GEORGIA VERMONT

Selectboard Regular Meeting

Monday, January 12, 2026 at 6:00 PM

Chris Letourneau Meeting Room and via Zoom

Agenda

Zoom Details:

https://us02web.zoom.us/j/6165843896?pwd=STduU2JzTmpiVmE1MXZSaWZWLzVadz09

Meeting ID: 616 584 3896 **|** **Passcode:** 5243524

Dial by your Location: 1 929 205 6099 (New York)

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **CHAIR UPDATE**
4. **ADDITIONS, DELETIONS, OR CHANGES TO THE AGENDA**
5. **SELECTBOARD MINUTES AND WARRANTS**
   - A. Approval of Selectboard Regular Meeting Minutes for December 22, 2025
   - B. Approval of Selectboard Special Meeting Minutes for December 29, 2025
   - C. Approval of Warrant #2601
6. **PUBLIC COMMENT (For items not on agenda)**

   All participants must clearly state their names. Appropriate actions will be considered once the Selectboard has reviewed the information provided and necessary subsequent research.
7. **CORRESPONDENCE**
   - **A.** Mill River Road Stormwater Project Update-Josh Serpe Project Manager - Project is about 95% complete, the remaining work is tied to spring 2026 follow up. Josh Serpe would like to visit Selectboard upon project completion to give a presentation of project and talk about future projects.
   - **B.** Announcement of Ken Minck Resignation from Georgia Conservation Commission - After 32 years of service as the last remaining original member of the Georgia Conservation Commission, Ken has resigned. We thank him for his decades of dedication and valued service to the Town of Georgia and the Conservation Commission.
   - C. Alternate Needed for Basin 5 Water Quality Council, please reach out to Dan Albrecht CWSP Manager dalbrecht@ccrpcvt.org, if interested or with any questions.
8. **BOARD BUSINESS (Public comment on agenda items limited to 5 minutes)**

A. Action to Approve the Annual Contract for Emergency Dispatch Services Agreement for period of July 1, 2026 - June 30, 2027 with the City of Saint Albans, in the amount of $73,140. City of St. Albans has implemented a standardized approach to billing for contracts for non-police dispatching services at a rate of $15.00 per capita, using U.S. Census Bureau estimates of population for Town of Georgia as 4,876.

B. Selectboard Appointment of Kollene Caspers for 3-year Term of Town Health Officer, current term ends as of March 31, 2026.

C. Action To Approve-Auditor Letter of Agreement for FY25 Annual Audit

D. Action To Approve FY26 Budget

E. Development Review Board FA-001-25 Hibbard Decision - Action to Approve - Final Plat Amendment hearings by applicant Steven Hibbard on October 7, 2025 and November 18, 2025 requested to remove or alter easements and restrictions placed on the property from a previous 1999 decision. In accordance with the current Conservation and Agricultural Easement and Restrictions Agreement in place, the December 2, 2025 DRB hearing decision is subject to Selectboard Approval. Original hearing documentation available if needed.

9. TOWN ADMINISTRATOR, TREASURER AND SELECTBOARD SUB COMMITTEES REPORTS

A. Public Works

B. Treasurer

C. Town Administrator--Will Bring the TA Report to the Meeting

10. UNFINISHED BUSINESS

A. Local Option Tax

B. Change in Fiscal Year

C. Video Surveillance Policy

D. Bridge #28 (Mill River Bridge)

E. GPL Building Revitalization Committee Updates

F. Problem Parcel

G. Library MOU

11. OTHER

12. PLAN NEXT MEETING AGENDA

A. January 26, 2026

13. PROPOSED EXECUTIVE SESSION (pursuant to 1 V.S.A sec 313 - requires two-thirds vote)

I would entertain a motion to enter into executive session to discuss _______________ which premature disclosure or discussion may be detrimental to the board in itself and/or individuals involved.

I move that we enter into executive session to discuss ____________ with (state names of attendees) under the provisions of Title 1, Section 313(a)(1)(A) of the Vermont Statutes. (State Time.)

14. ADJOURN

TABLED ITEMS:

Agendas are posted to the Town website, four designated places within the Town of Georgia (Town Clerk's Office, Georgia Public Library, Maplefields & Georgia Market), and e-mailed to the local media.

Minutes and meeting videos are posted on the Town of Georgia website.

Signed: Stacy Katon, Town Administrator

Phone: 802-524-3524 | Fax: 802-524-3543 | Website: townofgeorgia.com

GEORGIA VERMONT

Selectboard Regular Meeting
Monday, December 22, 2025 at 6:00 PM
Chris Letourneau Meeting Room and via Zoom
Minutes

Zoom Details:

https://us02web.zoom.us/j/6165843896?pwd=STduU2JzTmpiVmE1MXZSaWZWLzVadz09

Meeting ID: 616 584 3896 **|** **Passcode:** 5243524

Dial by your Location: 1 929 205 6099 (New York)

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CALL TO ORDER 6:00PM

SELECTBOARD PRESENT
Chair Kristina Senna, Vice Chair Brian Dunsmore, Kellie Bosenberg (via Zoom), Judith Nasca, Carl Rosenquist

STAFF PRESENT
Todd Cadieux, Kollene Caspers, Lori Hobart, Stacy Katon

PUBLIC PRESENT
Terry Cleveland, Debbie Mann, Ray Mann

1. PLEDGE OF ALLEGIANCE

2. CHAIR UPDATE
- No chair update.

3. ADDITIONS, DELETIONS, OR CHANGES TO THE AGENDA
- L. Hobart has a second Warrant to add #2546 in the amount of $12,319.91. (4 E)
- S. Katon had a request from the Town Clerk for approval to carry 16 vacation hours into 2026. (7 E)

Motion to add the above requests to the Agenda.
Motion made by C. Rosenquist, Seconded by Vice Chair Dunsmore.
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

4. SELECTBOARD MINUTES AND WARRANTS
A. Approval of Selectboard Special FY26 Budget Meeting Minutes for December 4, 2025

Motion to approve minutes with changes.
Motion made by C. Rosenquist, Seconded by Vice Chair Dunsmore
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, C. Rosenquist
Voting Abstaining: J. Nasca

B. Approval of Selectboard Regular Meeting Minutes for December 8, 2025
Motion to approve minutes with changes.
Motion made by C. Rosenquist, Seconded by Vice Chair Dunsmore
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, C. Rosenquist
Voting Abstaining: J. Nasca

C. Approval of Selectboard Special Meeting Minutes for December 15, 2025
Motion to approve minutes with changes.
Motion made by C. Rosenquist, Seconded by Vice Chair Dunsmore
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, C. Rosenquist
Voting Abstaining: J. Nasca

D. Approval of Warrant #2545, with changes to $62,770.96
Motion to approve Warrant #2545 with changes.
Motion made by C. Rosenquist, Seconded by Vice Chair Dunsmore
- L. Hobart answered questions on the warrant.

Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

E. Motion to approve Warrant #2546 in the amount of $12,319.91
Motion made by C. Rosenquist, Seconded by Vice Chair Dunsmore
- L. Hobart answered questions on the warrant.

Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

5. PUBLIC COMMENT (For items not on agenda)

All participants must clearly state their names. Appropriate actions will be considered once the Selectboard has reviewed the information provided and necessary subsequent research.
- No public comments were made.

6. CORRESPONDENCE

A. Franklin County Sheriff - November Activity Report
- Information to the public, no comments from the Selectboard.

7. BOARD BUSINESS (Public comment on agenda items limited to 5 minutes)

A. Union 668 Request to Adjust Carry-Over from 40 hours to 80 hours Annually
- The Selectboard had questions about the Union's request and contract. T. Cadieux was available to answer questions.
- Per the Town's Personnel Policy, 40 hours vacation time can be carried over to the new fiscal year.
- Town employees received an increase of one week vacation time in the 2025 fiscal year according to the new Personnel Policy. The Selectboard asked why the employees would not take the allotted vacation time.
- Selectboard member C. Rosenquist said this issue should be discussed during the next Union contract negotiations. The Selectboard is willing to discuss a per person

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exception, depending on circumstances. The Selectboard wants to encourage town staff to take vacation time as allotted.

Motion to deny the Union's request to increase the number of vacation hours to be carried over.
Motion made by Vice Chair Dunsmore, Seconded by J. Nasca
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

B. Forest Glen & Hidden Woods - Discuss Addendum for Adjustment to Impervious Acreage - Please refer to the email from Stacy Katon on 12/5/2025, with guidance on next steps. The $145.60 has been paid by the Town.

- S. Katon explained the percentage differences in the earlier agreement, which was calculated differently by the new engineers. The percentage of impervious surface are now 6.49% from 5.79% originally calculated, and the adjustments are more in line with the Three Acre Rule.
- An addendum to the agreement was proposed by the HOA.
- Vice Chair Dunsmore said the Town's acreage should stay the same regardless of any new development in the neighborhood.
- The Selectboard questioned if there were any zoning changes that affect this area, for example with increased housing will there be more impervious surfaces?
- Chair Senna recommended S. Katon to get additional information, consult with the Town attorney and the Selectboard will revisit this at the next regular meeting.

C. Georgia Public Library Memorandum of Understanding (MOU)
Motion to move the Library MOU to the first Agenda item.
Motion made by C. Rosenquist, Seconded by Vice Chair Dunsmore.
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

- The Memo of Understanding (MOU) will go to the attorney for review prior to Selectboard and Trustee approval.
- The Selectboard and Library Trustees present went line by line through the MOU to make edits, clarifications, and approve the first draft.
- K. Bosenberg said this MOU addressed some of the Selectboard 2026 budgetary concerns.
- T. Cadieux voiced concerns about service requests from other departments to the PWD, and whether a fee will be charged if the services performed are not in the normal maintenance of the facilities.
- S. Katon will make changes to the MOU and send it out to the Selectboard, Trustees, and Public Works Director to be reviewed again before sending it off to the Town attorney with the goal of having this completed by Town Meeting Day 2026.

D. Ballot Addition - According to the Town attorney, if the Town of Georgia wishes to switch to Australian ballot voting for all budget or funding articles, an article to the TMD 2026 Warning should be added that reads as follows: *Shall the Town of Georgia adopt all budget articles by Australian ballot?*

- The Selectboard discussed the "ballot only" language from the main budget article.
- Clarification from the attorney is needed to amend to the language as suggested.

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E. Request from Town Clerk Cheryl Letourneau to carry over 16 hours of vacation time to 2026 and using 8 hours of vacation time on January 2, 2026.

- The Selectboard discussed this request, which was made after she missed a scheduled vacation due to hand surgery.

Motion to carry over 16 hours of vacation time.
Motion made by C. Rosenquist, no one seconded the vote. Motion fails.
Motion to allow the carryover of 8 hours for January 2, 2026.
Motion made by J. Nasca, Seconded by K. Bosenberg
Voting Yea: K. Bosenberg, J. Nasca, C. Rosenquist
Voting Nay: Chair Senna, Vice Chair Dunsmore

8. TOWN ADMINISTRATOR, TREASURER AND SELECTBOARD SUB COMMITTEES REPORTS

A. Public Works/Roads
Motion to move up the Public Works Director's update given the weather.
Motion made by C. Rosenquist, Seconded by J. Nasca
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

- T. Cadieux gave a report that the heater stopped working at the garage, there are no alarms at any town buildings to indicate a heater failing.
- The new Modines will be delivered tomorrow or Wednesday, one or two units can be installed the same day.
- The highway staff are working on miscellaneous projects right now including the repair of trucks, plowing, and trainings.
- The Selectboard discussed moving any money leftover from the PWD/Highway department's budget at the end of the year into an emergency reserve instead of going back to the general fund. This would need to be included in the 2026 ballot.

B. Town Administrator

- S. Katon answered Selectboard questions on her report.

C. Treasurer

- Treasurer report included the end of year payroll for Selectboard, DRB Board and Planning Commission; Health Officer; Wardens, etc.
- L. Hobart will compile a report for the budget meeting on January 7th, 2026 to give property owners understanding on the tax rates.
- Discussion was had on appropriations requests which may be included in the ballot for the voters to approve once vetted by the Town attorney and Selectboard.

9. UNFINISHED BUSINESS

A. Local Options Tax – no updates.
B. Change in Fiscal Year – no updates.
C. Video Surveillance Policy – no updates.
D. Bridge #28 (Mill River Bridge) – no updates.
E. GPL Building Revitalization Committee Update
Motion to move the GPL Committee Update to after Public Works Department vote.
Motion made by C. Rosenquist, Seconded by J. Nasca.
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

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- The Committee will be meeting with the engineer on December 30th, 2025. Any decisions are on hold for now as a potential Bond vote won't happen until August/November 2026.

F. Problem Parcel Update – no updates.

10. OTHER

11. PLAN NEXT MEETING AGENDA

A. Selectboard Special Meeting: End of Year Warrant, December 29, 2025
B. Selectboard Budget Presentation Public Meeting: January 7, 2026
C. Selectboard Regular Meeting: January 12, 2026

12. EXECUTIVE SESSION (if needed, pursuant to 1 V.S.A sec 313)

- No Executive Session.

13. ADJOURN

Motion to adjourn at 8:13pm
Motion made by C. Rosenquist, Seconded by Vice Chair Dunsmore.
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

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Minutes and meeting videos are posted on the Town of Georgia website.
Signed: Stacy Katon, Town Administrator
Phone: 802-524-3524 | Fax: 802-524-3543 | Website: townofgeorgia.com

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GEORGIA VERMONT

Selectboard Special Meeting: End of Year Warrant

Monday, December 29, 2025 at 6:00 PM

Chris Letourneau Meeting Room and via Zoom

Minutes

Zoom Details:

https://us02web.zoom.us/j/6165843896?pwd=STduU2JzTmpiVmE1MXZSaWZWLzVadz09

Meeting ID: 616 584 3896 | **Passcode:** 5243524

Dial by your Location: 1 929 205 6099 (New York)

1. CALL TO ORDER 6:00PM

SELECTBOARD PRESENT
Chair Kristina Senna, Vice Chair Brian Dunsmore, Kellie Bosenberg (via Zoom), Judith Nasca (via Zoom), Carl Rosenquist

STAFF PRESENT
Lori Hobart

2. APPROVE THE END OF YEAR WARRANT #2547
Motion to approve the end of year Warrant #2547 in the amount of $105,500.10
Motion made by C. Rosenquist, Seconded by Vice Chair Dunsmore
- L. Hobart answered Selectboard questions on the warrant.

Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

3. ADJOURN
Motion to adjourn the meeting at 6:07PM
Motion made by Vice Chair Dunsmore, Seconded by J. Nasca
Voting Yea: Chair Senna, Vice Chair Dunsmore, K. Bosenberg, J. Nasca, C. Rosenquist

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Minutes and videos are posted on the Town of Georgia website.
Signed: Stacy Katon, Town Administrator
Phone: 802-524-3524 | Fax: 802-524-3543 | Website: townofgeorgia.com

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For checks For Check Acct 01(General Fund) 01/12/26 To 01/12/26

Vendor		Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
ABOVE PAR	ABOVE PAR CLEANING LLC	5165-1724	monthly cleaning	1040.00	0.00	1040.00	5186	01/12/26
ADVANCED	ADVANCED ONSITE SERVICES, LLC	20213248	annual maintenance bill	300.00	0.00	300.00	5187	01/12/26
AVENU	AVENU INSIGHTS & ANALYTICS	INVB-067677	monthly fee	890.00	0.00	890.00	5188	01/12/26
BLACKDOG	BLACK DOG ELECTRICAL SERVICE L	8459	back door repair	187.50	0.00	187.50	5189	01/12/26
COMCAST	COMCAST	-3288 122425	town offices	220.31	0.00	220.31 E	11201	01/12/26
COMCAST	COMCAST	-4377 122425	fire station	206.81	0.00	206.81 E	11202	01/12/26
COMCAST	COMCAST	-7269 122425	new garage	212.89	0.00	212.89 E	11203	01/12/26
COMCASTB	COMCAST BUSINESS	11/27-12/26	GFD iPads	120.00	0.00	120.00	5190	01/12/26
COMPASS	COMPASS MINERALS AMERICA, INC	1593862	90+ ton rock salt	8312.73	0.00	8312.73	5191	01/12/26
COMPASS	COMPASS MINERALS AMERICA, INC	9507017	28.18 ton deicer	2819.60	0.00	2819.60	5192	01/12/26
	using bill of lading. contracted rate of $90.77 per ton							
PTCC	CREDIT CARD SERVICES	STAPLES	copy paper	234.95	0.00	234.95	5193	01/12/26
WEBBFW	F W WEBB COMPANY	94065239	2 oil filter	8.58	0.00	8.58	5194	01/12/26
EYE MED	FIDELITY SECURITY LIFE INSURAN	167149942	monthly premium	57.67	0.00	57.67	5195	01/12/26
GOT THAT	GOT THAT RENTAL & SALES, INC.	149856	9 safety vests	179.91	0.00	179.91	5196	01/12/26
GMP	GREEN MOUNTAIN POWER CORPORATI	-0000 122325	old garage	104.48	0.00	104.48	5197	01/12/26
GMP	GREEN MOUNTAIN POWER CORPORATI	-0001 122325	library well	29.70	0.00	29.70	5197	01/12/26
GMP	GREEN MOUNTAIN POWER CORPORATI	-0002 122325	library	494.77	0.00	494.77	5197	01/12/26
GMP	GREEN MOUNTAIN POWER CORPORATI	-0005 122325	town offices	442.27	0.00	442.27	5197	01/12/26
GMP	GREEN MOUNTAIN POWER CORPORATI	-0006 122325	fire station	559.38	0.00	559.38	5197	01/12/26
GMP	GREEN MOUNTAIN POWER CORPORATI	-0009 122325	street lights	246.58	0.00	246.58	5197	01/12/26
GMP	GREEN MOUNTAIN POWER CORPORATI	-2626 122325	new garage	520.67	0.00	520.67	5197	01/12/26
GMP	GREEN MOUNTAIN POWER CORPORATI	-4295 122325	salt shed	28.00	0.00	28.00	5197	01/12/26
TAXES	HILL ARNOLD	25-105060000	late state payment	1049.00	0.00	1049.00	5198	01/12/26
J&L	J & L HARDWARE, INC.	548712	parts	163.16	0.00	163.16	5199	01/12/26
	cable							
	drill driver bit set							
	pipe insulation							
	x-talker							
UNION DUE	LABORERS' INTERNATIONAL OF NO.	DEC 2025	monthly dues	172.00	0.00	172.00	5200	01/12/26
MYERS	MYERS CONTAINER SERVICE CORP	22569 122825	municipal trash pick up	440.16	0.00	440.16	5201	01/12/26
NEDENT	NORTHEAST DELTA DENTAL	JAN 2026	monthly premium	615.15	0.00	615.15	5202	01/12/26
PAYCHEX	PAYCHEX	13623043	3 kiosks	75.00	0.00	75.00 E	11204	01/12/26
PAYCHEX	PAYCHEX	2026010601	35 tranx, 85 W2	463.89	0.00	463.89 E	11205	01/12/26
VALLEE2	R L VALLEE INC	11109985	74.467 gal regular gas	226.95	0.00	226.95	5203	01/12/26
11239	ROWLEY	534554	803.3 gal #2 diesel	2490.23	0.00	2490.23	5204	01/12/26
OMG	ST ALBANS MESSENGER	427897	STR policy notice	135.45	0.00	135.45	5205	01/12/26
UNIFIR	UNIFIRST CORPORATION	1080310203	uniforms 12.03.25	146.52	0.00	146.52	5206	01/12/26
UNIFIR	UNIFIRST CORPORATION	1080315764	uniforms 12.31.25	143.43	0.00	143.43	5206	01/12/26
VGS	VERMONT GAS SYSTEMS INC	-5441 123025	fire station	1036.07	0.00	1036.07	5207	01/12/26
VGS	VERMONT GAS SYSTEMS INC	-5994 123025	new garage	1437.39	0.00	1437.39	5207	01/12/26
VGS	VERMONT GAS SYSTEMS INC	-7845 123025	town offices	249.54	0.00	249.54	5207	01/12/26
VGS	VERMONT GAS SYSTEMS INC	-8090 123025	old garage	711.25	0.00	711.25	5207	01/12/26
VTINFORM	VERMONT INFORMATION CONSORTIUM	2030822	subscriber svcs	75.00	0.00	75.00	5208	01/12/26
VST	VERMONT STATE TREASURER'S OFFI	0901/123125	10 dog licenses	70.00	0.00	70.00	5209	01/12/26
VFIS	VFIS	162821133	policy premium - 2026	3222.00	0.00	3222.00	5210	01/12/26
VMERSDC	VMERS DB	JAN 2026	monthly contribution	20981.10	0.00	20981.10	5211	01/12/26

Vendor	Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
Report Total			51,120.09	0.00	51,120.09		

To the Treasurer of Town of Georgia, We Hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating $ ****51,120.09 Let this be your order for the payments of these amounts.

____

Kristina Senna(Chair)

____

Brian Dunsmore(Vice Chair)

____

Carl Rosenquist

____

Judith Nasca

____

Kellie Bosenberg

Vendor		Man/ DirPay	Invoice Number	Purchase Order	Invoice Date	Due Date	Ck Acct		Invoice Amount	Discenc. Amount	Discount Amount
ABOVE PAR	ABOVE PAR CLEANING LLC		5165-1724		12/30/25	01/29/26	01	monthly cleaning			
			1-7-05-28-45.60 Janitorial Supply/Svs.						1,040.00	0.00	0.00
ADVANCED	ADVANCED ONSITE SERVICE		20213248		12/31/25	01/10/26	01	annual maintenance bill			
			1-7-05-28-45.30 Library Building Maint.						300.00	0.00	0.00
AVENU	AVENU INSIGHTS & ANALYT		INVB-067677		12/23/25	01/22/26	01	monthly fee			
			1-7-05-20-44.07 Computer Software & Licen						890.00	0.00	0.00
BLACKDOG	BLACK DOG ELECTRICAL SE		8459		12/31/25	01/01/26	01	back door repair			
			1-7-05-28-45.25 Fire & Rescue Bldg Maint.						187.50	0.00	0.00
COMCAST	COMCAST	*	-3288 122425		12/24/25	01/19/26	01	town offices			
			1-7-05-28-30.50 Town Hall Utilities						220.31	0.00	0.00
		*	-4377 122425		12/24/25	01/19/26	01	fire station			
			1-7-05-28-30.25 Fire & Rescue Utilities						206.81	0.00	0.00
		*	-7269 122425		12/24/25	01/19/26	01	new garage			
			1-7-05-28-30.70 New Hwy Garage Utilities						212.89	0.00	0.00
Total For COMCAST									640.01	0.00	0.00
COMCASTB	COMCAST BUSINESS		11/27-12/26		12/26/25	01/16/26	01	GFD iPads			
			1-7-05-36-52.40 GFD Computer/Office Suppl						120.00	0.00	0.00
COMPASS	COMPASS MINERALS AMERIC		1593862		12/29/25	01/28/26	01	90+ ton rock salt			
			1-7-10-20-55.00 Winter Sand/Salt						8,312.73	0.00	0.00
** User Request New Check **			9507017		12/24/25	12/24/25	01	28.18 ton deicer			
			1-7-10-20-55.00 Winter Sand/Salt						2,819.60	0.00	0.00
Total For COMPASS MINERALS AMERICA, INC									11,132.33	0.00	0.00
PTCC	CREDIT CARD SERVICES		STAPLES		10/30/25	01/24/26	01	copy paper			
			1-7-05-20-22.00 Admin Office Supplies						234.95	0.00	0.00
WEBBFW	F W WEBB COMPANY		94065239		12/26/25	01/25/26	01	2 oil filter			
			1-7-10-30-62.00 Hwy Parts & Supplies						8.58	0.00	0.00
EYE MED	FIDELITY SECURITY LIFE		167149942		12/22/25	01/01/26	01	monthly premium			
			1-2-00-05-10.37 Vision Withholding						57.67	0.00	0.00
GOT THAT	GOT THAT RENTAL & SALES		149856		01/05/26	01/05/26	01	9 safety vests			
			1-7-10-40-18.00 Highway Uniforms/Boots						179.91	0.00	0.00
GMP	GREEN MOUNTAIN POWER CO		-0000 122325		12/23/25	01/19/26	01	old garage			
			1-7-05-28-30.35 Old Hwy Garage Utilities						104.48	0.00	0.00

Vendor		Man/ DirPay	Invoice Number	Purchase Order	Invoice Date	Due Date	Ck Acct		Invoice Amount	Discenc. Amount	Discount Amount
			-0001 122325		12/23/25	01/19/26	01	library well			
			1-7-05-28-45.30 Library Building Maint.						29.70	0.00	0.00
			-0002 122325		12/23/25	01/19/26	01	library			
			1-7-05-28-45.30 Library Building Maint.						494.77	0.00	0.00
			-0005 122325		12/23/25	01/19/26	01	town offices			
			1-7-05-28-30.50 Town Hall Utilities						442.27	0.00	0.00
			-0006 122325		12/23/25	01/19/26	01	fire station			
			1-7-05-28-30.25 Fire & Rescue Utilities						559.38	0.00	0.00
			-0009 122325		12/23/25	01/19/26	01	street lights			
			1-7-05-28-30.75 Streetlight Electricity						246.58	0.00	0.00
			-2626 122325		12/23/25	01/19/26	01	new garage			
			1-7-05-28-30.70 New Hwy Garage Utilities						520.67	0.00	0.00
			-4295 122325		12/23/25	01/19/26	01	salt shed			
			1-7-05-28-30.35 Old Hwy Garage Utilities						28.00	0.00	0.00
Total For GREEN MOUNTAIN POWER CORPORATION									2,425.85	0.00	0.00
TAXES	HILL ARNOLD		25-105060000		11/21/25	11/30/25	01	late state payment			
			1-2-00-10-00.05 Due To Taxpayers						1,049.00	0.00	0.00
J&L	J & L HARDWARE, INC.		548712		01/05/26	01/31/26	01	parts			
			1-7-10-30-62.00 Hwy Parts & Supplies						163.16	0.00	0.00
UNION DUE	LABORERS' INTERNATIONAL		DEC 2025		12/15/25	12/31/25	01	monthly dues			
			1-2-00-05-10.41 Union Dues						172.00	0.00	0.00
MYERS	MYERS CONTAINER SERVICE		22569 122825		12/28/25	01/27/26	01	municipal trash pick up			
			1-7-05-28-51.00 Municipal Trash						440.16	0.00	0.00
NEDENT	NORTHEAST DELTA DENTAL		JAN 2026		12/15/25	01/01/26	01	monthly premium			
			1-7-05-05-10.25 Gen Gov Insurance Dental						39.79	0.00	0.00
			1-7-10-05-10.14 Highway Ins Dental						123.63	0.00	0.00
			1-7-05-28-10.06 Public Works Ins. Dental						51.13	0.00	0.00
			1-7-05-10-10.20 Clerks Office Ins. Dental						44.05	0.00	0.00
			1-7-05-36-10.19 Fire & Rescue Ins. Dental						39.79	0.00	0.00
			1-7-05-70-16.00 Library Dental Insurance						51.13	0.00	0.00
			1-2-00-05-10.35 Dental Withholding						225.84	0.00	0.00
			1-7-05-15-10.05 Treasurer Ins. Dental						39.79	0.00	0.00
Invoice JAN 2026 Total									615.15	0.00	0.00
PAYCHEX	PAYCHEX	*	13623043		01/05/26	01/20/26	01	3 kiosks			
			1-7-05-05-45.00 Admin Contracted Services						75.00	0.00	0.00

Vendor		Man/ DirPay	Invoice Number	Purchase Order	Invoice Date	Due Date	Ck Acct		Invoice Amount	Discenc. Amount	Discount Amount
		*	2026010601		01/06/26	01/08/26	01	35 tranx, 85 W2			
			1-7-05-05-45.00 Admin Contracted Services						463.89	0.00	0.00
Total For PAYCHEX									538.89	0.00	0.00
VALLEE2	R L VALLEE INC		11109985		12/31/25	01/30/26	01	74.467 gal regular gas			
			1-7-10-30-51.00 Fuels And Oils						226.95	0.00	0.00
REEDSUPPL	REED SUPPLY CO., INC.		150506		12/31/25	01/30/26	01	truck v-bar			
			1-7-10-30-62.00 Hwy Parts & Supplies						306.00	0.00	0.00
			CM 150564		01/07/26	01/07/26	01	truck V-bar			
			1-7-10-30-62.00 Hwy Parts & Supplies						-380.00	0.00	0.00
Total For REED SUPPLY CO., INC.									-74.00	0.00	0.00
11239	ROWLEY		534554		12/31/25	01/05/26	01	803.3 gal #2 diesel			
			1-7-10-30-51.00 Fuels And Oils						2,490.23	0.00	0.00
OMG	ST ALBANS MESSENGER		427897		12/31/25	01/20/26	01	STR policy notice			
			1-7-05-20-25.00 Printing/Publishing						135.45	0.00	0.00
UNIFIR	UNIFIRST CORPORATION		1080310203		12/03/25	01/02/26	01	uniforms 12.03.25			
			1-7-10-40-18.00 Highway Uniforms/Boots						146.52	0.00	0.00
			1080315764		12/31/25	01/30/26	01	uniforms 12.31.25			
			1-7-10-40-18.00 Highway Uniforms/Boots						143.43	0.00	0.00
Total For UNIFIRST CORPORATION									289.95	0.00	0.00
VGS	VERMONT GAS SYSTEMS INC		-5441 123025		12/30/25	01/24/26	01	fire station			
			1-7-05-28-30.25 Fire & Rescue Utilities						1,036.07	0.00	0.00
			-5994 123025		12/30/25	01/24/26	01	new garage			
			1-7-05-28-30.70 New Hwy Garage Utilities						1,437.39	0.00	0.00
			-7845 123025		12/30/25	01/24/26	01	town offices			
			1-7-05-28-30.50 Town Hall Utilities						249.54	0.00	0.00
			-8090 123025		12/30/25	01/24/26	01	old garage			
			1-7-05-28-30.35 Old Hwy Garage Utilities						711.25	0.00	0.00
Total For VERMONT GAS SYSTEMS INC									3,434.25	0.00	0.00
VTINFORM	VERMONT INFORMATION CON		2030822		12/07/25	01/06/26	01	subscriber svcs			
			1-7-05-05-44.00 Admin Consultant Services						75.00	0.00	0.00

Vendor		Man/ DirPay	Invoice Number	Purchase Order	Invoice Date	Due Date	Ck Acct		Invoice Amount	Discenc. Amount	Discount Amount
VST	VERMONT STATE TREASURER		0901/123125		01/07/26	01/15/26	01	10 dog licenses			
			1-2-40-20-10.05 State Of VT Dog Licenses						70.00	0.00	0.00
VFIS	VFIS		162821133		11/10/25	01/31/26	01	policy premium - 2026			
			1-7-05-36-19.00 Fire & Rescue AD&D Ins.						3,222.00	0.00	0.00
VMERSDC	VMERS DB		JAN 2026		01/07/26	01/15/26	01	monthly contribution			
			1-2-00-05-10.25 Retirement Withholding						20,776.75	0.00	0.00
			1-7-05-05-10.22 Gen Gov Retirement						204.35	0.00	0.00
Invoice JAN 2026 Total									20,981.10	0.00	0.00
Report Grand Total									51,046.09	0.00	0.00

+ 74.00

51,120.09

Fund Totals	Expenditures	Dis-Encumbrance
1	51,046.09	0.00
	51,046.09	0.00

Town of Georgia, Vermont Accounts Payable
Manual Direct Pay Report

Vendor		Invoice	Disc. Date	Purchase Amt.	Discount Amt.	Pmt Date	Check #
COMCAST	COMCAST	-3288 122425	12/24/25	220.31	0.00	01/12/26	E 011201
COMCAST	COMCAST	-4377 122425	12/24/25	206.81	0.00	01/12/26	E 011202
COMCAST	COMCAST	-7269 122425	12/24/25	212.89	0.00	01/12/26	E 011203
PAYCHEX	PAYCHEX	13623043	01/05/26	75.00	0.00	01/12/26	E 011204
PAYCHEX	PAYCHEX	2026010601	01/06/26	463.89	0.00	01/12/26	E 011205
			Total of items:	1,178.90			

Outlook

Alternate Needed for Basin 5 Water Quality Council

From Dan Albrecht <dalbrecht@ccrpcvt.org>
Date Thu 12/18/2025 12:57 PM
To Dan Albrecht <dalbrecht@ccrpcvt.org>
Cc Breselden Thomas <tbriz@att.net>; Kenneth Mirvis <ken@thewritingco.com>; Shayne Geiger <sgeiger@shelburnevt.org>

Via BCC to: Municipalities in the Northern Lake Champlain Direct Drainages Basin (Basin 5)

The CCRPC serves as the Clean Water Service Providers (CWSPs) for the Northern Lake Champlain Basin, aka Basin 5.
The CWSP oversees the identification, design, implementation, and operation of those projects to achieve pollution reduction targets for non-regulatory projects for the Northern Lake Champlain Direct Drainage Basin. View the Basin 5 BWQC flyer for more information »

The CCRPC works in tandem with the Basin 5 Water Quality Council which meets the 3rd Thursday of every month from 10 a.m. – 11:30 am. Meetings are virtual only until further notice. The Basin 5 BWQC establishes policy and guide decisions on project prioritization and selection of clean water projects for funding.

The Council includes two members and two alternates representing Municipalities in Basin 5.
Member: Tom Briselden, North Hero >>>>>> **Alternate:** Ken Mirvis, Grand Isle
Member: Shayne Geiger, Shelburne >>>>>> **Alternate:** VACANT

As you can see, we need an Alternate to fill in for Mr. Geiger in his absence and are hereby soliciting persons to serve in this role.

This can be a municipal staff member or a citizen from your town/city. If you or someone you know would be willing to serve in this role, please contact me.

Thanks! Feel free to reach out to me if you have any questions. -Dan

PS: We can provide a stipend for those who serve in this role and are not otherwise compensated for their time. Thanks, Dan

Dan Albrecht, CWSP Manager

NORTHERN LAKE CHAMPLAIN
Clean Water Service Provider

SAINT ALBANS
Vermont

EMERGENCY COMMUNICATIONS AND DISPATCH SERVICES CONTRACT

This Agreement is made on the _____ day of __________, 2026, between the City of St. Albans ("City") and the Town of Georgia ("Town").

1. Purpose: The Town of Georgia wishes to contract with the City for emergency communications and dispatch services for their Fire and Rescue Departments.

2. Services: Central Dispatch will provide the Town with emergency alerting, dispatching, and associated communications services 24 hours a day, 365 days a year (the "Services") for their Fire and Rescue Departments.

3. Term and Termination: The term of this Agreement is one year, from July 1, 2026, to June 30, 2027. Either party may terminate this Agreement with six (6) months' written notice.

4. Payment: The Town will pay the City an annual fee of $ 73,140.00 ("Annual Fee") for the Services. Payment is due within 30 days of the start of this contract. If one lump-sum payment poses a hardship, the City may, upon request at the time of returning this contract, accept four (4) equal installment payments due by July 1, October 1, January 1, and April 1.

5. Insurance: Both parties shall maintain general liability insurance at their own expense, in amounts sufficient to cover foreseeable liabilities and damages.

6. Entire Agreement and Modifications: This Agreement represents the entire understanding between the parties. Any prior understandings or representations are not binding unless incorporated here. Modifications to this Agreement must be in writing and signed by both parties.

IN WITNESS WHEREOF, the parties have executed this Agreement as a sealed instrument by their duly authorized representatives on the date first written above.

CITY OF ST. ALBANS, VERMONT

By: ______________________________
Maurice Lamothe, Chief of Police

Witness: ______________________________

____
Print Name and Title

TOWN OF GEORGIA, VERMONT

By: ______________________________

____
Print Name and Title

Witness: ______________________________

____
Print Name and Title

Mayor: Tim Smith
Ward 1: Timothy Hawkins
Ward 2: Lindsay Hunn
Ward 3: Vacant
Ward 4: Trudy Cioffi

SAINT ALBANS
Vermont

Ward 5: Erik Johnson
Ward 6: Chad Boudreau
Clerk/Treasurer: Nicole Robtoy
City Manager: Dominic Cloud

Town of Georgia
47 Town Common Road North
St. Albans, VT 05478

December 19, 2025

Subject: Standardized Pricing for Dispatch Contracts

The City of St. Albans has implemented a standardized approach to billing for contracts pertaining to non-police dispatching services. For the upcoming contract year, the cost for non-police dispatch services will be assessed at a rate of $15.00 per capita, utilizing the most recent population estimates provided by the U.S. Census Bureau's American Community Survey.

The U.S. Census Bureau estimates the population of the Town of Georgia as 4,876 which would result in a contract cost of **$73,140** for July 1, 2026 - June 30, 2027.

Invoices will be issued in early July 2026 and will be due within 30 days of the invoice date. Upon request, a quarterly billing option is available. If you have questions about population data or pricing, please contact me. We appreciate your continued partnership.

Sincerely,

Sarah Macy

Sarah Macy
Director of Finance and Administration
s.macy@stalbansvt.com
(802) 524-1500 x256

Sullivan, Powers & Co., P.C.

Certified Public Accountants

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Jordon M. Plummer, CPA
VT Lic. #92-000180

December 15, 2025

Board of Selectmen
Town of Georgia, Vermont
47 Town Common Road North
St. Albans, Vermont 05478

This letter is to confirm our understanding of the terms and objectives of our engagement.

AUDIT SCOPE AND OBJECTIVES

We will audit the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Town of Georgia, Vermont as of and for the year ended December 31, 2025.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Statement of Cash Receipts, Cash Disbursements and Changes in Modified Cash Basis Fund Balance – Budget and Actual – Budgetary Basis - General Fund.
2. Combining Schedule of Modified Cash Basis Assets, Liabilities and Fund Balance – Non-Major Governmental Funds.
3. Combining Schedule of Cash Receipts, Cash Disbursements and Changes in Modified Cash Basis Fund Balances – Non-Major Governmental Funds.
4. Combining Schedule of Modified Cash Basis Assets, Liabilities and Fund Balances – Non-Major Special Revenue Funds.
5. Combing Schedule of Cash Receipts, Cash Disbursements and Changes in Modified Cash Basis Fund Balances – Non-Major Special Revenue Funds.
6. Combining Schedule of Modified Cash Basis Assets, Liabilities and Fund Balances – Non-Major Capital Projects Funds.
7. Combining Schedule of Cash Receipts, Cash Disbursements and Changes in Modified Cash Basis Fund Balances – Non-Major Capital Projects Funds.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Town of Georgia, Vermont and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representation from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning.

- Management override of controls.

Our audit of the financial statements does not relieve you of your responsibilities.

AUDIT PROCEDURES – INTERNAL CONTROL

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

AUDIT PROCEDURES – COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the government's compliance with the provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to "Government Auditing Standards".

OTHER SERVICES

We will also assist in preparing the financial statements and related notes of the Town of Georgia, Vermont in conformity with the modified cash basis of accounting based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, and other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Sullivan, Powers & Company, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

REPORTING

We will issue a written report upon completion of our audit of the Town of Georgia, Vermont's financial statements. Our report will be addressed to the Board of Selectmen. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by "Government Auditing Standards". The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Georgia, Vermont's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Georgia, Vermont's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Georgia, Vermont is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in "Government Auditing Standards" may not satisfy the relevant legal, regulatory, or contractual requirements.

AUDIT ADMINISTRATION

Richard Brigham, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We will provide copies of our reports to Town of Georgia, Vermont; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations as requested on a timely basis. Some of our audit procedures may be performed remotely. As a result, your employees will need to send any requested information to us electronically through secure sites and/or allow us to view it utilizing available videoconferencing technology. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do and hinder our ability to complete the engagement within the established deadlines and result in an increase in our fees over our original fee estimate.

The audit documentation for this engagement is our property and constitutes confidential information. However, subject to applicable laws or regulations, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of our personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform us before entering into any substantive employment discussions with any of our personnel.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all the parties.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

FEE ARRANGEMENTS

Based on our knowledge of your programs and accounting system and the current regulations and guidelines, we have determined that the audit services can be performed for a fee of $24,000 provided that the books are closed and reconciled and our to-do list is completed prior to our commencing fieldwork.

Our fee for any other accounting services we provide will be based on time of the individuals performing the services at our standard hourly rates plus out-of-pocket expenses.

Our procedure is to bill on a progress basis for work performed to date. Invoices are payable upon receipt. A finance charge of one percent (1%) per month will be charged on balances over thirty (30) days.

GENERAL CONDITIONS

We are prepared to commence work as soon as formally engaged. A draft of the audit report will be submitted for your review prior to its issuance. We will issue the final reports within one (1) week of your approval of the draft report.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

If the terms are acceptable to you and the services are in accordance with your requirements, please sign in the space provided and return an executed copy of this letter to us.

Respectfully submitted,

Sullivan, Powers & Co.

SULLIVAN, POWERS & CO.
Certified Public Accountants

We understand that the purpose of this letter is to clarify the services to be performed by you and the fee arrangements. We hereby confirm to you that we agree to the contents of this letter.

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____

Dated:______________________________

RECEIVED & RECORDED
Dec 03,20
DOCUMENT
DOCUMENT
CHERYL LETOURNEAU, TOWN CLERK
GEORGIA, VT

TOWN OF GEORGIA
Founded 1763
Working Together
GEORGIA

Town of Georgia

47 Town Common Road North. • St. Albans, VT 05478
• Phone: 802-524-3524 • Fax: 802-524-3543 • website: townofgeorgia.com

VOL: 423 PG: 268
INST: 00107941

TOWN OF GEORGIA
DEVELOPMENT REVIEW BOARD
FINDINGS OF FACT, CONCLUSIONS & ORDER

NOTICE OF DECISION
FA-001-25

Owner & Applicant: Steven Hibbard
Final Plat Amendment to Remove or Alter the Conservation/Agricultural Easement

This matter came before the Georgia Development Review Board (DRB) on the application of Steven Hibbard, hereafter referred to as Applicant, for a Final Plat Amendment from a previous property decision (PC-016-99) to remove or alter the Conservation and Agricultural Easement and Restrictions imposed on the property located at the North end of Oakland Station Road (Parcel ID#110930100) in the AR zoning district. Notices of Public Hearing were duly published on September 19, 2025 and October 31, 2025, in the St. Albans Messenger, and all adjoining property owners were notified.

The DRB held a public hearing on October 7, 2025. The engineer for applicant was present to present the project. See meeting notes for a list of others in attendance. The hearing was continued until November 18, 2025, after meetings with both the Georgia Conservation Commission and the Planning Commission.

Applicant has submitted Mapp #500, Slide #42 received at the Town of Georgia for recording on August 5, 1999.

Based on the above-mentioned public hearings, plans submitted, and additional documents contained in the Development Review Board file for this proposal, the DRB enters the following Findings of Fact, Conclusions and Order.

FINDINGS OF FACT

NOTE: The application, any and all relevant evidence presented to the DRB, and the minutes of the hearings conducted by the Town of Georgia DRB on October 7, 2025 and November 18,

VOL: 423 PG: 269
INST: 00107941

2025, shall be considered part of the Findings of Fact and kept as part of the permanent record of the Applicants. This official record shall provide an additional basis for the DRB's decision.

1. Applicant is requesting a Final Plat Amendment from a previous property decision (PC-016-99) to remove or alter the Conservation and Agricultural Easement and Restrictions imposed on Lot 1 as part of the 1999 subdivision approval to allow construction of a single-family residence.

2. The Final Plat Amendment is limited to removing or altering the Conservation and Agricultural Easement and Restrictions imposed on Lot 1 as part of the 1999 subdivision approval to allow construction of a single-family residence. No other site plan changes are requested.

3. Previous approval for Applicant's project (PC-016-99) was issued in 1999. This decision was part of a Planned Unit Development (PUD) which included Lot 1, six residential lots and ±12.16 acres of Open Space, now known as COM004.

4. The Planning Commission granted final subdivision approval to Applicant with conditions, including the condition that an "Agricultural Agreement" be put in place for Lot 1.

5. A "Conservation and Agricultural Easement and Restrictions" agreement between the Applicant and the Town of Georgia, acting by and through the Selectboard and Conservation Commission, explains Lot 1 was intended to be used exclusively for agricultural purposes. The document was written to be amended in the future.

6. The Georgia Conservation Commission met with Applicant's engineer on October 20, 2025 as an advisory organization to the DRB. Ken Minck moved to leave the Hibbard conservation and agricultural easement in place given that the easement was granted as a condition of the original subdivision and was intended to maintain the integrity of the natural resources. Tom Hargy seconded the motion. Voting yey: Alysia Catalfamo, Jen Kale, Suz Brown, Tom Hargy, Ken Minck, Peter Mazurak, Connor O'Driscoll and Fred Grimm.

7. The Georgia Planning Commission met with Applicant's engineer on October 28, 2025 as an advisory organization to the DRB. The Planning Commission agreed to the following recommendations:

   i. The Agricultural and Conservation Agreement can be modified to allow for a one-acre building envelope, with the rest of the property remaining in the agricultural easement.
   ii. The agreement is updated to ensure no additional land is removed.
   iii. There is a 20-foot right-of-way easement to the cemetery.
   iv. A maximum 100-foot driveway off Oakland Station Road.

VOL: 423 PG: 270
INST: 00107941

8. The following members of the DRB were present for the Final Plat Amendment public hearing on November 18, 2025, constituting a quorum: Charles Cross, Lisa Faure, Gilles Rainville Jr, Glenn Sjoblom and Jared Waite.

9. The regulations in effect at the time of the decision: **Municipal Town Plan**, last amended January 6, 2025; **Town of Georgia Development Regulations**, last amended October 13, 2025.

CONCLUSIONS

1. The applicant has submitted all relevant Final Plat information required by the Town of Georgia Development Regulations.

2. The approval of the Final Plat amendment is based on the information provided in the Applicant's Final Plat amendment application, located in their Final Plat amendment planning file, as well as the original subdivision files, PC-016-99.

ORDER

Based on the Findings of Fact and Conclusions set forth above, the Georgia DRB approves the Final Plat amendment to alter the Conservation and Agricultural Easement and Restrictions imposed on Lot 1 as part of the 1999 subdivision approval to allow construction of a single-family residence subject to the conditions listed below:

1. The DRB agrees to release the Conservation and Agricultural Easement and Restrictions Agreement from the 22.87-acre parcel owned by Steven Hibbard, listed as parcel number 110930100, under the following conditions:
    a. The building lot will not exceed 15.58 acres
    b. There is a restriction for all future construction on the parcel to a single-family or duplex residential dwelling, and all accessory structures are limited to a two (2) acre building envelope on the 15.58-acre lot.
    c. The remaining 7.29 acres will be added to the common land created as part of the decision PC-016-99
    d. A 20-foot-wide right-of-way easement to the Town of Georgia, granting access to the Kingsbury Cemetery.

2. In accordance with the current Conservation and Agricultural Easement and Restrictions Agreement in place, the decision by the DRB is subject to Selectboard approval.

3. The Final Plat plan shall be accompanied by a vicinity map drawn at a scale of not over four hundred (400) feet to the inch to show the relation of the proposed subdivision to the adjacent properties and to the general surrounding area. One Mylar and one scaled paper

copy of the final amended plat shall be submitted to the Zoning Administrator for the chair of the DRB to sign and for filing with the Town Clerk within 180 days of this decision. The Zoning Administrator may grant one 90-day extension.

A. 180 days from the date of this decision is **Monday, June 2, 2026.**

VOL: 423 PG: 271
INST: 00010794 1

4. The Final amended Plat Mylar shall be completed by a licensed land surveyor and submitted to the Zoning Administrator. The survey should indicate the following:
   a. Boundary lines name or identifying title, the name of the municipality, the name and address of the record owner, the name, license number, and seal of the licensed land surveyor, and the general location of the parcels in relation to existing street, scale, date, and true north point.
   b. Building envelope.
   c. Rights of way with metes and bounds calculated along said rights of way.
   d. The zoning district designation.
   e. The length of all straight lines, the deflection angles, radii, length of curves, and central angles of all curves, tangent distance, and tangent bearings for each street.
   f. Deed reference, tax map reference.
   g. Names and deed references of all abutting landowners.
   h. a two (2) acre building envelope for one single-family home or duplex, and all accessory structures
   i. Town Clerk and DRB Chairperson signature blocks, a new version of this signature block is available on the Town of Georgia website (under Zoning Resources).

5. Draft deed documents for the new lot shall be submitted to the Zoning office and must address all right-of-way easements and restrictions. Applicant shall submit $500 for legal escrow before or with the Mylar to cover the legal review of the deeds and any other required legal instruments by the attorney for the Town of Georgia. Any requested revisions must be complete before the Plat may be recorded. Any funds not expended on the legal review will be refunded to the Applicant.

6. This project shall be completed, operated, and maintained as set forth in the plans and exhibits as approved by the DRB and on file in the Town Office, and in accordance with the conditions of this approval.

7. No changes, erasures, modifications, or revisions other than those required by this decision shall be made on the plat after Final Plat amendment approval, unless said plat is first resubmitted to and approved by the DRB. In the event the plat is recorded without complying with this requirement, the plat shall be considered null and void.

8. All plans, drawings, and conditions/requirements etc. listed above or submitted at the hearing and used as the basis for the decision to grant this permit shall be binding on the applicants, and their heirs and assigns. Projects shall be completed in accordance with such approved plans and conditions. Any deviation from the approved plans shall constitute a violation of the permit and be subject to enforcement action by the Town.

Dated at Georgia, Vermont, this 2nd day of December 2025.

By ______________________
Charles Cross
Georgia DRB Chair

VOL: 423 PG: 272
INST: 00107941

DRB members participating in this decision: Charles Cross, James Powell, Lisa Faure, Gilles Rainville Jr, Glenn Sjoblom, Chris Caspers, Leigh Horton, Tony Gabel and Jared Waite.

Vote to approve: In favor - 5, Charles Cross, Lisa Faure, Gilles Rainville Jr, Glenn Sjoblom and Jared Waite.
Opposed - 0
Abstain – 4, C. Caspers, G. Sjoblom, L. Horton, T. Gabel
Absent -0

30 Day Appeal Information:
An "interested person", who has participated in this proceeding, may appeal this decision to the Vermont Environmental Court within 30 days of the date this decision was signed. Participation shall consist of offering, through oral or written testimony, evidence or a statement of concern related to the subject of the proceeding. See V.S.A. Title 24, Chapter 117, Section 4465b for clarification on who qualifies as an "interested person".

Notice of the Appeal, along with applicable fees, should be sent by certified mail to the Vermont Environmental Court. A copy of the notice of appeal should also be mailed to the Town of Georgia.