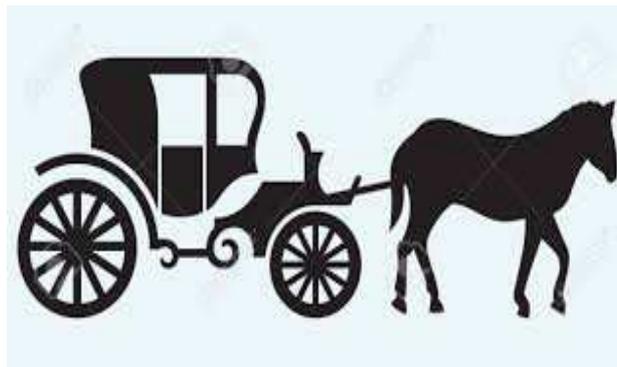


TOWN OF JAY, VERMONT

ANNUAL REPORT

Report of the Town Officers
For the Year Ended December 31
And
Jay School District
Jay-Westfield Elementary School
For the Year Ended June 30

2014



Then



Now

DATES TO REMEMBER

February 25, 2015	Last day to register to vote
March 3, 2015	Town Meeting Day <u>POT LUCK LUNCH:</u> If you plan to attend a dish would be appreciated
April 1, 2015	Dog Licenses Due
May 2, 2015	Green Up Day
June __ 2015	Grievance hearings on property assessments will be scheduled. Call Town Office 802-988-2996
October 9, 2015	Property Taxes must be paid in full to avoid 8% penalty and interest as allowable by law.

Reminder: The Town of Jay is not responsible for damage to vegetation, structures, fences or mailboxes within the Town highway during snowplowing or mowing. (Title 19 V.S.A.904, 111) State law prohibits plowing, blowing, or shoveling of snow across or onto a Town or State Highway. Violators may be subject to a fine or penalty and may also be liable for damage to property, vehicles, and any undue cost to the Town for removal of the snow. In addition, the actual cost for the specific equipment and manpower used to remove this snow may be charged to the private property owner, with a minimum charge of one hour per Road Department personnel and equipment. **Especially during winter months, please do not park on town roads; it is dangerous for the Jay Road Crew. You may be towed or ticketed after your first warning.**

EMERGENCY NUMBERS

Ambulance, Fire, Police.....	9-1-1
(Non-Emergency: Ambulance & Police 988-4315, Fire 334-2166, Sheriff 334-3333)	
Poison Center.....	1-802-658-3456
North Country Hospital.....	334-7331
Jay Town Clerk.....	988-2996
Jay/Westfield School.....	988-4042
Jay Town Garage.....	988-4377
North Country Union High School.....	334-7921
North Country JR High School.....	1-802-766-2276
Fire Warden.....	1-207-337-8827

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NOTE: Please bring this report to the Town Meeting March 3, 2015 @ 10:00 A.M. at the Jay/Westfield Joint Elementary School

POT LUCK LUNCH: If you plan to attend a dish would be appreciated.

WARNING
ANNUAL JAY TOWN MEETING AND JAY SCHOOL DISTRICT MEETING
MARCH 3, 2015

The legal voters of the Town of Jay and the legal voters of the Jay School District are hereby notified and warned to meet at the Jay/Westfield Elementary School, 257 Revoir Flat Road, on Tuesday, March 3, 2015 at 10:00 A.M. to transact the following business:

TOWN MEETING:

- Article 1.** To elect a moderator for a term of one year.
- Article 2.** To hear and act upon the town report.
- Article 3.** To elect all necessary town officials required by law.
- a. Town Clerk 3 year term
 - b. Town Treasurer 3 year term
 - c. Selectman 3 year term
 - d. Lister 3 year term
 - e. Auditor 3 year term
 - f. Delinquent Tax Collector 1 year term
 - g. Town Agent 1 year term
 - h. Town Grand Juror 1 year term
 - i. Constable 1 year term
- Article 4.** Shall the legal voters of the Town of Jay appropriate the sum of \$84,085 (2.75% of the 2014 Grand List 3,057,634) to the Jay Volunteer Fire Department?
- Article 5.** Shall the legal voters of the Town of Jay vote to exempt the following properties from Town & Education Property Tax Liability for a period of five years?
- a. Jay Volunteer Fire Department (Upper & Lower Station)
- Article 6.** Shall the legal voters of the Town of Jay appropriate the sum of \$45,865 (1.5% of the 2014 Grand List 3,057,634) to the Missiquoi Valley Ambulance Service?
- Article 7.** Shall the legal voters approve **\$8,522** for the following appropriations?
- a. **\$800** to Jay Athletic Association
 - b. **\$250** to Jay Foodshelf
 - c. **\$1000** to Rand Memorial Library
 - d. **\$500** to Northeastern Vermont Development Association (NVDA)
 - e. **\$750** to Orleans Essex VNA & Hospice, Inc.
 - f. **\$547** to Northeast Kingdom Human Services (NKHS)
 - g. **\$300** to Area Agency on Aging for Northeastern Vermont
 - h. **\$250** to Vermont Association For the Blind and Visually Impaired
 - i. **\$200** to Umbrella
 - j. **\$200** to Vermont Center for Independent Living (VCIL)
 - k. **\$200** to Northeast Kingdom Learning Services (NEKLS)
 - l. **\$800** to Orleans County Citizen Advocacy (OCCA)
 - m. **\$200** to Northeast Kingdom Community Action, Inc. (NEKCA)
 - n. **\$250** to Old Stone House Museum (Orleans County Historical Society)
 - o. **\$100** to Vt. Rural Fire Protection Task Force- Vt. Assoc. of Conservation Dist.
 - p. **\$50** to Green Up Vermont

- q. **\$300** to Rural Community Transportation, Inc.
- r. **\$450** to Hazen's Notch Association Campership Fund
- s. **\$250** to Pope Memorial Frontier Animal Shelter, Inc.
- t. **\$250** to American Red Cross
- u. **\$250** to Green Mountain Farm-to-School, Inc.
- v. **\$250** to Jay Focus Group & the Jay Focus Group Children's Halloween Party
- w. **\$300** to American Legion Post 28
- x. **\$75** to Vermont Symphony Orchestra

Article 8. Shall the legal voters approve Selectboard fund expenditures of \$383,720 for 2015?

Article 9. Shall the legal voters approve Highway fund expenditures of \$280,238 for 2015?

Article 10. Shall the legal voters approve Equipment & Garage fund expenditures of \$141,733 for 2015?

Article 11. Shall the legal voters approve the Selectboard to distribute surplus funds into the following:

- a. General Fund to cover operating expenses until tax money becomes available
- b. Any residual to decrease loan balances on either garage or equipment

Article 12. Shall the legal voters approve the Town to collect taxes on real estate, payable to the Town Treasurer on or before Friday, October 9, 2015?

Article 13. Shall the legal voters approve the town to employ a CPA to review all town accounts?

Article 14. To transact any other non-binding business which may legally come before this meeting?

Article 15. To adjourn.

SCHOOL DISTRICT MEETING:

Article 1. To elect a moderator for a term of one year.

Article 2. To elect one Jay School Board Member for a term of three years.

Article 3. Shall the legal voters of the Jay Town School District appropriate the sum of \$80,842 to meet the Local School Board expense?

Article 4. Shall the voters of the Jay Town School District appropriate the sum of \$5,000 to be put into the Buildings & Grounds Reserve Fund for future renovations to the Jay/Westfield Joint Elementary School, contingent upon approval of Westfield voters? **(Paper ballot to be co-mingled with Westfield)**

Article 5. Shall the Jay Town School District appropriate the sum of \$1,284,679 dollars to defray the expenses and liabilities for the Jay/Westfield Joint Elementary School for the ensuing year with a net assessment to the town of \$845,960? **(Paper ballot to be co-mingled with Westfield)**

Article 6. To transact any other non-binding business which may legally come before this meeting?

Article 7. To adjourn.

Australian ballot items are voted at the Jay/Westfield Elementary School, 257 Revoir Flat Road, during the day on Tuesday, March 3, 2015. The polls open at 10:00 A.M. and close at 7:00 P.M. Absentee ballots are available February 11, 2015 through 4 P.M. on March 2, 2015.

Article 15. Shall the voters authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$743,598? **(Australian Ballot)**

Article 16. To elect a Jay/Westfield Joint School Treasurer for the school year 2015-2016. **(Australian Ballot)**

Article 17. Shall the North Country Union High School District appropriate the sum of \$15,798,336 to defray its regular expenses and liabilities for North Country Union High School and the North Country Career Center for the ensuing year and to pay any balance left unpaid from the preceding year? **(Australian Ballot)**

Article 18. Shall the North Country Union High School District authorize the Board of School Directors to place \$409,000 of undesignated FY2014 fund balance from the general fund operations in the Capital Improvement Reserve fund? **(Australian Ballot)**

Article 19. Shall the North Country Union High School District authorize the Board of School Directors to establish a Technology Reserve Fund and place \$208,000 of undesignated North Country Career Center FY2014 fund balance from the general fund operations in this fund? **(Australian Ballot)**

Article 20. Shall the North Country Union Junior High School District appropriate the sum of \$4,992,887 to defray its expenses and liabilities for North Country Union Junior High School for the ensuing year and to pay any balance left unpaid from the preceding year? **(Australian Ballot)**

Article 21. Shall the North Country Union Junior High School District authorize the Board of School directors to use \$60,000 of previously authorized borrowing to make repairs to the NCUJHS roof? **(Australian Ballot)**

Dated at Jay, Vermont this 29th day of January, 2015.

Received for Record:
January 29, 2015 at 8:30 P.M.

Attest: Tara Morse
Jay Town Clerk

Selectboard Members:

Peggy Loux, Chair

Marc Burroughs-Biron

David Sanders

Jay School Board Members:

Myra Alix

Jeff Morse

Sally Rivard

ABSTRACT OF MINUTES

Annual Meeting Town of Jay & Jay School District the Legal voter of the Town of Jay and the Town School District met as warned in the Jay/Westfield Joint Elementary School on Tuesday March 4, 2014 at 10:00 A.M. to transact the following business: The meeting was called to order at 10:08 AM.

Article 1. Elect a Moderator for a one year term.
David Sanders-elected.

Article 2. To hear and act upon the reports of the Town officers.
A. Selectmen’s Report was Accepted.
B. Road Commissioner’s Report was Accepted.
C. School Director’s Report was Accepted.
D. Treasurer’s Report was Accepted.

Article 3. To elect all necessary town officials required by law.
The officers elected were:
A. Selectman for 3 years. Marc Burroughs-Biron.
B. School Director for 3 years. Sally Rivard.
C. Lister for 3 years. Arlene Bosco.
D. Auditor for 3 years. Edna Cushing.
E. Delinquent Collector 1 year. Cynthia Vincent.
F. Town Agent 1 year. Irene McDermut.
G. Grand Juror 1 year. Irene McDermut.
H. Constable 1 year. Michael Caffrey.

Article 4. Shall the town appropriate \$263,822 to meet the Expenses and liabilities of the Highway Budget for year 2014?
Approved \$263,822.

Article 5. Shall the Town of Jay appropriate \$512,865 for the Selectboard & Equipment Budget for year 2014?
Approved \$512,865.

Article 6. Shall the town appropriate \$75,800 (2.75% of the 2013 Grand List \$2,756,376) to the Jay Volunteer Fire Department. Approved.

Article 7. Shall the town voters of the Town of Jay vote to appropriate the sum of \$13,000 to the Orleans County Sheriff’s Department for law enforcement services? Denied \$13,000.

Article 8. Shall the voters of the Town of Jay vote to appropriate the sum of \$6,000 to purchase radar data equipment? Approved \$6,000.

Article 9. Shall the town appropriate \$41,346 (1.5% of the 2013 Grand List 2,756,376) to the Missiquoi Valley Ambulance Service? Approved \$41,346.

Article 10. Shall the town voters approve the following sums for appropriations:
a. \$ 800 to Jay Athletic Association. Approved.

b.	\$ 250 to the Jay Area Food Shelf.	<u>Approved.</u>
c.	\$1,000 to Rand Memorial Library.	<u>Approved.</u>
d.	\$ 200 to Northeastern VT Dev. Association.	<u>Approved.</u>
e.	\$ 750 to Orleans Essex VNA & Hospice Inc.	<u>Approved.</u>
f.	\$ 547 to NE Kingdom Human Services, Inc.	<u>Approved.</u>
g.	\$ 300 to NE VT Area Agency on Aging.	<u>Approved.</u>
h.	\$ 250 to VT Assoc. of Blind & Visually Impaired.	<u>Approved.</u>
i.	\$ 200 to Umbrella.	<u>Approved.</u>
j.	\$ 200 to VT Ctr. Of Independent Living.	<u>Approved.</u>
k.	\$ 200 to Northeast Kingdom Learning Services.	<u>Approved.</u>
l.	\$ 800 to Orleans County Citizen Advocacy.	<u>Approved.</u>
m.	\$ 100 to Orleans County Court Diversion (NECKA).	<u>Approved.</u>
n.	\$ 200 to Orleans County Historical Society.	<u>Approved.</u>
o.	\$ 100 to Northern VT RC & D Council.	<u>Approved.</u>
p.	\$ 50 to Vermont Green Up Inc.	<u>Approved.</u>
q.	\$ 300 to Rural community Transportation.	<u>Approved.</u>
r.	\$ 450 to Hazen's Notch Association.	<u>Approved.</u>
s.	\$ 250 to Frontier Animal Society.	<u>Approved.</u>
t.	\$ 150 to Jay Focus Group.	<u>Approved.</u>
u.	\$ 100 to Jay Halloween Party.	<u>Approved.</u>
v.	\$ 250 to American Red Cross.	<u>Approved.</u>
w.	\$ 250 to Green Mtn. Farm to School.	<u>Approved.</u>
x.	\$ 300 to American Legion Post 28	<u>Approved.</u>

Article 11. Shall the voters of the Town of Jay vote to appropriate the sum of \$75 to the SymphonyKids Program of the Vermont Symphony Orchestra? Approved \$75.

Article 12. Shall the town collect taxes on real estate payable to the Town Treasurer on or before Friday October 10, 2014. Approved.

Article 13. To see if the legal voters of the Town of Jay agree to distribute surplus funds into two categories:

Cover operating expenses to be placed in the general fund until tax money becomes available. Approved.

The residual to decrease loan balance on new town garage. Approved.

Article 14. Shall the voters of the Jay Town School District vote to appropriate the sum of \$102,005 to meet the local school board expenses? Approved \$102,005.

Article 15. Shall the voters of the Jay Town School District authorize the Board of School Directors to borrow money in anticipation of revenue for the purpose of paying current expenses? Approved.

Article 16. Shall the Jay Town School District appropriate the sum of \$1,304,761 dollars to defray the expenses and liabilities for Jay/Westfield Joint Elementary School for the ensuing year with a net assessment to the town of \$858,794?

TOTAL VOTES BOTH TOWNS: 80

RESULT OF VOTE	JAY	YES	<u>29</u>	NO	<u>6</u>
	WESTFIELD	YES	<u>42</u>	NO	<u>3</u>

Article 17. Shall the voters of the Jay town School District appropriate the sum of \$21,000 to be put into the Buildings & Grounds Reserve Fund for future renovations to the Jay/Westfield Joint Elementary School, contingent upon approval of Westfield voters?

TOTAL VOTES BOTH TOWNS: 72

RESULT OF VOTE	JAY	YES	<u>24</u>	NO	<u>3</u>
	WESTFIELD	YES	<u>44</u>	NO	<u>1</u>

Article 18. To see if the Town will employ a CPA to review all town accounts? Approved.

Please note the following items were voted by Australian Ballot. **Polls opened at Jay/Westfield Joint Elementary School at 10:00 A.M. and closed at 7:00 P.M.**

Article 21. To elect a joint school district treasurer (Australian Ballot).

RESULT OF VOTE:

Tara Morse 56 Blank 0 Write In 0

Article 22. Shall the voters authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$694,978.00?

RESULTS: In Favor 32 Opposed 21 Blank 3

Article 23. Budget & other items of the North Country Union High School District. Budget \$15,807,278

RESULTS: In Favor 39 Opposed 17 Blank 0

NCUHS Capital Improvement Reserve Fund \$142,200

RESULTS: In Favor 42 Opposed 14 Blank 0

Budget North Country Union JHS District \$4,996,476

RESULTS: In Favor 41 Opposed 15 Blank 0

NCUJHS Capital Improvement Reserve fund \$155,600

RESULTS: In Favor 40 Opposed 16 Blank 0

Article 19. To transact any other (non-binding) business which may Legally come before this meeting?

Bill Stenger spoke about all the progress happening at the mountain. Mark Higley spoke briefly and handed out a paper with contact information. Peter Fina spoke briefly about Tar Sands. Peter Fina also spoke about considering a collection of 1% sale use option tax. Peter also spoke about the Town of Jay Plan being revised in 2015.

Article 20. To adjourn. Approved 3:00 P.M.

TOWN OF JAY ELECTED OFFICIALS

		Term Expires	House Phone
Moderator	David Sanders	2015	4193
Town Clerk/Treasurer	Tara Morse	2015	9947
Selectmen	Peggy Loux	2015	4706
	David Sanders	2016	4193
	Marc Burroughs-Biron	2017	4667
Listers	Kurtis Johnson	2015	
	Ron Kapeluck	2016	2622
	Arlene Starr	2017	
Auditors	Roseanne Beaudry	2015	2857
	Kelly Bradley	2016	
	Edna Cushing	2017	9615
Delinquent Tax Collector	Cynthia Vincent	2015	2255
School Board	Jeff Morse	2015	9947
	Myra Alix	2016	2522
	Sally Rivard	2017	4786
NCUHS/JHS Director	Le-Ann Tetrault	2016	
Grand Juror	Irene McDermut	2015	4349
Town Agent	Irene McDermut	2015	4349
Constable	Michael Caffrey	2015	4123

APPOINTED TOWN OFFICIALS

Ass't Town Clerk/Treas	Emeline Harmon	2015	4068
Road Commissioner	Harold Morse	2015	2804
Energy Coordinator	Vacancy		
Health Officer	John Engler	2015	4444
Service Officer	John Engler	2015	4444
Fire Warden	Kurtis Johnson		
Emergency Mgmt	Sandra Leonard		2901
Dog Control	Michael Caffrey		4123

TOWN OF JAY BOARDS AND COMMITTEES

Justices of the Peace Roseanne Beaudry
 Arnold Cota, Jr
 Carol Loux
 Shirley Talbot
 Le-Ann Tetrault

Board of Civil Authority Selectmen
 Town Clerk
 Justices of the Peace

Board of Abatement Listers
 Treasurer
 Tax Collector
 Board of Civil Authority

Planning Commission/Zoning Board Term Expires

Peter Fina, Chair	9/8/16
Shirley Talbot	9/8/16
Vacant	9/8/17
Earline Morse	9/8/17
Vacant	9/8/15
Jeremy Starr	9/8/15
Michael Murphy	9/8/16

Zoning Administrator Arlene Starr February 2017
 Telephone 673-0967

Solid Waste Committee Vacant

TOWN OF JAY 2014 STATISTICS

Population521
Billed Town Tax Rate (2014).... \$.2600
 School Ed TaxRES. \$ 1.6374
 Non. \$ 1.5765

Road Mileage
 State Aid Class 2.... 4.68 miles
 Class 319.89 miles
 Class 4.... 8.000 miles
 State Highways.... 13.468 miles

TOTAL.... 46.038 miles

Grand List
 Real Estate..... \$ 3,120,690.00

TOWN OF JAY 2014 VITAL STATISTICS

Deaths.... 1 Births.... 4 Marriages....7 Dog Licenses.... 39

Jay Select Board Report

- 1) We would like to thank all of you who took the time to call/email our state representatives regarding the 18 % increase in Education Tax in 2014. It is too early to see if Governor Shumlin has heard our complaints. Please continue to contact our local State Representatives about the way the State taxes towns for education. The following are our Representatives: Robert Starr-802-988-2877, rstarr@leg.state.vt.us , John Rodgers-802-525-4182 or jroddgers@leg.state.vt.us, Mark Higley-802-744-6379-mhigley@leg.state.vt.us
- 2) The Jay Planning Commission is in need of an alternate; please contact Chair Peter Fina 802.323.7400. The Jay Planning Commission is beginning work on the Jay Town Plan and will be meeting the 4th Monday of the month, 6 pm, Jay Town Hall, Public participation is welcome and encouraged. Regular monthly meeting is 2nd Monday of the month, 6 pm, Jay Town Hall.
- 3) The Troy/Jay Sewer Upgrade Project, that should have been finished in 2014, was delayed due to VTrans revoking a permit for placement of Sewer Lines on Bridge #10 (Mattson Bridge) on Rte 242. After many months of discussion, all parties reached an agreement, but as of this date, we are still waiting for the permit to be issued. Contract 4 consisting of the bridge work is scheduled to start April 13, 2015 weather permitting. Work should be finished in the spring, just in time for the repaving of Rte 242 by VTrans.
- 4) The Vermont Legislature unanimously passed the Universal Recycling (UR) law in 2012, **which bans disposal of recyclables in the following sequence:** metal, glass, plastics and paper/cardboard by JULY 1, 2015; leaf and yard debris and clean wood by JULY 1, 2016; and food scraps by JULY 1, 2020.* It also requires solid waste haulers and facilities to collect these same materials. In the next few years there will be a series of landfill bans and significant changes to the way we think about disposing of our "trash". For decades the responsibility to take care of our waste has been relegated to the haulers who were picking it up and throwing it in their truck to haul to the landfill. This will no longer be the case and the residents of Vermont will be taking a big step forward towards recycling and compliance with the law. As much as we hope this to be an easy task, there are bound to be a few "hiccups" along the way. The breakdown of the new law is simple: after July 1st, 2015 your trash hauler will no longer be able to take "trash" that contains recyclable materials to the landfill. Instead these items will have to go to a local recycling facility. We are unsure of the effect the new law will have on the trash hauler's rates. Besides accepting the above mentioned materials, the Troy/Jay Recycle Center will be required to accept trash at the recycle center (for a small user fee) and will be applying for that permit in 2015.

Don Austin, our recycling attendant, will be retiring effective June 2015. Anyone interested in applying for his position should contact Dave Sanders 988.4193.
- 5) At last year's town meeting, \$6000 was voted to purchase a Radar speed feedback sign. The purchase of the unit was tabled by the Select Board. The Board members felt that the installation of sewer lines and the repaving of Rte. 242 by VTrans would drastically alter traffic patterns and speeds on Rte 242, resulting in the collection of incorrect data. It was also determined that there would be a yearly cost of \$1000 for data storage and sign maintenance over and above the purchase price of the sign. The \$6000 that was voted on will be returned back to taxpayers as revenue on the 2015 tax rate.
- 6) The Select Board instituted a dog ordinance for the Town of Jay which specifies expectations for dog owners and the process that will be followed regarding unlicensed, unattended or stray dogs in the Town of Jay. A copy of the new ordinance is available at Jayvt.com or from the Town Clerks office.

Reminder: The Town of Jay is not responsible for damage to vegetation, structures, fences or mailboxes within the Town highway during snowplowing or mowing. (Title 19 V.S.A.904, 111) State law prohibits plowing, blowing, or shoveling of snow across or onto a Town or State Highway. Violators may be subject to a fine or penalty and may also be liable for damage to property, vehicles, and any undue cost to the Town for removal of the snow. In addition, the actual cost for the specific equipment and manpower used to remove this snow may be charged to the private property owner, with a minimum charge of one hour per Road Department personnel and equipment. **Especially during winter months, please do not park on town roads; it is dangerous for the Jay Road Crew. You may be towed or ticketed after your first warning.**

Respectfully submitted by: Jay Select Board Chair: Peggy Loux

Town of Jay
 General Fund Balance Sheet
 (prepared on accrual basis)
 At December 31, 2014

ASSETS

Current Assets:	
Checking	\$2,427,910
Cash on Hand	\$75
Escrow Account	<u>\$148</u>
Sub Total	\$2,428,133
Accounts Receivable:	
Accounts Receivable	-
Delinquent Taxes	<u>\$83,659</u>
TOTAL CURRENT ASSETS	\$2,511,792
Fixed Assets	\$1,672,790
TOTAL ASSETS	<u>\$4,184,582</u>

LIABILITIES

St of VT Education	\$1,639,102
Accounts Payable	\$3,863
Tax from State Late HS-122 Fees	\$15
Restricted Funds:	
Re-Appraisal Fund	\$68,944
Cemetery	\$86
Preservation of Records	\$26,473
Building Improvement Fund	\$463
Website Account	\$769
Grant-Matching Funds	\$10,810
Grant- Land Trust	\$15,000
Land Trust	\$7,542
Unanticipated State Tax Rev.	\$14,909
Fica	-\$6
Medi	<u>-\$1</u>
TOTAL LIABILITIES	\$1,787,969
Fund Balance Designated	\$150,997
Fund Balance Designated Roads	\$81,811
Fund Balance Designated Zoning	\$7,158
Fund Balance Un-Designated	\$378,423
Fund Balance Designated Delinquent Taxes	\$21,775
Fixed Assets	\$1,672,790
Delinquent Taxes	\$83,659
TOTAL LIABILITIES FUND BAL	<u>\$4,184,582</u>

ASSETS:

Town Garage & Land-Cross Rd.	\$197,300
Town Garage & Land-VT RTE 105	\$500,000
Garage Contents	\$3,841
Town Clerk's Contents	\$5,401
Truck Radio System	\$3,741
Dell Computer	\$500
Dell Laptop	\$250
Dell Computer	\$300
Municipal Building	\$409,400
Cemetery	\$45,000
VT RTE 242 Land-Donated	\$1
Cross Rd Recreation Land-Donated	\$1
Pump Station VT RTE 242	\$36,000
Revoir Flat Corner Land	\$4,000
Furnace Town Office	\$14,900
2004 Volvo Loader	\$50,000
2014 Freightliner Truck	\$150,000
2012 International Truck	\$140,000
1999 International Truck	\$15,000
1997 International Truck	\$12,000
1993 John Deer Grader	\$50,000
Screen	\$29,500
Culvert Thawer(Pressure Washer)	<u>\$5,655</u>
TOTAL FIXED ASSETS	\$1,672,790

TOWN OF JAY ACCOUNT PAYABLE

Beginning Balance January 1, 2014	\$17,710
Payables End Yr.	\$2,161
Available Credits	\$2,203
Disbursements:	<u>-\$18,211</u>
Ending Balance December 31, 2014	\$3,863

TOWN OF JAY ESCROW ACCOUNT TAX SALE

Beginning Balance January 1, 2014	\$147
Disbursements	-
Interest Earned	<u>\$1</u>
Ending Balance December 31, 2014	\$148

RESTRICTED-REAPPRAISAL FUNDS

Beginning Balance January 1, 2014	\$60,762
Receipts	\$8,182
Disbursement	<u>\$0</u>
Ending Balance December 31, 2014	\$68,944

RESTRICTED-CEMETERY

Beginning Balance January 1, 2014	\$86
Ending Balance December 31, 2014	\$86

RESTRICTED-RECORD PRESERVATION FUND

Beginning Balance January 1, 2014	\$25,726
Receipts	<u>\$747</u>
Ending Balance December 31, 2014	\$26,473

RESTRICTED-BLDG. IMPROVEMENTS

Beginning Balance January 1, 2014	\$463
Ending Balance December 31, 2014	\$463

RESTRICTED-EQUIPMENT

Beginning Balance January 1, 2014	\$50,500
Receipts	-
Disbursement	<u>-\$50,500</u>
Ending Balance December 31, 2014	\$0

<u>RESTRICTED-AUDIT</u>	
Beginning Balance January 1, 2014	\$1,518
Receipts	-
Disbursement	<u>-\$1,518</u>
Ending Balance December 31, 2014	\$0

<u>RESTRICTED-WEB FOCUS GROUP</u>	
Beginning Balance January 1, 2014	\$319
Receipts	\$1,125
Disbursements	<u>-\$675</u>
Ending Balance December 31, 2014	\$769

<u>RESTRICTED-MATCH FUND</u>	
Beginning Balance January 1, 2014	\$20,810
Receipts	=
Disbursements	<u>-\$10,000</u>
Ending Balance December 31, 2014	\$10,810

<u>RESTRICTED-LAND TRUST GRANT</u>	
Beginning Balance January 1, 2014	\$0
Receipts	\$15,000
Disbursements	=
Ending Balance December 31, 2014	\$15,000

<u>RESTRICTED-LAND TRUST</u>	
Beginning Balance January 1, 2014	\$9,192
Receipts	\$2,103
Disbursements	<u>-\$3,753</u>
Ending Balance December 31, 2014	\$7,542

TOWN OF JAY GENERAL FUND

Cash Comparative Statement of Selectboard Expense/Revenue
For the Year ended December 31, 2014 And 2015 Proposed Budget

	<u>2014</u>	<u>2014</u>	<u>2015</u>
	<u>Budget</u>	<u>ACTUAL</u>	<u>PROPOSED</u>
ADMINISTRATION:			
Town Clerk/Ass't	\$40,165	\$39,455	\$41,370
Listers	\$4,551	\$2,998	\$5,536
Auditors	\$7,889	\$9,293	\$7,931
Selectmen's Salary	\$3,600	\$3,725	\$3,600
Selectme's Meetings	\$840	\$660	\$840
Health Officer Salary	\$250	\$250	\$250
Town Officers Meetings	\$1,800	\$1,227	\$1,800
Admin. Supplies	\$4,000	\$3,689	\$4,000
Lister Supplies	\$500	\$625	\$500
Dog Supplies	\$300	\$832	\$300
Marriage Expense	-	\$245	-
Telephone	\$700	\$843	\$850
Reappraisal	\$9,300	\$9,820	\$9,300
Emergency Dir Wage	\$1,000	\$500	\$500
Match Funds Grant	\$5,000	-	\$5,000
Land Trust	-	\$4,733	-
Website	\$600	\$1,275	\$600
Trans Out Rd/Equip		\$50,500	
Tax Appeals	\$100	-	\$100
TAXES DISTRIBUTED:			
Taxes Distributed School	-	\$1,430,995	-
Taxes Distributed State	-	\$3,278,205	-
CEMETERY:			
Labor	\$260	-	\$260
Contracted Labor	\$1,680	\$1,925	\$2,000
Supplies	\$200	-	\$200
ASSESSMENTS & DUES:	\$46,715	\$43,835	\$46,715
WASTE/RECYCLE:	\$2,000	\$973	\$2,000
INSURANCE:			
Medical	\$58,000	\$38,984	\$51,900
Dental	\$2,215	\$2,326	\$2,215
Pkg & Worker's Comp	\$28,905	\$29,370	\$30,521
ELECTIONS:			
Labor	\$2,200	\$1,877	\$2,200
Supplies	\$1,000	\$983	\$1,200
SOCIAL SECURITY:	\$15,228	\$14,866	\$15,408
BRIDGES:	\$5,000	-	\$5,000
LEGAL:	\$1,500	\$2,245	\$2,000
ZONING:	-	-	-
MISCELLANEOUS:	\$3,100	\$1,212	\$3,100
Tax Maps:	\$1,000	\$35,910	\$1,875
DOG CONTROL/CONSTABLE:	\$500	\$500	\$500
OFFICE EQUIPMENT:			
Repairs/Replacement	\$1,500	\$340	\$1,500
Service Contracts	\$4,303	\$6,008	\$6,100

	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>PROPOSED</u>
MUNICIPAL BUILDING:			
Bldg/Grds Maint	\$6,000	\$2,573	\$6,000
Supplies	\$1,000	\$859	\$1,000
Repairs	\$500	\$1,877	\$1,200
Care of Grounds	\$875	\$1,045	\$1,100
Electricity	\$2,700	\$2,584	\$2,800
Heat	\$6,000	\$6,073	\$6,000
Heat Repairs	\$500	-	\$500
Cleaning	\$4,000	\$3,515	\$4,000
Water	\$300	\$230	\$300
Sewer	\$300	\$483,130	\$300
BLDG IMPROVEMENTS			
Clerk of Works	-	-	-
Garage Building	\$97,149	\$97,148	\$97,149
Town Office Building	\$5,000	\$965	\$5,000
STREET LIGHTS/SIGNS	\$3,000	\$17,053	\$1,200
<u>SUBTOTAL</u>	<u>\$383,225</u>	<u>\$5,638,276</u>	<u>\$383,720</u>
REIMBURSED EXPENSE:			
Tax Sale Fees	-	-	-
Collector Fees/Costs	-	\$6,147	-
<u>TOTAL SELECTBOARD</u>	<u>\$383,225</u>	<u>\$5,644,423</u>	<u>\$383,720</u>
<u>REVENUE</u>			
Current Taxes		\$5,255,857	
State Property Tax	-	\$3,318	-
State Ed Tax		\$14,536	
Pilot Program	\$18,000	\$20,822	\$18,000
Delinquent Taxes	-	\$254,399	-
Current Use Tax	\$9,454	\$12,318	
State-Reappraisal	-	\$8,702	-
State-Lister Ed Pmt		\$392	
Liquor Licenses	\$1,000	\$1,495	\$1,000
Dog Licenses		\$328	-
Marriage Licenses	-	\$385	-
Burials	-	\$50	-
Interest	\$6,500	\$5,946	\$5,000
Interest Delinquent	\$6,000	\$8,999	\$6,000
Recording/Preservation Fees	\$9,575	\$8,275	\$6,500
Copy Fees	\$1,000	\$1,737	\$1,000
Truck Permit Fees	-	\$175	-
Sewer Admin Service	-	\$488,487	-
Website	-	\$1,125	-
Land Trust	-	\$2,103	-
Grant	-	-	-
Delinquent Tax Penalty	-	\$20,772	-
Miscellaneous	-	\$2,723	-
Long Term Debt	-	<u>\$99,550</u>	-

	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>PROPOSED</u>
TOTAL REVENUE	\$51,529	\$6,212,494	\$37,500
TAX DISTRIBUTION		ACTUAL	
Schools		-1430995	
State Ed Fund		-3278205	
Highways		-218579	
Equipment		-129640	
Appropriations		-125218	
TOTAL SELECTBOARD REVENUE		\$1,029,857	
 HIGHWAY DEPARTMENT			
SUMMER-CLASS 3			
Salary	\$55,073	\$54,122	\$55,073
Supplies	\$25,000	\$25,060	\$34,500
Chloride	\$10,000	\$8,560	\$10,000
West Jay Rd-Richford	\$5,000	\$5,512	\$5,000
Equipment	\$40,500	\$57,682	\$43,000
DOT Testing	\$100	-	\$100
WINTER-CLASS 3			
Salary	\$51,167	\$56,751	\$55,983
Supplies	\$11,800	\$8,985	\$11,800
Richford-Plowing	\$6,800		\$6,800
Equipment	\$27,500	\$42,885	\$28,000
WINTER/SUMMER CLASS 2			
Salary	\$3,000	\$4,570	\$3,000
Supplies	\$2,100	-	\$2,100
Equipment	\$5,100	-	\$5,100
Tar Expenditures	\$10,000	\$171,982	\$10,000
BROOKS			
Salary	\$2,082	\$180	\$2,082
Supplies	-	-	-
Equipment	\$3,600	\$1,655	\$3,600
SUMMER-CLASS 4			
Salary	\$1,900	\$687	\$1,000
Supplies	\$300	-	\$300
Equipment	\$2,800	\$660	\$2,800
Legal		-	
TOTAL HWY EXPENSE	\$263,822	\$439,291	\$280,238
REVENUE			
ST of VT CL 2	\$13,637	\$15,044	\$19,246
State Aid-Tar		\$171,982	
ST of VT CL 3	\$31,606	\$32,363	\$30,306
Trans in Selectmen		\$50,500	
Misc Rev		\$4,738	
SUBTOTAL	\$45,243	\$274,627	\$49,552
DEFICIT	-		-
TOTAL HWY REVENUE		\$274,627	

	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>PROPOSED</u>
<u>EQUIPMENT ACCOUNT</u>			
Salary	\$6,246	\$3,207	\$3,503
Parts	\$15,800	\$15,119	\$16,300
Travel	\$1,000	\$902	\$1,000
Supplies	\$3,000	\$3,566	\$3,000
Oil/Fluids	\$4,000	\$5,638	\$4,500
Oxygen	\$500	\$236	\$500
Diesel	\$32,300	\$34,569	\$35,906
Inspection	\$100	\$35	\$100
Tools	\$2,750	\$5,412	\$2,750
Miscellaneous		\$497	
<u>TOTAL OPERTATION</u>	<u>\$65,696</u>	<u>\$69,181</u>	<u>\$67,559</u>
<u>EQUIPMENT LOAN:</u>			
Loan	-	-	-
<u>TOTAL LOAN:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>EQUIPMENT PARTS:</u>			
<u>GARAGE EXPENSE:</u>			
Salary	\$9,284	\$4,393	\$4,364
Supplies	\$2,500	\$1,852	\$2,500
Rubbish Removal	\$910	\$875	\$910
Grounds Maintenance	\$2,000	\$243	\$2,000
Telephone	\$750	\$852	\$900
Heat	\$6,000	\$6,205	\$6,000
Electric	\$2,000	\$3,536	\$2,000
<u>TOTAL GARAGE</u>	<u>\$23,444</u>	<u>\$17,956</u>	<u>\$18,674</u>
<u>EQUIPMENT</u>	<u>\$40,500</u>	<u>\$150,043</u>	<u>\$55,500</u>
<u>TOTAL EQUIP/GARAGE</u>	<u>\$129,640</u>	<u>\$237,180</u>	<u>\$141,733</u>
<u>REVENUE:</u>			
Taxes Raised		\$129,640	
<u>TOTAL REVENUE</u>	<u>-</u>	<u>\$129,640</u>	<u>-</u>
<u>APPROPRIATIONS</u>	<u>\$125,218</u>	<u>\$125,218</u>	<u>\$138,472</u>
<u>GRAND TOTAL EXPENSES</u>	<u>\$901,905</u>	<u>\$6,446,112</u>	<u>\$944,163</u>
Less Est. Proposed Revenue	\$96,772		\$87,052
<u>EST TAX TO BE RAISED</u>	<u>\$805,133</u>		<u>\$857,111</u>

<u>ZONING</u>	<u>ACTUAL</u>
Zoning Acct 1/1/14	\$3,418
Revenue from Permits	<u>\$16,726</u>
TOTAL	\$20,144

<u>EXPENSES:</u>	
Wages/Meetings	\$10,144
Mileage/Other Supplies	\$2,426
Legal	-
Advertising	<u>\$488</u>
TOTAL	<u>\$13,058</u>
<u>ENDING BALANCE 12/31/14</u>	<u>\$7,086</u>

APPROPRIATIONS

2013 ACTUAL & 2014 PROPOSED

	ACTUAL	PROPOSED	REQUESTED
	2014	2014	2015
Jay Fire Department	\$75,800	\$75,800	\$84,085
Missisquoi Ambulance	\$41,346	\$41,346	\$45,865
Jay Athletic Association	\$800	\$800	\$800
Jay Area Foodshelf	\$250	\$250	\$250
Rand Memorial Library	\$1,000	\$1,000	\$1,000
NVDA	\$200	\$200	\$500
Orleans Essex Home Health	\$750	\$750	\$750
NEK Human Services	\$547	\$547	\$547
NEK Area Agency Aging	\$300	\$300	\$300
VT Association of Blind	\$250	\$250	\$250
Umbrella	\$200	\$200	\$200
VT Ctr Independent Living	\$200	\$200	\$200
NE Kingdom Learning	\$200	\$200	\$200
Orleans Cty Citizen Advoc	\$800	\$800	\$800
Orleans Cty Court Div	\$100	\$100	\$200
Orleans Cty Historical	\$200	\$200	\$250
VT Rural Fire Protection	\$100	\$100	\$100
Vermont Green Up Inc	\$50	\$50	\$50
Rural Community Transport	\$300	\$300	\$300
Hazen's Notch Association	\$450	\$450	\$450
Frontier Animal Society	\$250	\$250	\$250
American Red Cross	\$250	\$250	\$250
Green Mtn Farm to School	\$250	\$250	\$250
Jay Focus Group	\$150	\$150	\$150
Jay Halloween Party	\$100	\$100	\$100
American Legion Post 28	\$300	\$300	\$300
Vermont Symphony Orchestra	\$75	\$75	\$75
TOTAL	<u>\$125,218</u>	<u>\$125,218</u>	<u>\$138,472</u>

TOWN OF JAY

Three Year Cash Position

	Dec 2014	Dec 2013	Dec 2012
General	\$2,397,800	\$1,925,657	\$1,806,034
Roads: Class 2	\$260,822	\$230,148	\$194,706
Class 3	-\$223,715	-\$184,220	-\$148,770
Class 4	\$19,129	\$15,476	\$10,722
Brooks	\$34,575	\$30,728	\$30,543
Equipment Account	-\$69,231	-\$16,929	-\$16,888
Zoning Account	<u>\$7,086</u>	<u>\$3,418</u>	<u>\$3,569</u>
Totals	<u>\$2,426,466</u>	<u>\$2,004,278</u>	<u>\$1,879,916</u>
Special Accounts:			
Tax Sale	<u>\$148</u>	<u>\$148</u>	<u>\$5,144</u>
Totals	<u>\$148</u>	<u>\$148</u>	<u>\$5,144</u>
TOTAL ALL FUNDS	<u>\$2,426,614</u> ^	<u>\$2,004,426</u>	<u>\$1,885,060</u>

^ \$1,639,103 owed to State Ed Taxes

Note: All figures in the financial statements have been rounded to the nearest dollar.

ACT 68 MUNICIPALITY CASH FLOW, FY2014

CASH IN:

Homestead Education Tax	\$509,608
Non-Residential Education Tax	<u>\$4,333,466</u>
TOTAL CASH IN-TOTAL LIABILITY	<u>\$4,843,074</u>

CASH OUT:

Homestead Taxes to School District	\$385,484
Non-Resident Taxes to School District	<u>\$1,045,511</u>
TOTAL PAID TO JAY SCHOOL DISTRICT	<u>\$1,430,995</u>
Paid to State Education Fund	\$3,278,205
Homestead Tax Credit	<u>\$123,255</u>
TOTAL CASH OUT	<u>\$4,832,455</u>
Retained by Town as part of current taxes .5% of excess	
State Education Tax	<u>\$10,619</u>

STATEMENT OF DEBT

The Town of Jay is indebted to the Community National Bank for \$795,000 at 7.5% payable in 54 semi-annual installments, beginning November 15, 1995 through May 15, 2022 for the sewer construction. Balance as of 12/31/14 \$392,402.87

AUDITOR'S STATEMENT

We have examined all the records and accounts of the Town of Jay, Jay Town School District and Jay/Westfield Joint School, at the close of the calendar and or fiscal years, and we verified that the stated cash balance for each entity is correct in accordance with Vermont Statutes 24 VSA 1683-84. The financial accounts, as presented to us were in order and we trust this report presents to you a clear account of all receipts, disbursements, and financial conditions of the above entities.

January, 2015

Auditors: Roseanne Beaudry
Kelly Bradley
Edna Cushing

REPORT OF THE DELINQUENT TAX COLLECTOR 2014

Figures are rounded to nearest dollar

<u>Year</u>	<u>Reported to Collector</u>	<u>Amount Collected</u>	<u>Balance Due</u>
2013	\$82,763	\$82,689	\$74
2014	\$254,791	\$171,132	\$83,659
	\$337,554	\$253,821	\$83,733

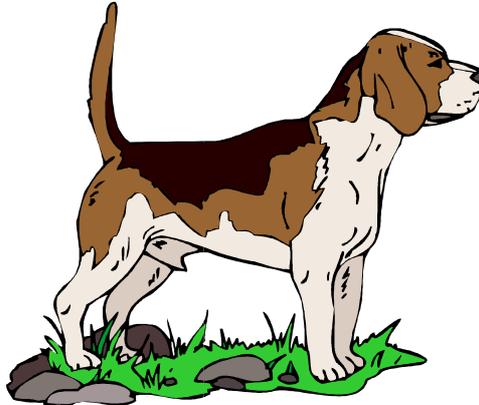
* Collected after 1/1/2015

*p Partially paid after 1/1/2015

Delinquent Taxes Receivable

2013	Spencer, Dwight	74	
2014	Beattie, Robert	7623	
	Brita, Richard	907	*
	Cadence Bank	1945	*
	Cadorette, Jessica	727	
	Camp, Carl	54	
	Campbell, John	896	*
	Canino, Serafino	59	
	Cedarwood Holdings	681	
	Cheromcka, Richard	766	
	Clifford, David	7419	
	Clifford, David	9093	
	Cote, Winston	834	
	Cote, Winston	861	
	Cotter, Suzanne	6374	
	Dagher, Bassel Eid	429	
	Deagman, Christopher	6687	
	Desrochers, Marcus	1237	
	Diprima, Rachel	657	
	Goldsmith, Barrett	691	
	Green Mtn Chipping	2241	
	Hermann, Daniel	1770	
	Hueth, Mark	841	
	Iula, Michael Sr.	417	
	Languarigue, Lionel	6347	
	Liu, Thomas	3851	
	Livingston, John	2432	
	Maconaughey, Matthew	786	
	Massa, Michael	173	
	Morse, William, & Earline	694	
	Morse, William, & Earline	13	
	Reidy, Michael	3043	
	Reynolds, Robert	904	
	Santaw, Michael & Jamie	1865	
	Shamma, Robert	900	
	Spencer, Dwight	2314	
	Spring, John	2367	
	Spring, John	3481	
	Trottier, Jeffrey	1279	

DOG LICENSE ACCOUNT
January 1, 2014 to December 31, 2014



Receipts

Licenses	\$	168.00	
Late Fees	\$	4.00	
State Fees	\$	<u>156.00</u>	
Total Receipts			\$ 328.00

Expenses

Paid to Veterinary	\$	85.00	
Paid for Tags	\$	73.69	
Paid for Dog Ordinance	\$	516.86	
Paid to State of Vermont	\$	<u>156.00</u>	
Total Expenses			\$ <u>831.55</u>

Net Profit to Town **\$ -503.55**

REMINDER FOR ALL DOG OWNERS
STATE LAW REQUIRES THAT ALL DOGS 6
MONTHS OR OLDER MUST BE LICENSED BY
APRIL 1ST

Dog and wolf/hybrid

Licenses:

- \$ 8.00 for a spayed or neutered animal registered **before** April 1.
- \$ 10.00 for a spayed or neutered animal registered **after** April 1.
- \$ 12.00 for an animal **NOT** spayed or neutered registered **before** April 1.
- \$ 16.00 for an animal **NOT** spayed or neutered registered **after** April 1.
- \$ 30.00 Special License
- \$ 10.00 Kennel Permits

2014 ZONING PERMITS ISSUED & FEES ASSESSED

14-1	3/19/2014	Indoor Recreation Center	Jay Peak Inc	\$1,001.32
14-2	2/24/2014	Trailer Admin Office	Jay Peak Inc	\$686.32
14-3	2/24/2014	Trailer interim Offices	Jay Peak Inc	
14-4	2/24/2014	Trailer interim Offices	Jay Peak Inc	
14-5	2/24/2014	Trailer Human Res. Office	Jay Peak Inc	
			Young, Chris & Meredith	
14-6	3/13/2014	Subdivision	Brillon, Marc & Jill	\$269.23
14-7	3/1/2014	Sign Farmers Market	Alix, Todd	\$70.00
			T-Mobile	
14-8	3/25/2014	Installation Antennas	State of Vermont	\$202.50
14-9	5/16/2014	Day Care	Pappalardo, Tanya & Michael	\$218.18
14-10	5/1/2014	Single Family/Deck	Leavitt, Tom & Patsy	\$220.00
14-11	6/12/2014	Subdivision	Morse, Wayne & Rosemarie	\$258.34
14-13	5/16/2014	Sign Day Care	Pappalardo, Tanya & Michael	\$45.00
14-14	6/12/2014	Subdivision	Faherty, Jeffery	\$273.34
14-15	5/12/2014	New Sign Real Estate	Alix, Todd & Myra	\$125.00
14-16	6/24/2014	Outdoor Amphitheater	Jay Peak	\$2,912.27
14-17	7/13/2014	Storage Shed	Cota, Arnold & Mary	\$157.20
14-18	7/13/2014	Car Port	Wilson, Chester	\$110.16
14-19	7/28/2014	Shed	Bourassa, Norman	\$109.20
14-20	7/23/2014	Shed	Anderson, Richard	\$105.36
14-21	7/28/2014	Deck	Purkey, Fred	\$136.32
14-22	8/22/2014	Seasonal Campsites 9	Vermont Peak Properties	\$204.23
14-23	8/18/2014	Addition to Shed	Wunsch, Steven	\$108.88
14-24	9/2/2014	doublewide/breezeway	Sanville, Larry & Marlene	\$317.04
14-26	9/22/2014	Portable Storage Unit	Jay Volunteer Fire Dept	\$0.00
14-27	9/15/2014	Garage	Purkey, Fred	\$161.68
14-28	9/22/2014	Enclosed Car Port	Morse, William & Lisa	\$120.24
	8/27/2014	Permit Change	Coffey, Paul	\$200.28
14-29	10/8/2014	Furniture Storage	Jay Peak Inc	\$1,605.00
14-30	10/8/2014	Storage Snow	Jay Peak Inc	
14-31	10/8/2014	Storage Golf	Jay Peak Inc	
14-32	10/28/2014	Shed	Morse, Jeff & Tara	\$128.40
14-33	10/31/2014	Addition	Begnoche, Lynn & Gretchen	\$153.04
14-34	12/9/2014	Storage Containers	Jay Peak Inc	\$463.18
14-36	11/17/2014	Addition	Higgins, Pat	\$224.20
14-37	12/1/2014	Addition Workshop	Bertrand, Jean Francois	\$200.16

14-38	12/19/2014	Stateside Cottages	Jay Peak Inc	\$2,625.80
14-39	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-40	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-41	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-42	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-43	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-44	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-45	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-46	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-47	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-48	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-49	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-50	12/19/2014	Stateside Cottages	Jay Peak Inc	
14-51	12/19/2014	Indoor Recreation Center	Jay Peak Inc	
14-53	12/29/2014	Shed	Meunier, Linda	\$204.06



TOWN OF JAY 2014 STATEMENT OF TAXES

	Municipal		Homestead		Non-Res	
Grand List Real Estate	\$318,165,200		\$32,297,900		\$285,687,300	
Additions						
Equipment	\$568,336				\$568,336	
Less Exemptions						
Veteran	-\$73,600		-\$73,600			
Current Use	-\$5,732,000		-\$412,200		-\$4,959,800	
Contracts	-\$1,218,936				-\$650,600	
Special Exempt					-\$6,927,500	
Assessed Value	<u>\$3,120,690</u>	**	<u>\$318,121</u>	**	<u>\$2,738,977</u>	**
Adjusted Taxes Billed						
Municipal Tax 3120690 @ .26					\$811,146	
Homestead Ed 318121 @ 1.6374					\$520,891	
Non-Residential Ed 2738977 @ 1.5765					\$4,317,998	
Late HS-122					=	
Sub-Total					\$5,650,035	
Less Lease Rent					-\$233	
Total Taxes Billed					<u>\$5,649,802</u>	
Taxes Accounted for As Follows:						
Collections by Treasurer					\$5,395,011	
Delinquent Taxes to Tax Collector					\$254,791	
Total Taxes Accounted For					<u>\$5,649,802</u>	
Tax Distribution Accounted For 2014:						
Jay School District					\$909,731	
NCUHS & NCUJHS					\$521,264	
Education portion of Homestead Tax Credit					\$139,454	
Education Fund Payment					\$3,278,205	
Town retention feed allowed @ .5%					\$10,619	
Selectboard					\$337,696	
Highways					\$218,579	
Equipment					\$129,640	
HS-122 Filings					-	
Differential					-\$20,604	
Appropriations					<u>\$125,218</u>	
Total Tax Voted					<u>\$5,649,802</u>	

Differential effects Selectboard tax distribution

** 1% of Assessed Value=Grand List

Note: All figures in the financial statements have been rounded to the nearest dollar.

(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	112	22,401,900	12,385,524	10,016,376	22,401,900
Residential II R2	103	25,883,800	16,406,076	9,477,724	25,883,800
Mobile Homes-U MHU	4	68,000	31,400	36,600	68,000
Mobile Homes-L MHL	12	1,091,500	543,700	547,800	1,091,500
Seasonal I S1	75	13,301,600	1,523,100	11,778,500	13,301,600
Seasonal II S2	60	11,136,900	399,000	10,737,900	11,136,900
Commercial C	14	115,467,800	0	115,467,800	115,467,800
Commercial Apts CA	2	1,027,200	0	1,027,200	1,027,200
Industrial I	0	0	0	0	0
Utilities-E UE	2	17,801,700	0	17,801,700	17,801,700
Utilities-O UO	1	363,000	0	363,000	363,000
Farm F	1	61,500	61,500	0	61,500
Other O	282	90,933,300	820,800	90,112,500	90,933,300
Woodland W	74	6,501,500	126,800	6,374,700	6,501,500
Miscellaneous M	158	12,125,500	0	12,125,500	12,125,500
TOTAL LISTED REAL	900	318,165,200	32,297,900	285,867,300	318,165,200
P.P. Cable	1	568,336		568,336	568,336
P.P. Equipment	0	0			
P.P. Inventory	0	0			
TOTAL LISTED P.P.	1	568,336		568,336	568,336
TOTAL LISTED VALUE		318,733,536	32,297,900	286,435,636	318,733,536
EXEMPTIONS					
Veterans 10K	2	20,000	20,000	0	20,000
Veterans >10K		53,600			
Total Veterans		73,600	20,000	0	20,000
P.P. Contracts	1	568,336			
Contracts Apprv VEPC	0	0	0	0	0
Grandfathered	2	650,600	0	650,600	650,600
Non-Apprv (voted)	0	0			
Owner Pays Ed Tax	0	0			
Total Contracts	3	1,218,936	0	650,600	650,600
Farm Stab Apprv VEPC	0	0	0	0	0
Farm Grandfathered	0	0	0	0	0
Non-Apprv (voted)	0	0			
Owner Pays Ed Tax	0	0			
Total FarmStab Contr	0	0	0	0	0
Current Use	17	5,372,000	412,200	4,959,800	5,372,000
Special Exemptions	1		0	6,927,500	6,927,500
Partial Statutory	0	0	0	0	0
Sub-total Exemptions		6,664,536	432,200	12,537,900	12,970,100
Total Exemptions		6,664,536	432,200	12,537,900	12,970,100
TOTAL MUNICIPAL GRAND LIST		3,120,690.00			
TOTAL EDUCATION GRAND LIST			318,657.00	2,738,977.36	3,057,634.36
NON-TAX	19	NON-TAX PARCELS ARE NOT INCLUDED ON THE 411			

ANNUAL REPORT OF
JAY TOWN SCHOOL DISTRICT
AND
JAY/WESTFIELD SCHOOL BOARD
2014



JAY SCHOOL DISTRICT

Combined Statement of Revenue & Expenditures
Changes in Fund Balances for the year Ended 6/30/14

	General Fund	Debt Service	Total
<u>EXPENDITURE:</u>			
Special Program	\$43,305		
Board Expense	\$1,575		
Audit	\$6,975		
Transportation	\$43,788		
Foodservice	\$29,254		
Assessments	\$801,429		
Transfer General Fund			
TOTAL	<u>\$926,326</u>	<u>\$0</u>	<u>\$926,326</u>
 <u>LIABILITIES</u>			
Accounts Payable	<u>\$12,367</u>		
 <u>REVENUE:</u>			
State Support	\$731,521		
Small School Grant	\$49,911		
Transportation Aid	\$30,403		
Extrardinary	\$1,918		
Mainstream Blk	\$17,430		
Intensive	\$65,060		
EEE	\$6,687		
Interfund-MMF	-		
Interest Earned	\$104	\$2	\$106
State Placed	-		
State Match-Lunch	\$516		
State Match-Breakfast	-		
Breakfast Adjustment	\$289		
ASP-Snack	\$1,805		
Fresh Fruit Veg Grant	\$3,445		
School Lunch	\$17,908		
School Breakfast	\$5,291		
State HL Receivable			
TOTAL	<u>\$932,288</u>	<u>\$2</u>	<u>\$932,290</u>
Excess (Deficit)	\$5,962	\$2	\$5,964
Fund Balance 6/30/13	\$71,500	\$3,541	\$75,041
Fund Balance 6/30/14	\$77,462	\$3,543	\$81,005

JAY SCHOOL DISTRICT

	13/14	13/14	14/15	15/16
	Budget	Expenses	Budget	Proposed
Expenditures				
EEE	\$7,756	\$6,687	\$7,523	\$5,843
Local EEE	\$35,929	\$36,618	\$44,082	\$22,937
Salaries	\$1,800	\$1,575	\$1,800	\$1,800
Fica Expense	\$138	-	\$138	-
Audit	\$2,500	\$6,975	\$3,000	\$4,800
Bus Service	\$41,471	\$43,788	\$45,462	\$45,462
Miscellaneous		-		
Foodservice		\$29,254		
Jay Local Total	<u>\$89,594</u>	<u>\$124,897</u>	<u>\$102,005</u>	<u>\$80,842</u>
J/W Assessment	\$796,429	\$801,429	\$858,794	\$845,960
TOTAL	<u>\$886,023</u>	<u>\$926,326</u>	<u>\$960,799</u>	<u>\$926,802</u>
Transfer General Fund				
<u>TOTAL EXPENSE</u>	<u>\$886,023</u>	<u>\$926,326</u>	<u>\$960,799</u>	<u>\$926,802</u>
Revenue				
State Support Grant		\$731,521		
Small School Grant	\$48,768	\$49,911	\$48,180	\$59,173
Transportation Aid	\$30,444	\$30,403	\$31,210	\$40,560
Extrordinary Trans		\$1,918		
Mainstream Blk Grant	\$17,430	\$17,430	\$18,495	\$19,322
EEE	\$7,756	\$6,687	\$6,687	\$5,843
Special Ed Intensive	\$55,039	\$65,060	\$48,608	\$44,100
Interest Income	\$65	\$104	\$50	\$50
State Match-Lunch		\$516		
State Match-Breakfast		-		
Breakfast Adjustment		\$289		
State Placed		-		
ASP Snack		\$1,805		
Fresh Fruit Vege		\$3,445		
School Lunch		\$17,908		
School Breakfast		\$5,291		
Interfund-MMF		-		
<u>Local Revenue</u>	<u>\$159,502</u>	<u>\$932,288</u>	<u>\$153,230</u>	<u>\$169,048</u>
<u>Total Revenue</u>	<u>\$159,502</u>	<u>\$932,288</u>	<u>\$153,230</u>	<u>\$169,048</u>
Est Tax	\$726,521		\$807,569	\$757,754
<u>Surplus/(Deficit)</u>		<u>\$5,962</u>		

January 2015

Dear Jay and Westfield Community Members,

It is with great excitement that I sit to compose this letter for the town report. We are making some important program changes that I believe will create meaningful and lasting differences for our learners and families. However, I would be remiss if I did not start with a thank you for your overwhelming community support. I feel so fortunate to be your educational leader. The convergence of skilled and compassionate teachers, engaged learners and community support here at the Jay/Westfield Elementary School creates an environment ripe for meeting the challenges of the future.

Last year preschool became an important topic in the legislature resulting in a new universal preschool law. In a nutshell, the law states that towns are responsible for providing 10 hours of universal preschool to all three and four year old children. This law has not necessarily met with great resistance, but has created some unintended financial consequences and stress for existing programs. This truth has resulted in a yearlong grace period as towns move toward implementation of the law.

What does this mean for Jay/Westfield? Actually, the timing could not be better. Our current K-6 student enrollment is taking a significant hit with the graduation of three big classes and smaller Kindergarten classes coming in. This means the increase in student enrollment resulting from the addition of a preschool program will allow us to continue with necessary strategies for our older learners.

So we have a synergistic relationship and with some careful restructuring of our existing program and creation of quality, meaningful preschool experiences, we can meet the needs of all our children. As a former preschool director, I have seen the importance of increased preschool opportunities for our youngest learners. Accessible, full day programs with a focus on developmentally appropriate activities rapidly increase cognitive, language, and social/emotional growth. With some funding reallocations from Central Office and a restructuring of our K-6 program, we are running full speed ahead with a five day a week, full day program for four year olds and a half-day program for threes. All of this will be accomplished with an anticipated level funded budget and a decrease to your overall town assessment.

I hesitate to highlight school spending because I prefer to talk about school quality and the strong outcomes resulting from our Jay/Westfield School programs. But I also understand the current context of school revenue streams and the impact on your property taxes. Along with your Board of Directors, I feel an obligation to be fiscally responsible. Please do not hesitate to contact me with any questions or concerns about your school and thank you again for your strong support. It makes a difference for all our learners.

Respectfully Submitted,
Kristy Ellis, Ed.D.
Principal, Jay/Westfield Elementary School

Jay/Westfield Elementary School Enrollment			
Alix, Sage	J	Kennison, Kaiden	W
Amyot, Hannah	W	Kennison-Prue, Jacob	JW
Arkley, Bailey	J	Kennison-Prue, Adelle	JW
Arkley, Hayden	J	Lucier, Emma	O
Baraw, Gabriel	W	MacFarlane, Mercedes	W
Baraw, Shauna	W	Malm, Lola	J
Beloin, Dustin	J	Mayhew, Connor	J
Beloin, Jordan	J	Mead, Ericka	J
Bourbeau, Jason	W	Mead, Logan	J
Bourbeau, Jennessa	W	Melo, Zander	J
Burger, Alexis	J	Morse, Brady	J
Burger, Alicia	J	Mount, Laura	W
Burger, Amelia	J	Paxman-Baraw, Hazel	W
Caffrey, Monica	J	Petzoldt, Paul	W
Caffrey, Ryan	J	Petzoldt, Ruth	W
Clements, Kape	J	Pierce, Seth	W
Clements, Willow	J	Pillsbury, Allison	W
Cote, Marisa	J	Pillsbury, Elizabeth	W
Cote, Marina	J	Prive, Harlee	J
Cowgill, Kylie	J	Prive, Keegan	J
Dagesse, Jaden	W	Prue, Libby	W
Daigneault, Destiny	J	Randall, Landen	J
Delabruere, Connor	W	Randall, Lylee	J
Demers, Clarissa	JW	Rappold, Ryleigh	J
Dunn, Dominick	W	Reynard, Adrianna	J
Ellis, Chase	J	Reynard, William	J
Ellis, Logan	J	Robinson, Malykie	O
Fitz, Emily	W	Robinson, Trent	O
Glass, Connor	J	Sanville, Jade	J
Goff, Elliott	J	Schurman, Charlie	J
Goff, Haley	J	Simpson, Zackary	J
Goff, Quinn	J	Smith, Mathieu	J
Goodwin, Gretchen	W	Soule, Autumn	W
Hamel, Shea	J	Soule, Jackson	W
Heath, Garrett	W	Tetreault, Lillie	O
Hisman, Hannah	J	Whitaker, Jack	O
Hisman, Violet	J	Wright, Destiny	J
Johansson, Lex	J	Wright, Faith	J
Johansson, Zander	J	Wright, Jordan	J
Jones, Norah	J	Young, Jackson	J
LaPlume, Isaiah	W		
Keefe, Mason	J		
		Jay	50
		Westfield	24
		Total Jay/Westfield	74
		Jay/Westfield	3
		Unassigned	5
		Total Students	82
	32		

JAY/WESTFIELD JOINT ELEMENTARY SCHOOL

Phone: (802) 988-4042/988-2627 - Fax: (802) 988-9813

PRINCIPAL	Kristy Ellis
SECRETARY	Peggy Laurie
TEACHERS	
Kindergarten/Reading Recovery	Krista Landrigan
Grade 1 & 2	Donna Petit
Grade 1 & 2	Jane Halbeisen
Grade 3 & 4	Gerardo A. Ortiz
Grade 3 & 4	Julie Ste Marie
Grade 5 & 6	Susan Pigeon-Vanier
Grade 5 & 6	Patricia Ovitt
Special Educator	Kelley Stafford
Special Educator/Interventionist	Ruth Klansky
Music (40%)	Wendell Hughes
Physical Education (50%)	Amy Clements
Speech/Language (20%)	Kathy Hill
Northeast Kingdom Human Services (60%)	Ashley Sevigny
Art K-6 (20%)	Hosanna McAllister
Nurse (40%)	Joanne Fortin
PARAPROFESSIONALS	
Special Ed Assistant	Eva Lemieux
Special Ed Assistant	Sheila Burger
Speech/Language Assistant/Kindergarten	Emily May
Special Ed Assistant	Dawn Blau
Lunch Program Agent	Helen Before
CUSTODIAN	Paul LeGrand
BUS CONTRACTOR	Harold Morse
JAY TOWN CLERK	
Jay/Westfield School Bookkeeper	Tara Morse
WESTFIELD TOWN CLERK	LaDonna Dunn
WESTFIELD BOOKKEEPER	Rita Petzoldt
WESTFIELD TOWN CLERK ASSISTANT	Connie Laplume
SCHOOL DIRECTORS	Sally Rivard (J)
	Loren Petzoldt (W)
	Jeff Morse (J)
	Chad Prue (W)
	Myra Alix (J)
	Kevin Amyot (W)
	Le-Ann Tetrault (J)
NCUHS BOARD MEMBER	Karen O'Donnell (W)

"In the 2014-2015 school year 100% of Jay/Westfield Joint Elementary teachers are Highly Qualified to teach their assigned grades and content. 11 of our 13 teachers are licensed for their teaching assignment and two teachers are on a provisional."

**JAY/WESTFIELD HOT LUNCH
INCOME & EXPENSE STATEMENT
FISCAL 13/14**

	Actual 12/13	Actual 13/14	Budget 13/14	Budget 14/15	Budget 15/16
<u>REVENUES</u>					
Interest	\$5	\$7	\$5	\$5	\$5
Cash Sales	\$12,129	\$15,481	\$14,241	\$13,830	\$14,219
Misc.	\$201	\$1,233			
Gen Fund Trans	\$1,189	\$7,263			\$6,177
Foodservice Local	\$33,825	\$37,593	\$42,377	\$41,292	\$39,473
Est Rev-Student	<u>\$461</u>				
Total Revenues	\$47,810	\$61,577	\$56,623	\$55,127	\$59,874
<u>EXPENSES</u>					
Cook Salary	\$16,888	\$21,179	\$18,963	\$19,415	\$19,987
Wages-FFV	\$2,094	\$1,361			\$1,728
Wages-Summer		\$1,958			\$2,000
Substitutes	\$373	\$170	\$500	\$500	\$500
Medical Benefits	\$4,325	\$8,475	\$6,310	\$7,389	\$7,569
Dental Benefits		\$246			\$180
Fica Expense	\$1,434	\$1,808	\$1,489	\$1,525	\$1,852
Retirement		\$980			\$950
Worker's Comp	\$339	\$307	\$382	\$346	\$386
Unemployment	\$21	\$21	\$31	\$22	\$22
Repairs	\$80	\$610	\$250	\$250	\$500
Travel		\$118	\$100	\$100	\$100
Propane	\$601	\$736	\$1,200	\$800	\$800
Food/Milk	\$22,773	\$21,127	\$26,998	\$24,530	\$23,050
Storage			\$150		
Misc. Expense	\$62	\$22	\$250	<u>\$250</u>	<u>\$250</u>
HL Equip		<u>\$2,459</u>			
Total Expenses	\$48,990	\$61,577	\$56,623	\$55,127	\$59,874

**HOT LUNCH PROGRAM BALANCE SHEET
AS OF 6/30/14**

Assets:	
Checking Account	\$940
Petty Cash	\$100
Accounts Receivable	\$9,096
Inventory	<u>\$2,062</u>
Total	\$12,198
Liabilities:	
Accounts Payable	
Due To Gen. Fund	<u>\$12,170</u>
Total	\$12,170
Fund Balance	\$28

**JAY/WESTFIELD JOINT ELEMENTARY SCHOOL
BALANCE SHEET AS OF 6/30/14**

ASSETS:

Checking Account	\$158,049	
Petty Cash	\$100	
Due From HL Program	\$12,170	
Accounts Receivable	\$11,097	
Prepaid Expenses	=	
Total Assets		\$181,416

LIABILITIES:

Accounts Payable	\$16,042	
Accrued Wages	\$104,304	
Restricted-NEKESSA Dues	\$34	
Restricted-Life Insurance	\$199	
Restricted-Sunshine	\$1,005	
Restricted-Misc	\$765	
Teacher Retirement Withheld	-\$3,893	
Health Insurance Liability	\$1,942	
Dental Insurance Withheld	-\$229	
LTD Liabilities	-\$110	
Total Liabilities		\$120,059

FUNDS:

Building & Grounds	\$3,553	
Fund Balance (Undesignated)	<u>\$1,656</u>	
Total Fund Balance	\$5,209	
Total Liabilities & Funds		\$61,357

NOTE: All figures in the financial statements have been rounded to the nearest dollar.

Jay/Westfield Elementary School
Revenue & Expense Statement
Fiscal 13/14

REVENUES					
Code	Name	Actual 13	Actual 14	Budget 14/15	Budget 15/16
61510	Interest	\$1,151	\$664	\$1,000	\$500
61935	Assessment-Jay	\$720,207	\$801,429	\$858,794	\$845,960
61935	Assesment-West	\$478,604	\$453,964	\$445,967	\$438,717
61980	Refund Pr Yr		\$55		
61990	Miscellaneous	\$1,522	\$2,216		
62481	Medicaid	\$2,500	\$10,253		
62651	Title II A Teacher	\$957	\$5,696		
62555	Tobacco Sub Grant		\$78		
62785	School Wide	\$40,776	\$35,779	\$39,219	\$59,687
62790	Reimburse OENSU	\$17,499	\$1,000		
63205	State Place Student	\$5,027			
		\$1,268,243	\$1,311,134	\$1,344,980	\$1,344,864
EXPENDITURES					
REGULAR EDUCATION					
71100	Teacher Salaries	\$321,778	\$367,269	\$368,533	\$336,301
110	Pre-K Teacher Salary				\$32,445
	Pre-K Aide				\$16,742
	Pre-K Benefits				\$22,707
111	Salary-Class Aide	\$7,267			\$12,951
	Salary Aide Benefits				\$1,789
112	Art/Music Salaries	\$24,380		\$25,890	
113	Physical Education	\$7,312		\$19,462	
115	Salary Aide		\$20,825	\$8,802	
119	ASP	\$1,000			\$5,000
120	Substitute Teachers	\$5,533	\$6,118	\$3,000	\$3,500
130	OT Wages	\$424			
210	BCBS Insurance	\$86,976	\$106,409	\$110,631	\$99,746
220	Fica Expense	\$27,382	\$28,715	\$32,565	\$25,728
230	Life Insurance	\$269	\$176	\$300	\$187
240	Retirement		\$325		
250	Workmen's Comp	\$2,100	\$2,197	\$2,465	\$1,815
260	Unemployment Comp	\$200	\$203	\$230	\$167
270	Tuition Reimburse	\$6,583	\$8,399	\$11,000	\$11,000
280	Dental	\$2,626	\$2,467	\$2,535	\$2,151
290	Long Term Disability	\$1,408	\$1,187	\$1,159	\$1,217
300	Purchased Services		\$4,806		
440	Copier Lease	\$3,650		\$2,185	\$3,000
519	Field Trips		\$3,004		
550	Medicaid		\$3,175		
580	Travel	\$315	\$470	\$1,000	\$1,000
610	Teacher Supplies	\$4,328	\$7,232	\$4,000	\$4,000
610	ASP Supplies	\$16		\$3,000	
611	Copier Supplies	\$48		\$3,500	\$3,500
640	Textbooks	\$515	\$398	\$5,000	\$5,000
670	Computer Software		\$743		
730	Equipment/Furniture	\$790	\$889	\$500	\$500
810	Dues/Fees		\$150		
	SWP Retirement				\$6,000
890	Misc Student Body	\$3,758		\$2,500	\$2,500
890.01	Sunshine Fund	\$160	\$88		
891	Ski/Gym Program	\$3,284			
	TOTAL REGULAR	\$512,102	\$565,245	\$608,257	\$598,946

		Actual 13	Actual 14	Budget 14/15	Budget 15/16
71121					
110	SWP Salary	\$24,645	\$23,303	\$27,673	\$28,222
110	SWP Salary Pre-K				\$13,905
	SWP Benefits Pre-K				\$5,527
210	SWP BCBS	\$3,733	\$4,244	\$8,970	\$9,419
220	SWP Fica Expense	\$1,485	\$1,729	\$2,117	\$2,159
230	SWP Life Insurance	\$23	\$7	\$18	\$16
250	SWP Workmen's Comp	\$123	\$103	\$161	\$153
260	SWP Unemployment Coi	\$13	\$10	\$11	\$11
270	SWP Tuition	\$5,643	\$299		
280	SWP Dental	\$235	\$250	\$192	\$192
290	SWP Long Term Disabili	\$90	\$75	\$77	\$85
300	SWP Purchased Serv		\$6,030		
610	SWP Supplies	\$1,256			
640	SWP Books	<u>\$4,398</u>	<u>\$1,708</u>		
	TOTAL SWP Regular	\$41,644	\$37,758	\$39,219	\$59,689
71122					
110	Salary		\$3,528		
220	Fica Expense		<u>\$270</u>		
	TOTAL TITLE IIA SU		\$3,798		
71200					
110	Salary	\$97,566	\$100,591	\$75,936	\$80,340
115	Para Salary	\$30,452	\$33,984	\$35,280	\$36,339
116	Salary-Summer		\$633	\$2,400	\$1,500
117	Salary-State Placed	\$4,400			
120	Substitute Salary	\$3,743	\$2,895	\$2,400	\$1,500
210	BCBS	\$33,788	\$49,052	\$34,919	\$36,625
220	Fica Expense	\$9,880	\$9,965	\$8,875	\$8,926
230	Life Insurance	\$98	\$45	\$45	\$47
240	Retirement		\$1,355		
250	Workmen's Comp	\$656	\$717	\$646	\$696
260	Unemployment Comp	\$83	\$83	\$77	\$73
270	Tuition Reimburse	\$2,001	\$5,579	\$2,700	\$2,700
280	Dental	\$705	\$1,167	\$756	\$756
290	Long Term Disability	\$337	\$325	\$213	\$241
330	Prof Serv Evaluation		\$6,744	\$5,000	\$5,000
561	Turning Points	\$3,519			
580	Transport Individual	\$1,358		\$1,500	\$5,200
580	Travel			\$1,000	\$1,000
610	Supplies	\$318	\$1,026	\$2,000	\$2,000
640	Textbooks	\$23	\$105	\$500	\$500
730	Equipment			<u>\$2,000</u>	<u>\$1,000</u>
	TOTAL SPECIAL EDUCATION	\$188,927	\$214,266	\$176,247	\$184,443
72210					
110	Wages	\$60	\$1,597		
210	BCBS		\$106		
220	Fica Expense	\$4	\$121		
240	Retirement		\$64		
280	Dental		<u>\$3</u>		
	TOTAL IMPROVE OF INSTRUCT	\$64	\$1,891		

		Actual 13	Actual 14	Budget 14/15	Budget 15/16
72120					
670	Student Support	\$1,181			
	TOTAL STUDENT SUPPORT	\$1,181	\$0		
72130					
110	Salary	\$14,179	\$14,618	\$15,057	\$15,656
120	Substitutes		\$85		
210	BCBS	\$400		\$400	
220	Fica Expense	\$1,115	\$1,125	\$1,152	\$1,198
230	Life Insurance	\$36	\$22	\$30	\$31
250	Workmen's Comp	\$73	\$58	\$87	\$85
260	Unemployment Comp	\$21	\$21	\$22	\$21
270	Tuition	\$86		\$720	\$720
280	Dental		\$67		
290	Long Term Disability	\$54	\$47	\$42	\$47
430	Equipment Repairs	\$126		\$100	\$100
610	Supplies	\$634	\$1,139	\$500	\$500
739	Equipment	<u>\$100</u>		<u>\$100</u>	<u>\$100</u>
	TOTAL NURSE	\$16,824	\$17,182	\$18,210	\$18,458
72140					
323	Evaluations	\$4,050		\$0	\$0
330	Contract Services	\$39,173	\$31,050	\$25,000	\$15,000
332	Beh Purchased Serv	\$6,210			
	TOTAL PSYCHOLOGICAL	\$49,433	\$31,050	\$25,000	\$15,000
72150					
115	Speech Aide	\$10,875	\$12,276	\$13,202	\$12,951
220	Fica	\$795	\$939	\$1,010	\$991
240	Retirement		\$491		
250	Workmen's Comp	\$56	\$69	\$77	\$70
260	Unemployment	\$12	\$12	\$13	\$11
332	Speech Services	<u>\$14,354</u>	<u>\$15,159</u>	<u>\$20,000</u>	<u>\$15,000</u>
	TOTAL SPEECH	\$26,092	\$28,946	\$34,302	\$29,023
72170					
330	Physical/Occup Ther	<u>\$10,037</u>	<u>\$7,300</u>	<u>\$15,000</u>	<u>\$15,000</u>
	TOTAL PHYS/OCCUP	\$10,037	\$7,300	\$15,000	\$15,000
72213					
325	Inservice	<u>\$292</u>			
	TOTAL TRAINING	\$292	\$0		
72222					
110	Salary				
220	Fica Expense				
250	Workmen's Comp				
260	Unemployment Comp				
610	Supplies				
640	Textbooks	\$127			
730	Equipment				
	TOTAL MEDIA/LIBRARY	\$127	\$0	\$0	\$0

	Actual 13	Actual 14	Budget 14/15	Budget 15/16
72230				
330 Contract Service		\$2,182	\$3,344	\$3,229
431 Tech Services	\$16,447	\$7,980	\$17,448	\$13,262
610 Supplies	\$2,364	\$329		
670 Computer Software	\$863	\$56	\$1,500	\$1,500
735 Internet Connection			\$1,000	\$1,000
737 Computer Hardware	<u>\$1,680</u>	<u>\$11,488</u>	<u>\$20,000</u>	
TOTAL COMPUTER	\$21,354	\$22,035	\$43,292	\$18,991
72290				
110 Path Stipend		\$1,000		
220 Fica		<u>\$77</u>		
TOTAL SUPPORT SERVICES		\$1,077		
72321				
331 OENSU Assessment	<u>\$23,983</u>	<u>\$25,715</u>	<u>\$30,271</u>	<u>\$32,261</u>
TOTAL OENSU	\$23,983	\$25,715	\$30,271	\$32,261
72311				
810 Board Dues & Fees			\$1,200	\$1,200
812 Share of Retirement	\$4,207		\$5,057	\$5,981
890 Misc Expense Board	<u>-\$317</u>		\$500	\$500
TOTAL BOARD OF ED	\$3,890	\$0	\$6,757	\$7,681
72315				
360 Legal Services	<u>\$1,184</u>	<u>\$80</u>	<u>\$1,000</u>	<u>\$2,000</u>
TOTAL LEGAL	\$1,184	\$80	\$1,000	\$2,000
72405				
522 Liability Insurance	\$3,230	\$3,405	\$3,199	\$3,295
540 Advertising	\$233	\$832	\$300	\$300
550 Printing	\$3		\$100	\$100
890 Miscellaneous	\$1,351	\$100	\$100	\$100
890 Board Training	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL BOARD TRAINING	\$4,817	\$4,337	\$3,699	\$3,795
72410				
111 Salary	\$61,800	\$63,654	\$65,564	\$67,491
114 Secretary	\$25,592	\$32,276	\$29,750	\$25,379
120 Sub Secretary	\$1,533	\$641	\$800	\$800
210 BCBS	\$19,161	\$23,587	\$21,906	\$30,572
220 Fica Expense	\$6,864	\$7,449	\$7,353	\$7,108
230 Life Insurance	\$187	\$90	\$120	\$124
240 Retirement		\$1,218		
250 Workmen's Comp	\$459	\$493	\$553	\$502
260 Unemployment	\$42	\$42	\$44	\$42
270 Tuition	\$260	\$100	\$1,800	\$800
280 Dental	\$1,109	\$931	\$1,252	\$1,607
290 Long Term Disability	\$217	\$204	\$184	\$203
530 Postage	\$219	\$74	\$500	\$500
580 Travel			\$500	\$500
610 Supplies	\$240	\$37		
730 Equipment		\$184	\$2,000	\$3,500
810 Dues & Fees	\$265	\$1,105	\$800	\$800
890 Miscellaneous	\$1,088			
TOTAL PRINCIPAL	\$119,036	\$132,085	\$133,126	\$139,928

		Actual 13	Actual 14	Budget 14/15	Budget 15/16
72520					
110	Salary-Bookkeeper	\$7,800	\$8,034	\$9,360	\$9,641
220	Fica Expense	\$597	\$615	\$716	\$738
250	Workmen's Comp	\$40			
260	Unemployment	\$20	\$21		
330	Tyler Tech ADS		\$2,002	\$1,500	\$1,650
530	Postage	\$228	\$518	\$350	\$350
610	Supplies	<u>\$506</u>	<u>\$979</u>	<u>\$400</u>	<u>\$400</u>
	TOTAL FISCAL SERVICES	\$9,191	\$12,169	\$12,326	\$12,779
72526					
370	Audit Service	<u>\$3,800</u>	<u>\$3,200</u>	<u>\$6,000</u>	<u>\$7,000</u>
	TOTAL AUDIT	\$3,800	\$3,200	\$6,000	\$7,000
72600					
119	Salary	\$20,522	\$20,386	\$19,968	\$20,567
120	Substitutes		\$54		
210	BCBS		\$8,567		
220	Fica Expense	\$1,570	\$1,552	\$1,528	\$1,573
240	Retirement		\$765		
250	Workmen's Comp	\$1,058	\$908	\$943	\$963
260	Unemployment	\$21	\$21	\$22	\$21
280	Dental		\$234		
411	Sewer	\$4,273	\$4,273	\$4,273	\$4,273
412	Water	\$1,362	\$619	\$1,300	\$1,300
413	Water Testing	\$2,063	\$500	\$2,500	\$2,500
421	Rubbish Removal	\$2,315	\$2,422	\$2,500	\$2,500
430	Contracted Bldg Ope	\$75	\$29,272	\$1,000	\$7,000
521	Property Insurance	\$1,817	\$1,681	\$2,040	\$2,975
531	Telephone	\$749	\$1,015	\$3,200	\$3,200
580	Travel		\$54		
610	Supplies	\$3,037	\$3,769	\$2,500	\$2,500
622	Electricity	\$15,753	\$14,103	\$17,000	\$17,000
624	Heat	\$17,830	\$11,110	\$20,000	\$20,000
730	Non-Instructional Eq	<u>\$5,051</u>	<u>\$3,078</u>	<u>\$1,000</u>	<u>\$1,000</u>
	TOTAL OPERATION	\$77,496	\$104,383	\$79,774	\$87,372
72621					
430	Contracted Services	\$508		\$5,000	\$3,500
610	Supplies	<u>\$397</u>		<u>\$2,000</u>	<u>\$2,000</u>
	TOTAL CARE & UPKEEP	\$905	\$0	\$7,000	\$5,500
72630					
424	Mowing	\$2,300	\$2,725	\$2,500	\$2,500
610	Supplies	\$107		\$500	\$1,000
736	Playground	<u>\$60</u>			<u>\$1,000</u>
	TOTAL GROUND	\$2,467	\$2,725	\$3,000	\$4,500

	Actual 13	Actual 14	Budget 14/15	Budget 15/16
72640				
430 Contracted Service	\$8,900		\$500	\$500
890 Misc Expense	<u>\$1,468</u>			
TOTAL EQUIPMENT	\$10,368	\$0	\$500	\$500
72711				
115 Bus Monitor		\$486		
210 BCBS		\$193		
220 Fica		\$37		
240 Retirement		\$19		
280 Dental		\$6		
431 Contracted Service	\$8,789	\$1,313		
519 Transportation Indivd	<u>\$70,614</u>	<u>\$82,459</u>	<u>\$90,000</u>	<u>\$90,000</u>
TOTAL TRANSPORTATION	\$79,403	\$84,513	\$90,000	\$90,000
72720				
513 Field Trips	<u>\$2,092</u>	<u>\$2,460</u>	<u>\$2,000</u>	<u>\$2,000</u>
TOTAL FIELD TRIPS	\$2,092	\$2,460	\$2,000	\$2,000
75310				
930 Transfer To Food	<u>\$1,189</u>	<u>\$7,263</u>	<u>\$10,000</u>	<u>\$10,000</u>
TOTAL FOOD SERVICE	\$1,189	\$7,263	\$10,000	\$10,000
TOTAL EXPENDITURES	\$1,207,898	\$1,309,478	\$1,344,980	\$1,344,866
Less Revenues Applied	-\$64,405	-\$55,741	\$26,144	\$60,187
TOTAL to be raised by Assessment	\$1,142,767	\$1,258,946	<u>\$1,318,836</u>	<u>\$1,284,679</u>
Excess of Expend over Revenue	\$60,345	\$1,656		
Prior Yrs Fund Balance	-\$726	\$59,614		
Fund Bal-(Current Yr Deficit)	\$60,340	\$1,656		
Fund Balance-Ending	\$59,614	\$61,270		

Jay Assessment FY15-16 (65.85% of general Ed/Spec Ed 1,284,677
TOTAL ASSESSMENT JAY=845,960

Jay Assessment FY14-15 (65.82% of general Ed/Spec Ed 1,304,761
TOTAL ASSESSMENT JAY=858,794

Jay Assessment FY13-14 (63.95% of general Ed/Spec Ed 1,245,393
TOTAL ASSESSMENT JAY=796,429

Westfield Assessment FY15-16 (34.15% of general Ed/Spec Ed=1,284,677
TOTAL ASSESSMENT WESTFIELD=438,717

Westfield Assessment FY14-15 (34.18% of general Ed/Spec Ed=1,304,761
TOTAL ASSESSMENT WESTFIELD=445,967

Westfield Assessment FY13-14 (36.05% of general Ed/Spec Ed=1,245,393
TOTAL ASSESSMENT WESTFIELD=448,964

District: **Jay**
County: **Orleans**

T105

North Country

Statutory calculation. See note at bottom of page. Recommended homestead rate from Tax Commissioner. See note at bottom of page.

9,459 **1.00**

Expenditures		FY2013	FY2014	FY2015	FY2016
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$787,584	\$891,023	\$981,799	\$926,802
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-
4.	Locally adopted or warned budget	\$787,584	\$891,023	\$981,799	\$926,802
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	plus Prior year deficit repayment of deficit	-	-	-	-
7.	Total Budget	\$787,584	\$891,023	\$981,799	\$926,802
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
Revenues		FY2013	FY2014	FY2015	FY2016
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$151,734	\$159,502	\$153,230	\$169,048
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-
13.	Offsetting revenues	\$151,734	\$159,502	\$153,230	\$169,048
14.	Education Spending	\$635,850	\$731,521	\$828,569	\$757,754
15.	Equalized Pupils (Act 130 count is by school district)	53.04	53.38	52.96	55.85
16.	Education Spending per Equalized Pupil	\$11,988.12	\$13,704.03	\$15,645.19	\$13,567.66
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	-	-
19.	minus 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	-	-	-	-
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-
21.	minus Estimated costs of new students after census period	-	-	-	-
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	-	-	-
23.	minus Less planning costs for merger of small schools	-	-	-	-
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015	NA	NA	NA	-
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	threshold = \$14,841 -	threshold = \$15,456 -	threshold = \$16,166 -	threshold = \$17,103 -
26.	Per pupil figure used for calculating District Adjustment	\$11,988	\$13,704	\$15,645	\$13,568
27.	District spending adjustment (minimum of 100%) (\$13,568 / \$9,459)	137.431% <small>based on \$8,723</small>	149.754% <small>based on \$9,151</small>	168.500% <small>based on \$9,285</small>	143.437% <small>based on \$9,459</small>
Prorating the local tax rate					
28.	Anticipated district equalized homestead tax rate to be prorated (143.437% x \$1.000)	\$1.2231 <small>based on \$0.89</small>	\$1.4077 <small>based on \$0.94</small>	\$1.6513 <small>based on \$0.98</small>	\$1.4344 <small>based on \$1.00</small>
29.	Percent of Jay equalized pupils not in a union school district	64.27%	61.32%	57.64%	54.63%
30.	Portion of district eq homestead rate to be assessed by town (54.63% x \$1.43)	\$0.7861	\$0.8632	\$0.9518	\$0.7836
31.	Common Level of Appraisal (CLA)	101.98%	102.77%	96.10%	91.90%
32.	Portion of actual district homestead rate to be assessed by town (\$0.7836 / 91.90%)	\$0.7708 <small>based on \$0.89</small>	\$0.8399 <small>based on \$0.94</small>	\$0.9904 <small>based on \$0.98</small>	\$0.8527 <small>based on \$1.00</small>
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>					
33.	Anticipated income cap percent to be prorated (143.437% x 1.94%)	2.47% <small>based on 1.80%</small>	2.70% <small>based on 1.80%</small>	3.27% <small>based on 1.94%</small>	2.78% <small>based on 1.94%</small>
34.	Portion of district income cap percent applied by State (54.63% x 2.78%)	1.59% <small>based on 1.80%</small>	1.66% <small>based on 1.80%</small>	1.88% <small>based on 1.94%</small>	1.52% <small>based on 1.94%</small>
35.	Percent of equalized pupils at North Country Jr UHSD	16.63%	17.69%	17.81%	17.34%
36.	Percent of equalized pupils at North Country Sr UHSD	19.10%	20.99%	24.55%	28.03%

- Following current statute, the base education amount is calculated to be \$9,459. The Tax Commissioner has recommended base tax rates of \$1.00 and \$1.535. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 1.94%.

NORTH COUNTRY SUPERVISORY UNION

Dear North Country School-Community:

Our community schools are at a cross-roads. Schools across our supervisory union, and the state, will continue to have discussions about governance, consolidation and challenges around funding. All of these issues have the potential to alter the direction of our schools and impact many communities. However, the most critical decisions related to the direction of schools must remain on student learning. I am confident that North Country Supervisory Union schools are on the right road and making steady progress.

Just as one faces a decision when they come upon an intersection in a road, school leadership teams are facing many decisions regarding what path to follow. There are many uncertainties regarding the continued influence of our state and federal government on education. The Common Core Standards call for substantial shifts in approach regarding math and literacy. This past year, the Vermont Board of Education adopted new “Educational Quality Standards” that will cause us to challenge many assumptions about how we define student outcomes. If we are waiting for the federal government, or even our very own Agency of Education, for direction with regard to meaningful and transformational change, we will wait too long. Our school-communities must “take the wheel” and determine our own direction.

NCSU schools are excellent and share a culture of continuous improvement. We are committed to providing quality instruction that engages students and advances meaningful outcomes. We promote inquiry and project-based learning opportunities at all grade levels. In addition to increasing outcomes in the areas of literacy, math or other content areas, we are fostering skills in critical thinking, communication, creativity and collaboration. We are increasing personalized learning and the integration of technology as we go forward. A number of our schools are moving forward with the development of school-based pre-school programs as we discontinue center-based programs. All schools continue to look at ways to provide the most effective supports and services to meet the needs of all learners. We are moving in a positive direction thanks to the many contributions of talented, compassionate and committed staff, teachers, administrators and school board members.

During the budget process this year, school boards continued to face tough choices in sustaining programs and services while considering the financial limitations of our communities. Our Boards are thoughtful and responsible in building budgets while remaining steadfast to a quality education for all students. Unfortunately, local budgets are all impacted by the changing context at the state level. We believe the state will increase the base education amount per equalize pupil. We expect to see the state-wide tax rate rise two cents for FY2016. There are also concerns that we will see an elimination of the small schools grant and “hold harmless” provision that protects schools with declining enrolments. For many of our schools, the number one pressure on school budgets is declining enrollments. Fortunately, our boards continue providing steady navigation through these various twists, turns and bumps in the road.

We cannot idle at the intersection waiting for direction. We are on the move. Now, more than ever, the challenges ahead require us to hold a collective sense of purpose across NCSU. To that end, we are committed to increasing and broadening the dialogue about our direction throughout our school-community. There is much for us to collectively consider as we balance tradition and transformation in establishing the best contemporary practices for student learning. I share in the enthusiasm of our staff, school boards and community in moving our schools from excellent to exceptional. With your continued support, and our shared commitment to *character, competence, creativity* and sense of *community*, we will provide a road to success for our children.

With great respect and appreciation,

John A. Castle
Superintendent of Schools

ANNUAL REPORTS
OF
AREA SERVICES & AGENCIES
FOR
JAY RESIDENTS
2014



JAY VOLUNTEER FIRE DEPARTMENT

Annual Report

In 2014 JVFD had a very “quiet” year in regards to serious responses. We are committed & dedicated to the continued service, safety & security of our community.

We were dispatched to over 50 calls again in 2014, from medical assists to mutual aid structure fires. The department will continue to advance its plans of constructing a training facility at Station 1 on Revoir Flats. It is becoming more and more difficult to get frequent, high quality training without a dedicated training structure. This facility will give us the ability to get the training required to perform safely and efficiently at the responses we are called to. If anyone is interested in helping us with this project, be it financial, labor or donated material, please contact us.

We are working with Jay Peak Resort to replace the 1976 pumper that has been the first due pumper to the resort and other surrounding properties. This is a critical piece of equipment that is crucial to the department being able to safely and efficiently handle calls to these areas.

The annual maintenance of our fleet continues to be expensive & time consuming, as our trucks are becoming very old. We currently need to replace not only our first due pumper at Station 2, but also our first due pumper, Engine 3 and Rescue 1, both located at Station 1. We have also begun to perform the much needed repairs to Station 1. We will continue to focus time and funds this spring towards this and other general building maintenance.

We are lucky to have members who are able to do this work, in-house, saving us considerable money. We appreciate all of the support we receive from our community and thank those of you who go out of their way to help JVFD get the necessary funds to operate.

JVFD is always looking for people who are interested in helping the department in any way they can; whether it's by becoming a firefighter, fundraiser or donor. If you are interested, please talk to a member or stop by the station. Our monthly meetings are the second Wednesday of the month at 7p.m. and department trainings are held every Wednesday.

Respectfully submitted,



Scott Rappold, Chief
JAY VOLUNTEER FIRE DEPARTMENT
STATION 1
157 REVIOR FLAT ROAD
JAY, VERMONT 05859-9426



Jay Volunteer Fire Department
Statement of Income & Expenditures 2014

	2014 Actual	2015 Proposed
Revenue:		
Town Appropriation	\$75,800.00	\$84,085.00
Fundraising/Donations	\$5,674.00	\$5,000.00
Total Revenue	\$81,474.00	\$89,085.00
Expenses:		
Dues & Subscriptions	\$721.00	\$800.00
Telephone	-	\$750.00
Insurance	\$20,853.00	\$21,500.00
Electric	\$3,618.00	\$3,850.00
Gas & Diesel	\$1,011.00	\$1,500.00
Truck Repair	\$223.00	\$5,000.00
Training Expenses	-	\$4,000.00
Heating	\$6,789.00	\$7,470.00
Cable/Internet	\$940.00	\$1,000.00
Miscellaneous Expenses	\$659.00	\$1,000.00
Equipment Expenses	\$2,746.00	\$75,000.00
Building Expenses	\$4,457.00	\$30,000.00
Equipment Testing	\$1,066.00	\$2,000.00
Turnout Gear & Uniforms	\$770.00	\$5,000.00
Radio Equipment	-	\$1,500.00
Rubbish Removal	\$820.00	\$850.00
Rooms & Meals Expense	-	<u>\$1,500.00</u>
Total General Expenses	\$44,673.00	\$162,720.00
Loan Payment	\$15,000.00	\$15,000.00
Total Expenses	\$59,673.00	\$177,720.00



Missisquoi Valley Ambulance Service

Missisquoi Valley Ambulance Service, Inc. of Jay, Vermont will provide the towns of Jay, Lowell, Troy, Westfield and the Village of North Troy with 24 hour intermediate level emergency medical services. We are licensed and governed by the Vermont Department of Health and will consistently strive for improvement and growth to provide the best service to our constituents' at the most economical costs possible.

Missisquoi Valley Ambulance Service (MVAS) would like to take this opportunity to express our appreciation for the support we get every year. Community service is a difficult but very rewarding job and it's your support and thanks that keeps our members motivated.

MVAS continues to field a squad of 25± members and is pleased to have had some former members rejoin this past year. This increase in dedicated members has allowed us to staff not only our first due truck, but also a second due truck upwards if 98% of the time. This is an immeasurable benefit to our communities. We continue to operate two, 4 wheel drive, intermediate level ambulances. We currently operate a 2009 F450 and a 2013 F350. The commitment to running newer rigs has driven our maintenance costs down, our out-of-service time down and put our patients & crews in a much safer vehicle day-in and day-out. Our squad completed the rigorous training requirements mandated by the new operating guidelines issued by the state EMS office last spring. This commitment to training has put MVAS in a great position as we continue to move towards our goal of becoming a Paramedic level service. We hope to have all aspects in place later this spring. As always, we encourage anyone who may be interested in joining to come to our monthly meeting, which is on the 1st Tuesday of the month @ 7:00 p.m. at the Jay Municipal Building. You may also get in touch with any of our members or call the office @ 988-1098 for more information.

As we have mentioned year after year, we are still in need of a suitable, permanent facility to store our equipment, house our responders and perform our training, meetings and day to day operations. We continue to reach for this goal and in the meantime have been granted the use of the old Jay Town Garage. We have been making improvements to this space throughout the year to make it usable to our on-call crews who spend their days and some nights here. We appreciate Jay granting us the use of this space.

MVAS is committed to serving our communities and devoted to the health and safety of our neighbors. Anyone with questions and concerns or interest in joining our organization should call 988-1098 or email us at missisquovalleyambulance@comcast.net.

We responded to more than 471 emergency calls this year.

BUDGET

	2014 Actual	2015 Budget
Revenues		
Billing	\$250,855.51	\$250,000.00
Interest Income	\$29.02	\$25.00
Appropriations	\$84,046.00	\$88,250.00
Total Revenues	\$334,930.53	\$338,275.00
Gross Profit	\$334,930.53	\$338,275.00
Expenses		
Advertising Expense	\$0.00	\$100.00
Public Relations	\$0.00	\$250.00
Billing Services	\$19,331.14	\$20,000.00
Purchases		
Medical Supplies	\$12,226.90	\$15,000.00
Diesel	\$10,738.07	\$13,000.00
Equipment	\$16,227.75	\$10,000.00
Squad Supplies	\$485.89	\$1,000.00
Ambulance Loan-2009	\$31,630.89	\$0.00
Ambulance Loan-2013	\$33,228.00	\$33,228.00
Ambulance Repair & Maintenance	\$7,824.37	\$5,000.00
Equipment Repair & Maintenance	\$686.25	\$500.00
Building Repair & Maintenance	\$6,448.46	\$1,000.00
Training Expense	\$2,445.94	\$5,000.00
Nurse/Intercept Expense	\$9,070.00	\$10,000.00
Bank Charges	\$151.74	\$250.00
Charitable Contributions	\$700.00	\$250.00
Dues/Subscriptions Expense	\$200.00	\$250.00
Insurance Expense	\$24,868.41	\$35,000.00
Insurance Overpayment	\$13,546.08	\$5,000.00
Interest Expense	\$0.00	\$100.00
Legal/Professional Expense	\$0.00	\$1,000.00
Licenses Expense	\$0.00	\$250.00
Payroll Tax Expense	\$35,719.00	\$43,750.00
Office Expense	\$2,818.09	\$2,500.00
Office Supplies Expense	\$467.39	\$2,000.00
Communications Expense	\$1,526.50	\$2,500.00
Phone Expense	\$1,047.51	\$1,200.00
Meals & Entertainment Expense	\$1,531.61	\$1,500.00
Postage Expense	\$119.36	\$250.00
Ambulance Bay Expense	\$3,216.00	\$1,608.00
Heating Expense	\$6,205.07	\$7,000.00
Electrical Service Expense	\$1,686.39	\$2,700.00
Garbage Disposal Expense	\$104.00	\$500.00
Sewer Expense	\$356.60	\$250.00
Wages Expense	\$100,338.03	\$125,000.00
Total Expense	\$344,945.44	\$346,936.00
Net Income	-\$10,014.91	(\$8,661.00)

JAY ATHLETIC ASSOCIATION
2014

The JAA continues to provide the children of Jay and Westfield with the opportunity to play organized sports. We participate each season in Little League Baseball, Soccer, and Basketball.

The JAA is an all volunteer organization of members of both communities whose sole purpose is to provide recreational opportunity for our children. We work in close cooperation with the Jay-Westfield School, but our programs are open and available to all the children who live in the towns.

Anyone from our communities, who may have ideas, or recommendations, or some time or energy to help improve our programs, please contact one of the directors. We always welcome new help.

President	Loren Petzoldt
Vice-pres.	
Secretary	David Sanders
Treasurer	Tara Morse
School Liaison	Sheila Burger

JAA INCOME & EXPENSES

REVENUE:

APPROPRIATIONS:

Jay	800
Westfield	800

REGISTRATIONS:

Basketball	310
Soccer	350
Jay Focus Group	100

Total \$2360

EXPENSES:

Insurance	425
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Total \$425

Beginning Balance	\$4638
Receipts	\$2360
Expenses	(<u>\$ 425</u>)
Ending Balance	\$6573

Jay Area Food Shelf



Sincere thanks to the voters of each town for the voted appropriation at Town Meeting 2014. A very special thanks to everyone who donated time, food, and money to the food shelf. With all the continued support & generosity from area community members, the food shelf can continue to serve many people in the area when they need a little help.

For information, whether you qualify for the food shelf program, or the USDA Commodities, please visit the food shelf site in the Jay Municipal Building, on Thursday during operation hours of 9 am to 12:00 pm.

For individuals who wish to make a donation of money, you can do so by sending a check to Jay Area Food Shelf, c/o Jay Town Clerk's Office, 1036 VT RTE 242, Jay, VT 05859.

Thanks to all who helped make the program a success. Berry Creek Farm for the 2014 season had a \$830 in kind donation.

REVENUE:

Appropriations:

Jay	\$	250
Westfield		500
Troy		500
Lowell		250

Donations:

Orleans Country Board of Realtors	1600
Friend Class Reunion	200
Friends of Mark Higley Campaign	150
Newport Rotary Club	134
Francis Azur	1250
Ben & Jerry's Foundation	2000
Community Service Award (Kim)	500
Jay Peak Area Chamber	500
Jay Focus Group	1200
American Legion-Auxiliary Post 28	200
Individual Donations	702

Total	\$9,936
Beginning Balance	4218
Receipts	9936
Expenses	<u>(4329)</u>
Ending Balance	\$9825

EXPENSES:

Food Bank	\$	2053
Grocery Store		1687
Gas		415
Dollar Tree		107
Wal-Mart (Coat Fund)		67

Total	\$4,329
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The Jay Focus Group requests appropriation of \$100.00 for the Annual Children's Halloween Party at Jay Peak Resort. Your appropriation will help the Jay Focus Group give free passes to all Jay/Westfield Elementary School students who wish to attend the party. We thank the town of Jay for their generous appropriation of \$100 in 2014 and hope you will consider doing so again for 2015. This party is a labor of love for the Jay Focus Group and Jay Peak Resort volunteers who make it happen.

The Jay Focus Group requests appropriation of \$150.00 towards operating expenses from the Town of Jay. The Jay Focus Group, a 501(c) 3 non-profit Charitable Organization, promotes town spirit through town events and fundraisers. In 2014 we distributed over \$16,000 to local organizations that included the Jay Vol. Fire Dept., Jay Community Recreational Centre (Land Trust) development, Jay Area Food Shelf (plus Food & Clothing Drives and Christmas Gift Tree for Food Shelf Children), Jay/Westfield Elementary School Enrichment Programs, Jay Athletic Association, Annual Children's Halloween Party at Jay Peak Resort, Jay Community Center; NCUHS Visual Arts Travel Program; Knights of Columbus Coats for Kids Program; and Green Mountain Farm to School as well as a \$500 Community Service Scholarship was awarded to a NCUHS Senior for Continued Education and 10 Jay/Westfield Elementary students were awarded scholarships to attend Summer Day Camp.

2015 events include but are not limited to:

March 15 - Leprechaun Scamper

March 28 - Easter Egg Hunt on the JCRC

March 28 - Monte Carlo Casino & Texas Hold'em Night

May 2 - Green-Up Day

August 8 - 8th Annual Jay Summer Fest

Columbus Day Weekend Coin Drop

Annual Children's Halloween Party at Jay Peak Resort

1st Friday of December - Annual Tree Lighting/Caroling/Santa Visit

Jay Focus Group monthly meetings are normally the 2nd or 3rd Thursday of the month, 6:00pm, Jay Town Hall. If you have ideas for events/ fundraising, have experience writing grants, are willing to help find sponsors and/or sponsor our events, are willing to help at an event or have an organization in need please do attend a meeting. Email jayfocusgp@gmail.com, visit www.jayvt.com or call Peggy 988.4706. We appreciate and are humbled by the scope and generosity of our sponsors - Individuals, Local Businesses, Foundations and Corporations. A great big "thank you" to everyone who volunteered their time and energy, sponsored and attended our events. We all feel blessed to be part of this great organization, and the great Northeast Kingdom. Visit www.jayvt.com for all our events and fundraisers. **Like us on Facebook.**

Respectively submitted by -

Peggy Loux - Executive Director and Treasurer

Kathy DiCarlo - President

Janice Kruse - Vice President

Pat Sanders - Secretary

Denise Rossignol - Grant Writer

The following is an excerpt from our report to the Jay Select Board, September, 2014. We provided the Select Board with an update on work done within 5 year plan.

- Cut cross-country bike, ski and hiking trails
 - 2 VYCC grants = \$10,000 each
 - benching, water diversion, tread-work, 5 new major trails cut and completed
- Mark and name trails
 - Name the Trails Contest J/W School and party for those submitting names chosen
 - Northeast Correctional Center – crafted the trail signs
 - Landowner permissions sought and received
- Maintain trails – assistance provided by:
 - VYCC (Vermont Youth Conservation Corps)
 - Montgomery Mountain Biking Association
 - Jean Seguin and family
- Install 2 bridges across the river
 - Grant for \$25,000, ¼ match for 1 bridge; work to be done summer 2015
 - Second bridge potential grant VYCC
- Develop and implement fundraisers
 - Leprechaun Scamper \$105
 - Bottle Hut \$805
 - JCRC Discount Card/Jay Focus Group \$1183
 - Santa Coin Drop \$117
- Apply for Grants
- Recent Activities on the JCRC
 - Land Trust Rush – hike/ bike/ walk
 - Sleigh Rides
 - Troy School Winter Carnival
 - Skiers, snow shoers, hikers, mountain bikers, hunters, sledders, sleigh riders
- Lessons Learned from the Zoning Board Survey
 - People value rural, recreational, scenic aspects of town
 - Want less development, more “town” feel
 - Would like more biking, hiking recreational trails
 - Baseball and soccer fields would be welcome
- Thank you:
 - Jay Focus Group for giving us a grant to purchase a chain saw and safety equipment
 - Trail maintenance volunteers and VYCC hosts

- Raised \$2103 (bottle hut, coin drops, sleigh rides, Leprechaun Scamper, Jay Focus Group fundraising, JCRC Discount card)
 - Expenditures \$3753 (signs, chains, locks, portolet)
 - Grant Funds raised in 2014 \$35,000
 - Account Balance: \$7542
-
- JOIN US! We need all kinds of talent and muscle! We have a place for you on our team! Call Sally Rivard 988-4786.



Rand Memorial Library
160 Railroad Street
North Troy, VT 05859

The Wm. & Lucy Rand Memorial Library Director and Trustees would like to thank you for your support in 2014.

We thank Emily for her service to the Library; she was a true asset to us. We welcome Shirley Kasanoff as the new director. She looks forward to meeting everyone and is excited about this new opportunity. Please stop in and say hello. Shirley moved here from southern Vermont about 3 years ago.

During the year, Rand Memorial Library held over 100 programs for preschool-aged children. The library received guests from North Troy Head Start, the Little Red School House and Jay/Westfield School. Many other young children from North Troy, Troy, Jay and our surrounding areas made regular visits as well. We also provided an after-school literacy program and a craft time for kids of all ages. The Library Director, Emily Andrews presented our 6 week summer program; "Fizz, Boom, Read". We also served the Troy and Jay/Westfield schools for 4 weeks by offering our summer program. Some of the program was held at the library and some of the program took place at the Jay/Westfield School. These wonderful trips to our local library gave the children a great introduction to literacy and what we have to offer them. We look forward to presenting our upcoming summer literacy program for 2015. The theme for 2015 will be "Every Hero Has A Story!"

Library Hours:

Monday ~2:00PM. – 6:00 PM	Tuesday~1PM – 5PM
Wednesday~1:00PM-5:00PM	Thursday~9AM-12PM
Friday~9:00AM-2:00PM	

We have discussed restarting the Adult Book Club. If anyone is interested in taking part, please call the library during operating hours at 802-988-4741.

We have enjoyed a busy 2014. We have circulated hundreds of books, magazines; inter library loans, audio books and videos. We issued new library cards for 36 new patrons & our computer center has been available to accommodate 386 patron visits, several visitors enjoy the opportunity to bring their own devices to use the library's WI-FI network. The next big undertaking is the process of automation. This will allow us to operate more efficiently & will avail new opportunities for offerings to the public.

NOTE: Sometimes we have to make changes to our program schedules; we try to give plenty of notice. Give us a call at 988-4741 if ever any questions or comments.

The Wm. & Lucy Rand Memorial Library would like to thank all that have made donations to the library, whether it was a donation of funds, books or your precious time.

Trustees: Frank Dietz, Sue Barnett, Nancy Pelletier, Don Austin, and Tracy Roberts.
Town Representative: Meredith Young, Jay

We are looking forward to serving you in the 2015 year
Board of Trustees
Shirley Kasanoff, Library director

Executive Committee Report

The NEKWMD finished 2014 with 40 of 49 towns reporting increased recycling volumes. This resulted in a District-wide increase of 15% more recycling compared to 2013. Recycling markets were steady to declining through the end of the year. Unfortunately, the steep drop in global oil prices drove the cost of many commodities, including recyclables, down in 2014.

There were no additions or subtractions to the District in 2014. 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.

The Vermont legislature passed Act 148, the Universal Recycling Law, early in 2012. This piece of legislation includes, among other things, mandatory pay-as-you-throw for trash disposal and phased-in landfill bans for certain recyclables, leaf and yard wastes, and source separated organics. The NEKWMD assisted 14 towns in implementing unit-based pricing, held two hauler meetings, and served on a state-wide committee relating to the Universal Recycling Law in 2014. 2015 will see more of the same in helping our member communities comply with the law.

The NEKWMD is entering 2015 with a proposed budget of \$743,598 - an increase of 7% percent. The increase is in response to the provisions of the Universal Recycling Law. We will be entering 2015 with a surcharge rate increase of 5.6%. The surcharge on non-recycled waste (trash) will increase \$1.25 per ton to \$23.25 per ton in 2015. Our surcharge on trash remains just below the State average of \$24.04.

The NEKWMD was staffed by ten full-time and one part-time employee in 2014. 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 50,500 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

2015 NEKWMD CALENDAR OF EVENTS

JANUARY 16&17	Clothing Drop and Swap, Elks Club #2155, Derby; Fri. 11am-7pm, Sat. 8am-1pm
APRIL 1-30	Maple Tubing Collection Month - Call for details and to make an appointment
MAY 1	Household Hazardous Waste (HHW) Collection by appointment in Lyndonville begins
MAY 3	Bicycle Swap, NEKWMD Office, Lyndonville, 9am-12pm
MAY 9	Danville Bulky Day – Danville Stump Dump, 8am-3pm
MAY 9	Brighton Bulky Day, Brighton Recycling Center, 9am-2pm
MAY 9-16	Lyndon Bulky Week, NEKWMD facility, Appointment required
MAY 16	Guildhall Bulky Day, Guildhall Town Hall, 8am-12pm
MAY 23	Bloomfield Bulky Day & HHW Collection, Town Clerks in Bloomfield, 8am-12pm
JUNE 6	Derby HHW Collection, Derby Recycling Center, 9am-1pm
JUNE 4, 5, &6	Sutton Bulky Days, NEKWMD facility, Lyndonville, Appointment required
JUNE 13	Westfield HHW Collection, Westfield Transfer Station, 8am-12pm
JUNE 13	Brighton Bulky Day, Brighton Recycling Center, 9am-2pm
JUNE 19	Ryegate HHW Collection, Ryegate Transfer Station, 4pm-7pm
JUNE 20	Brunswick Bulky Day, Brunswick Town Offices, 8am-12pm
JUNE 27	Lunenburg HHW Collection, Lunenburg Transfer Station, 8am-12am
JULY 11	Brighton Bulky Day, Brighton Recycling Center, 9am-2pm
JULY 11	Unified Towns and Gores Bulky Day, Hatchery Brook Rd., Averill, 8am-1pm
AUGUST 8	Maidstone Bulky Day 1342 Rte.102 Maidstone, 8am-12pm
AUGUST 8	Brighton Bulky Day, Brighton Recycling Center, 9am-2pm
AUGUST 15	Cabot HHW Collection, Cabot Recycling Center, 9am-12pm
AUGUST 22	Unified Towns and Gores Bulky Day, Rte. 105 UTG Building, Ferdinand, 8am-1pm
AUGUST 29	Morgan HHW Collection, Morgan Transfer Station, 8am-12pm
SEPT 10, 11 &12	Sutton Bulky Days, NEKWMD facility, Lyndonville, Appointment required
SEPTEMBER 12	Brighton Bulky Day, Brighton Recycling Center, 9am-2pm
SEPTEMBER 19	Danville Bulky Day – Danville Stump Dump, 8am-3pm
SEPTEMBER 26	HHW Collection, NEKWMD Office – No appointment necessary, 8am-3pm
OCTOBER 3-10	Lyndon Bulky Week, NEKWMD facility – Appointment required
OCTOBER 10	HHW Collection by appointment in Lyndonville ends
NOVEMBER 7	Guildhall Bulky Days, Guildhall Town Hall, 8am-12pm
NOVEMBER 1-30	Maple Tubing Collection Month - Call for details and to make an appointment

For information on these events and others, contact the Northeast Kingdom Waste Management District at (802) 626-3532, 800-734-4602, by e-mail at progmgr@nekwmd.org or check the updated calendar of events at www.nekwmd.org

HELPFUL INFORMATION

Town Clerk's Office Telephone: 988-2996
Hours: Mon, Tues, Thurs 7-4
Wednesday 7-12
Friday Closed

Selectmen's Meeting At Town Clerk's Office
3rd Monday of each Month 6:30PM
Call Jay Town Clerk's Office for Information

Troy/Jay Sewer Meetings at Jay Town Clerk's Office
4th Monday of each Month 6:30PM
Call Jay Town Clerk's Office for Information

Jay Planning Commission at Town Clerk's Office
2nd Monday of Each Month 6:00PM

Jay-Westfield Joint School Board at School
2nd Tuesday of each Month 6:00PM
Call Jay-Westfield School for Information
988-4042

Jay Volunteer Fire Dept. at Fire House
2nd Wednesday of each Month 7:00PM

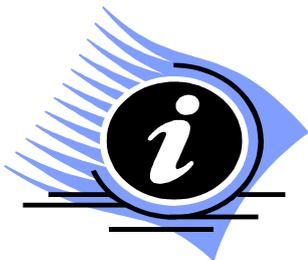
North Country Union High School Meetings in the Library
Every other Tuesday 6:30PM

Recycle Program
1375 Cross Rd Jay, VT 05859 Old Town Garage

Friday's 1-4 Saturday's 9-12

Hazard Waste Events
Check the town clerk's office for times & dates

Scrap Metal Program North Troy Town Garage
Monday-Friday Call 988-2663 for more information



NOTES

DEDICATION

THE TOWN OF JAY DEDICATES THE 2014 ANNUAL REPORT IN
MEMORY OF

Jeanne Bonnell

