

## Table of Contents

ONLY ELECTION – NO TOWN MEETING 2022 .....	4
TOWN ARTICLE WARNING .....	5
TOWN OFFICER ELECTION WARNING .....	6
TOWN OFFICERS, ELECTED.....	7
TOWN OFFICERS, APPOINTED.....	8
SUMMARY OF TOWN MEETING 2021.....	8
OFFICERS’ & FINANCIAL REPORTS .....	9
AUDITORS’ REPORT.....	10
GUILDHALL SELECTBOARD REPORT .....	11
TOWN CLERK’S REPORT .....	12
GUILD HALL OFFICE HOURS & SERVICES AVAILABLE .....	13
VITAL STATISTICS.....	14
GUILDHALL INFORMATION .....	14
LOCAL ORDINANCES, TOWN OF GUILDHALL .....	15
RUBBISH AND RECYCLING IN GUILDHALL .....	16
BULKY DAYS.....	17
NEKWMD HAZARD WASTE SCHEDULE.....	18
NEKWMD HAZARD WASTE SCHEDULE (CONT) .....	19
NEKWMD WASTE/RECYCLING CENTER.....	20
LISTER BOARD REPORT .....	21
GUILDHALL CEMETERIES REPORT .....	22
RIDGWELL CEMETERY RATES, RULES AND REGULATIONS.....	22
DOG LICENSES .....	24
CONSTABLE/ANIMAL CONTROL OFFICER .....	25

ENHANCED 9-1-1 REPORT .....	25
TREE WARDEN REPORT .....	26
FIRE WARDEN'S REPORT .....	26
PLANNING BOARD REPORT .....	27
ZONING ADMINISTRATOR'S REPORT .....	27
WATER COMMISSIONERS' REPORT .....	28
DELINQUENT WATER COLLECTION REPORT .....	28
DELINQUENT TAX COLLECTION REPORT .....	29
ROAD COMMISSIONER'S REPORT .....	30
THE GUILDHALL PUBLIC LIBRARY, INC. REPORT .....	31
ESSEX COUNTY SHERIFF'S REPORT .....	32
NEK BROADBAND REPORT .....	33
NEKWMD EXECUTIVE COMMITTEE REPORT .....	34
NEKWMD WARNING .....	35
NEKWMD COMPARATIVE BUDGET– EXPENSES & REVENUES .....	36
TREASURER'S REPORT .....	38
TOWN FINANCES, AT A GLANCE .....	39
GENERAL & HIGHWAY FUND, REVENUE 2021 .....	40
BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/21 .....	41
MUNICIPAL TAXES LEVIED 2021 & PROPOSED 2022 .....	41
GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET .....	42
RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY & RESERVE ACCOUNTS .....	46
GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS .....	49
GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET .....	50
GUILDHALL CEMETERY COMPARATIVE BUDGET .....	51

GUILDHALL CEMETERY CHECKING, RECEIPTS & DISBURSEMENTS.....	51
RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES.....	52
PERPETUAL CARE DONORS, 1940-2021 .....	52
PAYROLL, STIPENDS & VENDORS .....	53
MUNICIPAL TAX RATE 2021 .....	54
AS BILLED GRAND LIST 2021 .....	55
NEK CHOICE SCHOOL DISTRICT REPORTS .....	58
NEK CHOICE SCHOOL DISTRICT WARNING .....	59
NEK CHOICE BOARD CHAIR REPORT .....	60
ENSU SUPERINTENDENT’S REPORT .....	61
NEK CHOICE SCHOOL DIST AUDITOR’S REPORT.....	62
NEK CHOICE SCHOOL BUDGET FY23 .....	65
AOE THREE PRIOR YEAR COMPARISONS .....	67
NEK CHOICE SCHOOL DIST ESTIMATED TAX RATES FY21.....	68
ENSU BUDGET FY23 .....	69
STUDENT SUPPORT DIRECTOR’S REPORT .....	71
EDUCATION TAX RATES FY22.....	72

## ONLY ELECTION – NO TOWN MEETING 2022

Due to the on-going COVID-19 pandemic and pursuant to S.172, the Guildhall Selectboard has voted to NOT HOLD the ANNUAL TOWN MEETING and instead place the annual Town Meeting Articles on the Australian Ballot for 2022.

There WILL BE a TOWN ELECTION on March 1, 2022.

The Guildhall Selectboard voted to mail Early/Absentee Ballots to every Active voter on the Guildhall Checklist. Early voting is being encouraged as the best means to participate safely in the annual election on March 1, 2022. Voters will be able to return their voted ballots by mail, the town office mail slot, or in-person on or before March 1, 2022.

The Polls will also be open on March 1, 2022 from 10:00 AM to 7:00 PM for in-person voting. The procedures will be the same as those of the March 2, 2021 Town Election:

- 1 voter or voting family group will be admitted to the Polls at a time
- Facemasks will be required to enter the Polls
- Bring your ballots with you
- Voting booths and markers will be disinfected between voters

There WILL NOT BE a TOWN MEETING.

There WILL BE a TELECONFERENCE INFORMATIONAL MEETING conducted online and by phone to answer any questions voters may have about any of the Articles and 2022 Budget. The Selectboard will conduct the teleconference Informational Meeting on Tuesday, February 22, 2022 at 6:00 PM. You may join in either online or by telephone. Access information is:

Call in number and access code

Dial-in number **(701) 802-5210 (toll charges may apply)**

Access code **465422**

or

Online

go to [FreeConferenceCall.com](https://FreeConferenceCall.com) - click 'Join Meeting'

Online meeting ID **townclerk66 (no charge)**

WARNING  
TOWN OF GUILDHALL  
ANNUAL TOWN ELECTION  
MARCH 1, 2022

The legal voters of the Town of Guildhall are hereby notified and warned to vote by Australian ballot on the following Articles at the Guild Hall in said town on Tuesday, March 1, 2022, between 10:00 am - 7:00 pm:

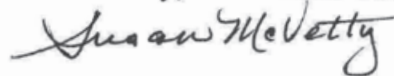
1. Shall the Town vote to collect its 2022 taxes up to and including October 15, 2022, by the Town Treasurer?
2. Shall the Town vote to authorize its auditors to print in the Town Report the names of delinquent taxpayers with the amounts and years owed?
3. Shall the Town authorize its Selectboard to incur debts for temporary loans, in anticipation of taxes for the year?
4. Shall the Town vote to use the 2021 General Fund surplus to pay expenses until 2022 tax monies become available?
5. Shall the Town vote to continue to hold Town Meeting in the evening, beginning at 7:00 P.M.?
6. Shall the Town vote to approve a budget of \$ 354,998.47 and set a tax rate in accordance with that budget?

Given unto our hands this 18th day of January 2022.

Gary Brown, Selectboard Chair



Susan McVetty, Selectboard Clerk



John Orłowski, Selectboard Vice-Chair



Attest: George Blakeslee, Town Clerk



## 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 1, 2022, between 10:00 am - 7:00 pm, to vote by Australian ballot for the following town officers:

One (1) Town Moderator, 1-Year Term

One (1) Town Clerk, 3-Year Term

One (1) Town Treasurer, 3-Year Term

One (1) Selectboard Member, 3-Year Term

One (1) Lister, 3-Year Term

One (1) Auditor, 3-Year Term

One (1) Cemetery Commissioner, 3-Year Term

One (1) Constable/ Animal Control Officer, 1-Year Term

One (1) Delinquent Tax Collector, 1-Year Term

Attest: George Blakeslee, Town Clerk



## TOWN OFFICERS, ELECTED

Auditor	Bill	Ghelli	2022
Auditor	Rich	Carlson	2023
Auditor	Kelly	McLain	2024
Cemetery Commissioner	Gary	Brown	2022
Cemetery Commissioner	Patricia	Brown	2023
Cemetery Commissioner	Susan	McVetty	2024
Constable/Animal Control Officer	Bill	Spina	2022
Delinquent Tax Collector	Al	McVetty	2022
Justices of the Peace	Casey	Dowland	2022
Justices of the Peace	Alfred	McVetty	2022
Justices of the Peace	Kelly	McLain	2022
Justices of the Peace	Jacqueline	Spillane	2022
Justices of the Peace	Valerie	Foy	2022
Lister	Eileen	Thietten	2022
Lister	Patricia	Brown	2023
Lister	George	Blakeslee	2024
Planning Commissioner	Thomas	Rogers, Sr	2023
Planning Commissioner	Dennis	Bacon	2023
Planning Commissioner	John	Orlowski	2023
Planning Commissioner	James	Spillane	2023
Planning Commissioner	Thomas	Rogers, Jr	2023
Planning Commissioner	Patricia	Brown	2023
Road Commissioner	Gary	Brown	2024
School Board Representative	Patricia	Brown	2023
Selectboard Member	Susan	McVetty	2022
Selectboard Member	John	Orlowski	2023
Selectboard Member	Gary	Brown	2024
Town Clerk	George	Blakeslee	2022
Town Moderator	George	Blakeslee	2022
Town Treasurer	George	Blakeslee	2022

## TOWN OFFICERS, APPOINTED

Custodian	Gary	Brown	2022
Office Assistant	Peter	Gair	-
Road Contractor	Brad	McVetty, Trucking	2022
Fire Warden	Ron	Resden	2022
Health Officer	Christine	Marcotte	2022
Zoning Administrator	Eileen	Thietten	2022
Rep. to NEKWMD	Gary	Brown	2022
Emergency Preparedness	Valerie	Foy	2022
Poundkeeper	Selectboard		2022
Viewer of Fences	Don	Ferguson	2022
Viewer of Fences	vacant		
Viewer of Fences	Tom	Rogers, Sr	2022
Inspector of Shingles, Lumber and Coal	Don	Ferguson	2022
Weigher of Coal	Don	Ferguson	2022
NVDA Representative	Ron	Resden	2022
E911 Coordinator	Ron	Resden	2022
Water Commissioners	Gary	Brown	2022
Water Commissioners	Reginald	McLain	2022
Water Commissioners	Cameron	Brown	2022
Tree Warden	Ron	Resden	2022

## SUMMARY OF TOWN MEETING 2021

Due to the COVID-19 pandemic, the Selectboard, using the Vermont State of Emergency special legislation, voted to conduct all voting on the Town Warrant by Australian Ballot. As such, there was an online Information Session held on February 23, 2021 at 6:00 PM to answer any questions voters might have and no in-person Town Meeting was held on March 2, 2021.

On March 2, 2021 the polls opened at 10 A.M. and closed at 7 P.M. for Australian balloting on the Town Warrant, Town Officers, and NEK Choice School Budget & Directors. All Articles on the Town Warrant were approved by majority vote.



OFFICERS' & FINANCIAL REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM OF

JANUARY 1-DECEMBER 31, 2021

## 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, 2021 - December 31, 2021.

The COVID-19 protocol required an adjustment to our audit schedules. This year the 1st and 2nd Quarterly Audits were audited on July 29, 2021, with the 3rd and 4th Quarterly Audits conducted on October 21, 2021 and January 13, 2022 respectively. The Audit schedule may have been adjusted, however the Auditors continue to examine 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, conducted by Bill Ghelli and Richard Carlson, all with no irregularities noted.

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 statements.

The Auditors would like to thank all Town Officers, Boards and Commissions for their timely submission of annual reports for 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

## GUILDHALL SELECTBOARD REPORT

Due to the COVID-19 State of Emergency that took place in mid-March 2020 and lasted through June of 2021 we had to close the town hall to the public. Vermont towns had the choice to either hold town meetings at a later date or place Warned Articles on a ballot and hold an information meeting via teleconference. The Selectboard decided that for the wellbeing of our residents it would be wise to go with a teleconference and place Articles on the ballot which worked out very well. In January the Selectboard developed a budget that was approved by the voters at the annual town election on March 2, 2021.

In June 2021 the State of Emergency was lifted but the town building remained closed to any functions with the exception of boards and committees. A question that many might ask is (Does the Selectboard have the authority to require that masks be worn in town public buildings?) the answer after some research and a chat with folks at the state level is yes and masks will be worn in the town hall/office until further notice. Research can still be done with one person at a time by appointment with our town clerk.

For March election day the town hall was set for one-way traffic entering in the front entrance and exiting out the accessible door of the hall. One person or family group at a time could enter with the option to vote out in their vehicle. PPE was provided for poll workers, ballot counters and voters.

The St James River parcel of land located between the bridge in the village and the property belonging to the village store was sold this past year to the store owners. There was a stipulation with the sale of the property that the Historic Guildhall sign must remain on the property and be visible to VT RT 102.

Bulky Days were held at the town salt shed in the spring and fall which continues to be the most convenient location. The spring event is very busy and seems to be successful in gathering bulky waste. The fall event does not attract enough residents to make it feasible, so the Selectboard has decided again to only have a spring bulky day starting in 2022. We could always use volunteers for bulky day if anyone is interested.

The Select board meets the third Tuesday of the month at 6:00 PM, unless otherwise posted. Meetings are held in person at the town hall (please wear a mask) or remotely at:

### **FreeConferenceCall.com**

Online meeting ID: townclerk66 (no charge)

Or by phone

Dial-in number (701) 802-5210 (toll charges may apply)      Access code      465422#

We encourage Guildhall residents to attend these meetings.

Respectfully,

Gary Brown    Select Board Chair

## TOWN CLERK'S REPORT

In 2021, the Guildhall Town Clerk's office continued to operate with a closed town building. Through June all business was conducted by phone and email. When vaccine and sufficient personal protective equipment became available, the Selectboard approved town hall access to Town Boards, with masks and social distancing required. Title searcher's work was continued to be conducted in the Meeting Room, where the Land Record computer and card files were provided. Land Record books were brought out of the vault by request and copies made the same way. The public was permitted to access the Meeting Room, with masks required, in order to conduct business with the Town Clerk/Treasurer. The Clerk's office continued to operate in this fashion for the remainder of 2021.

In 2021, the Guildhall Town Clerk's office recorded 126 documents, continued to add all recorded surveys to the index of entries in the Guildhall Land Records, continued adding card file land recording information to the index of entries in the Guildhall Land Records, made 11 certified copies of Guildhall vital records, issued 67 dog licenses, processed 25 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 Special Town Warrant online information meeting, as well as managed the annual election of the Town Warrant Articles, Town Officers, and NEK Choice School Articles and Directors.

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 elections.

Respectfully submitted,

George Blakeslee, Town Clerk

## 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
  - 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 [online - State of Vermont]
  - 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](http://www.guildhallvt.org).**

**In order to be paid in a timely fashion, all bills/invoices must be received in the Treasurer's Office before 12:00 Noon the Tuesday of the regularly scheduled Selectboard meeting.**

## VITAL STATISTICS

### **Births**

None

### **Deaths**

One

### **Marriages**

None

## GUILDHALL INFORMATION

### ***2021 -THE TOWN'S 260th YEAR***

*Chartered: October 10, 1761*

*Land Area =32.7 square miles*

*Population=273      Registered Voters=220*

*Town Office Phone: 676-3797*

*Town Office Fax: 676-3518*

*Clerk's Email: [townclerk@guildhallvt.org](mailto:townclerk@guildhallvt.org)*

## 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 1<sup>st</sup> until April 15<sup>th</sup>. 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 forced 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. Pickup 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](http://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. SIZE. DO NOT INCLUDE:*** White and yellow coated cans or cans with plastic or paper part, empty aerosolcans, 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 and 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 CLEAN & DRAIN COMPLETELY PLASTIC THAT IS TO BE RECYCLED. ALSO, BE SURE TO REMOVE METAL OR PLASTIC CAPS.*** **DO NOT INCLUDE:** Any containers from automotive products such as oil and antifreeze or plasticbags, 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 emptybottles, 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 DAYS

The Town will conduct **ONE “Bulky Day” with HAZMAT** this year on  
Saturday, May 21, 2022 from 8 AM to 12 Noon.

These events permit 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 remove all plastic, wood, rubber, etc.

### Unacceptable Bulky Items

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

## NEKWMD HAZARD WASTE SCHEDULE

# 2022 Household Hazardous Waste Collection Schedule

**\*HHW Collections are free and open to residents of all DISTRICT TOWNS\***

DATE	TIME	LOCATION
SATURDAY, MAY 14	8:00 a.m. – 12:00 p.m.	Albany Transfer Station
SATURDAY, MAY 21	8:00 a.m. – 12:00 p.m.	Guildhall Town Hall
SATURDAY, MAY 28	8:00 a.m. – 12:00 p.m.	Bloomfield VT Route 102
SATURDAY, JUNE 4	9:00 a.m. – 1:00 p.m.	Derby Recycling Center
SATURDAY, JUNE 18	8:00 a.m. – 12:00 p.m.	Morgan Transfer Station
SATURDAY, JULY 16	8:00 a.m. – 12:00p.m.	Newbury Town Garage
SATURDAY, JULY 23	8:00 a.m. – 12:00p.m.	Danville To Be Determined
SATURDAY, AUGUST 20	8:00 a.m. – 12:00p.m.	Westfield Transfer Station
SATURDAY, SEPT. 17	8:00 a.m. – 3:00 p.m.	Lyndon Recycling Center

**The NEKWMD reserves the right to terminate any collection early in the event that we are at storage capacity.**

**Please limit HHW disposal at listed events to 30 gallons.**

**If you have more than 30 gallons, or if you need to dispose of HHW generated at a business, please call our office to schedule an appointment at our Lyndonville facility, May 3 – Oct. 4, 2022.**

**Not going to be able to make any of these dates? NOT A PROBLEM!** The NEKWMD will be accepting these materials **by appointment at our Lyndonville facility from May 3, 2022 to October 4, 2022.** *Due to regulatory handling requirements, hazardous wastes will not be accepted without an appointment.* Scheduling ahead ensures that a qualified individual will be on-site ready to accept your hazardous waste.

**What are Household Hazardous Products?** They are consumer products that contain ingredients that **may be:**

**Toxic-** poisonous if eaten, breathed, or absorbed through the skin

**Corrosive-** can burn or destroy living tissue if spilled on skin

**Reactive-** creates fumes, heat, or explosion hazards if mixed with certain materials such as water

**Explosive-** can explode with exposure to heat or pressure

**Flammable/Ignitable-** can easily be set on fire

To determine if a product in your home is hazardous, check the label for the following words:

Danger indicates that the substance is extremely flammable, corrosive, or toxic.

Poison means that the substance is highly toxic.

Caution/Warning is put on all other hazardous substances that are a somewhat lesser hazard, but are still dangerous if the directions are not followed closely.

Conditionally Exempt Generator businesses can also use the Lyndonville collections for the actual cost of the disposal of their materials. Please call ahead for pricing and an appointment.

## NEKWMD HAZARD WASTE SCHEDULE (CONT)

### Acceptable HHW Materials

#### HOUSEHOLD ITEMS

- AEROSOLS
- AIR FRESHENERS
- AMMONIA
- ARTS AND CRAFTS SUPPLIES
- BLEACH
- CLEANERS (INCLUDES: DRAIN, OVEN, FLOOR, WINDOW, TOILET, RUG, ETC.)
- DISINFECTANTS
- METAL & FURNITURE POLISH
- MOTHBALLS
- MERCURY THERMOMETERS
- NAIL POLISH & REMOVER
- NI-CD, LITHIUM, MI-MH, AND BUTTON CELL BATTERIES
- SPOT & STAIN REMOVERS
- ALKALINE BATTERIES \*

#### GARDEN SUPPLIES

- CREOSOTE
- DIOXINS
- FERTILIZERS
- FLEA KILLERS
- FUNGICIDES
- HERBICIDES
- INSECT SPRAYS
- MURIATIC ACID
- NO-PEST STRIPS
- PESTICIDES
- RODENT KILLERS

#### GARAGE

- ANTIFREEZE
- BRAKE FLUID \*
- CORROSIVES

- CAR WAXES AND CLEANERS

#### GARAGE (CONTINUED)

- ENGINE DEGREASERS
- FLUORESCENT LIGHT BULBS \*
- GASOLINE/DRY GAS
- KEROSENE
- LEAD-ACID CAR BATTERIES \*
- LIGHTER FLUID
- OIL-BASED PAINT
- LATEX-BASED PAINT
- PAINT THINNER
- PROPANE CYLINDERS
- SEALANTS
- STAINS/STRIPPERS
- SWIMMING POOL CHEMICALS
- TRANSMISSION FLUID \*
- WOOD PRESERVATIVES
- USED MOTOR OIL AND FILTERS \*

\* ALSO ACCEPTED AT OIL AND BATTERY STATIONS YEAR ROUND

#### **PLEASE DO NOT BRING:**

- ASBESTOS
- EXPLOSIVES, INCLUDING GUN POWDER, AMMUNITION
- FLARES
- INFECTIOUS WASTE
- PRESCRIPTION MEDICATION
- RADIOACTIVE WASTE, INCLUDING SMOKE DETECTORS
- UNKNOWN GAS CYLINDERS
- EMPTY CONTAINERS

**CONTACT THE NEKWMD IF YOU HAVE ITEMS YOU CANNOT IDENTIFY**  
**802-626-3532 or 800-734-4602 or [www.nekwmd.org](http://www.nekwmd.org)**

The NEKWMD hazardous waste collection program is made possible in part by a grant from the Vermont Agency of Natural Resources. This year's grant totaled \$74074.00

## NEKWMD WASTE/RECYCLING CENTER

### Guildhall Recycling and Waste Disposal Guide

**RECYCLING AND HOUSEHOLD TRASH HAULING PROVIDED BY  
D4 RUBBISH REMOVAL WEEKLY ON THURSDAYS, 603-237-2056**

Tax-paying Residents receive 52 trash stickers per year, mailed annually in December.

<b><u>RECYCLABLE MATERIALS</u></b>	<b><u>INCLUDE:</u></b>	<b><u>DO NOT INCLUDE:</u></b>
<b>MAGAZINES &amp; NEWSPAPERS</b>	Magazines, clean dry newspapers & inserts, catalogs, office paper, junk mail, telephone & paperback books.	Waxed Papers, foil/glittery wrapping paper
<b>CARDBOARD</b>	Clean, dry cardboard. Boxes should be flattened to 3' x 3' maximum. Includes boxboard ie: soda & beer cartons, cereal, cookie, shoeboxes.	Wax coated cardboard or colors that are not brown in the middle.
<b>CANS</b>	Clean aluminum and tin (steel) cans, no larger than one gallon.	Cans with plastic/paper parts, aerosol cans, aluminum trays, foil.
<b>PLASTICS RINSE, CLEAN AND DRAIN RE- MOVE ALL CAPS.</b>	<b>#1 PETE</b> including soda bottles, salad dressings and other jars. Remove caps. <b>#2 HDPE</b> including milk, water, juice, dishwasher liquid and detergent containers. Remove caps.	Plastic bags, styrofoam, packing pellets, food trays, coffee cups, shrink wrap, bottle caps. Do not include any containers from automotive products such as oil and antifreeze.
<b>GLASS</b>	Any color ceramics, coffee mugs, plates, milk bottles, empty bottles, jars, pyrex, window glass and mirrors.	Caps and lids go to the <u>landfill</u> .

In addition to these services, district residents have access to disposal services at the  
Lyndonville Recycling Center, 224 Church St, Lyndonville.

**FOOD SCRAPS:** All food scraps, including meat, bones, dairy. Remove PLU stickers. No plastics, metals, paper.

**SPECIAL WASTES:** Scrap metal, electronics (TVs, computers, radio/stereos, gaming systems, telephones), household and automotive batteries, metal aerosols cans, hard cover books, fluorescent bulbs. Tires (fees apply).

**HOUSEHOLD HAZARDOUS WASTES – BY APPOINTMENT ONLY,** Monday – Friday, May to October in Lyndonville, and special events throughout the District June – September. Call for details.

**STUMP DUMP** - Seasonal Drop-off, May–Oct. Clean, unpainted, untreated wood and yard debris only.

IF YOU HAVE ANY QUESTIONS – CONTACT THE NORTHEAST KINGDOM WASTE  
MANAGEMENT DISTRICT AT (802) 626-3532 or (800) 734-4602.  
[www.nekwmd.org](http://www.nekwmd.org), e-mail [outreach@nekwmd.org](mailto:outreach@nekwmd.org)

Updated 1/2022



## LISTER BOARD REPORT

The Listers maintained and updated property transfers in the Town's computer based property records, supporting paper files, and Tax Map. Due to COVID-19 protocols, the Listers could only make exterior site visits to all properties with active building permits to assess percent completion and to update the property record. Phone and email were used to collect further information from property owners.

The Listers have a contract with CAI Technologies of Littleton, New Hampshire to maintain updated Tax Maps. The maps will be revised again in 2022 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 statewide association to support Listers on legislative and tax issues, including computer programs supported by the tax department. Eileen Thietten serves on the VALA Board of Directors representing Essex County. Meetings are normally held in Randolph, VT on a bi-monthly basis; however they have been conducted via Zoom online since March 2020.

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

The State Equalization Study CLA value remained within prescribed limits, but the 25% COD value now exceeds the 20% limit indicative of overall equity in assessments in line with fair market values. The Town, therefore, anticipates receiving an order to conduct a town wide reappraisal in 2022 - 2023.

### HS-122 Reminder:

The Homestead Declaration for Town residents must be filed each year by April 15<sup>th</sup>, 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.*

Respectfully,  
George Blakeslee, Eileen Thietten, Patricia Brown  
Guildhall Listers

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](mailto:listers@guildhallvt.org)

## GUILDHALL CEMETERIES REPORT

Crawford cemetery has a very large monument stone on the ground. We are still looking into having it lifted, turned and reset. The sign for Crawford was also taken down and needs to be repaired.

Ridgwell cemetery road needs to be redone with the middle being removed and material being brought in to resurface the road bringing it up to the correct height. Loam will also be brought in to fill in low spots throughout the cemetery. Also, there are still several stones that need to be lifted and/or prevented from falling over. The big old pine tree and poplar tree have been regularly losing their branches and we are still working on a winter removal plan for them.

When looking at the needs for regular maintenance in our cemeteries, we are looking to create a long-term plan to keep them all looking good with a rotating maintenance plan.

There was one cemetery lot sold this past year. As a reminder, we have many lots (10X20) available to purchase at Ridgwell cemetery. For residents the cost is \$400 and \$1,000 for nonresidents.

Respectfully,

Gary Brown  
Patricia Brown  
Susan McVetty

## 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, and 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

## DOG LICENSES

### **DOG LICENSES ARE DUE APRIL 1, 2022**

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.

**No rabies clinic** this year.

***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.



## CONSTABLE/ANIMAL CONTROL OFFICER

Fairly quiet year. Couple of lost dogs found by owners and returned home safely. One lost small dog sadly not recovered. No rabid animals.

A well known citizen passed away alone in his home. He was not found for several days during which time his dog Molly was locked in the house with him. Sheriff Colby called me to come fetch the dog who was hungry, thirsty, and frightened. The dog is now living at my home (in court custody pending settlement of probate) with my dog Charlie and is well. I am sure she still misses Rick.

Please register your dogs and be sure they are up to date with their rabies shots. Also when you renew your dog license (April 1) please give Town Clerk George a phone number and email address if we need to find you.

I am not performing police duties but am available to Sheriff Colby if he needs any assistance, particularly medical assistance. My phone is 802 745 7690 if you need my assistance with any animal issues.

William John Spina MD

## ENHANCED 9-1-1 REPORT

This year's actions consisted of the addition of three new E-911 addresses and several adjustments of addresses to maintain compliance with Montpelier's standards.

There are still a few property owners that have not posted emergency 911 numbers and we are requesting owners to post the E-911 location numbers in a prominent spot 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. Post 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 a 911 number call and one will be arranged for you.

Respectfully Submitted.

Ron Resden.  
E-911 Coordinator  
802-328-2765

## TREE WARDEN REPORT

There were no reported trees that needed action in 2021.

Citizens may report trees that have issues needing attention to the Guildhall office or the tree warden.

Trees that are diseased, blocking vision while driving, (Corners) in danger of falling onto roads, rotted, leaning on phone or electric wires Etc. may be condemned and removed.

Respectfully Submitted.

Ron Resden  
Tree Warden for the town of Guildhall.  
(802)-328-2765

## FIRE WARDEN'S REPORT

The good citizens of Guildhall reported no fires to the warden this year.  
Keep up the good work in 2022.

Fire permits are routinely granted weather permitting. However, all conditions stated on the permits back 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.

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

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

Guildhall Forest Fire Statistics for 2020.

Fire permits granted	22
Total fires reported	0
Total Acres Burnt	0



Respectfully Submitted.

Ron Resden.  
Forest Fire Warden for the town of Guildhall  
802-328-2765

## PLANNING BOARD REPORT

The board welcomed some new members.

There were no permits to approve this year and no new business was conducted.

The Board welcomes members of the community to come to public hearings.

Planning Commission

Tom Rogers, Sr. Chairperson

## ZONING ADMINISTRATOR'S REPORT

Twelve zoning permits were submitted and processed this year.

These applications consisted of a subdivision request, several addition requests, sheds, decks and an in-ground pool.

The real estate boom that Guildhall has seen this year has also generated many email and telephone inquiries by prospective buyers, real estate agents and appraisers regarding zoning and acceptable usages of property.

I look forward to the coming year with the hope that Planning Board can soon meet in person to begin work on a much needed update and revision of our current zoning regulations.

Respectively submitted

Eileen K Thietten

Zoning Administrator

## WATER COMMISSIONERS' REPORT

In May 2021, the consumer confidence report for calendar year 2020 was submitted to the State of Vermont and to all Guildhall water users. All monthly water testing was successfully done and submitted on time. Trihalomethanes and Haloacetic Acids testing was done in 2021 and nothing was found.

Cameron Brown was appointed by the selectboard as a water commissioner to fill a vacancy.

A meeting was held on April 12, 2021 to go over maintenance, repairs and rates. The water commissioners decided with the increase in the water rate from the provider that it was time to raise the rate in Guildhall. The rate will increase sixty cents a year starting in 2021 through 2023 bringing the rate from 4.25 to 6.05 per thousand gallons of water used.

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 2021:

TAX YEAR	WATER BILLS	INTEREST	PENALTY	TOTAL
2020	\$1,316.41	\$53.28	\$105.31	\$1,475.00
2021	<u>\$2,538.95</u>	<u>\$53.16</u>	<u>\$203.11</u>	<u>\$2,795.22</u>
<b>TOTAL RECEIPTS:</b>	<b>\$3,855.36</b>	<b>\$106.44</b>	<b>\$308.42</b>	<b>\$4,270.22</b>

### WATER BILL PRINCIPALS REMAINING DUE AS OF DECEMBER 31, 2021:

TAX YEAR / qtr	NAME	PARCEL #	PRINCIPAL
2021 C	Barney, Josh	102-7700.01	\$111.87
2021 C	Hodgdon, Allen	102-0020	\$94.40
2021 C	Miller, Lance	102-7840	\$99.25
2021 C	Moreno, Judith	102-8690	\$108.95
<b>TOTAL PRINCIPAL DUE 12/31/2021:</b>			<b>\$414.47</b>

Submitted by Alfred McVetty, Delinquent Water Bill Collector

## DELINQUENT TAX COLLECTION REPORT

### DELINQUENT TAX RECEIPTS DURING 2021:

TAX YEAR	PRINCIPAL	INTEREST	PENALTY	TOTAL
2019	\$6,859.87	\$1,140.86	\$548.79	\$8,549.52
2020	\$22,978.99	\$1,194.29	\$1,849.15	\$26,022.43
2021	\$13,724.43	\$176.14	\$1,097.94	\$14,998.51
<b>TOTAL RECEIPTS:</b>	<b>\$43,563.29</b>	<b>\$2,511.29</b>	<b>\$3,495.88</b>	<b>\$49,570.46</b>

### REAL ESTATE TAXES (PRINCIPAL) OWED AS OF DECEMBER 31, 2021:

TAX YEAR		<u>PARCEL #</u>	<u>PRINCIPAL</u>
2021			
	Burgess, Richard (Estate)	003-0551	\$ 3,113.74
	Fife, Daniel (Paid in full, January 2022)	012-1755	\$ 97.52
	Hynes, Margaret	001-2600	\$ 1,434.82
	Lyndes, John	001-2115	\$ 946.60
	Rideout, Clifford	012-1025	\$ 351.79
	<b>TOTAL 2021</b>		<b>\$ 5,944.47</b>
	<b>Total Principal Owed</b>		<b>\$ 5,944.47</b>

Submitted by: Alfred L. McVetty, Delinquent Tax Collector

## ROAD COMMISSIONER'S REPORT

In the spring of 2021, the roads were in good shape. There were a few soft spots as the frost came out, but nothing extreme.

The roads were posted from March through May 1st. The Town received the remaining portion of a State grant in order to complete the graveling of the Granby Road from just above Fellows Road to the Guildhall-Granby town line. More roadside brushing has also been done. Additional gravel was applied to the hill above the Shiller residence to get more of a crown in the road to prevent washing of the hill during heavy rains.

We have been awarded a \$20,000 grant for maintenance work on the Lamotte Road which will start in the summer of 2022.

The Fellows Road had more roadside brushing done. There have been soft spots in the hill below the Berry and Astle residences during the spring, so the material was removed and new material with better drainage was added. This year gravel will be added and ditching will be done above the Resden residence.

Ditching and graveling was done on North Road from the Rogers farm to the Guildhall-Maidstone town line. This year gravel will be added and some ditching will be done near the Nelson residence.

Ditching and graveling was done on the Morin Road from the Rideout residence to the Portland Pipeline. The Town has purchased new culverts for the road which will be installed in the summer of 2022.

All the Town roads were graded and received chloride as needed throughout the year. Sand and salt were also purchased and stored in the Salt Shed for use in the 2021-2022 winter season.

Thank you for your support. If there are questions or concerns, please stop by or give me a call.

Respectfully,  
Gary Brown  
Road Commissioner  
802-745-8163

## THE GUILDHALL PUBLIC LIBRARY, INC. REPORT

Library winter hours have been eliminated to reduce operating expense.

The summer hours are Wednesday 2:00 – 8:00 pm, and Saturday 9:00 am – 5:00 pm.

The Library opened in May in compliance with the COVID-19 guide lines set by the Governor and State Health Department.

Librarian Valerie Foy received a donation of children's books and a donation of adult books by authors John Sandford, John Grisham and Christina Baker Kline.

One basket weaving class was held this year due to COVID-19 with a smaller class size. Classes will resume next year. You can 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's ongoing fundraiser includes a book sale, tee shirts, sweatshirts, tote bags, note cards, the Guildhall historic throw, a children's book The Stars Shine On 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 Library was painted this year as one of the maintenance projects for the year.

The Board of Directors continues to explore future projects to enhance the Libraary's connection to area residents.

We hope everyone stays healthy and safe and look forward to seeing you in the spring.

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 Guildhall Select Board for**

**the period of January 01, 2021 to December 31, 2021**

Guildhall currently provides a \$3,500 allocation for services is for an average of 2 hours per week. This year we provided 169 hours of service. During 2021, we responded to 45 incidents in Guildhall. We wrote 48 tickets and 63 warnings for motor vehicle violations in Guildhall. Throughout the county we responded to 407 incidents. This year we had the staffing to provide more coverage which had been previously requested.

Grant funding through the Highway Safety Program allowed us to spend more time on the highway. We are concerned with people driving faster on our highways. During 2021, the Sheriff's Department officers issued 529 traffic citations and 774 warnings.

Our Department continues to conduct Special Investigations Unit Services for the Essex county cases of sexual assault and child abuse. We are continuing another year of patrolling V.A.S.T. trails through a contract with V.A.S.T. This year we will be conducting Occupant Safety Checks, distracted driving patrols, and DUI patrols under grants from Governor's Highway Safety. These grant programs enhance the services delivered to your community. This year we also started working under a Homeland security grant providing patrols along the border.

This year our COPS grant funding ended for a full-time officer. Under the agreement, I am maintaining the position for one year. On a positive note, I was able to obtain a new grant to fund an officer position for 3 years with a 25% match requirement and maintaining the position in the fourth year without grant funding. We had several part-time officers retire recently and one full-time officer retire last year. This transition allowed one of our part-time officers to step into a full-time position. We also retired some older cruisers and purchased some new-to-us retired cruisers from both Canaan and Lancaster Police Departments.

Our year continued to be one of challenges with state-imposed policies and requirements. The ongoing lack of understanding or care by our state legislature related to public safety is disheartening. There are a few legislators continuing to reach out to understand the issues we are facing but it doesn't affect the body as a whole from acting irresponsibly. There have been several calls for assistance that have gone unanswered because of lack of staffing or policy changes. I only mention this in the report because I believe the continued affects will spill over to more of our residents. We are committed to serving our residents when we are working, but we also have limited resources.

Thank you for your continued support,



Sheriff Trevor Colby





## Communications Union District Annual Report for 2021

We are excited to share the progress we've made towards bringing high-speed internet to the 50 member towns of NEK Broadband. Our pilot project in Concord, Waterford and Lunenburg will offer 100 Mbps symmetrical service or higher to 342 addresses in late 2021 and early 2022. We've received additional state and federal grant funding and are finalizing plans for a full-length construction season beginning the spring of 2022.

The organization has matured with the addition of three key partners. The National Rural Telecommunications Cooperative (NRTC) is experienced in design, construction management, and materials procurement. Waitsfield Champlain Valley Telecom (WCVT) will be our network operator and internet service provider. WCVT brings over a century of experience in telecommunications and provides all the modern services customers expect. Mission Broadband serves as an advisor and adjunct staff.

### Who We Are:

A Communications Union District (CUD) is a municipal entity made up of multiple towns. Our district is building fiber-optic based internet access that has a capacity far beyond most current services available. Each town appoints at least one representative to our Governing Board, which has chosen to develop a publicly-owned network.

**Member Towns:** All but these five towns in the Northeast Kingdom (Caledonia, Essex and Orleans counties) have joined the district: Granby, Jay, Lemington, Norton, Victory. Wolcott in Lamoille county is also a member.

**Project Plans:** The overall project will require roughly \$140 million and take at least five years to complete. Funding will be through grants and municipal revenue bonds, as well as income from subscribers. The team is establishing technical standards as well as analysis of all locations and their current internet access. Utility pole surveys are in progress, fiber optic cable has been ordered, and we will be ready to continue construction in the spring of 2022.

**Grants Received:** NEK Broadband has received three different federal grants totalling \$1,045,000 for the Concord-Lunenburg-Waterford project, which began construction in November, 2021. We have been awarded almost \$7 million for designing the entire network, hiring additional staff and preparing for the 2022 construction season. Smaller grants were received from Vermont Community Foundation, Northeastern Vermont Development Association, Northern Community Investment Corporation, and Northern Enterprises.

**Obligations:** Community National Bank Letter of Credit (\$3.5 million); Northern Enterprises loan (\$80,000)

Respectfully,

Evan Carlson, Board Chair, Sutton Representative  
NEK Broadband

Residents can sign up to receive regular general updates and, in the future, information about when service will be available at specific locations at:

**[get.nekbroadband.org](https://get.nekbroadband.org)**

## Budget Summary

### 2021 Budget to Actual (Projected)

	Budget	Actual
Total Income	\$93,700	\$3,087,767
Total Expenses	\$90,350	\$1,353,932
Total Capital Investment	\$5,360,000	\$945,000
Annual Net Cash Flow		\$788,835

### 2022 Proposed Budget

Projected Surplus from 2021	\$788,835
Grants	\$25,000,000
Net Operations Revenue	-\$52,900
<b>Total Income</b>	<b>\$25,735,935</b>
Administrative Costs	\$495,000
(Pre) Construction Costs	\$25,000,000
<b>Total Spending</b>	<b>\$25,495,000</b>

## Executive Committee Report

The NEKWMD finished 2021 by processing slightly more recycling compared to 2020 – 2,952 tons in 2021 compared to 2,882 tons in 2020. Significant increases in organics, cardboard, and scrap metal offset decreases in mixed paper. Most other material tonnages were at or slightly above 2020 amounts. Recycling markets were very strong for nearly all of 2021.

The District ended 2021 with a surplus of \$74,405.44. Revenues in 2021 were 22% above projections, while expenses were 13% above projections. The COVID19 pandemic did not disrupt our work schedule to any large degree in 2021. In fact, the main impact of the pandemic on District operations was to drive commodity prices to near record levels. Revenues for the sale of recyclables, the surcharge, grants, and recycling pick-up fees were the primary drivers for above average revenues in 2021. Fees used to generate revenues will remain mostly unchanged or decrease in 2022. The per capita assessment will decrease from \$0.94/person to \$0.84/person, the surcharge will remain the same at \$24.99, and hauling fees will remain unchanged at \$49 and \$33/stop for facilities and schools, respectively.

There were no additions or subtractions to the District membership in 2021. We continue to serve the largest geographical area and largest number of towns (49) in the State. Our population served is 3<sup>rd</sup> in the state behind only Chittenden Solid Waste District and the Central Vermont Solid Waste Management District.

The NEKWMD is entering 2022 with a proposed budget of \$846,615.50 – an increase of 4.6% compared to 2021.

The NEKWMD was staffed by nine full-time and three part-time employees in 2021. 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.

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 47,600 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***

# WARNING

## NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE

### MARCH 1, 2022

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 1, 2022 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 \$846,615.50?

<b>ALBANY-</b> <i>E/S Nick Rivers</i>	<b>MORGAN-</b> <i>E/S Joe Noble</i>
<b>BLOOMFIELD-</b> <i>E/S Paulette Routhier</i>	<b>NEWPORT TOWN-</b> <i>E/S Steve Barrup</i>
<b>BRIGHTON-</b> <i>E/S Bruce Rumball-Petre</i>	<b>NEWBURY-</b> <i>E/S John Narowski</i>
<b>BRUNSWICK-</b> <i>E/S Paulette Routhier</i>	<b>NORTON-</b> <i>E/S Gina Vigneault</i>
<b>CORINTH-</b> <i>E/S Bob Sanberg</i>	<b>RYEGATE-</b> <i>E/S Gene Perkins</i>
<b>DANVILLE-</b> <i>E/S Walter McNeil Jr.</i>	<b>SHEFFIELD-</b> <i>E/S Preston Smith</i>
<b>DERBY-</b> <i>E/S Irene Dagesse</i>	<b>STANNARD-</b> <i>E/S Emily Cayer</i>
<b>EAST HAVEN-</b> <i>E/S Kirwin Flanders</i>	<b>TOPSHAM-</b> <i>E/S Megan Clark</i>
<b>GLOVER-</b> <i>E/S Jack Sumberg</i>	<b>TROY-</b> <i>E/S Gaston Bathalon</i>
<b>GREENSBORO-</b> <i>E/S Ken Johnston</i>	<b>UTG'S-</b> <i>E/S Gina Vigneault</i>
<b>GROTON-</b> <i>E/S Timothy Dailey Sr.</i>	<b>WATERFORD-</b> <i>E/S Richard Stodola</i>
<b>HOLLAND-</b> <i>E/S Joe Noble</i>	<b>WESTFIELD-</b> <i>E/S Jake Couture</i>
<b>IRASBURG-</b> <i>E/S Dustin Sanville</i>	<b>WHEELOCK-</b> <i>E/S Preston Smith</i>
<b>JAY-</b> <i>E/S Dave Sanders</i>	
<b>LYNDON-</b> <i>E/S Steve Gray</i>	

# NEKWMD COMPARATIVE BUDGET- EXPENSES & REVENUES

BUDGET ITEM	2021 BUDGET	2021 ACTUAL as of 12/31/2021	2022 PROPOSED BUDGET
<b>ADMINISTRATION EXPENSES</b>			
Advertising	\$700.00	\$960.63	\$1,100.00
Audit -- Financial	\$6,595.00	\$7,845.00	\$6,845.00
Audit -- Waste Haulers	\$900.00	\$329.40	\$1,000.00
Bank Charges	\$0.00	\$0.00	\$0.00
Cleaning	\$1,920.00	\$1,810.00	\$1,920.00
Copier	\$1,500.00	\$1,274.20	\$1,500.00
Dues/Permits/Fees/Penalties	\$5,050.00	\$6,516.58	\$6,500.00
Heating Fuel	\$1,000.00	\$1,087.18	\$1,000.00
Liability & Casualty Ins.	\$13,000.00	\$15,971.00	\$14,000.00
Legal Fees	\$2,000.00	\$7,828.26	\$4,000.00
Postage	\$2,000.00	\$2,016.62	\$2,500.00
Office Supplies	\$3,200.00	\$5,457.91	\$4,000.00
Telephone - Office	\$3,000.00	\$3,324.07	\$3,300.00
Miscellaneous	\$1,000.00	\$1,623.01	\$500.00
Water/Sewer	\$900.00	\$1,005.82	\$1,000.00
<b>TOTAL ADMINISTRATION</b>	<b>\$42,765.00</b>	<b>\$57,049.68</b>	<b>\$49,165.00</b>
Gross Wages	\$402,925.00	\$387,638.16	\$417,500.00
OT Wages--Warehouse	\$3,500.00	\$747.32	\$3,000.00
Fica (Employer Match)	\$25,300.00	\$24,079.90	\$25,900.00
Medi (Employer Match)	\$5,900.00	\$5,631.69	\$6,100.00
Unemployment/HCP Insurance	\$3,500.00	\$4,618.56	\$5,000.00
VMERS (Retirement)	\$21,000.00	\$21,830.36	\$23,500.00
Workman's Comp. Insurance	\$53,000.00	\$30,412.00	\$53,000.00
Mileage - Employee	\$4,000.00	\$2,876.21	\$3,000.00
Supervisor Secretary Payments	\$500.00	\$0.00	\$0.00
Personnel Equipment	\$500.00	\$406.97	\$500.00
Training	\$500.00	\$73.84	\$500.00
Travel	\$50.00	\$0.00	\$50.00
<b>TOTAL PERSONNEL</b>	<b>\$520,675.00</b>	<b>\$478,315.01</b>	<b>\$538,050.00</b>
<b>EQUIPMENT EXPENSES</b>			
Baler Loan Payment	\$40,537.00	\$39,056.17	\$39,056.17
Baler Repairs	\$5,000.00	\$1,095.25	\$2,000.00
Baler Supplies	\$7,000.00	\$7,281.45	\$5,000.00
Forklift Fuel	\$1,800.00	\$2,403.75	\$2,000.00
Forklift Repairs	\$2,000.00	\$6,411.50	\$4,000.00
Misc. Equipment Repairs	\$500.00	\$0.00	\$500.00
Skidsteer Repairs	\$4,000.00	\$1,022.15	\$3,000.00
Warehouse Supplies	\$2,000.00	\$2,342.44	\$1,500.00
Mack Truck Loan Payment	\$0.00	\$0.00	\$13,694.33
Truck Down Payment-Grant Funded	\$0.00	\$60,000.00	\$0.00
Trucks--Diesel	\$17,000.00	\$20,412.32	\$17,000.00
Trucks--Repairs	\$10,000.00	\$29,115.39	\$15,000.00
<b>TOTAL EQUIPMENT</b>	<b>\$89,837.00</b>	<b>\$169,140.42</b>	<b>\$102,750.50</b>

BUDGET ITEM	2021 BUDGET	2021 ACTUAL as of 12/31/2021	2022 PROPOSED BUDGET
<b>BUILDING EXPENSES</b>			
Electricity	\$6,500.00	\$4,951.06	\$5,000.00
Maintenance	\$1,200.00	\$1,022.79	\$1,500.00
Trash Removal	\$3,000.00	\$3,517.90	\$3,500.00
<b>TOTAL BUILDING</b>	<b>\$10,700.00</b>	<b>\$9,491.75</b>	<b>\$10,000.00</b>
<b>PROGRAMS EXPENSES</b>			
Composting	\$24,000.00	\$43,400.50	\$29,000.00
Composter/Bin	\$5,000.00	\$1,756.80	\$4,000.00
Consulting Services-Grant Funded	\$4,000.00	\$21,408.21	\$0.00
Education Outreach	\$6,000.00	\$8,533.86	\$7,000.00
Hazmat Disposal	\$33,000.00	\$44,149.67	\$35,000.00
Hazmat Supplies	\$4,000.00	\$3,145.68	\$4,000.00
Sale of Recyclables-Processing	\$30,000.00	\$29,314.80	\$25,000.00
Special Collections	\$250.00	\$0.00	\$250.00
Supplies	\$300.00	\$231.56	\$400.00
Tire Disposal	\$15,000.00	\$21,515.00	\$18,000.00
<b>TOTAL PROGRAMS</b>	<b>\$121,550.00</b>	<b>\$173,456.08</b>	<b>\$122,650.00</b>
<b>SUB-TOTAL</b>	<b>\$785,527.00</b>	<b>\$887,452.94</b>	<b>\$822,615.50</b>
Capital Improvement Fund	\$24,000.00	\$26,500.00	\$24,000.00
<b>TOTAL CAPITAL FUND</b>	<b>\$24,000.00</b>	<b>\$26,500.00</b>	<b>\$24,000.00</b>
<b>TOTAL NEK EXPENSES</b>	<b>\$809,527.00</b>	<b>\$913,952.94</b>	<b>\$846,615.50</b>
Grants-St of VT	\$92,000.00	\$128,673.12	\$92,000.00
Hauling-Recycling Pick-ups	\$54,630.00	\$63,613.00	\$54,000.00
Haz Mat/Paint Care	\$6,000.00	\$5,978.66	\$5,000.00
Interest Income	\$0.00	\$28.04	\$20.00
Miscellaneous Income	\$500.00	\$3,016.24	\$1,500.00
Program Sales-Composter/Bins	\$4,000.00	\$1,329.00	\$2,000.00
Programs- Oil Filter Program	\$150.00	\$150.00	\$150.00
Sale of Recyclables	\$85,000.00	\$154,154.51	\$121,888.50
Compost Income	\$22,000.00	\$35,113.61	\$29,000.00
Electronics Income	\$20,000.00	\$22,676.73	\$18,000.00
Scrap Metal Income	\$15,000.00	\$23,863.00	\$17,500.00
Battery Income	\$6,000.00	\$5,091.25	\$4,000.00
Tire Income	\$15,000.00	\$13,472.84	\$18,000.00
Per Capita Assessment	\$44,800.00	\$44,681.96	\$39,057.00
Surcharge-Waste Haulers	\$444,447.00	\$486,516.42	\$444,500.00
<b>TOTAL NEK REVENUES</b>	<b>\$809,527.00</b>	<b>\$988,358.38</b>	<b>\$846,615.50</b>

TREASURER'S REPORT

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

JANUARY 1 - DECEMBER 31, 2021

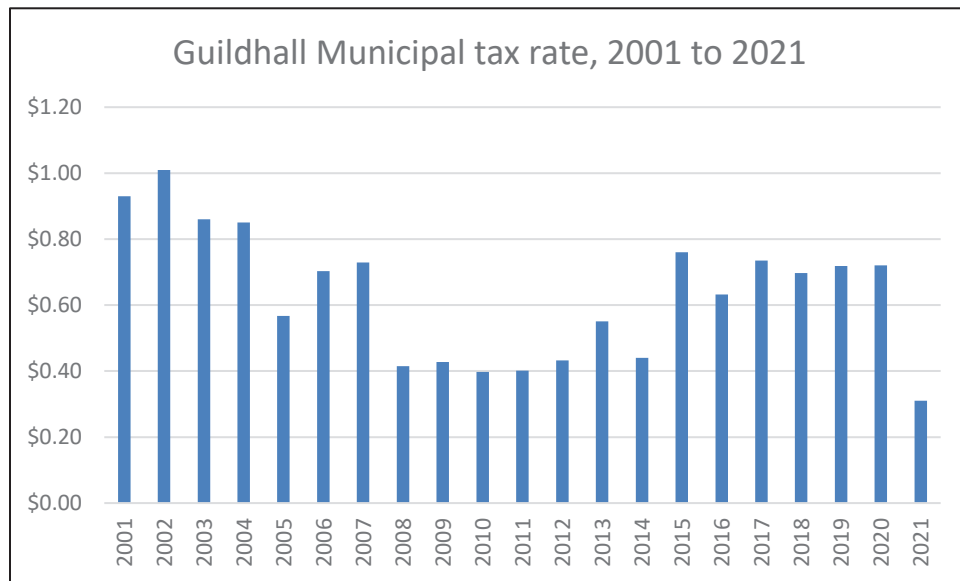
## TOWN FINANCES, AT A GLANCE

**Cash on Hand – General and Highway: \$296,285**

**TAX REVENUE BROUGHT IN \$692,877**

**PLUS the 2019 Town Surplus, non-tax revenue, and Highway Revenue of \$151,612  
For *Total Revenue*: \$844,490**

**AND WE SPENT: \$927,397**



## GENERAL & HIGHWAY FUND, REVENUE 2021

<b>TOWN REVENUE</b>	
Federal Grants	\$ 37,311.60
Municipal Property Taxes	\$ 536,429.04
Current Use	\$ 48,899.00
Municipal State Payment	\$ 57,978.75
Delinquent Prop Tax (adj)	\$ 43,563.29
Delinquent Prop Interest	\$ 2,511.29
Delinquent Prop Penalty	\$ 3,495.88
School Refunds	\$ -
PVR Lister Grants	\$ 2,717.00
Bank Interest	\$ 376.19
Recording Fees	\$ 4,265.50
Dog Licenses	\$ 572.00
Zoning Permit	\$ 294.00
Copies	\$ 411.00
Certified Copies	\$ 20.00
Marriage License Recording	\$ -
Hall Rental	\$ -
Speeding Ticket Revenue	\$ 260.00
Trash Stickers	\$ 955.00
Water/Cemetery FICA transfer	\$ 714.13
Liens	\$ 2,970.75
Town Property Sale	\$ 1.00
Miscellaneous	\$ 6,888.85
Donations	\$ 1,000.00
Refunds	\$ -
Reserve Fund Transfers	\$ -
<b><u>TOTAL TOWN REVENUE</u></b>	<b>\$ 751,634.27</b>
<b>HIGHWAY REVENUE</b>	
Class 2 Highway State Aid	\$ 17,221.34
Class 3 Highway State Aid	\$ 18,496.83
Other Highway Grants (*1/4/21)	\$ 57,047.18
Excess Weight Permits	\$ 90.00
<b><u>TOTAL HIGHWAY REVENUE</u></b>	<b>\$ 92,855.35</b>
<b><u>TOTAL TOWN &amp; HIGHWAY REVENUE</u></b>	<b>\$ 844,489.62</b>



## BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/21

<b>ASSETS</b>	
General Fund/Highway Cash on Hand	\$296,285.33
Reserve Accounts, Cash on Hand	\$205,747.05
Receivables, Delinquent Taxes	\$7,699.94
Grants Receivable	\$0.00
<b>TOTAL ASSETS</b>	<b>\$509,732.32</b>
<b>LIABILITIES</b>	
Uncleared Transactions	\$13,379.50
<b>TOTAL LIABILITIES</b>	<b>\$13,379.50</b>
<b>Net Worth</b>	<b>\$496,352.82</b>

## MUNICIPAL TAXES LEVIED 2021 & PROPOSED 2022

<b>2021 Municipal Taxes Proposed</b>	\$ -
Budget Total passed	\$ 212,219.65
0	\$ -
Less 2019 Non-Highway Surplus	\$ 31,570.75
Less Estimated 2020 Non-Tax Revenue	\$ 70,000.00
0	\$ -
<b>2021 Municipal Taxes Levied</b>	<b>\$ 110,648.90</b>
0	\$ -
<b>2022 Municipal Taxes Proposed</b>	<b>\$ -</b>
2021 Proposed Budget; Town, Highway, and Warn	\$ 354,998.47
0	\$ -
Less Unreserved Town Non-Highway Surplus	\$ 13,678.37
Less Estimated Non-Tax Revenue (+ ARPA)	\$ 83,000.00
0	\$ -
<b>2022 Municipal Taxes to be Levied</b>	<b>\$ 258,320.10</b>

## GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

DEPARTMENT	2021 Proposed	2021 Actual	2022 Proposed
<b>OFFICER SALARIES AND WAGES</b>			
Town Clerk Salary	\$10,000.00	\$9,879.63	\$10,000.00
Treasurer Salary	\$10,000.00	\$9,721.84	\$10,000.00
Selectboard Salaries	\$4,500.00	\$4,500.00	\$4,500.00
Lister Salaries	\$11,000.00	\$4,654.80	\$11,000.00
Auditor Salaries	\$1,500.00	\$1,500.00	\$1,500.00
Zoning Administrator Salary	\$1,200.00	\$780.00	\$1,200.00
Moderator Salary	\$300.00	\$0.00	\$300.00
Office Assistant Wages	\$2,500.00	\$180.00	\$2,500.00
Board of Civil Authority	\$500.00	\$405.00	\$1,500.00
Janitor Pay	\$1,500.00	\$1,340.00	\$1,500.00
FICA/MEDI	\$5,500.00	\$2,405.08	\$5,500.00
<b>SUBTOTAL OFFICERS' SALARIES</b>	<b>\$48,500.00</b>	<b>\$35,366.35</b>	<b>\$49,500.00</b>
<b>DELINQUENT TAX COLLECTOR</b>			
Delinquent Tax Penalty Fees Paid	**	\$3,605.18	**
FICA/MEDI	\$600.00	\$268.20	\$600.00
Supplies/Expenses	\$100.00	\$0.00	\$100.00
Postage	\$100.00	\$0.00	\$100.00
<b>SUBTOTAL DELINQUENT TAX COLL</b>	<b>\$800.00</b>	<b>\$268.20</b>	<b>\$800.00</b>
<b>GENERAL ADMINISTRATION</b>			
Bank Fees, Admin Costs	\$50.00	\$964.33	\$50.00
LOC/Woodsville, Interest	\$350.00	\$399.99	\$400.00
Mileage	\$300.00	\$199.36	\$300.00
Town Report	\$1,300.00	\$1,224.80	\$1,400.00
Newspaper Ads	\$600.00	\$0.00	\$600.00
NEMRC Agreements (suppt & disaster recov)	\$2,400.00	\$4,794.69	\$2,400.00
Computer Software subscriptions	\$1,500.00	\$1,066.79	\$1,500.00
Computer Hardware	\$2,000.00	\$0.00	\$2,000.00
Computer Training	\$300.00	\$0.00	\$300.00
Internet ISP	\$650.00	\$615.12	\$650.00
Web Site Maintenance & Hosting	\$125.00	\$95.76	\$125.00
Computer IT Maintenance	\$12,000.00	\$10,714.14	\$12,000.00
Professional Services	\$0.00	\$470.00	\$0.00
VLCT Dues	\$1,400.00	\$1,478.50	\$1,400.00
Insurance and Bonds	\$4,900.00	\$1,386.00	\$5,200.00
Unemployment Contribution	\$1,200.00	\$83.93	\$1,350.00
Unemployment Compensation	\$60.00	\$0.00	\$60.00
Essex County Tax	\$11,000.00	\$10,848.76	\$11,000.00
Costs, Fees and Refunds	\$500.00	\$14,109.85	\$500.00
Community Fund	\$240.00	\$0.00	\$240.00
Northumberland Property Taxes	\$15.00	\$14.00	\$15.00
Copier Machine Agreement	\$350.00	\$371.00	\$400.00
Miscellaneous	\$100.00	\$168.00	\$200.00
<b>SUBTOTAL GENERAL ADMIN</b>	<b>\$41,340.00</b>	<b>\$49,005.02</b>	<b>\$42,090.00</b>

<b>DEPARTMENT</b>	<b>2021 Proposed</b>	<b>2021 Actual</b>	<b>2022 Proposed</b>
<b>TOWN CLERK'S OFFICE</b>			
Training	\$400.00	\$0.00	\$400.00
Dues	\$50.00	\$35.00	\$50.00
Office Supplies	\$1,000.00	\$964.77	\$1,000.00
Postage/Box Rental	\$1,200.00	\$1,203.95	\$1,200.00
Telephone	\$1,200.00	\$1,350.76	\$1,400.00
Treasurer's Supplies	\$150.00	\$417.66	\$300.00
Vermont Statute Books	\$150.00	\$0.00	\$150.00
Change Box	\$0.00	\$0.00	\$0.00
Dog Licensing Supplies	\$70.00	\$64.74	\$70.00
Archival Supplies, Land Records	\$450.00	\$0.00	\$450.00
Acid Free Paper	\$300.00	\$0.00	\$300.00
<b>SUBTOTAL TOWN CLERK'S OFFICE</b>	<b>\$4,970.00</b>	<b>\$4,036.88</b>	<b>\$5,320.00</b>
<b>LISTERS' OFFICE</b>			
Lister Assistant Pay	\$0.00	\$0.00	\$0.00
Tax Map Updates	\$600.00	\$0.00	\$600.00
CAMA License	\$2,690.00	\$0.00	\$2,690.00
Lister Software (APEX)	\$215.00	\$215.00	\$215.00
Training	\$300.00	\$0.00	\$300.00
Mileage	\$1,000.00	\$0.00	\$1,000.00
Supplies/Expenses	\$100.00	\$0.00	\$100.00
Newspaper Notices	\$100.00	\$0.00	\$100.00
Postage	\$50.00	\$0.00	\$50.00
VALA Dues	\$100.00	\$50.00	\$100.00
<b>SUBTOTAL LISTERS' OFFICE</b>	<b>\$5,155.00</b>	<b>\$265.00</b>	<b>\$5,155.00</b>
<b>ZONING SERVICES</b>			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
<b>SUBTOTAL ZONING SERVICES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>PLANNING COMMISSION</b>			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
<b>SUBTOTAL PLANNING COMMISSION</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>THE GUILD HALL</b>			
Care of Grounds	\$1,000.00	\$0.00	\$1,000.00
Janitor Supplies/Expenses	\$150.00	\$9.18	\$150.00
Kitchen Supplies/Expenses	\$0.00	\$0.00	\$0.00
Snow Plowing	\$300.00	\$490.00	\$500.00
Maintenance/Repairs	\$600.00	\$1,142.09	\$600.00
Fuel	\$6,000.00	\$5,655.98	\$7,500.00
Electricity	\$1,500.00	\$1,238.00	\$1,500.00
Water Rent	\$300.00	\$318.20	\$350.00
Septic Pump	\$0.00	\$0.00	\$0.00
Special Projects	\$0.00	\$0.00	\$0.00
<b>SUBTOTAL GUILD HALL</b>	<b>\$9,850.00</b>	<b>\$8,853.45</b>	<b>\$11,600.00</b>

DEPARTMENT	2021 Proposed	2021 Actual	2022 Proposed
<b>PUBLIC SAFETY</b>			
Ambulance	\$6,575.00	\$6,525.00	\$9,135.00
Fire Protection	\$4,000.00	\$4,000.00	\$4,000.00
911 Expenses	\$0.00	\$0.00	\$0.00
Fire Inspection/Extinguishers	\$800.00	\$802.50	\$800.00
Dog License Tax	\$400.00	\$335.00	\$400.00
Dog Catcher Fees	\$340.00	\$0.00	\$340.00
Humane Society Fees	\$150.00	\$0.00	\$150.00
Town Health Officer	\$0.00	\$0.00	\$0.00
Street Lights	\$2,900.00	\$3,162.60	\$3,200.00
Constable Salary and Expenses	\$0.00	\$0.00	\$0.00
<b>SUBTOTAL PUBLIC SAFETY</b>	<b>\$15,165.00</b>	<b>\$14,825.10</b>	<b>\$18,025.00</b>
<b>WASTE MANAGEMENT SERVICES</b>			
Monthly NEKWMD Surcharge Total	\$2,000.00	\$1,766.16	\$2,000.00
Rubbish and Recycling Pickup, Curbside	\$34,000.00	\$31,980.00	\$34,000.00
Tipping Fees	\$4,500.00	\$4,211.38	\$4,800.00
Act 148 Stickers	\$570.00	-\$15.00	\$570.00
per capita assessment	\$234.90	\$245.34	\$250.00
Miscellaneous (inc. Bulky Day)	\$3,000.00	\$2,869.65	\$1,500.00
<b>SUBTOTAL WASTE MANAGEMENT</b>	<b>\$44,304.90</b>	<b>\$41,057.53</b>	<b>\$43,120.00</b>
<b>RESERVE ACCOUNT APPROPRIATIONS</b>			
ARPA	\$37,311.60	\$37,311.60	\$12,000.00
Preservation-Restoration Reserve Fund	\$388.00	\$1,617.00	\$1,617.00
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	\$5,000.00	\$5,000.00	\$5,000.00
Cemetery Fund Operating Transfer	\$12,000.00	\$12,000.00	\$12,000.00
<b>SUBTOTAL RESERVE ACCOUNT APPROPRIATIONS</b>	<b>\$57,899.60</b>	<b>\$59,128.60</b>	<b>\$33,817.00</b>
<b>BUDGETED APPROPRIATIONS</b>			
Rural Community Transport	\$155.93	\$155.93	\$155.93
ECNRCD	\$250.00	\$250.00	\$250.00
NVDA	\$500.00	\$500.00	\$500.00
Lancaster Student Back Pack meal	\$500.00	\$500.00	\$500.00
Essex County Sheriff's Department	\$3,500.00	\$5,000.00	\$5,000.00
Northeast Kingdom Human Services	\$274.00	\$274.00	\$274.00
Weeks Memorial Hospital	\$500.00	\$500.00	\$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
<b>SUBTOTAL BUDGETED APPROPRIATIONS</b>	<b>\$12,629.93</b>	<b>\$14,129.93</b>	<b>\$14,129.93</b>
<b>NON-HIGHWAY TOWN TOTALS (+ ARPA)</b>	<b>\$240,614.43</b>	<b>\$226,936.06</b>	<b>\$223,556.93</b>
Budget less Actual [ credit or (deficit) ]		\$13,678.37	
Reserve Account transfers credit		\$0.00	
<b>2020 NON-HIGHWAY SURPLUS</b>		<b>\$13,678.37</b>	

DEPARTMENT	2021 Proposed	2021 Actual	2022 Proposed
<b>HIGHWAY</b>			
<b>General Highway</b>			
Road Commissioner Salary	\$5,000.00	\$4,150.00	\$5,000.00
Road Commissioner HW Maintain	\$1,500.00	\$847.50	\$1,500.00
FICA/MEDI	\$1,000.00	\$356.49	\$400.00
Road Commissioner Mileage	\$0.00	\$0.00	\$0.00
State Permit	\$500.00	\$500.00	\$500.00
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	\$300.00	\$505.84	\$500.00
Dry Hydrant Expenses	\$0.00	\$0.00	\$0.00
Miscellaneous Materials	\$100.00	\$0.00	\$100.00
Road Signs	\$250.00	\$67.36	\$250.00
Training	\$100.00	\$0.00	\$100.00
Salt	\$4,000.00	\$0.00	\$4,000.00
Winter Sand	\$10,000.00	\$3,474.33	\$10,000.00
Hauling Sand and Salt	\$2,500.00	\$2,132.50	\$2,500.00
Winter Other	\$0.00		\$0.00
Summer Other	\$200.00	\$130.00	\$200.00
Culverts	\$2,500.00	\$0.00	\$2,500.00
Chloride	\$3,000.00	\$4,140.00	\$3,000.00
<b>SUBTOTAL GENERAL HIGHWAY</b>	<b>\$33,450.00</b>	<b>\$18,804.02</b>	<b>\$33,050.00</b>
<b>Class 2 Highway</b>			
Labor/Equipment/Class 2	\$12,000.00	\$12,412.00	\$12,000.00
Mowing	\$500.00	\$3,139.50	\$500.00
Material	\$7,000.00	\$28,231.71	\$7,000.00
Grading, Summer	\$5,000.00	\$10,760.50	\$5,000.00
Snow Removal, Class 2	\$17,000.00	\$6,027.50	\$17,000.00
<b>SUBTOTAL CLASS 2 HIGHWAY</b>	<b>\$42,500.00</b>	<b>\$60,571.21</b>	<b>\$41,500.00</b>
<b>Class 3 Highway</b>			
Labor/Equipment, Class 3	\$45,000.00	\$39,457.73	\$45,000.00
Mowing	\$6,000.00	\$8,727.00	\$6,000.00
Material	\$17,000.00	\$14,459.74	\$17,000.00
Grading, Summer	\$12,000.00	\$8,066.40	\$12,000.00
Snow Removal, Class 3	\$27,000.00	\$17,152.50	\$27,000.00
<b>SUBTOTAL CLASS 3 HIGHWAY</b>	<b>\$109,000.00</b>	<b>\$87,863.37</b>	<b>\$107,000.00</b>
<b>SUBTOTAL ALL HIGHWAY</b>	<b>\$181,950.00</b>	<b>\$167,238.60</b>	<b>\$181,550.00</b>
DEFICIT RESTORATION	\$0.00	\$0.00	\$0.00
<b>TOTAL ALL HIGHWAY</b>	<b>\$181,950.00</b>	<b>\$167,238.60</b>	<b>\$181,550.00</b>
LESS HIGHWAY GRANTS/AID	\$90,000.00	\$89,677.06	\$35,720.00
LESS HIGHWAY CARRY-OVER	\$84,603.18	\$84,603.18	\$14,388.46
<b>HIGHWAY GRAND TOTAL</b>	<b>\$7,346.82</b>	<b>-\$7,041.64</b>	<b>\$131,441.54</b>
<b>GRAND TOTALS</b>	<b>\$211,878.65</b>	<b>\$219,894.42</b>	<b>\$354,998.47</b>

# RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY & RESERVE ACCOUNTS

<b>FUND BALANCES</b>	
<i>General and Highway, Checking, Woodsville Guaranty Savings, #26202953</i>	
<b>Reconciled Balance 12/31/20 (GF + ICS)</b>	\$ 382,783.35
Receipts (Revenue, School Taxes, Operating Transfers, Voids/Reissues, etc)	\$ 844,488.62
Disbursements (Expenses, Remittances, Operating Transfers, Voids/Reissues, etc)	\$ 927,396.88
<b>Reconciled Register Balance 12/31/21 (GF + ICS) - adj</b>	\$ 296,285.33
<b>Less Highway 2021 surplus (2022 Carry Over)</b>	\$ 14,388.46
<b>Adjusted General &amp; Highway Fund Operating Balance</b>	\$ 281,896.87
<b>RESERVE FUNDS IN GENERAL &amp; HIGHWAY</b>	
<b>ARPA</b>	
Balance 12/31/20	\$ -
<u>Receipts:</u>	\$ 37,311.60
Interest	\$ 1.53
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	\$ 37,313.13
<b>Silver Allen Fund</b>	
Balance 12/31/20	\$ 4,168.35
<u>Receipts:</u>	
Interest	\$ 3.64
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	\$ 4,171.99
<b>John Long Fund</b>	
Balance 12/31/20	\$ 6,680.96
<u>Receipts:</u>	
Interest	\$ 22.91
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	\$ 6,703.87
<b>Appraisal Update Reserve,</b>	
Balance 12/31/21	\$ 7,982.31
<u>Receipts:</u>	
Interest	\$ 4.43
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	\$ 7,986.74
<b>Guild Hall Renovations,</b>	
<b>Balance 12/31/20</b>	\$ 27,019.71
<u>Receipts:</u>	
Interest	\$ 17.59
Appropriation	\$ 5,000.00
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	\$ 32,037.30

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

<b><i>Kitchen Capital,</i></b>	
Balance 12/31/20	\$ 3,255.32
<u>Receipts:</u>	
Interest	\$ 1.80
<u>Disbursements</u>	\$ 5.00
<b>Balance 12/31/21</b>	<b>\$ 3,252.12</b>
<b><i>Master Legal Fees,</i></b>	
Balance 12/31/20	\$ 15,043.96
<u>Receipts:</u>	
Appropriation	\$ 500.00
Interest	\$ 8.37
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 15,552.33</b>
<b><i>Lister Property Maintenance and Review,</i></b>	
Balance 12/31/20	\$ 2,955.47
<u>Receipts:</u>	
State Maintenance Assistance	\$ -
Interest	\$ 1.66
<u>Disbursements</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 2,957.13</b>
<b><i>Lister Reappraisal,</i></b>	
Balance 12/31/20	\$ 28,592.23
<u>Receipts:</u>	
Interest	\$ 15.82
State Reappraisal Assistance	\$ -
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 28,608.05</b>
<b><i>Lister Training,</i></b>	
Balance 12/31/20	\$ 1,005.93
<u>Receipts:</u>	
Interest	\$ 0.54
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 1,006.47</b>
<b><i>Municipal Storage,</i></b>	
Balance 12/31/20	\$ 9,133.14
<u>Receipts:</u>	
Interest	\$ 5.18
Appropriation	\$ 1,500.00
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 10,638.32</b>

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

<b><i>Office Equipment Capital,</i></b>	
Balance 12/31/20	\$ 15,911.42
<u>Receipts:</u>	
Interest	\$ 8.92
Appropriation	\$ 1,700.00
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 17,620.34</b>
<b><i>Tax Map, WGS,</i></b>	
Balance 12/31/20	\$ 7,741.10
<u>Receipts:</u>	
Appropriation	\$ 1,000.00
Interest	\$ 4.36
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 8,745.46</b>
<b><i>Guildhall/Maidstone War Memorial Fund,</i></b>	
Balance 12/31/20	\$ 411.00
<u>Receipts:</u>	
Interest	\$ 0.36
<u>Disbursements</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 411.36</b>
<b><i>Portland Pipeline Reserve Account,</i></b>	
Balance 12/31/20	\$ 6,431.10
Receipts, Interest	\$ 3.53
<u>Disbursements</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 6,434.63</b>
<b><i>Highway Retreatment Account,</i></b>	
Balance 12/31/20	\$ 19,038.47
<u>Receipts:</u>	
Interest	\$ 57.20
Appropriation	\$ 1,000.00
<u>Disbursements:</u>	\$ -
<b>Balance 11/06/21 (renew CD)</b>	<b>\$ 20,095.67</b>
<b><i>Preservation &amp; Restoration Account</i></b>	
Balance 12/31/20	\$ 388.04
<u>Receipts:</u>	
Interest	\$ 0.35
Appropriation	\$ 1,617.00
<u>Disbursements:</u>	\$ -
<b>Balance 11/06/20 (renew CD)</b>	<b>\$ 2,005.39</b>
<b><i>Petty Cash/Change Account</i></b>	
Balance (corrected) 12/31/20	\$ 206.00
<u>Receipts:</u>	
Misc collection	\$ 0.75
<u>Disbursements:</u>	\$ -
<b>Balance 12/31/21</b>	<b>\$ 206.75</b>



## GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS

<b>Adj. Balance 12/31/20</b>	<b>\$ 18,574.05</b>
<b>Receipts</b>	
Water Rent	\$ 21,986.64
Delinquent Rent	\$ 3,855.36
Delinquent Penalties	\$ 308.42
Delinquent Interest	\$ 106.44
Miscellaneous	\$ -
Checking Interest	\$ 10.22
<b>Total Receipts</b>	<b>\$ 26,267.08</b>
<b>Disbursements</b>	
USDA Loan Pay	\$ 6,562.00
Town of Northumberland	\$ 12,766.00
Expenses	\$ 5,352.98
<b>Total Disbursements</b>	<b>\$ 24,680.98</b>
<b>Adj. Balance 12/31/21</b>	<b><u>\$ 20,160.15</u></b>

*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 12/31/20 is **\$67,630.47, and will be paid off in 2036.***

## GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET

Wages	2021 Budget	2021 Actual	2022 Budget
Treasurer Salary	\$200.00	\$200.00	\$200.00
Commissioner Salaries	\$1,600.00	\$2,045.56	\$1,600.00
Delinquent Water collector	\$0.00	\$308.42	\$0.00
FICA/MEDI	\$300.00	\$250.00	\$300.00
Total Wages	<u>\$2,100.00</u>	<u>\$2,803.98</u>	<u>\$2,100.00</u>
General Admin			
Office Supplies	\$150.00	\$90.87	\$150.00
Bank Fees/Refunds	\$0.00	\$20.00	\$0.00
Postage	\$1,000.00	\$96.63	\$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	\$6,600.00
Cost of Water	\$13,000.00	\$12,766.00	\$14,000.00
Total General Admin	<u>\$20,900.00</u>	<u>\$19,535.50</u>	<u>\$21,950.00</u>
Maintenance/Repair			
Testing Kits	\$925.00	\$218.00	\$900.00
Operator Applications	\$1,250.00	\$1,500.00	\$1,500.00
Labor	\$725.00	\$598.50	\$700.00
Meters/Equipment	\$500.00	\$0.00	\$500.00
Capital Improvements one time Assessment	\$3,000.00	\$0.00	\$3,000.00
Fees to State	\$0.00	\$25.00	\$0.00
Total Main/Repair	<u>\$6,400.00</u>	<u>\$2,341.50</u>	<u>\$6,600.00</u>
GRAND TOTAL	<u>\$29,400.00</u>	<u>\$24,680.98</u>	<u>\$30,650.00</u>

## GUILDHALL CEMETERY COMPARATIVE BUDGET

	Budget 2021	Actual 2021	Budget 2022
<b>WAGES:</b>			
Treasurer's Salary	\$75.00	\$75.00	\$75.00
Commissioner Salaries	\$150.00	\$150.00	\$150.00
Labor: Mowing, Maintenance	\$9,900.00	\$7,960.00	\$9,900.00
FICA/MEDI	<u>\$775.00</u>	<u>\$608.94</u>	<u>\$775.00</u>
<b>Total</b>	<b>\$10,900.00</b>	<b>\$8,793.94</b>	<b>\$10,900.00</b>
<b>GENERAL ADMINISTRATION:</b>			
Office Supplies	\$0.00	\$0.00	\$0.00
Bank Charges	\$0.00	\$0.00	\$0.00
Misc., Return of Deposits	<u>\$100.00</u>	<u>\$200.00</u>	<u>\$100.00</u>
<b>Total</b>	<b>\$100.00</b>	<b>\$200.00</b>	<b>\$100.00</b>
<b>GEN'L MAINTENANCE/REPAIR:</b>			
Fuel	\$300.00	\$251.66	\$400.00
Maintenance Supplies	<u>\$700.00</u>	<u>\$37.99</u>	<u>\$600.00</u>
<b>Total</b>	<b>\$1,000.00</b>	<b>\$289.65</b>	<b>\$1,000.00</b>
<b>Grand Total</b>	<b>\$12,000.00</b>	<b>\$9,345.92</b>	<b>\$12,000.00</b>

## GUILDHALL CEMETERY CHECKING, RECEIPTS & DISBURSEMENTS

<b>CHECKBOOK BALANCE 01/01/2021</b>	<b>\$16,332.24</b>
<b>RECEIPTS:</b>	
Town Appropriation 2021	\$12,000.00
Checking Account Interest	\$203.51
Sale of Plot	<u>\$400.00</u>
<b>Total Receipts</b>	<b>\$12,603.51</b>
<b>DISBURSEMENTS:</b>	
Labor: Maintenance/Mowing	\$7,960.00
Salaries: Treasurer & Commissioners	\$225.00
Fuel	\$251.66
Maintenance Supplies	\$37.99
Refund of Cornerstones Deposit	\$200.00
FICA/MEDI & W/H amt reimbursed to GF for prior year	<u>\$671.27</u>
<b>Total Disbursements</b>	<b>\$9,345.92</b>
<b>CHECKBOOK BALANCE 12/31/2021</b>	<b>\$20,555.28</b>
FICA/MEDI & W/H amt to be reimbursed to GF for 2021	<u>\$965.45</u>
<b>ADJUSTED BALANCE AVAILABLE FOR 2022</b>	<b>\$19,589.83</b>

## RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES

<b>FUND BALANCES</b>	
Cemetery Reserve Accounts, Passumpsic Savings Bank	
<b>Permanent Care, Passumpsic</b>	
Balance 12/31/20	\$ 4,932.91
Interest:	\$ 4.62
Receipt:	\$ 1,000.00
<b>Balance 12-31-21</b>	<b>\$ 5,937.53</b>
<b>Nellie Smart, Passumpsic</b>	
Balance 12/31/20	\$ 2,832.15
Interest:	\$ 2.50
Receipts/Disbursements:	\$ -
<b>Balance 12/31/21</b>	<b>\$ 2,834.65</b>
<b>Court House Hill, Passumpsic</b>	
Balance 12/31/20	\$ 354.33
Interest:	\$ 0.29
Receipts/Disbursements:	\$ -
<b>Balance 12/31/21</b>	<b>\$ 354.62</b>
<b>Cemetery Remapping Fund, Passumpsic</b>	
Balance 12/31/20	\$ 2,536.02
Interest:	\$ 2.25
Receipts/Disbursements:	\$ -
<b>Balance 12/31/21</b>	<b>\$ 2,538.27</b>

## PERPETUAL CARE DONORS, 1940-2021

Mildred Beattie Estate  
 C.H. and M.J. 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 Hutchinsom  
 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  
 Michael Mills

## PAYROLL, STIPENDS & VENDORS

### Salary

Alfred McVetty	\$ 3,712.68
Eileen K Thietten	\$ 3,296.54
Gary H Brown	\$ 14,465.40
George E Blakeslee	\$ 18,334.87
John Orłowski	\$ 1,147.50
Peter M Gair	\$ 1,896.66
Susan H McVetty	\$ 1,147.50

### Stipends

Brown, Cameron	\$ 533.33
Brown, Gary	\$ 90.87
Brown, Patricia (C)	\$ 50.00
Carlson, Richard	\$ 545.00
Foy, Valerie	\$ 45.00
McLain, Kelly	\$ 545.00
McLain, Reginald	\$ 533.33
Sandra Ghelli	\$ 22.50
William Ghelli	\$ 567.50

### Vendors

Adobe Systems Inc	\$ 190.68
All Metals Recycling	\$ 2,140.65
Apex Software	\$ 215.00
Beattie Enterprises	\$ 52,331.59
Consolidated Communications	\$ 1,865.82
Coos Pit Stop	\$ 251.66
D4 Rubbish Removal	\$ 36,951.38
Endyne	\$ 570.00
Essex County NRCD	\$ 450.00
Farmyard Store Energy Division	\$ 1,118.92
FedEx	\$ 68.11
Fitch Fuel	\$ 6,491.98
Gorman Group, LLC	\$ 4,140.00
Granite State Shuttle Service	\$ 36.00
Identification Source	\$ 64.74
Impact Fire	\$ 802.50
Intuit Payroll	\$ 1,149.05

### Vendors

McVetty's Trucking &	\$ 102,695.90
NEMRC	\$ 4,939.41
Northeast Waste Manag	\$ 2,410.50
Perras Ace	\$ 190.62
Quill Corp.	\$ 26.48
Smith & Town Printers	\$ 1,366.80
Staples	\$ 381.58
Town of Lancaster	\$ 10,525.00
USDA	\$ 6,562.00
USPS	\$ 1,203.95
VC3, Inc	\$ 10,714.14
VLCT	\$ 1,386.00
VLCT Property & Casu	\$ 1,478.50
VT Dept. of Health	\$ 168.00
VT Electric Co-operati	\$ 4,781.50
W.B. Mason	\$ 371.00
Weebly	\$ 95.76

## MUNICIPAL TAX RATE 2021

<b>Funds to be raised</b>	<b>\$</b>	<b>110,648.90</b>
<b>/Grand List</b>	<b>\$</b>	<b><u>362,157.11</u></b>
<b>Muni Tax Rate</b>	<b>\$</b>	<b>0.3055</b>

<b>Vet Exempt &gt;10k</b>	<b>\$</b>	<b>150,000.00</b>
<b>/ 100</b>	<b>\$</b>	<b>100.00</b>
<b>= Vet local GL</b>	<b>\$</b>	<b>1,500.00</b>
<b>x homestead rate</b>	<b>\$</b>	<b>1.1710</b>
<b>= Ed Tax shortfall</b>	<b>\$</b>	<b>1,756.50</b>
<b>/ Grand List</b>	<b>\$</b>	<b><u>362,157.11</u></b>
<b>= add'l muni tax rate</b>	<b>\$</b>	<b>0.0049</b>

<b>Total Muni Tax Rate</b>	<b>\$</b>	<b>0.3104</b>
<b>Homestead Tax Rate</b>	<b>\$</b>	<b>1.1710</b>
<b>Non-Res Tax Rate</b>	<b>\$</b>	<b>1.5530</b>

<b>Muni Tax Rate</b>	<b>\$</b>	<b>0.3104</b>
<b><u>Homestead Tax Rate</u></b>	<b>\$</b>	<b><u>1.1710</u></b>
<b>Homestead Total Rate</b>	<b>\$</b>	<b>1.4814</b>

<b>Muni Tax Rate</b>	<b>\$</b>	<b>0.3104</b>
<b><u>Non-Res Tax Rate</u></b>	<b>\$</b>	<b><u>1.5530</u></b>
<b>Non-Res Total Rate</b>	<b>\$</b>	<b>1.8634</b>

## 2021 Grand List

388 GUILDHALL TOWN RD LLC	\$ 56,200.00	CHEESEMAN LARRY G JR	\$ 140,500.00
388 GUILDHALL TOWN ROAD LLC	\$ 113,900.00	CHESSMAN DANIEL JAMES	\$ 41,600.00
ALLAN BROTHERS RE HOLDING LLC	\$ 65,800.00	CHESSMAN JOHN	\$ 99,400.00
ALLIN WILLIAM	\$ 34,200.00	CHESSMAN JOHN D	\$ 228,000.00
AMEY MARK E	\$ 18,100.00	CHESSMAN KEVIN O	\$ 184,600.00
AMEY PAUL R	\$ 52,400.00	CHIRICHIELLO DOUGLAS	\$ 313,000.00
AMEY ROY E	\$ 380,300.00	CHRENKO RICHARD TRUSTEE	\$ 86,800.00
AMEY ROY E	\$ 74,700.00	CLAPPER DAVID	\$ 61,000.00
ASTLE REGINA M TRUST	\$ 248,800.00	CLARK DEAN & MARY JANE LE	\$ 218,200.00
AUBURN STAR FARM	\$ 110,900.00	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
BALDASSARRE ANDREW M	\$ 218,800.00	COLBY CRAIG C & SALLY A	\$ 26,900.00
BALL JAMES B	\$ 20,300.00	COLBY KURT	\$ -
BARNEY BRIAN	\$ 125,400.00	COLBY KURT	\$ 113,100.00
BARNEY JOSHUA	\$ 106,000.00	COLBY MOUNTAIN FARM LLC	\$ 79,300.00
BARRIS-SPEKE CYNTHIA A	\$ 6,100.00	COLBY WESTON	\$ 82,300.00
BEATTIE SPENCER T	\$ 237,400.00	CONTOIS DANIEL & TERESA	\$ 76,800.00
BECHUM JOHN J	\$ 170,400.00	COUCHON E. DOUGLAS	\$ 122,800.00
BELL CHARLES M	\$ 182,400.00	COULSTRING DENISE	\$ 30,100.00
BERRY ANDREW J.	\$ 266,600.00	CROSS SHELLY	\$ 137,600.00
BERRY HOMESTED REVOCABLE LT	\$ 97,900.00	CRUM MICHAEL	\$ 78,600.00
BESAW ROBERT	\$ 19,000.00	CUNNINGHAM JEFF	\$ 175,100.00
BISHOP SCOTT	\$ 41,800.00	CUNNINGHAM JEFF	\$ 103,500.00
BISSENETTE CLEMENT J	\$ 181,800.00	CURCI MICHAEL	\$ 105,800.00
BLAKESLEE REVOCABLE LT	\$ 217,200.00	DAVIS SCOTT	\$ 154,800.00
BOULE DAVID	\$ 19,800.00	DAVIS-DIEHL JALINE M	\$ 117,100.00
BOURT JR RICHARD R	\$ 77,200.00	DEGNAN STEVEN	\$ 206,800.00
BREAULT LORA	\$ 35,200.00	DENEALT THOMAS A	\$ 75,200.00
BREAULT, JOAN G.	\$ 92,200.00	DOHERTY BERNARD	\$ 48,000.00
BRETON JOHN O	\$ 204,500.00	DOWLAND BRYANT	\$ 126,100.00
BRODEUR GEORGE S	\$ 66,000.00	DUPUIS GARY H	\$ 61,900.00
BROWN CAMERON J	\$ 124,800.00	DUPUIS RICHARD J	\$ 220,600.00
BROWN GARY	\$ 166,100.00	DZERHACHOVA IRYNA	\$ 126,000.00
BROWN ROGER L	\$ 269,700.00	EARNSHAW KENNETH M	\$ 72,300.00
BROWN TODD A & OLGA A LE	\$ 238,100.00	ELDER MATHEW	\$ 50,100.00
BULGER, RICHARD F	\$ 390,700.00	EMERY CHARLES P	\$ 81,100.00
BURGESS RICHARD	\$ 167,100.00	EMERY NICHOLAS	\$ 184,100.00
BURGESS STEVEN A	\$ 66,700.00	ESSEX COUNTY	\$ 27,800.00
CAHILL TIMOTHY G	\$ 112,400.00	ESSEX COUNTY	\$ 140,500.00
CALEF FRED & WANDA	\$ 32,400.00	ESSEX COUNTY	\$ 426,600.00
CALL DON	\$ 136,500.00	ESSEX COUNTY	\$ 290,000.00
CALL DON H	\$ 213,600.00	ESTABROOKS MARY	\$ 277,100.00
CANTIN DAVID	\$ 93,000.00	EVANS BRUCE E.	\$ 782,500.00
CANTIN DAVID & SARAH	\$ 15,600.00	FARRILL DANA	\$ 188,800.00
CANTIN LIVING TRUST	\$ 413,800.00	FARRINGTON WILLIAM E	\$ 44,700.00
CARLSON RICHARD & SUSAN LE	\$ 185,700.00	FARRINGTON WILLIAM E	\$ 41,900.00
CARROLL CONCRETE	\$ 230,700.00	FAY CHRISTOPHER	\$ 113,800.00

## 2021 Grand List

FAY CHRISTOPHER R	\$ 88,300.00	LANDRY CHARLES & JEANNE RT	\$ 126,700.00
FAY JAMES M	\$ 206,000.00	LEE, DOTTIE-JANE	\$ 46,800.00
FERGUSON TRUST DONALD	\$ 367,400.00	LEE, L COURTLAND	\$ 57,200.00
FIFE DANIEL	\$ 62,800.00	LIADSA INVESTMENTS II LLC	\$ 273,300.00
FORBES ALLAN & SCOTT LLC	\$ 32,800.00	LINEHAN MATTHEW	\$ 442,600.00
FORBES ALLAN & SCOTT LLC	\$ 85,600.00	LLRJP COLBY FAMILY RT	\$ 46,200.00
FORBES ALLAN & SCOTT LLC	\$ 49,700.00	LLRJP COLBY FAMILY RT	\$ 96,100.00
FORBES FARM PARTNERSHIP	\$ 130,000.00	LORDAN PATRICK D	\$ 102,500.00
FORBES FARM PARTNERSHIP	\$ 42,400.00	LYNDES JOHN W	\$ 50,800.00
FORBES LLC ALLAN	\$ 176,600.00	MACDONALD NATHANIEL A	\$ 56,500.00
FORD JOHN E JR	\$ 113,200.00	MACMAHAN DAN E	\$ 317,700.00
FOSS CHRISTOPHER J	\$ 187,700.00	MACRAE PETER G	\$ 116,600.00
FOSS FAMILY TRUST 2019	\$ 290,500.00	MADEUX LAURENT & JUDITH K LE	\$ 244,800.00
FOUNDAS TINA E	\$ 160,400.00	MAGELLAN FORESTRY LLC	\$ 60,600.00
FOY VALERIE MCVETTY	\$ 100,800.00	MARCOTTE CHRISTINE	\$ 86,100.00
FULLER KARL	\$ 134,600.00	MARION FELLOWS THOMEN HIGHLANDS	\$ 70,700.00
FURNESS AIMEE	\$ 158,700.00	MARSH WILLIAM	\$ 176,800.00
GERRISH JODI	\$ 131,100.00	MARTIN JERRY D	\$ 193,600.00
GHELLI WILLIAM	\$ 237,900.00	MARTIN MURIEL TRUSTEE	\$ 169,300.00
GOMEZ JORGE E.	\$ 30,100.00	MARTIN MURIEL TRUSTEE	\$ 118,000.00
GREEN MOUNTAIN POWER	\$ 209,800.00	MARTIN MURIEL TRUSTEE	\$ 1,144,300.00
GRENIER SHAWN L	\$ 244,900.00	MARTIN PATRICIA	\$ 263,400.00
GUILDHALL LIBRARY TRUSTEES	\$ 255,800.00	MARTIN PETER J	\$ 196,000.00
GUILE KAREN	\$ 274,700.00	MASON HARLEY & JOYCE LE	\$ 155,600.00
HAKANSSON MARK	\$ 162,400.00	MCCAULEY REALTY TRUST #2	\$ 50,600.00
HALL TIMOTHY	\$ 22,700.00	MCCAULEY REALTY TRUST #2	\$ 121,600.00
HATFIELD CHARLES W	\$ 12,700.00	MCCULLOCH SEAN D	\$ 127,700.00
HODGDON ALLEN D.	\$ 151,400.00	MCGRATH ARTHUR III	\$ 178,900.00
HODGDON DOROTHY	\$ 240,900.00	MCKAY REVOCABLE TRUST	\$ 141,300.00
HODGDON KENNETH	\$ 40,000.00	MCKENZIE BRUNO	\$ 63,800.00
HODGDON KENNETH	\$ 78,100.00	MCKENZIE BRUNO	\$ 148,500.00
HODGDON VAUGHN	\$ 10,500.00	MCLAIN KELLY	\$ 23,300.00
HOLLAND MICHAEL	\$ 220,000.00	MCLAIN REGINALD	\$ 127,700.00
HORST RAE E	\$ 125,000.00	MCLAIN REGINALD	\$ 7,400.00
HOWE JOHN J III	\$ 167,000.00	MCLAIN REGINALD	\$ 34,500.00
HUBBERT KIMBALL	\$ 286,900.00	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	MCQUADE CHARLES	\$ 240,400.00
JAMESON KRISTEN K	\$ 324,100.00	MCVETTY ALFRED ET AL	\$ 473,000.00
JOHNSON DENNIS	\$ 13,900.00	MCVETTY ALFRED L JR	\$ 57,400.00
KEEN RONALD	\$ 171,100.00	MCVETTY ERIC J	\$ 120,000.00
KEESHIN LIVING TRUST	\$ 157,300.00	MEADOWSEND TIMBERLAND LTD	\$ 619,700.00
KELLEY DANIEL J	\$ 118,000.00	MEEHL DANIEL	\$ 460,300.00
KING CHARLOTTE	\$ 118,100.00	MEHANNA DAWN	\$ 121,300.00
KOCHUK JANEL	\$ 234,100.00	MENDENHALL BRETT	\$ 97,600.00
KURRELMAYER ELLEN	\$ 74,900.00	MILLER LANCE	\$ 124,500.00
LABENS MARC	\$ 95,000.00	MORENO JUDITH F	\$ 117,400.00



## 2021 Grand List

MORRIS GREGORY F ET AL	\$ 114,300.00	SHANNON KATHY BRADLEY BRIAN	\$ 69,500.00
MOUREY MARJORIE	\$ 133,500.00	SHATTUCK PATRICK M	\$ 43,100.00
MUIR JAMIE P	\$ 58,400.00	SHAW SHAUNNA	\$ 218,500.00
NADEAU IRENE	\$ 272,700.00	SHEPARD PAUL	\$ 135,200.00
NASON TYLER A	\$ 157,900.00	SHORES MELODY A	\$ 52,900.00
NELSON N PHILIP IV	\$ 190,200.00	SILVER MARK (LT)	\$ 32,500.00
NELSON NELS III	\$ 290,400.00	SNYDER MICHAEL C	\$ 53,000.00
NEWPORT SAND & GRAVEL	\$ 335,900.00	SPILLANE JACQUELINE H	\$ 153,200.00
NEWPORT SAND & GRAVEL	\$ 567,600.00	SPINA WILLIAM	\$ 318,900.00
NORTHEAST WILDERNESS TRUST	\$ 101,900.00	STERLING CLOUTIER DARLENE M	\$ 88,400.00
NOURSE VT FARM LLC	\$ 180,100.00	STERLING JASON	\$ 89,400.00
NOVACEK WILLIAM E	\$ 49,000.00	STERLING RYAN	\$ 276,900.00
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	\$ 298,100.00	SWOPE & DAVIS REVOCABLE LT	\$ 507,800.00
PARKER JANET	\$ 121,900.00	TARDIFF ALBERT M.	\$ 105,200.00
PARKS JON W JR	\$ 35,000.00	TAYLOR MARY-ELLEN	\$ 152,700.00
PEASLEE JANICE L TRUST	\$ 163,500.00	THE NATURE CONSERVANCY	\$ 127,300.00
PEASLEE JANICE TRUST	\$ 100,000.00	THE NATURE CONSERVANCY	\$ 89,900.00
PEAVY JEFFERY E	\$ 29,100.00	THOMAS GRAVEL ENTERPRISES LLC	\$ 277,700.00
PERREAULT MICHAEL	\$ 222,000.00	TOPOLSKI ALAN S LIVING TRUST	\$ 170,700.00
PHELPS KEITH A	\$ 65,100.00	TOWN OF GUILDHALL	\$ 10,000.00
PHELPS LOREN	\$ 75,900.00	TOWN OF GUILDHALL	\$ 26,900.00
PICCIRILLI SALLY	\$ 22,500.00	TOWN OF GUILDHALL	\$ 3,200.00
PILLAR LLC	\$ 351,200.00	TOWN OF GUILDHALL	\$ 4,700.00
PINETTE JOHN B	\$ 29,100.00	TOWN OF GUILDHALL	\$ 8,300.00
PLUMLEY MATTHEW R	\$ 262,300.00	TOWN OF GUILDHALL	\$ 10,500.00
PORTLAND PIPE LINE	\$ 2,565,000.00	TOWN OF GUILDHALL	\$ 9,600.00
PORTO FRANK	\$ 30,700.00	TOWN OF GUILDHALL	\$ 14,800.00
POTTER ALBERT	\$ 165,500.00	TOWN OF GUILDHALL	\$ 185,500.00
RAMSDELL ROBERT	\$ 80,100.00	TOWN OF GUILDHALL	\$ 5,600.00
RED DAM CONSERVATORY LLC	\$ 41,100.00	TROTTIER SCOTT B	\$ 60,500.00
RESDEN RONALD	\$ 194,000.00	TUCKER DALZELL	\$ 106,900.00
REYNOLDS THERESA M	\$ 224,600.00	TULLY LISA	\$ 36,900.00
RICHARDS WAYNE A	\$ 158,800.00	VERMONT ELECTRIC COOPERATIVE	\$ 623,100.00
RIDEOUT CLIFFORD	\$ 38,400.00	WARD TRUST U/D/T	\$ 306,800.00
ROBARTS JONATHAN F	\$ 183,700.00	WATSON MARK	\$ 175,600.00
ROBERTS DUSTIN G	\$ 93,100.00	WEART RICHARD E	\$ 7,700.00
ROGERS PATRICIA H LIFE ESTATE	\$ 300,700.00	WEART RICHARD E.	\$ 72,300.00
ROGERS PETER	\$ 130,100.00	WHITAKER LTC. EDWARD	\$ 64,000.00
ROGERS THOMAS JR	\$ 170,500.00	WHITEHEAD ELWYN & MARY LE	\$ 42,700.00
ROGERS THOMAS SR	\$ 179,500.00	WILSON SHILO S	\$ 68,200.00
ROMANIW KENNETH	\$ 41,300.00	WORSTER GARY	\$ 134,300.00
ROSSER KATHLEEN	\$ 149,900.00	WOTTON LUKE	\$ 336,200.00
SARGENT RANDELL D	\$ 148,600.00		
SAVAGE JANET	\$ 40,600.00		
SCHILLER RICHARD H	\$ 147,800.00		
SCHWIRZER IRENE LIFE ESTATE	\$ 110,100.00		

**2021**  
**ANNUAL REPORTS**  
**OF THE**  
**NEK CHOICE SCHOOL DISTRICT**



**INFORMATIONAL MEETING NOTICE**  
**Monday, February 21, 2022 at 6:00 PM**  
**Essex North Supervisory Union Office**  
**5 Park Street, Canaan, VT**  
**Call in Remotely with Phone Number 1-312-626-6799**  
**Zoom Meeting ID: 841 3000 9555 Passcode: 731487**

***Our mission of the NEK Choice School District is to acknowledge each student's individuality and provide school choice to help ensure the most rewarding and successful educational experience and environment.***

Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, Victory

## 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 1, 2022, 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 to pay tuition expenses?  
(Australian Ballot)

**ARTICLE 2.** Shall the voters of NEK Choice School District authorize the Board of School Directors to withdraw from the reserve fund in order to pay unanticipated tuition expenses? (Australian Ballot)

**ARTICLE 3.** Shall the voters of the NEK Choice School District approve the Board of Directors to expend \$5,814,523.00 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 \$20,285 per equalized pupil. This projected spending per equalized pupil is 16.8% 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 20<sup>th</sup> day of January 2022.

NEK Choice School District Board Chair

  
Miles Etter

## NEK Choice School District Message from the Board Chair

It has been an interesting year for NEK Choice School District. Students returned to their schools and adjusted to the many challenges that Covid presents. We are familiar with the changes and stressors students have encountered, how families continue to juggle their life responsibilities, and how schools are stretched to meet the expanded needs of their students. It is a draining period of time we are in. Patience, Positivity and Appreciation practiced daily will help contribute to better results.

Our student population has increased in spite of some students leaving the district and several students shifting to home schooling. This presented more tracking for the office, but after 5 years of operation, they have improved the process greatly. We have established good relationships with the 36 schools our students attend, and we have had consistent leadership and staff which has helped immensely.

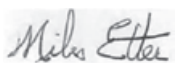
Our Board, which is moving into a 6<sup>th</sup> year, has been fortunate to see 8 members continue to serve their terms since the inaugural meeting. Other members are working on their 2nd year, and I hope they will stay committed. I hope and trust that we will see new, interested individuals look to take on a school board role as long-serving members decide to retire.

Karen, our Superintendent, has put together information to inform you of estimated tax rates. Our budgets have been good in comparison to projections presented in the Articles of Agreement. The CLA decrease, due to house and land sales, has impacted towns throughout the state and this has been brought to the legislators' attention. The legislators have been working to find a way to help offset this in order to help taxpayers. It is always helpful when town citizens reach out to their representatives in the legislature and express the concerns the boards have presented. To help yourselves – get involved, and share your concerns.

Our Annual Meeting will offer the opportunity to participate at both an in-person site in Canaan and a remote site. This coming year, we also plan to seek out as many student stories as possible. We'd like to share challenges, successes, and accomplishments – from during school and after graduation. If you are so inclined and inspired, please send your child's story to your School Board member or to the Superintendent's office. Thanks for the opportunity to serve your children!

Remember – if you have any questions or concerns, please contact your school board member or the Superintendent's office. We are more than happy to help.

Respectfully,



Miles Etter  
NEK Choice School District Chair

NEK School Choice School District  
Report of the Superintendent



Dear Families and Community Members,

As I reflect on this past year, it is easy to begin listing all the challenges we have faced over the past two years in education. It would be just as easy to highlight all the sacrifices and efforts it has taken to keep our schools open and our children safe in what is now our third school year impacted by COVID-19. Despite these challenges and sacrifices, administrators, teachers, staff members, students, and caregivers have all come together to meet this unprecedented time in our lives. Vacations have been postponed, plans have been canceled, and protocols - whether we agree with them or not - have been followed. In short, you've done whatever has been needed on a day-to-day basis to protect not only your own families, but every family in our district. I could not be more proud and more grateful to serve the children and families of the NEK Choice School District.

Our overall enrollment has increased from the prior school year, even with several transitions to home study and families moving out of our district. We are currently working with 36 schools to ensure residencies are verified, tuition payments are made timely and support services are being provided based on needs for the 312 children in our NEK Choice communities. Our Director of Student Services, Jennifer Lawcewicz and Associate Director of Student Services, Beth Lemnah have continued to streamline contractual agreements for student services working collaboratively with 21 of the 36 schools our students currently attend.

As it relates to the budget, there are still many moving targets in the current legislative session related to our estimated equalized per pupil costs including the final Tax Commissioners yield, the use of prior year surplus from the education fund, potential changes to the funding formula related to the UVM Weighting Study Report and the ACT173 Special Education block grant. Based on our projections for the FY2023 budget, we anticipate a 16.8% rise in our projected equalized per pupil cost to \$20,285. Our total expenditures less offsetting revenues account for the educational spending request of \$5,814,523 which calculates our NEK Choice Homestead Union Tax Rate for the school district at \$1.5680, which is an increase of \$.0360 cents from the prior year.

Under our Act46 Articles of Agreement, we no longer receive any incentives and/or throttles limiting community taxes from increasing or decreasing by 5%. Although, some communities will be impacted significantly by their town's Common Level of Appraisal (CLA) and grand list outcomes on re-appraisals, comparatively the projected tax rates shared in the 2018 community merger vote presentation are lower than previously anticipated.

Towns	2018 ACT46 Tax Rate Projections for FY2023	Current Tax Rate Projections for FY2023
Bloomfield	\$1.8698	\$1.4797
Brunswick	\$2.1043	\$1.7840
East Haven	\$1.9577	\$1.6702
Granby	\$1.9638	\$1.6090
Guildhall	\$1.8930	\$1.6424
Kirby	\$2.0541	\$1.6605
Lemington	\$1.9453	\$1.5732
Maidstone	\$1.8862	\$1.7883
Norton	\$2.1051	\$1.8298
Victory	\$1.9378	\$1.6371

If you would like more information or have questions or concerns pertaining to the budgets or educational needs of your children, feel free to contact me by email at [kconroy@ensvt.org](mailto:kconroy@ensvt.org), phone 802-266-3330 ext. 202, or visit our website at <http://www.ensvt.org/NEK-Choice>.

Please join us at our Annual Informational Meeting on Monday, February 21<sup>st</sup> at the Essex North Supervisory Union Office located at 5 Park Street in Canaan, connect remotely via Zoom Meeting Id: 841 3000 9555 Passcode: 731487 at 6:00PM or join us by phone (312) 626-6799. I look forward to continuing to be a strong fiscal agent for the district while providing a choice in educational experiences for all our students and families.

Stay safe, stay healthy, stay well,

Karen E. Conroy  
Superintendent of Schools  
Essex North Supervisory Union

# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



October 25, 2021

To the Management and  
Board of School Directors  
NEK Choice School District

We have audited the financial statements of the governmental activities and the major fund of NEK Choice School District for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 21, 2021. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Matters

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by NEK Choice School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The School District had no accounting estimates.

The financial statement disclosures are neutral, consistent and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements as a result of our audit procedures.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 25, 2021.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Matters*

We applied certain limited procedures to management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

*Restriction on Use*

This information is intended solely for the information and use of the Board of School Directors and management of NEK Choice School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Fothergill Segale & Valley, CPAs*

FOTHERGILL SEGALE & VALLEY, CPAs  
Vermont Public Accountancy License #110

**BALANCE SHEET - GOVERNMENTAL FUND  
AND RECONCILIATION TO THE STATEMENT OF NET POSITION**

JUNE 30, 2021

	Governmental Fund General Fund
<b>ASSETS</b>	
Cash in banks	\$ 1,167,202
Total assets	<u>\$ 1,167,202</u>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities	
Accounts payable	\$ 1,392
Due to Essex North Supervisory Union	69,466
Total liabilities	<u>70,858</u>
Fund Balance	
Committed	637,596
Assigned for FY2022	393,036
Assigned for future budgets	65,712
Total fund balance	<u>1,096,344</u>
Total liabilities and fund balance	<u>\$ 1,167,202</u>

**RECONCILIATION TO THE STATEMENT OF NET POSITION:**

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS and NET POSITION - GOVERNMENTAL ACTIVITIES	<u>\$ 1,096,344</u>
---	---------------------



NEK Choice School District			
2022-2023 (FY23) Approved Budget			
SUPERINTENDENT'S OFFICE	Approved Budget (FY22)	Proposed Budget (FY23)	Increase/ (Decrease)
Supervisory Union Assessment	219,175.00	231,699.00	12,524.00
<b>Total Superintendent's Office:</b>	<b>219,175.00</b>	<b>231,699.00</b>	<b>12,524.00</b>
SCHOOL BOARD			
Board Members Stipend	10,293.00	10,700.00	407.00
NEK Choice Clerk	50.00	50.00	-
NEK Choice Moderator	50.00	50.00	-
Payroll Taxes	795.00	-	(795.00)
Audit Services	11,000.00	11,025.00	25.00
Legal Services	3,000.00	3,500.00	500.00
Advertising	1,700.00	1,000.00	(700.00)
Postage, Printing & Publishing	500.00	750.00	250.00
Dues & Fees-VSBA Data/Dues/New Member Trainings	3,400.00	3,400.00	-
Supplies	200.00	-	(200.00)
<b>Total School Board:</b>	<b>30,988.00</b>	<b>30,475.00</b>	<b>(513.00)</b>
TREASURER			
Treasurer Stipend	1,200.00	1,260.00	60.00
Payroll Taxes	92.00	-	(92.00)
General Supplies	100.00	-	(100.00)
<b>Total Treasurer:</b>	<b>1,392.00</b>	<b>1,260.00</b>	<b>(132.00)</b>
REGULAR EDUCATION: PreK Tuition			
Tuition-Location TBD PreK \$3656 FY 23 (7)	24,752.00	25,592.00	840.00
<b>Total PreK Tuition (7 students):</b>	<b>24,752.00</b>	<b>25,592.00</b>	<b>840.00</b>
REGULAR EDUCATION: Elementary Tuition			
Tuition-Location TBD New Kindergarteners (4)	68,000.00	63,912.00	(4,088.00)
Tuition-Barnet K-6 (1)	54,000.00	19,313.00	(34,687.00)
Tuition-Burke Town K-6 (3)	89,215.00	53,571.00	(35,644.00)
Tuition-Canaan K-6 (9)	171,000.00	176,130.00	5,130.00
Tuition-Clonlara K-6 (0)	30,610.00	-	(30,610.00)
Tuition-Colebrook Elementary K-6 (0)	77,124.00	-	(77,124.00)
Tuition-Concord K-6 (5)	71,372.00	89,286.00	17,914.00
Tuition-Good Shepherd K-6 (1)	-	15,861.00	15,861.00
Tuition-Groveton Elementary K-6 (2)	32,014.00	32,974.00	960.00
Tuition-Lancaster Elementary K-6 (13)	174,260.00	233,321.00	59,061.00
Tuition-Lunenburg Elementary K-6 (0)	17,843.00	-	(17,843.00)
Tuition-Lupine Montessori K-6 (3)	-	23,198.00	23,198.00
Tuition-Lyndon Town K-6 (7)	124,901.00	125,000.00	99.00
Tuition-Mount Royal Academy North K-6 (5)	-	25,039.00	25,039.00
Tuition-Newark K-6 (4)	53,529.00	71,428.00	17,899.00
Tuition-Peacham K-6 (1)	18,270.00	19,313.00	1,043.00
Tuition-Riverside K-6 (43)	719,335.00	687,071.00	(32,264.00)
Tuition-St. Johnsbury School K-6 (5)	66,096.00	68,079.00	1,983.00
Tuition-Stratford K-6 (8)	154,692.00	141,629.00	(13,063.00)
Tuition-Sunnybrook Montessori K-6 (1)	19,260.00	4,877.00	(14,383.00)
Tuition-Sutton K-6 (2)	53,529.00	35,714.00	(17,815.00)
Tuition-Thaddeus Stevens K-6 (5)	91,830.00	79,892.00	(11,938.00)
Tuition-Waterford K-6 (5)	90,000.00	96,563.00	6,563.00
Tuition-Woodland Community K-6 (5)	10,300.00	53,045.00	42,745.00
<b>Total Elementary Tuition (132 students):</b>	<b>2,187,180.00</b>	<b>2,115,216.00</b>	<b>(71,964.00)</b>

**NEK Choice School District**  
**2022-2023 (FY23) Approved Budget**

<b>REGULAR EDUCATION: Secondary Tuition (7-8/9-12)</b>	<b>Approved Budget (FY22)</b>	<b>Proposed Budget (FY23)</b>	<b>Increase/ (Decrease)</b>
Tuition-Barnet 7-8 (1)	-	19,313.00	19,313.00
Tuition-Burke Town 7-8 (2)	17,843.00	35,714.00	17,871.00
Tuition-Canaan 7-8 (7)	120,000.00	144,200.00	24,200.00
Tuition-Clonlara 7-8 (0)	16,720.00	-	(16,720.00)
Tuition-Colebrook Elementary 7-8 (1)	19,281.00	19,014.00	(267.00)
Tuition-Concord 7-8 (4)	53,529.00	71,428.00	17,899.00
Tuition-Danville 7-8 (1)	18,000.00	18,849.00	849.00
Tuition-Groveton Middle 7-8 (1)	16,007.00	16,487.00	480.00
Tuition-Lancaster Elementary 7-8 (2)	104,556.00	35,896.00	(68,660.00)
Tuition-Lyndon Town 7-8 (2)	89,215.00	35,714.00	(53,501.00)
Tuition-Mount Royal Academy North 7-8 (1)	-	5,008.00	5,008.00
Tuition-Newark 7-8 (1)	71,372.00	17,857.00	(53,515.00)
Tuition-Riverside 7-8 (16)	284,240.00	277,556.00	(6,684.00)
Tuition-St. Johnsbury School 7-8 (2)	22,032.00	22,693.00	661.00
Tuition-Stratford Public 7-8 (1)	17,188.00	17,704.00	516.00
Tuition-Thaddeus Stevens 7-8 (2)	33,440.00	34,695.00	1,255.00
Tuition-Waterford 7-8 (1)	-	19,313.00	19,313.00
Tuition-Woodland Community 7-8 (0)	10,300.00	-	(10,300.00)
Tuition-Arlington 9-12 (0)	16,720.00	-	(16,720.00)
Tuition-Blue Mountain Union High School 9-12 (1)	-	17,347.00	17,347.00
Tuition-Burke Mountain Academy 9-12 (2)	16,720.00	34,695.00	17,975.00
Tuition-Canaan 9-12 (13)	200,000.00	267,800.00	67,800.00
Tuition-Colebrook Academy 9-12 (1)	43,134.00	23,292.00	(19,842.00)
Tuition-Danville 9-12 (0)	54,000.00	-	(54,000.00)
Tuition-East Burke 9-12 (0)	16,720.00	-	(16,720.00)
Tuition-Groveton High 9-12 (7)	117,803.00	104,003.00	(13,800.00)
Tuition-Holderness 9-12 (1)	16,720.00	17,347.00	627.00
Tuition-Killington Mountain School 9-12 (2)	-	34,695.00	34,695.00
Tuition-Lyndon Institute 9-12 (36)	575,215.00	735,482.00	160,267.00
Tuition-North Country Charter Academy 9-12 (1)	15,682.00	-	(15,682.00)
Tuition-North Country Union High School 9-12 (1)	19,425.00	19,055.00	(370.00)
Tuition-St. Johnsbury Academy 9-12 (26)	407,925.00	512,838.00	104,913.00
Tuition-White Mountain School 9-12 (2)	16,720.00	34,695.00	17,975.00
Tuition-White Mountain Regional 9-12 (14)	227,348.00	298,061.00	70,713.00
Extra Cost-St. Johnsbury Academy 9-12 Guided Studies (1)	9,518.00	9,337.00	(181.00)
<b>Total Secondary Tuition (152 students):</b>	<b>2,647,373.00</b>	<b>2,900,088.00</b>	<b>252,715.00</b>
<b>Total Pre K, Elementary &amp; Secondary Tuition (291 students):</b>	<b>4,859,305.00</b>	<b>5,040,896.00</b>	<b>181,591.00</b>
.			
<b>Total Non Special Education Services:</b>	<b>58,422.00</b>	<b>53,400.00</b>	<b>(5,022.00)</b>
<b>SPECIAL EDUCATION: Services</b>			
<b>Total Special Education Services:</b>	<b>258,450.00</b>	<b>456,793.00</b>	<b>198,343.00</b>
<b>Grand Total of NEK Choice School District Expenditures:</b>	<b>5,427,732.00</b>	<b>5,814,523.00</b>	<b>386,791.00</b>
<b>Revenue Statement NEK Choice School District</b>	<b>Est. Revenue (FY22)</b>	<b>Est. Revenue (FY23)</b>	<b>Increase/ (Decrease)</b>
Prior Year Surplus	393,036.00	-	(393,036.00)
Education Fund	5,033,696.00	5,813,523.00	779,827.00
Interest	1,000.00	1,000.00	-
<b>Total Revenue:</b>	<b>5,427,732.00</b>	<b>5,814,523.00</b>	<b>386,791.00</b>

District: <b>Northeast Kingdom Choice USD</b>		<b>U065</b>		Property dollar equivalent yield	Homestead tax rate per \$12,937 of spending per equalized pupil	
SU: <b>Essex North</b>		Essex County		<b>12,937</b>	<b>1.00</b>	
				<b>15,484</b>	Income dollar equivalent yield per 2.0% of household income	
<b>Expenditures</b>		<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	
1.	<b>Adopted or warned union district budget</b> (including special programs and full technical center expenditures)	<b>\$5,340,056</b>	<b>\$4,903,958</b>	<b>\$5,427,732</b>	<b>\$5,814,523</b>	1.
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	-	-	-		2.
3.	<b>Adopted or warned union district budget plus articles</b>	<b>\$5,340,056</b>	<b>\$4,903,958</b>	<b>\$5,427,732</b>	<b>\$5,814,523</b>	3.
4.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-		4.
5.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-		5.
6.	<b>Total Union Budget</b>	<b>\$5,340,056</b>	<b>\$4,903,958</b>	<b>\$5,427,732</b>	<b>\$5,814,523</b>	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.
<b>Revenues</b>						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	<b>\$12,888</b>	<b>\$696,090</b>	<b>\$394,036</b>	<b>\$1,000</b>	9.
10.	<b>Total offsetting union revenues</b>	<b>\$12,888</b>	<b>\$696,090</b>	<b>\$394,036</b>	<b>\$1,000</b>	10.
11.	<b>Education Spending</b>	<b>\$5,327,168</b>	<b>\$4,207,868</b>	<b>\$5,033,696</b>	<b>\$5,813,523</b>	11.
12.	Northeast Kingdom Choice USD equalized pupils	<b>289.20</b>	<b>295.50</b>	<b>286.59</b>	<b>286.59</b>	12.
13.	<b>Education Spending per Equalized Pupil</b>	<b>\$18,420.36</b>	<b>\$14,239.82</b>	<b>\$17,564.10</b>	<b>\$20,285.16</b>	13.
14.	<i>minus</i> Less net eligible construction costs (or P&I) per equalized pupil	<b>\$72.90</b>	<b>\$70.77</b>	<b>\$73.57</b>		14.
15.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-		15.
16.	<i>minus</i> 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.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-		17.
18.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-		18.
19.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	19.
20.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-		20.
21.	<i>minus</i> 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	<b>\$18,311.00</b>	<b>\$18,756.00</b>	<b>\$18,789.00</b>	<b>\$19,977.00</b>	22.
23.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	23.
24.	Per pupil figure used for calculating District Equalized Tax Rate	<b>\$18,420</b>	<b>\$14,240</b>	<b>\$17,564</b>	<b>\$20,285.16</b>	24.
25.	Union spending adjustment (minimum of 100%)	<b>172.994%</b> <small>based on yield \$10,648</small>	<b>129.476%</b> <small>based on yield \$10,998</small>	<b>155.201%</b> <small>based on \$11,317</small>	<b>156.800%</b> <small>based on yield \$12,937</small>	25.
26.	Anticipated equalized union homestead tax rate to be prorated [\$20,285.16 ÷ (\$12,937 / \$1.00)]	<b>\$1.7299</b> <small>based on \$1.00</small>	<b>\$1.2948</b> <small>based on \$1.00</small>	<b>\$1.5320</b> <small>based on \$1.00</small>	<b>\$1.5680</b> <small>based on \$1.00</small>	26.
<b>Prorated homestead union tax rates for members of Northeast Kingdom Choice USD</b>		<b>Equalized Rate</b>	<b>CLA</b>	<b>Est Tax Rate</b>		
		<b>FY 22 Eq Tax Rate</b>	<b>FY 2023</b>	<b>FY 2023</b>	<b>FY2023</b>	
T021	Bloomfield	1.5320	1.5680	105.97%	1.4797	
T035	Brunswick	1.5320	1.5680	87.89%	1.7840	
T064	East Haven	1.5320	1.5680	93.88%	1.6702	
T083	Granby	1.2155	1.5680	97.45%	1.6090	
T088	Guildhall	1.2155	1.5680	95.47%	1.6424	
T108	Kirby	1.5320	1.5680	94.43%	1.6605	
T111	Lemington	1.5225	1.5680	99.67%	1.5732	
T118	Maidstone	1.2155	1.5680	87.68%	1.7883	
T144	Norton	1.5320	1.5680	85.69%	1.8299	
T216	Victory	1.7818	1.5680	95.78%	1.6371	
		-	-		-	
27.	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD [((\$20,285.16 ÷ \$15,484) x 2.00%)]	<b>2.72%</b> <small>based on 2.00%</small>	<b>2.04%</b> <small>based on 2.00%</small>	<b>2.55%</b> <small>based on 2.00%</small>	<b>2.62%</b> <small>based on 2.00%</small>	27.
<b>Prorated union income cap percentage for members of Northeast Kingdom Choice USD</b>		<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	
T021	Bloomfield	2.72%	2.04%	2.55%	2.62%	
T035	Brunswick	2.72%	2.04%	2.55%	2.62%	
T064	East Haven	2.72%	2.04%	2.55%	2.62%	
T083	Granby	2.72%	2.04%	2.55%	2.62%	
T088	Guildhall	2.72%	2.04%	2.55%	2.62%	
T108	Kirby	2.72%	2.04%	2.55%	2.62%	
T111	Lemington	2.72%	2.04%	2.55%	2.62%	
T118	Maidstone	2.72%	2.04%	2.55%	2.62%	
T144	Norton	2.72%	2.04%	2.55%	2.62%	
T216	Victory	2.72%	2.04%	2.55%	2.62%	

- Following current statute, the Tax Commissioner recommended a property yield of \$12,937 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$15,484 for a base income percent of 2.0% and a non-residential tax rate of \$1.482. **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%.

### ***NEK CHOICE ESTIMATED TAX RATES FY23***

<b><i>ESTIMATED Tax Rates for FY23 with Variance to FY22 Tax Rates</i></b>	<b><i>FY22</i></b>	<b><i>FY23 ESTIMATED</i></b>	<b><i>Variance</i></b>
Total Budget	\$5,427,732	\$5,814,523	\$386,791
Local Revenues	\$394,036	\$1,000	\$(393,036)
Education Spending	\$5,033,696	\$5,813,523	\$779,827
Equalized Pupils	286.59	286.59	-
Education Spending Per Equalized Pupil	\$17,564	\$20,285	\$2,721
Dollar Equivalent Yield (Tax Commissioner's Recommendation)	\$11,317	\$12,937	\$1,620
Equalized Homestead Tax Rate	\$1.5520	\$1.5680	\$0.0160
Merger Tax Rate Incentive	\$0.0200	-	\$(0.0200)
NEK Choice Towns Homestead Tax Rate (after incentive)	\$1.5320	\$1.5680	\$0.0360

<b><i>NEK Choice Towns</i></b>	<b><i>FY22 Tax Rate</i></b>	<b><i>FY23 Common Level of Appraisal (CLA)</i></b>	<b><i>FY23 Estimated Tax Rate</i></b>	<b><i>Variance</i></b>
Bloomfield	\$1.4728	105.97%	\$1.4797	\$0.0069
Brunswick	\$1.6183	87.89%	\$1.7840	\$0.1657
East Haven	\$1.6541	93.88%	\$1.6702	\$0.0161
Granby	\$1.2179	97.45%	\$1.6090	\$0.3911
Guildhall	\$1.1710	95.47%	\$1.6424	\$0.4714
Kirby	\$1.5143	94.43%	\$1.6605	\$0.1462
Lemington	\$1.4639	99.67%	\$1.5732	\$0.1093
Maidstone	\$1.2796	87.68%	\$1.7883	\$0.5087
Norton	\$1.6947	85.69%	\$1.8298	\$0.1351
Victory	\$1.7621	95.78%	\$1.6371	\$(0.1250)

### **NEK Student Population by Town & Grade**

<b><i>Town</i></b>	<b><i>Pre-K</i></b>	<b><i>Grades K-6</i></b>	<b><i>Grades 7-12</i></b>	<b><i>Total</i></b>
Bloomfield		8	9	17
Brunswick		6	6	12
East Haven	1	19	26	46
Granby			6	6
Guildhall	3	16	15	34
Kirby	14	71	60	145
Lemington		3	9	12
Maidstone		9	7	16
Norton		8	8	16
Victory		1	7	8
<b>Grand Totals</b>	<b>18</b>	<b>141</b>	<b>153</b>	<b>312</b>

**Essex North Supervisory Union  
2022-2023 (FY23) Approved Budget**

Expenditures SUPERINTENDENT'S OFFICE	Approved Budget (FY22)	Proposed Budget (FY23)	Increase (Decrease)	NEK Choice	Canaan
<b>GENERAL COSTS</b>					
<b>SUPERINTENDENTS OFFICE:</b>					
Superintendent Salary	\$111,000	\$116,000	\$5,000	\$58,000	\$58,000
Treasurer Stipend	\$1,680	\$1,747	\$67	\$874	\$874
Business Administrator Salary	\$57,930	\$70,000	\$12,070	\$35,000	\$35,000
Admin Asst/Accounts Payable/NEK Residency Clerk Salary	\$34,611	\$37,440	\$2,829	\$18,720	\$18,720
Payroll & Human Resource Benefits Coordinator Salary	\$38,808	\$43,680	\$4,872	\$21,840	\$21,840
Benefits	\$121,933	\$116,464	(\$5,469)	\$58,232	\$58,232
Advertising	\$1,654	\$1,700	\$46	\$850	\$850
Audit Services	\$11,000	\$14,175	\$3,175	\$7,088	\$7,088
Cleaning Costs	\$3,900	\$0	(\$3,900)	\$0	\$0
Computer Equipment	\$2,125	\$0	(\$2,125)	\$0	\$0
Contracted Services	\$6,075	\$11,820	\$5,745	\$5,910	\$5,910
Dues & Fees-Registrations/Memberships	\$8,164	\$6,500	(\$1,664)	\$3,250	\$3,250
General Supplies/Books/Misc	\$5,162	\$4,800	(\$362)	\$2,400	\$2,400
Lease-NEK Expense Only	\$2,723	\$8,374	\$5,651	\$8,374	\$0
Legal Services	\$5,000	\$5,000	\$0	\$2,500	\$2,500
Postage	\$1,891	\$1,900	\$9	\$950	\$950
Prof/OLT Liab. Ins-Errors & Omissions/Liability Ins.	\$5,117	\$9,450	\$4,333	\$4,725	\$4,725
Repairs/Maintenance	\$480	\$2,364	\$1,884	\$1,182	\$1,182
Software	\$20,100	\$18,750	(\$1,350)	\$9,375	\$9,375
Telephone/Internet	\$9,780	\$8,000	(\$1,780)	\$4,000	\$4,000
Trash Removal	\$2,600	\$0	(\$2,600)	\$0	\$0
Travel Expenses	\$4,500	\$6,000	\$1,500	\$3,000	\$3,000
Tuition Reimbursement	\$2,000	\$2,000	\$0	\$1,000	\$1,000
<b>Total Supervisory Union Expenditures:</b>	<b>\$458,233</b>	<b>\$486,164</b>	<b>\$27,931</b>	<b>\$247,269</b>	<b>\$238,895</b>

Expenditures TRANSPORTATION	Approved Budget (FY22)	Proposed Budget (FY23)	Increase (Decrease)	NEK Choice	Canaan
Owned Bus-Salary	\$11,420	\$8,000	(\$3,420)	\$0	\$8,000
Owned Bus-Benefits	\$874	\$612	(\$262)	\$0	\$612
Owned Bus-Repairs, Inspections, Fuel, Fees, Insurance, Supplies	\$8,515	\$19,550	\$11,035	\$0	\$19,550
Owned Bus-Lease Year -3 out of 3	\$13,829	\$13,829	\$0	\$0	\$13,829
Bus Service-Contracted Reg Student Transportation	\$188,400	\$205,000	\$16,600	\$0	\$205,000
Bus Service-Athletic Transportation, Contracted	\$28,417	\$30,000	\$1,583	\$0	\$30,000
Bus Service-Music/Field Trips Transportation, Contracted	\$19,500	\$18,500	(\$1,000)	\$0	\$18,500
Bus Service-CTE Transportation, Contracted	\$26,250	\$17,000	(\$9,250)	\$0	\$17,000
<b>Total Transportation Expenditures:</b>	<b>\$297,205</b>	<b>\$312,491</b>	<b>\$15,286</b>	<b>\$0</b>	<b>\$312,491</b>

Expenditures NON SPECIAL ED	Approved Budget (FY22)	Proposed Budget (FY23)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Director/Asst Director/Admin Asst/Teacher/Paras/PK Para	\$117,996	\$159,587	\$41,591	\$36,664	\$122,923
Benefits-Director/Asst Director/Admin Asst/Teacher/Paras/PK Para	\$32,834	\$51,842	\$19,008	\$14,715	\$37,127
Contracted Services-504 Only BMH,LI,Deaf,PT,OT,SLP,Blind, Subs	\$16,380	\$43,948	\$27,568	\$837	\$43,111
Equipment-504 Students	\$1,000	\$0	(\$1,000)	\$0	\$0
General Supplies/Dues & Fees-504 Students	\$1,500	\$129	(\$1,371)	\$29	\$100
Transportation/Tuition-504 Out of District	\$0	\$21,220	\$21,220	\$1,155	\$20,065
<b>Total Non Special Ed Services:</b>	<b>\$169,710</b>	<b>\$276,726</b>	<b>\$107,016</b>	<b>\$53,400</b>	<b>\$223,326</b>

Expenditures SPECIAL EDUCATION /SERVICES	Approved Budget (FY22)	Proposed Budget (FY23)	Increase (Decrease)	NEK Choice	Canaan	Other
Salaries-Director/Asst Director/Admin Asst/Teachers/Paras/Subs	\$513,656	\$633,746	\$120,090	\$217,339	\$382,298	\$34,109
Salaries-Adaptive PE (IDEA Grant)	\$70,475	\$4,636	(\$65,839)	\$1,530	\$3,106	
Benefits-Director/Asst/Admin Asst/Teachers/Paras	\$233,245	\$319,273	\$86,028	\$102,592	\$193,805	\$22,876
Benefits-Adaptive PE (IDEA Grant)	\$55,096	\$1,674	(\$53,422)	\$552	\$1,122	
Advertising	\$1,000	\$645	(\$355)	\$233	\$412	
Contracted Services-(IDEA-B & IDEA PreK Grant)	\$0	\$122,690	\$122,690	\$57,921	\$64,769	

Expenditures SPECIAL EDUCATION /SERVICES	Approved Budget (FY22)	Proposed Budget (FY23)	Increase (Decrease)	NEK Choice	Canaan	Other
Contracted Services-PT/OT/Speech/Visions/Deaf/Prof Dev	\$277,790	\$529,559	\$251,769	\$395,210	\$121,180	\$13,169
Dues & Registrations	\$11,649	\$7,924	(\$3,725)	\$5,196	\$2,728	
Equipment	\$21,579	\$4,900	(\$16,679)	\$2,507	\$2,393	
Equipment Maintenance	\$1,000	\$0	(\$1,000)			
General Supplies-Adaptive PE (IDEA Grant)	\$0	\$2,000	\$2,000		\$2,000	
General Supplies/Books/Software-Special Ed	\$19,097	\$11,326	(\$7,771)	\$4,930	\$6,396	
Postage	\$1,300	\$2,000	\$700	\$1,380	\$620	
Telephone	\$1,500	\$1,500	\$0	\$1,500	\$0	
Transportation-Out of District Placements	\$27,700	\$125,612	\$97,912	\$66,514	\$59,098	
Travel-Director/Asst Director	\$4,500	\$1,500	(\$3,000)	\$805	\$695	
Tuition-Out of District Placements/Other Spec Ed Tuitions	\$193,031	\$910,754	\$717,723	\$544,938	\$365,816	
<b>Totals for Special Education Expenditures:</b>	<b>\$1,432,618</b>	<b>\$2,679,739</b>	<b>\$1,247,121</b>	<b>\$1,403,147</b>	<b>\$1,206,438</b>	<b>\$70,154</b>

Expenditures GRANTS/Medicaid Funds	Approved Budget (FY22)	Proposed Budget (FY23)	Increase (Decrease)	NEK Choice	Canaan
Salaries	\$82,631	\$195,215	\$112,584	\$34,834	\$160,381
Benefits	\$45,823	\$106,189	\$60,366	\$18,369	\$87,820
Contracted Services	\$51,400	\$80,532	\$29,132	\$17,961	\$62,571
Dues & Fees	\$0	\$3,500	\$3,500	\$595	\$2,905
Supplies	\$0	\$16,660	\$16,660	\$2,832	\$13,828
Transportation	\$0	\$6,000	\$6,000	\$1,020	\$4,980
<b>Totals for Grant/Medicaid Expenditures:</b>	<b>\$179,854</b>	<b>\$408,096</b>	<b>\$228,242</b>	<b>\$75,611</b>	<b>\$332,485</b>

<b>Grand Total of All Expenditures:</b>	<b>\$2,537,620</b>	<b>\$4,163,216</b>	<b>\$1,625,596</b>	<b>\$1,779,428</b>	<b>\$2,313,634</b>
---	--------------------	--------------------	--------------------	--------------------	--------------------

Revenue Statement SUPERINTENDENT'S OFFICE/TRANSPORTATION	Revised (FY22)	Estimated (FY23)	Increase (Decrease)	NEK Choice	Canaan
Transportation Aid Revenue from State	\$71,000	\$116,034	\$45,034		\$116,034
Interest	\$1,000	\$250	(\$750)	\$125	\$125
SU Assessments	\$435,630	\$455,024	\$19,394	\$231,699	\$223,325
Transportation Assessment	\$226,205	\$196,457	(\$29,748)		\$196,457
E-Rate Reimbursement	\$0	\$2,700	\$2,700	\$1,350	\$1,350
Prior Year Surplus	\$21,603	\$28,190	\$6,587	\$14,095	\$14,095
<b>Total Superintendents Office/Transportation Revenue:</b>	<b>\$755,438</b>	<b>\$798,655</b>	<b>\$43,217</b>	<b>\$247,269</b>	<b>\$551,386</b>

Revenue Statement NON SPECIAL ED SERVICES	Revised (FY22)	Estimated (FY23)	Increase (Decrease)	NEK Choice	Canaan
Contracted Services-PD to ENSU	\$169,710	\$276,726	\$107,016	\$53,400	\$223,326
<b>Total Non Special Ed Revenue:</b>	<b>\$169,710</b>	<b>\$276,726</b>	<b>\$107,016</b>	<b>\$53,400</b>	<b>\$223,326</b>

Revenue Statement SPECIAL ED SERVICES	Revised (FY22)	Estimated (FY23)	Increase (Decrease)	NEK Choice	Canaan	Other
EEE Assessment from District	\$22,183	\$10,793	(\$11,390)	\$4,965	\$5,828	
EEE Grant from State	\$30,400	\$25,000	(\$5,400)	\$11,500	\$13,500	
Special Ed Reimbursement from District	\$526,583	\$974,817	\$448,234	\$451,828	\$390,544	\$70,154
Mainstream Block Grant	\$212,400	\$926,081	\$713,681	\$500,084	\$425,997	
Intensive Reimbursement from State	\$498,736	\$0	(\$498,736)			
Special Ed Extraordinary Reimbursement from State	\$16,745	\$674,339	\$657,594	\$374,767	\$299,572	
IDEA-B Grant Ages 3-21	\$125,571	\$127,000	\$1,429	\$58,852	\$68,148	
IDEA-B Preschool Grant	\$0	\$4,000	\$4,000	\$1,151	\$2,849	
<b>Total Special Ed Revenue:</b>	<b>\$1,432,618</b>	<b>\$2,742,030</b>	<b>\$1,309,412</b>	<b>\$1,403,147</b>	<b>\$1,206,438</b>	<b>\$70,154</b>

Revenue Statement Grants/Medicaid	Revised (FY22)	Estimated (FY23)	Increase (Decrease)	NEK Choice	Canaan	Other
CFP Grants	\$116,175	\$358,073	\$241,898	\$60,872	\$297,201	
Medicaid Grant	\$63,679	\$50,023	(\$13,656)	\$14,739	\$35,285	
<b>Total Grants/Medicaid Revenue:</b>	<b>\$179,854</b>	<b>\$408,096</b>	<b>\$228,242</b>	<b>\$75,611</b>	<b>\$332,485</b>	

<b>Grand Total All Revenues:</b>	<b>\$2,537,620</b>	<b>\$4,225,507</b>	<b>\$1,687,887</b>	<b>\$1,779,428</b>	<b>\$2,313,635</b>	<b>\$70,154</b>
----------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	-----------------



## Report of the Director of Student Support *Jennifer Lawcewicz*

We are so very fortunate to have such dedicated, flexible, and positive educators and support staff in our district. This year has presented us with increasing challenges as we stretch to ensure that all learners are getting the support they need to be successful during this pandemic. Educators and administrators have been extraordinary flexible and creative, compassionate, and supportive of both students and staff throughout this year.

At Canaan Schools, we currently have three special education teachers and 11 paraprofessionals who support 36 students with individualized education plans (IEPs). I provide case management for the other 29 students at Canaan who are on 504 or educational support plans as well as our 5 students who are in out of district placements. Our administrative assistant, Lori Kolatschek, manages the accounting, payroll, and Medicaid for our department in collaboration with the main office.

I am proud of the improvements we have made as a department. We continue to contract with in-person related service providers including Speech & Language, Occupational Therapy, Physical Therapy, Sign Language, Teacher of the Blind and Visually Impaired, Teacher of the Deaf, a behavior consultant, a school psychologist, and the UVM I-Team. The addition of Irene Simons from Northeast Kingdom Human Services and Tina Tarryk from Mobile Counseling have brought in-person therapy and behavioral supports to many students in need. Although we conduct many of our own evaluations in-house, we also contract with a school psychologist to conduct some of the more complex evaluations.

In the Northeast Kingdom Choice District, my Associate Director, Beth Lemnah, has worked hard to ensure that the needs of all students are being met. She currently oversees 40 students on IEPs and 22 students on 504s or educational support plans as well as ensuring the evaluations of any new referrals or 3-year re-evaluations are completed. Beth works closely with 21 schools throughout the Northeast Kingdom to ensure that each student is receiving the services and supports that they need. This has become extraordinarily complex as schools move in and out of remote learning and students move in and out of our district.

We have adjusted our plans for developing a life skills program and shifted to individualized life skills programming focused on the unique needs and interests of the individual student. This has included engaging lessons in gardening, cooking, robotics and STEM, work-based learning, shopping, and menu planning, etc. Through this approach, students are engaged in learning with their peers throughout the day, while additionally participating in authentic learning experiences specific to their individual needs. I would like to thank the staff, administration, school boards, and community members for their continued support as we work to creatively meet student needs in these unprecedented times. I feel very fortunate to work with such amazing people.

**NOTICE of EDUCATION TAX RATES  
for FISCAL YEAR 2022**

GUILDHALL

Prepared: **July 1, 2021**

**HOMESTEAD TAX RATE**

**Homestead Tax Rate to be Assessed:**

**1.1710**

Your Homestead Tax Rate is calculated from your city/town voter-approved per pupil spending and its common level of appraisal (CLA). For more detailed information on how tax rates are determined, please see:

<https://tax.vermont.gov/property/education-property-tax-rates>

**NONHOMESTEAD TAX RATE**

**Nonhomestead Tax Rate to be Assessed:**

**1.5530**

Nonhomestead property, previously called “non-residential,” is any property which is not homestead property. Your city/town nonhomestead rate is the statewide rate divided by your city/town’s CLA.

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

32 VSA 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