\$67,986

TREASURER	
Treasurer Salary	\$513
Payroll Taxes	\$39
General Supplies	\$100
Total Treasurer:	\$652

REGULAR EDUCATION: PreK Tuition	
Tuition-Location TBD PreK (57)	\$186,219
Total PreK Tuition:	\$186,219

REGULAR EDUCATION: Elementary Tuition	
Tuition-Location TBD New Kindergarteners (15)	\$217,079
Tuition-Burke Town K-6 (10)	\$154,844
Tuition-Canaan K-6 (16)	\$256,000
Tuition-Clonlara K-6 (2)	\$31,731
Tuition-Colebrook Elementary K-6 (4)	\$64,996
Tuition-Concord K-6 (4)	\$56,700
Tuition-Groveton Elementary K-6 (2)	\$30,186
Tuition-Lancaster Elementary K-6 (10)	\$167,180
Tuition-Lunenberg Elementary (1)	\$15,225
Tuition-Lyndon Town K-6 (6)	\$92,906
Tuition-Newark K-6 (4)	\$61,937
Tuition-St. Johnsbury K-6 (2)	\$21,053
Tuition-Stark Elementary K-6 (1)	\$15,093
Tuition-Stratford K-6 (7)	\$111,286
Tuition-Thad Stevens K-6 (15)	\$212,562
Tuition-Riverside K-6 (37)	\$524,320
Tuition-Waterford K-6 (6)	\$78,750
Total Elementary Tuition:	\$2,111,847

**NEK Choice School District
2018-2019 Budget**

REGULAR EDUCATION: Secondary Tuition	Proposed Budget: (FY19)
Tuition-Burke Town 7-8 (2)	\$30,969
Tuition-Canaan 7-8 (6)	\$108,000
Tuition-Colebrook Elementary 7-8 (1)	\$16,249
Tuition-Groveton Middle 7-8 (2)	\$30,186
Tuition-Lancaster Elementary 7-8 (8)	\$133,744
Tuition-Lyndon Town School 7-8 (3)	\$46,453
Tuition-Millers Run 7-8 (1)	\$15,484
Tuition-Newark 7-8 (4)	\$61,937
Tuition-Riverside 7-8 (22)	\$349,503
Tuition-St. Johnsbury 7-8 (4)	\$42,105
Tuition-Stratford Public 7-8 (2)	\$31,796
Tuition-Thad Stevens School 7-8 (10)	\$158,865
Tuition-Waterford 7-8 (1)	\$13,125
Tuition-Canaan 9-12 (9)	\$162,000
Tuition-Clonlara 9-12 (2)	\$31,731
Tuition-Colebrook Academy 9-12 (6)	\$118,500
Tuition-East Burke 9-12 (2)	\$31,773
Tuition-Groveton High 9-12 (12)	\$175,500
Tuition-Lyndon Institute 9-12 (17)	\$303,361
Tuition-St. Johnsbury Academy 9-12 (20)	\$354,585
Tuition-White Mountain Regional 9-12 (11)	\$182,446
Extra Cost-St. Johnsbury Academy 9-12 Guided Studies (2)	\$17,640
Total Secondary Tuition:	\$2,415,952
Total Regular Education Tuition:	\$4,714,018
REGULAR EDUCATION: Services	
Contracted Services PreK & 504 Services	\$119,164
Total Regular Education Services:	\$119,164
SPECIAL EDUCATION SERVICES	
Special Education Assessment	\$346,680
Total Special Education Services:	\$346,680
Grand Total of NEK Choice School District Expenditures:	\$5,423,799

District: Northeast Kingdom Choice USD		U065			
County: Essex		Essex North			
		9,842		1.00	
		11,862			
Expenditures		FY2016	FY2017	FY2018	FY2019
1	Adopted or warned union district budget (including special programs and full technical center expenditures)				\$5,423,799
2	Sum of separately warned articles passed at union district meeting				
3	Adopted or warned union district budget plus articles				\$5,423,799
4	Obligation to a Regional Technical Center School District if any				
5	Prior year deficit repayment of deficit				
6	Total Union Budget				\$5,423,799
7	S U assessment (included in union budget) - informational data				
8	Prior year deficit reduction (if included in union expenditure budget) - informational data				
Revenues					
9	Union revenues (categorical grants, donations, tuitions surplus, federal, etc.)				
10	Total offsetting union revenues				
11	Education Spending				\$5,423,799
12	Northeast Kingdom Choice USD equalized pupils				286.79
13	Education Spending per Equalized Pupil				\$18,912.09
14	Less net eligible construction costs (or P&I) per equalized pupil				
15	Less share of SpEd costs in excess of \$50,000 for an individual (per equpup)				
16	Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equpup)				
17	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or lower equalized pupils (per equpup)				
18	Estimated costs of new students after census period (per equpup)				
19	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equpup)				
20	Less planning costs for merger of small schools (per equpup)				
21	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equpup)				
22	Excess spending threshold	\$17,102.00		\$17,386.00	\$17,816.00
23	Excess Spending per Equalized Pupil over threshold (if any)				
24	Per pupil figure used for calculating District Equalized Tax Rate				\$18,912.09
25	Union spending adjustment (minimum of 100%)				102.157%
26	Anticipated equalized union homestead tax rate to be prorated (\$18,912.09 ÷ (\$9,842.00 / \$1,000))				\$1,9216
	Less ACT153 8 cents First Year of Operation Incentive				\$1,8416
	Prorated homestead union tax rates for members of Northeast Kingdom Choice USD	Equalized Rate	CLA	Rate on tax bill	
		FY2018	FY2019	FY2019	FY2019
T021	Bloomfield	1.4669	1.5425	108.95%	1.4167
T035	Brunswick	1.1032	1.1584	95.88%	1.2110
T054	East Haven	1.6607	1.7437	105.84%	1.6351
T083	Granby	1.0900	1.0500	102.29%	1.0265
T088	Gulchhall	1.0003	1.0500	120.72%	0.8698
T108	Kirby	1.5607	1.6397	104.17%	1.5731
T111	Lemington	2.0811	1.4615	102.18%	1.4303
T118	Mandstone	1.0000	1.0500	111.91%	0.9383
T144	Norton	1.7674	1.8416	94.29%	1.9531
T216	Victory	2.1878	2.0762	104.77%	1.9836
27	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD (\$18,912.09 ÷ \$11,862) x 2.00%	0.00%	0.00%	0.00%	3.19%
	Prorated union income cap percentage for members of Northeast Kingdom Choice USD	FY2016	FY2017	FY2018	FY2019
T021	Bloomfield				2.74%
T035	Brunswick				2.05%
T054	East Haven				3.65%
T083	Granby				1.87%
T088	Gulchhall				1.87%
T108	Kirby				2.92%
T111	Lemington				2.55%
T118	Mandstone				1.87%
T144	Norton				3.05%
T216	Victory				3.52%

Following current statute, the Tax Commissioner recommended a property yield of \$9,842 for every \$1 00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,862 for a base income percent of 2.0% and a non-residential tax rate of \$1 629. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate. Final figures will be set by the Legislature during the legislative session and approved by the Governor. The base income percentage cap is 2.0%.

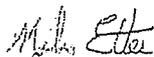
Northeast Kingdom Choice School District Summary

A year ago an unprecedented Vermont development occurred in the Northeast Kingdom. Pressures on Vermont's educational delivery has strained taxpayers throughout the state. With State Board of Education approval, voters from central Caledonia to northern Essex counties representing 10 towns: Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, and Victory, determined to merge their belief and commitment that school choice offered their children the best opportunities for educational development, by forming the Northeast Kingdom Choice School District (NEK). NEK Choice will continue to support tuitioning students with the belief that the ability of parents to choose the educational settings that best fits their child's need will lead to the best outcomes for these students.

NEK Choice School District was given approval and assigned to Essex North Supervisory Union (ENSU, Canaan School District), as a Unified Union School District. This union shares administrative and other traditional services. A significant piece of this approval waived the statute for representation for a Unified Union School District. (Normally operating districts have three representatives while tuition districts have one.) They approved a new configuration, which Canaan heartily supported, that there be three representatives from Canaan and three from NEK Choice. The spirit of cooperation between the two districts has begun strongly and both realize student needs are better supported by working together. Our new Superintendent, Karen Conroy, has worked hard to support this new and unique merger. The efforts have focused on solidifying a good office staff with technology improvements to enhance and increase efficiency, quality, and productivity.

The NEK Choice Board has diligently pursued the challenges of meeting the needs of 287 students in our new district. Establishing policies regarding Tuition, Residency, and Voucher are keys to ensuring integrity for our taxpayers as well as providing the best options for successful education. Communication is another vital component that the board is challenged with. We are in the process of building and launching a website for NEK Choice that will be part of the ENSU website. We feel that the area NEK Choice encompasses presents a great challenge to successful communication. A quality website is a key piece to meeting this need. Another resource tool that is coming together is a Parent/Guardian Resource Guide. Mission, history, policies and process will accompany a large collection of information about schools throughout our Northeast area. We intend to print this and have it available at the Town Clerk's office of each town in NEK Choice. This will also be available on our website. The daunting task of putting together a first-ever budget for this type of district has required a great deal of time with the state and the need to become educated to understand a budget that is new to us all. In a tough state-wide fiscal year, the one piece that appears reassuring is that our merger has given us some control over spending, in particular the 5% throttle for increase and decrease. As you can see, there is work being done and work to do to ensure a successful first year beginning July 1, 2018 our first official day of operation.

I would like to thank you all for having the courage to move forward with a view that expands our communities to a broader involvement for the benefit of our children. A larger voice will help us to maintain our educational desires for our children. We thank you and welcome your participation and support. Thanks on behalf of our Board!



Miles Etter

Chair of NEK Choice School Board

Superintendent of Schools
Karen E. Conroy

As I reach my mid-year tenure as the Superintendent of Schools of Essex North Supervisory Union (ENSU), I am full of energy, enthusiasm, and optimism. According to author Michael Fullan, in his book entitled, *Leading in a Culture of Change*, "Energetic-enthusiastic-hopeful leaders cause greater moral purpose in themselves, bury themselves in change, naturally build relations and knowledge and seek coherence to consolidate a greater moral purpose." There is no greater moral purpose than the task of educating our children and it is an honor to expand the supervisory union services to support the children of the newly created unified school district, Northeast Kingdom (NEK) Choice.

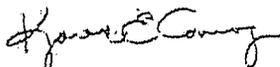
On August 30, 2017, the State Board of Education adjusted the boundaries of the current supervisory union to include the towns of East Haven, Granby, Guildhall, Kirby, Maidstone, and Victory, merging with the existing towns of Bloomfield, Brunswick, Lemington, and Norton to create the new NEK Choice School District. I would like to personally welcome these new communities and assure you that I am committed to providing the resources and educational opportunities available to each of the students in these communities for them to learn and thrive.

Act 46 encouraged governance to create cost efficiencies, but more importantly to create opportunities for students by providing NEK Choice residents with the option to choose the learning environment that best meets the needs of their child. The NEK Choice School District will provide educational services by paying tuition for its students to attend the public or approved independent school of their choice as allowed under Vermont law.

In the past several months, I have been working with the NEK Choice School District board members and the newly appointed ENSU Transitional Supervisory Union Board to prepare for full operation beginning on July 1st, 2018. These activities include a range of items from the development of policies on tuition and residency, to upgrades to improve the efficiency of the ENSU central office operations, to website changes to provide a means of communication to our parents and the community members. All of these transformational efforts are designed to ensure that systems and procedures are in place for a smooth shift for towns, school district officials and students.

I am looking forward to working with the communities of NEK Choice to communicate the education opportunities available for their youth. Please feel free to visit our office in the Canaan Community Office Building or contact us by phone if you have any questions.

Thank you for all you do to support our students.



Essex North Supervisory Union
Superintendent of Schools

**Report of the Director of Special Education
ENSU & NEK Choice
2018**

The Essex North Supervisory Union Special Education department currently, consists of three full time proficient special education teachers, and thirteen dedicated time para-educators. Each staff member professionally and enthusiastically provides the special education Individualized Education Plan (IEP) services to students in grades Pre-K to twelve to forty-four different students. The Director of Special Education case manages eleven school choice and alternative placement students outside of the Canaan Schools.

With the exciting addition of including the NEK Choice towns to ENSU's current special education program, there will be additional Special Services Case Manager who will oversee all NEK Choice students with Individualized Education and 504 Plans in about 25 differing schools.

Each special education student has an identified disability which adversely effects their educational performance, and is in need for supports, above what can be provided through the traditional educational support system available to all students within the school according to the Vermont Special Education Rules.

The special education staff provides a variety of services both within the student's classroom and throughout the Canaan Schools. While working in any setting, the students are accessing their grade level common core content areas with their peers, and working toward mastery of their IEP goals. Both the special educators, and the paraprofessionals support the IEP accommodations, modification implementation, and learning opportunities to enhance the student's basic skill areas of weakness to support access to their grade level classrooms.

There are also contracted related services for the special education IEP students from outside resources to best support student's needs in the areas of Speech and Language, Autism Specialist, Occupational Therapy and Physical Therapy.

The Canaan Schools high school IEP students work closely with their IEP teams to generate individualized transition plans that are an integrated part of their IEP. Each plan includes long term and short term goals in areas of education and training, employment, and at times independent living. This transition plan assists the students to start thinking about what direction they want to take after high school. To support the IEP student's in this exploration process, the Vermont Department of Vocational Rehabilitation (VR) and the Youth Employment Specialist (YES), are available weekly to meet and discuss any part of the student's transition plan individually or in small groups. These two resources are able to assist student's to explore a wide variety of career options such as college searches, job shadowing, unpaid work experiences, career and interest inventories are just to name a few.

I would like to conclude with the well-deserved recognition for all the exceptional special education staff I am so fortunate to work with. Every single one of them is dedicated to doing an excellent job, and I want to thank all of you for what each does on behalf of our students.

Respectfully submitted,
Heather Cole
Director of Special Education

Essex North Supervisory Union

2018 - 2019 Budget

Approved 01/08/2018

Expenditures SUPERINTENDENT'S OFFICE	Approved Budget (FY18)	Proposed Budget (FY19)	Increase (Decrease)	NEK Choice	Canaan
GENERAL COSTS					
SUPERINTENDENTS OFFICE:					
Superintendent Salary	\$95,000	\$96,820	\$1,820	\$48,410	\$48,410
Treasurer	\$1,522	\$1,522	\$0	\$761	\$761
Business Admin Salary	\$46,350	\$51,500	\$5,150	\$25,750	\$25,750
Admin Asst Salary-FY 18 Under Sped/Medicaid	\$9,984	\$34,320	\$24,336	\$17,160	\$17,160
Group Ins-Health/Dental/Life/STD/LTD	\$50,575	\$43,229	-\$7,346	\$21,615	\$21,615
VT Teacher Health Assessment-New Hires (KC)	\$0	\$1,253	\$1,253	\$627	\$627
FICA	\$11,694	\$15,895	\$4,201	\$7,947	\$7,947
Payroll Ins-WC/Unemp	\$1,547	\$1,923	\$376	\$962	\$962
Legal Services	\$1,000	\$3,000	\$2,000	\$1,500	\$1,500
Audit Services	\$9,000	\$11,000	\$2,000	\$5,500	\$5,500
Repairs/Maintenance-Copier Contract	\$1,500	\$2,500	\$1,000	\$1,250	\$1,250
Prof/OLT Liab. Ins-Errors & Omissions/Liability Ins.	\$4,000	\$5,000	\$1,000	\$2,500	\$2,500
Telephone/Internet	\$1,000	\$7,800	\$6,800	\$3,900	\$3,900
Postage	\$1,100	\$1,500	\$400	\$750	\$750
Travel Expenses	\$3,000	\$7,000	\$4,000	\$3,500	\$3,500
General Supplies	\$2,500	\$3,000	\$500	\$1,500	\$1,500
Heat	\$3,500	\$3,500	\$0	\$1,750	\$1,750
Equipment Replacement	\$4,000	\$500	-\$3,500	\$250	\$250
Dues & Fees	\$4,500	\$6,000	\$1,500	\$3,000	\$3,000
Contracted Services Erate/BAMentor/Shred/Imaging	\$0	\$11,200	\$11,200	\$5,600	\$5,600
Advertising	\$0	\$1,700	\$1,700	\$850	\$850
Tuition Reimbursement	\$0	\$4,000	\$4,000	\$2,000	\$2,000
Software-WebHost/Infinite Visions/3 Users	\$0	\$23,411	\$23,411	\$11,706	\$11,706
HRA	\$0	\$12,900	\$12,900	\$6,450	\$6,450
HRA-Admin Fees	\$0	\$125	\$125	\$63	\$63
Will be Billed as SUPERVISORY Assessment	\$251,772	\$350,598	\$98,826	\$175,299	\$175,299

Revenue Statement SUPERINTENDENT'S OFFICE	Revised 2017:2018	Estimated 2018:2019	Increase (Decrease)
Prior Year Carry-Over	\$21,604	\$0	(\$21,604)
Indirect Costs	\$3,500	\$0	(\$3,500)
Misc. Income	\$1,500	\$0	(\$1,500)
Assessments-NEK	\$47,000	\$175,299	\$128,299
Assessments-Canaan	\$190,227	\$175,299	(\$14,928)
Total Revenue Superintendent's Office	\$263,831	\$350,598	\$86,767

Expenditures SPECIAL EDUCATION/SERVICES	Approved Budget (FY18)	Proposed Budget (FY19)	Increase (Decrease)	NEK Choice	Canaan
Special Services (Special Ed)					
Salaries-Director (.10 to 504 Services)	\$63,124	\$61,297	-\$1,827	\$30,649	\$30,649
Salaries-Admin Asst. (75 FTE FY 19) (.50 FTE FY 18)	\$16,640	\$30,888	\$14,248	\$15,444	\$15,444
Para Educators-Canaan Only (Includes EEE)	\$165,091	\$259,982	\$94,891	\$0	\$259,982
Special Ed Teachers-Resource Room	\$133,639	\$164,277	\$30,638	\$45,000	\$119,277
Substitutes	\$500	\$6,300	\$5,800	\$0	\$6,300
FICA	\$28,954	\$42,301	\$13,347	\$9,686	\$32,615
Payroll Ins-Worker's Compensation/Unemployment	\$8,654	\$12,372	\$3,718	\$2,949	\$9,423
Group Ins-Health/Dental/Life/LTD/STD	\$119,219	\$171,507	\$52,288	\$38,175	\$133,332
Travel-Director/NEK Teacher	\$4,000	\$6,500	\$2,500	\$2,500	\$4,000
Advertising	\$0	\$1,000	\$1,000	\$200	\$800
General Supplies-Special Ed	\$10,000	\$7,500	-\$2,500	\$0	\$7,500
Contracted Services-PT/OT/Speech/Mainstream/RR	\$312,645	\$513,392	\$200,747	\$336,208	\$177,184
Equipment Maintenance	\$1,000	\$1,000	\$0	\$0	\$1,000
Telephone	\$2,000	\$3,500	\$1,500	\$0	\$3,500
Tuition-Extraordinary Canaan Students	\$209,700	\$268,950	\$59,250	\$0	\$268,950
Equipment -Special Ed Canaan Only	\$5,000	\$10,000	\$5,000	\$0	\$10,000
Instructional Support Services	\$3,000	\$8,000	\$5,000	\$0	\$8,000
Transportation-Extraordinary Canaan Students	\$0	\$23,100	\$23,100	\$0	\$23,100
Dues & Registrations	\$0	\$1,500	\$1,500	\$0	\$1,500
Postage	\$0	\$800	\$800	\$0	\$800
HRA	\$0	\$44,140	\$44,140	\$7,095	\$37,045
HRA-Admin Fee	\$0	\$470	\$470	\$83	\$387
Contracted Services-Paras in Canaan School (NEK)	\$0	\$30,209	\$30,209	\$30,209	\$0
Will be billed as Special Education Assessment	\$1,083,166	\$1,668,984	\$585,818	\$518,197	\$1,150,787
Above will be reimbursed at 56%					

Budget Sub-Totals (Superintendent/Special Education):	\$1,334,938	\$2,019,582	\$684,644	\$693,496	\$1,326,086
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Expenditures OTHER SERVICES (Non-Reimbursable)	Approved Budget (FY18)	Proposed Budget (FY19)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Director/Admin Asst for 504 Services (.10)	\$0	\$10,243	\$10,243	\$5,122	\$5,122
FICA/Health/HRA/Dental/Life/Dis/Long/Short/WC	\$0	\$5,363	\$5,363	\$2,682	\$2,682
Pre-K Salary (Para Salary Above)	\$70,375	\$26,262	-\$44,113	\$0	\$26,262
Pre-K Subs	\$575	\$600	\$25	\$0	\$600
Pre-K FICA/Health/HRA/Dental/Life/Dis/LTD/STD/WC	\$42,727	\$18,546	-\$24,181	\$0	\$18,546
Pre-K General Supplies/Books	\$700	\$766	\$66	\$0	\$766
Pre-K Contracted Services (EEE)	\$25,729	\$34,308	\$8,579	\$27,688	\$6,620
Pre-K Equipment (EEE)	\$2,000	\$2,000	\$0	\$0	\$2,000
VT Teacher Retire Health Assess (JL + New NEK)	\$0	\$2,506	\$2,506	\$1,253	\$1,253
Tuition Reimbursement-Para Educators	\$0	\$2,000	\$2,000	\$500	\$1,500
Contracted Services-504 Only Speech/PT/OT/PARAS NEK(Riverside/Lancaster)/Evaluations- Canaan Only	\$0	\$83,720	\$83,720	\$72,720	\$11,000
General Supplies-504 Students (Canaan Only)	\$0	\$1,000	\$1,000	\$0	\$1,000
Equipment-504 Students NEK Only	\$0	\$9,200	\$9,200	\$9,200	\$0
Will be billed as invoiced for the above services:	\$142,106	\$196,514	\$54,408	\$119,164	\$77,350

Grand Total of Special Ed & Other Services:	\$1,225,272	\$1,865,498	\$640,226	\$637,361	\$1,228,137
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Budget Sub-Totals (Super, Special Ed & Other):	\$1,477,044	\$2,216,096	\$739,052	\$812,659	\$1,403,436
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Revenue Statement SPECIAL ED SERVICES/OTHER	Approved /Revised 2017-2018	Estimated 2018-2019	Increase (Decrease)
Pre-School	\$69,726	\$49,005	(\$20,721)
EEE Grant -Canaan	\$17,085	\$29,062	\$11,977
Mainstream Block Grant-NEK	\$0	\$32,292	\$32,292
Mainstream Block Grant-Canaan	\$122,849	\$158,933	\$36,084
IDEA-Canaan	\$78,173	\$109,087	\$30,914
Special Ed Reimbursement-NEK	\$0	\$139,225	\$139,225
Special Ed Reimbursement-Canaan	\$679,769	\$556,961	(\$122,808)
Special Ed Assessments-NEK	\$0	\$346,680	\$346,680
Special Ed Assessments-Canaan	\$257,670	\$296,744	\$39,074
Contracted Services-NEK	\$0	\$119,164	\$119,164
Contracted Services-Canaan	\$0	\$28,345	\$28,345
Total Revenue Special Ed Services/Other:	\$1,225,272	\$1,865,498	\$640,226

Expenditures I, IIA, IV, REAP Grants	Title	Approved Budget (FY18)	Proposed Budget (FY19)	Increase (Decrease)
Pre-School		\$0	\$0	\$0
Contracted Services		\$108,159	\$61,232	-\$46,927
Academic Enrichment-Online VHS		\$5,000	\$5,000	\$0
Summer Programming		\$22,435	\$22,435	\$0
After School Program		\$0	\$0	\$0
Literacy Interventionist		\$6,000	\$25,728	\$19,728
Academic Enrichment-Experiential		\$10,000	\$10,000	\$0
PBGR/MTSS		\$20,000	\$20,000	\$0
Mentoring		\$0	\$10,000	\$10,000
Supplies-Homeless Supports		\$1,000	\$1,000	\$0
Equipment		\$0	\$0	\$0
Retirement Contribution		\$1,400	\$6,541	\$5,141
Indirect Cost		\$0	\$0	\$0
Grant Funds will Pay for these Costs:		\$173,994	\$161,936	-\$12,058

Revenue Statement TITLE I, IIA, IV, REAP Grants	Revised 2017-2018	Estimated 2018-2019	Increase (Decrease)
Anticipated Federal Funding	\$161,936	\$161,936	\$0
FY 17 Carry-Over	\$12,058	\$0	-\$12,058
Total	\$173,994	\$161,936	-\$12,058

	2017-2018	2018-2019	Increase	NEK	Canaan
Grand Total of All Expenditures:	\$1,651,038	\$2,378,032	\$726,994	\$812,659	\$1,403,436