

Town of Guildhall
PO Box 10
Guildhall, VT. 05905

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2018
Town of Guildhall, Vermont
Annual Report of the Auditors
with Town & School Reports



Term of
January 1 – December 31, 2018

Bring this Report to Town Meeting
Tuesday, March 5, 2019
7:00 PM

A SINGLE "Bulky Day" THIS YEAR
Saturday, May 11, 2019
(with HazMat) from 8 AM to Noon

IMPORTANT TELEPHONE NUMBERS

FIRE

Lancaster Fire Department
Fire Emergency: Dial 9-1-1
Business: 1-603-788-3221

EMERGENCY MEDICAL SERVICES (EMS)

Lancaster Fire Department
Medical Emergency: Dial 9-1-1
Business: 1-603-788-3221

HOSPITAL

Weeks Memorial Hospital
Medical Emergency: Dial 9-1-1
Business: 1-603-788-4911

STATE POLICE

Police Emergency: Dial 9-1-1
St Johnsbury, Business: 1-802-748-3111
Derby, Business: 1-802-334-8881

SHERIFF

Trevor Colby, 676-3500 *

ESSEX COUNTY COURT

676-3910 *

TOWN OFFICES

Phone: 676-3797 *
Fax: 676-3518 *

SCHOOLS

Groveton High School: 1-603-636-1619
Lancaster Elementary: 1-603-788-4924
White Mountain Regional High School: 1-603-837-2528

School Superintendent's Office

Canaan, Vermont 1-802-266-3330

* when dialing from outside local calling area, must add 1-802 area code

**Cover Photo by William Ghelli
Rogers' Rangers Bridge (soon to be replaced)**

IMPORTANT NUMBERS (CONT'D)

STATE LEGISLATORS

Representative

Representative Connie Quimby
Email - cquimby@leg.state.vt.us
conquimby@hotmail.com

Senators

Senator John Rodgers: 1-802-525-4182
Email: jrodgers@leg.state.vt.us
PO Box 217, Glover, VT 05859

Home - 1-802-695-2575
Cell - 1-802-274-2037
PO Box 373 Concord VT 05824

Senator Robert Starr: 1-802-988-2877
1-802-988-2281 and 2282
Email: rstarr@leg.state.vt.us
958 VT Route 105W, North Troy, VT 05859

Vermont Association for the Blind and Visually Impaired: 1-877-350-8838

Northeast Kingdom Human Services: 1-802-748-3181 (St. Johnsbury)
1-802-334-6744 (Newport)

Northeast Kingdom Learning Services Center,
Newport Office: 1-802-334-2839
Administrative Office: 1-802-334-6532 or Toll Free 1-844-466-3557

Caledonia Home Health Care: 1-802-748-8116

Area Agency on Aging,

St. Johnsbury: 1-802-748-5182 Toll Free 1-800-642-5119

Gilman-Lunenburg Senior Center (Meals on Wheels): 892-6616 *

Connecticut River Joint Commissions: 1-603-727-9484

Northeast Vermont Development Association: 1-802-748-5181

* when dialing from outside local calling area, must add 1-802 area code

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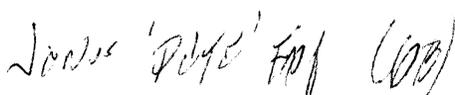
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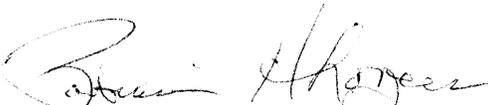
WARNING
TOWN OF GUILDHALL
ANNUAL TOWN MEETING
MARCH 5, 2019

The citizens of the Town of Guildhall who are legal voters in the Annual Town Meeting are hereby warned and notified to meet at the Guild Hall on Tuesday, March 5, 2019 at 7:00 pm, to transact the following business, viz:

1. To hear and act on the reports of Town Officers; to accept the Guildhall Annual 2018 Town Report.
2. Shall the Town vote to collect its 2019 taxes up to and including October 15, 2019, by the Town Treasurer?
3. Shall the Town vote to authorize its auditors to print in the Town Report the names of delinquent taxpayers with the amounts and years owed?
4. Shall the Town authorize its Selectboard to incur debts for temporary loans, in anticipation of taxes for the year?
5. Shall the Town vote to use the 2018 General Fund surplus to pay expenses until 2019 tax monies become available?
6. Shall the Town vote to approve a budget of \$298,207.48 and set a tax rate in accordance with that budget?
7. Shall the Town vote to continue to hold Town Meeting in the evening, beginning at 7:00 P.M.?
8. To conduct any other business that may legally come before the Town?

Given unto our hands this 16th day of January, 2019.


James 'Pete' Fay, Selectboard Chair


Patricia Rogers, Selectboard Clerk


Gary Brown, Selectboard Vice-Chair


Attest: George Blakeslee, Town Clerk, January 16, 2019

TOWN OF GUILDHALL

WARNING: ANNUAL ELECTION OF TOWN OFFICERS

The legal voters of the Town of Guildhall are hereby notified and warned to meet at the Guild Hall in said town on Tuesday, March 5, 2019, 10:00 a.m. - 7:00 p.m., to vote by Australian ballot for the following town officers:

- One (1) Town Moderator, 1-Year Term
- One (1) Selectboard Member, 3-Year Term
- One (1) Town Clerk, 3-Year Term
- One (1) Town Treasurer, 3-Year Term
- One (1) Lister, 3-Year Term
- One (1) Auditor, 3-Year Term
- One (1) Cemetery Commissioner, 3-Year Term
- One (1) Road Commissioner, 3-Year Term
- One (1) Town Agent, 1-Year Term
- One (1) Grand Juror, 1-Year Term
- One (1) Constable/ Animal Control Officer, 1-Year Term
- One (1) Delinquent Tax Collector, 1-Year Term
- Six (6) Planning Commissioner, 2-Year Term



Attest: George Blakeslee, Town Clerk

WARNING

NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE

MARCH 5, 2019

The legal voters of the Northeast Kingdom Waste Management District are hereby notified and warned to vote, by Australian Ballot, at the polling place and between the hours specified by their municipality on Tuesday, March 5, 2019 to act on the following article.

ARTICLE 1: Shall the voters authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$825,073?

<i>[Handwritten Signature]</i> Newark	<i>[Handwritten Signature]</i>
<i>[Handwritten Signature]</i> Dutton	<i>[Handwritten Signature]</i>
<i>[Handwritten Signature]</i> Kenneth Johnson	<i>[Handwritten Signature]</i>
<i>[Handwritten Signature]</i> Kevin Flaudus	<i>[Handwritten Signature]</i>
<i>[Handwritten Signature]</i> Claude O. Phipps	
<i>[Handwritten Signature]</i> William D. [unclear]	
<i>[Handwritten Signature]</i> Ardea Dunsen	
<i>[Handwritten Signature]</i> Mrs. Dangle	
<i>[Handwritten Signature]</i> [unclear]	
<i>[Handwritten Signature]</i> Dun Dague	
<i>[Handwritten Signature]</i> Micheal Simonds	
<i>[Handwritten Signature]</i> Jack Sumbury	
<i>[Handwritten Signature]</i> Gene a Perkins	
<i>[Handwritten Signature]</i> Walter M. [unclear]	
<i>[Handwritten Signature]</i> Preston L. Smith	

OFFICERS' & FINANCIAL REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM OF

JANUARY 1-DECEMBER 31, 2018

AUDITORS' REPORT

In accordance with 24 V.S.A. 1681 and 1682 we have examined the accounts and records of the Town of Guildhall, Vermont and to the best of our knowledge, the statements and reports herein show the accurate financial position for the term of January 1, 2018 - December 31, 2018.

A quarterly audit of the General Fund Accounts was conducted, with no irregularities noted. The audit examines all expense supporting detail and reconciled bank statements. The fourth quarter audit includes a reconciliation of the Water Department, Cemetery Department and the Reserve Accounts.

The continued organization and professionalism of the Town Treasurer and Clerk's office provided for an effective and efficient verification of the monthly expense detail and the reconciliation of bank statement.

The Financial Management Questionnaire - Cities and Towns, was completed by the Town Clerk/Treasurer, received by the Selectboard and reviewed by the Auditors indicating that all VLCT required policies and procedures are in compliance.

The Auditors would like to thank all Town Officers, Boards and Commissions for their timely submission of annual reports for the inclusion in the Town Report. We also wish to thank Town Clerk and Treasurer, George Blakeslee, and Asst. Town Clerk, Peter Gair, for their continued support.

Respectfully Submitted by the Guildhall Town Auditors

Richard Carlson

Kelly McLain

Bill Ghelli

TOWN OFFICERS, ELECTED

<u>OFFICE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Town Moderator	George Blakeslee	2019
Town Treasurer	George Blakeslee	2019
Town Clerk	George Blakeslee	2019
Selectboard	Patricia Rogers	2020
Selectboard	Gary Brown	2021
Selectboard	James "Pete" Fay	2019
Justices of the Peace	Casey Dowland	2018
Justices of the Peace	Al Tetreault	2018
Justices of the Peace	Kelly McLain	2018
Justices of the Peace	Jacqueline Spillane	2018
Justices of the Peace	Tom Dubruiel	2018
Auditors	Rich Carlson	2020
Auditors	Kelly McLain	2021
Auditors	Bill Ghelli	2019
Listers	George Blakeslee	2021
Listers	Eileen Thietten	2019
Listers	Patricia Brown	2020
Delinquent Tax Collector	Al McVetty	2019
Constable/Animal Control Officer	Bill Spina	2019
Grand Juror	vacant	2019
Town Agent	Nathaniel Brown	2019
Cemetery Commissioners	Susan McVetty	2021
Cemetery Commissioners	Gary Brown	2019
Cemetery Commissioners	Patricia Brown	2020
Planning Commission	Tom Rogers	2019
Planning Commission	Dennis Bacon	2019
Planning Commission	John Orłowski	2019
Planning Commission	Ron Resden	2019
Planning Commission	Eileen Thietten	2019
Planning Commission	Patricia Brown	2019
Road Commissioner	James "Pete" Fay	2019
School Moderator	George Blakeslee	2019
School Board	Christina McGrath	2020
School Board	Patricia Brown	2021
School Board	Karen Guile	2019

TOWN OFFICERS, APPOINTED

<u>OFFICE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Road Contractor	Brad McVetty, Trucking	2021
Fire Warden	Ron Resden	2021
Health Officer	Christine Marcotte	2021
Zoning Administrator	Patricia Rogers	2019
Rep. to NEKWMD	Gary Brown	2019
Emergency Preparedness	Valerie Foy	2019
Poundkeeper	Selectboard	2019
Town Service Officer	vacant	
Viewer of Fences	Don Ferguson	2019
Viewer of Fences	Richard Burgess	2019
Viewer of Fences	Tom Rogers	2019
Inspector of Shingles, Lumber & Coal	Don Ferguson	2019
Weigher of Coal	Don Ferguson	2019
NVDA Representative	Ron Resden	2019
E911 Coordinator	Ron Resden	2019
Water Commissioners	Gary Brown	2019
Water Commissioners	Reginald McLain	2019
Water Commissioners	John Shaw	2019
Tree Warden	Ron Resden	2019

SUMMARY OF TOWN MEETING

Present:

Moderator: George Blakeslee {also Town Clerk, Treasurer, Lister, School Moderator)

Selectboard: James ‘Pete’ Fay, Chair (via speakerphone); Patricia Rogers, vice-chair; Gary Brown, Clerk

School Board: Christina McGrath, Clerk; Michael Clark, Superintendent ECSU

20 community members

1. George Blakeslee called the meeting to order at 7:05 pm.
2. Town Meeting was recessed until close of Annual Guildhall School District Meeting
3. Town Meeting resumed at 7:15pm
4. Articles 1 - 8: Moved by Patricia Rogers, seconded by Gary Brown. No discussion. All Articles passed on voice vote.
5. Meeting adjourned 7:27 pm.

Attest:

George Blakeslee

Town Moderator

March 7, 2018

TOWN CLERK'S REPORT

In 2018, the Guildhall Town Clerk's office recorded 90 documents, completed adding all recorded surveys to the index of entries in the Guildhall Land Records, began adding card file land recording to the index of entries in the Guildhall Land Records, made 7 certified copies of Guildhall vital records, issued 85 dog licenses, processed 31 property transfer tax returns (PTTRs), and assisted many assessors, lawyers, businesspeople, and citizens in searching the Guildhall Land Records, Grand List(s), Tax Map, vital records, zoning permits, and other archived information.

The Town Clerk prepared and recorded the minutes for all Selectboard meetings and the annual Town Meeting, as well as managed the annual election of town officers, and both the Vermont and US Primary and General Elections.

The Town Clerk oversaw the Board of Civil Authority in collaboration with the BCA's other members. The BCA, which consists of the Town Clerk, the Selectboard, and the Justices of the Peace, oversees elections and hears property tax assessment appeals. This year, the BCA conducted the local, Primary and General elections.

Respectfully submitted,
George Blakeslee, Town Clerk

GUILDHALL SELECTBOARD REPORT

2018 was a busy year. The Board developed the budget in January that was approved by the voters in March.

Spring came in with a bang as far as the roads were concerned, We had many concerns about the roads and suggestions about what to do about them. Refer to the Road Commissioner's report for further information.

Then summer rolled around and the concerns turned to recycling and rubbish removal. The Town had a contract with Early Rubbish and Recycling. The concerns were mostly that the rubbish was not being picked up at the usual times. The contract did not specify a time of day to remove the rubbish and recyclables so there was nothing we could do. The rubbish was being picked up on that day—just not at consistent times. When it was time to renew the bid, the Board decided to put the contract out to bid again. D4 Rubbish and Recycling of Groveton, NH was the winning bid. Early stopped rubbish removal in November and we made arrangements for D4 Rubbish and Removal to begin at that time.

The Board then decided to put a cover over the salt shed, so there would not be a loss in quantity or quality of the salt. Lussier Barn Builders of Craftsbury, VT did the work. At the same time the large cement blocks that act as the wall were reinforced so they would stay in place. There are now 50 tons of sand and 30 tons of salt under cover in the shed. Electrical power to the salt shed is being installed, as well as a gate at the entrance. This project is expected to save money for the Town over the years because it will minimize the waste of sand and salt.

In June the Board put out a bid for road maintenance for the next three years. Brad McVetty was sole bidder and was awarded the contract for the years 2018 – 2021.

The Select Board thanks the citizens of the Town of Guildhall for their patience and suggestions. The Board meets every third Wednesday of the month unless posted otherwise. We encourage citizens to attend these meetings.

James "Pete" Fay

Chair of Select Board

GUILD HALL OFFICE HOURS & SERVICES AVAILABLE

Town Clerk/Treasurer's hours:

Tuesday (9:00 am – 3:00 pm)

Thursday (Noon– 6:00 pm)

INFORMATION AND SERVICES AVAILABLE

- Absentee Ballots
 - Advance Directive (Living Will) Vermont Registry Forms
 - Cemetery Plots, Maps and Indexes
 - Current Use Applications [online - State of Vermont]
 - Dog and Kennel Licenses
 - Driveway Permits
 - Green Mountain Passports
 - Guildhall Note Cards
 - The History of Guildhall, by Everett C. Benton
 - History of Guildhall, Vermont, by Pat Rogers
 - Homestead Declaration Forms [online - State of Vermont]
 - Land Records
 - Liquor License Applications
 - Marriage Licenses
 - Minutes of Meetings: Annual Town Meeting, Selectboard, Board of Civil Authority, Board of Abatement, Planning Commission
 - Property Tax Records and Tax Maps, Town of Guildhall
 - Rabies Clinics (takes place in March; see “Dogs” section for more info.)
 - Recycling Bins
 - Vehicle and Snowmobile Temporary Registration Renewals
 - Vermont Fish & Wildlife Regulation Booklets
 - Vermont Statutes Annotated (“Law Books”)
 - Vital Records (Marriage, Birth, Death, Burial)
 - Voter Registration “Checklist” Applications
 - Zoning and Subdivision Permits and Regulations
-
- Please note that the State of Vermont is no longer providing Vermont State Income Tax booklets to Town Clerks. The booklets can only be obtained by contacting the Vermont Department of Taxes directly.

Please contact the Town Clerk for the latest Selectboard meeting agenda, or consult the Town website, www.guildhallvt.org.

In order to be paid in a timely fashion, all bills/invoices must be received in the Treasurer's Office before 5:00 PM the Monday before the regularly scheduled Selectboard meeting.

VITAL STATISTICS, GUILDHALL

Births

One Birth

Deaths

Nancy Colborn
Richard Cruz
Helen Gould
Blanche Howland
Alice Macrae
Louise Martirani
Frank Martirani
Elizabeth Santy

Marriages

James Crowell & Christina Harriman

GUILDHALL INFORMATION

2018 -THE TOWN'S 257th YEAR

*Chartered: October 10, 1761
Land Area =32.7 square miles
Population=273 Registered Voters=181
Town Office Phone: (802) 676-3797
Town Office Fax: (802) 676-3518
Clerk's Email: townclerk@guildhallvt.org*

*Karl Hayes used the sunporch as the
Town Office while he was Town Clerk.
Clerks Albert Tetreault and George
Blakeslee have also lived in this house.*

Historic House – Benton/Hayes



DOG LICENSES and the ANNUAL RABIES CLINIC

DOG LICENSES ARE DUE APRIL 1, 2019

Any person who owns or harbors a dog that is more than six months old must have it registered, numbered, described, and licensed annually between March 1 and April 1. Owners must come to the Town Clerk's office to purchase and receive licenses. The Town Clerk will provide a license tag that must be worn on the dog's collar. The fee breakdown is outlined below:

\$9.00 for each neutered male or spayed female (\$11.00 if late)

\$13.00 for each non-neutered dog (\$17.00 if late)

Before a person shall be entitled to obtain a license for a spayed female or neutered male dog, he or she shall exhibit to the Clerk a certificate signed by a duly licensed veterinarian showing that the female or male dog has been sterilized.

A person who fails to license a dog in the required manner shall be fined up to \$250.00.

Before a person can obtain a license for a dog, the owner or keeper must show the Clerk a current rabies immunization certificate.

This year's rabies clinic will be held at the Guild Hall on **Saturday, March 30, 2019, from 9:00 a.m. to 10:00 a.m.** Residents of Guildhall will be able to have their dogs vaccinated for rabies and obtain their licenses all in one convenient stop. Other than the rabies vaccine (\$15.00, available for both cats and dogs), the following shots will also be available: distemper (\$15.00, available for both cats and dogs), kennel cough (\$15.00, dogs only), Lyme disease (\$35.00, dogs only) and leukemia (\$30.00, cats only).

At the 1993 Town Meeting, the Town of Guildhall voted to require dog owners to prevent their animals from running at large, and to keep said animals under restraint when not on the owners' property. Note that in 2009, the Selectboard adopted an updated and expanded ordinance related to dog ownership in the Town. (See Local Ordinances page for information)

Questions and concerns about stray dogs can be addressed to the Town Constable, who is legally responsible for dog control in Guildhall. Please note that the Town of Guildhall and its Constable do not regulate stray cats. To avoid nuisance cats, the Town suggests that residents refrain from feeding strays.

For more on laws related to domestic pets, see **Vermont Statutes**, Title 20, Chapter 193.

LOCAL ORDINANCES, TOWN OF GUILDHALL

In 2009, the Guildhall Selectboard, pursuant to its powers under 24 V.S.A. §1971 and §1972, adopted a series of ordinances designed to further the health, safety and welfare of Guildhall residents. The ordinances are summarized below.

Dog Ordinance

This ordinance updates an older Guildhall ordinance relating to dog ownership, and includes provisions relating to disposal of dog waste and financial penalties for violation of the ordinance.

Ordinance Regulating Waste Disposal

This ordinance regulates the throwing, depositing and dumping of refuse, including junk motor vehicles, which is deemed to be a public nuisance. The ordinance also sets financial penalties for violations.

Local Enforcement of Speed Limits on State Highway

This ordinance officially sets the local speed limit on State Road 102 the same as those limits established by the State of Vermont. The ordinance provides for financial penalties accruing to the Town of Guildhall for violation of such limits.

Ordinance Establishing Stop Signs and Other Traffic Control Devices

This ordinance allows for the permanent posting of stop and yield signs at designated intersections on town roads. The ordinance also makes provision for financial penalties for violations.

Speed Limits on Unpaved Roads

This ordinance establishes speed limits on all town roads and provides for financial penalties for violations.

Parking Ordinance

This ordinance bans parking in any Town highway right-of-way between the hours of 10:00 p.m. and 6:00 a.m. from November 1st until April 15th. The ordinance also bans parking in the traveled portion of any Town street or highway and forbids the ineligible from parking in a handicapped zone.

ATV Use on Town Roads

This ordinance allows ATVs to travel on dirt roads “from Point A to Point B”.

Violations of these ordinances are civil matters and will be enforced by local law enforcement personnel. For more information on the ordinances, or to obtain copies, contact the Town Clerk’s office.

RUBBISH AND RECYCLING IN GUILDHALL

The Town provides Act 146 Hybrid curbside rubbish and recycling pickup to Guildhall residents. This service is paid for by municipal taxes and provides for one 39 Gallon trash bag (with sticker) per week. Additional bags may be put out if they also bear a sticker. Additional stickers are available from the Town Clerk/Treasurer for \$1.00 apiece if your annual allotment is used up before the end of the calendar year.

Trash bags are not collected unless at least one recycle bin with recyclables is also placed curbside on pick up day. Recycling bins are available at no cost at the Guildhall Town Office. Please recycle: it helps the environment and saves the town money, since the Town pays per ton to dispose of rubbish but does not pay per ton for recycling. Our hauler is D4 Rubbish & Recycling. Pick up of rubbish and recycling takes place every Thursday morning. Sometimes, there are exceptions to this schedule; if so, the Town Clerk will post notice at the Town Office and on the Town website, www.guildhallvt.org.

Please recycle the following:

MAGAZINE & NEWSPAPERS: All magazines, all clean dry newspapers, newspaper inserts, catalogs, telephone books, and paperback books. **DO NOT INCLUDE:** Waxed papers.

CARDBOARD & BOXBOARD: All clean, dry cardboard with brown corrugated in the middle and brown paper bags. Boxboard examples: soda & beer cartons, cracker, cookie, shoe boxes, etc. Boxes should be flattened to a 3'x3' maximum. **DO NOT INCLUDE:** Wax coated cardboard or colors that are not brown in the middle, cereal or milkcartons.

CANS: All aluminum and tin (steel) cans used for food or beverage.

CANS MUST BE RINSED CLEAN AND BE NO LARGER THAN 1-GAL. IN SIZE.

DO NOT INCLUDE: White and yellow coated cans or cans with plastic or paper parts, empty aerosol cans, aluminum trays, and foil. These go to the landfill.

PLASTICS:

#1 PETE: Narrow or wide necks with a #1 symbol on bottom of the container such as clear or colored soda bottles, salad dressing, peanut butter, ketchup, mayonnaise, etc. **REMOVE CAPS.**

#2 HDPE: Containers with narrow or wide necks with a #2 symbol on the bottom such as milk, water, juice, ice cream, coffee, dishwasher liquid, and detergent containers. **REMOVE CAPS.**

NOTE: RINSE PLASTIC CLEAN & DRAIN COMPLETELY. ALSO, BE SURE TO REMOVE METAL OR PLASTIC CAPS. DO NOT INCLUDE: Any containers from automotive products such as oil and antifreeze or plastic bags, styrofoam, packing pellets, food trays, coffee cups, shrink wrap, or bottle caps. All these go to the landfill.

GLASS: Ceramics, coffee mugs, plates, milk bottles, green, amber, red, blue, brown, and clear empty bottles, jars, Pyrex, window glass, and mirrors (glass only). ***NOTE: CLEAN AND REMOVE CAPS AND LIDS. LABELS AND RINGS MAY BE LEFT ON. DO NOT INCLUDE:*** Regular household light bulbs, caps, and lids, which all go to the landfill.

BULKY DAY

The Town will conduct **A SINGLE “Bulky Day” THIS YEAR** on Saturday, May 11, 2019 (with HazMat) from 8 AM to Noon. This day allows residents to dispose of large items not accepted for curbside pickup..

Acceptable Bulky Items

A/C unit	Desk	Sink
BBQ (no propane)	Dishwasher	Sofa
Bed frame (headboard /footboard)	Spa cover	Bookshelf
Freezer	Stove	Box spring
Garage door motor/track	Table	Bureau
Hutch	Toilet	Ladder
Washer	Cabinet	Water Heater
Chair/Recliner	Mirrors	Weight Bench
Closet doors	Mattress	Dresser
Patio Furniture	Door	Dryer
Pool (kids wading size)	Refrigerator	carpet

All clean metal is accepted (e.g. remove all plastic, wood, rubber, etc.)

Unacceptable Bulky Items

Yard/Lawn debris	Brick	Roofing
Wood	Construction Material	Drywall
Car parts	Concrete	Spas
Pool table		

LISTER BOARD REPORT

The Listers maintained and updated property transfers by updating and correlating the Town's computer based property records, supporting paper files, and the Tax Map. The Listers continue to make site visits to all properties with active building permits to assess percent completion and to update the property record.

The Listers have a contract with CAI Technologies of Littleton, New Hampshire to maintain annually updated Tax Maps. The maps, which are a valuable asset to the work of the Listers as well as to citizens doing property research, have recently been revised to reflect ownership transfers and contiguous parcels.

Members of the Board continue their on-going education and training by attending seminars and workshops conducted by the State Division of Property Valuation and Review. The Board is also an active member of the Vermont Assessors and Listers Association (VALA). This is a state wide association to support Listers on legislative and tax issues, including computer programs supported by the tax department. Both George Blakeslee and Eileen Thietten serve on the VALA Board of Directors as co-Directors representing Essex County. Meetings are held in Randolph, VT on a bi-monthly basis.

The Lister web page is available on the Town website (www.guildhallvt.org) and the tax map and all related forms are available for downloading or viewing.

The State Equalization Study COD and CLA values remained within prescribed limits indicative of overall equity in assessments in line with fair market values. The Town, therefore, does not anticipate an order to conduct a town wide reappraisal in 2019.

HS-122 Reminder:

The Homestead Declaration for Town residents must be filed each year by April 15th, along with any claim for a property tax adjustment.

For additional help and information, go to the Vermont Tax Department website. (<https://secure.vermont.gov/hd/index>) Information is also available in your Vermont tax booklet.

George Blakeslee
Eileen Thietten
Patricia Brown

Lister Hours:
Tuesday 3:00 P.M. - 5:00 P.M. and
Thursday 10:00 A.M. – 12:00 P.M.
Email: listers@guildhallvt.org

ROAD COMMISSIONER’S REPORT

2018 was a challenging year for the maintenance of Guildhall roads. After many years of mild winters, 2018 was more normal with cold and snow and more frost in the roads. Of course, with Spring came warmer weather and the fifth season in Vermont—mud! The typical mud season causes nearly impassable roads and that was no different in Guildhall. The roads that experienced the most difficulty were Granby and Fellows Roads.

The State of Vermont had awarded the Town a grant for Granby Road but this was not the section of the road that needed work. A request was made to the State to transfer those monies to the section of the road that needed the work. The request was granted. This work was completed over the summer. Will it solve the problem? Probably not completely in mud season. Will it improve the road and the ability to travel on it in mud season? We certainly hope so. We also replaced many culverts on Granby Road which will help reduce water getting onto the road surface.

Fellows Road was a similar problem on a smaller scale. The Town received no State grants for this road so our own tax dollars had to be used. The biggest repair challenge was a spring in the middle of the road. After meeting with the State engineer, a plan was devised to solve the problem. All this work was done as one job.

Several trees fell across town roads during the year and once we were notified, they were removed.

The new salt shed cover was completed in late summer. This will allow the sand and salt to be under cover and out of the rain and snow. When salt becomes wet, it turns to a solid product so it cannot be used. This cover should lessen the costs for sand and salt.

I thank you for your support and understanding. If you have questions or concerns about the roads, don’t hesitate to stop by.

James “Pete” Fay
Road Commissioner

PLANNING BOARD REPORT

The Planning Board met in August to discuss and vote on a permit for an addition to the Guildhall Community Church. The Board approved this permit. There were no other permit requests for the remainder of the year. The Board welcomes members of the community to attend the Planning Board's public hearings.

Planning Commission - Tom Rogers, Chairperson

ZONING ADMINISTRATOR'S REPORT

In 2018 six zoning permits were processed. One permit for a property in the the Village required approval by the Planning and Development Board prior to signing off by Zoning Administrator.

Historical Village District: Village Green: - Essex County

Addition of a storage building 10 x 12 to the back of the Guildhall Community Church, which is now owned by Essex County. The building will continue to function as a church as well as part of the court buildings. When the church was built in the 1800's the property was leased from the County.

Route 102: Extension to an old shed/ barn building; and Two car garage - addition on a property.

Fellows Road: Addition of storage shed; and Seasonal camp built on property.

Boucher & Fellows Road: 102.9 ac of family property subdivided and transferred within family.

Respectfully submitted
Patricia H. Rogers

GUILDHALL CEMETERIES REPORT

During 2108 general maintenance and mowing was done. The rest of the board fencing was stained at the Ridgwell Cemetery. The old fence at Crawford Cemetery was replaced with new boards. The boards for this repair were sawn by Al McVetty with the help of Jamie and Laura Muir and Cassady Brown. The tree that the boards were sawn from was donated by Ron Resden and harvested by Al McVetty. The new signs for Ridgwell and Nellie Smart cemeteries have been built and will be hung in the spring. The fence at Crawford and Nellie Smart cemeteries will be stained and painted in the spring and summer of 2019. If there is time and the budget allows, the road at Ridgwell Cemetery will be improved.

Respectfully,

Susan McVetty, Gary Brown, Patricia Brown

RIDGWELL CEMETERY RATES, RULES AND REGULATIONS

1. The cost for each 10 foot by 20 foot lot is \$400.00 for Guildhall residents, \$1,000.00 for non-residents. A deposit of \$100 is also required for the four corner markers, but the \$100 will be refunded once the corner markers are in place.
2. Corner markers are mandatory, must be purchased at the same time cemetery lots are purchased, and must be installed level with the ground before the ground is frozen the year the lot is purchased.
3. Installation of monuments will not be allowed unless the corner stones are installed.
4. Notification of the Town Clerk or the Commissioners is required prior to any burial because of the need to maintain records of burials and placement of remains.
5. Cement vaults are required for all burials with one-piece six-inch thick covers. Urns are required for all cremated remains and the tops should be at least 6" below the surface.
6. Allowed in each 10' by 20' lot will be up to four caskets, up to six urns or combination.
7. There will be no fencing or cement walls placed around individual lots.
8. All markers, monuments, benches, lights, etc. must be placed totally within each 10' by 20' lot as the 3' walkways must remain clear. Nothing is to be placed on the fence or between the lot boundary and the fence.
9. There shall be no large trees planted and only shrubs three feet in height or less will be allowed. The Cemetery Commission shall have the right to dispose of all unsightly flowers and shrubs placed on lots and will not be responsible for damaged or removed shrubs or bushes.
10. Lots are not to be raised or built up. For the purpose of mowing, they must be level with the surrounding ground. If renewing loam, permission must first be obtained from the Cemetery Commission, and the old loam must be removed so that the new loam will be level with the surrounding ground.
11. Any repair to damaged stones due to improper installation is the responsibility of the deed holder.
12. Perpetual care will consist of mowing and trimming only.
13. The Cemetery Commission will not purchase lots from lot owners, but will assist in the resale of said lots. After authority is received from the original owner to the Commission for resale and the original deed is turned in, the lot can be resold and a new deed prepared and issued to the new owner. The Town and Cemetery Commission shall retain the option to buy back sold lots at the original purchase price. Swapping of lots between deed holders is prohibited. Cemetery lot deeds are to be considered the same as other land deeds and are part of the Land Records in the Town of Guildhall.
14. Winter burials (weather permitting) will be at the discretion of the Cemetery Commission.
15. The Guildhall Cemetery Commission will take reasonable precautions to protect from loss or damage, but it disclaims any and all responsibility for the loss or damage caused beyond its control from outside sources (caused by weather and acts of God) or from vandalism. Lot owners' Homeowners Insurance will usually cover any damage that might occur.

Effective January 2017

WATER COMMISSIONERS' REPORT

In May 2018, the consumer confidence report for calendar year 2017 was submitted to the State of Vermont and to all Guildhall water users. All monthly water testing was successfully done and submitted on time.

In the month of December, we had a water leak in front of the town hall. We were able to dig and find the problem which was a hole in a service line about a foot away from the main line. Repairs were made and the line was back in service after two hours. We have a few more minor projects to get done this upcoming year.

In 2019 the town plans to implement a "broadcast" phone call alert system. This will be used by the water department to send out alerts regarding the need to turn off the water main or other system wide water issues should the need arise. If you are a water user, I strongly suggest that you plan to get your name on the call list. A letter explaining the details and how to register your phone number will be forthcoming when the program is ready for implementation.

The rules, reports and regulations of the Guildhall water system can be viewed and/or copied at the town office during regular business hours.

Respectfully,
Gary Brown
Water Commissioner

DELINQUENT WATER COLLECTION REPORT

DELINQUENT WATER RECEIPTS DURING 2018:

TAX YEAR	WATER BILLS	INTEREST	PENALTY	TOTAL
2017	\$2,242.58	\$76.65	\$170.17	\$2,489.40
2018	\$4,002.90	\$92.76	\$300.96	\$4,396.62
TOTAL RECEIPTS:	\$6,245.48	\$169.41	\$471.13	\$6,886.02

WATER BILL PRINCIPALS REMAINING DUE AS OF DECEMBER 31, 2018:

TAX YEAR / qtr	NAME	PARCEL #	PRINCIPAL
2018 C	Barney, Josh Pd in full January 2019	102-7700.01	\$85.89
2018 C	Hodgdon, Allen	002-0200	\$75.00
2018 C	Hodgdon, Allen	102-8635	\$83.50
2018 C	Peaslee (barn)	102-8300B	\$50.00
2018 C	Peaslee (scale)	102-8300S	\$50.00
2018 C	Peaslee (farmhouse)	102-8300H	\$50.00
2018 C	Peaslee, Janice Trust	102-7875	<u>\$113.25</u>
TOTAL PRINCIPAL DUE 12/31/2018:			\$507.64
Total principal owed as of Jan 20, 2019 =			\$421.75

Al McVetty, Delinquent Tax Collector

DELINQUENT TAX COLLECTION REPORT

DELINQUENT TAX RECEIPTS DURING 2018:

TAX YEAR	PRINCIPAL	INTEREST	PENALTY	TOTAL
2015	\$123.14	\$7.39	\$25.28	\$155.81
2016	\$4,781.38	\$627.65	\$382.50	\$5,791.53
2017	\$20,447.61	\$2,364.53	\$1,648.46	\$24,460.60
2018	<u>\$22,460.32</u>	<u>\$404.27</u>	<u>\$1,797.09</u>	<u>\$24,661.68</u>
TOTAL RECEIPTS:	\$47,812.45	\$3,403.84	\$3,853.33	\$55,069.62

REAL ESTATE TAX (PRINCIPAL) OWED AS OF DECEMBER 31, 2018:

TAX YEAR		<u>PARCEL #</u>	<u>PRINCIPAL</u>
2016	Kurrelmeyer, Ellen	001-3050	<u>\$1,590.80</u>
		TOTAL 2016	\$1,590.80
2017	Coulstring, Denise	102-1975	\$328.07
	Hynes, Margaret	001-2600	\$1,574.89
	Plumley, Matthew	012-1400	<u>\$2,389.90</u>
		TOTAL 2017	\$4,292.86
2018	Cheeseman, Larry G. Jr.	001-1250	\$867.64
	Citifinancial	102-1000	\$3,691.04
	Citifinancial	102-1175	\$1,618.84
	Colby Mountain Farm LLC	010-0300	\$244.76
	Coulstring, Denise	102-1975	\$603.81
	Cross, Shelley (Crowell)	102-8570	\$2,192.10
	Ducks Unlimited	102-4625	\$189.27
	Guile, Karen (Caron)	102-3900	\$1,804.78
	Hakansson, Mark	008-0585	\$2,544.81
	Hodgdon, Allen D.	002-0020	\$1,179.82
	Hodgdon, Allen D.	102-8635	\$1,944.32
	Hynes, Margaret	001-2600	\$1,544.62
	Lyndes, John	001-2115	\$971.47
	McCrae, Peter G.	102-5245	\$2,339.00
	Peaslee, Janice L. Trust	102-7875	\$999.04
	Peaslee, Janice L. Trust	102-8300	\$3,644.90
	Peaslee, Janice L. Trust	003-1300	\$419.25
	Phelps, Loren et al	010-1250	\$554.36
	Porto, Frank	080-4085	\$615.84
	Romaniw, Kenneth Paid in full January 2019	012-1800	\$414.00
	Tully, Edward L.	012-1660	<u>\$639.91</u>
		TOTAL 2018	\$29,023.58

TAXES OWED 2016, 2017, 2018 = \$34,907.24

Total Principal owed as of January 20, 2019 = \$34,493.24

Al McVetty, Delinquent Tax Collector

ENHANCED 9-1-1 REPORT

2018 actions consisted of the addition of numerous new E-911 addresses due to the State's request for locators on a number of sites based on satellite photos. This resulted in four new and two adjusted addresses.

There are still a few property owners who have not posted their emergency 911 address number. We request that owners post their emergency 911 address number in a prominent location that can be easily seen by approaching emergency crews, either on your house or preferably at the road edge just back from the plowed surface. Posts and marker numbers are available at most hardware stores.

For new construction, E-911 numbers may be assigned once you have determined the location of your driveway and before construction begins.

If your property does not have an emergency 911 number, call and one will be arranged for you.

Respectfully Submitted: Ron Resden, E-911 Coordinator 802-328-2765

FIRE WARDEN'S REPORT

For all fire and other emergencies, DIAL 911 on your phone.

There were no forest/brush fires set this year!

Fire permits are routinely granted, weather permitting. All conditions stated on the permits should be followed and the permit does not release permit holders from any responsibility should their fire get out of control.

Fire permits are not needed when there is a "Blanket of Snow" on the ground. Permits will be difficult to get in the spring when there is much dry brush in the woods (impossible when Montpelier issues a statewide burn ban) so plan your burns accordingly.

Keep a supply of water on hand.
Never leave your fire unattended.
Always fully extinguish your fire.
Never burn when it's windy.

Guildhall Fire Statistics for 2018.

Total fires 0
Total Acres Burnt 0

Respectfully Submitted: Ron Resden, Forest Fire Warden 802-328-2765

THE GUILDHALL PUBLIC LIBRARY, INC. REPORT

Library winter hours have been eliminated to reduce operating expenses. The summer hours are Monday 2:00 – 6:00 p.m., Wednesday 2:00 – 8:00 p.m., and Saturday 9:00 a.m. – 3:00 p.m.

Librarian Valerie Foy continues to purchase books on a regular basis. Some of the authors whose books were purchased this year include Sandra Brown, Archer Mayor and James Patterson.

The basket weaving class is offered for adults every other month with 8-10 regular participants from Northumberland, Lancaster, Maidstone, Whitefield and Guildhall. Anyone interested should contact Valerie Foy for more information.

The Library continues to offer Heritage Quest for genealogy research and Universal Class for continuing education. Anyone interested in using these services should contact the Library for more information. The Library also has passes available that Guildhall and Maidstone residents can use for reduced admission to Vermont historic places and State Parks.

The Library's ongoing fundraiser includes a book sale, tote bags, note cards, the Guildhall historic throw and a reproduction of the Benton History book, as well as the Guildhall and Maidstone pictorial history DVD. The Library also has a copy of The History of Maidstone Lake for sale with the proceeds going to the Maidstone Lake Association.

The Board of Directors continues to explore future projects to enhance the Library's connection to area residents. The Library had an essay contest for seniors at Canaan high school. First place was awarded to Logan Hailey for his essay on Albert Einstein; second place went to Wes Thibeault for his essay on George Patton; and honorable mention went to Zachary Brown for his essay on John F. Kennedy and Markus Lapierre for his essay on Babe Ruth. The awards were given out before the entire school. This was done in memory of Donna Hodgdon.

Submitted by:
Valerie Foy
Librarian

ESSEX COUNTY SHERIFF'S DEPT.

STATE OF VERMONT

Trevor Colby

Sheriff

91 Court House Dr
Guildhall, VT 05905
Tel: (802) 676-3500
Fax: (802) 676-3400

Essex County Sheriff's Department Report to the Guildhall

Select Board for the period of January 01, 2018 to December 31, 2018

I completed a review of calls for service to the Town of Guildhall for the calendar year 2018. During that period, Guildhall had approximately 50 calls for service in 2018. The Sheriff's Department responded to 33 of those calls. Guildhall's services represent almost 10% of all of the calls we handled last year. We also continued to provide patrols throughout the county. During 2018, we made 767 traffic stops within Essex County. From the 767 traffic stops, we issued 255 traffic citations. In Guildhall we issued 13 traffic tickets total and 14 warnings. We were able to spend more time on Guildhall patrols and I hope to continue that into the future.

I was able to fill two full-time deputy position this year. One position was funded to primarily cover the southern Essex County area through contracts with Concord, Guildhall, Lunenburg, and Maidstone. The second position was funded through a COPS grant. We had one part-time deputy resign and hired another part-time officer. The officer hired to fill the C.O.P.S. position recently returned from the Full-Time Police Academy. Our Department continues to conduct Special Investigations Unit Services for the Essex county cases of sexual assault and child abuse. We will continue another year of patrolling V.A.S.T. trails through a contract with V.A.S.T. We will also be out providing traffic safety education through a grant from the Governor's Highway Safety Program. We will also continue to conduct Occupant Safety Checks and DUI patrols under grants from Governor's Highway Safety.

This year was a successful building year, getting positions filled and officers trained from prior year staff transitions. It was a busy year for administration with several audits from the various agencies we work with occurring throughout the year. The year felt busier than usual in calls concerning animal welfare. We also had number of arrests of persons with outstanding warrants. I am looking forward to 2019 with a great team to assist in providing Essex County law enforcement services.

Thank you for your continued support,



Sheriff Trevor Colby

Executive Committee Report

The NEKWMD finished 2018 by processing slightly less recycling compared to 2017 – approximately 2750 tons in 2018 compared to approximately 2975 tons in 2017. Significant drops in organics and cardboard were responsible for most of the decline. A few items, including mixed paper, batteries, and tires saw increases in tonnage, while most other items saw tonnages that were flat or lower than last year. Recycling markets remained steady throughout most of 2018 and were generally average or slightly lower than average.

The District ended 2018 with a deficit of \$41,069.02. The District ended 2017 with a surplus of \$55,755.82. Revenues in 2018 were 11% above projections. While budgeted expenses were 16.3% above projections. The catastrophic failure of our baler on September 24, 2018 was the largest reason for the deficit. Not only did we have to pay to ship materials off-site, we lost revenue from the sale of those materials. We anticipate having a new baler by the end of February, 2019.

There were no additions or subtractions to the District membership in 2018. 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 NEKWMD is entering 2019 with a proposed budget of \$825,073 – an increase of 8.5% compared to 2018. The vast majority of the increase is due to the addition of a \$41,000 baler payment over the next 5 years. The surcharge rate of \$24.25 will increase by \$0.50 for 2019. Our surcharge on trash remains below the State average of \$26.59.

The NEKWMD was staffed by nine full-time and four part-time employees in 2018. Each of the member Towns is entitled to representation by at least one Supervisor. The Board of Supervisors is the principal authority over the NEKWMD and the primary means of contact with the member towns. The Board of Supervisors meets monthly with the District's Executive Director to set the direction of NEKWMD policy. The member Towns are also represented through their ability to vote on the NEKWMD budget at their Town Meeting in March.

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

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

NEKWMD Executive Committee

2019 PROPOSED BUDGET

BUDGET ITEM	2018 BUDGET	2018 ACTUAL as of 12/31/18	2019 PROPOSED BUDGET
ADMINISTRATION EXPENSES			
Advertising	\$400.00	\$576.25	\$400.00
Audit -- Financial	\$7,595.00	\$7,595.00	\$7,595.00
Audit -- Waste Haulers	\$2,500.00	\$500.00	\$2,000.00
Bank Charges	\$0.00	\$35.00	\$0.00
Books & Subscriptions	\$100.00	\$0.00	\$100.00
Cleaning	\$1,600.00	\$1,880.00	\$1,920.00
Copier	\$2,000.00	\$1,947.43	\$2,000.00
Dues/Permits/Fees/Penalties	\$5,000.00	\$5,985.58	\$5,000.00
Heating Fuel	\$1,500.00	\$1,798.10	\$1,500.00
Interest Expense	\$0.00	\$0.00	\$0.00
Liability & Casualty & Emp. Prac.	\$16,000.00	\$12,134.00	\$15,000.00
Planning	\$1,000.00	\$0.00	\$1,000.00
Legal Fees	\$2,000.00	\$1,312.50	\$1,500.00
Postage	\$3,000.00	\$2,634.67	\$2,000.00
Office Supplies	\$3,600.00	\$13,897.22	\$3,600.00
Telephone - Office	\$3,200.00	\$3,190.17	\$3,000.00
Water/Sewer	\$1,100.00	\$967.68	\$1,100.00
TOTAL ADMINISTRATION	\$50,595.00	\$54,453.60	\$47,715.00
Gross Wages	\$379,193.00	\$377,731.57	\$394,610.00
Overtime Wages-- Warehouse	\$5,000.00	\$6,401.25	\$5,000.00
Fica (Employer Match)	\$23,820.00	\$23,847.39	\$24,466.00
Medi (Employer Match)	\$5,571.00	\$5,577.19	\$5,722.00
State Unemployment Insurance	\$13,500.00	\$3,451.29	\$5,000.00
VMERS (Retirement)	\$19,990.00	\$20,201.46	\$21,010.00
Workman's Compensation Insurance	\$34,000.00	\$58,466.00	\$55,000.00
Mileage - Employee	\$7,000.00	\$7,867.01	\$7,000.00
Mileage- Supervisor's	\$5,000.00	\$1,603.85	\$4,000.00
Supervisor Secretary Payments	\$500.00	\$500.00	\$500.00
Personnel Equipment	\$1,000.00	\$160.49	\$500.00
Training	\$1,500.00	\$866.31	\$1,500.00
Travel	\$100.00	\$49.43	\$100.00
TOTAL PERSONNEL	\$496,174.00	\$506,723.24	\$524,408.00
BUILDING EXPENSES			
Improvements	\$1,000.00	\$8,450.00	\$1,000.00
Electricity	\$9,800.00	\$7,864.08	\$9,000.00
Maintenance	\$1,000.00	\$1,277.01	\$1,000.00
Misc. Supplies	\$1,000.00	\$43,801.25	\$1,000.00
Trash Removal	\$3,000.00	\$3,069.86	\$3,000.00
TOTAL BUILDING	\$15,800.00	\$64,462.20	\$15,000.00

2019 PROPOSED BUDGET

BUDGET ITEM	2018 BUDGET	2018 ACTUAL as of 12/31/2018	2019 PROPOSED BUDGET
EQUIPMENT EXPENSES			
Purchases	\$500.00	\$121.14	\$500.00
Baler Loan Payment	\$0.00	\$0.00	\$40,000.00
Baler Repairs	\$6,000.00	\$4,720.52	\$1,000.00
Baler Supplies	\$6,000.00	\$10,928.71	\$8,000.00
Forklift Fuel	\$2,200.00	\$2,623.14	\$2,200.00
Forklift Repairs	\$4,000.00	\$5,561.68	\$4,000.00
Misc. Equipment Repairs	\$2,000.00	\$2,362.17	\$1,500.00
Skidsteer Fuel	\$500.00	\$0.00	\$500.00
Skidsteer Repairs	\$3,000.00	\$6,931.69	\$5,000.00
Warehouse Supplies	\$1,500.00	\$2,258.38	\$2,000.00
Trucks--Diesel	\$18,000.00	\$23,637.43	\$21,000.00
Trucks--Repairs	\$10,000.00	\$18,803.99	\$12,000.00
TOTAL EQUIPMENT	\$53,700.00	\$77,948.85	\$97,700.00
PROGRAMS EXPENSES			
Advertising	\$1,000.00	\$1,150.85	\$1,000.00
Permits & Fees	\$450.00	\$333.60	\$450.00
Composting	\$22,000.00	\$21,567.00	\$20,000.00
Composter/Bin	\$3,000.00	\$8,852.83	\$3,000.00
Dues & Subscription	\$0.00	\$0.00	\$0.00
Education Outreach	\$15,000.00	\$13,254.71	\$10,000.00
Hazmat Disposal	\$24,000.00	\$34,907.64	\$24,000.00
Hazmat Supplies	\$4,000.00	\$3,295.29	\$3,000.00
Sale of Recyclables-Processing	\$30,000.00	\$49,133.87	\$25,000.00
Special Collections	\$300.00	\$27.99	\$300.00
Supplies	\$500.00	\$464.31	\$500.00
Tire Disposal	\$9,000.00	\$14,506.80	\$9,000.00
TOTAL PROGRAMS	\$109,250.00	\$147,494.89	\$96,250.00
SUB-TOTAL	\$725,519.00	\$851,082.78	\$781,073.00
DEBT REDUCTION PAYMENTS			
Interest			
Principal			
TOTAL DEBT REDUCTION			
CAPITAL FUND			
Capital Improvement Fund	\$35,000.00	\$33,450.00	\$44,000.00
TOTAL CAPITAL FUND	\$35,000.00	\$33,450.00	\$44,000.00
TOTAL NEK EXPENSES	\$760,519.00	\$884,532.78	\$825,073.00
Grants--St of VT	\$59,000.00	\$77,972.35	\$59,000.00
Hauling--Recycling Pick-ups	\$35,000.00	\$39,585.00	\$41,000.00
Haz Mat/Paint Care (CEG Fees)	\$3,200.00	\$6,375.20	\$3,500.00
Interest Income	\$25.00	\$11.20	\$25.00
Miscellaneous Income	\$500.00	\$46,632.08	\$500.00
Program Sales--Composter/Bins	\$500.00	\$4,359.82	\$1,000.00
Programs- Oil Filter Program	\$150.00	\$75.00	\$150.00
Sale of Recyclables	\$179,394.00	\$97,363.33	\$130,000.00
Compost Income	\$13,000.00	\$20,899.02	\$18,000.00
Electronics Income	\$22,000.00	\$24,222.42	\$15,000.00
Scrap Metal Income	\$10,000.00	\$31,017.45	\$25,000.00
Battery Income	\$3,750.00	\$6,432.00	\$8,000.00
Tire Income	\$9,000.00	\$12,756.70	\$12,000.00
Per Capita Assessment	\$0.00	\$0.00	\$41,500.00
Surcharge--Waste Haulers	\$425,000.00	\$475,762.19	\$470,398.00
TOTAL NEK REVENUES	\$760,519.00	\$843,463.76	\$825,073.00

TREASURER'S REPORT

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

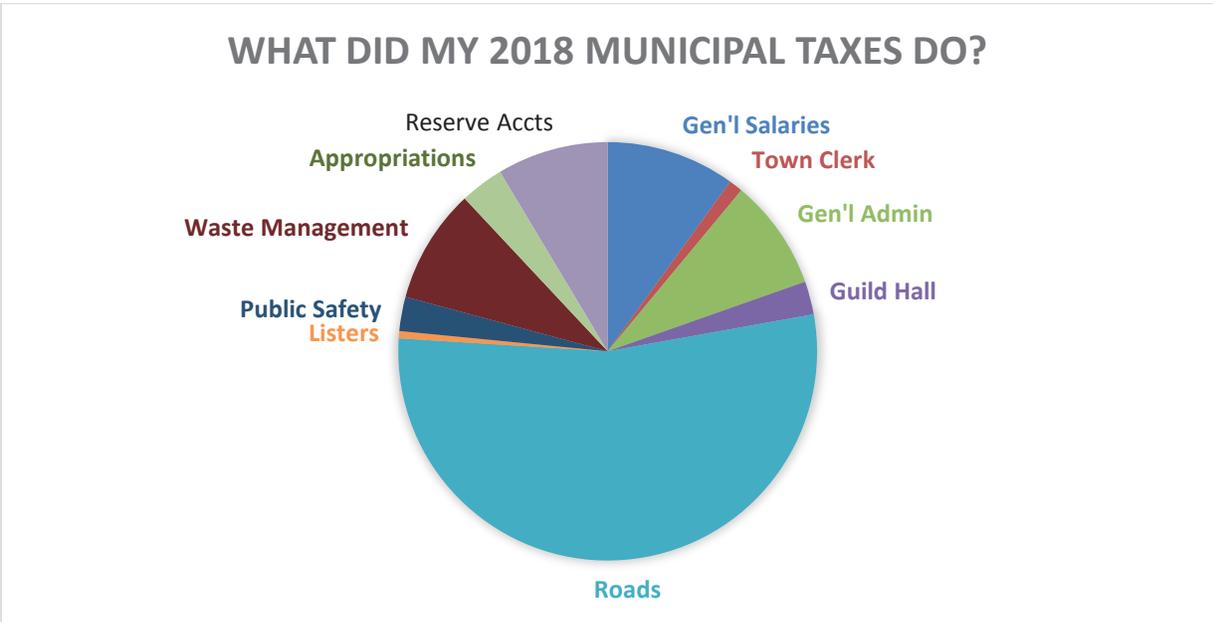
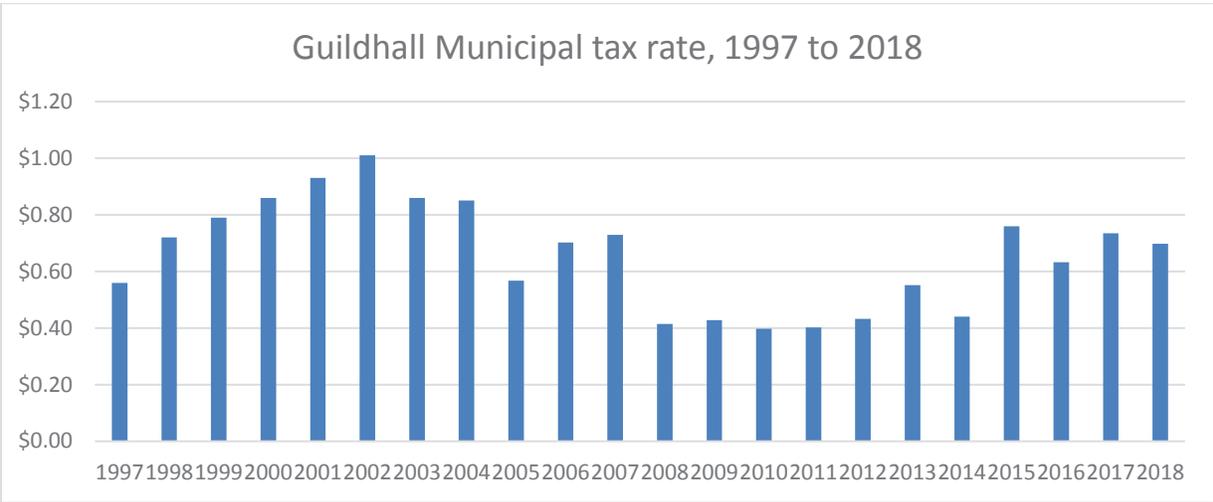
JANUARY 1 - DECEMBER 31, 2018

TOWN FINANCES, AT A GLANCE

Cash on Hand - General, Highway and Reserve: \$354,814.18

TAX REVENUE BROUGHT IN \$ 664,337.37
 PLUS the 2014 Town Surplus, non-tax revenue, and Highway Revenue of \$ 161,056.04
 For **Total Revenue:** \$ 825,393.41

AND WE SPENT: \$793,806.21 (\$195,688 muni; \$238,353 Highway; \$359,765 School)



GENERAL & HIGHWAY FUND, REVENUE 2018

TOWN REVENUE	
Municipal Property Taxes	\$ 548,145.34
Municipal State Payment	\$ 9,606.41
Delinquent Prop Tax	\$ 47,812.45
Delinquent Prop Penalty	\$ 3,853.33
Delinquent Prop Interest	\$ 3,403.84
Current Use	\$ 51,516.00
USDA Rural Devel Grant	\$ 15,320.45
School Refunds	\$ 43,377.63
PVR Lister Grants	\$ 2,707.50
Bank Interest	\$ 259.49
Recording Fees	\$ 3,504.00
Dog Licenses	\$ 930.00
Zoning Permit	\$ 259.00
Copies	\$ 847.00
Certified Copies	\$ 10.00
Marriage License Recording	\$ 60.00
Hall Rental	\$ -
Speeding Ticket Revenue	\$ 316.27
Trash Stickers	\$ 568.00
Miscellaneous	\$ 120.00
Reserve Account Transfers (Net)	\$ 5,886.52
<u>TOTAL TOWN REVENUE</u>	<u>\$ 738,503.23</u>
HIGHWAY REVENUE	
Class 2 Highway State Aid	\$ 16,820.04
Class 3 Highway State Aid	\$ 17,425.14
Other Highway Grants	\$ 52,480.00
Excess Weight Permits	\$ 165.00
<u>TOTAL HIGHWAY REVENUE</u>	<u>\$ 86,890.18</u>
<u>TOTAL TOWN & HIGHWAY REVENUE</u>	<u>\$ 825,393.41</u>

BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/18

ASSETS	
General Fund/Highway Cash on Hand	\$232,694.93
Reserve Accounts, Cash on Hand	\$136,595.83
Receivables, Delinquent Taxes	\$40,144.34
Grants Receivable	\$19,272.00
TOTAL ASSETS	\$428,707.10
LIABILITIES	
Uncleared Transactions	\$35,523.42
TOTAL LIABILITIES	\$35,523.42
Net Worth	\$393,183.68

MUNICIPAL TAXES LEVIED 2018 & PROPOSED 2019

2018 Municipal Taxes Proposed	
Budget Total passed	\$292,751.01
Less 2016 Non-Highway Surplus	\$4,182.02
Less Estimated 2017 Non-Tax Revenue	\$40,000.00
2018 Municipal Levied	\$248,568.99
2019 Municipal Taxes Proposed	
2019 Proposed Budget; Town, Highway, and Warned	\$298,207.48
Less Unreserved Town Non-Highway Surplus	\$3,168.86
Less Estimated Non-Tax Revenue	\$40,000.00
2019 Municipal Taxes to be Levied	\$255,038.62

COMPARISON:

*The proposed budget for 2019 Guildhall municipal services is **greater** than the 2018 amount. Factors: 1.8% Budget increase; same Estimated Non-Tax Revenue; and a smaller 2016 Town Surplus.*

*The total dollar amount of taxes to be raised will **INCREASE by 2.6%**.*

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

DEPARTMENT	2018 Proposed	2018 Actual	2019 Proposed
OFFICER SALARIES AND WAGES			
Town Clerk Salary	\$9,000.00	\$9,000.00	\$10,000.00
Treasurer Salary	\$9,000.00	\$9,000.00	\$10,000.00
Selectboard Salaries	\$3,600.00	\$3,600.00	\$4,500.00
Lister Salaries	\$11,000.00	\$6,365.00	\$11,000.00
Auditor Salaries	\$1,500.00	\$1,500.00	\$1,500.00
Zoning Administrator Salary	\$400.00	\$400.00	\$400.00
Moderator Salary	\$300.00	\$300.00	\$300.00
Office Assistant Wages	\$2,500.00	\$1,815.00	\$2,500.00
Board of Civil Authority	\$500.00	\$787.50	\$500.00
Janitor Pay	\$1,500.00	\$451.75	\$1,500.00
FICA/MEDI	\$5,895.00	\$4,466.37	\$6,330.00
SUBTOTAL OFFICERS' SALARIES	\$45,195.00	\$37,685.62	\$48,530.00
DELINQUENT TAX COLLECTOR			
8% Delinquent Tax Penalty Fees Paid	**	\$6,153.03	**
FICA/MEDI	\$700.00	\$982.22	\$700.00
Supplies/Expenses	\$100.00	\$95.00	\$100.00
Postage	\$50.00	\$100.00	\$100.00
SUBTOTAL DELINQUENT TAX COLL	\$850.00	\$1,177.22	\$900.00
GENERAL ADMINISTRATION			
Bank Fees, Admin Costs	\$50.00	\$15.00	\$50.00
LOC/Woodsville, Interest	\$350.00	\$0.00	\$350.00
Mileage	\$1,000.00	\$0.00	\$1,000.00
Town Report	\$650.00	\$1,218.42	\$650.00
Newspaper Ads	\$500.00	\$865.00	\$1,600.00
NEMRC Agreements (suppt & disaster recov)	\$2,700.00	\$2,732.56	\$2,700.00
Computer Software	\$1,100.00	\$924.67	\$1,100.00
Computer Hardware	\$0.00	\$1,673.60	\$0.00
Computer Training	\$200.00	\$0.00	\$200.00
Internet ISP	\$0.00	\$589.92	\$600.00
Web Site Maintenance & Hosting	\$120.00	\$115.78	\$120.00
Computer IT Maintenance	\$2,000.00	\$501.50	\$8,000.00
Professional Services	\$0.00	\$300.00	\$0.00
Insurance and Bonds	\$6,200.00	\$5,700.00	\$6,000.00
VLCT Dues	\$1,200.00	\$1,278.00	\$1,333.00
Unemployment Compensation	\$0.00	\$26.00	\$25.00
Unemployment Contribution	\$200.00	\$200.00	\$200.00
Essex County Tax	\$11,000.00	\$9,861.59	\$11,000.00
Costs, Fees and Refunds	\$500.00	\$10,561.79	\$500.00
Community Fund	\$240.00	\$240.00	\$240.00
Northumberland Property Taxes	\$15.00	\$15.00	\$15.00
Copier Machine Agreement	\$350.00	\$350.00	\$350.00
Miscellaneous	\$100.00	\$0.00	\$100.00
SUBTOTAL GENERAL ADMIN	\$28,475.00	\$37,168.83	\$36,133.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

TOWN CLERK'S OFFICE			
Training	\$150.00	\$379.52	\$150.00
Dues	\$35.00	\$60.00	\$60.00
Office Supplies	\$700.00	\$389.97	\$500.00
Postage/Box Rental	\$600.00	\$902.04	\$1,000.00
Telephone	\$1,500.00	\$903.70	\$1,000.00
Treasurer's Supplies	\$150.00	\$150.00	\$150.00
Vermont Statute Books	\$150.00	\$150.00	\$150.00
Change Box	\$0.00	\$0.00	\$0.00
Dog Licensing Supplies	\$70.00	\$63.79	\$70.00
Archival Supplies, Land Records	\$450.00	\$1,340.14	\$450.00
Acid Free Paper	\$300.00	\$291.14	\$300.00
SUBTOTAL TOWN CLERK'S OFFICE	\$4,105.00	\$4,630.30	\$3,830.00
LISTERS' OFFICE			
Lister Assistant Pay	\$0.00	\$0.00	\$0.00
Tax Map Updates	\$600.00	\$500.00	\$500.00
CAMA License	\$475.00	\$475.00	\$475.00
Training	\$400.00	\$135.00	\$400.00
Mileage	\$800.00	\$1,025.22	\$1,000.00
Supplies/Expenses	\$100.00	\$0.00	\$100.00
Newspaper Notices	\$100.00	\$0.00	\$100.00
Lister Software (APEX)	\$215.00	\$215.00	\$215.00
Postage	\$50.00	\$0.00	\$50.00
VALA Dues	\$100.00	\$60.00	\$100.00
SUBTOTAL LISTERS' OFFICE	\$2,840.00	\$2,410.22	\$2,940.00
ZONING SERVICES			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
SUBTOTAL ZONING SERVICES	\$0.00	\$0.00	\$0.00
PLANNING COMMISSION			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$50.00	\$0.00	\$50.00
SUBTOTAL PLANNING COMMISSION	\$50.00	\$0.00	\$50.00
THE GUILD HALL			
Care of Grounds	\$1,000.00	\$425.00	\$1,000.00
Janitor Supplies/Expenses	\$150.00	\$665.31	\$150.00
Kitchen Supplies/Expenses	\$0.00	\$0.00	\$0.00
Snow Plowing	\$500.00	\$330.00	\$1,000.00
Maintenance/Repairs	\$2,300.00	\$2,611.45	\$2,300.00
Fuel	\$5,000.00	\$5,348.42	\$6,000.00
Electricity	\$1,500.00	\$1,390.15	\$1,500.00
Water Rent	\$300.00	\$321.25	\$300.00
Septic Pump	\$0.00	\$0.00	\$0.00
Special Projects	\$0.00	\$0.00	\$0.00
SUBTOTAL GUILD HALL	\$10,750.00	\$11,091.58	\$12,250.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

PUBLIC SAFETY			
Ambulance	\$3,682.00	\$3,682.00	\$3,682.00
Fire Protection	\$4,000.00	\$4,000.00	\$4,000.00
911 Expenses	\$0.00	\$0.00	\$0.00
Fire Inspection/Extinguishers	\$500.00	\$500.00	\$500.00
Dog License Tax	\$390.00	\$390.00	\$390.00
Dog Catcher Fees	\$340.00	\$0.00	\$340.00
Humane Society Fees	\$150.00	\$50.00	\$150.00
Town Health Officer	\$0.00	\$0.00	\$0.00
Street Lights	\$2,400.00	\$2,832.65	\$2,900.00
Constable Salary and Expenses	\$600.00	\$0.00	\$600.00
SUBTOTAL PUBLIC SAFETY	\$12,062.00	\$11,454.65	\$12,562.00
WASTE MANAGEMENT SERVICES			
Monthly NEKWMD Surcharge Total	\$1,800.00	\$1,589.78	\$1,800.00
Rubbish and Recycling Pickup, Curbside	\$35,000.00	\$30,355.00	\$32,000.00
Tipping Fees	\$4,500.00	\$3,372.00	\$4,500.00
Act 148 Stickers	\$925.00	\$583.27	\$570.00
per capita assessment	*	*	\$234.90
Miscellaneous (inc. Bulky Day)	\$2,000.00	\$2,364.67	\$1,200.00
SUBTOTAL WASTE MANAGEMENT	\$44,225.00	\$38,264.72	\$40,304.90
RESERVE ACCOUNT APPROPRIATIONS			
Office Equip Capital Reserve Account	\$1,700.00	\$1,700.00	\$1,700.00
Master Legal Fee Reserve Account	\$500.00	\$500.00	\$500.00
Tax Map Operating Transfer Acct	\$500.00	\$500.00	\$500.00
Tax Map Updates Reserve Account	\$500.00	\$500.00	\$500.00
Kitchen Capital Reserve Account	\$0.00	\$0.00	\$0.00
Guild Hall Renovation Reserve Fund	\$25,000.00	\$25,000.00	\$5,000.00
Cemetery Fund Operating Transfer	\$9,000.00	\$9,000.00	\$12,000.00
SUBTOTAL RESERVE ACCOUNT APPROPRIATIONS	\$37,200.00	\$37,200.00	\$20,200.00
BUDGETED APPROPRIATIONS			
Rural Community Transport	\$155.93	\$155.93	\$155.93
ECNRCD	\$250.00	\$250.00	\$250.00
NVDA	\$450.00	\$450.00	\$450.00
Food Pantry, Lancaster	\$500.00	\$500.00	\$0.00
Lancaster Student Back Pack meal	\$0.00	\$0.00	\$500.00
Essex County Sheriff's Department	\$3,500.00	\$5,000.00	\$3,500.00
Caledonia Home Health	\$150.00	\$150.00	\$0.00
Northeast Kingdom Human Services	\$274.00	\$274.00	\$274.00
Weeks Memorial Hospital	\$375.00	\$375.00	\$500.00
Visually Impaired	\$50.00	\$50.00	\$50.00
NVT Area Agency on Aging	\$400.00	\$400.00	\$400.00
Guildhall Public Library	\$6,500.00	\$6,500.00	\$6,500.00
Lunenburg/Gilman Senior Center	\$500.00	\$500.00	\$0.00
SUBTOTAL BUDGETED APPROPRIATIONS	\$13,104.93	\$14,604.93	\$12,579.93
NON-HIGHWAY TOWN TOTALS	\$198,856.93	\$195,688.07	\$190,279.83
2016 NON-HIGHWAY SURPLUS		\$3,168.86	

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

HIGHWAY			
General Highway			
Road Commissioner Salary	\$4,000.00	\$4,000.00	\$4,000.00
Road Commissioner HW Maintain	\$0.00	\$670.00	\$0.00
FICA/MEDI	\$600.00	\$714.51	\$600.00
Road Commissioner Mileage	\$0.00	\$0.00	\$0.00
Retreatment Operating Transfer	\$1,000.00	\$1,000.00	\$1,000.00
Municipal Facility Storage Reserve Account	\$1,500.00	\$1,500.00	\$1,500.00
Storage Facility Maintenance	\$0.00	\$22,361.76	\$0.00
Dry Hydrant Expenses	\$0.00	\$0.00	\$0.00
Miscellaneous Materials	\$100.00	\$0.00	\$100.00
Road Signs	\$250.00	\$125.03	\$250.00
Training	\$100.00	\$0.00	\$100.00
Salt	\$6,000.00	\$2,560.52	\$6,000.00
Winter Sand	\$14,000.00	\$12,263.93	\$14,000.00
Hauling Sand and Salt	\$2,000.00	\$1,827.50	\$2,000.00
Culverts	\$2,500.00	\$0.00	\$2,500.00
SUBTOTAL GENERAL HIGHWAY	\$32,050.00	\$47,023.25	\$32,050.00
Class 2 Highway			
Labor/Equipment/Class 2	\$12,000.00	\$67,375.35	\$12,000.00
Mowing	\$500.00	\$0.00	\$500.00
Material	\$7,000.00	\$46,635.43	\$7,000.00
Grading, Summer	\$6,000.00	\$7,536.54	\$12,000.00
Snow Removal, Class 2	\$9,500.00	\$10,863.80	\$12,000.00
Chloride	\$1,000.00	\$0.00	\$1,000.00
SUBTOTAL CLASS 2 HIGHWAY	\$36,000.00	\$132,411.12	\$44,500.00
Class 3 Highway			
Labor/Equipment, Class 3	\$25,000.00	\$16,096.15	\$25,000.00
Mowing	\$3,000.00	\$1,397.50	\$3,000.00
Material	\$17,000.00	\$9,068.40	\$17,000.00
Grading, Summer	\$14,000.00	\$7,299.96	\$12,000.00
Snow Removal, Class 3	\$22,000.00	\$25,056.45	\$27,000.00
Chloride	\$2,000.00	\$0.00	\$2,000.00
SUBTOTAL CLASS 3 HIGHWAY	\$83,000.00	\$58,918.46	\$86,000.00
SUBTOTAL ALL HIGHWAY	\$151,050.00	\$238,352.83	\$162,550.00
DEFICIT RESTORATION	\$0.00	\$0.00	\$0.00
TOTAL ALL HIGHWAY	\$151,050.00	\$238,352.83	\$162,550.00
LESS HIGHWAY GRANTS/APPROPRIATIONS		\$107,925.18	\$34,000.00
LESS HIGHWAY CARRY-OVER	\$57,155.92	\$57,155.92	\$20,622.35
HIGHWAY GRAND TOTAL	\$93,894.08	\$73,271.73	\$107,927.65
GRAND TOTALS	\$292,751.01	\$268,959.80	\$298,207.48

RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY & RESERVE
ACCOUNTS

General and Highway, Checking, Woodsville Guaranty Savings, #26202953	
Register Balance 12/31/17 (GF + ICS)	\$205,518.08
Receipts (Revenue, School Taxes, Operating Transfers, Voids/Reissues, etc)	\$825,393.41
Disbursements (Expenses, Remittances, Operating Transfers, Voids/Reissues, etc)	\$804,266.35
Register Balance 12/31/18 (GF + ICS)	\$218,218.35
Less Highway 2018 surplus (2019 Carry Over)	\$20,622.35
Adjusted General & Highway Fund Operating Balance	\$197,596.00
RESERVE FUNDS IN GENERAL & HIGHWAY	
Silver Allen Fund, PSB, #4001598	
Balance 12/31/17	\$0.00
<u>Receipts:</u>	
Deposit	\$4,158.00
Interest	\$2.08
<u>Disbursements:</u>	
Balance 12/31/18	\$4,160.08
John Long Fund	
Balance 12/31/17	\$0.00
<u>Receipts:</u>	
Deposit	\$6,601.34
Interest	\$13.83
<u>Disbursements:</u>	
Balance 12/31/18	\$6,615.17
Appraisal Update Reserve, WGS, #654326	
Balance 12/31/17	\$7,963.30
<u>Receipts:</u>	
State Reappraisal Assistance	\$0.00
Interest	\$7.98
<u>Disbursements:</u>	
Balance 12/31/18	\$7,971.28
Guild Hall Renovations, WGS, #654443	
Balance 12/31/17	\$11,693.19
<u>Receipts:</u>	
Interest	\$9.99
Grants/Donations/Fund Raising	\$15,620.45
Appropriation 2018	\$25,000.00
<u>Disbursements:</u>	
Architect/Contractors	\$21,120.00
Balance 12/31/18	\$31,203.63

RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY/RESERVE,CONT'D

<i>Kitchen Capital, WGS, #654320</i>	
Balance 12/31/17	\$3,245.44
<u>Receipts:</u>	
Interest	\$3.29
<u>Disbursements</u>	
Refrigerator purchase	\$0.00
Balance 12/31/18	\$3,248.73
<i>Master Legal Fees, WGS, #654329</i>	
Balance 12/31/17	\$14,740.10
<u>Receipts:</u>	
Appropriation 2018	\$500.00
Refunds	\$0.00
Interest	\$14.80
<u>Disbursements:</u>	
Operating Transfer to General Fund, Legal Fees	\$0.00
Balance 12/31/18	\$15,254.90
<i>Lister Property Maintenance and Review, WGS, #648407</i>	
Balance 12/31/17	\$2,092.86
<u>Receipts:</u>	
State Maintenance Assistance	\$285.00
Interest	\$2.14
<u>Disbursements</u>	
	\$0.00
Balance 12/31/18	\$2,380.00
<i>Lister Reappraisal, WGS, #650440</i>	
Balance 12/31/17	\$21,427.39
<u>Receipts:</u>	
Interest	\$21.76
State Reappraisal Assistance	\$2,422.50
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/18	\$23,871.65
<i>Lister Training, WGS, #654434</i>	
Balance 12/31/17	\$1,002.84
<u>Receipts:</u>	
Interest	\$1.03
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/18	\$1,003.87

RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY/RESERVE,CONT'D

Municipal Storage, WGS, #654332	
Balance 12/31/17	\$4,614.12
<u>Receipts:</u>	
Interest	\$4.81
Appropriation 2016	\$1,500.00
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/18	\$6,118.93
Office Equipment Capital, #654323	
Balance 12/31/17	\$4,460.04
<u>Receipts:</u>	
Interest	\$4.71
2018 appropriation	\$1,700.00
<u>Disbursements:</u>	
	\$1,673.60
Balance 12/31/18 (adjusted)	\$4,491.15
Tax Map, WGS, #654437	
Balance 12/31/17 (corrected)	\$5,822.37
<u>Receipts:</u>	
Appropriation 2018	\$1,000.00
Interest	\$5.49
<u>Disbursements:</u>	
GIS Tax Map Maintenance	\$500.00
Balance 12/31/18	\$6,327.86
Guildhall/Maidstone War Memorial Fund, Passumpsic Savings #101560	
Balance 12/31/17	\$409.92
<u>Receipts:</u>	
Interest	\$0.36
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/18	\$410.28
Portland Pipeline Reserve Account, WGS, # 725937	
Balance 12/31/17	\$6,411.76
Receipts, Interest	\$6.40
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/18	\$6,418.16
Highway Retreatment Account, Masscoma #70200696	
Balance 12/31/17 (adjusted)	\$15,860.10
<u>Receipts:</u>	
Interest	\$56.37
Town Appropriation 2018	\$1,000.00
<u>Disbursements:</u>	
Balance 12/31/18	\$16,916.47
Petty Cash/Change Account	
Balance (corrected) 12/31/17	\$214.96
<u>Receipts:</u>	
Misc collection	\$0.00
<u>Disbursements:</u>	
	\$11.29
Balance 12/31/18	\$203.67

GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS

Bank Balance 12/31/17	\$22,053.29
Receipts	
Water Rent	17748.04
Delinquent Rent	6245.48
Delinquent Penalties	471.13
Delinquent Interest	169.41
Miscellaneous	0
Checking Interest	16.71
Total Receipts	\$24,650.77
Disbursements	
USDA Loan Pay	\$6,562.00
Town of Northumberland	\$13,001.25
Expenses (see budget)	\$5,202.81
Total Disbursements	\$24,766.06
Adj. Balance 12/31/18	\$21,938.00

*In 1996, the Guildhall Water District borrowed capital from U.S.D.A. Rural Development in order to finance a new water delivery system, install meters and install fire hydrants. In part, the fees paid by Guildhall's 53 water users go to repay this loan. The note balance as of 12/31/18 is **\$76,137.22 which will be paid off in 2036.***

GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET

Wages	2018 Budget	2018 Actual	2019 Budget
Treasurer Salary	\$175.00	\$175.00	\$175.00
Commissioner Salaries	\$1,200.00	\$1,200.00	\$1,200.00
Delinquent Water collector	\$0.00	\$486.35	\$0.00
FICA/MEDI	\$150.00	\$125.41	\$150.00
Total Wages	\$1,525.00	\$1,986.76	\$1,525.00
General Admin			
Office Supplies	\$0.00	\$0.00	\$0.00
Bank Fees/Refunds	\$0.00	\$15.00	\$0.00
Postage	\$1,000.00	\$442.13	\$1,000.00
Computer Maint.	\$0.00	\$0.00	\$0.00
Advertising	\$200.00	\$0.00	\$200.00
Legal Services	\$0.00	\$0.00	\$0.00
USDA Loan payment	\$6,550.00	\$6,562.00	\$6,550.00
Cost of Water	\$12,550.00	\$13,001.25	\$13,000.00
Total General Admin	\$20,300.00	\$20,020.38	\$20,750.00
Maintenance/Repair			
Testing Kits	\$1,000.00	\$178.00	\$1,000.00
Operator Applications	\$1,500.00	\$1,000.00	\$1,500.00
Operation fees	\$50.00	\$144.23	\$50.00
Meters/Equipment	\$1,000.00	\$0.00	\$1,000.00
Capital Improvements one time Assessment	\$0.00	\$450.00	\$0.00
Fees to State	\$75.00	\$60.12	\$75.00
Total Main/Repair	\$3,625.00	\$1,832.35	\$3,625.00
GRAND TOTAL	\$25,450.00	\$23,839.49	\$25,900.00

GUILDHALL CEMETERY CHECKING, RECEIPTS AND DISBURSEMENTS

ADJUSTED BALANCE 12/31/18	<u>\$6,963.98</u>
Receipts:	
Town Appropriation 2018	\$9,000.00
Checking Account Interest	\$2.20
Sale of Plots and Cornerstone Deposits	\$1400.00
TOTAL RECEIPTS	<u>\$10,402.20</u>
Disbursements:	
Maintenance/Mowing Labor	\$9,995.00
Salaries (Commissioners and Treasurer)	\$225.00
FICA/MEDI (employer share to be reimbursed to the GF in 2019)	\$774.17
Fuel	\$231.06
Maintenance Supplies	\$426.28
Bank Charge	\$10.00
TOTAL DISBURSEMENTS	<u>\$11,651.51</u>
ADJ. BALANCE AVAILABLE FOR 2019	<u>\$5,714.67</u>

GUILDHALL CEMETERY COMPARATIVE BUDGET

Wages	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Budget 2019</u>
Treasurer Salary	\$75.00	\$75.00	\$75.00
Commissioner Salaries	\$150.00	\$150.00	\$150.00
Labor, Mowing & Maintenance	\$7,000.00	\$9,995.00	\$9,900.00
FICA/MEDI (employer share)	\$635.00	\$774.17	\$775.00
TOTAL	<u>\$7,860.00</u>	<u>\$10,994.17</u>	<u>\$10,900.00</u>
General Administration			
Office Supplies	\$0.00	\$0.00	\$0.00
Bank Charges	\$0.00	\$10.00	\$0.00
Misc.	\$350.00	\$0.00	\$100.00
TOTAL	<u>\$350.00</u>	<u>\$10.00</u>	<u>\$100.00</u>
General Maintenance/Repair			
Fuel	\$300.00	\$231.06	\$300.00
Maintenance Supplies	\$1,000.00	\$431.28	\$700.00
TOTAL	<u>\$1,300.00</u>	<u>\$662.34</u>	<u>\$1,000.00</u>
GRAND TOTAL	<u>\$9,510.00</u>	<u>\$11,666.51</u>	<u>\$12,000.00</u>

RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES

Cemetery Reserve Accounts, Passumpsic Savings Bank	
<i>Permanent Care, Passumpsic, #13131</i>	
Balance 12/31/17	\$4,918.10
Interest:	\$4.92
Disbursements:	\$0.00
Balance 12/31/18	<u>\$4,923.02</u>
<i>Nellie Smart, Passumpsic, #10400</i>	
Balance 12/31/17	\$2,823.69
Interest:	\$2.82
Disbursements:	\$0.00
Balance 12/31/18	<u>\$2,826.51</u>
<i>Court House Hill, Passumpsic, #4332</i>	
Balance 12/31/17	\$353.25
Interest:	\$0.36
Disbursements:	\$0.00
Balance 12/31/18	<u>\$353.61</u>
<i>Cemetery Remapping Fund, Passumpsic, #1227000703</i>	
Balance 12/31/17	\$2,528.39
Receipts	
Interest	\$2.50
Disbursements	\$0.00
Balance 12/31/18	<u>\$2,530.89</u>

PERPETUAL CARE DONORS, 1940-2018

Mildred Beattie Estate
 CH and MJ Bliss (Fellows)
 Augustus Drew (Fellows)
 Robert, A. and W. Deering
 Chandler Ford Estate
 Fred Ford
 L.D. Fogg
 John H. Ford
 Linwood Ford
 Eliza Mills
 Albert Hutchinson
 William Hubbard

Norman and Alzea Hunter
 Charles and Otelia Hubbard
 Gary MacAlister
 Lucy McVetty
 G.L. Monahan
 James Morse
 Charles, J. and M. Richardson
 Carrier Ritchie
 Arthur and Rachel Silver
 Glen and Susan Stevens
 R.E. and Hattie York

PAYROLL, STIPENDS & VENDORS

Payroll		Stipends			
Alfred McVetty	\$ 5,938.81	Brown, Gary	\$ 19.97	McVetty, Susan	\$ 95.00
Eileen K Thietten	\$ 4,237.09	Brown, Patricia (C)	\$ 50.00	Orlowski, John	\$ 30.00
Gary H Brown	\$ 13,549.49	Carlson, Richard	\$ 560.00	Rogers, Pat	\$ 15.00
George E Blakeslee	\$ 20,397.20	Carlson, Susan	\$ 60.00	Sandra Ghelli	\$ 127.50
James M Fay	\$ 3,440.00	Foy, Valerie	\$ 150.00	Spillane, Jacqueline	\$ 142.50
John Shaw	\$ 1,291.00	McLain, Kelly	\$ 575.00	Spina, William	\$ 135.52
Patricia H Rogers	\$ 1,600.00	McLain, Reginald	\$ 460.00	William Ghelli	\$ 530.00
Peter M Gair	\$ 1,878.57	McVetty, Alfred	\$ 82.50		

PAYROLL, STIPENDS & VENDORS, CONT'D

Adobe	127.12	FedEx	442.13	Town of Lancaster - Ambulance	3,682.00
Adobe Systems Inc	31.78	Fitch Fuel	5,538.78	Treasurer, State of Vermont	60.12
All Metals Recycling	1,621.40	Graves Builders	20,470.00	Tri-State Fire Protection	536.90
Apex Software	215.00	Greg Lussier Barn Builders	21,596.20	USPS	902.04
Bast & Rood	1,250.00	Guildhall Water System	341.66	UVM Extension	65.00
Beattie Enterprises	54,920.00	Identification Source	63.79	Vermont Assessors & Listers Assoc.	60.00
Caledonia Home Health	150.00	Intuit Payroll	1,105.74	Vermont Department of Labor	26.33
Caledonian Record	400.00	Kofile Preservation	1,682.39	Vermont Dept. of Taxes	1,391.26
Cargill, Inc.	2,560.52	McVetty's Trucking & Excavation	134,190.75	Vermont Offender Work Programs	125.03
CCI Managed Services	50.00	NEMRC	3,002.56	Vermont State Treasurer	415.00
Consolidated Communications	1,230.82	Newport Sand & Gravel	13,704.26	VLCT	1,398.00
Coos Pit Stop	231.06	Northeast Waste Management	1,637.78	VLCT/PACIF	5,700.00
Copson, Daniel	665.31	Panasonic	18.94	VT Dept. of Health	227.00
Curley, Patrick	300.00	Peaslee's VT Potatoes	525.00	VT Electric Co-operative	4,222.80
D4 Rubbish Removal	2,428.27	Perras Ace	763.69	VT Municipal Clerks Treas Assoc	35.00
Dell Computer	1,673.60	S&R Grading	4,050.00	VTDEC - WMD	240.00
Earley Rubbish & Recycling	31,882.00	Salmon Press	676.00	W.B. Mason	344.50
Essex County NRCD	4,130.00	Smith & Town Printers	1,218.42	Weebly	115.78
Essex County Sheriff's Dept.	5,000.00	Stiles Fuel Co.	82.64	Zizza Lock & Security	1,686.00
Essex County Treasurer	8,971.83	Timmy J. Bilodeau	1,150.00		
Fairpoint Communications	243.86	Town of Lancaster-Fire Dept.	4,000.00		

MUNICIPAL TAX RATE 2018

Funds to be raised	\$ 248,568.99
Grand List	\$ 357,669.35
Muni Tax Rate	\$ 0.6950
Vet Exempt >10k	\$ 90,000.00
/ 100	\$ 100.00
= Vet local GL	\$ 900.00
x homestead rate	\$ 0.8698
= Ed Tax shortfall	\$ 782.82
/ Grand List	\$ 357,669.35
= add'l muni tax rate	\$ 0.0022
<u>Total Muni Tax Rate</u>	<u>\$ 0.6972</u>
Muni Tax Rate	\$ 0.6972
+ Homestead Ed Tax Rate	\$ 0.8698
<u>= Homestead Total Rate</u>	<u>\$ 1.5670</u>
Muni Tax Rate	\$ 0.6972
+ Non-Res Ed Tax Rate	\$ 1.3088
<u>= Non-Res Total Rate</u>	<u>\$ 2.0060</u>

2018 Grand List

388 GUILDHALL TOWN RD LLC	\$ 56,200.00	CANTIN PHILIP, TRUSTEE	\$ 240,400.00
388 GUILDHALL TOWN ROAD LLC	\$ 113,900.00	CARLSON RICHARD & SUSAN LE	\$ 183,700.00
ALLAN BROTHERS RE HOLDING LLC	\$ 65,800.00	CARROLL CONCRETE	\$ 230,700.00
ALLIN WILLIAM	\$ 34,200.00	CHEESEMAN LARRY G JR	\$ 140,500.00
AMEY MARK E	\$ 18,100.00	CHESSMAN DANIEL JAMES	\$ 41,600.00
AMEY PAUL R	\$ 50,900.00	CHESSMAN JOHN	\$ 99,400.00
AMEY ROY	\$ 62,300.00	CHESSMAN JOHN D	\$ 137,100.00
AMEY ROY E	\$ 380,300.00	CHESSMAN JOHN D & CORY (LE)	\$ 228,000.00
AMEY ROY E	\$ 74,700.00	CHRENKO RICHARD TRUSTEE	\$ 86,800.00
ASTLE REGINA M TRUST	\$ 248,800.00	CITIFINANCIAL SERVICING LLC	\$ 184,000.00
AUBURN STAR FARM	\$ 49,700.00	CITIFINANCIAL SERVICING LLC	\$ 80,700.00
AUBURN STAR FARM INC	\$ 32,800.00	CLAPPER DAVID	\$ 61,000.00
AUBURN STAR FARM INC	\$ 143,200.00	CLARK DEAN & MARY JANE LE	\$ 218,200.00
AVERY GENE E	\$ 41,700.00	CLARK EDWARD W.	\$ 297,800.00
BACON DENNIS	\$ 260,400.00	COGGINS BRIAN T	\$ 24,500.00
BAGLEY DEMETRIUS H	\$ 454,000.00	COLBY AMOS	\$ 17,000.00
BALL JAMES B	\$ 20,300.00	COLBY CRAIG C & SALLY A	\$ 26,900.00
BARNEY BRIAN	\$ 125,400.00	COLBY KURT	\$ 113,100.00
BARNEY JOSHUA	\$ 102,500.00	COLBY MOUNTAIN FARM LLC	\$ 79,300.00
BARRIS-SPEKE CYNTHIA A	\$ 6,100.00	COLBY WESTON	\$ 82,300.00
BEATTIE SALLY A	\$ 20,100.00	CONTOIS DANIEL & TERESA	\$ 76,800.00
BECHUM JOHN J	\$ 170,400.00	COUCHON E. DOUGLAS	\$ 122,800.00
BENT ROBERT R	\$ 25,200.00	COULSTRING DENISE	\$ 30,100.00
BERRY ANDREW J.	\$ 266,600.00	CROSS SHELLY	\$ 137,600.00
BERRY HOMESTED RLT	\$ 97,900.00	CUNNINGHAM JEFF	\$ 175,100.00
BESAW ROBERT	\$ 19,000.00	CUNNINGHAM JEFF	\$ 103,500.00
BISSON CHRISTIAN M	\$ 61,900.00	DAVIS-DIEHL JALINE M	\$ 117,100.00
BISSONNETTE SHARON A	\$ 234,100.00	DEGNAN STEVEN	\$ 206,800.00
BLAKESLEE RLT	\$ 217,200.00	DENEALT THOMAS A	\$ 75,200.00
BOULE DAVID	\$ 40,700.00	DOHERTY BERNARD	\$ 48,000.00
BOURT JR RICHARD R	\$ 77,200.00	DOHERTY JAMES	\$ 101,900.00
BOUTHILLIER KORY	\$ 158,800.00	DOWLAND BRYANT	\$ 126,100.00
BREAULT LORA	\$ 35,200.00	DUBREUIL THOMAS H	\$ 286,900.00
BREAULT, JOAN G.	\$ 92,200.00	DUPUIS RICHARD J	\$ 133,000.00
BRISSON RLT	\$ 218,800.00	DZERHACHOVA IRYNA	\$ 92,800.00
BROWN GARY	\$ 166,100.00	ELDER MATHEW	\$ 49,000.00
BROWN ROGER L	\$ 269,700.00	EMERY CHARLES P	\$ 81,100.00
BROWN TODD A & OLGA A LE	\$ 238,100.00	ESTABROOKS MARY	\$ 277,100.00
BULGER, RICHARD F	\$ 365,700.00	EVANS BRUCE E.	\$ 782,500.00
BURGESS RICHARD	\$ 167,100.00	FARRILL DANA	\$ 188,800.00
BURGESS STEVEN A	\$ 66,700.00	FARRINGTON WILLIAM E	\$ 44,700.00
CAHILL TIMOTHY G	\$ 112,400.00	FARRINGTON WILLIAM E	\$ 41,900.00
CALEF FRED & WANDA	\$ 46,300.00	FAY CHRISTOPHER	\$ 113,800.00
CALL DON	\$ 136,500.00	FAY CHRISTOPHER R	\$ 88,300.00
CALL DON H	\$ 213,600.00	FAY JAMES M	\$ 206,000.00
CANTIN DAVID	\$ 93,000.00	FELLOWS IRVING F	\$ 78,600.00
CANTIN DAVID & SARAH	\$ 15,600.00	FELLOWS IRVING F	\$ 37,500.00
CANTIN LIVING TRUST	\$ 413,800.00	FERGUSON TRUST DONALD	\$ 367,400.00

2018 Grand List

FIFE FAMILY EXEMPT TRUST	\$ 62,800.00	LANDRY CHARLES JR	\$ 126,700.00
FORBES FARM PARTNERSHIP	\$ 130,000.00	LEE DOTTIE-JANE	\$ 46,800.00
FORBES FARM PARTNERSHIP	\$ 42,400.00	LEE, L COURTLAND	\$ 57,200.00
FORBES LLC ALLAN	\$ 176,600.00	LIADSA INVESTMENTS II LLC	\$ 273,300.00
FORD JOHN E JR	\$ 113,200.00	LEOF WHITEHEAD ELWYN & MARY	\$ 42,700.00
FOSS THOMAS W	\$ 290,500.00	LLRJP COLBY FAMILY RT	\$ 46,200.00
FOUNDAS TINA E	\$ 160,400.00	LLRJP COLBY FAMILY RT	\$ 96,100.00
FOY VALERIE MCVETTY	\$ 100,800.00	LORDAN PATRICK D	\$ 102,500.00
FRIZZELL SHARON MAGUIRE	\$ 124,600.00	LYNDES JOHN W	\$ 50,800.00
FULLER KARL	\$ 134,600.00	MACMAHAN DAN E	\$ 317,700.00
FURNESS AIMEE	\$ 158,700.00	MACRAE PETER G	\$ 116,600.00
GERRISH JODI	\$ 131,100.00	MADEUX LAURENT & JUDITH K LE	\$ 244,800.00
GHELLI WILLIAM	\$ 237,900.00	MAGELLAN FORESTRY LLC	\$ 60,600.00
GILMAN BILLINGS SUSAN M	\$ 127,700.00	MARCOTTE CHRISTINE	\$ 86,100.00
GOMEZ JORGE E.	\$ 30,100.00	MARION FELLOWS THOMEN HIGHLANDS LLC	\$ 70,700.00
GOULD HELEN	\$ 121,900.00	MARSH WILLIAM	\$ 176,800.00
GREEN MOUNTAIN POWER	\$ 121,900.00	MARTIN JERRY D	\$ 193,600.00
GRENIER SHAWN L	\$ 244,900.00	MARTIN MURIEL TRUSTEE	\$ 169,300.00
GUILE KAREN	\$ 274,700.00	MARTIN MURIEL TRUSTEE	\$ 118,000.00
HAKANSSON MARK	\$ 162,400.00	MARTIN MURIEL TRUSTEE	\$ 1,451,700.00
HALL TIMOTHY	\$ 14,400.00	MARTIN PATRICIA	\$ 263,400.00
HANSON SCOTT W	\$ 187,700.00	MARTIRANI FRANK	\$ 182,400.00
HATFIELD CHARLES W	\$ 12,700.00	MASON HARLEY & JOYCE LE	\$ 155,600.00
HODGDON ALLEN D	\$ 63,800.00	MCCABE JONATHAN	\$ 183,200.00
HODGDON ALLEN D.	\$ 151,400.00	MCCAULEY REALTY TRUST #2	\$ 50,600.00
HODGDON KENNETH	\$ 40,000.00	MCCAULEY REALTY TRUST #2	\$ 121,600.00
HODGDON KENNETH	\$ 78,100.00	MCGRATH ARTHUR III	\$ 178,900.00
HODGDON VAUGHN	\$ 10,500.00	MCKAY REVOCABLE TRUST	\$ 135,000.00
HOLCOMB ROGERS TRUST	\$ 300,700.00	MCKENZIE BRUNO	\$ 148,500.00
HOLLAND MICHAEL	\$ 220,000.00	MCLAIN KELLY	\$ 23,300.00
HORST RAE	\$ 35,600.00	MCLAIN REGINALD	\$ 127,700.00
HORST RAE E	\$ 125,000.00	MCLAIN REGINALD	\$ 7,400.00
HORST ROLAND	\$ 315,100.00	MCLAIN REGINALD	\$ 34,500.00
HOWE JOHN J III	\$ 167,000.00	MCLAIN RONALD	\$ 16,800.00
HUBNER SCOTT	\$ 47,400.00	MCLAIN RYAN	\$ 107,500.00
HUNT REVOCABLE TRUST	\$ 596,300.00	MCLAIN, REGINALD	\$ 203,700.00
HYNES MARGARET	\$ 77,000.00	MCVETTY ALFRED ET AL	\$ 386,200.00
INGERSON WANDA C COLBY	\$ 120,000.00	MCVETTY ALFRED L JR	\$ 57,400.00
JOHNSON DENNIS	\$ 13,900.00	MEADOWSEND TIMBERLAND LTD	\$ 619,700.00
JUDGE BONNIE	\$ 157,900.00	MEHANNA DAWN	\$ 121,300.00
JUDGE WILLIAM ET AL	\$ 56,600.00	MENDENHALL BRETT	\$ 97,600.00
KEEN RONALD	\$ 109,400.00	MILLER LANCE	\$ 124,500.00
KEESHIN LIVING TRUST	\$ 157,300.00	MORENO JUDITH F	\$ 117,400.00
KEESHIN NEAL	\$ 568,900.00	MORRIS GREGORY F ET AL	\$ 114,300.00
KELLEY DANIEL J	\$ 118,000.00	MOUREY MARJORIE	\$ 133,500.00
KING CHARLOTTE	\$ 118,100.00	MUIR JAMIE P	\$ 42,900.00
KURRELMAYER ELLEN	\$ 74,900.00	NADEAU IRENE	\$ 272,700.00
LABENS MARC	\$ 95,000.00	NANCY H COLBORN IRT	\$ 181,800.00

2018 Grand List

NAPOLITANO ROBERT	\$ 68,200.00	SHORES MELODY A	\$ 52,900.00
NELSON N PHILIP IV	\$ 190,200.00	SHUTE HENRY JR	\$ 336,200.00
NELSON NELS III	\$ 290,400.00	SILVER MARK (LT)	\$ 32,500.00
NELSON TRACEY E	\$ 67,300.00	SMITH RYAN ELAINE	\$ 204,500.00
NEWPORT SAND & GRAVEL	\$ 335,900.00	SNYDER MICHAEL C	\$ 53,000.00
NEWPORT SAND AND GRAVEL INC	\$ 516,100.00	SPILLANE JACQUELINE H	\$ 153,200.00
NOURSE VT FARM LLC	\$ 180,100.00	SPINA WILLIAM	\$ 318,900.00
NOVACEK WILLIAM E	\$ 50,100.00	STERLING CLOUTIER DARLENE M	\$ 180,800.00
NUGENT FAMILY TRUST	\$ 70,700.00	STILES LOIS A, REVOC. TRUST	\$ 80,600.00
O'DONNELL MARY D	\$ 187,500.00	STYLES KELLY	\$ 147,900.00
ORLOWSKI JOHN C	\$ 282,300.00	SWOPE & DAVIS REVOCABLE LT	\$ 507,800.00
PEASLEE JANICE L TRUST	\$ 163,500.00	TARDIFF ALBERT M.	\$ 105,200.00
PEASLEE JANICE L TRUST	\$ 442,600.00	TAYLOR MARY-ELLEN	\$ 152,700.00
PEASLEE JANICE TRUST	\$ 100,000.00	THE NATURE CONSERVANCY	\$ 127,300.00
PEAVY JEFFERY E	\$ 29,100.00	THE NATURE CONSERVANCY	\$ 89,900.00
PERREAULT CODY	\$ 124,800.00	THIETTEN JAY	\$ 257,500.00
PERREAULT MARIAH	\$ 22,500.00	THOMAS GRAVEL ENTERPRISES LLC	\$ 270,600.00
PERREAULT MICHAEL	\$ 222,000.00	TOPOLSKI ALAN S	\$ 156,700.00
PHELPS KEITH A	\$ 65,100.00	TUCKER DALZELL	\$ 106,900.00
PHELPS LOREN ET AL	\$ 75,900.00	TULLY EDWARD L	\$ 36,900.00
PILLAR LLC	\$ 351,200.00	VERMONT ELECTRIC COOP INC.	\$ 436,400.00
PINETTE JOHN B	\$ 20,300.00	WARD TRUST U/D/T	\$ 306,800.00
PLUMLEY MATTHEW R	\$ 262,300.00	WATSON PAMELA L. TRUST	\$ 175,600.00
PORTLAND PIPE LINE	\$ 2,565,000.00	WEART RICHARD E	\$ 7,700.00
PORTO FRANK	\$ 30,700.00	WEART RICHARD E.	\$ 72,300.00
POTTER ALBERT	\$ 165,500.00	WHITAKER LTC EDWARD	\$ 64,000.00
RAINAULT GILBERT	\$ 324,100.00	WILSON SHILO S	\$ 68,200.00
RAMSDELL ROBERT	\$ 80,100.00	WINTERS FLORENCE	\$ 66,000.00
RED DAM CONSERVATORY LLC	\$ 41,100.00	WORSTER GARY	\$ 134,300.00
RED DAM CONSERVATORY LLC	\$ 42,400.00		
RESDEN RONALD	\$ 194,000.00		
REYNOLDS II THERESA O	\$ 224,600.00		
RIDEOUT CLIFFORD	\$ 38,400.00		
ROBARTS JONATHAN F	\$ 158,100.00		
ROBERTS DUSTIN G	\$ 75,100.00		
ROGERS PETER	\$ 170,500.00		
ROGERS PETER	\$ 130,100.00		
ROGERS THOMAS	\$ 179,500.00		
ROMANIW KENNETH	\$ 41,300.00		
ROOSEVELT ELIZABETH J	\$ 154,800.00		
ROOT SHARON	\$ 167,600.00		
ROSSER KATHLEEN	\$ 149,900.00		
SARGENT RANDELL D	\$ 148,600.00		
SCHILLER RICHARD H	\$ 147,800.00		
SCHWIRZER IRENE LIFE ESTATE	\$ 110,100.00		
SHANNON KATHY BRADLEY BRIAN	\$ 69,500.00		
SHAW JOHN E	\$ 218,500.00		
SHEPARD PAUL	\$ 135,200.00		

GUILDHALL SCHOOL DISTRICT REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

JULY 1, 2017 - JUNE 30, 2018

GUILDHALL SCHOOL DISTRICT 2018 MEETING MINUTES

Present:

School Board: Christina McGrath, Superintendent Michael Clark, School Moderator and Treasurer George Blakeslee, Community Members

George Blakeslee called the meeting to order at 7:05pm.

Article 1: Motion to approve made by Christina McGrath, seconded by Patricia Rogers. No discussion. Article 1 passed on voice vote.

Article 2: Other Business

- Question asked regarding transportation for Guildhall students. Discussion regarding the board's decision to drop transportation from budget and request receiving schools to provide buses for students.
- Michael Clark spoke for the board and spoke to the town regarding Vermont's legislature possibly changing the way education is funded that could impact our tax rate.

Meeting adjourned 7:19pm.

Guildhall School Clerk Christina McGrath

GUILDHALL SCHOOL BOARD REPORT

The Guildhall School Board had their very last meeting on December 13, 2018. At this meeting the board reviewed and approved the final audit for the district. This was a historic year for our small town as we ended our individual town educational system and formally dissolved the Guildhall School District as of June 30, 2018.

Guildhall's very first school was established in 1788 and by the 1880's we had six schools across town. Guildhall has been experiencing school consolidation for over one-hundred years, going from six schools to one. Guildhall's last school was closed in June, 2016 due to declining enrollment. On July 1, 2018 Guildhall consolidated into the NEK Choice School District, a ten-town school district comprised of the towns of Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton and Victory.

There are mixed emotions among our townfolk around this state -forced consolidation. We are now one of ten towns that have joined together to become the choice district of NEK (North East Kingdom Choice School District). We have eleven board members on the new NEK Choice school board; three of them are also on the ENSU (Essex North Supervisory Union) board. We

pay half of the ENSU budget for management of the district, plus any special education costs that run through that particular budget.

Going from a board of three to eleven can be challenging enough, never mind all the other changes the boards are experiencing. The school board created and approved numerous policies this past year. NEK was a brand new school district and the board quickly found out how much work still needed to be done.

The ten towns have worked very closely together to be cost effective, keeping quality education and the taxpayers' pocketbooks in mind. The three ENSU board members report back to the eleven member board monthly and seek their opinions. It is quite obvious the board representatives for all ten towns are on the same page and recognize the hardships in the North Country. Being a school choice district, the board has no control on enrollment numbers or tuition costs which are fixed based on what receiving districts are charging.

NEK Choice School District worked for months on a residential verification process to ensure tuition is only paid for resident students. Some towns were used to a similar process used in the past, while others saw this paperwork for the very first time this summer. If a parent has not completed the verification process, NEK Choice will not pay any tuition bills received for that particular student. We have notified all receiving schools of our policies and supplied them with the required paperwork for students/parents to complete. We do initially mail the paperwork to the homes, but schools quickly get involved when tuition payments are not made to them.

Our students can attend any school they want and the families now hold the control. I personally miss our small school; we enjoyed having the school next door and hearing the sounds of children and sometimes staff (voices do carry across our field). But times are changing and we're trying our hardest to embrace the changes and make the best we can out of school choice (K-12) for our children and still be fiscally responsible in our budgets where we have control.

I encourage the public to attend our monthly meetings at the Maidstone Town Office and/or our monthly ENSU meetings. The ENSU meetings are alternated between Canaan and Maidstone. All meetings are publicly posted and open to everyone. I've taken this responsibility to represent all of you on this eleven member school board very seriously. Please contact me with questions and/or concerns.



Patricia Brown

Guildhall School Board Chair
NEK Board Member
ENSU Board Member

GENE A. BESAW & ASSOCIATES, P.C.

Certified Public Accountants & Consultants

401 East Main Street • Newport, VT 05855

802-334-5093 • 800-300-5093 • FAX 802-334-6427

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Town of Guildhall School District
Guildhall, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Guildhall School District, Guildhall, Vermont, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Guildhall School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Page 2
To the Board of Directors
Town of Guildhall School District

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Guildhall School District as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

The management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the financial statements has been omitted. Such missing information, although not a part of the financial statement, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

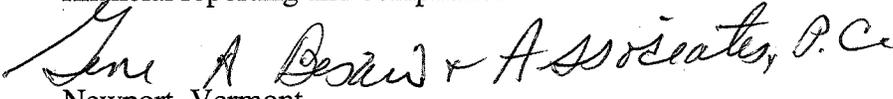
The individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Page 3
To the Board of Directors
Town of Guildhall School District

Other Reporting Required by Government Auditing Standards

In accordance with "Government Auditing Standards," we have also issued our report dated November 1, 2018, on our consideration of the Town of Guildhall School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Governmental Auditing Standards" in considering the Town of Guildhall School District's internal control over financial reporting and compliance.


Newport, Vermont
November 1, 2018
92-0000568

TOWN OF GUILDHALL SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018

	General Fund	Special Revenue Fund	Totals
ASSETS			
Cash	\$ 25,943	\$ 156,716	\$ 182,659
Due from other funds	-	15,716	15,716
Accounts receivable	7,888	-	7,888
Total assets	\$ 33,831	\$ 172,432	\$ 206,263
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 4,775	\$ -	\$ 4,775
Due to other funds	15,716	-	15,716
Total liabilities	20,491	-	20,491
Fund Balance			
Restricted	13,340	-	13,340
Committed	-	172,432	172,432
Total fund balance	13,340	172,432	185,772
Total liabilities and fund balance	\$ 33,831	\$ 172,432	\$ 206,263

TOWN OF GUILDHALL SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURE, AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 2018

	General Fund	Special Reserve Fund	Total
Revenue			
Real estate tax	\$ 317,309	\$ -	\$ 317,309
Intergovernmental	(5,348)	-	(5,348)
Interest income	110	259	369
Miscellaneous	812	-	812
Total revenues	<u>312,883</u>	<u>259</u>	<u>313,142</u>
Expenditures			
Direct Services:			
Regular education programs	230,392	-	230,392
Special educational programs	16,797	-	16,797
General administration	32,662	-	32,662
Business administration	786	-	786
Secondary education	145,824	-	145,824
Total expenditures	<u>426,461</u>	<u>-</u>	<u>426,461</u>
Excess of expenditures (over) under revenues	<u>(113,578)</u>	<u>259</u>	<u>(113,319)</u>
Other Financing Sources (Uses)			
Transfer to General Fund	149,000	-	-
Transfer from Reserve Fund	-	(149,000)	-
Total other financing sources (uses)	<u>149,000</u>	<u>(149,000)</u>	<u>-</u>
Excess of expenditures and other financing uses (over) under revenues and other financing sources	35,422	(148,741)	(113,319)
Fund Balance - Beginning of Year	<u>(22,082)</u>	<u>321,173</u>	<u>299,091</u>
Fund Balance - End of Year	<u>\$ 13,340</u>	<u>\$ 172,432</u>	<u>\$ 185,772</u>

GENE A. BESAW & ASSOCIATES, P.C.

Certified Public Accountants & Consultants

401 East Main Street • Newport, VT 05855

802-334-5093 • 800-300-5093 • FAX 802-334-6427

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Essex-Caledonia Supervisory Union
Concord, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Essex-Caledonia Supervisory Union, Concord, Vermont, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Essex-Caledonia Supervisory Union's basic financial statements as listed in the table to contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards," issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Supervisory Union's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Supervisory Union's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by

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To the Board of Directors
Essex-Caledonia Supervisory Union

management, as well as evaluation of the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Essex-Caledonia Supervisory Union as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods for preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

The combining financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to

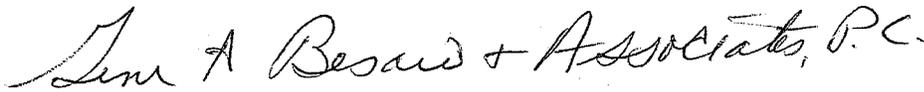
Page 3
To the Board of Directors
Essex-Caledonia Supervisory Union

the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with "Government Auditing Standards," we have also issued our report dated December 4, 2018, on our consideration of Essex-Caledonia Supervisory Union's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Governmental Auditing Standards" in considering the Essex-Caledonia Supervisory Union's internal control over financial reporting and compliance.



Newport, Vermont
December 4, 2018
92-0000568

ESSEX-CALEDONIA SUPERVISORY UNION
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2018

	General Fund	Special Revenue Fund	Total
ASSETS			
Cash	\$ 536,887	\$ -	\$ 536,887
Accounts receivable:			
School districts	7,099	-	7,099
Other	6,833	-	6,833
Due from other funds	-	541,306	541,306
Total assets	<u>\$ 550,819</u>	<u>\$ 541,306</u>	<u>\$ 1,092,125</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Due to other funds	<u>\$ 541,306</u>	<u>\$ -</u>	<u>\$ 541,306</u>
Fund Balances			
Restricted	-	87,430	87,430
Committed	-	507,091	507,091
Unassigned	<u>9,513</u>	<u>(53,215)</u>	<u>(43,702)</u>
Total fund balances	<u>9,513</u>	<u>541,306</u>	<u>550,819</u>
Total liabilities and fund balances	<u>\$ 550,819</u>	<u>\$ 541,306</u>	<u>\$ 1,092,125</u>

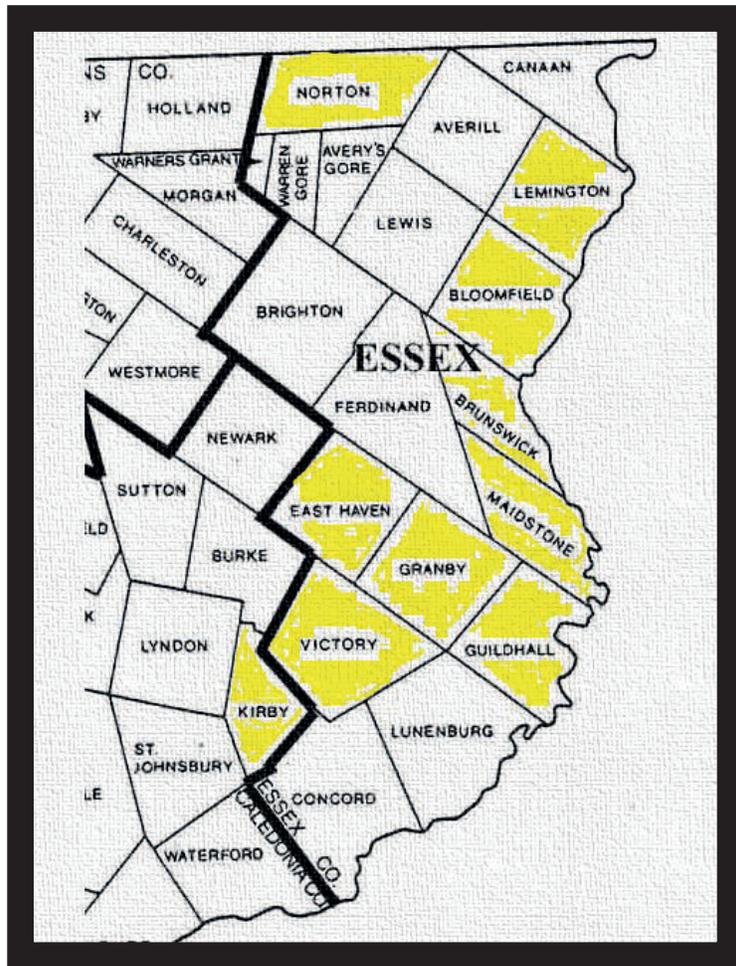
**ESSEX-CALEDONIA SUPERVISORY UNION
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

**Governmental Funds
Year Ended June 30, 2018**

	General Fund	Special Revenue Fund	Total Funds
Revenues			
Assessments	\$ 569,253	\$ -	\$ 569,253
Interest	766	-	766
Miscellaneous	6,185	-	6,185
Private/local	-	6,431	6,431
Reimbursements	-	2,856,425	2,856,425
State grants	-	209,125	209,125
Federal grants	-	727,476	727,476
On-behalf payments	155,255	-	155,255
Total revenues	<u>731,459</u>	<u>3,799,457</u>	<u>4,530,916</u>
Expenditures			
Direct Instructional Services:			
Regular programs	170,039	298,409	468,448
Special education	-	1,660,677	1,660,677
Co-curricular	-	43,424	43,424
Support Services:			
Students	-	572,460	572,460
Instructional staff	5,525	105,971	111,496
General administration	328,593	42,580	371,173
School administration	-	514,625	514,625
Business administration	278,531	215,999	494,530
Transportation	-	389,068	389,068
Total expenditures	<u>782,688</u>	<u>3,843,213</u>	<u>4,625,901</u>
Total expenditures over revenues	(51,229)	(43,756)	(94,985)
Fund Balance, Beginning of Year	<u>60,742</u>	<u>585,062</u>	<u>645,804</u>
Fund Balance, End of Year	<u>\$ 9,513</u>	<u>\$ 541,306</u>	<u>\$ 550,819</u>



2018
ANNUAL REPORTS
OF THE
NEK CHOICE SCHOOL DISTRICT



NEK CHOICE SCHOOL DISTRICT WARNING

The legal voters of NEK Choice School District are hereby duly notified and warned to meet at their respective individual voting locations below, to vote for Articles One (1) through Four (4) by Australian Ballot on Tuesday, March 5, 2019, with the polls open from 10:00 AM to 7:00 PM.

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

- ARTICLE 1.** Shall the voters of NEK Choice School District authorize the Board of School Directors to borrow money in anticipation of revenue to pay tuition expenses? (Australian Ballot)
- ARTICLE 2.** Shall the voters of NEK Choice School District authorize the Board of School Directors to establish a reserve fund under its control for any budget surplus funds, to be used for the purpose of paying future tuition expenses? (Australian Ballot)
- ARTICLE 3.** Shall the voters of the NEK Choice School District approve the Board of Directors to expend \$5,340,056, which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$19,809 per equalized pupil. This projected spending per equalized pupil is 4.74% higher than for the current year. (Australian Ballot)
- ARTICLE 4.** To elect all School District Officers, as required by law. (Australian Ballot)

Given unto our hands this 17th day of January, 2019.

NEK Choice School District Board Chair


Miles Etter

**NEK Choice School District Meeting
Guildhall Town Office
March 04, 2018**

ARTICLE I: Call to Order

George Blakeslee called the meeting to order at 4:00 pm.

ARTICLE II: Election of Officers

To serve from their election and qualification for one year until election and qualification of their successors:

- a. **Moderator:** Darcy Smart nominated George Blakeslee as moderator. Melanie Jacques-Staats seconded. There were no other nominations and George Blakeslee was elected to serve as moderator.
- b. **Clerk:** Lyn Schumucker nominated Gina Vigneault as clerk. Patty Brown seconded. There were no other nominations and Gina Vigneault was elected to serve as clerk.
- c. **Treasurer:** Lyn Schumucker nominated Bonnie Lovell as treasurer. Sharon Ellingwood-White seconded. There were no other nominations and Bonnie Lovell was elected to serve as treasurer.

George turned the meeting over to the chair, Miles Etter

ARTICLE III: General Public Comments

Lyn Schumucker asked what will happen if a town wants a re-vote. Miles Etter told her that someone could vote to disengage from the partnership but if you disengage you are giving away school choice and will have to merge with another school. George Blakeslee told everyone that if the new income tax component gets put into it everything will change.

ARTICLE IV: Board Chair/Superintendent Updates

1. Distribution/Action-Approval of Tuition Policy C26

Karen Conroy told everyone that the last sentence of Tuition Payment item 1 now states the total amount of tuition paid shall not exceed that which is allowed by current state law. Karen also changed the residency form & the tuition voucher.

Karen Conroy told everyone that item 2 of the policy is there because some schools with religious affiliations are approved by the AOE and the second step confirms the legal approval.

Miles Etter thinks that this should be brought to their next open meeting in Maidstone.

2. Update on Parent/Guardian Resource Guide

Karen Conroy told everyone that this is almost done and should be ready for the next meeting.

3. Discussion to move School District Budget Vote to April or May

Miles Etter brought up moving the School District Meeting to April or May, but there are time constraints on re-votes. There was a lot of discussion on this topic and it was decided to keep everything the way it is this year.

Miles Etter also brought up how to process the ballots and everyone agreed that each town tally separately so that they could address the town's concerns.

George Blakeslee read 17 VSA Chapter 55 § 2640. A meeting of the legal voters of each town shall be held annually on the first Tuesday of March for the election of officers and the transaction of other business, and it may be adjourned to another date. When a municipality fails to hold an annual meeting, a warning for a subsequent meeting shall be issued immediately, and at that meeting all the officers required by law may be elected and its business transacted.

(b) When a town so votes, it may thereafter start its annual meeting on any of the three days immediately preceding the first Tuesday in March at such time as it elects and may transact at that time any business not involving voting by Australian ballot or voting required by law to be by ballot and to be held on the first Tuesday in March. A meeting so started shall be adjourned until the first Tuesday in March.

(c)(1) Notwithstanding section 2508 of this title, public discussion of ballot issues and all other issues appearing in the warning, other than election of candidates, shall be permitted at the annual meeting, regardless of the location of the polling place.

ARTICLE V: Appointments and/or Resignations

1. Timeline NEK Choice Positions -- Medicaid Clerk & Special Services Case Manager/Teacher

Karen Conroy told everyone that as soon as the budget is passed she would like to post the jobs.

ARTICLE VI: Other Business

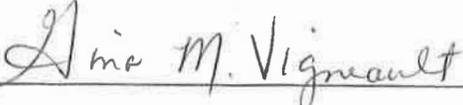
1. Next Meeting Scheduled for March 15, 2018 6:00PM-Maidstone Town Office

Sharon Ellingwood-White bought a card for Laurent Giroux and asked everyone to sign it.

ARTICLE VII: Adjournment

Miles Etter made a motion to adjourn at 4:55 pm.

Respectfully Submitted:



Gina M. Vigneault, Clerk

George Blakeslee, Moderator

Miles Etter, Chair

NEK Choice Unified School District Annual Report

NEK Choice began its first year of operation July 1st, 2018. The commitment of this district is to allow our parents/guardians to choose the school that best meets the needs for their children's education. The ability to stabilize the taxes for towns within the district is aided by this unification through tax incentives and a larger student population to offset dramatic increases in small town numbers. This mission has presented numerous challenges - changes, improvements, and much learning.

A new Essex North Supervisory Union Superintendent, Karen Conroy, has worked hard with her new staff, new equipment and systems, new and revised policies, to manage our new NEK Choice School District. Much information about students' residency, school billings and more from previous years was acquired. Communicating with and educating residents and schools about our legal entity, its policies, and procedures presented a large task for a new staff. Through this process, a better understanding was gained of all that is involved with tuitioning 300 children to more than 20 schools. This year has already seen improving efficiency and effectiveness that will continue and result in a better system.

Our website: www.ensvt.org/NEK/, will hopefully improve communication and accessibility for our district and the children we serve. We also printed a Parent/Guardian Resource Guide this past year, with information about schools our children attend and may attend, and information for what tuitioning your children to school entails.

We have had many people serve our towns for multiple years to help bring our broader school community to operation today. They have worked hard and committed much time to maintain and improve educational opportunities for our children. I would like to thank you citizens for trusting and supporting them and I would like to thank our members for their commitment and dedication. One of our original Board Members will step aside this year and I would like to especially thank Steve Thibault for his work these past three years. We invite you to come share your thoughts and concerns at our Annual Meeting in Guildhall, Vt at the Guild Hall, February 25th 5:30 PM, the week before Town Meeting. Please visit the website or call the Superintendent's office for more information.

Respectfully,



Miles Etter NEK Choice Board Chairman

Essex North Supervisory Union welcomes the addition of the newly unified school district NEK Choice to our supervisory union. The mission of NEK Choice is *“to acknowledge each student’s individuality and provide school choice to help ensure the most rewarding and successful educational experience and environment.”* It has been a pleasure speaking with and listening to our new families, learning how so many of our students are engaging in opportunities based on their individual interests. We have students enrolling in early college programs, career and technical education (CTE) programs, and military prep schools. NEK Choice students are competing internationally, they are flying planes, and preparing to become local fire and emergency services personnel. The saying from Lupita Nyong’o, *“no matter where you’re from, your dreams are valid”* is applicable to our small rural communities. It is truly inspiring to be a part of serving the educational aspirations of our youth.

We have developed relationships with 30 different schools, not only to track tuition costs, but to assist with the student services and/or to provide related guidance for new parents/guardians on Universal Pre-K. Along with developing relationships with schools, we have been working directly with every parent/guardian for the 300 plus students we serve in verifying their residency and approving vouchers for their school of choice. Under our new school district policies, families are required to provide three forms of supporting documentation to prove residency. This has been a daunting task, but extremely important to ensure we are paying for the education of children who live in our communities. Some areas of NEK Choice have never been required to provide residency information, so we appreciate the patience of these families in the collection of this information.

Along with the addition of NEK Choice, the Unorganized Township of Ferdinand has been reassigned to our supervisory union from North Country Supervisory Union, which includes the responsibility of providing services for school-aged children residing in this area. The reassignment was requested by the governance of the Unified Towns and Gores of Essex County and approved by the State Board of Education on June 27, 2018. This reassignment will help to support a more efficient use of state resources by locating all six of the Unified Towns and Gores within the same supervisory union.

With student equity and opportunity in mind, we have also been looking at expanding our only operating school district in the supervisory union, Canaan Schools, to explore the future of education in the communities of Canaan, Vermont and the New Hampshire communities of Clarksville, Colebrook, Columbia, Pittsburg and Stewartstown. A 21-member committee, which includes board representation from the NEK Choice School District, has been working diligently to understand the distances children are travelling, the facilities where they are attending, and the offerings that we are providing from our local schools.

Based on our findings, we believe that with the consolidation of buildings and resources, we could provide the 680 students in our geographic area more opportunities at the same costs to the taxpayers, if not less. The proposal from the committee’s research supports the regionalization of students in grades 9 through twelve at Canaan Schools. It will also expand the educational offerings of the Canaan Career Center, that currently provides career and technical education for Region 1 students in New Hampshire, along with the Canaan and area NEK Choice students of Vermont.

We have successfully been trialing the waters of collaboration for the past year with our high school students, allowing them to participate in courses being offered at any of the area high schools based on their schedule need or interests. We plan to approach the Canaan Community at the annual town meeting for their continued support to study and develop a regional plan to increase educational offerings for area students at a reasonable cost to all the community taxpayers involved.

Please check out the new development on our website at <http://ensuvt.org>, while still under construction, there is additional information related to the topics in this letter available. Contact me directly at any time with questions or concerns pertaining to the educational needs of your children.

Sincerely,



Karen E. Conroy - Superintendent of Schools

**NEK Choice School District
2019-2020 Budget**

Approved 1/17/2019

SUPERINTENDENT'S OFFICE	Approved Budget (FY19)	Proposed Budget (FY20)	Increase/ Decrease
Supervisory Union Assessment	\$175,299	\$198,782	\$23,483
Total Superintendent's Office:	\$175,299	\$198,782	\$23,483

SCHOOL BOARD			
Board Members Salary	\$6,600	\$9,798	\$3,198
NEK Choice Clerk	\$50	\$50	\$0
NEK Choice Moderator	\$50	\$50	\$0
Payroll Taxes	\$513	\$757	\$245
Audit Services	\$45,000	\$8,000	-\$37,000
Legal Services	\$2,000	\$2,000	\$0
Errors & Omissions/Liability Ins.	\$8,000	\$0	-\$8,000
Advertising	\$1,700	\$1,700	\$0
Dues & Fees-VSBA Data/Dues/New Member Trainings	\$3,323	\$3,323	\$0
Travel	\$550	\$1,381	\$831
Supplies	\$200	\$200	\$0
Total School Board:	\$67,986	\$27,259	(\$40,726)

TREASURER			
Treasurer Salary	\$513	\$528	\$15
Payroll Taxes	\$39	\$41	\$2
General Supplies	\$100	\$100	\$0
Total Treasurer:	\$652	\$669	\$17

REGULAR EDUCATION: PreK Tuition			
Tuition-Location TBD PreK \$3356 is Pre-K Rate FY 20 (15)	\$186,219	\$50,340	(\$135,879)
Total PreK Tuition:	\$186,219	\$50,340	(\$135,879)

REGULAR EDUCATION: Elementary Tuition			
Tuition-Location TBD New Kindergarteners (12)	\$217,079	\$204,000	(\$13,079)
Tuition-Burke Town K-6 (11)	\$154,844	\$173,250	\$18,407
Tuition-Canaan K-6 (11)	\$256,000	\$181,500	(\$74,500)
Tuition-Clonlara K-6 (3)	\$31,731	\$42,982	\$11,251
Tuition-Colebrook Elementary K-6 (6)	\$64,996	\$115,224	\$50,228
Tuition-Concord K-6 (4)	\$56,700	\$63,000	\$6,300
Tuition-Groveton Elementary K-6 (3)	\$30,186	\$49,944	\$19,758
Tuition-Lancaster Elementary K-6 (8)	\$167,180	\$146,237	(\$20,943)
Tuition-Lunenburg Elementary (2)	\$15,225	\$31,500	\$16,275
Tuition-Lyndon Town K-6 (8)	\$92,906	\$126,000	\$33,094
Tuition-Newark K-6 (11)	\$61,937	\$173,250	\$111,313
Tuition-St. Johnsbury K-6 (4)	\$21,053	\$46,267	\$25,215
Tuition-Stark Village School K-6 (1)	\$15,093	\$16,648	\$1,555
Tuition-Stratford K-6 (6)	\$111,286	\$97,188	(\$14,098)
Tuition-Sunnybrook Montessori K-6 (1)	\$0	\$3,765	\$3,765
Tuition-Sutton School K-6 (1)	\$0	\$15,750	\$15,750
Tuition-Thaddeus Stevens K-6 (11)	\$212,562	\$157,600	(\$54,962)
Tuition-Riverside K-6 (43)	\$524,320	\$616,074	\$91,754
Tuition-Waterford K-6 (6)	\$78,750	\$122,010	\$43,260
Total Elementary Tuition:	\$2,111,847	\$2,382,189	\$270,342

**NEK Choice School District
2019-2020 Budget**

REGULAR EDUCATION: Secondary Tuition	Approved Budget (FY19)	Proposed Budget (FY20)	Increase/ Decrease
Tuition-Burke Town 7-8 (2)	\$30,969	\$31,500	\$531
Tuition-Canaan 7-8 (1)	\$108,000	\$18,000	(\$90,000)
Tuition-Colebrook Elementary 7-8 (1)	\$16,249	\$19,204	\$2,955
Tuition-Concord School 7-8 (1)	\$0	\$15,750	\$15,750
Tuition-Groveton Middle 7-8 (4)	\$30,186	\$66,592	\$36,406
Tuition-Lancaster Elementary 7-8 (6)	\$133,744	\$109,678	(\$24,066)
Tuition-Lunenburg and Gilman Schools 7-8 (1)	\$0	\$15,750	\$15,750
Tuition-Lyndon Town School 7-8 (4)	\$46,453	\$63,000	\$16,547
Tuition-Millers Run 7-8 (1)	\$15,484	\$0	(\$15,484)
Tuition-Newark 7-8 (1)	\$61,937	\$15,750	(\$46,187)
Tuition-Riverside 7-8 (17)	\$349,503	\$273,471	(\$76,032)
Tuition-St. Johnsbury 7-8 (2)	\$42,105	\$23,134	(\$18,971)
Tuition-Stratford Public 7-8 (0)	\$31,796	\$0	(\$31,796)
Tuition-Thaddeus Stevens School 7-8 (8)	\$158,865	\$128,692	(\$30,173)
Tuition-Waterford 7-8 (2)	\$13,125	\$34,860	\$21,735
Tuition-Burke Mountain Academy 9-12 (1)	\$0	\$16,087	\$16,087
Tuition-Canaan 9-12 (14)	\$162,000	\$252,000	\$90,000
Tuition-Clonlara 9-12 (1)	\$31,731	\$16,087	(\$15,644)
Tuition-Colebrook Academy 9-12 (4)	\$118,500	\$103,904	(\$14,596)
Tuition-East Burke 9-12 (2)	\$31,773	\$32,173	\$400
Tuition-Groveton High 9-12 (7)	\$175,500	\$110,467	(\$65,033)
Tuition-Holderness School 9-12 (1)	\$0	\$16,087	\$16,087
Tuition-Lyndon Institute 9-12 (32)	\$303,361	\$585,312	\$281,951
Tuition-New Mexico Military Institute 9-12 (1)	\$0	\$16,087	\$16,087
Tuition-St. Johnsbury Academy 9-12 (16)	\$354,585	\$289,968	(\$64,617)
Tuition-White Mountain Regional 9-12 (11.5)	\$182,446	\$227,706	\$45,260
Extra Cost-St. Johnsbury Academy 9-12 Guided Studies (4)	\$17,640	\$36,057	\$18,417
Total Secondary Tuition:	\$2,415,952	\$2,517,314	\$101,362
Total Regular Education Tuition:	\$4,714,018	\$4,949,843	\$235,825

REGULAR EDUCATION: Services			
Contracted Services PreK & 504 Services	\$119,164	\$0	-\$119,164
Total Regular Education Services:	\$119,164	\$0	-\$119,164

SPECIAL EDUCATION SERVICES			
Special Education-Excess Costs	\$346,680	\$163,502	-\$183,178
Total Special Education Services:	\$346,680	\$163,502	-\$183,178

Grand Total of NEK Choice School District Expenditures:	\$5,423,799	\$5,340,056	(\$83,743)
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Revenue Statement NEK Choice School District	Estimated Revenue (FY19)	Estimated Revenue (FY20)	Increase/ Decrease
Prior Year Carry Over	\$0	\$0	\$0
Education Fund	\$5,423,799	\$5,327,168	(\$96,631)
ENSU (Net Transportation Aid minus Contracted Services)	\$0	\$12,388	\$12,388
Interest	\$0	\$500	\$500
Total Revenue	\$5,423,799	\$5,340,056	(\$83,743)

District: **Northeast Kingdom Choice USD**
 County: **Essex**

Property dollar
equivalent yield

U065

Essex North

Homestead tax rate
per \$10,666 of
spending per
equalized pupil

1.00

10,666

13,104

Income dollar equivalent yield per
2.0% of household income

		FY2017	FY2018	FY2019	FY2020	
Expenditures						
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	-	-	\$5,423,799	\$5,340,056	1.
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-	2.
3.	Adopted or warned union district budget plus articles	-	-	\$5,423,799	\$5,340,056	3.
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	4.
5.	plus Prior year deficit repayment of deficit	-	-	-	-	5.
6.	Total Union Budget	-	-	\$5,423,799	\$5,340,056	6.
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-	7.
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	8.
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	-	-	-	\$12,888	9.
10.	Total offsetting union revenues	-	-	-	\$12,888	10.
11.	Education Spending	-	-	\$5,423,799	\$5,327,168	11.
12.	Northeast Kingdom Choice USD equalized pupils	-	-	286.79	268.92	12.
Education Spending per Equalized Pupil						
13.		-	-	\$18,912.09	\$19,809.49	13.
14.	minus Less net eligible construction costs (or P&I) per equalized pupil	-	-	\$72.92	-	14.
15.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	-	15.
16.	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 (per eqpup)	-	-	-	-	16.
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	17.
18.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	18.
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	Exempt	-	19.
20.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	20.
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-	21.
22.	Excess spending threshold	-	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00	threshold = \$18,311 \$18,311.00	22.
23.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	23.
24.	Per pupil figure used for calculating District Equalized Tax Rate	-	-	\$18,912	\$19,809.49	24.
25.	Union spending adjustment (minimum of 100%)	-	-	185.050%	185.726%	25.
		based on \$9,701	based on yield \$10,160	based on \$10,220	based on yield \$10,666	
26.	Anticipated equalized union homestead tax rate to be prorated [\$19,809.49 ÷ (\$10,666 / \$1.00)]	-	-	\$1.8505	\$1.8573	26.
		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00	
Less ACT 153 6 cents Second Year of Operation Incentive		-	-	\$1.7705	\$1.7973	
Prorated homestead union tax rates for members of Northeast Kingdom Choice USD			Equalized Rate	CLA	Tax Rate	
		FY2019	FY2020	FY2020	FY2020	FY20 F
T021	Bloomfield	1.4157	1.6196	106.11%	1.5263	100.00%
T035	Brunswick	1.2110	1.2163	95.43%	1.2745	100.00%
T064	East Haven	1.6341	1.7973	102.85%	1.7475	100.00%
T083	Granby	1.0265	1.1025	100.80%	1.0938	100.00%
T088	Guildhall	0.8698	1.1025	109.66%	1.0054	100.00%
T108	Kirby	1.5245	1.7206	110.62%	1.5554	100.00%
T111	Lemington	1.4226	1.5263	100.98%	1.5115	100.00%
T118	Maidstone	0.9383	1.1025	104.44%	1.0556	100.00%
T144	Norton	1.8777	1.7973	94.18%	1.9084	100.00%
T216	Victory	1.9836	1.9743	103.97%	1.8989	100.00%
27.	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD [(\$19,809.49 ÷ \$13,104) × 2.00%]	0.00%	0.00%	2.92%	3.02%	27.
		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%	
Prorated union income cap percentage for members of Northeast Kingdom Choice USD						
		FY2017	FY2018	FY2019	FY2020	FY20 F
T021	Bloomfield	-	-	2.55%	2.64%	
T035	Brunswick	-	-	2.00%	2.00%	
T064	East Haven	-	-	2.88%	2.93%	
T083	Granby	-	-	2.00%	2.00%	
T088	Guildhall	-	-	2.00%	2.00%	
T108	Kirby	-	-	2.71%	2.80%	
T111	Lemington	-	-	2.47%	2.48%	
T118	Maidstone	-	-	2.00%	2.00%	
T144	Norton	-	-	2.92%	2.93%	
T216	Victory	-	-	3.52%	3.21%	

- Following current statute, the Tax Commissioner recommended a property yield of \$10,666 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,104 for a base income percent of 2.0% and a non-residential tax rate of \$1.58. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.

Essex North Supervisory Union

2019 - 2020 Budget

Approved 1/5/2019

Expenditures SUPERINTENDENT'S OFFICE	Approved Budget (FY19)	Proposed Budget (FY20)	Increase (Decrease)	NEK Choice	Canaan
GENERAL COSTS					
SUPERINTENDENTS OFFICE:					
Superintendent Salary	\$96,820	\$100,693	\$3,873	\$50,347	\$50,347
Treasurer Salary	\$1,522	\$1,568	\$46	\$784	\$784
Business Admin Salary	\$51,500	\$53,560	\$2,060	\$26,780	\$26,780
Admin Asst/AP/Residency Clerk Salary	\$34,320	\$31,200	(\$3,120)	\$15,600	\$15,600
PR HR Benefits Coordinator Salary	\$0	\$35,880	\$35,880	\$17,940	\$17,940
Group Ins-Health/Dental/Life/STD/LTD	\$43,229	\$54,374	\$11,145	\$27,187	\$27,187
HRA	\$12,900	\$15,000	\$2,100	\$7,500	\$7,500
HRA-Admin Fees	\$125	\$164	\$39	\$82	\$82
VMERS-Retirement Plan for BA/Admin Asst/PR HR Coord	\$0	\$4,976	\$4,976	\$2,488	\$2,488
VT Teacher Health Assessment-New Hires (KC)	\$1,253	\$1,308	\$55	\$654	\$654
FICA	\$15,895	\$17,052	\$1,157	\$8,526	\$8,526
Payroll Ins-WC/Unemp	\$1,923	\$2,680	\$757	\$1,340	\$1,340
Prof/OLT Liab. Ins-Errors & Omissions/Liability Ins.	\$5,000	\$5,000	\$0	\$2,500	\$2,500
Advertising	\$1,700	\$2,800	\$1,100	\$1,400	\$1,400
Audit Services	\$11,000	\$11,000	\$0	\$5,500	\$5,500
Computer Equipment-Computer for Admin Asst	\$500	\$500	\$0	\$250	\$250
Contracted Services-Erate Consultant/Shred/Imaging	\$11,200	\$5,845	(\$5,355)	\$2,923	\$2,923
Dues & Fees-Registrations/Memberships	\$6,000	\$7,000	\$1,000	\$3,500	\$3,500
General Supplies	\$3,000	\$3,000	\$0	\$1,500	\$1,500
Heat	\$3,500	\$3,750	\$250	\$1,875	\$1,875
Legal Services	\$3,000	\$3,000	\$0	\$1,500	\$1,500
Postage	\$1,500	\$1,500	\$0	\$750	\$750
Repairs/Maintenance-Copier Contract, Misc Repairs	\$2,500	\$1,162	(\$1,339)	\$581	\$581
Software-WebHost/Financial Software/Add User	\$23,411	\$22,231	(\$1,180)	\$11,116	\$11,116
Telephone/Internet	\$7,800	\$8,220	\$420	\$4,110	\$4,110
Travel Expenses	\$7,000	\$7,000	\$0	\$3,500	\$3,500
Tuition Reimbursement	\$4,000	\$2,000	(\$2,000)	\$1,000	\$1,000
Will be Billed as SUPERVISORY Assessment	\$350,598	\$402,463	\$51,865	\$201,232	\$201,233
Budget Totals (Supervisory Union):	\$350,598	\$402,463	\$51,865	\$201,232	\$201,233

Revenue Statement SUPERINTENDENT'S OFFICE	Revised 2018-2019	Estimated 2019-2020	Increase (Decrease)	NEK Choice	Canaan
Prior Year Carry-Over (FY 18 \$14070)	\$0	\$0	\$0	\$0	\$0
Indirect Costs	\$0	\$0	\$0	\$0	\$0
Erate Reimb	\$0	\$4,200	\$4,200	\$2,100	\$2,100
Misc. Income	\$0	\$700	\$700	\$350	\$350
SU Assessments	\$350,598	\$397,563	\$46,965	\$198,782	\$198,783
Total Revenue Superintendent's Office:	\$350,598	\$402,463	\$51,865	\$201,232	\$201,233

Expenditures SPECIAL EDUCATION /SERVICES	Approved Budget (FY19)	Proposed Budget (FY20)	Increase (Decrease)	NEK Choice	Canaan
Special Services (Special Ed)					
Salaries-Director of Student Support (.90 FTE)	\$61,297	\$63,136	\$1,839	\$18,309	\$44,827
Salaries-Administrative Assistant (.65 FTE)	\$30,888	\$22,984	(\$7,904)	\$6,665	\$16,319
Para Educators-Canaan Schools Staff Only	\$290,191	\$104,378	(\$185,813)	\$15,309	\$89,069
Special Ed Teachers	\$164,277	\$158,339	(\$5,938)	\$6,555	\$151,784
Substitutes	\$6,300	\$6,600	\$300	\$514	\$6,086
FICA	\$42,301	\$27,191	(\$15,110)	\$3,650	\$23,541
Payroll Insurance-Worker's Compensation/Unemployment	\$12,372	\$7,237	(\$5,135)	\$814	\$6,423
Group Ins-Health/Dental/Life/LTD/STD/HRA/HRA Admin	\$216,117	\$129,984	(\$86,133)	\$20,839	\$109,145
VMERS- Retirement Plan Admin Assistant (.65 FTE)	\$0	\$984	\$984	\$285	\$699
Pre-K Coordinator (.28 FTE) Salary & Benefits- IDEA	\$0	\$17,553	\$17,553	\$0	\$17,553
PE Teacher (.50 FTE) Salary & Benefits -IDEA	\$0	\$24,535	\$24,535	\$0	\$24,535
Mentor Stipends-SF/LH/New Teacher	\$0	\$3,230	\$3,230	\$312	\$2,917
Summer School-Teacher/Paras-Salaries & Benefits	\$0	\$9,096	\$9,096	\$0	\$9,096
Advertising	\$1,000	\$1,000	\$0	\$500	\$500
Contracted Services-PT/OT/Speech/Visions/Deaf	\$513,392	\$511,857	(\$1,535)	\$199,283	\$312,574
Dues & Registrations	\$1,500	\$3,000	\$1,500	\$870	\$2,130
Equipment Maintenance	\$1,000	\$1,000	\$0	\$250	\$750
Equipment-Laptops/Desks/Special Equipment	\$10,000	\$7,000	(\$3,000)	\$1,000	\$6,000
General Supplies-Special Ed	\$7,500	\$7,500	\$0	\$1,500	\$6,000
Instructional Support Services-Professional Development	\$8,000	\$8,000	\$0	\$2,320	\$5,680
Postage	\$800	\$800	\$0	\$232	\$568
Telephone	\$3,500	\$3,500	\$0	\$1,015	\$2,485
Transportation-Turning Points/New School	\$23,100	\$23,778	\$678	\$0	\$23,778
Travel-Director/NEK Case Manager	\$6,500	\$9,300	\$2,800	\$6,975	\$2,325
Tuition-Out of District Placements/LI Excess Costs	\$268,950	\$366,379	\$97,429	\$121,227	\$245,153
VSTRS-Federal Charge for Grants	\$0	\$5,400	\$5,400	\$0	\$5,400
VT Teacher Health Assessment-New Teacher/JL/CF/SF	\$0	\$3,636	\$3,636	\$379	\$3,257
Will be billed as Special Education Assessment	\$1,668,984	\$1,527,397	(\$141,588)	\$408,804	\$1,118,593
Above will be reimbursed at approx 56%					
Budget Totals (Special Education):	\$1,668,984	\$1,527,397	(\$141,588)	\$408,804	\$1,118,593
Budget Sub-Totals (Superintendent/Special Education):	\$2,019,582	\$1,929,860	(\$89,722)	\$610,036	\$1,319,825

Revenue Statement SPECIAL ED SERVICES	Approved /Revised 2018-2019	Estimated 2019-2020	Increase (Decrease)	NEK Choice	Canaan
Pre-School (moved to Canaan)	\$49,005	\$0	(\$49,005)		
Mainstream Block Grant	\$191,225	\$201,890	\$10,665	\$37,209	\$164,681
IDEA-Canaan	\$109,087	\$124,608	\$15,521		\$124,608
Special Ed Reimb by State-56% after Block Grant & IDEA	\$696,186	\$672,503	(\$23,683)	\$208,093	\$464,410
Special Ed Extraordinary Reimb Canaan-over \$60K	\$0	\$102,592	\$102,592		\$102,592
Special Ed Assessments	\$643,424	\$0	(\$643,424)		
Special Ed Excess Costs	\$147,509	\$425,803	\$278,294	\$163,502	\$262,301
Total Revenue Special Ed:	\$1,836,436	\$1,527,397	(\$309,039)	\$408,804	\$1,118,593

Expenditures OTHER SERVICES (Non-Reimbursable)	Approved Budget (FY19)	Proposed Budget (FY20)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Director/Admin Asst for 504 Services (.10)	\$10,243	\$10,551	\$308	\$5,064	\$5,487
FICA/Health/HRA/Dental/Life/Dis/Long/Short/WC	\$5,363	\$3,548	(\$1,815)	\$1,703	\$1,845
Pre-K Salary(Budget moved to Canaan)	\$26,262	\$0	(\$26,262)	\$0	\$0
Pre-K Subs	\$600	\$0	(\$600)	\$0	\$0
Pre-K FICA/Health/HRA/Dental/Life/Dis/LTD/STD/WC	\$18,546	\$0	(\$18,546)	\$0	\$0
Pre-K General Supplies/Books	\$766	\$0	(\$766)	\$0	\$0
CFP Grant Costs	\$161,936	\$229,161	\$67,225	\$0	\$229,161
Medicaid Clerk (Admin Asst) .25 FTE-Salary/Benefits IEP	\$0	\$10,064	\$10,064	\$4,826	\$5,238
VMERS- Retirement Plan Admin Asst (.35 FTE)	\$0	\$511	\$511	\$70	\$441
New CM Teacher (.43 FTE)-Salary & Benefits	\$0	\$28,873	\$28,873	\$13,859	\$15,014
Para Educators-Non Sped Salaries & PR Taxes	\$0	\$6,259	\$6,259	\$0	\$6,259
Contracted Services-504 Only BMH,LI,Deaf,PT,OT,SLP,Blind	\$83,720	\$38,304	(\$45,416)	\$14,459	\$23,845
EEE Equipment/Supplies	\$2,000	\$1,000	(\$1,000)	\$0	\$1,000
EEE Contracted Services (SLP/OT/PT)	\$34,308	\$29,260	(\$5,048)	\$0	\$29,260
EEE-Para Benefits	\$0	\$15,462	\$15,462	\$0	\$15,462
EEE-Para Salaries	\$0	\$28,740	\$28,740	\$0	\$28,740
Equipment-504 Students	\$9,200	\$1,800	(\$7,400)	\$1,550	\$250
General Supplies-504 Students	\$1,000	\$1,000	\$0	\$0	\$1,000
Transportation-Owned Bus Salary, Benefits, Gas, Repairs, Fees (moved from CSD)	\$0	\$19,880	\$19,880	\$0	\$19,880
Transportation-Purchased Services (moved from CSD)	\$0	\$191,000	\$191,000	\$0	\$191,000
Transportation-Athletic/Field/Music (moved from CSD)	\$0	\$50,818	\$50,818	\$0	\$50,818
Tuition Reimbursement-Para Educators	\$2,000	\$2,000	\$0	\$500	\$1,500
VT Teacher Retire Health Assess (TA)	\$2,506	\$1,308	(\$1,198)	\$0	\$1,308
Will be billed as invoiced for the above services:	\$358,450	\$669,538	\$311,089	\$42,031	\$627,507

Grand Total Other Services:	\$358,450	\$669,538	\$311,089	\$42,031	\$627,507
Budget Sub-Totals (Superintendent, Special Ed & Other):	\$2,378,032	\$2,599,398	\$221,366	\$652,067	\$1,947,332

Revenue Statement Non Other Services	Approved /Revised 2018-2019	Estimated 2019-2020	Increase (Decrease)	NEK Choice	Canaan
EEE Grant	\$29,062	\$27,930	(\$1,132)	\$0	\$27,930
IEP Medicaid Grant	\$0	\$53,262	\$53,262	\$21,010	\$32,252
CFP Grant (Math Int/BMH-Canaan/Curr/Academic Counselor)	\$161,936	\$229,161	\$67,225	\$0	\$229,161
Transportation Aid Revenue from State	\$0	\$100,082	\$100,082	\$33,409	\$66,673
Contracted Services-PD to ENSU	\$0	\$259,104	\$259,104	(\$12,388)	\$271,491
Total Revenue Other Services:	\$190,998	\$669,538	\$478,540	\$42,031	\$627,507

Grand Total of All Expenditures:	2018-2019 \$2,378,032	2019-2020 \$2,599,398	Increase \$221,366	NEK \$652,067	Canaan \$1,947,332
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REPORTING OF FEDERAL GRANT PROGRAMS
Essex North Supervisory Union
2018-2019

FEDERAL GRANT PROGRAM	ALLOCATION	PROGRAM DESCRIPTION
VT Perkins – Basic Grant	\$7,242	Supporting Canaan Career Center Programs
NH Perkins – Basic Grant	\$23,380	Supporting Canaan Career Center Programs
Title II-A	\$103,758	Supporting Effective Instruction, Student Support Programs, and Contracted Instructional Services
Title I-A	\$229,619	Improving the Academic Achievement – School-Wide Program
Title IV Part A	\$36,784	Providing Students with a Well-Rounded Education, Supporting Safe & Healthy Students & Supporting the Effective Use of Technology
IDEA-B	\$139,548	Funding Special Education & Related Services to Children with Disabilities
IDEA-B Pre-School	\$1,727	Supporting Preschool Children Eligible for Special Education Services
IEP Medicaid	\$37,727	Providing Services to Improve Student Performance
EPSDT Medicaid	\$3,000	Promoting School Wellness, Healthy snacks, & Physical Activity
TOTAL GRANT ALLOCATIONS:	\$582,785	

ESSEX NORTH SUPERVISORY UNION PUPIL COUNT 2018-2019				
Town	Pre-K	Grades K-6	Grades 7-12	Total
Bloomfield		13	13	26
Brunswick		3	6	9
Canaan	12	55	65	132
East Haven	5	32	23	60
Ferdinand		1		1
Granby		2	6	8
Guildhall	1	9	14	24
Kirby	13	62	49	124
Lemington	1	10	5	16
Maidstone		9	7	16
Norton		4	9	13
Victory		3	3	6
GRAND TOTALS:	32	203	200	435

GENE A. BESAW & ASSOCIATES, P.C.

Certified Public Accountants & Consultants

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Town of Guildhall School District
Guildhall, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Guildhall School District, Guildhall, Vermont, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Guildhall School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Page 2
To the Board of Directors
Town of Guildhall School District

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Guildhall School District as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

The management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the financial statements has been omitted. Such missing information, although not a part of the financial statement, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

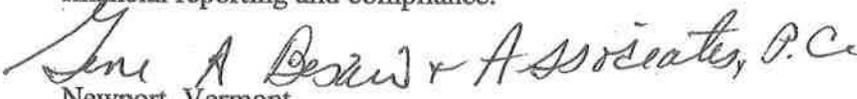
The individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

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To the Board of Directors
Town of Guildhall School District

Other Reporting Required by Government Auditing Standards

In accordance with "Government Auditing Standards," we have also issued our report dated November 1, 2018, on our consideration of the Town of Guildhall School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Governmental Auditing Standards" in considering the Town of Guildhall School District's internal control over financial reporting and compliance.


Newport, Vermont
November 1, 2018
92-0000568

Vermont Department of Taxes

**NOTICE of
EDUCATION TAX RATES for FISCAL YEAR 2019**

TOWN OF GUILDHALL

Prepared: **June 29, 2018**

NON-RESIDENTIAL TAX RATE

Non-Residential Tax Rate to be Assessed: \$ 1.3088

HOMESTEAD TAX RATE

Homestead Tax Rate to be Assessed: \$ 0.8698

The Homestead Education Tax Rate is based in part on the education spending per equalized pupil of all the pupils residing in your town. Many town districts are also members of union school districts. Each town and union school district will have a tax rate based on its spending per pupil. For towns with multiple school districts, the tax rate is a combination of those rates.

Town-specific information on education tax rate calculations will be available on the Department of Taxes website at:

<http://www.tax.vermont.gov>

By law, the legislative body in each municipality shall bill each property taxpayer at the homestead or non-residential rate as determined by the Commissioner for their municipality.

32 V.S.A. Sec. 5402(b)(1)

If you have questions about your education tax rates, please call the Vermont Department of Taxes at (802) 828-5860.

ORIGINAL: Chair Selectboard / City Council

COPY: Town / City Treasurer

NOTES