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WARNING
TOWN OF GUILDHALL
ANNUAL TOWN MEETING
MARCH 7, 2023

The citizens of the Town of Guildhall who are legal voters in the Annual Town Meeting are hereby warned and notified to meet at the Guild Hall on Tuesday, March 7, 2023 at 7:00 pm, to transact the following business, viz:

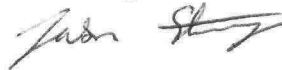
1. To hear and act on the reports of Town Officers and to accept the Guildhall Annual 2022 Town Report.
2. Shall the Town vote to collect its 2023 taxes up to and including October 15, 2023, by the Town Treasurer?
3. Shall the Town vote to authorize its auditors to print in the Town Report the names of delinquent taxpayers with the amounts and years owed?
4. Shall the Town authorize its Selectboard to incur debts for temporary loans, in anticipation of taxes for the year?
5. Shall the Town vote to use the 2022 General Fund surplus to pay expenses until 2023 tax monies become available?
6. Shall the Town vote to continue to hold Town Meeting in the evening, beginning at 7:00 P.M.?
7. Shall the Town vote to approve a budget of \$ 338,077.06 and set a tax rate in accordance with that budget?

Given unto our hands this 17th day of January 2023.

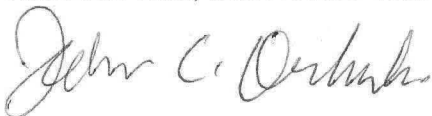
Gary Brown, Selectboard Chair



Jason Sterling, 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 7, 2023, 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) 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

One (1) School Board Representative, 3-Year Term

Six (6) Planning Commissioners, 2-Year Term

Attest: George Blakeslee, Town Clerk



TOWN OFFICERS, ELECTED

Auditor	Rich	Carlson	2023
Auditor	Kelly	McLain	2024
Auditor	Bill	Ghelli	2025
Cemetery Commissioner	Patricia	Brown	2023
Cemetery Commissioner	Susan	McVetty	2024
Cemetery Commissioner	Gary	Brown	2025
Constable/Animal Control Officer	Bill	Spina	2023
Delinquent Tax Collector	Al	McVetty	2023
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	Patricia	Brown	2023
Lister	George	Blakeslee	2024
Lister	Eileen	Thietten	2025
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	John	Orlowski	2023
Selectboard Member	Gary	Brown	2024
Selectboard Member	Jason	Sterling	2025
Town Clerk	George	Blakeslee	2025
Town Moderator	George	Blakeslee	2023
Town Treasurer	George	Blakeslee	2025

TOWN OFFICERS, APPOINTED

Custodian	Gary	Brown	2023
Office Assistant	Peter	Gair	2023
Road Contractor	Brad	McVetty, Trucking	2024
Fire Warden	Ron	Resden	2025
Health Officer	vacant		2023
Zoning Administrator	Eileen	Thietten	2023
Emergency Preparedness	Valerie	Foy	2023
Rep. to NEKWMD	Gary	Brown	2023
NVDA Representative	Ron	Resden	2023
E911 Coordinator	Ron	Resden	2023
Tree Warden	Ron	Resden	2023
Water Commissioners	Gary	Brown	2023
Water Commissioners	Reginald	McLain	2023
Water Commissioners	Cameron	Brown	2023
Poundkeeper	Selectboard		2023
Viewer of Fences	Don	Ferguson	2023
Viewer of Fences	vacant		2023
Viewer of Fences	Tom	Rogers, Sr	2023
Inspector of Shingles, Lumber and Coal	Don	Ferguson	2023
Weigher of Coal	Don	Ferguson	2023

SUMMARY OF TOWN MEETING 2022

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 22, 2022 at 6:00 PM to answer any questions voters might have. Laura Wilson asked several questions about the 2021 Town expenditures. Mary Ellen Reis, representing NVT Council on Aging, expressed their agency's thanks for the financial support the town appropriates and gave an update on the number and type of services that were provide to Guildhall residents in 2021.

No in-person Town Meeting was held on March 1, 2022. On March 1, 2022 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, 2022

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, 2022 to December 31, 2022.

Quarterly audits of the General Fund Accounts were conducted, with no irregularities noted. The quarterly audit examines all supporting detail for expenses, as well as all reconciled bank statements. The fourth quarter audit includes a reconciliation of the Water Department, Cemetery Department, conducted by Kelly McLain and Bill Ghelli and the Reserve Accounts conducted by 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

In January the select board developed a budget that was approved by the voters by Australian Ballot at the annual town election on March 1, 2022.

The Town Office is now open regular hours and is seeing residents in person.

There is one Bulky Day being held in the spring (May 20, 2023 – 8:00-12:00) at the Salt Shed 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 one spring bulky day in 2023. We could always use volunteers to help out at bulky day if anyone is interested.

The very old kitchen gas stove was finally replaced with a brand-new gas range. The board shopped around and found a great deal. The purchase was done in July 2022 with Guildhall Renovation funds.

Old stone, moss and debris were removed from around the Town building and replaced with landscaping fabric and new stone. Two more dying trees were also removed from the property.

On July 19, 2022, the Municipal Tax Rate was set for the town. After tax bills were sent out, there were a couple residents seeking information on why there was an increase. The board directed all inquiries to the Town of Guildhall website where a letter of explanation for the 2022 tax rates was created by the select board chair. I encourage all taxpayers to read this document, if they have concerns.

There will be an in person Annual Town Meeting on Tuesday, March 7, 2023 at 7:00 pm. We encourage everyone to attend this event that has not been held in-person for several years. Please get the word out and mark the date on your calendar.

The select board meets every third Tuesday of the month at 6:00 pm, unless otherwise posted. Meetings are held in person at the town hall. We encourage Guildhall residents to attend these meetings.

Respectfully,

Gary

Gary Brown

Select Board Chair

TOWN CLERK'S REPORT

In 2022, the Guildhall Town Clerk's office and town building were re-opened to the public. Title searcher's work continues to be conducted via appointment in the Meeting Room, where the Land Record computer and card files are provided. Land Record books are brought out of the vault by request and copies made the same way.

In 2022, the Guildhall Town Clerk's office recorded 97 documents, continued to add all recorded surveys to the index of entries in the Guildhall Land Records, continued adding 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 15 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 Town, and Vermont Primary and General 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.

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

0

Deaths

1

Marriages

3

GUILDHALL INFORMATION

2022 -THE TOWN'S 261th YEAR

Chartered: October 10, 1761

Land Area =32.7 square miles

Population=263 Registered Voters=225

Town Office Phone: 676-3797

Town Office Fax: 676-3518

Clerk's Email: 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 1st until April 15th. The ordinance also bans parking in the traveled portion of any Town street or highway and forbids the ineligible from parking in a handicapped zone.

ATV Use on Town Roads

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

Violations of these ordinances are civil matters and will be 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 which provides a sticker for one trash bag per week. Additional bags may be put out if each bag also bears a sticker. Bags may be any size up to 39 gallon. If using smaller bags, the town recommends combining them in a larger bag to conserve stickers. 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.

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 DAY

The Town will conduct **ONE “Bulky Day” (NO HAZMAT)** this year on

Saturday, May 20, 2023 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		

2023 Household Hazardous Waste Collection Schedule

DATE	TIME	LOCATION
SATURDAY, MAY 13	8:00 a.m. – 1:00 p.m.	Corinth Transfer Station
SATURDAY, MAY 20	8:00 a.m. – 1:00 p.m.	Waterford Transfer Station
WEDNESDAY, MAY 24	12:00 p.m. – 3:00 p.m.	Glover Transfer Station
SATURDAY, JUNE 3	9:00 a.m. – 1:00 p.m.	Derby Recycling Center
SATURDAY, JUNE 17	9:00 a.m. – 12:00 p.m.	Jay Transfer Station
SATURDAY, JULY 15	8:00 a.m. – 12:00p.m.	Maidstone 1342 Rte. 102
SATURDAY, AUGUST 5	8:00 a.m. – 12:00p.m.	Cabot Recycling Center
SATURDAY, AUGUST 19	8:00 a.m. – 1:00p.m.	Westmore Transfer Station
SATURDAY, SEPT. 16	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.

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

Please limit HHW disposal at listed events to 20 gallons. If you have more than 20 gallons, or are a business, please call our office to schedule an appointment at our Lyndonville facility, May 2 – Oct. 5, 2023.

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 2, 2023 to October 5, 2023. 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.

CONTACT THE NEKWMD IF YOU HAVE ITEMS, YOU CANNOT IDENTIFY
802-626-3532 or 800-734-4602 or 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 \$74,074.00

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
- 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

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 \$74,074.31

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.

<u>RECYCLABLE MATERIALS</u>	<u>INCLUDE:</u>	<u>DO NOT INCLUDE:</u>
MAGAZINES & NEWSPAPERS	Magazines, clean dry newspapers & inserts, catalogs, office paper, junk mail, telephone & paperback books.	Waxed Papers, foil/glittery wrapping paper
CARDBOARD	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.
CANS	Clean aluminum and tin (steel) cans, no larger than one gallon.	Cans with plastic/paper parts, aerosol cans, aluminum trays, foil.
PLASTICS RINSE, CLEAN AND DRAIN RE- MOVE ALL CAPS.	#1 PETE including soda bottles, salad dressings and other jars. Remove caps. #2 HDPE 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.
GLASS	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, e-mail outreach@nekwmd.org

Updated 1/2022



LISTER BOARD REPORT

In January, the Town received official notice of the Education Grand List Common Level of Appraisal (CLA) and Coefficient of Dispersion (COD) values. As expected, 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, contracted with the New England Municipal Resource Center (NEMRC) to conduct a town wide reappraisal in 2022 - 2023. The Assessors have been conducting property site visits and land assessments since July. The reassessment is expected to provide updated property and land values in May which will be the basis for the 2023 Property Taxes. At that time, informational meetings will be conducted with any property owners who have questions about how their updated property assessment was determined.

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 2023 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. 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) and the tax map and all related forms are available for downloading or viewing.

HS-122 Reminder:

The Homestead Declaration for Town residents must be filed each year by April 15th, along with any claim for a property tax adjustment. *For additional help and information, go to the Vermont Tax Department website.*

(<https://secure.vermont.gov/hd/index>) *Information is also available in your Vermont tax booklet.*

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

GUILDHALL CEMETERIES REPORT

The Cemetery Commissioners' roles and responsibilities include explaining the rules and regulations as the need arises, answering questions concerning upcoming burials, acting on requests for copies of cemetery lot deeds, arranging cemetery maintenance work and some genealogy research requests. There are many responsibilities that come with managing and selling cemetery lot deeds, along with maintaining the lot maps.

We have a few maintenance issues to resolve over the next year. The 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 removal plan for them. The old shed will also be torn down and removed from the property. The shed has not been used in years and is greatly deteriorated. At this time no shed will be built to replace it.

The Courthouse Hill cemetery also has a tree (Elm) that will need to be removed over the next year.

Nellie Smart cemetery has fencing that needs to be painted. If time and funding permits, we will try to get all our maintenance issues resolved over the next year.

When looking at the needs for regular maintenance in our cemeteries, we have created a long-term plan to keep them all looking good with a rotating maintenance plan. The extra money we have been requesting and saving each year is for this plan.

No cemetery lots were 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, 2023

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

Quiet year. As far as I know we had no pets abandoned in our town. A dog escaped from its owner at Maidstone Lake and made it to the Fay Farm where it was picked up by 2 young women who called me after getting my number from the State Police. I picked it up and the next morning took it to Riverside Rescue. The thankful owner showed up one half hour later. Another older dog was lost but when found had passed. 2 dogs crossed the frozen river from NH and were found, and via Facebook the owner was located quickly.

Update on Rich Burgess's dog Molly: After almost 3 years of making my granddaughter happy Molly passed away from old age. I had her cremated and her ashes are to be buried with her real owner, Rich.

Please register your dogs and have them chipped. Up-to-date rabies vaccine is required. Keep their collars and tags up to date. When you register your dogs each spring include your current phone number and an email address so I can contact you if necessary.

As I have written earlier I do not perform police functions but am available to help Sheriff Colby in any way, particularly medical backup.

Thank you for the honor of serving Guildhall.

William John Spina MD 802-745-7690 (I do not know how to text).

ENHANCED 9-1-1 REPORT

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

The state this year has adopted a new method of putting together the E-911 maps so new address listings may not be available as promptly as past years.

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. 802-328-2765
E-911 Coordinator

TREE WARDEN REPORT

This year the warden assisted the county in condemning the two old oaks that have graced the town common for an estimated 250 years. The county's plan is to replant new oak trees in the same locations next spring.

Citizens may report trees that have issues needing attention to the Guildhall office or the tree warden. Trees that are diseased, bug infested, 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

Fire permits are not needed when there is a BLANKET of snow covering the ground.

The citizens of Guildhall reported two fires this year. The first was a non-permitted, unattended trash fire that jumped into the dry spring grass. The second was a permitted fire that rekindled itself after several days. Let's do better in 2023.

Fire permits are routinely granted weather permitting. However, all conditions stated on the permit's 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) or has a "Red flag" day so plan your burns accordingly.

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

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

Guildhall Forest Fire Statistics for 2022.

Fire permits granted	49
Total fires reported	2
Total Acres Burnt	1

Respectfully Submitted, Ron Resden
Forest Fire Warden for the town of Guildhall 802-328-2765

PLANNING BOARD REPORT

We had two (2) in person hearings this year. One was in the historical district and the other was for a daycare variance.

The Board met in November to review and hear from abutters on a variance for an AirBnB in the historical district. The owner explained his intention and it was noted that there is adequate parking for guests which will be marked. There were two abutters who were present and both voiced support of this. The Board approved the variance as a conditional use of the property at 43 Courthouse Drive.

The Board met in December to review and hear from abutters on a variance for a child care facility at 217 Vermont Route 102. The owner was present and explained she had obtained Vermont State Licensing and that there would be a maximum of six (6) children present. This would be year-round childcare with hours being from 7:30am to 5:30pm. There were no abutters present and the board voted to approve this variance.

The Board is in the process of reviewing and approving the All Hazards Mitigation Plan which will be done in early 2023.

The Board thanks everyone for their support from the community and welcomes the public to the meetings.

Planning Commission

Tom Rogers, Sr. Chairperson
Dennis Bacon
Patricia Brown
John Orlowski - Secretary
Thomas Rogers, Jr.
James Spillaine

ZONING ADMINISTRATOR'S REPORT

Twenty two zoning/building permits were submitted and processed this year. These permits consisted of two subdivision applications and several additions, decks, sheds and porches requests.

The renewed interest in real estate opportunities has generated several email, text and phone inquiries from appraisers and prospective buyers.

There were two public hearings held regarding variances for Conditional Use of property. One addressed an AirBnB usage and one addressed a child care facility. Both received approval.

One of the projects for the upcoming year is to update and revise the current zoning regulations.

I am always grateful for the support and advice from the Planning Board and the Town Clerk.

Respectively submitted,

Eileen K Thietten
Zoning Administrator
Guildhall, Vermont

WATER COMMISSIONERS' REPORT

In June 2022, the consumer confidence report for calendar year 2021 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 not required in 2022, but as a reminder the testing in 2021 detected nothing.

In March 2022 we were notified by the Town of Northumberland that our daily water usage had jumped significantly. The commissioners were tasked with finding the leak along a water line. The Town of Northumberland Water Department and Tim Bilodeau assisted in this endeavor in the height of winter with a foot of snow and frost. Eventually a broken service line was found in a vacant resident's basement. This summer 2022 a resident reported loss of water pressure and thought maybe they had a broken line. A leak was discovered in the residential service line and repaired by Brad McVetty and Gary Brown.

Hydrants were flushed in September 2022 and will be done twice a year going forward. The commissioners need to work with The Town of Northumberland to make sure the reservoir is adequately maintaining all users before flushing can happen. There were several times last year that were too dry for the reservoir to handle flushing of hydrants.

Water rates will continue to increase annually until we reach The Town of Northumberland's water rates. As a reminder, the rate is per thousand gallons of water used plus the quarterly usage fee. 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
Gary Brown
Water Commissioner

DELINQUENT WATER COLLECTION REPORT

DELINQUENT WATER BILLINGS COLLECTION REPORT

DELINQUENT WATER RECEIPTS DURING 2022:

TAX YEAR	WATER BILLS	INTEREST	PENALTY	TOTAL
2021	\$1,166.32	\$39.87	\$93.31	\$1,299.50
2022	<u>\$2,589.02</u>	<u>\$48.13</u>	<u>\$405.00</u>	<u>\$3,042.15</u>
TOTAL RECEIPTS:	\$3,755.34	\$88.00	\$498.31	\$4,341.65

WATER BILL PRINCIPALS REMAINING DUE AS OF DECEMBER 31, 2022:

TAX YEAR / qtr	NAME	PARCEL #	PRINCIPAL
2022 C	Barney, Josh	102-7700.01	\$120.42
2022 C	Hodgdon, Allen	102-0020	\$84.32
2022 C	Moreno, Judith	102-8690	<u>\$134.95</u>
TOTAL PRINCIPAL DUE 12/31/2022			\$339.69

Submitted by Alfred McVetty, Delinquent Water Bill Collector

DELINQUENT TAX COLLECTION REPORT**REAL ESTATE TAXES (PRINCIPAL) OWED AS OF DECEMBER 31, 2022:**

TAX YEAR		PARCEL #	PRINCIPAL
2021	Burgess, Richard (Deceased)	003-0551	\$ 3,113.74
	Hynes, Margaret Pd in full Jan 2023	001-2600	\$ 1,434.82
	Total 2021		\$ 4,548.56
2022	388 Guildhall Town Road Pd in full 2023	010-0225	\$ 340.84
	388 Guildhall Town Road Pd in full 2023	012-1325	\$ 1,169.23
	Burgess, Richard (Deceased)	003-0551	\$ 3,771.78
	Coulstring, Denise	102-1975	\$ 679.42
	Crum, Michael Pd in full Jan 2023	008-0500	\$ 1,774.16
	Hodgdon, Allen	102-1775	\$ 351.92
	Hodgdon, Allen	102-8635	\$ 2,275.87
	Hodgdon, Kenneth (Deceased)	102-1170	\$ 902.88
	Hodgdon, Kenneth (Deceased)	102-1170 A	\$ 1,762.87
	Hynes, Margaret Pd in full Jan 2023	001-2600	\$ 1,738.04
	MacRae, Peter G. Pd most in Jan 2023	102-5245	\$ 2,631.90
	Rideout, Clifford	012-1025	\$ 866.76
	Total 2022		\$ 18,265.67
TOTAL PRINCIPAL OWED as of 12/31/22			\$22,814.23

Submitted by: Alfred L. McVetty, Delinquent Tax Collector

ROAD COMMISSIONER'S REPORT

In the spring of 2022, 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 to the first of May. Graveling was spread on the Fellows Road in several areas, as needed. This year gravel will be added, and ditching will be done, above the Resden residence.

The roads were graded and received chloride as needed throughout the year. Sand and salt were also purchased and put up for the 2022-2023 winter season.

Signs have been purchased to identify town trails and will be installed this spring 2023.

We were awarded a \$20,000 grant for maintenance work on the Lamotte Road. This work was completed in the summer of 2022. There was additional graveling done on the Lamotte Road while this project was being performed. Lamotte Road work is complete from the end of the road to Boucher Trail. Another grant will be requested in the future to finish the road.

We have applied for a \$20,000 grant to complete the work on Morin Road that was started in 2020. There are still a few culverts that need to be replaced and these will be installed in the summer of 2023.

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

Respectfully,

Gary

Gary Brown, Road Commissioner

THE GUILDHALL PUBLIC LIBRARY, INC. REPORT

Library hours for the winter have been eliminated to reduce operating expense. The summer hours are Monday 2:00 – 5:00 pm, Wednesday 2:00 – 8:00 pm, Saturday 9:00 am – noon.

The library opened in May and the guide lines set by the Governor and Health Dept. for Covid - 19 continued to be followed.

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.

Two basket weaving classes were held this year with a smaller class size. Participants were from the towns of Guildhall, Groveton, Lancaster, Stratford and Maidstone. 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 Board of Directors continues to explore future projects to enhance the library'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

Sheriff Trevor Colby

91 Court House Dr

Guildhall, VT 05905

Tel: (802) 676-3500

Fax: (802) 676-3400

**Essex County Sheriff's Department Report for the period of
January 01, 2022 to December 31, 2022**

During 2022, we responded to over 350 incidents throughout the county. We had over 900 traffic stops resulting in over 400 tickets and more than 500 warnings. The figures below represent our department's response and the contract percentage is based upon funding provided to the department by the town. The amount of hours in each town drives the amount of services. I used 68 hours weekly of funded contract time as the total funded by contracts or donations from the communities we serve. I anticipate next year the town requests will be over 100 hours a week. These numbers do not include grants or contracts with other entities which exceeds another 140 hours per week.

This year in May we took on new contracts in Brighton and Canaan. Both towns opted to close their police departments with the resignation of their Chief. The new contracts in the north together totaled over 50 hours a week. These contracts were for more hours than we had been contracted in the south, and without additional staff, stretched us very thin. In many cases we returned grant funds that were unexpended. This year will be a building year as we assess how many hours are wanted by each town and I begin building the department to meet those needs. In the stats below, Lunenburg and Concord both fund the same number of contract hours. Where Lunenburg has a higher number of incidents, the traffic stops are lower because the time was spent on casework. In Concord, those numbers are flipped. In Brighton they contracted for more hours, but those statistics are based on 8 months instead of 12.

Court hours are a large percentage of our time between security and prisoner transports. Our Department continues to conduct Special Investigations Unit Services for the Essex county cases of sexual assault and child abuse. We are continuing to assist in patrolling V.A.S.T. and V.A.S.A trails, but did not have as much trail time in 2022. We will continue conducting Occupant Safety Checks, distracted driving patrols, and DUI patrols under grants from Governor's Highway Safety. We are also assisting in border security under a federal grant.

<u>Town</u>	<u>Land value%</u>	<u>Population%</u>	<u>Incident%</u>	<u>Traffic</u>	<u>Contract%</u>
Bloomfield	4	4	2	1	0
Brighton	18	19	22	27	32
Brunswick	1	1	1	1	.6
Canaan	11	15	9	15	25
Concord	15	19	17	31	16
East Haven	3	5	1	1	0
Granby	2	1	1	0	0
Guildhall	5	4	4	5	4
Lemington	2	2	1	3	.4
Lunenburg	14	22	35	13	16
Maidstone	9	3	2	1	3
Norton	5	2	1	1	0
UTG	8	1	3	1	1
Victory	2	1	1	1	2

2022 ANNUAL REPORT



NEK Broadband had a successful and busy year. Construction continued throughout 2022, and customers in Concord, Waterford, and Lunenburg were connected to our fiber-optic internet network! We prepared multiple grant applications, received significant funding from a multitude of sources, and were able to procure and purchase a majority of the materials needed to continue construction throughout our district.

PREPARING FOR CONSTRUCTION

- We purchased over 700 miles of fiber optic cable.
- More than \$2 million in hardware and equipment was ordered.
- We submitted the necessary applications to eight electric and communication utility companies, giving us access to more than 12,000 utility poles spread over 500 miles of roadways in 24 towns. We are now able to prepare these poles for installation.

BUDGET SUMMARY

2022 Budget to Actual (Projected)			2023 Proposed Budget	
	BUDGET	ACTUAL (Projected)		
Administrative Grant Revenue	\$494,750	\$762,985	Projected Surplus from 2022	\$145,016
Operations Revenue	\$203,000	\$49,138	Administrative Grant Revenue	\$2,252,718
Capital Grant Revenue	\$26,005,250	\$5,565,444	Operations Revenue	\$747,767
Total Cash In	\$26,703,000	\$6,377,567	Capital Grant Revenue	\$28,785,288
Administrative Cost	\$494,750	\$617,969	Total Cash In	\$31,930,789
Operational Cost	\$215,900	\$97,353	Administrative Cost	\$1,847,193
Construction Cost	\$25,705,000	\$5,565,444	Operational Cost	\$586,601
Total Cash Out	\$26,415,650	\$6,280,766	Construction Cost	\$28,785,288
Annual Net Cash Flow	\$403,134	\$96,801	Total Cash Out	\$31,219,081
Increase in Capital Assets	\$25,705,000	\$5,565,444	Annual Net Cash Flow	\$711,707
			Increase in Capital Assets	\$28,785,288



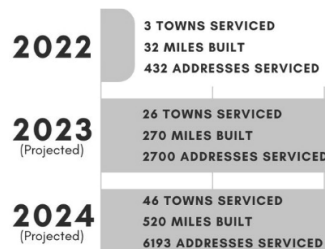
GRANTS & FINANCING

- This year, the Vermont Community Broadband Board (VCBB) approved \$8,023,915 in Pre-Construction Grants and \$20,865,889 in Construction Grants.
- We secured American Rescue Plan Act (ARPA) Fiscal Recovery Funds from 13 towns, totaling \$941,750 plus an added \$941,750 in matching funds from the VCBB.
- We secured and completed a USDA Rural Business Development Grant to build seven miles, serving 90 premises.

BUILDING CAPACITY

- We hired three full-time employees in 2022, and are in the process of hiring additional staff.
- Contracts have been finalized with all major construction and operations companies.
- We secured warehouses in both Saint Johnsbury and Brighton.

CONSTRUCTION AND SERVICE PROJECTED GROWTH BY YEAR



432 

SERVICE AVAILABILITY

OUR SERVICE IS AVAILABLE TO 432 ADDRESSES IN CONCORD, WATERFORD, AND LUNENBURG.

36 

MILES BUILT

IN 2022, WE BUILT 36 MILES OF OUR NETWORK THROUGHOUT THE NEK BROADBAND DISTRICT.

ABOUT NEK BROADBAND

We are a Communications Union District (CUD), a municipal entity representing our 51 member communities in Caledonia, Essex, and Orleans counties, plus Wolcott in Lamoille County. Our district is building high-speed broadband internet infrastructure for underserved communities in the Northeast Kingdom of Vermont.

SIGN UP FOR UPDATES

To order our service, get updates, or sign up for our newsletter, fill out the form at get.nekbroadband.org.

Executive Committee Report

The NEKWMD finished 2022 by processing less recycling compared to 2021 – 2,579 tons in 2022 compared to 2,952 tons in 2021. While most commodities showed decreases of about 40 tons, compostable material lead the decline in commodities with a drop of 182 tons compared to 2021. Scrap metal and battery tonnages were nearly identical in 2021 and 2022. Recycling markets were very strong for nearly all of 2022, but took a dramatic drop in the last quarter.

The District ended 2022 with a surplus of \$5,604.53. Revenues in 2022 were 6.63% above projections, while expenses were 5.98% above projections. The District continued to benefit from the after affects of the pandemic through elevated commodity prices. Surcharge revenue was the primary driver for strong revenues in 2022. Some fees used to generate revenues will increase headed into 2023. The reintroduction of employer sponsored health insurance and an inflation rate of over 7% are the drivers of these increases in 2023. The per capita assessment will increase from \$0.84/person to \$1.06/person, and the surcharge will increase a dollar from \$24.99/ton to \$25.99/ton. Hauling fees and fees for tire management will remain unchanged in 2023.

There were no additions or subtractions to the District membership in 2022. We continue to serve the largest geographical area and largest number of towns (49) in the State. Our population served is 3rd in the state behind only the 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 two part-time employees in 2022. 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

2023 NEKWMD PROPOSED BUDGET

BUDGET ITEM	2022 BUDGET	2022 ACTUAL as of 12/31/2022	2023 PROPOSED BUDGET
ADMINISTRATION EXPENSES			
Advertising	\$1,100.00	\$180.00	\$300.00
Audit -- Financial	\$6,845.00	\$7,000.00	\$6,845.00
Audit -- Waste Haulers	\$1,000.00	\$0.00	\$2,500.00
Surplus	\$7,198.00	\$7,198.00	\$0.00
Cleaning	\$1,920.00	\$1,800.00	\$1,920.00
Copier	\$1,500.00	\$1,309.50	\$1,500.00
Dues/Permits/Fees/Penalties	\$6,500.00	\$5,541.74	\$5,500.00
Heating Fuel	\$1,000.00	\$1,175.59	\$1,300.00
Liability & Casualty Ins.	\$14,000.00	\$19,235.99	\$15,000.00
Legal Fees	\$4,000.00	\$636.00	\$3,000.00
Postage	\$2,500.00	\$2,120.67	\$2,000.00
Office Supplies	\$4,000.00	\$5,309.15	\$4,000.00
Telephone - Office	\$3,300.00	\$3,431.85	\$10,000.00
Miscellaneous	\$500.00	\$462.40	\$500.00
Water/Sewer	\$1,000.00	\$1,051.34	\$1,200.00
TOTAL ADMINISTRATION	\$56,363.00	\$56,452.23	\$55,565.00
Gross Wages	\$417,500.00	\$394,706.39	\$445,164.00
OT Wages--Warehouse	\$3,000.00	\$9,720.45	\$5,000.00
Fica (Employer Match)	\$25,900.00	\$25,074.48	\$27,942.00
Medi (Employer Match)	\$6,100.00	\$5,864.15	\$6,534.00
Unemployment/HCP Insurance	\$5,000.00	\$5,122.64	\$6,000.00
VMERS (Retirement)	\$23,500.00	\$24,089.41	\$25,725.00
Health Insurance	\$0.00	\$0.00	\$60,000.00
Workman's Comp. Insurance	\$53,000.00	\$35,957.01	\$27,500.00
Mileage - Employee	\$3,000.00	\$3,882.47	\$4,000.00
Life & Disability	\$5,605.38	\$6,307.10	\$5,700.00
Personnel Equipment	\$500.00	\$180.97	\$500.00
Training	\$500.00	\$0.00	\$500.00
Travel	\$50.00	\$0.00	\$0.00
TOTAL PERSONNEL	\$543,655.38	\$510,905.07	\$614,565.00
EQUIPMENT EXPENSES			
Baler Loan Payment	\$39,056.17	\$37,306.97	\$0.00
Baler Repairs	\$2,000.00	\$145.74	\$2,000.00
Baler Supplies	\$5,000.00	\$6,538.50	\$6,000.00
Forklift Fuel	\$2,000.00	\$2,862.93	\$3,000.00
Forklift Repairs	\$4,000.00	\$9,993.77	\$4,000.00
Misc. Equipment Repairs	\$500.00	\$798.99	\$500.00
Skidsteer Repairs	\$3,000.00	\$9,062.38	\$3,000.00
Warehouse Supplies	\$1,500.00	\$2,350.61	\$2,500.00
Mack Truck Loan Payment	\$13,694.33	\$13,694.33	\$0.00
Trucks--Diesel	\$17,000.00	\$33,869.70	\$27,000.00
Trucks--Repairs	\$15,000.00	\$32,506.77	\$15,000.00
TOTAL EQUIPMENT	\$102,750.50	\$149,130.69	\$63,000.00

2023 NEKWMD PROPOSED BUDGET

BUDGET ITEM	2022 BUDGET	2022 ACTUAL as of 12/31/2022	2023 PROPOSED BUDGET
BUILDING EXPENSES			
Electricity	\$5,000.00	\$5,343.58	\$5,400.00
Maintenance	\$1,500.00	\$4,020.52	\$2,000.00
Trash Removal	\$3,500.00	\$4,326.89	\$3,600.00
TOTAL BUILDING	\$10,000.00	\$13,690.99	\$11,000.00
PROGRAMS EXPENSES			
Composting	\$29,000.00	\$23,501.00	\$26,000.00
Composter/Bin	\$4,000.00	\$0.00	\$3,500.00
Organics VT Grant	\$0.00	\$20,000.00	\$0.00
Education Outreach	\$7,000.00	\$7,927.04	\$7,000.00
Hazmat Disposal	\$35,000.00	\$41,046.61	\$35,500.00
Hazmat Supplies	\$4,000.00	\$8,880.92	\$5,500.00
Sale of Recyclables-Processing	\$25,000.00	\$28,562.41	\$24,000.00
Special Collections	\$250.00	\$0.00	\$250.00
Supplies	\$400.00	\$1,259.09	\$400.00
Tire Disposal	\$18,000.00	\$17,660.00	\$15,000.00
TOTAL PROGRAMS	\$122,650.00	\$148,837.07	\$117,150.00
SUB-TOTAL	\$835,418.88	\$879,016.05	\$861,280.00
Capital Improvement Fund	\$24,000.00	\$31,800.00	\$24,000.00
TOTAL CAPITAL FUND	\$24,000.00	\$31,800.00	\$24,000.00
TOTAL NEK EXPENSES	\$859,418.88	\$910,816.05	\$885,280.00
Grants--St of VT	\$92,000.00	\$79,385.42	\$80,000.00
Grants--Organics	\$0.00	\$20,000.00	\$0.00
Surplus Funds	\$12,803.38	\$0.00	\$0.00
Hauling--Recycling Pick-ups	\$54,000.00	\$61,018.68	\$59,000.00
Haz Mat/Paint Care	\$5,000.00	\$7,891.88	\$5,000.00
Interest Income	\$20.00	\$41.07	\$30.00
Miscellaneous Income	\$1,500.00	\$2,787.00	\$1,500.00
Program Sales--Composter/Bins	\$2,000.00	\$998.00	\$2,000.00
Programs- Oil Filter Program	\$150.00	\$125.00	\$150.00
Sale of Recyclables	\$121,888.50	\$122,197.74	\$122,000.00
Compost Income	\$29,000.00	\$24,002.80	\$26,000.00
Electronics Income	\$18,000.00	\$18,408.39	\$14,000.00
Scrap Metal Income	\$17,500.00	\$20,713.61	\$18,000.00
Battery Income	\$4,000.00	\$5,672.25	\$5,000.00
Tire Income	\$18,000.00	\$14,850.20	\$15,000.00
Per Capita Assessment	\$39,057.00	\$39,435.48	\$50,000.00
Surcharge--Waste Haulers	\$444,500.00	\$498,893.06	\$487,600.00
TOTAL NEK REVENUES	\$859,418.88	\$916,420.58	\$885,280.00

TREASURER'S REPORT

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

JANUARY 1 - DECEMBER 31, 2022

TOWN FINANCES, AT A GLANCE

Cash on Hand – General and Highway: \$306,274.22

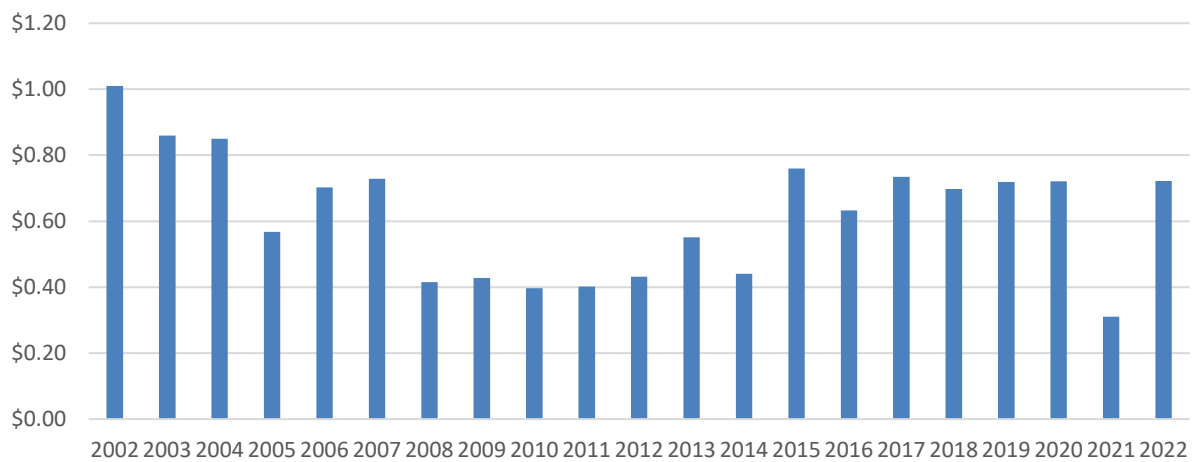
TAX REVENUE BROUGHT IN \$826,191.18

PLUS the 2021 Town Surplus, non-tax revenue, and Highway Revenue of \$159,214.39

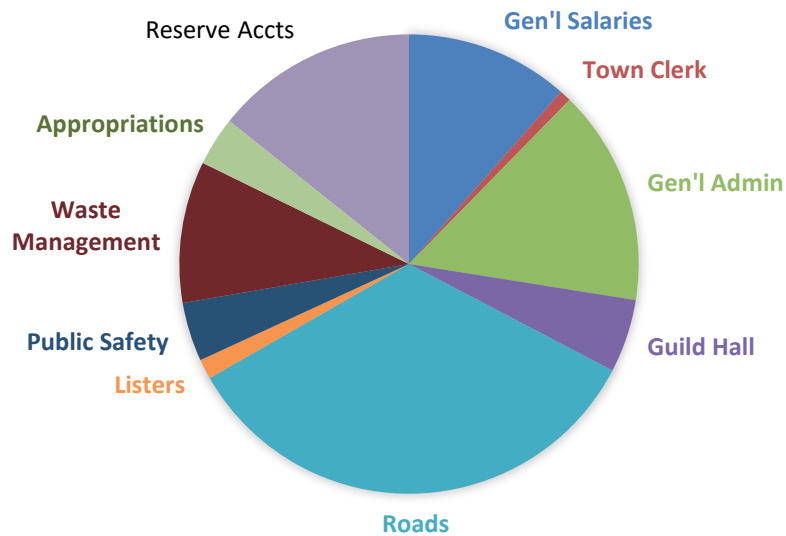
For a Total Revenue of \$985,405.57

AND WE SPENT: \$975,416,68

Guildhall Municipal tax rate, 2002 to 2022



WHAT DID MY 2022 MUNICIPAL TAXES DO?



GENERAL & HIGHWAY FUND, REVENUE 2022

TOWN REVENUE	
Federal Grants	\$37,329.08
Municipal Property Taxes	\$746,478.06
Current Use	\$26,975.50
Municipal State Payment	\$52,737.62
Delinquent Prop Tax (adj)	\$10,910.39
Delinquent Prop Interest	\$293.60
Delinquent Prop Penalty	\$791.15
School Refunds	\$1,584.06
PVR Lister Grants	\$2,707.50
Bank Interest	\$1,000.03
Recording Fees	\$5,155.00
Dog Licenses	\$687.00
Zoning Permit	\$878.00
Copies	\$320.00
Certified Copies	\$110.00
Marriage License Recording	\$180.00
Hall Rental	\$305.00
Speeding Ticket Revenue	\$1,295.09
Trash Stickers	\$710.00
Water/Cemetery FICA transfer	\$1,091.82
Liens	\$0.00
Town Property Sale	\$0.00
Miscellaneous	\$1,626.81
Donations	\$50.00
Refunds	\$0.00
Reserve Fund Transfers	\$26,612.82
TOTAL TOWN REVENUE	\$919,828.53
HIGHWAY REVENUE	
Class 2 Highway State Aid	\$17,455.37
Class 3 Highway State Aid	\$18,746.03
Other Highway Grants (*1/4/21)	\$29,245.64
Excess Weight Permits	\$130.00
TOTAL HIGHWAY REVENUE	\$65,577.04
TOTAL TOWN & HIGHWAY REVENUE	\$985,405.57

BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/22

ASSETS	
General Fund/Highway Cash on Hand	\$ 306,274.22
Reserve Accounts, Cash on Hand	\$ 233,337.80
Receivables, Delinquent Taxes	\$ 7,146.56
Grants Receivable	\$ 20,000.00
TOTAL ASSETS	\$566,758.58
LIABILITIES	
Uncleared Transactions	\$9,100.45
TOTAL LIABILITIES	\$9,100.45
Net Worth	\$557,658.13

MUNICIPAL TAXES LEVIED 2022 & PROPOSED 2023

2022 Municipal Taxes Proposed	\$ -
Budget Total passed	\$ 354,998.47
0	\$ -
Less 2021 Non-Highway Surplus	\$ 13,678.37
Less Estimated 2022 Non-Tax Revenue	\$ 83,000.00
0	\$ -
2022 Municipal Taxes Levied	\$ 258,320.10
0	\$ -
2023 Municipal Taxes Proposed	\$ -
2023 Proposed Budget; Town, Highway, and Warned	\$ 338,077.06
0	\$ -
Less 2022 Unreserved Town Non-Highway Surplus	\$ (1,632.48)
Less 2023 Estimated Non-/Highway,Tax Revenue	\$ 55,000.00
0	\$ -
2023 Municipal Taxes to be Levied	\$ 284,709.54
0	\$ -
0	\$ -
Estimated 2023 Tax Rate	\$ 0.7874

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

DEPARTMENT	2022 Proposed	2022 Actual	2023 Proposed
OFFICER SALARIES AND WAGES			
Town Clerk Salary	\$10,000.00	\$9,999.96	\$10,000.00
Treasurer Salary	\$10,000.00	\$9,999.96	\$10,000.00
Selectboard Salaries	\$4,500.00	\$4,500.00	\$4,500.00
Lister Salaries	\$11,000.00	\$5,829.00	\$11,000.00
Auditor Salaries	\$1,500.00	\$1,500.00	\$1,500.00
Zoning Administrator Salary	\$1,200.00	\$1,680.00	\$2,000.00
Moderator Salary	\$300.00	\$0.00	\$300.00
Office Assistant Wages	\$2,500.00	\$583.00	\$4,000.00
Board of Civil Authority	\$1,500.00	\$1,212.97	\$1,800.00
Janitor Pay	\$1,500.00	\$2,455.00	\$2,500.00
FICA/MEDI	\$5,500.00	\$2,621.54	\$5,500.00
SUBTOTAL OFFICERS' SALARIES	\$49,500.00	\$40,381.43	\$53,100.00
DELINQUENT TAX COLLECTOR			
Delinquent Tax Penalty Fees Paid	**	\$1,130.24	**
FICA/MEDI	\$600.00	\$87.79	\$600.00
Supplies/Expenses	\$100.00	\$159.00	\$100.00
Postage	\$100.00	\$0.00	\$100.00
SUBTOTAL DELINQUENT TAX COLL	\$800.00	\$246.79	\$800.00
GENERAL ADMINISTRATION			
Bank Fees, Admin Costs	\$50.00	\$10.00	\$50.00
LOC/Woodsville, Interest	\$400.00	\$0.00	\$200.00
Mileage	\$300.00	\$510.59	\$300.00
Town Report	\$1,400.00	\$1,323.64	\$1,400.00
Newspaper Ads	\$600.00	\$181.00	\$600.00
NEMRC Agreements (suppt & disaster recov)	\$2,400.00	\$1,431.38	\$1,500.00
Computer Software subscriptions	\$1,500.00	\$1,123.24	\$1,500.00
Computer Hardware	\$2,000.00	\$3,172.63	\$3,000.00
Computer Training	\$300.00	\$0.00	\$300.00
Internet ISP	\$650.00	\$615.12	\$650.00
Web Site Maintenance & Hosting	\$125.00	\$0.00	\$125.00
Computer IT Maintenance	\$12,000.00	\$13,085.59	\$14,000.00
Professional Services	\$0.00	\$18,410.03	\$14,490.00
Insurance and Bonds	\$5,200.00	\$4,748.00	\$5,200.00
VLCT Dues	\$1,400.00	\$1,403.00	\$1,400.00
Unemployment Contribution	\$1,350.00	\$1,225.00	\$1,350.00
Unemployment Compensation	\$60.00	\$0.00	\$60.00
Essex County Tax	\$11,000.00	\$11,808.83	\$12,400.00
Costs, Fees and Refunds	\$500.00	\$3,108.53	\$500.00
Community Fund	\$240.00	\$0.00	\$240.00
Northumberland Property Taxes	\$15.00	\$14.00	\$15.00
Copier Machine Agreement	\$400.00	\$0.00	\$400.00
Miscellaneous	\$200.00	\$0.00	\$200.00
SUBTOTAL GENERAL ADMIN	\$42,090.00	\$62,170.58	\$59,880.00

DEPARTMENT	2022 Proposed	2022 Actual	2023 Proposed
TOWN CLERK'S OFFICE			
Training	\$400.00	\$0.00	\$400.00
Dues	\$50.00	\$35.00	\$50.00
Office Supplies	\$1,000.00	\$475.39	\$1,000.00
Postage/Box Rental	\$1,200.00	\$1,460.84	\$1,600.00
Telephone	\$1,400.00	\$1,300.34	\$1,400.00
Treasurer's Supplies	\$300.00	\$0.00	\$300.00
Vermont Statute Books	\$150.00	\$0.00	\$150.00
Change Box	\$0.00	\$0.00	\$0.00
Dog Licensing Supplies	\$70.00	\$65.03	\$70.00
Archival Supplies, Land Records	\$450.00	\$0.00	\$450.00
Acid Free Paper	\$300.00	\$0.00	\$300.00
SUBTOTAL TOWN CLERK'S OFFICE	\$5,320.00	\$3,336.60	\$5,720.00
LISTERS' OFFICE			
Lister Assistant Pay	\$0.00	\$0.00	\$0.00
Tax Map Updates	\$600.00	\$1,800.00	\$600.00
CAMA License	\$2,690.00	\$3,693.00	\$3,700.00
Lister Software (APEX)	\$215.00	\$215.00	\$215.00
Training	\$300.00	\$0.00	\$300.00
Mileage	\$1,000.00	\$0.00	\$500.00
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
SUBTOTAL LISTERS' OFFICE	\$5,155.00	\$5,758.00	\$5,665.00
ZONING SERVICES			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
SUBTOTAL ZONING SERVICES	\$0.00	\$0.00	\$0.00
PLANNING COMMISSION			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
SUBTOTAL PLANNING COMMISSION	\$0.00	\$0.00	\$0.00
THE GUILD HALL			
Care of Grounds	\$1,000.00	\$156.53	\$1,000.00
Janitor Supplies/Expenses	\$150.00	\$33.14	\$150.00
Kitchen Supplies/Expenses	\$0.00	\$8,845.41	\$0.00
Snow Plowing	\$500.00	\$805.00	\$700.00
Maintenance/Repairs	\$600.00	\$1,123.15	\$1,200.00
Fuel	\$7,500.00	\$8,521.05	\$9,250.00
Electricity	\$1,500.00	\$1,316.03	\$1,500.00
Water Rent	\$350.00	\$315.75	\$350.00
Septic Pump	\$0.00	\$0.00	\$0.00
Special Projects	\$0.00	\$0.00	\$0.00
SUBTOTAL GUILD HALL	\$11,600.00	\$21,116.06	\$14,150.00

DEPARTMENT	2022 Proposed	2022 Actual	2023 Proposed
PUBLIC SAFETY			
Ambulance	\$9,135.00	\$9,135.00	\$11,745.00
Fire Protection	\$4,000.00	\$4,000.00	\$4,000.00
911 Expenses	\$0.00	\$0.00	\$0.00
Fire Inspection/Extinguishers	\$800.00	\$1,073.52	\$1,200.00
Dog License Tax	\$400.00	\$0.00	\$0.00
Dog Catcher Fees	\$340.00	\$0.00	\$100.00
Humane Society Fees	\$150.00	\$0.00	\$150.00
Town Health Officer	\$0.00	\$0.00	\$0.00
Street Lights	\$3,200.00	\$2,735.45	\$2,800.00
Constable Salary and Expenses	\$0.00	\$37.00	\$0.00
SUBTOTAL PUBLIC SAFETY	\$18,025.00	\$16,980.97	\$19,995.00
WASTE MANAGEMENT SERVICES			
Monthly NEKWMD Surcharge Total	\$2,000.00	\$1,777.22	\$2,000.00
Rubbish and Recycling Pickup, Curbside	\$34,000.00	\$32,250.00	\$34,840.00
Tipping Fees	\$4,800.00	\$4,721.97	\$4,800.00
Act 148 Stickers	\$570.00	-\$113.00	\$800.00
per capita assessment	\$250.00	\$220.08	\$250.00
Miscellaneous (inc. Bulky Day)	\$1,500.00	\$1,950.18	\$2,000.00
SUBTOTAL WASTE MANAGEMENT	\$43,120.00	\$40,806.45	\$44,690.00
RESERVE ACCOUNT APPROPRIATIONS			
ARPA	\$12,000.00	\$37,311.60	\$0.00
Preservation-Restoration Reserve Fund	\$1,617.00	\$961.00	\$1,200.00
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	\$600.00
Tax Map Updates Reserve Account	\$500.00	\$500.00	\$600.00
Kitchen Capital Reserve Account	\$0.00	\$0.00	\$0.00
Guild Hall Renovation Reserve Fund	\$5,000.00	\$5,000.00	\$35,000.00
Cemetery Fund Operating Transfer	\$12,000.00	\$12,000.00	\$12,000.00
SUBTOTAL RESERVE ACCOUNT APPROPRIATIONS	\$33,817.00	\$58,472.60	\$51,600.00
BUDGETED APPROPRIATIONS			
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	\$5,000.00	\$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
SUBTOTAL BUDGETED APPROPRIATIONS	\$14,129.93	\$14,129.93	\$14,129.93
NON-HIGHWAY TOWN TOTALS (+ ARPA)	\$223,556.93	\$263,399.41	\$269,729.93
Budget less Actual [credit or (deficit)]		-\$39,842.48	
Reserve Account transfers credit		\$38,210.00	
2020 NON-HIGHWAY SURPLUS		-\$1,632.48	

DEPARTMENT	2022 Proposed	2022 Actual	2023 Proposed
HIGHWAY			
General Highway			
Road Commissioner Salary	\$5,000.00	\$5,000.00	\$5,000.00
Road Commissioner HW Maintain	\$1,500.00	\$1,030.00	\$1,500.00
FICA/MEDI	\$400.00	\$508.37	\$400.00
Road Commissioner Mileage	\$0.00	\$0.00	\$0.00
Retreatment Operating Transfer	\$1,000.00	\$1,000.00	\$1,000.00
Municipal Facility Storage Reserve Account	\$1,500.00	\$0.00	\$1,500.00
Storage Facility Maintenance	\$500.00	\$535.03	\$500.00
Dry Hydrant Expenses	\$0.00	\$0.00	\$0.00
Miscellaneous Materials	\$100.00	\$0.00	\$100.00
Road Signs	\$250.00	\$792.38	\$250.00
Training	\$100.00	\$0.00	\$100.00
Salt	\$4,000.00	\$4,685.12	\$4,000.00
Winter Sand	\$10,000.00	\$5,282.03	\$6,000.00
Hauling Sand and Salt	\$2,500.00	\$4,983.75	\$6,000.00
Winter Other	\$0.00	\$0.00	\$0.00
Summer Other	\$200.00	\$0.00	\$200.00
Culverts	\$2,500.00	\$9,129.12	\$2,500.00
State Permit	\$500.00	\$1,140.00	\$500.00
Chloride	\$3,000.00	\$4,672.08	\$3,000.00
SUBTOTAL GENERAL HIGHWAY	\$33,050.00	\$38,757.88	\$32,550.00
Class 2 Highway			
Labor/Equipment/Class 2	\$12,000.00	\$4,425.00	\$12,000.00
Mowing	\$500.00	\$7,210.50	\$500.00
Material	\$7,000.00	\$1,323.59	\$7,000.00
Grading, Summer	\$5,000.00	\$3,790.50	\$5,000.00
Snow Removal, Class 2	\$17,000.00	\$4,562.50	\$17,000.00
SUBTOTAL CLASS 2 HIGHWAY	\$41,500.00	\$21,312.09	\$41,500.00
Class 3 Highway			
Labor/Equipment, Class 3	\$45,000.00	\$41,039.00	\$45,000.00
Mowing	\$6,000.00	\$5,367.50	\$6,000.00
Material	\$17,000.00	\$19,863.70	\$17,000.00
Grading, Summer	\$12,000.00	\$13,081.50	\$12,000.00
Snow Removal, Class 3	\$27,000.00	\$12,240.00	\$27,000.00
SUBTOTAL CLASS 3 HIGHWAY	\$107,000.00	\$91,591.70	\$107,000.00
SUBTOTAL ALL HIGHWAY	\$181,550.00	\$151,661.67	\$181,050.00
DEFICIT RESTORATION	\$0.00	\$0.00	\$0.00
TOTAL ALL HIGHWAY	\$181,550.00	\$151,661.67	\$181,050.00
LESS HIGHWAY GRANTS/AID/CREDITS	\$35,720.00	\$71,314.54	\$47,220.00
LESS HIGHWAY CARRY-OVER	\$14,388.46	\$14,388.46	\$65,482.87
HIGHWAY GRAND TOTAL	\$131,441.54	\$65,958.67	\$68,347.13
GRAND TOTALS	\$354,998.47	\$329,358.08	\$338,077.06

RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY & RESERVE ACCOUNTS

<u>FUND BALANCES</u>	
<i>General and Highway Fund</i>	
Reconciled Balance 12/31/21 (GF + ICS)	\$ 296,285.33
Receipts (Revenue, School Taxes, Operating Transfers, Voids/Reissues, etc)	\$ 985,405.57
Disbursements (Expenses, Remittances, Operating Transfers, Voids/Reissues)	\$ 975,416.68
Reconciled Register Balance 12/31/22 (GF + ICS) - adj	\$ 306,274.22
Less Highway 2022 surplus (Carry Over)	\$ 65,482.87
Adjusted General & Highway Fund Operating Balance	\$ 240,791.35
<u>RESERVE FUNDS IN GENERAL & HIGHWAY</u>	
<u>ARPA</u>	
Balance 12/31/21	\$ 37,311.60
<u>Receipts:</u>	\$ 37,311.60
Interest	\$ 20.77
<u>Disbursements:</u>	\$ -
Balance 12/31/22	\$ 74,643.97
<u>Silver Allen Fund</u>	
Balance 12/31/21	\$ 4,171.99
<u>Receipts:</u>	
Interest	\$ 3.30
<u>Disbursements:</u>	\$ -
Balance 12/31/22	\$ 4,175.29
<u>John Long Fund</u>	
Balance 12/04/21	\$ 6,703.87
<u>Receipts:</u>	
Interest	\$ 18.59
<u>Disbursements:</u>	\$ -
Balance 12/04/22 (renew CD)	\$ 6,722.46
<u>Appraisal Update Reserve,</u>	
Balance 12/31/21	\$ 7,986.74
<u>Receipts:</u>	
Interest	\$ 4.01
<u>Disbursements:</u>	\$ -
Balance 12/31/22	\$ 7,990.75
<u>Guild Hall Renovations,</u>	
Balance 12/31/21	\$ 32,037.30
<u>Receipts:</u>	
Interest	\$ 15.09
Appropriation	\$ 5,000.00
<u>Disbursements:</u>	\$ 8,409.00
Balance 12/31/22	\$ 28,643.39

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

<i>Kitchen Capital,</i>	
Balance 12/31/21	\$ 3,252.12
Receipts:	
Interest	\$ 1.48
Disbursements	\$ -
Balance 12/31/22	\$ 3,253.60
<i>Master Legal Fees,</i>	
Balance 12/31/21	\$ 15,552.33
Receipts:	
Appropriation	\$ 500.00
Interest	\$ 7.13
Disbursements:	\$ -
Balance 12/31/22	\$ 16,059.46
<i>Lister Property Maintenance and Review,</i>	
Balance 12/31/21	\$ 2,957.13
Receipts:	
State Maintenance Assistance	\$ 285.00
Interest	\$ 1.45
Disbursements	\$ -
Balance 12/31/22	\$ 3,243.58
<i>Lister Reappraisal,</i>	
Balance 12/31/21	\$ 28,608.05
Receipts:	
Interest	\$ 14.97
State Reappraisal Assistance	\$ 4,853.50
Disbursements:	\$ 14,490.00
Balance 12/31/22	\$ 18,986.52
<i>Lister Training,</i>	
Balance 12/31/21	\$ 1,006.47
Receipts:	
Interest	\$ 0.44
Disbursements:	\$ -
Balance 12/31/22	\$ 1,006.91
<i>Municipal Storage,</i>	
Balance 12/31/21	\$ 10,638.32
Receipts:	
Interest	\$ 4.91
Appropriation	\$ 1,500.00
Disbursements:	\$ -
Balance 12/31/22	\$ 12,143.23

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

<i>Office Equipment Capital,</i>	
Balance 12/31/21	\$ 17,620.34
<u>Receipts:</u>	
Interest	\$ 7.88
Appropriation	\$ 1,700.00
<u>Disbursements:</u>	\$ 1,913.82
Balance 12/31/22	\$ 17,414.40
<i>Tax Map, WGS,</i>	
Balance 12/31/21	\$ 8,745.46
<u>Receipts:</u>	
Appropriation	\$ 1,000.00
Interest	\$ 3.98
<u>Disbursements:</u>	\$ 1,800.00
Balance 12/31/22	\$ 7,949.44
<i>Guildhall/Maidstone War Memorial Fund,</i>	
Balance 12/31/21	\$ 411.36
<u>Receipts:</u>	
Interest	\$ 0.36
<u>Disbursements</u>	\$ -
Balance 12/31/22	\$ 411.72
<i>Portland Pipeline Reserve Account,</i>	
Balance 12/31/21	\$ 6,434.63
Receipts, Interest	\$ 2.91
<u>Disbursements</u>	\$ -
Balance 12/31/22	\$ 6,437.54
<i>Highway Retreatment Account,</i>	
Balance 11/06/21	\$ 20,095.67
<u>Receipts:</u>	
Interest	\$ 36.79
Appropriation	\$ 1,000.00
<u>Disbursements:</u>	\$ -
Balance 11/06/22 (renew CD)	\$ 21,132.46
<i>Preservation & Restoration Account</i>	
Balance 12/31/21	\$ 2,005.39
<u>Receipts:</u>	
Interest	\$ 0.94
Appropriation	\$ 910.00
<u>Disbursements:</u>	\$ -
Balance 12/31/22	\$ 2,916.33
<i>Petty Cash/Change Account</i>	
Balance (corrected) 12/31/21	\$ 206.75
<u>Receipts:</u>	
Misc collection	\$ -
<u>Disbursements:</u>	\$ -
Balance 12/31/22	\$ 206.75

GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS

Adj. Balance 12/31/21	\$ 21,197.54
Receipts	
Water Rent	\$ 21,177.12
Delinquent Rent	\$ 4,271.59
Delinquent Penalties	\$ 498.31
Delinquent Interest	\$ 88.00
Miscellaneous	\$ 2,843.50
Checking Interest	\$ 8.40
Total Receipts	\$ 28,886.92
Disbursements	
USDA Loan Pay	\$ 6,562.00
Town of Northumberland	\$ 16,198.00
Wages	\$ 4,062.49
Expenses	\$ 2,863.98
Miscellaneous	\$ 2,843.50
Total Disbursements	\$ 32,529.97
Adj. Balance 12/31/22	\$ 16,654.07

*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 12/31/22 is **\$65,627.54, and will be paid off in 2036.***

GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET

Wages	2022 Budget	2022 Actual	2023 Budget
Treasurer Salary	\$ 200.00	\$ 200.00	\$ 200.00
Commissioner Salary	\$ 1,600.00	\$ 2,362.49	\$ 3,000.00
Delinquent Water Salaries	\$ -	\$ 614.91	\$ -
FICA/MEDI	\$ 300.00	\$ 75.67	\$ 300.00
Total	\$ 2,100.00	\$ 3,253.07	\$ 3,500.00
General Admin			
Office Supplies	\$ 150.00	\$ -	\$ 150.00
Bank Fees	\$ -	\$ -	\$ -
Postage	\$ 1,000.00	\$ 134.18	\$ 500.00
Computer Maint	\$ -	\$ -	\$ -
Advertising	\$ 200.00	\$ -	\$ 200.00
Legal Services	\$ -	\$ -	\$ -
USDA Loan payment	\$ 6,600.00	\$ 6,562.00	\$ 6,600.00
Cost of water	\$ 14,000.00	\$ 16,198.00	\$ 17,000.00
Other	\$ -	\$ 2,843.50	\$ -
Total	\$ 21,950.00	\$ 25,737.68	\$ 24,450.00
Maintenance/Repair			
Testing Kits	\$ 900.00	\$ 420.00	\$ 900.00
Operator Applications	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Labor	\$ 700.00	\$ 2,309.80	\$ 800.00
Meters and Equipment	\$ 500.00	\$ -	\$ 500.00
Capital Improvements	\$ 3,000.00	\$ -	\$ 3,000.00
Fees to the state	\$ -	\$ -	\$ -
Total	\$ 6,600.00	\$ 4,229.80	\$ 6,700.00
Grand Total	\$ 30,650.00	\$ 33,220.55	\$ 34,650.00

GUILDHALL CEMETERY COMPARATIVE BUDGET

	Budget 2022	Actual 2022	Budget 2023
WAGES:			
Treasurer's Salary	\$ 75.00	\$ 75.00	\$ 75.00
Commissioner's Salaries	\$ 150.00	\$ 150.00	\$ 150.00
Labor: Mowing/Maintenance	\$ 9,900.00	\$ 7,950.00	\$ 10,400.00
FICA/MEDI	\$ 775.00	\$ 621.57	\$ 875.00
Total Wages:	\$ 10,900.00	\$ 8,796.57	\$ 11,500.00
GENERAL ADMINISTRATION:			
Office Supplies	\$ -	\$ -	\$ -
Misc., Return of Deposits	\$ 100.00	\$ -	\$ 100.00
Total General Administration:	\$ 100.00	\$ -	\$ 100.00
GEN'L MAINTENANCE/REPAIR:			
Fuel	\$ 400.00	\$ 282.85	\$ 400.00
Maint. Supplies/Project Contracts	\$ 600.00	\$ -	\$ 8,000.00
Total Gen'l Maintenance/Repair:	\$ 1,000.00	\$ 282.85	\$ 8,400.00
GRAND TOTAL	\$ 12,000.00	\$ 9,079.42	\$ 20,000.00

GUILDHALL CEMETERY CHECKING, RECEIPTS & DISBURSEMENTS

Checkbook Balance 01/01/2022	\$ 20,555.28
RECEIPTS:	
Town Appropriation 2022	\$ 12,000.00
Checking Account Interest	\$ 234.28
Sale of Plots	\$ -
Total Receipts	\$ 12,234.28
DISBURSEMENTS:	
Labor: Maintenance/Mowing (\$6,507.9 +\$1,442.08 FICA, etc withheld)	\$ 7,950.00
Salaries: Treasurer & Commissioners (\$225 + \$13.39 FICA etc withheld)	\$ 225.00
Fuel	\$ 282.85
FICA/MEDI/ & W/H amount reimbursed to GF for 2021	\$ 965.45
Total Disbursements	\$ 9,423.30
Checkbook Balance 12/31/2022 (prior to reimb GF for 2022 FICA etc.)	\$ 24,821.73
FICA/MEDI/ & W/H amount (see above) to be reimbursed to GF for 2022	\$ 1,455.47
ADJUSTED CHECKBOOK BALANCE AVAILABLE FOR USE IN 2023	\$ 23,366.26

RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES

FUND BALANCES	
Cemetery Reserve Accounts, Passumpsic Savings Bank	
Permanent Care, Passumpsic	
Balance 12/31/21	\$ 5,937.53
Interest:	\$ 4.72
Receipt:	\$ -
Balance 12-31-22	\$ 5,942.25
Nellie Smart, Passumpsic	
Balance 12/31/21	\$ 2,834.65
Interest:	\$ 2.26
Receipts/Disbursements:	\$ -
Balance 12/31/22	\$ 2,836.91
Court House Hill, Passumpsic	
Balance 12/31/21	\$ 354.62
Interest:	\$ 0.24
Receipts/Disbursements:	\$ -
Balance 12/31/22	\$ 354.86
Cemetery Remapping Fund, Passumpsic	
Balance 12/31/21	\$ 2,538.27
Interest:	\$ 2.03
Receipts/Disbursements:	\$ -
Balance 12/31/22	\$ 2,540.30

PERPETUAL CARE DONORS, 1940-2022

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		STIPENDS	
Alfred McVetty	\$ 1,940.15	Bacon, Rebecca	\$ 45.00
Eileen K Thietten	\$ 4,679.00	Brown, Cameron	\$ 533.33
Gary H Brown	\$ 19,690.83	Brown, Patricia	\$ 50.00
George E Blakeslee	\$ 23,282.92	Carlson, Richard	\$ 605.00
Jason Sterling	\$ 1,125.00	Foy, Valerie	\$ 135.00
John Orlowski	\$ 1,560.00	Gair, Peter M.	\$ -
Peter M Gair	\$ 555.00	McLain, Kelly	\$ 635.00
Susan H McVetty	\$ 455.00	McLain, Reginald	\$ 533.33
		McVetty, Susan	\$ 30.00
		Sandra Ghelli	\$ 45.00
		Spillane, Jacqueline	\$ 105.00
		William Ghelli	\$ 635.00
VENDORS		VENDORS	
A1 WATER SERVICES	\$ 2,006.08	NEK Choice UUSD	\$ 563,160.81
Adobe Systems Inc	\$ 195.98	NEMRC	\$ 19,919.72
All Metals Recycling	\$ 1,273.20	Newport Sand & Gravel	\$ 186.72
Amazon	\$ 70.24	Northeast Waste Management	\$ 2,314.28
Apex Software	\$ 215.00	Perras Ace	\$ 470.03
ARTHUR PYBURN & SONS, INC	\$ 880.00	Pine Tree Food Equipment	\$ 8,409.00
Beattie Enterprises	\$ 23,622.63	Quill Corp.	\$ 385.16
CAI Technologies	\$ 1,800.00	Salmon Press	\$ 121.00
Caledonian Record	\$ 60.00	Smith & Town Printers	\$ 1,482.64
Cargill, Inc.	\$ 4,685.12	Stiles Fuel Co.	\$ 436.41
Coast to Coast	\$ 319.96	Town of Lancaster	\$ 13,135.00
Consolidated Communications	\$ 1,915.46	Town of Northumberland	\$ 16,299.75
Coos Pit Stop	\$ 282.85	USDA	\$ 6,562.00
D4 Rubbish Removal	\$ 37,558.97	USPS	\$ 1,460.84
Farmyard Store Energy Division	\$ 11,789.09	VC3, Inc	\$ 16,028.26
FedEx	\$ 129.85	Vermont Assessors & Listers Assoc.	\$ 50.00
Fitch Fuel	\$ 9,103.05	Vermont Offender Work Programs	\$ 792.38
Gorman Group, LLC	\$ 4,672.08	Vermont State Treasurer	\$ 1,140.00
Identification Source	\$ 65.03	VLCT	\$ 1,431.00
Impact Fire	\$ 1,073.52	VLCT Property & Casualty	\$ 5,081.50
Intuit Payroll	\$ 758.95	VT Dept. of Health	\$ 294.00
Jet Service Envelope Co	\$ 42.97	VT Electric Co-operative	\$ 4,586.51
McVetty's Trucking & Excavation	\$ 98,640.25	VT Municipal Clerks Treas Assoc	\$ 35.00

MUNICIPAL TAX RATE 2022

Tax Rate Calculation	2022
Funds to be raised	\$ 258,320.10
/Grand List	\$ 361,431.51
Muni Tax Rate	\$ 0.7147
Vet Exempt >10k	\$ 160,000.00
/ 100	\$ 100.00
= Vet local GL	\$ 1,600.00
x homestead rate	\$ 1.5639
= Ed Tax shortfall	\$ 2,502.24
/ Grand List	\$ 361,431.51
= add'l muni tax rate	\$ 0.0069
Muni Tax Rate	\$ 0.7216
Homestead Tax Rate	\$ 1.5639
Non-Res Tax Rate	\$ 1.5356
Muni Tax Rate	\$ 0.7216
Homestead Tax Rate	\$ 1.5639
Homestead Total Rate	\$ 2.2855
Muni Tax Rate	\$ 0.7216
Non-Res Tax Rate	\$ 1.5356
Non-Res Total Rate	\$ 2.2572

AS BILLED GRAND LIST 2022

388 GUILDHALL TOWN RD LLC	\$ 56,200.00	CARROLL CONCRETE	\$ 230,700.00
388 GUILDHALL TOWN ROAD LLC	\$ 113,900.00	CHEESEMAN LARRY G JR	\$ 140,500.00
ALLAN BROTHERS RE HOLDING LLC	\$ 65,800.00	CHEESEMAN MARIA D	\$ 76,800.00
ALLIN WILLIAM	\$ 34,200.00	CHESSMAN DANIEL JAMES	\$ 41,600.00
AMEY MARK E	\$ 18,100.00	CHESSMAN JOHN	\$ 99,400.00
AMEY PAUL R	\$ 52,400.00	CHESSMAN JOHN D	\$ 228,000.00
AMEY ROY E	\$ 380,300.00	CHESSMAN KEVIN O	\$ 184,600.00
AMEY ROY E	\$ 74,700.00	CHIRICHELLO DOUGLAS	\$ 313,000.00
ASTLE REGINA M TRUST	\$ 248,800.00	CHRENKO RICHARD TRUSTEE	\$ 86,800.00
AUBURN STAR FARM	\$ 110,900.00	CLAPPER DAVID	\$ 61,000.00
BACON DENNIS	\$ 260,400.00	CLARK DEAN & MARY JANE LE	\$ 218,200.00
BAGLEY DEMETRIUS H	\$ 454,000.00	CLARK EDWARD W.	\$ 297,800.00
BALDASSARRE ANDREW M	\$ 218,800.00	COGGINS BRIAN T	\$ 24,500.00
BALL JAMES B	\$ 20,300.00	COLBY AMOS	\$ 17,000.00
BARNEY BRIAN	\$ 125,400.00	COLBY MOUNTAIN FARM LLC	\$ 79,300.00
BARNEY JOSHUA	\$ 106,000.00	COLBY WESTON	\$ 82,300.00
BARRIS-SPEKE CYNTHIA A	\$ 6,100.00	COULSTRING DENISE	\$ 30,100.00
BEATTIE SPENCER T	\$ 237,400.00	CROSS SHELLEY	\$ 137,600.00
BECHUM JOHN J	\$ 170,400.00	CRUM MICHAEL	\$ 78,600.00
BELL CHARLES M	\$ 182,400.00	CUNNINGHAM JEFF	\$ 175,100.00
BERRY ANDREW J.	\$ 266,600.00	CUNNINGHAM JEFF	\$ 103,500.00
BERRY HOMESTEAD RLT	\$ 97,900.00	CURCI MICHAEL	\$ 105,800.00
BESAW ROBERT	\$ 19,000.00	DAVIS SCOTT	\$ 154,800.00
BISHOP SCOTT	\$ 41,800.00	DAVIS-DIEHL JALINE M	\$ 117,100.00
BISSONNETTE CLEMENT J	\$ 181,800.00	DEGNAN STEVEN	\$ 206,800.00
BLAKESLEE RLT	\$ 217,200.00	DENEALT THOMAS A	\$ 75,200.00
BOULE DAVID	\$ 19,800.00	DOHERTY BERNARD	\$ 48,000.00
BOURT JR RICHARD R	\$ 77,200.00	DOWLAND BRYANT	\$ 126,100.00
BREAULT LORA	\$ 35,200.00	DUPUIS GARY H	\$ 61,900.00
BREAULT, JOAN G.	\$ 92,200.00	DUPUIS RICHARD J	\$ 220,600.00
BRETON JOHN O	\$ 204,500.00	DZERHACHOVA IRYNA	\$ 126,000.00
BRODEUR GEORGE S	\$ 76,300.00	EARNSHAW KENNETH M	\$ 72,300.00
BROWN CAMERON J	\$ 124,800.00	EARNSHAW MICHAEL	\$ 40,600.00
BROWN GARY	\$ 166,100.00	ELDER MATHEW	\$ 50,100.00
BROWN ROGER L	\$ 269,700.00	EMERY CHARLES P	\$ 81,100.00
BROWN TODD A & OLGA A LE	\$ 238,100.00	EMERY NICHOLAS	\$ 184,100.00
BULGER, RICHARD F	\$ 390,700.00	ESSEX COUNTY	\$ 27,800.00
BURGESS FAMILY RT OF 2018	\$ 19,700.00	ESSEX COUNTY	\$ 140,500.00
BURGESS RICHARD	\$ 167,100.00	ESSEX COUNTY	\$ 426,600.00
BURGESS STEVEN A	\$ 66,700.00	ESSEX COUNTY	\$ 290,000.00
CAHILL TIMOTHY G	\$ 112,400.00	ESTABROOKS MARY	\$ 277,100.00
CALEF FRED & WANDA	\$ 32,400.00	EVANS BRUCE E.	\$ 782,500.00
CALL DON	\$ 136,500.00	FARRILL DANA	\$ 188,800.00
CALL DON H	\$ 213,600.00	FARRINGTON WILLIAM E	\$ 44,700.00
CANTIN DAVID	\$ 93,000.00	FARRINGTON WILLIAM E	\$ 41,900.00
CANTIN DAVID & SARAH	\$ 15,600.00	FAY CHRISTOPHER	\$ 113,800.00
CANTIN LIVING TRUST	\$ 413,800.00	FAY CHRISTOPHER R	\$ 88,300.00
CARLSON RICHARD & SUSAN LE	\$ 185,700.00	FAY JAMES M	\$ 206,000.00

FERGUSON TRUST DONALD	\$ 367,400.00	LE OF WHITEHEAD ELWYN & MARY	\$ 42,700.00
FIFE DANIEL	\$ 62,800.00	LINEHAN MATTHEW	\$ 442,600.00
FORBES ALLAN & SCOTT LLC	\$ 32,800.00	LLRJP COLBY FAMILY RT	\$ 46,200.00
FORBES ALLAN & SCOTT LLC	\$ 85,600.00	LLRJP COLBY FAMILY RT	\$ 96,100.00
FORBES ALLAN & SCOTT LLC	\$ 176,600.00	LORDAN PATRICK D	\$ 102,500.00
FORBES ALLAN & SCOTT LLC	\$ 49,700.00	LYNDES JOHN W	\$ 50,800.00
FORBES FARM PARTNERSHIP	\$ 130,000.00	MACDONALD NATHANIEL A	\$ 56,500.00
FORBES FARM PARTNERSHIP	\$ 42,400.00	MACMAHAN DAN E	\$ 317,700.00
FORD JOHN E JR	\$ 113,200.00	MACRAE PETER G	\$ 116,600.00
FOSS CHRISTOPHER J	\$ 187,700.00	MADEUX LAURENT & JUDITH K LE	\$ 244,800.00
FOSS FAMILY TRUST 2019	\$ 290,500.00	MAGELLAN FORESTRY LLC	\$ 60,600.00
FOUNDAS TINA E	\$ 160,400.00	MARCOTTE CHRISTINE	\$ 86,100.00
FOY VALERIE MCVETTY	\$ 100,800.00	MARION FELLOWS THOMEN HIGHLANDS LLC	\$ 70,700.00
FULLER KARL	\$ 134,600.00	MARSH WILLIAM	\$ 176,800.00
FURNESS AIMEE	\$ 158,700.00	MARTIN JERRY D	\$ 193,600.00
GERRISH JODI	\$ 131,100.00	MARTIN MURIEL TRUSTEE	\$ 169,300.00
GHELLI WILLIAM	\$ 237,900.00	MARTIN MURIEL TRUSTEE	\$ 118,000.00
GOMEZ JORGE E.	\$ 30,100.00	MARTIN MURIEL TRUSTEE	\$ 1,144,300.00
GREEN MOUNTAIN POWER	\$ 209,800.00	MARTIN PATRICIA	\$ 263,400.00
GRENIER SHAWN L	\$ 244,900.00	MARTIN PETER J	\$ 196,000.00
GUILDHALL LIBRARY TRUSTEES	\$ 255,800.00	MASON HARLEY & JOYCE LIFE ESTATE	\$ 155,600.00
GUILE KAREN	\$ 274,700.00	MCCABE JONATHAN	\$ 157,300.00
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	\$ 201,700.00
HODGDON KENNETH	\$ 78,100.00	MCLAIN KELLY	\$ 23,300.00
HODGDON VAUGHN	\$ 10,500.00	MCLAIN REGINALD	\$ 127,700.00
HOLLAND MICHAEL	\$ 220,000.00	MCLAIN REGINALD	\$ 7,400.00
HORST RAE E	\$ 125,000.00	MCLAIN REGINALD	\$ 34,500.00
HOWE JOHN J III	\$ 167,000.00	MCLAIN RONALD	\$ 16,800.00
HUBNER SCOTT	\$ 47,400.00	MCLAIN RYAN	\$ 107,500.00
HUNT REVOCABLE TRUST	\$ 596,300.00	MCLAIN, REGINALD	\$ 203,700.00
HYLANDER JAMISON	\$ 286,900.00	MCQUADE CHARLES	\$ 240,400.00
HYNES MARGARET	\$ 77,000.00	MCVETTY ALFRED ET AL	\$ 473,000.00
JAMESON KRISTEN K	\$ 324,100.00	MCVETTY ALFRED L JR	\$ 57,400.00
JOHNSON DENNIS	\$ 13,900.00	MCVETTY ERIC J	\$ 120,000.00
KEEN RONALD	\$ 171,100.00	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
LEE, DOTTIE-JANE	\$ 46,800.00	MORRIS GREGORY F ET AL	\$ 114,300.00
LEE, L COURTLAND	\$ 57,200.00	MOUREY MARJORIE	\$ 133,500.00
LIADSA INVESTMENTS II LLC	\$ 273,300.00	MUIR JAMIE P	\$ 58,400.00

NADEAU IRENE	\$ 272,700.00	SHEPARD PAUL	\$ 135,200.00
NAJAFIFARD FARDIS	\$ 170,700.00	SHORES MELODY A	\$ 52,900.00
NASON TYLER A	\$ 157,900.00	SILVER MARK (LT)	\$ 32,500.00
NELSON N PHILIP IV	\$ 190,200.00	SNYDER MICHAEL C	\$ 53,000.00
NELSON NELS III	\$ 290,400.00	SPILLANE JACQUELINE H	\$ 153,200.00
NEWPORT SAND & GRAVEL	\$ 335,900.00	SPINA WILLIAM	\$ 318,900.00
NEWPORT SAND AND GRAVEL CO. INC	\$ 567,600.00	STEFF WILLIAM H	\$ 113,100.00
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 RLT	\$ 507,800.00
PARKER JANET	\$ 121,900.00	TARDIFF ALBERT M.	\$ 105,200.00
PARKS JON W JR	\$ 35,000.00	THE NATURE CONSERVANCY	\$ 127,300.00
PEASLEE JANICE L TRUST	\$ 163,500.00	THE NATURE CONSERVANCY	\$ 89,900.00
PEASLEE JANICE TRUST	\$ 100,000.00	THE ROLLING DOG FARM	\$ 122,800.00
PEAVY JEFFERY E	\$ 29,100.00	THOMAS GRAVEL ENTERPRISES LLC	\$ 277,700.00
PERREAULT MICHAEL	\$ 222,000.00	TIMONEY JEFFERY A	\$ 126,700.00
PHELPS KEITH A	\$ 65,100.00	TOWN OF GUILDHALL	\$ 26,900.00
PHELPS LOREN	\$ 75,900.00	TOWN OF GUILDHALL	\$ 3,200.00
PICCIRILLI SALLY	\$ 22,500.00	TOWN OF GUILDHALL	\$ 4,700.00
PILLAR LLC	\$ 351,200.00	TOWN OF GUILDHALL	\$ 8,300.00
PINETTE JOHN B	\$ 29,100.00	TOWN OF GUILDHALL	\$ 10,500.00
PLUMLEY MATTHEW R	\$ 262,300.00	TOWN OF GUILDHALL	\$ 9,600.00
PORTLAND PIPE LINE	\$ 2,565,000.00	TOWN OF GUILDHALL	\$ 14,800.00
PORTO FRANK	\$ 30,700.00	TOWN OF GUILDHALL	\$ 185,500.00
POTTER ALBERT	\$ 165,500.00	TOWN OF GUILDHALL	\$ 5,600.00
RAMSDELL ROBERT	\$ 80,100.00	TROTTIER SCOTT B & JANICE	\$ 60,500.00
RED DAM CONSERVATORY LLC	\$ 41,100.00	TUCKER DALZELL	\$ 106,900.00
RESDEN RONALD	\$ 194,000.00	TULLY LISA	\$ 36,900.00
REYNOLDS ROBERT O-THERESA M RT 2022	\$ 224,600.00	VERMONT ELECTRIC COOP, INC.	\$ 589,400.00
RICHARDS WAYNE A	\$ 158,800.00	WARD TRUST U/D/T	\$ 306,800.00
RIDEOUT CLIFFORD	\$ 38,400.00	WATSON MARK	\$ 175,600.00
ROBARTS JONATHAN F	\$ 183,700.00	WEART RICHARD E	\$ 7,700.00
ROBERTS DUSTIN G	\$ 93,100.00	WEART RICHARD E.	\$ 72,300.00
ROGERS PATRICIA H LE	\$ 300,700.00	WHITAKER LTC. EDWARD	\$ 64,000.00
ROGERS PETER	\$ 130,100.00	WILSON SHILO S	\$ 68,200.00
ROGERS THOMAS JR	\$ 170,500.00	WORSTER GARY	\$ 134,300.00
ROGERS THOMAS SR	\$ 179,500.00	WOTTON LUKE	\$ 336,200.00
ROMANIW KENNETH	\$ 41,300.00		
ROSSER KATHLEEN	\$ 149,900.00		
SARGENT RANDELL D	\$ 148,600.00		
SCHILLER RICHARD H	\$ 147,800.00		
SCHWIRZER IRENE LIFE ESTATE	\$ 110,100.00		
SEELEY HORST	\$ 152,700.00		
SHANNON KATHY BRADLEY BRIAN	\$ 69,500.00		
SHATTUCK PATRICK M	\$ 43,100.00		
SHAW SHAUNNA	\$ 218,500.00		

ANNUAL REPORTS
OF THE
NEK CHOICE SCHOOL
and
Essex North Supervisory Union
Canaan, VT
2022



INFORMATIONAL MEETING NOTICE

Monday, February 27, 2023, at 6pm
Guildhall Town Hall
13 Courthouse Dr. Guildhall, Vermont

Join Zoom Meeting

<https://us02web.zoom.us/j/87695783018?pwd=WGI2VGYxRm8wTGhuSFg4aVIROXZFQT09>

Meeting ID: 876 9578 3018

Passcode: 7mix3t

Or Call In +1 646 558 8656

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 the Articles (1) through (5) by Australian Ballot on Tuesday, March 7th, 2023 with the polls open from 10:00 AM to 7:00 PM.

Town of Brunswick: Brunswick Community Office
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 the 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 the 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 \$6,856,029 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 \$23,076.24 per equalized pupil. This projected spending per equalized pupil is 15.5% higher than for the current year. (Australian Ballot)

ARTICLE 4. To elect Town School District Officers, as required by law. (Australian Ballot)

ARTICLE 5. Shall the Northeast Kingdom Choice Unified School District voters Advise the School Board, the General Assembly, and the Governor that:

- For generations, students throughout our district have benefited from the opportunity to choose from a wide variety of public and independent school options.
- The ability for families to choose a school that meets the unique needs of each student is an important feature of our system that has led to greater opportunity and increased equity among our students.
- The Electorate does not support the funding of any school that discriminates against students or staff on the basis of race, religion, creed, color, national origin, marital status, sex, sexual orientation or gender identity.
- The Electorate opposes any effort to curtail choice and the educational opportunities that have been available in our communities for generations and strongly supports the continued autonomy of independent schools. (Australian Ballot)

NEK Choice School District Warning

Given unto our hands this 25th day of January, 2023.

Miles Etter

Miles Etters, Chair

Patricia Brown

Patricia Brown, Vice Chair

Carla Curtis

Carla Curtis

Sharon Ellingwood

Sharon Ellingwood

Betsy Fontaine

Melanie Jacques-Staats

Donna Loynd

Sonia Peters

Sonia Peters

Lyn Schumaker

Lyn Schmucker

Tim Thompson

Tim Thompson

Northeast Kingdom Choice Unified School District Annual Report

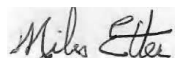
It is hard to believe we are presenting our seventh budget. The challenge of providing education for our children along with fiscal responsibility has increased greatly this year. Despite students having returned to their schools and a more “normal” setting, it has not been easy for schools to provide a pre-covid environment. Many state wide problems affect us all: housing difficulties, economic demands of increased health care, rising living costs, and job staffing shortages. These are vastly different challenges than prior to Covid and we will contend with these for a time.

NEK Choice has the added hurdle of a nearly new office. New lead positions, Superintendent Nathan Freeman and Business Administrator Jacob Wood, began this summer along with new assistants who support them, so there is much learning and familiarizing in our SU office this year. The other major effect on our towns is the reduced CLA's for property values. This greatly impacts property tax rates which, combined with increased educational rates, will result in tax increases for all. We are aware of this and work to minimize the impact on you when possible. The Budget process was the most difficult this year.

Hopefully the proposal to help tax payers with property tax relief will occur during the legislative session now in progress.

We continue to support the education of over 300 students who attend 35 different schools. Many challenges exist in the process of administering and assuring our students and parents/guardians are able to be successful in their pursuits. Many challenges are present and your continued participation and communication with our office is vital to our ability to support you. Your efforts to be aware and advocate for choice education are also very necessary to continue a successful district. We welcome your concerns, questions and trust you will contact us for support. Thank you for the opportunity to serve.

Respectfully on Behalf of the Board,



Miles Etter
NEK Choice Board Chair

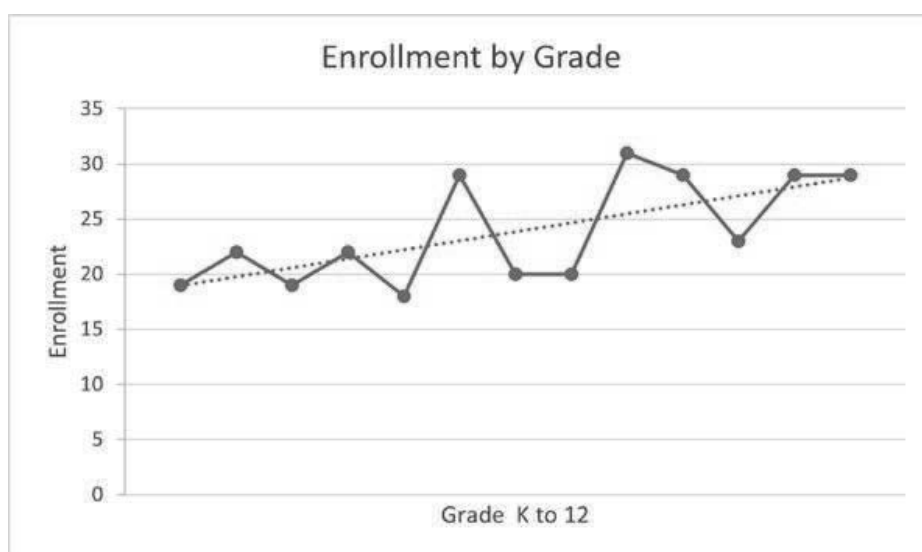
Report of the Superintendent

Dear Families and Community Members,

Upon my arrival at ENSU last July I set a goal to visit every town clerk by the end of the year. I've met a few so far and I will be on the road making visits this spring. I've also been visiting some of our receiving schools and would like to continue making these rounds as the year progresses.

Turning to the budget, you will immediately notice a large increase this year. The key reason: Last year's approved budget accounted for fewer students than the number who are currently enrolled. Specifically, we are paying tuition for 31 more students than we had budgeted for. This may have been a result of students re-enrolling into schools after pandemic homeschooling.

Obviously, enrollment numbers are the driving force behind the budget. While we can never know the future, we can look at our current student population to foresee declining enrollment over time. The chart below excludes Pre-K enrollment because there are various reasons why this number would skew the trend even lower. But there seems to be a clear trend of fewer students as time progresses.



This year's unanticipated enrollment may have caught us off guard, but I believe we will see our numbers settle over the next few years.

Also coming in the next few years is Act 127, which will adjust the school funding formula and provide education quality oversight. FY24 will be a data-gathering year, with per-pupil weighting to be adjusted for factors such as low income and low population density. One tool to gather this data will be the new Universal Income Declaration (UID) form. We are hoping that NEK Choice taxpayers may benefit from Act 127 and realize benefits in FY25.

I want to thank all our School Board members for their leadership, patience, and hard work. Your feedback is essential to our success. I look forward to traveling around our communities and getting to know our wonderful communities. Feel free to call me anytime at 802-266-3330 x202.

– Nate Freeman, Superintendent

Report of the Director of Student Support

Jennifer Lawcewicz

This year has been as busy as ever with the new Act 173 special education rule changes and new funding structure. We are thankful for the efforts of the entire special education team as we all work to meet the growing needs of our community. Coming out of the pandemic, we are seeing a significant increase in referrals for both intervention level services and special education evaluations. The greatest impact is with our youngest students in the areas of speech and early literacy.

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. Irene Simons from Northeast Kingdom Human Services and Tina Tarryk from Mobile Counseling have brought in-person therapy to many students in need. Unlike many other districts, ENSU does not employ a full-time school psychologist but relies on the expertise of Beth Lemah and I to process most of the evaluations across the district, while contracting with a school psychologist for the more complex evaluations. This is a significant cost savings for the district when considering how much a full time school psychologist would cost each year.

In the Northeast Kingdom Choice District, the associate director, Beth Lemnah and I have worked hard to ensure that the needs of all students throughout the district are being met. We currently oversee 50 students on IEPs and 27 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 and I work closely with schools throughout the Northeast Kingdom and New Hampshire to ensure that each student is receiving the services and supports that they need. We are currently working to process 9 new evaluations throughout the NEK Choice district.

I would like to thank the staff, administration, school boards, and community members for their continued support as we work to creatively meet increasing student needs. I feel very fortunate to live and work in a community that is so dedicated to its children.



January 26, 2023

Board of Directors
NEK Choice School District
Canaan, Vermont

We were engaged by the NEK Choice School District and have audited the financial statements of the NEK Choice School District as of and for the year ended June 30, 2022. The following statements and schedules have been excerpted from the 2022 financial statements:

Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Balance Sheet - Governmental Funds	Statement C
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Schedule of Departmental Operations - General Fund	Schedule B

RHR Smith & Company

RHR Smith & Company, CPAs

NEK CHOICE SCHOOL DISTRICT FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 1,096,344	\$ 1,096,344	\$ 1,096,344	\$ -
Resources (Inflows):				
Intergovernmental:				
State support	5,033,696	5,033,696	5,033,163	(533)
Other	-	-	2,001	2,001
Interest income	1,000	1,000	1,785	785
Amounts Available for Appropriation	<u>6,131,040</u>	<u>6,131,040</u>	<u>6,133,293</u>	<u>2,253</u>
Charges to Appropriations (Outflows):				
Regular instruction	4,917,727	4,917,727	4,947,926	(30,199)
Special education	258,450	258,450	320,237	(61,787)
Administrative and support services	251,555	251,555	247,121	4,434
Total Charges to Appropriations	<u>5,427,732</u>	<u>5,427,732</u>	<u>5,515,284</u>	<u>(87,552)</u>
Budgetary Fund Balance, June 30	<u>\$ 703,308</u>	<u>\$ 703,308</u>	<u>\$ 618,009</u>	<u>\$ (85,299)</u>
Utilization of unassigned fund balance	<u>\$ 393,036</u>	<u>\$ 393,036</u>	<u>\$ -</u>	<u>\$ (393,036)</u>

STATEMENT C

	General Fund
ASSETS	
Cash and cash equivalents	\$ 866,815
TOTAL ASSETS	<u>\$ 866,815</u>
LIABILITIES	
Accounts payable	\$ 248,806
TOTAL LIABILITIES	<u>248,806</u>
FUND BALANCES	
Nonspendable	-
Restricted	-
Committed	637,596
Assigned	65,712
Unassigned	(85,299)
TOTAL FUND BALANCES	<u>618,009</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 866,815</u>

STATEMENT E

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL
FUNDS FOR THE YEAR ENDED JUNE 30, 2022

	General Fund
REVENUES	
Intergovernmental revenues	\$ 5,035,164
Interest income	1,785
TOTAL REVENUES	<u>5,036,949</u>
EXPENDITURES	
Current:	
Regular instruction	4,947,926
Special education	320,237
Administrative and support services	247,121
TOTAL EXPENDITURES	<u>5,515,284</u>
NET CHANGE IN FUND BALANCES	(478,335)
FUND BALANCES - JULY 1	<u>1,096,344</u>
FUND BALANCES - JUNE 30	<u><u>\$ 618,009</u></u>

NEK CHOICE SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Regular instruction -				
Tuition:				
Pre-k	\$ 24,752	\$ 24,752	\$ 38,290	\$ (13,538)
Elementary	2,187,180	2,187,180	2,156,532	30,648
Secondary	2,647,373	2,647,373	2,706,167	(58,794)
Contractual services	58,422	58,422	46,937	11,485
	<u>4,917,727</u>	<u>4,917,727</u>	<u>4,947,926</u>	<u>(30,199)</u>
Special education -				
Assessment	258,450	258,450	320,237	(61,787)
	<u>258,450</u>	<u>258,450</u>	<u>320,237</u>	<u>(61,787)</u>
Administrative and support services -				
Supervisory union assessment	219,175	219,175	219,175	-
School board	19,988	19,988	16,272	3,716
Fiscal services	12,392	12,392	9,600	
Prior year expenses	-	-	2,074	(2,074)
	<u>251,555</u>	<u>251,555</u>	<u>247,121</u>	<u>1,642</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 5,427,732</u>	<u>\$ 5,427,732</u>	<u>\$ 5,515,284</u>	<u>\$ (90,344)</u>

NEK Choice School District
2023-2024 (FY24) Budget Approved by School Board

SUPERINTENDENT'S OFFICE	Approved Budget (FY23)	Proposed Budget (FY24)	Increase/ (Decrease)
Supervisory Union Assessment	231,699	285,971	54,272
Total Superintendent's Office:	231,699	285,971	54,272

SCHOOL BOARD			
Board Members Stipend	10,700	10,700	-
NEK Choice Clerk	50	50	-
NEK Choice Moderator	50	50	-
Audit Services	11,025	13,500	2,475
Legal Services	3,500	3,500	-
Advertising	1,000	1,000	-
Postage, Printing & Publishing	750	750	-
Dues & Fees-VSBA Data/Dues/New Member Trainings	3,400	3,400	-
Total School Board:	30,475	32,950	2,475

TREASURER			
Treasurer Stipend	1,260	1,311	51
Total Treasurer:	1,260	1,311	51

REGULAR EDUCATION: PreK Tuition			
Tuition-Location TBD PreK \$3656 FY 23 (7)	25,592	26,360	768
Total PreK Tuition (7 students):	25,592	26,360	768

REGULAR EDUCATION: Elementary Tuition			
Tuition-Location TBD New Kindergarteners (4)	63,912	65,828	1,916
Tuition-Barnet K-6 (2)	19,313	40,686	21,373
Tuition-Burke Town K-6 (3)	53,571	55,932	2,361
Tuition-Canaan K-6 (8)	176,130	164,000	(12,130)
Tuition-Colebrook Elementary K-6 (2)	-	41,554	41,554
Tuition-Concord K-6 (7)	89,286	130,508	41,222
Tuition-Good Shepherd K-6 (5)	15,861	26,435	10,574
Tuition-Groveton Elementary K-6 (4)	32,974	82,068	49,094
Tuition-Lancaster Elementary K-6 (10)	233,321	237,150	3,829
Tuition-Lupine Montessori K-6 (2)	23,198	15,466	(7,732)
Tuition-Lyndon Town K-6 (9)	125,000	193,068	68,068
Tuition-Mount Royal Academy North K-6 (5)	25,039	79,890	54,851
Tuition-Newark K-6 (4)	71,428	74,576	3,148
Tuition-Peacham K-6 (0)	19,313	-	(19,313)
Tuition-Riverside K-6 (45)	687,071	742,545	55,474
Tuition-St. Johnsbury School K-6 (6)	68,079	102,000	33,921
Tuition-Stratford K-6 (10)	141,629	206,620	64,991
Tuition-Sunnybrook Montessori K-6 (1)	4,877	4,898	21
Tuition-Sutton K-6 (2)	35,714	37,288	1,574
Tuition-Thaddeus Stevens K-6 (4)	79,892	66,004	(13,888)
Tuition-Waterford K-6 (8)	96,563	162,744	66,181
Tuition-Woodland Community K-6 (5)	53,045	54,075	1,030
Total Elementary Tuition (146 students):	2,115,216	2,583,335	468,119

NEK Choice School District
2023-2024 (FY24) Approved Budget

REGULAR EDUCATION: Secondary Tuition (7-8/9-12)	Approved Budget (FY23)	Proposed Budget (FY24)	Increase/ (Decrease)
Tuition-Barnet 7-8 (1)	19,313	20,343	1,030
Tuition-Burke Town 7-8 (1)	35,714	18,101	(17,613)
Tuition-Canaan 7-8 (6)	144,200	132,000	(12,200)
Tuition-Colebrook Elementary 7-8 (1)	19,014	20,500	1,486
Tuition-Concord 7-8 (1)	71,428	18,644	(52,784)
Tuition-Danville 7-8 (1)	18,849	18,540	(309)
Tuition-Groveton Middle 7-8 (2)	16,487	41,033	24,546
Tuition-Lancaster Elementary 7-8 (1)	35,896	23,715	(12,181)
Tuition-Lyndon Town 7-8 (1)	35,714	18,644	(17,070)
Tuition-Mount Royal Academy North 7-8 (3)	5,008	47,935	42,927
Tuition-Newark 7-8 (1)	17,857	18,644	787
Tuition-Riverside 7-8 (12)	277,556	177,963	(99,593)
Tuition-St. Johnsbury School 7-8 (3)	22,693	51,000	28,307
Tuition-Stratford Public 7-8 (1)	17,704	20,662	2,958
Tuition-Thaddeus Stevens 7-8 (1)	34,695	16,501	(18,194)
Tuition-Waterford 7-8 (1)	19,313	20,343	1,030
Tuition-Blue Mountain Union High School 9-12 (0)	17,347	-	(17,347)
Tuition-Burke Mountain Academy 9-12 (3)	34,695	53,389	18,694
Tuition-Canaan 9-12 (14)	267,800	308,000	40,200
Tuition-Colebrook Academy 9-12 (5)	23,292	112,555	89,263
Tuition-Groveton High 9-12 (7)	104,003	133,565	29,562
Tuition-Holderness 9-12 (1)	17,347	17,796	449
Tuition-Killington Mountain School 9-12 (0)	34,695	-	(34,695)
Tuition-Lyndon Institute 9-12 (40)	735,482	858,072	122,590
Tuition-North Country Charter Academy 9-12 (2)	-	33,959	33,959
Tuition-North Country Union High School 9-12 (1)	19,055	17,510	(1,545)
Tuition-St. Johnsbury Academy 9-12 (31)	512,838	665,900	153,062
Tuition-White Mountain School 9-12 (3)	34,695	53,389	18,694
Tuition-White Mountain Regional 9-12 (11)	298,061	283,244	(14,817)
Extra Cost-St. Johnsbury Academy 9-12 Guided Studies (1)	9,337	9,500	163
Total Secondary Tuition (155 students):	2,900,088	3,211,447	311,359
Total Pre K, Elementary & Secondary Tuition (308 students):	5,040,896	5,821,142	780,246
Total Non Special Education Services:	53,400	58,462	5,062
SPECIAL EDUCATION: Services			
Total Special Education Services:	456,793	656,193	199,400
Grand Total of NEK Choice School District Expenditures:	5,814,523	6,856,029	1,041,506
Revenue Statement NEK Choice School District	Approved Revenue (FY23)	Est. Revenue (FY24)	Increase/ (Decrease)
Prior Year Surplus	-	-	-
Education Fund	5,813,523	6,855,029	1,041,506
Interest	1,000	1,000	-
Total Revenue:	5,814,523	6,856,029	1,041,506

District: Northeast Kingdom Choice USD		U065		Property dollar equivalent yield	Homestead tax rate per \$15,479 of spending per equalized pupil
SU: Essex North		Essex County		15,479	1.00
				17,600	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2021	FY2022	FY2023	FY2024
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$4,903,958	\$5,427,732	\$5,814,523	\$6,856,029
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	-	-	-	-
3.	Adopted or warned union district budget plus articles	\$4,903,958	\$5,427,732	\$5,814,523	\$6,856,029
4.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-
5.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-
6.	Total Union Budget	\$4,903,958	\$5,427,732	\$5,814,523	\$6,856,029
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-
Revenues					
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$696,090	\$394,036	\$1,000	\$1,000
10.	Total offsetting union revenues	\$696,090	\$394,036	\$1,000	\$1,000
11.	Education Spending	\$4,207,868	\$5,033,696	\$5,813,523	\$6,855,029
12.	Northeast Kingdom Choice USD equalized pupils	295.50	286.59	292.44	297.06
13.	Education Spending per Equalized Pupil	\$14,239.82	\$17,564.10	\$19,879.37	\$23,076.24
14.	<i>minus</i> Less net eligible construction costs (or P&I) per equalized pupil	\$72.97	\$72.09	-	-
15.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	-
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)	-	-	-	-
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)	-	-	-	-
18.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-
19.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	Exempt	Exempt	Exempt	Exempt
20.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-
21.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-
22.	Excess spending threshold	threshold = \$18,756 \$18,756.00	threshold = \$18,789 \$18,789.00	threshold = \$19,977 \$19,977.00	threshold = \$19,977 \$19,977.00
23.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
24.	Per pupil figure used for calculating District Equalized Tax Rate	\$17,564	\$19,879	\$19,879	\$23,076.24
25.	Union spending adjustment (minimum of 100%)	159.703% based on yield \$10,998	175.659% based on \$11,317	149.312% based on yield \$13,314	149.081% based on yield \$13,314
26.	Anticipated equalized union homestead tax rate to be prorated [\$23,076.24 ÷ (\$15,479 / \$1.00)]	\$1.2948 based on \$1.00	\$1.5320 based on \$1.00	\$1.4931 based on \$1.00 .02 incentive	\$1.4908 based on \$1.00
Prorated homestead union tax rates for members of Northeast Kingdom Choice USD		FY 23 Eq Tax Rate	Equalized Rate FY 2024	CLA FY 2024	Est Tax Rate FY2024
T021	Bloomfield	1.4090	1.4908	80.68%	1.8478
T035	Brunswick	1.6988	1.4908	85.39%	1.7459
T064	East Haven	1.5904	1.4908	92.18%	1.6173
T083	Granby	1.5322	1.4908	91.38%	1.6314
T088	Guildhall	1.5639	1.4908	80.02%	1.8630
T108	Kirby	1.5812	1.4908	76.72%	1.9432
T111	Lemington	1.4980	1.4908	93.08%	1.6016
T118	Maidstone	1.7160	1.4908	76.30%	1.9539
T144	Norton	1.7424	1.4908	96.90%	1.5385
T216	Victory	1.5589	1.4908	84.55%	1.7632
		-	-	-	-
27.	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD [(\$23,076.24 + \$17,600) x 2.00%]	2.72% based on 2.00%	2.04% based on 2.00%	2.55% based on 2.00%	2.62% based on 2.00%
Prorated union income cap percentage for members of Northeast Kingdom Choice USD		FY2021	FY2022	FY2023	FY2024
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 \$15,479 for every \$100 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. 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 FY24

<i>ESTIMATED Tax Rates for FY24 with Variance to FY23 Tax Rates</i>	FY23	Estimated FY24	Variance
Total Budget	\$5,814,523	\$6,856,029	\$1,041,506
Local Revenues	\$1,000	\$1,000	\$0
Education Spending	\$5,813,523	\$6,855,029	\$1,041,506
Equalized Pupils	292.44	297.06	\$5
Education Spending per Equalized Pupil	\$19,879	\$23,076	\$3,197
Dollar Equivalent Yield (Tax Commissioner' Recommendation)	\$13,314	\$15,479	\$2,165
NEK Choice Towns Equalized Homestead Tax Rate	\$1.4931	\$1.4908	-\$0.0023

NEK Choice Towns	FY23 Tax Rate	FY24 Common Level of Appraisal (CLA)	FY24 Estimated Tax Rate	Variance
Bloomfield	1.4090	80.68%	1.8478	0.4388
Brunswick	1.6988	85.39%	1.7459	0.0471
East Haven	1.5904	92.18%	1.6173	0.0269
Granby	1.5322	91.38%	1.6314	0.0992
Guildhall	1.5639	80.02%	1.8630	0.2991
Kirby	1.5812	76.72%	1.9432	0.3620
Lemington	1.4980	93.08%	1.6016	0.1036
Maidstone	1.7160	76.30%	1.9539	0.2379
Norton	1.7424	96.90%	1.5385	-0.2039
Victory	1.5589	84.55%	1.7632	0.2043

Current FY23 NEK Student Population by Town & Grade

NEK Choice Town	Pre-K	K-6	7-12	Total
Bloomfield	0	9	9	18
Brunswick	0	7	4	11
East Haven	0	18	25	43
Granby	0	0	7	7
Guildhall	0	22	15	37
Kirby	11	72	66	149
Lemington	0	6	12	18
Maidstone	0	9	9	18
Norton	0	6	7	13
Victory	0	1	7	8
Grand Totals	11	150	161	322



January 20, 2023

Board of Directors
Essex North Supervisory Union
Canaan, Vermont 05903

We were engaged by the Essex North Supervisory Union and have audited the financial statements of the Essex North Supervisory Union as of and for the year ended June 30, 2022. The following statements and schedules have been excerpted from the 2022 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Superintendent's Office.

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Combining Balance Sheet - Nonmajor Special Revenue Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	Schedule D

RHR Smith & Company

RHR Smith & Company
Certified Public Accountants

STATEMENT C

ESSEX NORTH SUPERVISORY UNION

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Special Education Fund	Other Grants Fund	EPSDT/ Medicaid Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 63,059	\$ -	\$ -	\$ -	\$ -	\$ 63,059
Accounts receivable (net of uncollectibles)	59,385	-	-	1,817	15,423	76,625
Due from other governments	25,503	428,905	139,746	-	-	594,154
Prepaid items	12,173	-	-	-	-	12,173
Due from other funds	-	-	357,420	151,664	2,073	511,157
TOTAL ASSETS	\$ 160,120	\$ 428,905	\$ 497,166	\$ 153,481	\$ 17,496	\$ 1,257,168
LIABILITIES						
Accounts payable	\$ 18,598	\$ 239,568	\$ 481,547	\$ 8,246	\$ 15,506	\$ 763,465
Accrued expenses	9,222	6,967	23,058	484	-	39,731
Due to other governments	-	-	-	-	93	93
Due to other funds	84,689	426,468	-	-	-	511,157
TOTAL LIABILITIES	112,509	673,003	504,605	8,730	15,599	1,314,446
DEFERRED INFLOWS OF RESOURCES						
Deferred revenues	-	-	36,947	144,866	-	181,813
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	36,947	144,866	-	181,813
FUND BALANCES (DEFICITS)						
Nonspendable	12,173	-	-	-	-	12,173
Restricted	-	-	-	-	1,897	1,897
Committed	-	-	-	-	-	-
Assigned	35,438	-	-	-	-	35,438
Unassigned (deficit)	-	(244,098)	(44,386)	(115)	-	(288,599)
TOTAL FUND BALANCES (DEFICITS)	47,611	(244,098)	(44,386)	(115)	1,897	(239,091)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 160,120	\$ 428,905	\$ 497,166	\$ 153,481	\$ 17,496	\$ 1,257,168

See accompanying independent auditor's report and notes to financial statements.

STATEMENT E

ESSEX NORTH SUPERVISORY UNION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Special Education Fund	Other Grants Fund	EPSDT/ Medicaid Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Intergovernmental revenues	\$ 674,081	\$ 1,805,818	\$ 1,864,852	\$ 38,507	\$ 12,890	\$ 4,396,148
Charges for services	-	-	-	-	104,965	104,965
Interest income	335	-	-	-	-	335
Miscellaneous revenues	211,606	425	-	-	-	212,031
TOTAL REVENUES	<u>886,022</u>	<u>1,806,243</u>	<u>1,864,852</u>	<u>38,507</u>	<u>117,855</u>	<u>4,713,479</u>
EXPENDITURES						
Current:						
Superintendent's office	320,297	-	-	-	-	320,297
Treasurer's expenses	1,680	-	-	-	-	1,680
Transportation	243,347	-	-	-	-	243,347
Special services	229,778	-	-	-	-	229,778
Business administrator	109,350	-	-	-	-	109,350
Program expenditures	-	2,050,341	1,909,238	38,622	115,958	4,114,159
TOTAL EXPENDITURES	<u>904,452</u>	<u>2,050,341</u>	<u>1,909,238</u>	<u>38,622</u>	<u>115,958</u>	<u>5,018,611</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(18,430)	(244,098)	(44,386)	(115)	1,897	(305,132)
FUND BALANCES (DEFICITS) - JULY 1	66,041	-	-	-	-	66,041
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 47,611</u>	<u>\$ (244,098)</u>	<u>\$ (44,386)</u>	<u>\$ (115)</u>	<u>\$ 1,897</u>	<u>\$ (239,091)</u>

See accompanying independent auditor's report and notes to financial statements.

ESSEX NORTH SUPERVISORY UNION

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 66,041	\$ 66,041	\$ 66,041	\$ -
Resources (Inflows):				
Intergovernmental:				
Local assessmentst	661,835	661,835	548,797	(113,038)
State transportation aid	71,000	71,000	125,284	54,284
Interest income	1,000	1,000	335	(665)
Miscellaneous				
Special services	169,710	169,710	218,860	49,150
Prior year adjustment	-	-	(7,254)	(7,254)
Amounts Available for Appropriation	<u>969,586</u>	<u>969,586</u>	<u>952,063</u>	<u>(17,523)</u>
Charges to Appropriations (Outflows):				
Current:				
Superintendent's office	358,470	358,470	320,297	38,173
Treasurer's expenses	2,809	2,809	1,680	1,129
Transportation	297,205	297,205	243,347	53,858
Special services	169,710	169,710	229,778	(60,068)
Business administrator	96,954	96,954	109,350	(12,396)
Total Charges to Appropriations	<u>925,148</u>	<u>925,148</u>	<u>904,452</u>	<u>20,696</u>
Budgetary Fund Balance, June 30	<u>\$ 44,438</u>	<u>\$ 44,438</u>	<u>\$ 47,611</u>	<u>\$ 3,173</u>
Utilization of assigned fund balance	<u>\$ 21,603</u>	<u>\$ 21,603</u>	<u>\$ -</u>	<u>\$ (21,603)</u>

See accompanying independent auditor's report and notes to financial statements.

ESSEX NORTH SUPERVISORY UNION

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Food Service Fund	Total
ASSETS		
Accounts receivable (net of uncollectibles)	\$ 15,423	\$ 15,423
Due from other funds	2,073	2,073
TOTAL ASSETS	<u>\$ 17,496</u>	<u>\$ 17,496</u>
LIABILITIES		
Accounts payable	\$ 15,506	\$ 15,506
Due to other governments	93	93
TOTAL LIABILITIES	<u>15,599</u>	<u>15,599</u>
FUND BALANCES		
Nonspendable	-	-
Restricted	1,897	1,897
Committed	-	-
Assigned	-	-
Unassigned	-	-
TOTAL FUND BALANCES	<u>1,897</u>	<u>1,897</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 17,496</u>	<u>\$ 17,496</u>

ESSEX NORTH SUPERVISORY UNION

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Food Service Fund	Total
REVENUES		
Intergovernmental	\$ 12,890	\$ 12,890
Charges for services	104,965	104,965
TOTAL REVENUES	<u>117,855</u>	<u>117,855</u>
EXPENDITURES		
Other	<u>115,958</u>	<u>115,958</u>
TOTAL EXPENDITURES	<u>115,958</u>	<u>115,958</u>
NET CHANGE IN FUND BALANCES	1,897	1,897
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ 1,897</u>	<u>\$ 1,897</u>

Essex North Supervisory Union
2023-2024 (FY24) Proposed Budget

Expenditures SUPERINTENDENT'S OFFICE	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan
GENERAL COSTS					
SUPERINTENDENTS OFFICE:					
Superintendent Salary	\$116,000	\$120,000	\$4,000	\$60,000	\$60,000
Treasurer Stipend	\$1,747	\$1,817	\$70	\$909	\$909
Business Administrator Salary	\$70,000	\$70,000	\$0	\$35,000	\$35,000
AP Clerk/ Choice Student Coordinator Salary (1 FTE to 2 FTE)	\$37,440	\$89,784	\$52,344	\$44,892	\$44,892
Payroll & HR Benefits Coordinator Salary	\$43,680	\$50,112	\$6,432	\$25,056	\$25,056
Benefits	\$116,464	\$139,080	\$22,616	\$69,540	\$69,540
Advertising	\$1,700	\$1,750	\$50	\$875	\$875
Audit Services	\$14,175	\$21,500	\$7,325	\$10,750	\$10,750
Contracted Services	\$11,820	\$14,000	\$2,180	\$7,000	\$7,000
Dues & Fees-Registrations/Memberships	\$6,500	\$7,000	\$500	\$3,500	\$3,500
General Supplies/Books/Misc	\$4,800	\$5,000	\$200	\$2,500	\$2,500
Lease-NEK Expense Only	\$8,374	\$8,374	\$0	\$8,374	\$0
Legal Services	\$5,000	\$6,500	\$1,500	\$3,250	\$3,250
Postage	\$1,900	\$2,000	\$100	\$1,000	\$1,000
Prof/OLT Liab. Ins-Errors & Omissions/Liability Ins.	\$9,450	\$10,500	\$1,050	\$5,250	\$5,250
Repairs/Maintenance	\$2,364	\$0	(\$2,364)	\$0	\$0
Software	\$18,750	\$21,000	\$2,250	\$10,500	\$10,500
Telephone/Internet	\$8,000	\$9,000	\$1,000	\$4,500	\$4,500
Travel Expenses	\$6,000	\$6,000	\$0	\$3,000	\$3,000
Tuition Reimbursement	\$2,000	\$3,100	\$1,100	\$1,550	\$1,550
Total Supervisory Union Expenditures:	\$486,164	\$586,517	\$100,353	\$297,446	\$289,072

Expenditures TRANSPORTATION	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan
Owned Bus-Salary	\$8,000	\$10,500	\$2,500	\$0	\$10,500
Owned Bus-Benefits	\$612	\$805	\$193	\$0	\$805
Owned Bus-Repairs, Inspections, Fuel, Fees, Insurance, Supplies	\$19,550	\$19,800	\$250	\$0	\$19,800
Owned Bus-Lease Year -3 out of 3	\$13,829	\$17,500	\$3,671	\$0	\$17,500
Bus Service-Contracted Reg Student Transportation	\$205,000	\$210,115	\$5,115	\$0	\$210,115
Bus Service-Athletic Transportation, Contracted	\$30,000	\$30,000	\$0	\$0	\$30,000
Bus Service-Music/Field Trips Transportation, Contracted	\$18,500	\$18,500	\$0	\$0	\$18,500
Bus Service-CTE Transportation, Contracted	\$17,000	\$22,500	\$5,500	\$0	\$22,500
Total Transportation Expenditures:	\$312,491	\$329,720	\$17,229	\$0	\$329,720

Expenditures NON SPECIAL ED	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Director/Asst Director/Teacher/Paras/PK Para	\$159,587	\$163,720	\$4,133	\$42,607	\$121,113
Benefits-Director/Asst Director/Teacher/Paras/PK Para	\$51,842	\$88,585	\$36,743	\$15,826	\$72,759
Contracted Services-504 Only BMH,LL,Deaf,PT,OT,SLP,Blind, Subs	\$43,948	\$25,700	(\$18,248)	\$0	\$25,700
Equipment-504 Students	\$0	\$0	\$0	\$0	\$0
General Supplies/Dues & Fees-504 Students	\$129	\$2,029	\$1,900	\$29	\$2,000
Transportation/Tuition-504 Out of District	\$21,220	\$20,065	(\$1,155)	\$0	\$20,065
Total Non Special Ed Services:	\$276,726	\$300,099	\$23,373	\$58,462	\$241,637

Expenditures SPECIAL EDUCATION /SERVICES	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
Salaries-Director/Asst Director/Teachers/Paras/Subs	\$633,746	\$667,745	\$33,999	\$203,375	\$403,810	\$0	\$60,560
Salaries-Adaptive PE (IDEA Grant)	\$4,636	\$4,821	\$185	\$1,591	\$3,230		
Benefits-Director/Asst/Teachers/Paras	\$319,273	\$301,697	(\$17,576)	\$91,316	\$196,309	\$0	\$14,073
Benefits-Adaptive PE (IDEA Grant)	\$1,674	\$1,741	\$67	\$575	\$1,166		
Advertising	\$645	\$0	(\$645)	\$0	\$0		
Contracted Services-(IDEA-B & IDEA PreK Grant)	\$122,690	\$127,638	\$4,948	\$41,943	\$85,694		
Contracted Services-PT/OT/Speech/Visions/Deaf/Prof Dev	\$529,559	\$603,272	\$73,713	\$544,204	\$42,978	\$16,090	\$0
Dues & Registrations	\$7,924	\$8,206	\$282	\$5,196	\$3,010		
Equipment	\$4,900	\$4,900	\$0	\$2,507	\$2,393		
Equipment Maintenance	\$0	\$0	\$0				
General Supplies-Adaptive PE (IDEA Grant)	\$2,000	\$2,080	\$80	\$686	\$1,394		
General Supplies/Books/Software-Special Ed	\$11,326	\$13,139	\$1,813	\$5,068	\$8,071		
Postage	\$2,000	\$1,750	(\$250)	\$1,208	\$543		
Telephone	\$1,500	\$1,750	\$250	\$1,208	\$543		
Transportation-Out of District Placements	\$125,612	\$309,997	\$184,385	\$142,797	\$167,200		
Travel-Director/Asst Director	\$1,500	\$1,500	\$0	\$805	\$695		
Tuition-Out of District Placements/Other Spec Ed Tuitions	\$910,754	\$905,279	(\$5,475)	\$542,218	\$363,061		
Totals for Special Education Expenditures:	\$2,679,739	\$2,955,515	\$275,776	\$1,584,695	\$1,280,097	\$16,090	\$74,633

Expenditures GRANTS/Medicaid Funds	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan
Salaries	\$195,215	\$407,693	\$212,478	\$36,396	\$371,297
Benefits	\$106,189	\$227,410	\$121,221	\$33,703	\$193,707
Contracted Services	\$80,532	\$96,177	\$15,645	\$22,373	\$73,804
Dues & Fees	\$3,500	\$3,500	\$0	\$595	\$2,905
Supplies	\$16,660	\$16,660	\$0	\$2,832	\$13,828
Transportation	\$6,000	\$6,000	\$0	\$1,020	\$4,980
Totals for Grant/Medicaid Expenditures:	\$408,096	\$757,440	\$349,344	\$96,920	\$660,520

Grand Total of All Expenditures:	\$4,163,216	\$4,929,291	\$766,075	\$2,037,523	\$2,801,045
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Revenue Statement SUPERINTENDENT'S OFFICE/TRANSPORTATION	Revenue (FY23)	Estimated (FY24)	Increase (Decrease)	NEK Choice	Canaan
Transportation Aid Revenue from State	\$116,034	\$116,034	\$0	\$0	\$116,034
Interest	\$250	\$250	\$0	\$125	\$125
SU Assessments	\$455,024	\$563,567	\$108,543	\$285,971	\$277,597
Transportation Assessment	\$196,457	\$213,686	\$17,229		\$213,686
E-Rate Reimbursement	\$2,700	\$2,700	\$0	\$1,350	\$1,350
Prior Year Surplus	\$28,190	\$20,000	(\$8,190)	\$10,000	\$10,000
Total Superintendents Office/Transportation Revenue:	\$798,655	\$916,237	\$117,582	\$297,446	\$618,792

Revenue Statement NON SPECIAL ED SERVICES	Revenue (FY23)	Estimated (FY24)	Increase (Decrease)	NEK Choice	Canaan
Contracted Services-PD to ENSU	\$276,726	\$300,099	\$23,373	\$58,462	\$241,637
Total Non Special Ed Revenue:	\$276,726	\$300,099	\$23,373	\$58,462	\$241,637

Revenue Statement SPECIAL ED SERVICES	Revenue (FY23)	Estimated (FY24)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
EEE Assessment from District	\$10,793	\$11,276	\$483	\$5,091	\$6,185		
EEE Grant from State	\$25,000	\$33,622	\$8,622	\$10,841	\$22,781		
Special Ed Reimbursement from District	\$912,526	\$1,305,428	\$392,902	\$656,193	\$558,512	\$16,090	\$74,633
Mainstream Block Grant	\$926,081	\$0	(\$926,081)	\$0	\$0		
Census Block Grant	\$0	\$940,292	\$940,292	\$488,952	\$451,340		
Intensive Reimbursement from State	\$0	\$0	\$0	\$0	\$0		
Special Ed Extraordinary Reimbursement from State	\$674,339	\$528,617	(\$145,722)	\$333,916	\$194,702		
IDEA-B Grant Ages 3-21	\$127,000	\$132,080	\$5,080	\$88,494	\$43,586		
IDEA-B Preschool Grant	\$4,000	\$4,200	\$200	\$1,209	\$2,991		
Total Special Ed Revenue:	\$2,679,739	\$2,955,515	\$275,776	\$1,584,695	\$1,280,097	\$16,090	\$74,633

Revenue Statement Grants/Medicaid	Revenue (FY23)	Estimated (FY24)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	Stewartstown
ARP ESSER	\$0.00	\$320,452	\$320,452	\$14,929	\$305,523		
CFP Grants	\$358,073	\$366,956	\$8,883	\$62,382	\$304,574		
Medicaid Grant	\$50,023	\$70,032	\$20,009	\$19,609	\$50,423		
Total Grants/Medicaid Revenue:	\$408,096	\$757,440	\$349,344	\$96,920	\$660,520		

Grand Total All Revenues:	\$4,163,216	\$4,929,291	\$766,075	\$2,037,523	\$2,801,045	\$16,090	\$74,633
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State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

Notice of Education Tax Rates for FY23

As per 32 V.S.A § 5402(b)(1) the Education Property Tax Rates for your municipality have been calculated and set for FY23.

Town/City: Guildhall
2022 Reappraisal (blank unless reappraising):
Common Level of Appraisal (CLA): 95.47%
Calculation Date: 06/28/22

Homestead Education Tax Rate to be Assessed: \$1.5639

Your Homestead Education Tax Rate is calculated from your city/town voter-approved per pupil education spending adjusted by the common level of appraisal (CLA).

Nonhomestead Education Tax Rate to be Assessed: \$1.5356

Nonhomestead property, previously called “non-residential,” is any property which is not homestead property. Your city/town Nonhomestead Education Tax Rate is the statewide rate adjusted by the CLA.

Please refer to [Education Property Tax Rates | Department of Taxes \(vermont.gov\)](#) for a summary table of Education Property Tax Rates for all municipalities and/or to review frequently asked questions about Education Property Taxes.

If you have questions about your Education Tax Rates, please call Property Valuation and Review (PVR) at the Vermont Department of Taxes at (802) 828-5860 or email tax.pvr@vermont.gov.



NOTES