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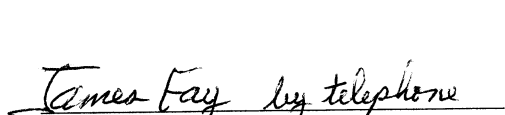
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WARNING
TOWN OF GUILDHALL
ANNUAL TOWN MEETING
MARCH 7, 2017

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, 2017 at 7:00 pm, to transact the following business, viz:

- 1) To hear and act on the reports of Town Officers; to accept the Guildhall Annual 2016 Town Report.
- 2) Shall the Town vote to collect its 2017 taxes up to and including October 15, 2017, 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 2016 General Fund surplus to pay expenses until 2017 tax monies become available?
- 6) Shall the Town vote to approve a budget of **\$307,943.07** and set a tax rate in accordance with that budget?
- 7) Shall the Town vote to continue to hold Town Meeting in the evening, beginning at 7:00 P.M.?
- 8) To conduct any other business that may legally come before the Town?

Given unto our hands this 18th day of January, 2017.


James Fay, Selectboard Chair


Richard Martin, Selectboard Vice-Chair


Gary Brown, Selectboard Clerk


Attest: George Blakeslee, Town Clerk, January 18, 2017

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, 2017, 10:00 am – 7:00 pm, to vote by Australian ballot for the following town officers:

One (1) Selectboard Member, 3-Year Term
One (1) Town Moderator, 1-Year Term
One (1) Lister, 3-Year Term
One (1) Auditor, 3-Year Term
One (1) Auditor, 2-Year Term
One (1) Cemetery Commissioner, 2-Year Term
One (1) Town Agent, 1-Year Term
One (1) Grand Juror, 1-Year Term
One (1) Constable/Animal Control Officer, 1-Year Term
One (1) Delinquent Tax Collector, 1-Year Term
Six (6) Planning Commissioner, 2-Year Term
One (1) School Moderator, 1-Year Term
One (1) Guildhall School District Board Member, 3-Year Term
One (1) NEK Choice School District Board Member, 2-Year Term

Attest: George Blakeslee, Town Clerk

 January 16, 2017

WARNING

NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE

MARCH 7, 2017

The legal voters of the Northeast Kingdom Waste Management District are hereby notified and warned to vote, by Australian Ballot, at the polling place and between the hours specified by their municipality on Tuesday, March 7, 2017 to act on the following article.

ARTICLE 1: Shall the voters authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$755,527?

Jane Lynn	Robert R. R. R.
Theresa Simon	Robert Smith
John R. R. R.	Elizabeth O. Hubbard
Kimberly Flanders	John R. R. R.
Claude G. Phipps	
Wade	
Jack Sumner	
Steve Larney	
Mrs. Daigle	
Robert R. R. R.	
David Gendus	
John R. R. R.	
Debraj Hill-Larsen	
Heather Burt	
Gore a. P. R. R.	
Frank Battecher	

TOWN OFFICERS, ELECTED

<u>POSITION</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Town Clerk	George Blakeslee	2019
Town Treasurer	George Blakeslee	2019
Selectboard	Richard "Stretch" Martin	2017
Selectboard	Gary Brown	2018
Selectboard	James "Pete" Fay	2019
Town Moderator	George Blakeslee	2019
Auditors	Rich Carlson	2017
Auditors	Kelly McLain	2018
Auditors	--	2019
Listers	George Blakeslee	2018
Listers	Eileen Thietten	2019
Listers	--	2017
Cemetery Commissioners	Susan McVetty	2018
Cemetery Commissioners	Gary Brown	2018
Cemetery Commissioners	--	2019
Town Agent	--	2017
Grand Juror	--	2017
Road Commissioner	James "Pete" Fay	2019
Planning Commission	Tom Rogers	2017
Planning Commission	Dennis Bacon	2017
Planning Commission	John Orłowski	2017
Planning Commission	Ron Resden	2017
Planning Commission	Eileen Thietten	2017
Planning Commission	--	2017
Justices of the Peace	Casey Dowland	2018
Justices of the Peace	Thomas Dubreuil	2018
Justices of the Peace	Kelly McLain	2018
Justices of the Peace	Jacqueline Spillane	2018
Justices of the Peace	--	2018

*Note: The JPs' terms expire on Tues., Nov. 6, 2018 the day of the federal elections.

ELECTED OFFICERS, CONT'D

<u>POSITION</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Constable/Animal Control Officer	Bob MacIlvane	2017
Delinquent Tax Collector	Valerie Foy	2017
School Moderator	George Blakeslee	2017
School Board	Christina McGrath	2017
School Board	Marie Fay	2018
School Board	Karen Guile	2019

TOWN OFFICERS, APPOINTED

<u>POSITION</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Fire Warden	Ron Resden	2017
Health Officer	Christine Marcotte	2017
Zoning Administrator	Patricia Rogers	2017
Rep. to NEKWMD	Gary Brown	2017
Emergency Preparedness	Valerie Foy	2017
Poundkeeper	Selectboard	2017
Town Service Officer	Albert Tetreault	2017
Viewer of Fences	Don Ferguson	2017
Viewer of Fences	Richard Burgess	2017
Viewer of Fences	Richard "Stretch" Martin	2017
Inspector of Shingles, Lumber and Coal	Don Ferguson	2017
Weigher of Coal	Don Ferguson	2017
NVDA Representative	Ron Resden	2017
E911 Coordinator	Ron Resden	2017

TOWN OFFICERS, APPOINTED, CONT'D

<u>POSITION</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Water Commissioners	Gary Brown	2017
Water Commissioners	Reginald McLain	2017
Water Commissioners	--	2017
Tree Warden	Reginald McLain	2017
Website Committee	George Blakeslee	2017
Website Committee	Teri Anderson	2017
Website Committee	Kelly McLain	2017
Website Committee	Sam Swope	2017

SUMMARY OF TOWN MEETING 2016

On March 1, 2016 the polls opened at 10:00 am and closed at 7:00 pm for Australian balloting on the NEKWMD proposed budget and the election of Town Officers.

1. George Blakeslee called the Annual Town Meeting to order at 7:05 pm.
2. Town Meeting was recessed until close of Annual School District Meeting
3. Town Meeting resumed at 7:15 pm

Articles 1 to 9 were each moved by Stretch Martin, seconded by Gary Brown and passed on voice vote without discussion.

The 2016 Town budget (Article 6) is \$293,672.12.

4. Meeting adjourned 7:32 pm.

George Blakeslee, Town Clerk

OFFICERS' & FINANCIAL REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM OF

JANUARY 1 - DECEMBER 31, 2016

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, 2016 - December 31, 2016.

The 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.

Auditors Kelly McLain and Richard Carlson attended the spring training session conducted by the Vermont League of Cities and Towns (VLCT). These training sessions provide an opportunity for new auditors to learn the role, duties and responsibilities of an Auditor and all attendees to learn new/revised policies and procedures. An additional benefit is the ability to interact with other town auditors and VLCT staff.

This year's training session led to the following:

- Financial Management Self-Assessment - Conducted by the Treasurer and reviewed by the Select Board, it provides an accurate representation of Town operations.
- Internal Control Checklist - Conducted by the Auditors and Treasurer to identify areas of operational weakness. The internal controls were found to be adequate. Auditors to conduct annual review.
- Auditors' Checklist - Utilized to identify areas of interest for Auditor review.
- Delinquent Tax - Audit and policy/procedures review pending.
- Purchasing Policy - Auditors working with a committee to develop a recommendation for the Selectboard.

The Auditors would like to thank all Town Officers, Boards and Commissions for their timely submission of annual reports for the inclusion in the Town Report. We also wish to thank Town Clerk and Treasurer, George Blakeslee, and Asst. Town Clerk, Peter Gair, for their continued support. Special thanks to Albert Tetreault for his service as an auditor and a long record of service to Guildhall.

Respectfully Submitted by the Guildhall Town Auditors
Richard Carlson
Kelly McLain

TOWN CLERK'S REPORT

In 2016, the Guildhall Town Clerk's office recorded 89 documents in the Guildhall Land Records, made 20 certified copies of Guildhall vital records, issued 73 dog licenses, processed 18 property transfer tax returns (PTTRs), and assisted many assessors, lawyers, businesspeople, and citizens in searching the Guildhall Land Records, Grand List(s), Tax Map, vital records, zoning permits, and other archived information.

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

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 all the national, state and local election-management business, overseeing the elections described above. There were no assessment appeals this year.

Respectfully submitted,
George Blakeslee, Town Clerk

GUILDHALL SELECTBOARD REPORT

Selectboard meetings are held at 6:30 pm the 3rd Wednesday of every month. We urge citizens to attend these meetings.

As part of the school closing, the Town had the opportunity to obtain equipment from the school. We chose to take video equipment and screens for computer viewing for meetings and information. We also had the opportunity to acquire industrial kitchen equipment: stove, hood with fire suppression equipment, refrigerator and freezer. This equipment is quite new. This equipment will allow the town to upgrade their presentations as well as the opportunity to provide almost new, industrial equipment to the kitchen.

A public hearing was held in November to discuss the possibility of stopping plowing of Morin Road at the pipeline. There are no year-around residents from that point on, but there are some camps. We have been plowing another 0.5 mile beyond the pipeline to a gate. There have been continual problems plowing to that point because of the small area for the plow truck to turn. When the truck gets stuck, the town pays another fee to have it pulled out. Because of a waiting period (per state guidelines), we will continue to plow this year.

I want to thank all the committees that have been working this year on behalf of the Town. I also want to thank the other Board members for serving this year.

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

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

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

2016 VITAL STATISTICS, GUILDHALL

Births

Jace Perreault, July 4, 2016 to Cody & Addy Perreault

Deaths

Elvina May Allen, June 23, 1946 – August 17, 2016

Sue Ann Simpson, June 10, 1947 – November 28, 2016

Marriages

Carrie Elizabeth Blakeslee and Todd Giddings Levin – June 4, 2016

Valerie Marie Gauthier and Scott Alan Tetreault – June 11, 2016

GUILDHALL INFORMATION

2016 - THE TOWN'S 255th YEAR

Chartered: October 10, 1761

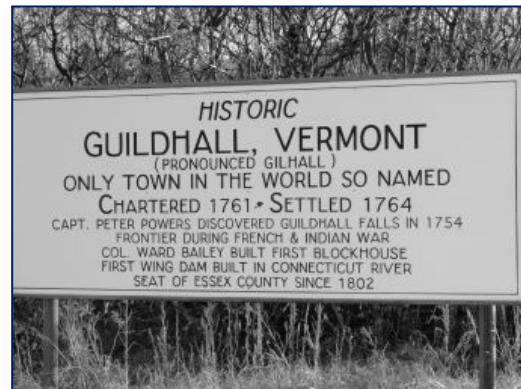
Land Area = 32.7 square miles

Population = 273 Registered Voters =

192 Town Office Phone: 676-3797

Town Office Fax: 676-3518

Clerk's Email: townclerk@guildhallvt.org



DOG LICENSES and the ANNUAL RABIES CLINIC

DOG LICENSES ARE DUE APRIL 1, 2017

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:

\$8.00 for each neutered male or spayed female (\$10.00 if late)

\$12.00 for each non-neutered dog (\$16.00 if late)

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

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

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

This year's rabies clinic will be held at the Guild Hall on **Saturday, March 18, 2017, from 10:00 am to 11:00 am.** Residents of Guildhall will be able to vaccinate their dogs for rabies and obtain their 2017 Guildhall dog licenses all in one convenient stop. Other than the rabies vaccine (\$13.00, available for both cats and dogs), the following shots will also be available: distemper (\$13.00, available for both cats and dogs), kennel cough (\$13.00, dogs only), Lyme disease (\$32.00, dogs only) and leukemia (\$29.00, cats only).

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

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

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

LOCAL ORDINANCES, TOWN OF GUILDHALL

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

Dog Ordinance

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

Ordinance Regulating Waste Disposal

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

Local Enforcement of Speed Limits on State Highway

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

Ordinance Establishing Stop Signs and Other Traffic Control Devices

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

Speed Limits on Unpaved Roads

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

Parking Ordinance

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

ATV Use on Town Roads

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

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

RUBBISH AND RECYCLING IN GUILDHALL

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

Trash bags are not collected unless at least one recycle bin with recyclables is also placed curbside on pick up day. Recycling bins are available at no cost at the Guildhall Town Office. Please recycle: it helps the environment and saves the town money, since the Town pays per ton to dispose of rubbish but does not pay per ton for recycling.

Our hauler is Earley 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.

Below is a list of the materials that can be recycled by Guildhall residents.

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 milk cartons.

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 aerosol cans, aluminum trays, and foil. These go to the landfill.

PLASTICS: (REMOVE CAPS)

#1 PETE: All narrow and wide necks with a #1 symbol on the bottom of the container such as clear or colored soda bottles, salad dressing, peanut butter, ketchup, mayonnaise, and other jars.

#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.

NOTE: IT IS IMPORTANT THAT YOU RINSE CLEAN AND DRAIN COMPLETELY ALL 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 plastic bags, Styrofoam, packing pellets, food trays, coffee cups, shrink wrap, or bottle caps. All these go to the landfill.

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

Bulky Days

The Town will conduct “Bulky Days” from 8:00 am to Noon on Saturday, May 13, 2017 (no Haz Mat), **and** 8:00 am to Noon on Saturday, November 4, 2017 (no Haz Mat). These days allow residents to dispose of large items not accepted for curbside pickup. As with schedule changes in trash pickup, please see the Town posting and the Town website for information on Bulky Day.

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		

LISTER BOARD REPORT

The Listers continued the process of site visits to update property and dwelling descriptions. The Town Tax Map, computer based property records and paper files are being updated and correlated. The Listers also continue to make site visits to all properties with active building permits to assess percent completion and update the property record.

The Listers have a contract with CAI Technologies of Littleton, NH to maintain annually updated Tax Maps. The maps, which are a valuable asset to the work of the Listers as well as to citizens doing property research, are now being updated annually.

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

The Town's 5-year assessment agreement with Portland Pipe Line, LLC was reconsidered at the request of PPLC. In order to determine an accurate assessment of the PPLC property value both parties contracted for updated reports from professional assessors. The outcome was a new lower assessment which was acceptable to both the Town and PPLC.

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

The State Equalization Study COD and CLA values remained within prescribed limits indicative of overall equity in assessments in line with fair market values. The Town, therefore, does not anticipate an order to conduct a town wide reappraisal in 2017.

HS-122 Reminder:

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

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

George Blakeslee
Eileen Thietten

Lister Hours:
Tuesday 3:00 pm - 5:00 pm
Thursday 10:00 am – Noon
Email: listeners@guildhallvt.org

GUILDHALL CEMETERIES REPORT

During 2016 there were no lots purchased.

John Polkey obtained a flag from the VFW for the Ridgwell Cemetery.

Besides the general maintenance and mowing, replacing of the Ridgwell fencing was the major focus for this year. The front of that cemetery now has an attractive white looping chain which will not be as easily damaged by the snow plowing. Old boards were replaced by more solid and durable true 1" by 6" boards during the summer and will continue to be replaced and stained white during 2017. The project will be completed by the end of the summer and we expect that maintaining the fence will be much easier for quite a while. We think you will be pleased with the result of the upgrade.

Unfortunately, the plan for Nellie Smart Cemetery fence painting and repair had to be put on hold because of the rapidly deteriorating state of the boards at the Ridgwell Cemetery. This will be the next project to be completed.

Elvina Allen is no longer with us and we thank her posthumously for all the work that she did and information that she provided as a Cemetery Commissioner. She will be sorely missed.

Respectfully,
Gary 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. 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

PLANNING BOARD REPORT

The Planning Board met once this year to review a permit submitted from Beattie Enterprise to extend their gravel pit. This permit was approved. There was no other business for the Planning Board to consider for the remainder of the year.

Planning Commission

Tom Rogers, Chairperson
Dennis Bacon
John Orłowski
Ron Resden, Secretary
Eileen Thietten
Albert Tetreault

ZONING ADMINISTRATOR'S REPORT

In 2016 thirteen permits were processed, an increase of 6 from 2015.

Historical Village District:

Enlarged porch and garage.

Rural Lands I, II, and III:

Route 102

Porch

Deck

Garage

Subdivision

North Road

Storage Shed

Hay Shed

Deck

Breault Road

Gravel Excavation (Expanded foot print)

Fellows Road

Camp

Granby Road

Camp

Forestry Conservation

Seasonal Cabin

Hunting Camp

Reminder: All buildings over 4 feet x 6 feet require a permit.

If you have any questions or need clarification regarding the Zoning Bylaws you are more than welcome and encouraged to call the Zoning Administrator.

Respectfully Submitted,
Patricia H. Rogers

WEBSITE EDITORIAL BOARD REPORT

The Town website continues to serve as an effective means of communicating with citizens and voters in many ways. Notices of events, meetings and deadlines are posted, and individuals may subscribe to receive these automatically by email. All town documents and forms, from the Town Report to the Grand List, to the Tax Map, to Zoning Permits and the Zoning Bylaws, are now available on our website. George Blakeslee serves as Webmaster, and the following policy guidelines are in effect:

The primary purposes of the site are to:

- provide useful information for townspeople,
- facilitate the conduct of town business,
- foster communication between townspeople and town government,
- promote local resources, and
- promote local cultural and historical attractions.

The town website is provided as a convenience and serves as an additional source of information. It does not replace any traditional and/or statutory communication requirements of the Town. While every effort is made to keep the website up-to-date and the information accurate, documents available directly from town officers and boards will be considered the official versions in the event of discrepancy with information on the website.

The Website Editorial Board welcomes your comments and suggestions.

Respectfully submitted,
George Blakeslee, Chair

GUILDHALL RENOVATION COMMITTEE

The Guild Hall Renovation committee welcomes the opportunity to thank the community for the support, interest and donations over the past three years for the Guild Hall Project. The process began with obtaining the Robert Sincerbeaux Grant funding for a building assessment by a qualified architect. Local contractors were met with to determine a course of action, resulting in a consultation with a historical building architect. Bast and Rood architects signed a contract with the town. The project began with a budget being built and funding obtained. Project advertising including the bidding process resulted in Kingdom Construction receiving the building contract and Rodd the Roofer receiving the roof contract. The USDA guidelines served as the base of the project. Work began in September 2016 and was completed in December 2016.

The third phase of the project is slated for 2017. Insulation, yard lighting and safety needs will be considered based on funding, carry over and additional grants, and other revenues.

The donations received in 2016 are greatly appreciated and donors need to be publicly thanked:

Early Rubbish	Beattie Enterprises
Cabin Fever	Meadowsend
Pillar LLC	Groveton High School Alumni
Madeux Family	AB Logging
The Freeman Foundation Grant	

Dennis Bacon volunteered as Clerk of the Works, a function that would have required additional dollars in the budget. We, the team members, thank you Dennis, for your commitment to the project and the community.

All the time spent exploring, discussing, communicating, grant writing and waiting for results proved to be successful resulting in a 1795 building being preserved in Guildhall.

Respectfully submitted,
Dennis Bacon
George Blakeslee
Tom Foss
Patricia Rogers
Eileen Thietten
Jay Thietten

ENHANCED 9-1-1 REPORT

This year's actions consisted of the addition of one new address on Morin Road and the correction or verification of all addresses there.

Work has been started for two new addresses on the Granby Road for inclusion in the 2017 E-911 updates.

There are still a few property owners who 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, please call me and I will assign one to you.

If you are experiencing an emergency, please remember to make a voice call to 9-1-1 on your phone. If you are calling from a cell phone or using a VOIP connection, take note of where you are as this will help assure that call-takers can send help exactly where it is needed – fast.

Using Text-to-9-1-1 in Vermont

Both Verizon Wireless and Sprint Nextel customers can send a text message to 9-1-1 from locations in Vermont for emergency help.

Guidelines: Customers should use the texting option only when a voice call to 9-1-1 is not an option. Making a voice call is still the most efficient way to get access to emergency services. As with any communication to 9-1-1, the texting function should only be used for emergency situations. It is very important to provide the location of the event and the nature of the emergency in the first message.

Limitations: Text messaging is considered a “best efforts” service and there is no guarantee a text message will be sent, delivered or received in a timely manner, if at all. Sending a text to 9-1-1 may take longer than a voice call because someone must enter the text, send it through the system and then the 9-1-1 call taker has to enter a text response and send it back. Time is critical in a life-threatening emergency, and customers should be aware of this difference. Customers must be in range of cell towers in Vermont. If customers are outside or near the edge of the state when sending a text to 9-1-1, the message may not reach the Public Safety Answering Point (PSAP), based in Williston.

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

FIRE WARDEN'S REPORT

The good citizens of Guildhall set NO forest fires this year! Keep up the good work in 2017.

Fire permits are routinely granted, weather permitting. However, all conditions stated on the permits should be followed and the permit does not release 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, but I would still appreciate a phone call in case I am called by one of the local fire departments or a concerned citizen.

Please feel free to call for a permit and if you have to leave a message, I will get back to you as soon as possible. When you burn please follow these rules:

Keep a supply of water handy.
Never leave your fire unattended.
Always fully extinguish your fire.
Never burn when it is windy.

Fire Statistics for 2016

Guildhall

Total # Fires 0

Total # Acres 0



Permits will be difficult to get in the spring when there is much dry brush in the woods, so plan your burns accordingly.

For all fire and other emergencies, DIAL 9-1-1 on your phone.

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

WATER COMMISSIONER'S REPORT

On June 3, 2016, the consumer confidence report for calendar year 2015 was submitted to the State of Vermont and to all Guildhall water users. All monthly water testing was successfully done and submitted on time. In 2017 there will be several additional tests that need to be done for the State of Vermont.

On August 2, 2016, a boil notice was put into place because of a failed E. coli test from the Town of Northumberland water department. The notice was lifted at 11:15 am on August 6, 2016 once the State of New Hampshire verified the false test and declared the water safe for consumption. Several additional tests were also taken in Northumberland and in Guildhall and no E. coli was found.

There are several projects to be done in the spring and summer of 2017, a continuation of last year's to do list. The rules, reports and regulations of the Guildhall water system can be viewed and/or copied at the town office.

Respectfully,
Gary Brown, Water Commissioner

DELINQUENT WATER COLLECTION REPORT

2016 DELINQUENT WATER RECEIPTS								
DELINQUENT WATER RECEIPTS DURING 2016								
TAX		WATER		INTEREST		PENALTY		TOTAL
YEAR/QTR		BILLS						
2015C		\$372.35		\$18.45		\$33.48		\$424.28
2015D		\$669.75		\$15.00		\$43.84		\$728.59
2016A		\$1,303.02		\$30.03		\$104.34		\$1,437.42
2016B		\$879.94		\$23.20		\$70.39		\$973.53
2016C		\$857.70		\$7.10		\$37.94		\$902.74
TOTAL RECEIPTS:		\$4,082.79		\$93.78		\$289.99		\$4,466.56

WATER BILL PRINCIPALS REMAINING DUE AS OF DECEMBER 31, 2016						
TAX YEAR/QTR		NAME		PARCEL #		PRINCIPAL
2016C		Bouthillier, Kory		102-7450		\$177.00
2012 D -	2016C	Buth, Lynn		002-0035		\$975.00
2016B		Crowell, Jamie		102-8570		\$14.36
2016C		Crowell, Jamie		102-8570		\$211.00
2016C		Moreno, Judith		102-8690		\$109.00
2016C		Perreault, Cody & Addy		102-8225		\$113.25
TOTAL REMAINING PRINCIPAL 12/31/16						\$1,599.61

DELINQUENT TAX COLLECTION REPORT

2016 DELINQUENT TAX REPORT						
DELINQUENT TAX RECEIPTS DURING 2016						
TAX YEAR		REAL ESTATE		INTEREST		PENALTY
						TOTAL
2013		\$1,127.36		\$90.41		\$113.39
2014		\$1,543.77		\$531.01		\$123.52
2015		\$4,669.77		\$1,034.31		\$373.21
2016		\$20,560.75		\$317.72		\$1,372.76
TOTAL RECEIPTS		\$27,901.65		\$1,973.45		\$1,982.88
						\$31,857.98

REAL ESTATE TAX (PRINCIPAL) REMAINING AS OF DECEMBER 31, 2016							
TAX YEAR				PARCEL #		REMAINING PRINCIPAL	
2013	Calef, Fred & Wanda			012-1225		\$111.79	
TOTAL 2013							\$111.79
2014	Calef, Fred & Wanda			012-1225		\$868.64	
TOTAL 2014							\$868.64
2015	Calef, Fred & Wanda			012-1225		\$1,028.74	
	Coulstring, Denise			102-1975		\$231.30	
	Hynes, Margaret			001-2600		\$1,710.86	
	Rideout, Clifford			012-1025		\$853.21	
	Rowlett, Warren Jr.			008-3875		\$2,984.01	
	Shannon, Kathy & Bradley et al		003-0550		\$1,919.95		
TOTAL 2015							\$8,728.07
2016	Barney, Brian & Melissa			102-7700		\$1,526.73	
	Calef, Fred & Wanda			012-1225		\$983.36	
	Coulstring, Denise			102-1975		\$639.30	
	Gaureau, Missy L.			003-0500		\$885.66	
	Guile, Karen			102-3900		\$1,974.18	
	Hakansson, Mark			008-0585		\$3,118.57	
	Hodgdon, Allen/ Nelson (store)			002-0020		\$1,355.05	
	Hodgdon, Murray			102-1175		\$1,713.98	
	Hodgdon, Murray			102-1000		\$1,825.35	
	Kurrelmeyer, Ellen			001-3050		\$1,590.80	
	McCabe, Jonathan			102-8325		\$690.99	
	Moreno, Judith			102-8690		\$254.44	
	Nelson, Phill & Karen			003-1001		\$3,550.44	
	Peaslee, Janice L. Trust			003-1300		\$348.32	
	Peaslee, Janice L. Trust			102-8300		\$3,744.43	
	Peaslee, Janice L. Trust			102-7875		\$995.69	
	Perreault, Cody & Addy			102-8225		\$2,031.53	
	Perreault, Mariah			102-3235		\$477.88	
	Plumley, Matthew			012-1400		\$2,623.95	
	Rideout, Clifford			012-1025		\$815.58	
	Romaniw, Steven			012-1800		\$438.00	
	Rowlett, Warren Jr.			008-3875		\$2,852.40	
Shannon, Kathy & Bradley et al			003-0550		\$2,187.61		
Simpson, Sue Ann Life Estate			102-5245		\$183.18		
TOTAL 2016							\$36,807.42
TOTAL DELINQUENT TAX PRINCIPAL OWED DECEMBER 31, 2016							\$46,515.92

ROAD COMMISSIONER'S REPORT

The 2016, roads in Guildhall were in good shape. In order to achieve that goal the following was completed:

- Granby, Fellows and North Roads were graded three times.
- LaMotte and Morin Roads were graded once.
- Chloride for dust was applied once.
- Roads were banded in March and the band was lifted in May.
- Crushed stone and gravel were used on areas of roads that were subject to excessive pot hole development.
- 1.3 miles of Fellows Road had gravel and crushed stone applied, as well as ditches cleaned and graded and three culverts replaced.
- Brush was cleared back on both sides of Lamotte Road.

Throughout the year, trees were cleared from roads or cut if it was thought they may fall into the road.

Alfred McVetty was appointed Assistant Road Commissioner. It has been a pleasure to work with Alfred.

In conclusion, the road work was kept within the budget.

James "Pete" Fay
Road Commissioner

THE GUILDHALL PUBLIC LIBRARY, INC. REPORT

Library winter hours have been eliminated to reduce operating expense. The summer hours are Monday 2:00 – 6:00 pm, Wednesday 2:00 – 8:00 pm and Saturday 9:00 am – 12:00 pm.

Librarian Valerie Foy continues to purchase “Best Seller” books on a regular basis, as these types of books are what have been requested by our constituents. A few of the adult titles purchased this year include *Fahim Speaks: A Warrior-Actor’s Odyssey from Afghanistan to Hollywood and Back*, *Filthy Rich*, the *Game of Thrones* series, and the *Outlander* series.

The Library received a grant again this year from the Supervisory Union to purchase books for children and adults dealing with nutrition, getting ready for school and parenting. A few of the titles purchased this year were *Good Enough to Eat: A Kid’s Guide to Nutrition*, *The Anti-Test Anxiety Society*, *Coping Skills Interventions for Children & Adolescents*, *Summer Bridge Activities, Grades K-1*, *Common Core Math 4 Today Grade 1*, and *Common Core Language Arts 4 Today Grade 1*.

The basket weaving class is offered for adults with 8 – 10 regular participants from Northumberland, Maidstone, Whitefield, and Guildhall.

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

The main floor of the Library was sanded down and refinished this summer.

The Library’s on going 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 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.

Submitted by:
Valerie Foy
Librarian

ESSEX COUNTY SHERIFF'S REPORT

The contract for Guildhall remained at \$3,500 for the year 2016. I completed a review of calls for service to the Town of Guildhall for the calendar year 2016. During that period E.C.S.D. handled 65% of the calls for service to Guildhall. The Sheriff's Department responded to 48 calls for service in Guildhall, which represented 1 % of all of the calls E.C.S.D. handled last year throughout the county. The Department investigated calls for missing persons, family disturbances, fraud, burglary, theft, vandalism, automobile accidents, welfare checks, auto accidents, and littering. The Department also provided assistance to the Vermont State Police who responded to the additional calls in our community. The focus of the Guildhall contract for 2017 will be an increase in patrol for speeding. I have spoken with several residents who have requested additional speed enforcement. In honoring those requests I would ask travelers through the village to watch your speed.

I had one Deputy retire and a new Deputy complete his training. We did not receive funding through the Federal C.O.P.S. grant for 2016, which will reduce our staffing by 15 to 20% when one full-time position ends in May. Our Department continues to conduct Special Investigations Unit Services for the Essex county cases of sexual assault and child abuse. We will continue another year of patrolling V.A.S.T. trails through a contract with V.A.S.T. We will also be out providing traffic safety education through a grant from the Governor's Highway Safety Program. This year we were able to get out to Lunenburg Old Home Day, the Moose Festival in Canaan, and the Lancaster Fair with Driver Safety presentations. We will also continue to conduct Occupant Safety Checks and DUI patrols under grants from the Governor's Highway Safety.

Many people do not understand how the Department is funded so I thought I would provide a brief explanation of how our time is allocated based upon funding. In 2016 we funded 7,815 hours of service throughout the county. Guildhall's contract represents 140 hours or 1 to 2% of the allocation. Court operations and statewide transports represent 38% of the Deputy hours. State grants and contracts for patrol and investigations represent 30%. County funding for training and STU matching funds total about 5%. Other town contracts represent 14 to 15%. Out of the Area contracts for security, escorts, and traffic control represent 6%. The additional 5 % is attributed to civil process and our recently added restorative justice programs. This excludes the COPS grant which ended in early 2016.

The Department replaced three cruisers, revised internal policy manuals, and worked on a review of court operations. The upcoming year we will be investing in security and facility improvements at our office. We purchased equipment with reserves from prior year earnings where we were able to generate revenue from contracted services, mainly escorting wide loads and construction services.

We have Deputies interested in serving the Guildhall community, and could utilize more funding for patrols if you would like more service.

Thank you for your continued support,
Trevor Colby, Sheriff

NEKWMD EXECUTIVE COMMITTEE REPORT

The NEKWMD finished 2016 with a 2% decrease in recyclables processed compared to 2015. However, ten towns and eight schools reported increases in recycling. Recycling markets began the year on the low side, but rebounded during late summer and into the fall. Although commodity prices rebounded toward the end of the year, it was not enough to overcome the expenses incurred for equipment repairs in 2016. The District ended 2016 with a deficit of \$53,459. Revenues in 2016 were 5% below projections. While budgeted expenses were 2.4% above projections.

There were no additions or subtractions to the District in 2016. We continue to serve the largest geographical area and largest number of towns (49) in the State. Our population served is 3rd in the state behind only Chittenden Solid Waste District and the Central Vermont Solid Waste Management District.

Vermont's Universal Recycling Law (Act 148) guided most of our activities in 2016 and will continue to do so for the next several years. 2017 will see more of the same in helping our member communities comply with Act 148. The NEKWMD will assist 11 Towns with establishing food scrap collection at their transfer stations before July 1, 2017.

The NEKWMD is entering 2017 with a proposed budget of \$755,527 – an increase of 5.3% compared to 2016, but only a 1.6% increase compared to 2015. The surcharge rate of \$23.25 will increase by \$1.00 for 2017 to \$24.25. Our surcharge on trash remains below the State average of \$25.07.

The NEKWMD was staffed by ten full-time and four part-time employees in 2016. Each of the member Towns is entitled to representation by at least one Supervisor. The Board of Supervisors is the principal authority over the NEKWMD and the primary means of contact with the member towns. The Board of Supervisors meets monthly with the District's Executive Director to set the direction of NEKWMD policy. The member Towns are also represented through their ability to vote on the NEKWMD budget at their Town Meeting in March.

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

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

NEKWMD Executive Committee

NEKWMD COMPARATIVE BUDGET – EXPENSES & REVENUES

BUDGET ITEM	2016 BUDGET	2016 ACTUAL as of 12/31/16	2017 PROPOSED BUDGET
ADMINISTRATION EXPENSES			
Advertising	\$600.00	\$447.13	\$600.00
Audit -- Financial	\$6,500.00	\$6,200.00	\$6,200.00
Audit -- Waste Haulers	\$6,000.00	\$6,221.37	\$6,000.00
Bank Charges	\$0.00	\$25.00	\$0.00
Books & Subscriptions	\$100.00	\$0.00	\$100.00
Cleaning	\$1,900.00	\$1,960.00	\$2,100.00
Copier	\$1,800.00	\$1,765.40	\$1,900.00
Dues/Permits/Fees/Penalties	\$2,700.00	\$2,695.00	\$3,000.00
Heating Fuel	\$2,000.00	\$484.08	\$1,000.00
Interest Expense	\$0.00	\$0.00	\$0.00
Liability & Casualty & Emp. Prac.	\$15,000.00	\$18,724.00	\$16,000.00
Planning	\$3,000.00	\$0.00	\$2,000.00
Legal Fees	\$2,500.00	\$2,294.73	\$2,500.00
Postage	\$2,000.00	\$2,655.52	\$3,000.00
Office Supplies	\$3,300.00	\$4,200.00	\$3,600.00
Telephone - Office	\$3,000.00	\$3,164.05	\$3,200.00
Water/Sewer	\$1,400.00	\$856.05	\$1,000.00
TOTAL ADMINISTRATION	\$51,800.00	\$51,692.33	\$52,200.00
Gross Wages	\$375,856.00	\$368,058.86	\$376,570.00
Overtime Wages-- Warehouse	\$7,000.00	\$2,169.61	\$5,000.00
Fica (Employer Match)	\$23,737.00	\$22,954.45	\$23,347.00
Medi (Employer Match)	\$5,552.00	\$5,368.44	\$5,460.00
State Unemployment Insurance	\$12,725.00	\$11,656.41	\$13,500.00
VMERS (Retirement)	\$19,160.00	\$18,822.49	\$19,200.00
Workman's Compensation Insurance	\$32,393.00	\$32,393.00	\$32,000.00
Mileage - Employee	\$6,300.00	\$5,320.84	\$7,000.00
Mileage- Supervisor's	\$5,000.00	\$4,830.36	\$5,000.00
Supervisor Secretary Payments	\$500.00	\$250.00	\$500.00
Personnel Equipment	\$1,300.00	\$577.43	\$1,300.00
Training	\$1,200.00	\$1,548.75	\$1,500.00
Travel	\$100.00	\$24.25	\$100.00
TOTAL PERSONNEL	\$490,823.00	\$473,974.89	\$490,477.00
BUILDING EXPENSES			
Improvements	\$1,000.00	\$29.03	\$1,000.00
Electricity	\$8,100.00	\$8,103.73	\$8,900.00
Maintenance	\$1,500.00	\$4,358.89	\$1,500.00
Misc. Supplies	\$1,000.00	\$0.00	\$500.00
Trash Removal	\$3,000.00	\$3,023.87	\$3,600.00
TOTAL BUILDING	\$14,600.00	\$15,515.52	\$15,500.00
EQUIPMENT EXPENSES			
Purchases	\$500.00	\$0.00	\$500.00
Baler Repairs	\$6,000.00	\$4,072.90	\$5,000.00
Baler Supplies	\$6,000.00	\$7,038.96	\$8,000.00

Forklift Fuel	\$2,000.00	\$2,483.82	\$2,900.00
Forklift Repairs	\$5,000.00	\$6,398.22	\$5,000.00
Misc. Equipment Repairs	\$1,000.00	\$333.29	\$1,000.00
Skidsteer Fuel	\$900.00	\$540.43	\$600.00
Skidsteer Repairs	\$1,750.00	\$6,928.15	\$3,000.00
Warehouse Supplies	\$2,500.00	\$2,043.05	\$1,500.00
Trucks--Diesel	\$21,000.00	\$17,983.19	\$18,000.00
Trucks--Repairs	\$12,000.00	\$36,071.66	\$10,000.00
TOTAL EQUIPMENT	\$58,650.00	\$83,893.67	\$55,500.00
PROGRAMS EXPENSES			
Advertising	\$2,500.00	\$1,294.88	\$2,000.00
Permits & Fees	\$400.00	\$250.00	\$450.00
Composting	\$15,000.00	\$18,123.00	\$18,500.00
Composter/Bin	\$7,000.00	\$1,680.48	\$4,000.00
Dues & Subscription	\$0.00	\$0.00	\$0.00
Education Outreach	\$14,000.00	\$11,010.84	\$14,000.00
Hazmat Disposal	\$32,000.00	\$29,202.07	\$27,000.00
Hazmat Supplies	\$3,000.00	\$3,816.90	\$4,000.00
Sale of Recyclables-Processing	\$17,000.00	\$31,198.16	\$26,000.00
Special Collections	\$300.00	\$109.13	\$300.00
Supplies	\$600.00	\$553.89	\$600.00
Tire Disposal	\$9,000.00	\$11,469.60	\$9,000.00
TOTAL PROGRAMS	\$100,800.00	\$108,708.95	\$105,850.00
SUB-TOTAL	\$716,673.00	\$733,785.36	\$719,527.00
DEBT REDUCTION PAYMENTS			
Interest			
Principal			
TOTAL DEBT REDUCTION			
CAPITAL FUND			
Capital Improvement Fund	\$0.00	\$0.00	\$36,000.00
TOTAL CAPITAL FUND	\$0.00	\$0.00	\$36,000.00
TOTAL NEK EXPENSES	\$716,673.00	\$733,785.36	\$755,527.00
Grants--St of VT	\$59,000.00	\$48,266.98	\$59,000.00
Hauling--Recycling Pick-ups	\$1,500.00	\$5,531.50	\$40,000.00
Hazardous Waste (CEG Fees)	\$1,000.00	\$7,228.53	\$2,000.00
Interest Income	\$50.00	\$12.55	\$25.00
Miscellaneous Income	\$500.00	\$7,594.08	\$500.00
Program Sales--Composter/Bin	\$1,000.00	\$1,026.60	\$1,000.00
Programs- Oil Filter Program	\$150.00	\$75.00	\$150.00
Sale of Recyclables	\$157,000.00	\$152,337.29	\$150,000.00
Compost Income	\$1,000.00	\$6,282.50	\$6,000.00
Electronics Income	\$10,473.00	\$19,814.42	\$21,352.00
Scrap Metal Income	\$9,000.00	\$4,577.10	\$4,000.00
Battery Income	\$4,000.00	\$3,520.50	\$3,500.00
Tire Income	\$12,000.00	\$11,202.95	\$8,000.00
Surcharge--Waste Haulers	\$460,000.00	\$412,840.85	\$460,000.00
TOTAL NEK REVENUES	\$716,673.00	\$680,310.85	\$755,527.00

TREASURER'S REPORT

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

JANUARY 1, 2016 - DECEMBER 31, 2016

TOWN FINANCES, AT A GLANCE

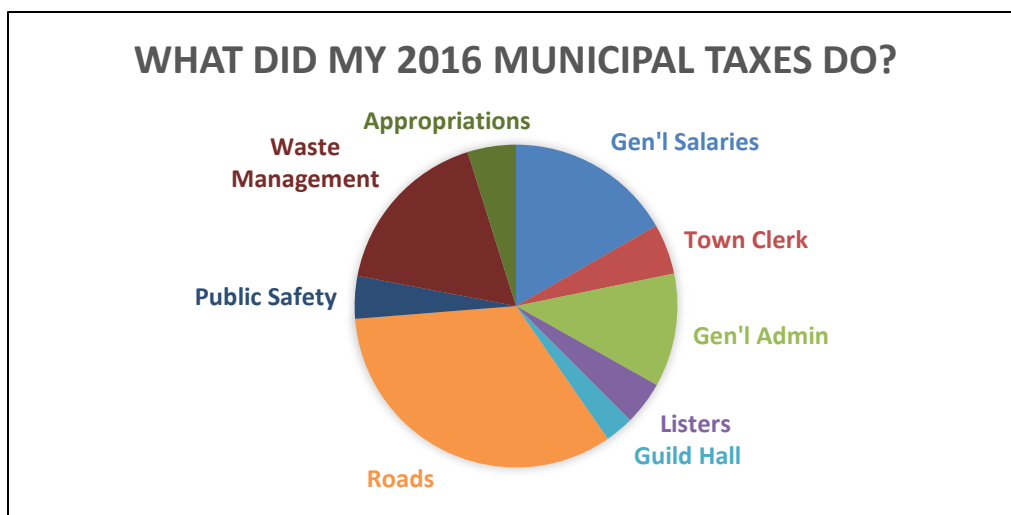
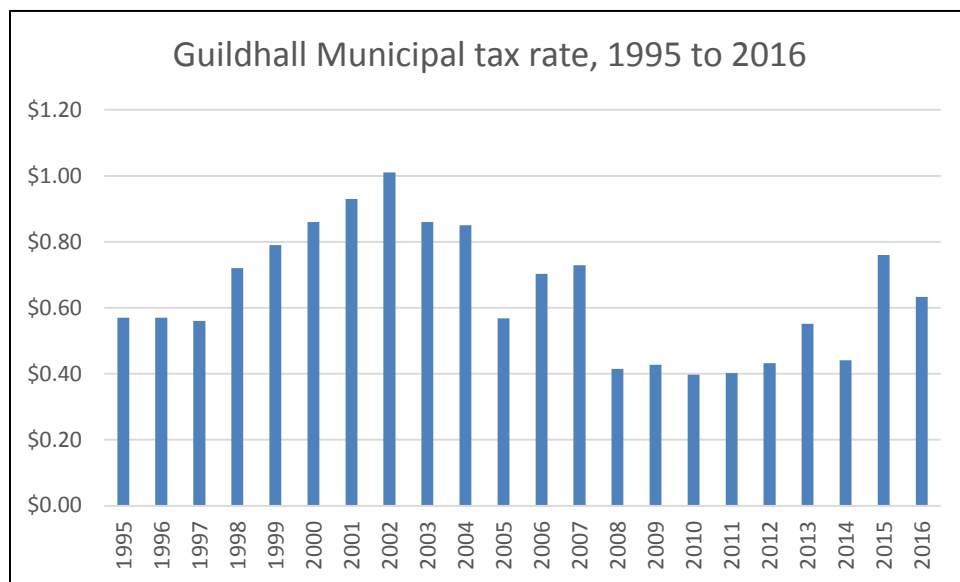
Email: treasurer@guildhallvt.org

Cash on Hand - General, Highway and Reserve: \$277,396

TAX REVENUE BROUGHT IN \$265,038

PLUS the 2015 Town Surplus, non-tax revenue, and Highway Revenue of \$111,714
For Total Revenue: \$376,752

AND WE SPENT: \$351,983



GENERAL & HIGHWAY FUND, REVENUE 2016

TOWN REVENUE	
Municipal Property Taxes	\$ 596,146.53
Current Use	\$ 51,575.00
Delinquent Prop Tax	\$ 28,317.19
Delinquent Prop Penalty	\$ 1,982.88
Delinquent Prop Interest	\$ 1,973.45
Refunds	\$ 7,626.37
Reserve Account Transfers	\$ 62,272.93
Bank Interest	\$ 46.01
Recording Fees	\$ 2,861.00
Dog Licenses	\$ 668.00
Zoning Permit	\$ 444.00
Copies	\$ 395.00
Certified Copies	\$ 230.00
Marriage License Recording	\$ 90.00
Hall Rental	\$ 410.00
Speeding Ticket Revenue	\$ 120.62
Miscellaneous	\$ 78.83
TOTAL TOWN REVENUE	<u>\$ 755,237.81</u>
HIGHWAY REVENUE	
Class 2 Highway State Aid	\$ 16,451.31
Class 3 Highway State Aid	\$ 17,822.25
Excess Weight Permits	\$ 215.00
TOTAL HIGHWAY REVENUE	<u>\$ 34,488.56</u>
TOTAL TOWN & HIGHWAY REVENUE	<u>\$ 789,726.37</u>
PROJECTED NON-TAX REVENUE 2017	
Highway/State Aid	\$ 40,000.00
Miscellaneous Town Revenue	\$ 5,853.00
TOTAL (Rounded)	<u>\$ 45,853.00</u>

BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/16

General & Highway Cash Balance Sheet	
ASSETS	
General Fund/Highway Cash on Hand	\$142,365.76
Reserve Accounts, Cash on Hand	\$135,031.78
Receivables, Delinquent Taxes	\$55,587.99
Grants Receivable	\$49,000.00
TOTAL ASSETS	\$381,985.53
LIABILITIES	
Guild Hall Renovation (rounded)	\$77,542.00
TOTAL LIABILITIES/NET WORTH	\$304,443.53

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

DEPARTMENT	2016 Proposed	2016 Actual	2017 Proposed
OFFICER SALARIES AND WAGES			
Treasurer Salary	\$9,000.00	\$9,000.00	\$9,000.00
Auditor Salaries	\$1,500.00	\$1,375.00	\$1,500.00
Moderator Salary	\$300.00	\$300.00	\$300.00
Selectboard Salaries	\$3,600.00	\$3,600.00	\$3,600.00
Office Assistant Wages	\$3,600.00	\$2,720.00	\$3,000.00
Board of Civil Authority	\$500.00	\$812.00	\$500.00
FICA/MEDI	\$1,400.00	\$1,362.24	\$1,400.00
SUBTOTAL OFFICERS' SALARIES	\$19,900.00	\$19,169.24	\$19,300.00
DELINQUENT TAX COLLECTOR			
8% Delinquent Tax Penalty Fees Paid		\$2,257.11	
FICA/MEDI	\$200.00	\$172.67	\$700.00
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Postage	\$50.00	\$0.00	\$50.00
SUBTOTAL DELINQUENT TAX COLL	\$250.00	\$2,429.78	\$750.00
GENERAL ADMINISTRATION			
Bank Fees, Admin Costs	\$50.00	\$10.00	\$50.00
LOC/Woodsville, Interest	\$700.00	\$868.15	\$700.00
Registration Fees/Mileage	\$1,000.00	\$692.00	\$1,000.00
Town Report	\$650.00	\$644.74	\$650.00
Newspaper Ads	\$300.00	\$1,573.50	\$300.00
Computer Software	\$1,000.00	\$1,560.00	\$1,000.00
Computer Hardware	\$0.00	\$0.00	\$0.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

DEPARTMENT	2016 Proposed	2016 Actual	2017 Proposed
Computer Maintenance	\$2,000.00	\$312.50	\$2,000.00
Computer Training	\$200.00	\$0.00	\$200.00
NEMRC Agreements (suppt & disaster recov)	\$2,100.00	\$2,162.50	\$2,100.00
Insurance and Bonds	\$6,600.00	\$6,806.00	\$6,800.00
VLCT Dues	\$1,100.00	\$1,159.00	\$1,200.00
Professional Services	\$0.00	\$60.00	\$0.00
Unemployment Compensation	\$0.00	\$0.00	\$0.00
Unemployment Contribution	\$100.00	\$199.00	\$200.00
Web Site Maintenance & Hosting	\$50.00	\$115.78	\$115.00
Essex County Tax	\$11,000.00	\$10,583.55	\$11,000.00
Costs, Fees and Refunds	\$500.00	\$3,308.64	\$500.00
Community Fund	\$240.00	\$0.00	\$240.00
Northumberland Property Taxes	\$20.00	\$14.80	\$20.00
Copier Machine Agreement	\$350.00	\$344.50	\$350.00
Miscellaneous	\$100.00	\$0.00	\$100.00
SUBTOTAL GENERAL ADMIN	\$28,060.00	\$30,414.66	\$28,525.00
TOWN CLERK'S OFFICE			
Town Clerk Salary	\$9,000.00	\$9,000.00	\$9,000.00
FICA/MEDI	\$700.00	\$688.50	\$700.00
Training	\$0.00	\$145.00	\$150.00
Dues	\$0.00	\$35.00	\$35.00
Office Supplies	\$700.00	\$1,098.93	\$700.00
Postage/Box Rental	\$700.00	\$916.75	\$700.00
Telephone & Internet (FairPoint)	\$1,600.00	\$1,422.69	\$1,500.00
Treasurer's Supplies	\$150.00	\$50.00	\$150.00
Vermont Statute Books	\$150.00	\$0.00	\$150.00
Change Box	\$0.00	\$0.00	\$0.00
Dog Licensing Supplies	\$70.00	\$120.85	\$70.00
Archival Supplies, Land Records	\$450.00	\$0.00	\$450.00
Acid Free Paper	\$300.00	\$22.19	\$300.00
SUBTOTAL TOWN CLERK'S OFFICE	\$13,820.00	\$13,499.91	\$13,905.00
LISTERS' OFFICE			
Lister Salaries	\$11,000.00	\$8,111.00	\$11,000.00
Lister Assistant Pay	\$50.00	\$0.00	\$50.00
FICA/MEDI	\$960.00	\$620.49	\$960.00
Tax Map Updates	\$500.00	\$500.00	\$500.00
CAMA License	\$475.00	\$477.62	\$475.00
Training	\$600.00	\$392.00	\$600.00
Supplies/Expenses	\$300.00	\$0.00	\$100.00
Mileage	\$1,500.00	\$1,255.00	\$1,500.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

DEPARTMENT	2016 Proposed	2016 Actual	2017 Proposed
Newspaper Notices	\$100.00	\$0.00	\$100.00
Lister Software (APEX)	\$215.00	\$215.00	\$215.00
Postage	\$50.00	\$20.00	\$50.00
VALA Dues	\$50.00	\$80.00	\$80.00
SUBTOTAL LISTERS' OFFICE	\$15,800.00	\$11,671.11	\$15,630.00
ZONING SERVICES			
Zoning Administrator Salary	\$400.00	\$400.00	\$400.00
FICA/MEDI	\$0.00	\$0.00	\$0.00
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
SUBTOTAL ZONING SERVICES	\$400.00	\$400.00	\$400.00
PLANNING COMMISSION			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$50.00	\$18.00	\$50.00
SUBTOTAL PLANNING COMMISSION	\$50.00	\$18.00	\$50.00
THE GUILD HALL			
Janitor Pay	\$1,500.00	\$1,387.00	\$1,500.00
Care of Grounds	\$900.00	\$918.00	\$900.00
FICA/MEDI	\$200.00	\$176.33	\$200.00
Janitor Supplies/Expenses	\$250.00	\$66.78	\$250.00
Kitchen Supplies/Expenses	\$0.00	\$0.00	\$0.00
Snow Plowing	\$450.00	\$135.00	\$450.00
Maintenance/Repairs	\$800.00	\$166.23	\$800.00
Fuel	\$6,000.00	\$2,650.43	\$5,000.00
Electricity	\$2,000.00	\$1,452.55	\$1,800.00
Water Rent	\$300.00	\$320.00	\$300.00
Septic Pump	\$0.00	\$395.00	\$0.00
Special Projects	\$0.00	\$0.00	\$0.00
SUBTOTAL GUILD HALL	\$12,400.00	\$7,667.32	\$11,200.00
PUBLIC SAFETY			
Ambulance	\$4,000.00	\$4,000.00	\$4,000.00
Fire Protection	\$4,000.00	\$3,287.50	\$4,000.00
911 Expenses	\$0.00	\$0.00	\$0.00
Fire Inspection/Extinguishers	\$0.00	\$956.79	\$200.00
Dog License Tax	\$0.00	\$355.00	\$355.00
Dog Catcher Fees	\$150.00	\$0.00	\$150.00
Humane Society Fees	\$150.00	\$0.00	\$150.00
Town Health Officer	\$0.00	\$168.00	\$0.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

DEPARTMENT	2016 Proposed	2016 Actual	2017 Proposed
Street Lights	\$2,800.00	\$2,640.00	\$2,800.00
Constable Salary and Expenses	\$500.00	\$0.00	\$500.00
SUBTOTAL PUBLIC SAFETY	\$11,600.00	\$11,407.29	\$12,155.00
WASTE MANAGEMENT SERVICES			
Monthly NEKWMD Surcharge Total	\$2,500.00	\$1,970.30	\$2,500.00
Rubbish and Recycling Pickup, Curbside	\$35,000.00	\$35,860.00	\$36,000.00
Tipping Fees	\$6,500.00	\$3,420.00	\$4,000.00
Act 148 Stickers/Postage	\$815.00	\$900.00	\$900.00
Miscellaneous (inc. Bulky Day)	\$1,800.00	\$3,714.85	\$2,000.00
SUBTOTAL WASTE MANAGEMENT	\$46,615.00	\$45,865.15	\$45,400.00
RESERVE ACCOUNT APPROPRIATIONS			
Office Equip Capital Reserve Account	\$500.00	\$500.00	\$0.00
Master Legal Fee Reserve Account	\$500.00	\$500.00	\$500.00
Tax Map Operating Transfer Acct	\$500.00	\$1,000.00	\$500.00
Tax Map Updates Reserve Account	\$500.00	\$500.00	\$500.00
Kitchen Capital Reserve Account	\$0.00	\$0.00	\$0.00
Guild Hall Renovation Reserve Fund	\$2,500.00	\$22,500.00	\$5,000.00
Cemetery Fund Operating Transfer	\$6,500.00	\$6,500.00	\$7,000.00
SUBTOTAL RESERVE ACCOUNT APPROPRIATIONS	\$11,000.00	\$31,500.00	\$13,500.00
BUDGETED APPROPRIATIONS			
Rural Community Transport	\$155.93	\$155.93	\$155.93
ECNRCD	\$200.00	\$200.00	\$200.00
NVDA	\$375.00	\$375.00	\$375.00
Food Pantry, Lancaster	\$500.00	\$500.00	\$500.00
Essex County Sheriff's Department	\$3,500.00	\$3,500.00	\$3,500.00
Caledonia Home Health	\$150.00	\$150.00	\$150.00
Northeast Kingdom Human Services	\$274.00	\$274.00	\$274.00
Weeks Memorial Hospital	\$375.00	\$375.00	\$375.00
Visually Impaired	\$50.00	\$50.00	\$50.00
NVT Area Agency on Aging	\$400.00	\$400.00	\$400.00
Guildhall Public Library	\$6,500.00	\$6,500.00	\$6,500.00
Lunenburg/Gilman Senior Center	\$500.00	\$500.00	\$500.00
SUBTOTAL BUDGETED APPROPRIATIONS	\$12,979.93	\$12,979.93	\$12,979.93
NON-HIGHWAY TOWN TOTALS	\$172,874.93	\$187,022.39	\$173,794.93
2016 NON-HIGHWAY SURPLUS		-\$14,147.46	

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

DEPARTMENT	2016 Proposed	2016 Actual	2017 Proposed
HIGHWAY			
General Highway			
Road Commissioner Salary	\$4,000.00	\$4,000.00	\$4,000.00
Road Commissioner HW Maintain	\$1,200.00	\$747.50	\$0.00
FICA/MEDI	\$600.00	\$363.18	\$600.00
Road Commissioner Mileage	\$1,500.00	\$0.00	\$0.00
Retreatment Operating Transfer	\$1,000.00	\$1,000.00	\$1,000.00
Municipal Facility Storage Reserve Account	\$1,500.00	\$1,500.00	\$1,500.00
Storage Facility Maintenance	\$1,000.00	\$0.00	\$0.00
Dry Hydrant Expenses	\$75.00	\$0.00	\$75.00
Miscellaneous Materials	\$100.00	\$0.00	\$100.00
Road Signs	\$250.00	\$61.22	\$250.00
Training	\$100.00	\$0.00	\$100.00
Salt	\$4,000.00	\$1,835.96	\$6,000.00
Winter Sand	\$10,000.00	\$8,703.70	\$16,000.00
Hauling Sand and Salt	\$2,200.00	\$1,747.50	\$3,200.00
Culverts	\$2,000.00	\$1,122.00	\$5,000.00
SUBTOTAL GENERAL HIGHWAY	\$29,525.00	\$21,081.06	\$37,825.00
DEPARTMENT	2016 Proposed	2015 Actual	2016 Proposed
Class 2 Highway			
Labor/Equipment/Class 2	\$10,000.00	\$489.86	\$14,000.00
Mowing	\$500.00	\$0.00	\$500.00
Material	\$6,000.00	\$218.32	\$9,000.00
Grading, Summer	\$6,000.00	\$3,501.31	\$6,000.00
Snow Removal, Class 2	\$6,500.00	\$8,223.75	\$9,500.00
Chloride	\$1,000.00	\$292.50	\$1,500.00
SUBTOTAL CLASS 2 HIGHWAY	\$30,000.00	\$12,725.74	\$40,500.00
Class 3 Highway			
Labor/Equipment, Class 3	\$25,500.00	\$12,331.92	\$30,000.00
Mowing	\$2,500.00	\$4,160.00	\$4,000.00
Material	\$12,000.00	\$14,508.23	\$20,000.00
Grading, Summer	\$12,000.00	\$8,358.69	\$14,000.00
Snow Removal, Class 3	\$25,000.00	\$19,182.50	\$30,000.00
Chloride	\$4,300.00	\$2,000.00	\$4,300.00
SUBTOTAL CLASS 3 HIGHWAY	\$81,300.00	\$60,541.34	\$102,300.00
SUBTOTAL ALL HIGHWAY	\$140,825.00	\$94,348.14	\$180,625.00
DEFICIT RESTORATION	\$0.00	\$0.00	\$0.00
TOTAL ALL HIGHWAY	\$140,825.00	\$94,348.14	\$180,625.00
LESS HIGHWAY CARRY-OVER	\$20,027.81		\$46,476.86
HIGHWAY GRAND TOTAL	\$120,797.19	\$94,348.14	\$134,148.14

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

DEPARTMENT	2016 Proposed	2016 Actual	2017 Proposed
WARNED ARTICLES			
Umbrella, Domestic Violence Victims	\$0.00	\$0.00	\$0.00
Vermont Center for Independent Living	\$0.00	\$0.00	\$0.00
Northeast Kingdom Learning	\$0.00	\$0.00	\$0.00
Red Cross Northern Vt Chapter	\$0.00	\$0.00	\$0.00
SUBTOTAL WARNED ARTICLES	\$0.00	\$0.00	\$0.00
GRAND TOTALS	\$293,672.12	\$281,370.53	\$307,943.07

MUNICIPAL TAXES LEVIED & PROPOSED, 2016-2017

2016 Municipal Taxes Proposed	
Budget Total passed	\$293,672.12
Less 2014 Non-Highway Surplus	\$6,651.32
Less Estimated 2015 Non-Tax Revenue	\$40,000.00
2016 Municipal Levied	\$247,020.80
2017 Municipal Taxes Proposed	
2015 Proposed Budget; Town, Highway, and Warned	\$307,943.07
Less Unreserved Town Non-Highway Surplus	\$5,800.00
Less Estimated Non-Tax Revenue	\$40,000.00
2017 Municipal Taxes to be Levied	\$262,143.07

COMPARISON:

*The proposed budget for 2017 Guildhall municipal services is **greater** than the 2016 amount. The total dollar amount of taxes to be raised will **INCREASE by 6%.***

Factors: 5% Budget increase; same Estimated Non-Tax Revenue; and a slightly smaller 2016 Town Surplus.

RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY & RESERVE ACCOUNTS

<u>FUND BALANCES</u>	
<i>General and Highway, Checking, Woodsville Guaranty Savings, #26202953</i>	
Register Balance 12/31/15	\$117,912.60
Receipts (Revenue, School Taxes, Operating Transfers, Voids/Reissues, etc)	\$1,520,046.76
ICS Balance	\$103,403.58
Disbursements (Expenses, Remittances, Operating Transfers, Voids/Reissues, etc)	\$1,598,997.18
Register Balance 12/31/16	\$142,365.76
Less Highway 2016 surplus	\$46,476.86
Less 2016 Town Surplus	\$5,853.00
Adjusted General & Highway Fund Operating Balance	\$90,035.90
<u>RESERVE FUNDS IN GENERAL & HIGHWAY</u>	
<i>Appraisal Update Reserve, WGS, #654326</i>	
Balance 12/31/15	\$7,947.35
<u>Receipts:</u>	
State Reappraisal Assistance	\$0.00
Interest	\$7.98
<u>Disbursements:</u>	\$0.00
Balance 12/31/16	\$7,955.33
<i>Guild Hall Renovations, WGS, #654443</i>	
Balance 12/31/15	\$28,593.93
<u>Receipts:</u>	
Interest	\$39.07
Grants/Donations/Fund Raising	\$48,817.00
Appropriation 2016	\$22,500.00
<u>Disbursements:</u>	
Architect/Contractors	\$47,097.93
Balance 12/31/16	\$52,852.07
<i>Kitchen Capital, WGS, #654320</i>	
Balance 12/31/15	\$2,386.61
<u>Receipts:</u>	
Interest	\$2.39
<u>Disbursements:</u>	\$0.00
Balance 12/31/16	\$2,389.00

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

<i>Master Legal Fees, WGS, #654329</i>	
Balance 12/31/15	\$15,899.09
<u>Receipts:</u>	
Appropriation 2016	\$500.00
Refunds	\$0.00
Interest	\$15.46
<u>Disbursements:</u>	
Operating Transfer to General Fund, Legal Fees	\$2,188.75
Balance 12/31/16	<u>\$14,225.80</u>
<i>Lister Property Maintenance and Review, WGS, #648407</i>	
Balance 12/31/15	\$1,509.28
<u>Receipts:</u>	
State Maintenance Assistance	\$292.00
Interest	\$1.74
<u>Disbursements</u>	\$0.00
Balance 12/31/16	<u>\$1,803.02</u>
<i>Lister Reappraisal, WGS, #650440</i>	
Balance 12/31/15	\$16,845.39
<u>Receipts:</u>	
Interest	\$18.55
State Reappraisal Assistance	\$2,482.00
<u>Disbursements:</u>	
Operating Transfer to Lister Training	\$385.93
Balance 12/31/16	<u>\$18,960.01</u>
<i>Lister Training, WGS, #654434</i>	
Balance 12/31/15	\$614.88
<u>Receipts:</u>	
Interest	\$1.00
State Lister Training Assistance	\$385.93
<u>Disbursements:</u>	
Operating Transfer to Checking, Reimburse for Lister Training	\$0.00
Balance 12/31/16	<u>\$1,001.81</u>

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

<i>Municipal Storage, WGS, #654332</i>	
Balance 12/31/15	\$1,609.07
<u>Receipts:</u>	
Interest	\$1.76
Appropriation 2016	\$1,500.00
<u>Disbursements:</u>	\$0.00
Balance 12/31/16	<u>\$3,110.83</u>
<i>Office Equipment Capital, #654323</i>	
Balance 12/31/15	\$5,568.23
<u>Receipts:</u>	
Appropriations 2016	\$500.00
Interest	\$5.62
<u>Disbursements:</u>	\$0.00
Balance 12/31/16	<u>\$6,073.85</u>
<i>Tax Map, WGS, #654437</i>	
Balance 12/31/15	\$8,470.12
<u>Receipts:</u>	
Appropriation 2015 & 2016	\$1,000.00
Interest	\$7.29
<u>Disbursements:</u>	
GIS Tax Map Maintenance	\$4,660.00
Balance 12/31/16	<u>\$4,817.41</u>
<i>Guildhall/Maidstone War Memorial Fund, Passumpsic Savings #101560</i>	
Balance 12/31/15	\$409.20
<u>Receipts:</u>	
Deposit	\$0.00
Interest	\$0.36
Disbursements	\$0.00
Balance 12/31/16	<u>\$409.56</u>
<i>Portland Pipeline Reserve Account, WGS, # 725937</i>	
Balance 12/31/15	\$16,225.50
Receipts, Interest	\$179.87
<u>Disbursements</u>	\$0.00
Reappraisal Report	\$10,000.00
Balance 12/31/16	<u>\$6,405.37</u>

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

<i>Highway Retreatment Account, Masscoma #70200696</i>	
Balance 12/31/15	\$13,764.51
<u>Receipts:</u>	
Interest	\$48.25
Town Appropriation 2015	\$1,000.00
<u>Disbursements:</u>	
Balance 12/31/16	<u>\$14,812.76</u>
<i>Petty Cash/Change Account</i>	
Balance 12/31/15	\$326.74
<u>Receipts:</u>	
Misc collection	\$0.00
<u>Disbursements:</u>	
Deposit	\$111.78
Balance 12/31/16	<u>\$214.96</u>

GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS

Adj. Balance 12/31/15	\$14,575.27
Receipts	
Water Rent	\$19,186.06
Delinquent Rent	\$4,082.79
Delinquent Penalties	\$289.99
Delinquent Interest	\$93.78
Miscellaneous	\$0.00
Checking Interest	\$9.64
Total Receipts	\$23,662.26
Disbursements	
USDA Loan Pay	\$6,562.00
Town of Northumberland	\$11,011.25
Expenses (see budget)	\$3,179.06
Total Disbursements	\$20,752.31
Adj. Balance 12/31/16	<u>\$17,485.22</u>

GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET

Wages	2016 Budget	2016 Actual	2017 Budget
Treasurer Salary	\$175.00	\$175.00	\$175.00
Commissioner Salaries	\$1,200.00	\$935.00	\$1,200.00
Delinquent Water collector	\$0.00	\$269.75	\$0.00
FICA/MEDI	\$150.00	\$83.67	\$150.00
Total Wages	\$1,525.00	\$1,463.42	\$1,525.00
General Admin			
Office Supplies	\$0.00	\$0.00	\$0.00
Bank Fees/Refunds	\$0.00	\$17.87	\$0.00
Postage	\$600.00	\$616.96	\$690.00
Computer Maint.	\$0.00	\$0.00	\$0.00
Advertising	\$50.00	\$0.00	\$50.00
Legal Services	\$0.00	\$0.00	\$0.00
USDA Loan payment	\$6,570.00	\$6,562.00	\$6,570.00
Cost of Water	\$12,550.00	\$11,011.25	\$12,550.00
Total General Admin	\$19,770.00	\$18,208.08	\$19,860.00
Maintenance/Repair			
Testing Kits	\$500.00	\$0.00	\$500.00
Operator Applications	\$1,500.00	\$1,000.00	\$1,500.00
Operation fees	\$40.00	\$41.33	\$50.00
Meters/Equipment	\$1,000.00	\$0.00	\$1,000.00
Capital Improvements one time Assessment	\$3,750.00	\$0.00	\$3,750.00
Fees to State	\$75.00	\$39.48	\$75.00
Total Main/Repair	\$6,865.00	\$1,080.81	\$6,875.00
GRAND TOTAL	\$28,160.00	\$20,752.31	\$28,260.00

*In 1996, the Guildhall Water District borrowed capital from U.S.D.A. Rural Development in order to finance a new water delivery system, install meters and install fire hydrants. In part, the fees paid by Guildhall's 53 water users go to repay this loan. The note balance as of 12/31/16 is **\$81,131.79, and will be paid off in 2036.***

GUILDHALL CEMETERY COMPARATIVE BUDGET

Wages	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Budget 2017</u>
Treasurer Salary	\$75.00	\$75.00	\$75.00
Commissioner Salaries	\$150.00	\$100.00	\$150.00
Labor, Mowing & Maintenance	\$5,800.00	\$6,926.50	\$7,000.00
FICA/MEDI	\$460.00	\$468.94	\$635.00
TOTAL	<u>\$6,485.00</u>	<u>\$7,570.44</u>	<u>\$7,860.00</u>
General Administration			
Office Supplies	\$0.00	\$0.00	\$0.00
Bank Charges	\$0.00	\$0.00	\$0.00
Misc.	\$350.00	\$0.00	\$350.00
TOTAL	<u>\$350.00</u>	<u>\$0.00</u>	<u>\$350.00</u>
Gen'l Maintenance/Repair			
Fuel	\$300.00	\$127.30	\$300.00
Maintenance Supplies	\$600.00	\$804.75	\$1,000.00
TOTAL	<u>\$900.00</u>	<u>\$932.05</u>	<u>\$1,300.00</u>
GRAND TOTAL	<u>\$7,735.00</u>	<u>\$8,502.49</u>	<u>\$9,510.00</u>

GUILDHALL CEMETERY CHECKING, RECEIPTS & DISBURSEMENTS

ADJUSTED BALANCE 12/31/15	\$10,035.43
Receipts:	
Town Appropriation 2016	\$6,500.00
Checking Account Interest	\$3.56
Sale of Plots and Cornerstone Deposits	\$0.00
TOTAL RECEIPTS	\$6,503.56
Disbursements:	
Maintenance/Mowing Labor	\$6,926.50
Salaries (Commissioners and Treasurer)	\$175.00
Fuel	\$127.30
Maintenance Supplies	\$804.75
FICA/MEDI/VT UI (2015 reimb. to the GF in 2016)	\$468.94
FICA/MEDI/VT UI (to be reimb. to the GF in 2017)	\$630.12
TOTAL DISBURSEMENTS	\$9,132.61
ADJ. BALANCE AVAILABLE FOR 2017	<u>\$7,406.38</u>

RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES

<u>FUND BALANCES</u>	
<u>Cemetery Reserve Accounts, Passumpsic Savings Bank</u>	
<i>Permanent Care, Passumpsic, #13131</i>	
Balance 12/31/15	\$4,908.25
Interest:	\$4.93
Disbursements:	\$0.00
Balance 12/31/16	<u>\$4,913.18</u>
<i>Nellie Smart, Passumpsic, #10400</i>	
Balance 12/31/15	\$2,818.05
Interest:	\$2.82
Disbursements:	\$0.00
Balance 12/31/16	<u>\$2,820.87</u>
<i>Court House Hill, Passumpsic, #4332</i>	
Balance 12/31/15	\$352.53
Interest:	\$0.36
Disbursements:	\$0.00
Balance 12/31/16	<u>\$352.89</u>
<i>Cemetery Remapping Fund, Passumpsic, #1227000703</i>	
Balance 12/31/15	\$2,523.38
Receipts	
Interest	\$2.51
Disbursements	\$0.00
Balance 12/31/16	<u>\$2,525.89</u>

PERPETUAL CARE DONORS, 1940-2016

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

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

PAYROLL, STIPENDS & VENDORS

PAYROLL		STIPENDS	
Alfred McVetty {Asst Road Comm}	\$ 567.50	Brisson, Elizabeth	\$125.00
Eileen K Thietten	\$ 5,470.92	Carlson, Richard	\$640.00
Gary H Brown	\$ 11,016.50	Carlson, Susan	\$15.00
George E Blakeslee	\$ 23,169.92	Downland, Casey	\$50.00
James M Fay	\$ 4,200.00	Foy, Valerie	\$62.00
Peter M Gair	\$ 2,720.00	McLain, Kelly	\$470.00
Richard Carlson {Auditor}	\$ 82.66	McLain, Reginald	\$400.00
Richard W Martin	\$ 1,200.00	McVetty, Alfred	\$315.00
Timothy G Cahill	\$ 1,180.00	McVetty, Susan	\$85.00
Valerie M Foy	\$ 2,589.06	Orlowski, John	\$70.00
		Rogers, Pat	\$400.00
		Spillane, Jacqueline	\$70.00
		Swope, Sam	\$45.00
		Tetreault, Albert	\$345.00
		Tom Foss	\$125.00

PAYROLL, STIPENDS & VENDORS, CONT'D

VENDORS		VENDORS		VENDORS	
AB Excavating	\$72,514.82	Guildhall Water System	\$ 79.25	Timmy J. Biladeau	\$ 1,000.00
Adobe	\$ 316.94	Home Depot	\$ 17.98	Treasurer, State of Vermont	\$ 58.35
All Metals Recycling	\$ 2,514.85	Identification Source	\$ 120.85	Tri-State Fire Protection	\$ 956.79
Amazon	\$ 139.99	Intuit Payroll	\$ 1,053.30	USDA	\$6,562.00
Apex Software	\$ 215.00	Kofile Preservation	\$ 22.19	USPS	\$ 1,145.41
B & H Photo	\$ 67.89	Lancaster Fire Dept.	\$ 7,287.50	UVM Extension	\$ 142.00
Bast & Rood	\$21,305.00	McKenzie Carpentry	\$ 807.50	Vermont Assessors & Listers Assoc.	\$ 80.00
CAI Technologies	\$ 4,660.00	McVetty's Trucking & Excavation	\$ 4,160.00	Vermont Dept. of Taxes	\$ 296.38
Caledonian Record	\$ 772.50	NEMRC	\$ 2,476.85	Vermont Offender Work Programs	\$ 61.24
Cargill, Inc.	\$ 1,835.96	Newport Sand & Gravel	\$ 9,863.01	VLCT	\$ 1,339.00
CCI Managed Services	\$ 50.00	News and Sentinel, Inc	\$ 80.00	VLCT/PACIF	\$ 7,005.00
Conway Daily Sun	\$ 300.00	Northeast Waste Management	\$ 1,970.30	VT Dept. of Health	\$ 168.00
Coos Pit Stop	\$ 184.53	Peaslee's VT Potatoes	\$ 1,627.50	VT Electric Co-operative	\$4,092.55
Earley Rubbish & Recycling	\$39,280.60	Perras Ace	\$ 689.30	VT Municipal Clerks Treas Assoc	\$ 60.00
Fairpoint Communications	\$ 1,422.69	Quill Corp.	\$ 801.96	W.B. Mason	\$ 344.50
FedEx	\$ 688.30	Rodd Roofing	\$22,154.00	Weebly	\$ 115.78
Fitch Fuel	\$ 2,650.43	Salmon Press	\$ 421.00	White's Septic	\$ 395.00
George E Sansoucy, PE, LLC	\$10,000.00	Smith & Town Printers	\$ 1,358.48	Zuccaro, Willis & Sipples P.C.	\$2,188.75
Gorman Group, LLC	\$ 2,000.00	Swish Kenko, Ltd.	\$ 209.99		

Tax Rate Calculation

Funds to be raised	\$	244,020.80
Grand List	\$	356,405.90
Muni Tax Rate	\$	0.6847

Vet Exempt	\$	90,000.00
/ 100	\$	100.00
x homestead rate	\$	1.23
= Ed Tax shortfall	\$	1,109.25
/ Grand List	\$	356,405.90
= add'l muni tax rate	\$	0.0031

Total Muni Tax Rate	\$	0.6878
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Muni Tax Rate	\$	0.6878
Homestead Tax Rate	\$	1.2325
Homestead Total Rate	\$	1.9203

Muni Tax Rate	\$	0.6878
Non-Res Tax Rate	\$	1.4361
Non-Res Total Rate	\$	2.1239

Richard Martin
 James by
 Day Brown

ATTEST: July 20, 2016

C. Bl
 GEORGE BLAKESLEE

AS BILLED GRAND LIST 2016

388 GUILDHALL TOWN RD LLC	\$ 56,200.00	BROWN TODD A & OLGA A LE	\$ 238,100.00
388 GUILDHALL TOWN ROAD LLC	\$ 113,900.00	BULGER, RICHARD F	\$ 365,700.00
ALDERMAN LINDA H	\$ 187,500.00	BURGESS RICHARD	\$ 167,100.00
ALLAN BROTHERS RE HOLDING LLC	\$ 65,800.00	BURGESS STEVEN A	\$ 66,700.00
ALLEN ELVINA	\$ 133,000.00	BUTH LYNN D.	\$ 148,500.00
ALLIN WILLIAM	\$ 34,200.00	CAHILL TIMOTHY G	\$ 112,400.00
AMEY ROY	\$ 319,400.00	CALEF FRED & WANDA	\$ 46,300.00
ANDERSON TERI L	\$ 154,800.00	CALL DON	\$ 136,500.00
ASTLE WILLIAM	\$ 248,800.00	CALL DON H	\$ 213,600.00
AUBURN STAR FARM	\$ 49,700.00	CANTIN DAVID	\$ 93,000.00
AUBURN STAR FARM INC	\$ 32,800.00	CANTIN DAVID & SARAH	\$ 15,600.00
AUBURN STAR FARM INC	\$ 143,200.00	CANTIN LIVING TRUST	\$ 413,800.00
BACON DENNIS	\$ 260,400.00	CANTIN PHILIP, TRUSTEE	\$ 240,400.00
BAGLEY DEMETRIUS	\$ 258,000.00	CARLSON RICHARD & SUSAN	\$ 183,700.00
BAGLEY DEMETRIUS H	\$ 454,000.00	CARROLL CONCRETE	\$ 230,700.00
BAHNSEN JOHN A.	\$ 50,600.00	CHESSMAN DANIEL JAMES	\$ 41,600.00
BALL JAMES B	\$ 20,300.00	CHESSMAN JOHN	\$ 99,400.00
BARNEY BRIAN	\$ 125,400.00	CHESSMAN JOHN D	\$ 228,000.00
BARNEY JOSHUA	\$ 102,500.00	CHESSMAN JOHN D	\$ 83,200.00
BARRIS-SPEKE CYNTHIA A	\$ 6,100.00	CHESSMAN SCHOOL SITE	\$ 3,200.00
BAYE BENJAMIN D.	\$ 96,300.00	CHRENKO RICHARD TRUSTEE	\$ 86,800.00
BEATTIE SALLY A	\$ 20,100.00	CHRISTENSEN STEVEN G.	\$ 109,400.00
BENT ROBERT R	\$ 25,200.00	CLAPPER DAVID	\$ 61,000.00
BERRY ANDREW J.	\$ 266,600.00	CLARK DEAN & MARY JANE LE	\$ 218,200.00
BERRY HOMESTEAD RLT	\$ 97,900.00	CLARK EDWARD W.	\$ 297,800.00
BESAW ROBERT	\$ 19,000.00	COGGINS BRIAN T	\$ 24,500.00
BISSON CHRISTIAN M	\$ 61,900.00	COLBY AMOS	\$ 17,000.00
BISSONNETTE SHARON A	\$ 234,100.00	COLBY CRAIG C & SALLY A	\$ 26,900.00
BLAKESLEE RLT	\$ 217,200.00	COLBY KURT	\$ -
BOULE DAVID	\$ 40,700.00	COLBY KURT	\$ 113,100.00
BOURT JR RICHARD R	\$ 77,200.00	COLBY MOUNTAIN FARM LLC	\$ 79,300.00
BOUTHILLIER KORY	\$ 158,800.00	COLBY WESTON	\$ 82,300.00
BREAULT LORA	\$ 35,200.00	COMMUNITY CHURCH	\$ 140,500.00
BREAULT, JOAN G.	\$ 92,200.00	CONTOIS DANIEL & TERESA	\$ 76,800.00
BRISSON RLT	\$ 218,800.00	COUCHON E. DOUGLAS	\$ 122,800.00
BROWN GARY	\$ 166,100.00	COULSTRING DENISE	\$ 30,100.00
BROWN ROGER L	\$ 269,700.00	COURTHOUSE HILL CEMETERY	\$ 5,600.00
BROWN TAMMY L	\$ 147,800.00	CRAWFORD CEMETERY	\$ 10,500.00

CROSS SHELLY	\$ 137,600.00	GHELLI WILLIAM	\$ 237,900.00
CUNNINGHAM JEFF	\$ 175,100.00	GOMEZ JORGE E.	\$ 30,100.00
CUNNINGHAM JEFF	\$ 103,500.00	GOULD HELEN	\$ 121,900.00
DAVIS-DIEHL JALINE M	\$ 117,100.00	GREEN MOUNTAIN POWER	\$ 117,900.00
DEGNAN STEVEN	\$ 206,800.00	GRENIER SHAWN L	\$ 244,900.00
DENEALT THOMAS A	\$ 75,200.00	GUILDHALL ELEMENTARY SCH	\$ 435,100.00
DOHERTY BERNARD	\$ 48,000.00	GUILDHALL LIBRARY TRUSTEES	\$ 255,800.00
DOHERTY JAMES	\$ 101,900.00	GUILDHALL TOWN HALL	\$ 185,500.00
DOWLAND BRYANT	\$ 126,100.00	GUILE KAREN	\$ 274,700.00
DUBREUIL THOMAS H	\$ 280,200.00	HAKANSSON MARK	\$ 162,400.00
DZERHACHOVA IRYNA	\$ 92,800.00	HALL GWENDOLYN	\$ 140,500.00
EBEN JUDD JUSTICE CENTER	\$ 290,000.00	HALL TIMOTHY	\$ 14,400.00
EMERY CHARLES P	\$ 81,100.00	HANSON SCOTT W	\$ 173,000.00
ESSEX COUNTY COURTHOUSE	\$ 426,600.00	HATFIELD CHARLES W	\$ 12,700.00
ESTABROOKS MARY	\$ 277,100.00	HODGDON ALLEN D	\$ 63,800.00
EVANS BRUCE E.	\$ 782,500.00	HODGDON ALLEN D.	\$ 151,400.00
FARRILL DANA	\$ 188,800.00	HODGDON KENNETH	\$ 40,000.00
FARRINGTON WILLIAM E	\$ 44,700.00	HODGDON KENNETH	\$ 78,100.00
FARRINGTON WILLIAM E	\$ 41,900.00	HODGDON MURRAY	\$ 184,000.00
FAY CHRISTOPHER	\$ 113,800.00	HODGDON MURRAY	\$ 80,700.00
FAY CHRISTOPHER R	\$ 88,300.00	HODGDON VAUGHN	\$ 10,500.00
FAY JAMES M	\$ 206,000.00	HOLCOMB ROGERS TRUST	\$ 300,700.00
FELLOWS IRVING F	\$ 78,600.00	HOLLAND MICHAEL	\$ 220,000.00
FELLOWS IRVING F	\$ 37,500.00	HORST RAE	\$ 35,600.00
FERGUSON TRUST DONALD	\$ 367,400.00	HORST ROLAND	\$ 315,100.00
FIFE FAMILY EXEMPT TRUST	\$ 62,800.00	HOWE JOHN J III	\$ 167,000.00
FORBES FARM PARTNERSHIP	\$ 130,000.00	HUNT REVOCABLE TRUST	\$ 596,300.00
FORBES FARM PARTNERSHIP	\$ 42,400.00	HYNES MARGARET	\$ 77,000.00
FORBES LLC ALLAN	\$ 176,600.00	INGERSON WANDA C COLBY	\$ 120,000.00
FORD JOHN E JR	\$ 113,200.00	IRVING COREEN J	\$ 170,400.00
FOSS THOMAS W	\$ 290,500.00	JOHNSON DENNIS	\$ 13,900.00
FOUNDAS TINA E	\$ 160,400.00	JUDGE BONNIE	\$ 157,900.00
FOY VALERIE MCVETTY	\$ 100,800.00	JUDGE SUSAN B	\$ 148,600.00
FRIZZELL SHARON MAGUIRE	\$ 124,600.00	JUDGE WILLIAM ET AL	\$ 56,600.00
FULLER KARL	\$ 134,600.00	KEESHIN LIVING TRUST	\$ 157,300.00
FURNESS AIMEE	\$ 158,700.00	KEESHIN NEAL	\$ 568,900.00
GAUTREAU MISSY L	\$ 41,700.00	KELLEY DANIEL J	\$ 118,000.00
GERRISH JODI	\$ 131,100.00	KING WILLIAM	\$ 118,100.00

KURRELMMEYER ELLEN	\$ 74,900.00	MORRIS GREGORY F ET AL	\$ 114,300.00
LABENS MARC	\$ 95,000.00	MOUREY MARJORIE	\$ 133,500.00
LANDRY CHARLES JR	\$ 126,700.00	MUIR JAMIE P	\$ 42,900.00
LEE DOTTIE-JANE	\$ 46,800.00	NADEAU IRENE	\$ 272,700.00
LEE, L COURTLAND	\$ 57,200.00	NANCY H COLBORN TRUST	\$ 181,800.00
LIADSA INVESTMENTS II LLC	\$ 273,300.00	NAPOLITANO ROBERT	\$ 68,200.00
LLRJP COLBY FAMILY RLT	\$ 46,200.00	NELSON N PHILIP IV	\$ 190,200.00
LLRJP COLBY FAMILY RLT	\$ 96,100.00	NELSON NELS III	\$ 332,200.00
LORDAN PATRICK D	\$ 102,500.00	NELSON TRACEY E	\$ 67,300.00
LYNDES JOHN W	\$ 50,800.00	NEWPORT SAND & GRAVEL	\$ 335,900.00
MACMAHAN DAN E	\$ 293,600.00	NEWPORT SAND & GRAVEL	\$ 516,100.00
MADEUX LAURENT & JUDITH K LE	\$ 244,800.00	NOURSE VT FARM LLC	\$ 180,100.00
MAGELLAN FORESTRY LLC	\$ 60,600.00	NOVACEK WILLIAM E	\$ 50,100.00
MARION FELLOWS THOMEN HIGHLANDS L	\$ 70,700.00	NUGENT ROBERT	\$ 70,700.00
MARSH WILLIAM	\$ 176,800.00	OLD MOUNTAIN SCH SITE	\$ 4,700.00
MARTIN JERRY D	\$ 193,600.00	ORLOWSKI JOHN C	\$ 282,300.00
MARTIN PATRICIA	\$ 259,200.00	PEASLEE JANICE L TRUST	\$ 163,500.00
MARTIN RICHARD & MURIEL TRUSTEES	\$ 169,300.00	PEASLEE JANICE L TRUST	\$ 442,600.00
MARTIN RICHARD & MURIEL TRUSTEES	\$ 1,451,700.00	PEASLEE JANICE TRUST	\$ 100,000.00
MARTIRANI FRANK	\$ 182,400.00	PEAVY JEFFERY E	\$ 29,100.00
MASON HARLEY & JOYCE LIFE ESTATE	\$ 155,600.00	PERREAULT CODY	\$ 124,800.00
MCCABE JONATHAN	\$ 183,200.00	PERREAULT MARIAH	\$ 22,500.00
MCCAULEY JAMES	\$ 50,600.00	PERREAULT MICHAEL	\$ 222,000.00
MCCAULEY JAMES	\$ 121,600.00	PERRY GREG A.	\$ 224,600.00
MCGRATH ARTHUR III	\$ 178,900.00	PHELPS KEITH A	\$ 65,100.00
MCLAIN KELLY	\$ 23,300.00	PHELPS LOREN ET AL	\$ 75,900.00
MCLAIN REGINALD	\$ 127,700.00	PILLAR LLC	\$ 351,200.00
MCLAIN REGINALD	\$ 7,400.00	PLUMLEY MATTHEW R	\$ 262,300.00
MCLAIN REGINALD	\$ 34,500.00	PORTLAND PIPE LINE	\$ 2,565,000.00
MCLAIN RONALD	\$ 16,800.00	PORTO FRANK	\$ 30,700.00
MCLAIN RYAN	\$ 107,500.00	POTTER ALBERT	\$ 165,500.00
MCLAIN, REGINALD	\$ 203,700.00	PULLI NICHOLAS	\$ 127,200.00
MCVETTY ALFRED ET AL	\$ 372,700.00	RAILROAD PARK	\$ 9,600.00
MCVETTY ALFRED L JR	\$ 57,400.00	RAINAULT GILBERT	\$ 324,100.00
MEADOWSEND TIMBERLAND LTD	\$ 630,900.00	RAMSDELL ROBERT	\$ 80,100.00
MEHANNA DAWN	\$ 121,300.00	RED DAM CONSERVATORY LLC	\$ 41,100.00
MENDENHALL BRETT	\$ 97,600.00	RED DAM CONSERVATORY LLC	\$ 42,400.00
MORENO JUDITH F	\$ 117,400.00	RESDEN RONALD	\$ 194,000.00

RIDEOUT CLIFFORD	\$ 38,400.00	THE NATURE CONSERVANCY	\$ 127,300.00
RIDGWELL CEMETERY	\$ 14,800.00	THE NATURE CONSERVANCY	\$ 89,900.00
ROGERS PETER	\$ 170,500.00	THIETTEN JAY	\$ 288,800.00
ROGERS PETER	\$ 130,100.00	THOMAS GRAVEL ENTERPRISES LL	\$ 270,600.00
ROGERS THOMAS	\$ 179,500.00	TOPOLSKI ALAN S	\$ 156,700.00
ROMANIW KENNETH	\$ 41,300.00	TOWN LAND	\$ 26,900.00
ROOT SHARON	\$ 167,600.00	TOWN OF GUILDHALL	\$ 10,000.00
ROSSER RICHARD	\$ 149,900.00	TOWN OF GUILDHALL	\$ 35,000.00
ROWLETT WARREN JR	\$ 134,300.00	TUCKER DALZELL	\$ 106,900.00
SANDERS ADRIENNE	\$ 20,300.00	TULLY DIANE B.	\$ 36,900.00
SCHWIRZER IRENE LIFE ESTATE	\$ 110,100.00	VERMONT ELECTRIC COOP	\$ 427,800.00
SERGI RICHARD J	\$ 86,100.00	WARD TRUST U/D/T	\$ 303,700.00
SHANNON KATHY BRADLEY BRIAN BRENDI	\$ 103,000.00	WATSON MARK	\$ 175,600.00
SHAW JOHN E	\$ 218,500.00	WEART RICHARD E	\$ 7,700.00
SHEPARD PAUL	\$ 135,200.00	WEART RICHARD E.	\$ 72,300.00
SHORES MELODY A	\$ 52,900.00	WHITAKER LTC. EDWARD	\$ 64,000.00
SHUTE HENRY JR	\$ 336,200.00	WHITEHEAD ELWYN	\$ 42,700.00
SILVER MARK (LT)	\$ 32,500.00	WILSON SHILO S	\$ 68,200.00
SIMPSON SUE ANN LIFE ESTATE	\$ 116,600.00	WINTERS FLORENCE	\$ 91,400.00
SNYDER MICHAEL C	\$ 53,000.00	WINTERS FLORENCE	\$ 66,000.00
SOUTH CEMETERY	\$ 8,300.00	WORSTER GARY	\$ 134,300.00
SPILLANE JACQUELINE H	\$ 153,200.00		
SPINA WILLIAM	\$ 318,900.00		
STEFANSKI WILLIAM J	\$ 124,500.00		
STERLING CLOUTIER DARLENE M	\$ 180,800.00		
STILES LOIS A, REVOC. TRUST	\$ 80,600.00		
STYLES KELLY	\$ 147,900.00		
SWOPE & DAVIS RLT	\$ 507,800.00		
TARDIFF ALBERT M.	\$ 105,200.00		
TAYLOR MARY-ELLEN	\$ 152,700.00		
TAYLOR MAUDETТА	\$ 62,300.00		
TAYLOR MAUDETТА A ET AL	\$ 50,900.00		
TAYLOR MAUDETТА A ET AL	\$ 126,800.00		
TAYLOR MAUDETТА AMEY	\$ 74,700.00		
TAYLOR MAUDETТА AMEY	\$ 36,800.00		
TAYLOR MAUDETТА AMEY	\$ 18,100.00		
TETREAULT ALBERT H	\$ 204,500.00		

SCHOOL DISTRICT REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

JULY 1, 2015 - JUNE 30, 2016

**WARNING
ANNUAL SCHOOL DISTRICT MEETING
GUILDHALL SCHOOL DISTRICT**

The citizens of the Town of Guildhall, Vermont who are legal voters of the Town School District are hereby warned and notified to meet at the Guild Hall at 7:00 o'clock in the evening on Tuesday, March 7, 2017 to transact the following business:

Article 1: Shall the voters authorize the School Directors to place unencumbered funds from the Fiscal Year 2017 Budget into the Reserve Fund for the purpose of (1) maintaining the town tax rate at the minimum state tax rate, (2) unanticipated tuition, and (3) short term loans to the Town of Guildhall, under the control and direction of the School Directors of the Guildhall School District?

Article 2: Shall the voters of the Guildhall School approve the school board to expend \$404,522 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 \$10,102 per equalized pupil. This projected spending per equalized pupil is 21% lower than spending for the current year.

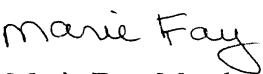

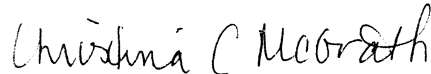
Article 3: To transact any other business that may legally come before said meeting.

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, 2017, between 10:00 am and 7:00 pm, to vote by Australian ballot for the following School Officers.

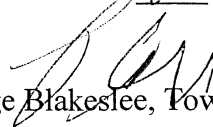
**One School Moderator for the term of one (1) year
One School Director for a term of three (3) years**

Given under our hands, the 23rd day of January, 2017 A.D.

GUILDHALL SCHOOL DIRECTORS:

 Marie Fay, Member (via phone)	 Karen Guile Caron, Chair	 Christina McGrath, Member
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Received for record this 23rd day of January, 2017, A.D.

Attest:  George Blakeslee, Town Clerk, Town of Guildhall

WARNING

The voters of the Guildhall Town School District are hereby notified and warned to meet at Guild Hall on March 7, 2017, to vote by Australian ballot between the hours of 10:00 a.m., at which time the polls will open, and 7:00 p.m., at which time the polls will close, upon the following articles of business:

Article I

Shall the Guildhall Town School District, which the State Board of Education has found advisable to include in the proposed union school district, join with the school districts of Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, and Victory, which the State Board of Education have found advisable to include in the proposed union school district, for the purpose of forming a union school district to be named the NEK Choice School District, as provided in Title 16, Vermont Statutes Annotated, upon the following conditions and agreements:

- Grades. The NEK Choice School District shall not operate any schools and shall pay tuition for its students to attend grades Pre-Kindergarten through Grade 12.
- Board of School Directors. A member town's representation on the School Board of the NEK Choice School District will be apportioned with one member from each of the forming districts, except for Kirby, which will have two members if it is one of the forming districts. Each member of the board shall be elected by a vote of all the voters in all the towns forming the unified school district. At no time will a member town have less than one school director on the District Board.
- Assumption of debts and ownership of school property. The NEK Choice School District shall assume the indebtedness of member districts, acquire the school properties of member districts, and pay for them, all as specified in the final report.
- Final Report. The provisions of the final report proposed to the State Board of Education for approval on the 17th day of January, 2017, which is on file in the town clerk's office, shall govern the NEK Choice School District. Upon approval of the NEK Choice School District, Article 1 of the final report, including all subsections, can only be changed by a majority vote of the NEK Choice School District. Articles 2 through 15 of the final report can be changed by a majority vote of the School Board of the NEK Choice School District.

Article II

To elect eleven (11) school directors to serve on the proposed NEK Choice School District from the date of the organizational meeting for the following terms and seats:

- One (1) school director from Bloomfield for a three-year term ending in 2020
- One (1) school director from Brunswick for a two-year term ending in 2019
- One (1) school director from East Haven for a three-year term ending in 2020
- One (1) school director from Granby for a three-year term ending in 2020
- One (1) school director from Guildhall for a two-year term ending in 2019
- One (1) school director from Kirby for a one-year term ending in 2018
- One (1) school director from Kirby for a three-year term ending in 2020
- One (1) school director from Lemington for a two-year term ending in 2019
- One (1) school director from Maidstone for a two-year term ending in 2019
- One (1) school director from Norton for a one-year term ending in 2018
- One (1) school director from Victory for a one-year term ending in 2018

Dated this 23rd day of January, 2017 at Guildhall, Vermont

Karen Guile-Caron

Karen Guile-Caron, Chair

Christina McGrath

Christina McGrath

Marie Fay
(via phone)

Marie Fay

Received for record this 23rd day of January 2017.

George Buresiewicz BGV, Town Clerk

ACT 46 REPORT

The Vermont Legislature enacted Act 46 to help reduce education costs, improve student opportunities, and create simpler sustainable governance structure. Act 46 encourages school districts to merge into larger unified school districts to accomplish these goals. Guildhall joined 9 other “Choice” districts in the Northeast Kingdom in an Exploratory Group to consider creating a new “Choice” unified school district. The 10 districts are East Haven (Caledonia North); Granby, Guildhall, Kirby, Maidstone, and Victory (Essex Caledonia); and Bloomfield, Brunswick, Lemington, and Norton (Essex North). This Exploratory Group met December 2015, February and April 2016 to discuss tax struggles, educational opportunities, and the process of continuing. All districts decided unanimously to continue as a Formal Study Group which met six times May (twice), August, September, October, and December 2016. The Study Group created Articles of Agreement, a Financial Model, and a Final Report which was submitted to the State Board of Education for Approval. The proposal also asked that the new unified school district be paired with Canaan School District, *Operating* Pre K-12, to share the same Superintendent and administrative services. Services that require additional support will be filled by approval of the NEK Choice School District Board. The Study Group Final Report is available at Town Clerks Offices, and online as ECSU (ecsuvt.org), ENSU (essexnorth.org), CNSU (cnsuschools.org), and Kirby (kirbyvermont.org) websites. ***The Goals are to maintain quality educational opportunities for students, PreK-12, and fiscal responsibility.***

State Board Of Education approved NEK Choice School District January 17, 2017.

The Vote on whether to Merge or Not, and Choosing a Board Member, will be by Australian Ballot Town Meeting day. It is IMPORTANT to participate by Voting.

Merge Impacts: * Maintain choice for students as currently practiced. * Tax incentives and administrative cost savings. * Less volatility from sudden changes in student population costs.
Not to Merge Impacts: * Uncertainty of eventual placement by state. * Loss of tax incentives, small school grants, and student population decline hold harmless. * Continued volatility from sudden student population changes. * Loss of savings from shared administrative costs.

Summary of Articles of Agreement

- * If four or more districts vote YES, the new NEK Choice Unified School District will be formed and will commence operations and services July 1st, 2018.
- * All PreK-12 Students will continue to exercise choice as is the current practice. This allows access of opportunity to fit individual learning needs.
- * Transportation services will not be provided unless otherwise required by law.
- * Any and all operating deficits and/or surpluses and any debt obligations of any of the forming districts shall become the property, and/or obligation of the NEK Choice Unified School District.
- * The new District Board will be comprised of one member from each of the forming districts, except for Kirby which will have two if it is a forming district.
- * The annual budget and the election of school directors shall be conducted by Australian ballot.
- * The new district shall work with the Canaan School District, Essex North SU. This Board will be comprised of three members from the Canaan School District and three members from NEK Choice Unified School District.
- * Costs shall be divided equally between Canaan and NEK, except for the costs of Special Education, Transportation, and any other costs deemed reasonable by the board which will be allocated according to member district.

Guildhall School District Annual Meeting
March 1, 2016

Present:

School Board: Karen (Guile) Caron, Marie Fay, Christina McGrath, Superintendent Michael Clark, School Moderator and Treasurer George Blakeslee, 20 community members

1. George Blakeslee called the meeting to order at 7:09 pm.

2. Articles:

Article 1: Shall the voters authorize the School Directors to place unencumbered funds from the Fiscal Year 2016 Budget into the Reserve Fund for the purpose of (1) maintaining the town tax rate at the minimum state tax rate, (2) unanticipated tuition, (3) short term loans to the Town of Guildhall, under the control and direction of the School Directors of the Guildhall School District?

Motion to approve made by Christina McGrath, seconded by Marie Fay.

No discussion. Article 1 passed on voice vote.

Article 2: Shall the voters of the Guildhall School approve the school board to expend \$610,556 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 \$12,780 per equalized pupil.. This projected spending per equalized pupil is 6.4% higher than spending for the current year.

Motion to approve made by Karen Caron, seconded by Marie Fay. Superintendent Clark spoke briefly to the budget, equalized pupils, and the \$32,000 applied to budget from reserved fund. No further discussion/questions. Article 2 passed on voice vote.

Article 3: To transact any other business that may legally come before said meeting.

Motion to approve made by Marie Fay, seconded by Karen Caron.

No discussion. Article 3 passed on voice vote.

3. Meeting adjourned 7:15 pm with Unanimous Consent.

SUPERINTENDENT'S REPORT

It is an honor to report on the progress we have made in the Essex Caledonia Supervisory Union over the past year. I would like to begin my report by thanking the thirty Board of Education members from across the supervisory union. The time and dedication each board member commits to the town he/she serves is honorable and worthy of respect. Thank you for your service to our towns and students.

Our Focus

During the 2015-2016 school year, we had worked to identify the values and beliefs each of our communities have about education. Those values and beliefs shaped the focus and work in our schools throughout the supervisory union over the last year and have helped us to identify partners for each community with which to explore possible ACT 46 governance changes.

Our efforts this year have primarily focused on: 1. Exploring and creating proposals for changes in governance to meet the requirements of ACT 46; 2. Improving student outcomes across all academic areas; 3. Creating capacity and strengthening technology integration throughout the supervisory union; and 4. Promoting teacher leadership. I would like to thank all of our teachers and support staff for their contributions that bring us closer to achieving these goals every day.

ECSU-Wide Initiatives

During the 2015 legislative session law makers passed ACT 46, a law which has the goal of ensuring high quality, equitable education for all of Vermont's children at a reduced cost to taxpayers. The law is trying to achieve this goal by requiring school districts to look at their governance structures to determine if there are further efficiencies within their systems that could be realized. The school districts in the Essex Caledonia Supervisory Union are currently part of three different merger studies, two of which will be voted on by towns on Town Meeting Day this year. They are:

NEK Choice (Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, and Victory): This 706 committee's Act 46 governance merger proposal and study has been approved by the Agency of Education and will be voted on by the State Board of Education at its January meeting. The plan is for votes to take place in each of these towns on Town Meeting Day (March 7, 2017). All of the towns are considered advisable and a merger will take place as long as four towns vote positively.

Kingdom East (Concord, Lunenburg, Lyndon, Burke, Sutton, Newark, Sheffield, and Wheelock): This 706 committee's Act 46 governance merger proposal and study was approved by the State Board of Education at its December meeting. Votes will take place in each of these towns on Town Meeting Day (March 7, 2017). All of the towns are considered advisable and a merger will take place as long as four towns vote positively.

Caledonia Cooperative (Waterford, Walden, Barnet): This 706 committee continues to make good progress in drafting articles and is tentatively anticipating that a vote will be brought before these towns in April or May.

Act 46 provides tax incentives to towns that vote to voluntarily merge school board governance prior to July 1, 2017. If a town has not met the requirements of Act 46 prior to July 1, 2019, the Agency of Education may assign them to a new supervisory union and/or district without the

town's consent. I encourage you to go to the merger study presentation that will be taking place in your town within ten days of town meeting to learn more about the proposed changes.

In last year's ECSU Annual Report I wrote about how ECSU had been selected to pilot the Vermont Agency of Education's Integrated Field Review Process which is designed to help school districts identify strengths and weaknesses and to ensure that education quality standards are met throughout supervisory unions. We successfully participated in that review and were provided with good information and feedback. If you would like to read the final report from our Integrated Field Review it is on our website (www.ecsuvt.org) under the Academics tab.

ECSU continues to be a leader in the North East Kingdom in the implementation of the Eureka Math Program. We are seeing gains in students' mathematic abilities throughout our supervisory union. In the last twelve months, we have used grant funds to bring trainers from Great Minds (the creators of the Eureka Math Program) to the NEK for three different trainings where over 70 teachers from districts throughout the NEK participated. We will continue our work in this area.

ECSU also revamped our use of federal grants last year. As a result we were able to fund three new Academic Interventionist positions, one in each of our schools, using grant money. Each position is customized to meet the identified needs in each individual school. The common thread is that the interventionists are able to work with individuals and small groups of students to supplement and enhance the learning that is happening in classrooms.

Another area we have done a great deal of work on is technology integration. Over the past year, I have spent a considerable amount of time applying for E-Rate, a federal program which provides schools up to 80% reimbursement for the cost of connecting schools to the internet. This creates an opportunity for some of our schools to significantly increase access to 21st century resources for students. We anticipate this new access to become available in late January 2017. Additionally, we have used grant money, to fund a supervisory union-wide Technology Integration Specialist. This position works directly with teachers to integrate technology in their classrooms. The person in this position currently produces a short weekly video highlighting a different aspect of technology integration. If you would like to view any of these videos please visit: <https://www.youtube.com/channel/UC5vgKpN0vV0uL2wJVZouOlw/videos>.

Finally, during the 2016-17 school year, Essex Caledonia Supervisory Union has come into full compliance with Act 153 of 2010, which identified special education as a duty of supervisory unions rather than one of individual school districts. Our Director of Special Services, Peggy-Sue Van Nostrand, has prepared a full report to outline the details of this change.

It is privilege and honor to serve you and the communities of the Essex Caledonia Supervisory Union. Please stop by our office in Concord or contact us by phone if you have any questions.

Thank you for all you do to support our students,
Michael J. Clark
Essex Caledonia Supervisory Union
Superintendent of Schools

SPECIAL EDUCATION REPORT

During the 2016-17 school year, Essex Caledonia Supervisory Union has come into full compliance with Act 153 of 2010, which identified special education as a duty of supervisory unions rather than one of individual school districts. ECSU had historically provided related services from the SU prior to the passage of Act 153 and in the 2014-15 school year special educators moved from being school district employees to employees of the supervisory union. As the final step in compliance with Act 153 (and to avoid tax penalties for non-compliance), all special education expenditures and LEA responsibilities were shifted to the supervisory union beginning July 1, 2016. School districts did have the option to keep special education paraeducators as local employees, rather than shifting them to the SU, and the schools in ECSU decided to do so.

The changes under Act 153 have allowed for more consistent decision-making in regards to how resources are allocated and services are provided to our students. Being able to spend time in the schools supporting programming and participating on teams for individual students has led to a better sense of the “big picture” of what is happening for our students and of the resources and talents we have within our staff. Connections for teachers with their colleagues in other schools, whose expertise would be beneficial in a given situation, have happened. Collaboration between school principals and the SU office about services for students and how they can be provided most effectively and efficiently has been an ongoing process. This has included looking at paraeducator schedules, to ensure that we are meeting the needs of students while maximizing our opportunity for reimbursement of their costs.

In practical terms, what does this mean? To date, we have 4 less paraeducators working in the SU than we budgeted for this school year. We have had no additional out-of-district placements, and are working to return some students to their sending schools. Paraeducator schedules are reviewed monthly to be sure that they are being used as they were budgeted. Principals have not had to attend as many special education team meetings since there is LEA representation from the SU office, so they have been able to spend their time focusing on other aspects of running the schools. In looking at the overall budget for special education, some of the salaries of our related service providers have been able to be shifted to grants, which will lower the special education local assessments by about \$100,000 total. Evaluations and IEP meetings are happening with consistent representation across the SU, which is ensuring more equity for students. Sharing special education costs across the SU has also reduced the impact that a single high-needs student could potentially have on one town’s budget, as the impact is now spread across a larger entity.

In summary, the shifts with Act 153 this school year have been positive ones and it is exciting to see the great work that is happening with our students throughout the supervisory union.

Respectfully submitted,
Peggy-Sue Van Nostrand, M.A. , ECSU Director of Special Services

SCHOOL DISTRICT ENROLLMENT STATISTICS
ANTICIPATED FY18 ENROLLMENT

GUILDHALL SCHOOL DISTRICT ANTICIPATED FY18 ENROLLMENT				
	Elementary Tuitions			
	Concord	Lancaster	Groveton	Lunenburg/ Gilman
K:				
Grade 1:		1		
Grade 2:	1			
Grade 3:		1		
Grade 4:		2		
Grade 5:		1	1	
Grade 6:		2	1	
10	1	7	2	0
TOTAL				
	\$15,225	\$15,871	\$15,189	\$14,500
	Budgeted FY18 Tuition			
	Secondary Tuitions			
	Groveton	Lancaster	St. Johnsbury Academy	White Mtn Reg HS
Grade 7:	1	2		
Grade 8:				
Grade 9:				3
Grade 10:				1
Grade 11:				3
Grade 12:				1
11	1	2	0	8
TOTAL				
	\$15,189	\$15,871	\$16,170	\$15,507
	Budgeted FY18 Tuition			
21	: TOTAL BUDGETED TUITIONS			

GUILDHALL SCHOOL FINANCES, AT A GLANCE!

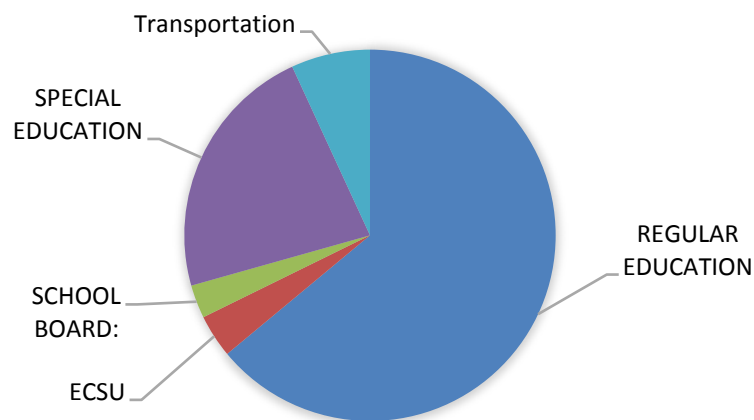
**Unencumbered Reserve
Account Balance as of
June 30, 2016**

\$191,638

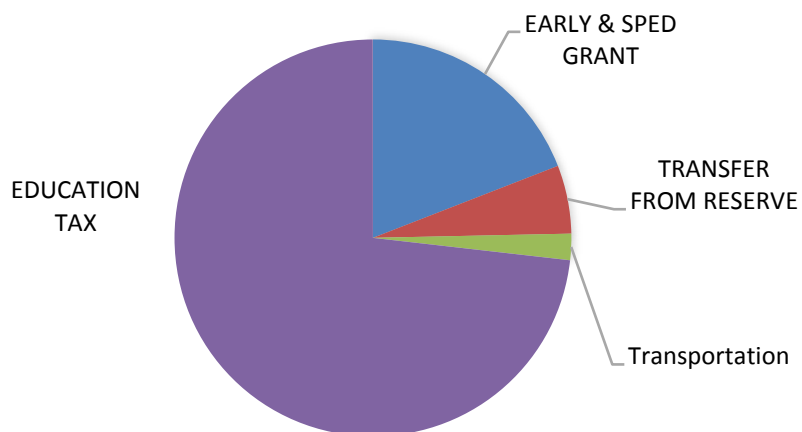
**REVENUE AND EXPENSES,
GENERAL FUND
WE BROUGHT IN
\$760,653**

**AND WE SPENT
\$731,614**

Guildhall School FY17 EXPENSE



Guildhall School FY17 REVENUE



GUILDHALL SCHOOL DISTRICT FINANCIAL STATEMENT, FY16
PERIOD JULY 1, 2015 – JUNE 30, 2016

		AGENCY Checking	Silver/ Allen	Line of Credit Account	John Long Trust	Reserve Fund
		Passumpsic Bank (Municipal NOW Account)	Passumpsic Bank (Savings Acct)	Passumpsic Bank (Note)	Passumpsic Bank (CD)	Passumpsic Bank
JUNE STATEMENT BAL as of 6/30/15:		\$ 145,919.93	\$ 4,145.60	\$ -	\$ 6,526.72	\$ 241,414.64
	Revenue received	\$ 760,432.46	\$ -	\$ 20,000.00	\$ -	\$ -
	Bank Interest	\$ 220.88	\$ 4.14	\$ 97.42	\$ 22.04	\$ 223.83
	Expenditures Paid	\$ (732,855.73)	\$ -	\$ (20,097.42)	\$ -	\$ (50,000.00)
	Outstanding Checks as of 6/30/16	\$ (3,705.53)	\$ -	\$ -	\$ -	\$ -
JUNE STATEMENT BAL as of 6/30/16:		\$ 170,012.01	\$ 4,149.74	\$ -	\$ 6,548.76	\$ 191,638.47
		FY15 Surplus Transfer from Operating Account				\$ 29,449.00
		Per 3/1/16 Meeting Reserve to Operating - Lower FY17 Tax Rate				\$ (32,000.00)
			JANUARY BALANCE as of 1/31/2017:			\$ 189,087.47

GUILDHALL SCHOOL DISTRICT, COMPARATIVE BUDGET FY18

GUILDHALL SCHOOL DISTRICT BUDGET FY 18 Board Approved 1/23/17					-33.75%
		Totals	\$610,556	\$404,522	-\$206,034
Function	Object	Description	Previous Budget (FY17)	Proposed Budget (FY18)	Difference
2320		SUPERINTENDENTS OFFICE:			
	331	Assessment of S.U. Services	\$21,333	\$20,434	-\$899
			\$21,333	\$20,434	-\$899
2310		SCHOOL BOARD:			
	112	School Director's Salaries	\$1,800	\$1,800	\$0
	220	Social Security	\$112	\$112	\$0
	221	Medicare	\$26	\$26	\$0
	250	Worker's Compensation	\$14	\$14	\$0
	330	Reimb. Criminal Record Check	\$50	\$50	\$0
	339	Training - Professional Development	\$1,500	\$1,500	\$0
	341	Audit Assessment	\$10,533	\$4,775	-\$5,758
	360	Legal Services	\$1,000	\$1,000	\$0
	522	Errors & Omissions/Liability Ins.	\$846	\$846	\$0
	540	Advertising	\$450	\$450	\$0
	580	Travel	\$300	\$300	\$0
	610	General/Office Supplies	\$300	\$300	\$0
	810	Dues & Fees	\$800	\$800	\$0
			\$17,731	\$11,973	-\$5,758
2490		TREASURER SERVICES:			
	114	Treasurer Salary	\$500	\$500	\$0
	220	Social Security	\$31	\$31	\$0
	221	Medicare	\$7	\$7	\$0
	250	Worker's Compensation	\$4	\$4	\$0
	260	Unemployment Compensation	\$20	\$20	\$0
	535	Postage	\$500	\$500	\$0
	610	General/Office Supplies	\$200	\$200	\$0
			\$1,262	\$1,262	\$0
2520		FISCAL SERVICES:			
	610	General/Office Supplies	\$350	\$350	\$0
	910	Short Term Debt: Principle (2013 Deficit)	\$0	\$0	\$0
			\$350	\$350	\$0
2711		STUDENT TRANS. SERVICES:			
	331	Transportation Assessment	\$42,000	\$0	-\$42,000
			\$42,000	\$0	-\$42,000

1100		REGULAR EDUCATION (Elementary)			
	564	Tuition-Median Elementary	\$191,672	\$0	-\$191,672
	564	Tuition-Unknown Kindergarten	\$0	\$0	\$0
	564	Tuition-Concord K-6	\$0	\$15,225	\$15,225
	564	Tuition-Groveton K-6	\$0	\$30,379	\$30,379
	564	Tuition-Lancaster K-6	\$0	\$111,095	\$111,095
			\$191,672	\$156,699	-\$34,973
1100		REGULAR EDUCATION (Secondary)			
	564	Tuition-Lancaster MS 7-8	\$58,901	\$31,742	-\$27,159
	564	Tuition-White Mtn Reg HS 9-12	\$124,060	\$141,389	\$17,329
	564	Tuition-Groveton 7-12	\$15,944	\$15,189	-\$755
	566	Tuition-Stj Acad 9-12	\$0	\$0	\$0
			\$198,904	\$188,320	-\$10,585
1200		SPECIAL EDUCATION:			
	332	Special Education Assessment	\$0	\$25,484	\$25,484
			\$0	\$25,484	\$25,484
2150		SPEECH PATHOLOGY SERVICES:			
	330	OtherProfServ-Speech	\$6,000	\$0	-\$6,000
	332	Speech Assessment	\$3,976	\$0	-\$3,976
	610	General/Office Supplies	\$200	\$0	-\$200
			\$10,176	\$0	-\$10,176
2160		OCCUPATIONAL THERAPY:			
	332	OT Assessment	\$3,827	\$0	-\$3,827
			\$3,827	\$0	-\$3,827
1200		SPECIAL EDUCATION: SECONDARY			
	595	Purchased Service Out-of-State School	\$82,000	\$0	-\$82,000
			\$82,000	\$0	-\$82,000
2140		SpEd: PSYCHOLOGICAL SERVICES SECONDARY			
	330	Prof Services - Psychological	\$3,500	\$0	-\$3,500
			\$3,500	\$0	-\$3,500
2150		SpEd: SPEECH SECONDARY			
	330	Prof Services Speech	\$30,000	\$0	-\$30,000
			\$30,000	\$0	-\$30,000
2161		PHYSICAL THERAPY SERV: SpEd Secondary			
	330	Prof Services	\$2,800	\$0	-\$2,800
			\$2,800	\$0	-\$2,800
2711		STUDENT TRANS. SERVICES:			
	519	Special Ed Transportation	\$5,000	\$0	-\$5,000
			\$5,000	\$0	-\$5,000

GUILDHALL SCHOOL REVENUE & EXPENSE REPORT FY16

GUILDHALL SCHOOL DISTRICT - GENERAL FUND- SCHOOL YEAR 2015-2016			
REVENUE/EXPENDITURE REPORT (Unaudited)			
	Budget FY16	Actual FY16	Difference
GENERAL REVENUES			
Property Taxes	436,312.00	432,988.34	(3,323.66)
Interest Income	250.00	220.88	(29.12)
Misc - Other Local Revenue	-	79.90	79.90
Education Spending Grant	-	3,323.66	3,323.66
Small Schools Grant	40,250.00	40,250.00	-
Small School Stability Grant	-	-	-
State Aid-Transportation	13,057.00	13,876.00	819.00
Transfer From ReserveFund	50,000.00	50,000.00	-
Reg Elementary Tuition	81,000.00	108,000.00	27,000.00
SpEd MainstreamBlockGrant	11,925.00	11,925.00	-
SpEd Intensive Reimb	74,785.00	29,964.00	(44,821.00)
SpEd Extraordinary Reimb	44,370.00	-	(44,370.00)
Prior Year Adjustment	-	31,198.67	31,198.67
Revenue-EEE SpEd Pre-K	2,062.00	2,062.00	-
Purchased Services for Public LEA elementary	-	24,994.23	24,994.23
ServicesTo VT LEA-Ostd SD	55,114.00	-	(55,114.00)
	809,125.00	748,882.68	(60,242.32)
FOOD PROGRAM REVENUES			-
Local Food Program Revenue	2,200.00	3,541.55	1,341.55
(SubG) State-Lunch	120.00	-	(120.00)
(SubG) State-Breakfast	70.00	-	(70.00)
(SubG) State-BreakfastAdj	-	241.20	241.20
(SubG) State-Lunch Adj	-	348.40	348.40
(SubG) Federal-Lunch	5,000.00	4,831.57	(168.43)
(SubG) Federal-Breakfast	2,700.00	2,807.94	107.94
	10,090.00	11,770.66	1,680.66
TOTAL GENERAL FUND REVENUE	819,215.00	760,653.34	(58,561.66)
GENERAL FUND EXPENDITURES			
61100-REGULAR INSTRUCTION			
Teacher Salaries	115,177.00	109,121.00	6,056.00
Educational Leader	-	-	-
Para Salaries	6,268.00	-	6,268.00
Stipends	-	2,058.93	(2,058.93)
Substitutes-Reg Ed	1,500.00	991.14	508.86
Health Benefits	34,540.90	34,557.63	(16.73)
Dental Benefits	1,110.61	953.52	157.09

Social Security	7,622.59	6,445.84	1,176.75
Medicare	1,782.71	1,507.63	275.08
VSTRS OPEB	1,150.00	1,097.00	53.00
Worker's Compensation	971.27	886.00	85.27
Unemployment Compensation	1,023.04	978.47	44.57
Flex Plan Fees	135.00	90.00	45.00
Professional Services	4,200.00	100.00	4,100.00
Enrichment Programs	2,700.00	1,680.00	1,020.00
Purchased Services	8,250.00	-	8,250.00
Repair & Maintenance	175.00	-	175.00
Tuition-White Mtn Reg K-6	-	-	-
Tuition-Lancaster Elementary Gr 6	-	-	-
Staff Travel	600.00	1,215.13	(615.13)
General/Office Supplies	2,400.00	1,348.63	1,051.37
Books & Periodicals	500.00	527.17	(27.17)
Audiovisual Materials	100.00	-	100.00
Manipulatives	100.00	-	100.00
Computer Software	850.00	19.95	830.05
Equipment	2,000.00	-	2,000.00
Computers	1,500.00	-	1,500.00
	194,656.12	163,578.04	31,078.08
<u>61100-REGULAR ED: SECONDARY</u>			
Tuition-White Mtn Reg HS 9-12	116,305.88	196,516.63	(80,210.75)
Tuition-Groveton HS 7-12	31,888.00	25,488.00	6,400.00
Tuition-Lancaster MS 7-8	58,900.80	-	58,900.80
Tuition-StJ Acad 9-12	15,995.00	-	15,995.00
	223,089.68	222,004.63	1,085.05
<u>62130-HEALTH SERVICES</u>			
OtherProfServ-Health	350.00	-	350.00
General Supplies	100.00	-	100.00
	450.00	-	450.00
<u>62200-SUPPORT SERVICES-TECHNOLOGY</u>			
Professional Services	1,500.00	1,288.24	211.76
Computer Software	300.00	124.90	175.10
Computer Related Hrdw/Supplies	-	209.95	(209.95)
	1,800.00	1,623.09	176.91
<u>62213- INSTRUCTIONAL STAFF TRAINING</u>			
Contract ProfDev-Teachers	3,600.00	325.00	3,275.00
Contract ProfDev-Para	-	230.00	(230.00)
Trgn/ProfDev for Teachers	-	767.40	(767.40)
Travel - Prof Dev	-	598.52	(598.52)
	3,600.00	1,920.92	1,679.08
<u>62220-SCHOOL LIBRARY SERVICES</u>			
Books & Periodicals	250.00	-	250.00

<u>62321- SUPERINTENDENT'S OFFICE</u>			
Assessment of S.U. Services	18,529.00	18,529.00	-
<u>62310- SCHOOL BOARD</u>			
School Board Salaries	1,800.00	1,800.00	-
Minutes Clerk Salary	-	142.50	(142.50)
Social Security	111.60	120.45	(8.85)
Medicare	26.10	28.18	(2.08)
Worker's Compensation	14.22	15.36	(1.14)
ProfServ-Criminal Record Check	50.00	41.50	8.50
Audit Services	4,000.00	4,000.00	-
Training/Prof Development	1,500.00	2,020.00	(520.00)
Legal Services	1,000.00	815.50	184.50
Errors & Omissions/Liability Ins.	846.00	996.00	(150.00)
Advertising	450.00	204.75	245.25
Travel	300.00	76.95	223.05
Supplies	300.00	623.11	(323.11)
Misc Expense	-	-	-
Dues & Fees	800.00	546.51	253.49
	11,197.92	11,430.81	(232.89)
<u>62410-ADMIN SUPPORT SERVICES</u>			
Communications	-	694.91	(694.91)
Postage	200.00	199.30	0.70
Staff Travel	-	-	-
	200.00	894.21	(694.21)
<u>62490-TREASURER</u>			
Treasurer Salary	500.00	500.00	-
Social Security	31.00	31.00	-
Medicare	7.25	7.24	0.01
Worker's Compensation	3.95	3.96	(0.01)
Unemployment Compensation	20.00	-	20.00
Postage	500.00	-	500.00
General/Office Supplies	200.00	43.93	156.07
	1,262.20	586.13	676.07
<u>62520-FISCAL SERVICES</u>			
OtherProfServ-Software Agreements	-	1,669.60	(1,669.60)
General/Office Supplies	350.00	13.60	336.40
Bank Fees	-	97.72	(97.72)
	350.00	1,780.92	(1,430.92)
<u>62600-BUILDING OPERATIONS & MAINTENANCE</u>			
Custodial Wages	8,699.00	9,273.36	(574.36)
Custodial Stipends	3,000.00	452.01	2,547.99
Substitutes-Maintenance	-	-	-
Social Security	725.34	603.00	122.34

Medicare	169.64	141.03	28.61
Worker's Compensation	92.42	76.80	15.62
Unemployment Compensation	310.20	225.60	84.60
Water & Sewage	1,000.00	612.75	387.25
Snow Removal Services	2,000.00	440.00	1,560.00
Repairs & Maintenance	7,000.00	1,304.35	5,695.65
Equipment Repair	400.00	-	400.00
Copier Lease Payments	500.00	325.00	175.00
Property Insurance	1,100.00	1,617.00	(517.00)
Telephone	1,700.00	1,277.97	422.03
Internet Fees	5,400.00	5,850.00	(450.00)
Supplies	1,350.00	301.12	1,048.88
Electricity	2,300.00	2,485.68	(185.68)
Heating Oil	9,832.50	5,174.60	4,657.90
Equipment <\$5,000	850.00	-	850.00
Equipment >\$5,000	1,000.00	-	1,000.00
	47,429.10	30,160.27	17,268.83
<u>62711-STUDENT TRANSPORTATION</u>			
Transportation Assessment	42,000.00	42,000.00	-
Diesel Overage	-	-	-
	42,000.00	42,000.00	-
<u>625210-PRIOR YEAR ADJUSTMENT</u>			
Prior Year Short Term Interest	-	8,536.93	(8,536.93)
OtherProfServ-Prior Year	-	517.50	(517.50)
	-	9,054.43	(9,054.43)
<u>61200-SPECIAL EDUCATION</u>			
Teacher Salary-Case Management/Sch. Yr.	-	-	-
Para Salary	36,728.00	5,305.76	31,422.24
Substitutes-Special Ed	250.00	-	250.00
Health Benefits	12,806.42	1,674.85	11,131.57
Dental Benefits	-	-	-
Social Security	2,301.93	308.63	1,993.30
Medicare	538.35	72.17	466.18
Worker's Compensation	293.31	41.92	251.39
Unemployment Compensation	462.48	51.88	410.60
Flex Plan Fees	45.00	10.33	34.67
Special Education Assessment	36,345.00	36,345.00	-
Staff Travel	250.00	-	250.00
General/Office Supplies	500.00	-	500.00
Books & Periodicals	500.00	-	500.00

Manipulatives	100.00	-	100.00
Computer Software	500.00	-	500.00
Purchased Service Out-of-State School	82,000.00	89,233.45	(7,233.45)
	173,620.49	133,043.99	40,576.50
<u>61200-SPECIAL ED-INELIGIBLE COSTS</u>			
Para Salaries	-	17,763.36	(17,763.36)
Health Benefits	-	5,607.26	(5,607.26)
Social Security	-	1,033.29	(1,033.29)
Medicare	-	241.66	(241.66)
Worker's Compensation	-	140.33	(140.33)
Unemployment Compensation	-	173.72	(173.72)
Flex Plan Fees	-	34.67	(34.67)
	-	24,994.29	(24,994.29)
<u>62140-PSYCHOLOGICAL SERVICES</u>			
OtherProfServ-Pyschological	3,500.00	3,500.00	-
<u>62150-SPEECH PATHOLOGY</u>			
OtherProfServ-Speech	6,000.00	625.00	5,375.00
Prof Services Speech	30,000.00	20,679.36	9,320.64
Prof Serv Educational Reimb - SLP	-	2,013.48	(2,013.48)
Speech Assessment	4,002.00	-	4,002.00
Staff Travel	-	-	-
General/Office Supplies	200.00	23.00	177.00
	40,202.00	23,340.84	16,861.16
<u>62160-OCCUPATIONAL THERAPY</u>			
OtherProfServ-OT	-	-	-
Purchased Service From SU	3,677.00	-	3,677.00
	3,677.00	-	3,677.00
<u>62190-SPECIAL ED-EXTENDED SCHOOL YEAR</u>			
Teacher -Case Manage. Summer Program	1,760.00	1,037.50	722.50
Para Summer Program	1,783.00	-	1,783.00
Social Security	219.67	64.34	155.33
Medicare	51.37	15.05	36.32
Worker's Compensation	27.99	8.19	19.80
Unemployment Compensation	99.91	29.25	70.66
	3,941.94	1,154.33	2,787.61
<u>62160-OCCUPATIONAL/PHYSICAL THERAPY-SECONDARY</u>			
PurchSer Out-of-State School-OT	-	-	-
PurchService-PT	2,800.00	1,230.00	1,570.00
	2,800.00	1,230.00	1,570.00

<u>62711-SPECIAL ED TRANSPORTATION -SECONDARY</u>			
Special Ed Transportation	5,000.00	2,102.32	2,897.68
<u>61200-EEE</u>			
EEE Professional Services	-	2,062.00	(2,062.00)
<u>62720-CO-CURR TRANSPORTATION</u>			
Transportation (field trips, etc.)	2,100.00	1,505.00	595.00
Enrichment Prog-Transportation	-	352.00	(352.00)
	2,100.00	1,857.00	243.00
<u>63100-FOOD SERVICES</u>			
Food Service Salaries	15,471.00	15,831.48	(360.48)
Stipends	-	238.23	(238.23)
Substitutes-Food Service	200.00	240.00	(40.00)
Health Benefits	7,114.68	7,282.11	(167.43)
Social Security	971.60	943.85	27.75
Medicare	227.23	220.72	6.51
Worker's Compensation	123.80	128.83	(5.03)
Unemployment Compensation	231.24	231.81	(0.57)
Flex Plan Fees	45.00	45.00	-
Training - ProfDev	250.00	-	250.00
Repair & Maintenance	500.00	-	500.00
Staff Travel	325.00	526.55	(201.55)
Travel-ProfDev	250.00	-	250.00
General Supplies	600.00	-	600.00
Bottled Gas	750.00	1,056.18	(306.18)
Food	12,500.00	8,021.85	4,478.15
	39,559.55	34,766.61	4,792.94
<u>65300-FUND TRANSFER</u>			
Transfer To Reserve Fund	-	50,000.00	(50,000.00)
TOTAL GENERAL FUND EXPENDITURES	819,215.00	781,613.83	37,601.17
TRANSFER TO RESERVES (Add back Not Actual FY16 Budgeted Exp)		50,000.00	
PROJECTED SURPLUS/(DEFICIT) FY2016	-	29,039.51	
<p>The ECSU and its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 15-16 Gene A. Besaw & Associates, P.C. of Newport, VT performed the audit. A team of three to five auditors spent approximately three days per week from August to November on site and additional documentation was sent directly to them for review. The audit examines the evidence that supports the amounts and disclosures in the financial statements provided by ECSU and each district. It also assesses the accounting principles and procedures utilized by all entities. These audits were performed for 2016 but the results were not available by the printing deadline.</p>			

PAYROLL AND CONTRACTORS FY16

Guildhall School District - FY16 Salaries			
<u>Employee</u>		<u>Position</u>	<u>Salaries</u>
Gary	Brown	Custodian	\$ 9,944.57
Sheila	Arita	Food Service	\$ 16,069.71
Teri	Woodward	Paraeducator	\$ 23,370.82
Maria	Fay	School Board	\$ 600.00
Karen	Guile	School Board	\$ 600.00
Christina	McGrath	School Board	\$ 600.00
Sabra	Snyder	School Board Minutes Clerk	\$ 142.50
			\$ 1,942.50
Sheila	Arita	Substitute	\$ 20.00
Holly	Kachmarik	Substitute	\$ 240.00
Lydia	Walker-Wharton	Substitute	\$ 36.00
Barbara	Wheelock	Substitute	\$ 285.44
Timothy	White	Substitute	\$ 649.70
			\$ 1,231.14
Jessica	Kenyon-Bennett	Teacher - Grade K-2	\$ 36,424.07
Cheryl	McVetty	Principal/Teacher - Grades 3-6	\$ 56,526.91
Colleen	Morneau	Teacher - Physical Education	\$ 5,213.61
Eileen	Rossetti	Teacher - Music	\$ 8,217.07
Lydia	Walker-Wharton	Teacher - Art	\$ 4,496.57
			\$ 110,878.23
Jennifer	Lambert	Teacher - Summer School	\$ 1,037.50
George	Blakeslee	Treasurer	\$ 500.00
		FY16 TOTAL SALARIES	\$ 164,974.47

SCHOOL DISTRICT REVENUES, FY 18
SCHOOL DISTRICT ACT 68 FACTORS, FY 18

GUILDHALL SCHOOL DISTRICT PROPOSED BUDGET FY 2018			
Act 68 Tax Factors			
Budget	\$	404,522	
Changes	\$	-	
Total	\$	404,522	
- Revenue	\$	86,704	
Act 68 Expenses	\$	317,817	
Equalized Pupils		31.46	
Act 68 Per Pupil Cost	\$	10,102	
Estimated Residential Tax Rate	\$	0.86	
Estimated Non-Residential Rate	\$	1.32	
Prior Year Per Pupil Cost	\$	12,780	
Act 68 per pupil change		-21.0%	
Estimated Base Amount	\$	10,076	
Common Level of Appraisal		117.13%	
Estimated VT Residential rate	\$	1.00	
Estimated VT Non-Residential rate	\$	1.55	
Total Local Revenue:	\$163,886	\$86,704	-\$77,182
	Current FY17	Proposed FY18	Difference
Special Ed Block Grant	\$ 12,020	\$ 4,599	\$ (7,421)
Special Ed Intensive	\$ 58,108	\$ 9,382	\$ (48,726)
Special Ed Extraordinary	\$ 44,370	\$ 1,722	\$ (42,648)
Early Essential Education (EEE)	\$ 2,081	\$ 750	\$ (1,331)
Small Schools Grant	\$ -	\$ -	\$ -
Transportation Aid	\$ 13,057	\$ -	\$ (13,057)
Elementary Tuition - Reg Ed	\$ -	\$ -	\$ -
Elementary Tuition - Special Ed	\$ -	\$ -	\$ -
Bank Interest	\$ 250	\$ 250	\$ -
Services from VT LEA (Granby)	\$ -	\$ -	\$ -
Services from VT LEA (Maidstone)	\$ -	\$ -	\$ -
Transfer from Reserve Account	\$ 34,000	\$ 70,000	\$ 36,000

District: Guildhall County: Essex		T088 Essex - Caledonia		Property dollar equivalent yield	Homestead tax rate per \$10,076 of spending per equalized pupil
				10,076	1.00
				11,875	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2015	FY2016	FY2017	FY2018
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$704,733	\$819,215	\$610,556	\$404,522
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-
4.	Locally adopted or warned budget	\$704,733	\$819,215	\$610,556	\$404,522
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	plus Prior year deficit repayment of deficit	-	-	-	-
7.	Total Budget	\$704,733	\$819,215	\$610,556	\$404,522
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
Revenues					
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$292,389	\$382,903	\$163,887	\$86,704
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-
13.	Offsetting revenues	\$292,389	\$382,903	\$163,887	\$86,704
14.	Education Spending	\$412,344	\$436,312	\$446,669	\$317,818
15.	Equalized Pupils	37.53	36.22	34.95	31.46
16.	Education Spending per Equalized Pupil	\$10,987.05	\$12,046.16	\$12,780.23	\$10,102.29
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	\$16.37	-
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	\$31.75	-	-
25.	Excess spending threshold	threshold = \$16,166 \$16,166.00	threshold = \$17,103 \$17,103.00	Allowable growth NA	threshold = \$17,386 NA
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$10,987	\$12,046	\$12,780	\$10,102.29
28.	District spending adjustment (minimum of 100%)	118.331% based on \$9,285	127.351% based on \$9,285	131.741% based on yield \$9,701	100.261% based on yield \$10,076
Prorating the local tax rate					
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$10,102.29 ÷ (\$10,076.00 / \$1.00)]	\$1.1596 based on \$0.98	\$1.2608 based on \$0.99	\$1.3174 based on \$1.00	\$1.0026 based on \$1.00
30.	Percent of Guildhall equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.00)	\$1.1596	\$1.2608	\$1.3174	\$1.0026
32.	Common Level of Appraisal (CLA)	105.54%	105.19%	106.89%	117.13%
33.	Portion of actual district homestead rate to be assessed by town (\$1.0026 / 117.13%)	\$1.0987 based on \$0.98	\$1.1986 based on \$0.99	\$1.2325 based on \$1.00	\$0.8560 based on \$1.00
If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.					
34.	Anticipated income cap percent (to be prorated by line 30) [((\$10,102.29 ÷ \$11,875) x 2.00%)]	2.13% based on 1.80%	2.29% based on 1.80%	2.35% based on 2.00%	2.00% based on 2.00%
35.	Portion of district income cap percent applied by State (100.00% x 2.00%)	2.13% based on 1.80%	2.29% based on 1.80%	2.35% based on 2.00%	2.00% based on 0.00%
36.		-	-	-	-
37.		-	-	-	-

- Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,875 for a base income percent of 2.0% and a non-residential tax rate of \$1.550. New and updated data will likely change the proposed property and the 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%.

Comparative Data for Cost-Effectiveness, FY2017 Report
16 V.S.A. § 165(a)(2)(K)

School: Guildhall Elementary School
S.U.: Essex - Caledonia S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2016 School Level Data

Cohort Description: Elementary school, enrollment < 100
(45 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
43 out of 45

	School level data	Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Windham Elementary School	PK - 5	20	2.20	0.10	9.09	200.00	22.00
	Guildhall Elementary School	K - 6	20	2.10	0.20	9.52	100.00	10.50
-> Larger	Elmore School	1 - 3	20	1.00	0.05	20.00	400.00	20.00
	Woodford Hollow School	PK - 6	25	2.70	1.00	9.26	25.00	2.70
	Isle La Motte Elementary School	K - 6	27	4.80	0.50	5.63	54.00	9.60
	Averaged SCHOOL cohort data		64.36	6.64	0.74	9.70	86.47	8.92

School District: Guildhall
LEA ID: T088

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

FY2015 School District Data

Cohort Description: Elementary school district, FY2013 FTE < 100
(43 school districts in cohort)

	School district data (local, union, or joint district)	Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	Cohort Rank by FTE (1 is largest) 41 out of 43
Smaller ->	Elmore	1-3	19.08	\$9,124	Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.
	Windham	PK-5	19.40	\$16,717	
	Guildhall	K-6	20.94	\$16,460	
-> Larger	Woodford	PK-6	26.39	\$14,112	
	Isle La Motte	PK-6	26.53	\$20,703	
	Sudbury	K-6	30.15	\$14,217	
	Averaged SCHOOL DISTRICT cohort data		63.87	\$15,261	

FY2017 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchlDist	SchlDist	SchlDist	MUN	MUN	MUN
			Equalized Pupils	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate
					Use these tax rates to compare towns rates.			These tax rates are not comparable due to CLA's.
Smaller ->	T206	Tinmouth	PK-6	-	-	1.5296	101.67%	1.5045
	T246	Windham	PK-6	20.70	14,523.14	1.5873	102.49%	1.5487
	T252	Woodford	PK-6	25.16	9,641.81	1.2154	105.21%	1.1552
	T088	Guildhall	K-6	34.95	12,780.23	1.3174	106.89%	1.2325
-> Larger	T167	Ripton	PK-6	36.78	17,287.85	1.8020	93.46%	1.9281
	T097	Holland	PK-6	42.34	13,857.68	1.4447	87.54%	1.6503
	T163	Reading	PK-6	47.25	17,359.43	1.7733	101.01%	1.7556

The Legislature has required the Agency of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

JUL 17 2016

NOTICE of
EDUCATION TAX RATES for FISCAL YEAR 2017Town of Guildhall, VT

TOWN OF GUILDHALL

Prepared: July 1, 2016

NON-RESIDENTIAL TAX RATE

Non-Residential Tax Rate to be Assessed: \$ 1.4361

HOMESTEAD TAX RATE

Homestead Tax Rate to be Assessed: \$ 1.2325

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

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

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

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

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

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

ORIGINAL: Chair Selectboard / City Council

COPY: Town / City Treasurer

ESSEX-CALEDONIA SUPERVISORY UNION BUDGET 2017-2018

ESSEX-CALEDONIA SUPERVISORY UNION FY 2018 BOARD APPROVED 11/14/16					
		Total ECSU Local:	\$ 569,253	\$ 569,253	\$ 0
		Total Shared Costs:	\$ 1,254,401	\$ 452,937	\$ (801,464)
		Total Act 153 Costs	\$ -	\$ 1,755,404	\$ 1,755,404
		TOTAL COSTS:	\$ 1,823,654	\$ 2,777,594	\$ 953,941
Function	Object	Description	Current Budget FY17	Proposed Budget FY 18	Difference
2200		SUPPORT SERVICES: TECHNOLOGY			
	330	Copier Maintenance Agreements	\$0	\$0	\$0
	432	Tech Related Repairs & Maint.	\$17,700	\$15,315	-\$2,385
	610	Supplies-Toner/Ink	\$4,000	\$4,000	\$0
	670	Computer Software	\$400	\$400	\$0
	672	Computer Related Hardware/Supplies	\$300	\$300	\$0
	730	Computer Equipment	\$1,200	\$1,200	\$0
	339	Training - Prof Dev	\$0	\$0	\$0
	588	Travel - Prof Dev	\$0	\$0	\$0
			\$23,600	\$21,215	-\$2,385
2310		SUPPORT SERVICES: SUPERVISORY UNION			
	114	S.U. Board-Minutes Clerk	\$610	\$610	\$0
	220	Social Security	\$38	\$38	\$0
	221	Medicare	\$9	\$9	\$0
	250	Worker's Compensation	\$5	\$5	\$0
	260	Unemployment Compensation	\$13	\$13	\$0
	310	Administrative Purchased Services	\$0	\$0	\$0
	330	Prof Services-Contracted	\$0	\$0	\$0
	341	Audit Services	\$18,000	\$9,300	-\$8,700
	360	Legal Services	\$0	\$2,000	\$2,000
	540	Advertising/incls. School Spring	\$0	\$1,500.00	\$1,500
	580	Staff Travel	\$0	\$0	\$0
	640	Books and Periodicals	\$0	\$0	\$0
			\$18,675	\$13,475	-\$5,200

2321		SUPERINTENDENT'S OFFICE			
	110	Superintendent Office Wages	\$152,058	\$152,058	\$0
	112	Admin Assistant/HR Wage	\$0	\$0	\$0
	199	Supplemental Benefits	\$600	\$600	\$0
	210	Health Benefits	\$47,854	\$47,854	\$0
	211	Dental Benefits	\$1,029	\$1,029	\$0
	220	Social Security	\$9,428	\$9,428	\$0
	221	Medicare	\$2,205	\$2,205	\$0
	240	Retirement Benefits	\$2,002	\$2,002	\$0
	250	Worker's Compensation	\$1,201	\$1,201	\$0
	260	Unemployment Compensation	\$352	\$352	\$0
	290	Disability Benefit	\$745	\$745	\$0
	291	Flex Plan Fees	\$90	\$90	\$0
	310	Administrative Services	\$0	\$0	\$0
	330	Criminal Records Check	\$500	\$500	\$0
	339	Training - Prof Dev	\$3,600	\$3,600	\$0
	522	Liability Insurance (Includes Bor	\$2,000	\$2,000	\$0
	530	Smart Phone Service	\$0	\$0	\$0
	531	Internet Service	\$0	\$0	\$0
	580	Staff Travel	\$7,200	\$7,200	\$0
	588	Travel - Prof Dev	\$300	\$300	\$0
	610	Office Supplies	\$3,500	\$3,500	\$0
	810	Dues & Fees	\$4,000	\$4,750	\$750
			\$238,664	\$239,414	\$750
2520		FISCAL SERVICES			
	111	Business Office Wages	\$143,320	\$152,649	\$9,329
	112	AP/Payroll/Bookkeeper	\$0	\$0	\$0
	116	Human Resources Wage	\$0	\$0	\$0
	113	Payroll Clerk Wage	\$0	\$0	\$0
	114	Accounts Payable Clerk Wage	\$0	\$0	\$0
	210	Health Benefits	\$35,839	\$27,074	-\$8,766
	211	Dental Benefits	\$1,544	\$1,544	\$0
	220	Social Security	\$8,886	\$9,464	\$578
	221	Medicare	\$2,078	\$2,213	\$135
	240	Retirement Benefits	\$6,333	\$6,706	\$373
	250	Worker's Compensation	\$1,132	\$1,206	\$74
	260	Unemployment Compensation	\$528	\$704	\$176
	290	Disability Benefit	\$702	\$748	\$46
	291	Flex Plan Fees	\$90	\$180	\$90
	330	Prof Serv-Computer Tech Suppc	\$0	\$0	\$0
	330	Prof Serv-Tyler Tech/TCP	\$33,500	\$38,500	\$5,000

	370	Annual Audit	\$0	\$0	\$0
	339	Training - Prof Dev	\$2,300	\$2,300	\$0
	530	Smart Phone Service	\$0	\$480	\$480
	580	Staff Travel	\$1,500	\$1,020	-\$480
	588	Travel - Prof Dev	\$1,000	\$1,000	\$0
	610	Office Supplies	\$3,500	\$3,500	\$0
	730	Computer Equipment	\$0	\$0	\$0
	810	Dues & Fees	\$1,500	\$1,500	\$0
	819	Bank Fees	\$250	\$250	\$0
			\$244,002	\$251,038	\$7,035
2600		BLDG OPERATION & MAINTENANCE			
	116	Custodial Wage	\$3,041	\$3,041	\$0
	220	Social Security	\$189	\$189	\$0
	221	Medicare	\$44	\$44	\$0
	250	Worker's Compensation	\$24	\$24	\$0
	260	Unemployment Compensation	\$67	\$67	\$0
	330	Copier Maintenance Agreement	\$0	\$0	\$0
	421	Rubbish Removal	\$900	\$900	\$0
	430	Equipment Repair	\$1,200	\$1,200	\$0
	441	Office Rental	\$18,000	\$18,600	\$600
	530	Telephone	\$2,679	\$2,679	\$0
	531	Internet Service	\$1,068	\$568	-\$500
	535	Postage	\$6,250	\$6,250	\$0
	540	Advertising	\$600	\$600	\$0
	610	Custodial Supplies	\$1,500	\$1,200	-\$300
	622	Electricity	\$3,500	\$3,500	\$0
	624	Fuel	\$4,750	\$4,750	\$0
	730	Equipment	\$500	\$500	\$0
	800	Copier Fund	\$0	\$0	\$0
			\$44,312	\$44,112	-\$200
Shared Costs and District Specific Costs Begin Below					
2711		Shared: TRANSPORTATION			
	519	Transportation (Bus Contract)	\$380,900	\$305,150	-\$75,750
		Shared: Transportation Services: Maidstone			
	118	Bus Driver Salary	\$13,879	\$13,879	\$0
	120	Driver Subs	\$500	\$500	\$0
	220	Social Security	\$861	\$861	\$0
	221	Medicare	\$201	\$201	\$0
	250	Worker's Compensation	\$110	\$110	\$0

	260	Unemployment Compensation	\$176	\$176	\$0
	290	Disability Benefit	\$68	\$68	\$0
	430	Repair to Vehicles	\$3,000	\$3,000	\$0
	524	Pupil Transportation Insurance	\$750	\$750	\$0
	626	Fuel	\$5,000	\$5,000	\$0
			\$405,445	\$329,695	-\$75,750
2310		Shared: Audit Services			
	341	Audit Services	\$63,200	\$40,375	-\$22,825
			\$63,200	\$40,375	-\$22,825
2130		Shared: Health Services: CONCORD			
	110	Salary-Nurse	\$0	\$54,899	\$54,899
	120	Substitute	\$0	\$0	\$0
	210	Health Benefits	\$0	\$21,181	\$21,181
	211	Dental Benefits	\$0	\$515	\$515
	220	Social Security	\$0	\$3,404	\$3,404
	221	Medicare	\$0	\$796	\$796
	232	VSTRS OPEB Payment	\$0	\$1,150	\$1,150
	250	Worker's Compensation	\$0	\$434	\$434
	260	Unemployment Compensation	\$0	\$176	\$176
	290	Disability Benefit	\$0	\$269	\$269
	291	Flex Plan	\$0	\$45	\$45
			\$0	\$82,868	\$82,868
1100		Shared: Behavior Specialist: Concord/Waterford			
	110	Salary-Behavior Specialist	\$58,469	\$0	-\$58,469
	210	Health Benefits	\$21,181	\$0	-\$21,181
	211	Dental	\$515	\$0	-\$515
	220	Social Security	\$3,625	\$0	-\$3,625
	221	Medicare	\$848	\$0	-\$848
	232	VSTRS OPEB Payment	\$1,150	\$0	-\$1,150
	240	Retirement Benefits	\$0	\$0	\$0
	250	Worker's Compensation	\$462	\$0	-\$462
	260	Unemployment Compensation	\$176	\$0	-\$176
	290	Disability Benefit	\$287	\$0	-\$287
	291	Flex Plan	\$45	\$0	-\$45
	580	Staff Travel	\$1,000	\$0	-\$1,000
			\$87,757	\$0	-\$87,757

1200	Special Education Assessments			
000	Concord SpEd Expenses	\$0	\$618,543	\$618,543
000	Lunenburg SpEd Expenses	\$0	\$454,792	\$454,792
000	Waterford SpEd Expenses	\$0	\$625,377	\$625,377
000	Guildhall SpEd Expenses	\$0	\$25,484	\$25,484
000	Granby SpEd Expenses	\$0	\$431	\$431
000	Kirby SpEd Expenses	\$0	\$30,777	\$30,777
000	Victory SpEd Expenses	\$0	\$0	\$0
000	Maidstone SpEd Expenses	\$0	\$0	\$0
		\$0	\$1,755,404	\$1,755,404
	Total Revenue- ECSU	FY17	Proposed FY18	Difference
	SU Local Assessment	\$ 569,253	\$ 569,253	\$ -
	District Specific Assessments	\$ 1,249,509	\$ 1,639,088	\$ 389,579
		\$ 1,818,762	\$ 2,208,341	\$ 389,579

ECSU ASSESSMENTS 2017-2018

Average Daily Membership Report for 2016-2017			
<i>Resident Disrict</i>	<i>FY17 Total</i>	<i>% of Total</i>	
Concord	222.71	28.98%	
Granby	7.5	0.98%	
Guildhall	27.59	3.59%	
Kirby	84.12	10.94%	
Lunenburg	175.39	22.82%	
Maidstone	14	1.82%	
Victory	8	1.04%	
Waterford	229.28	29.83%	
	768.59	100.00%	
ECSU local assessments are based on this percentage			

ECSU LOCAL ASSESSMENT - FY 2018				
	FY 17		FY 18	
	\$569,253		\$569,253	
Concord	29.50%	\$167,950	28.98%	\$164,949
Granby	0.80%	\$4,539	0.98%	\$5,555
Guildhall	3.52%	\$20,048	3.59%	\$20,434
Kirby	10.63%	\$60,523	10.94%	\$62,303
Lunenburg	23.04%	\$131,183	22.82%	\$129,902
Maidstone	1.99%	\$11,348	1.82%	\$10,369
Victory	1.20%	\$6,809	1.04%	\$5,925
Waterford	29.31%	\$166,853	29.83%	\$169,815
	100.00%	\$569,253	100.00%	\$569,253
All Fiscal Assessments are included in the ECSU Local Assessment				
Specific District Assessment (Audit/Transportation/Nurse)				
	FY 17		FY 17	
Concord	\$382,979		\$188,368	
Granby	\$9,464		\$4,775	
Guildhall	\$61,002		\$4,775	
Kirby	\$16,743		\$4,775	
Lunenburg	\$316,500		\$87,650	
Maidstone	\$35,359		\$29,320	
Victory	\$6,090		\$4,775	
Waterford	\$426,263		\$128,500	
	\$1,254,401		\$452,937	
These assessments are the result of Act 153 of the VT Legislature				
ECSU SPECIAL EDUCATION ASSESSMENT - FY 2018				
	FY 17		FY 18	
	\$2,046,519		\$569,253	
Concord	38.91%	\$796,272	35.24%	\$618,543
Granby	2.06%	\$42,136	0.02%	\$431
Guildhall	6.71%	\$137,303	1.45%	\$25,484
Kirby	3.09%	\$63,232	1.75%	\$30,777
Lunenburg	23.03%	\$471,296	25.91%	\$454,792
Maidstone	1.44%	\$29,376	0.00%	\$0
Victory	0.07%	\$1,350	0.00%	\$0
Waterford	24.70%	\$505,554	35.63%	\$625,377
	100.00%	\$2,046,519	100.00%	\$1,755,404
These assessments are the result of Act 153 of the VT Legislature				

ECSU ASSESSMENTS FOR SPED 2017-2018

ECSU SPECIAL EDUCATION ASSESSMENT - FY 2018				
	FY 17		FY 18	
	\$2,046,519		\$569,253	
Concord	38.91%	\$796,272	35.24%	\$618,543
Granby	2.06%	\$42,136	0.02%	\$431
Guildhall	6.71%	\$137,303	1.45%	\$25,484
Kirby	3.09%	\$63,232	1.75%	\$30,777
Lunenburg	23.03%	\$471,296	25.91%	\$454,792
Maidstone	1.44%	\$29,376	0.00%	\$0
Victory	0.07%	\$1,350	0.00%	\$0
Waterford	24.70%	\$505,554	35.63%	\$625,377
	100.00%	\$2,046,519	100.00%	\$1,755,404
These assessments are the result of Act 153 of the VT Legislature				

ECSU ACTUAL REVENUE/EXPENSES 2015-2016

ESSEX-CALEDONIA S.U.- GENERAL FUND - FY2016			
REVENUE/EXPENDITURE REPORT (Unaudited)			
	FY16 Budget	FY16 Actual	Difference
<u>51510-BANK INTEREST</u>			
Interest Income	-	455.74	455.74
<u>51931-LOCAL ASSESSMENT</u>	-	455.74	455.74
Local Assessment Concord	144,603.00	144,603.00	-
Local Assessment Waterford	153,650.00	153,650.00	-
Local Assessment Lunenburg	110,609.00	110,609.00	-
Local Assessment Guildhall	18,529.00	18,529.00	-
Local Assessment Maidstone	8,402.00	8,402.00	-
Local Assessment Granby	6,140.00	6,140.00	-
Local Assessment Kirby	57,667.00	57,667.00	-
Local Assessment Victory	4,524.00	4,524.00	-
	504,124.00	504,124.00	-
<u>51990- MISC REVENUES</u>	-	1,243.03	1,243.03
<u>54200-INDIRECT RATE-UNRESTRICTED</u>	-	-	-
<u>55400- PRIOR YEAR ADJUSTMENT</u>	-	-	-
<u>55720-VSBIT REFUND</u>	-	-	-
TOTAL GENERAL FUND REVENUE	504,124.00	505,822.77	1,698.77

<u>GENERAL FUND EXPENDITURES</u>			
<u>62200-TECHNOLOGY SERVICES</u>			
Computer & Network Maintenance	2,700.00	20,505.31	(17,805.31)
Supplies-Toner/Ink	4,000.00	185.62	3,814.38
Computer Software	400.00	-	400.00
Computer Equipment	300.00	-	300.00
Computer Related Hrdw/Supl	1,200.00	-	1,200.00
	8,600.00	20,690.93	(12,090.93)
<u>62213-PROFESSIONAL DEVELOPMENT</u>			
Training - Prof Dev	-	6,700.00	(6,700.00)
Travel - Prof Dev	-	2,194.43	(2,194.43)
	-	8,894.43	(8,894.43)
<u>62310-S.U. BOARD</u>			
Minutes Clerk's Salary	589.00	243.75	345.25
Social Security	36.52	15.13	21.39
Medicare	8.54	3.55	4.99
Worker's Compensation	4.65	1.92	2.73
Unemployment Compensation	12.96	4.69	8.27
Administrative Purchased Services	-	-	-
Prof Services-Contracted	-	-	-
Training - Prof Dev	-	-	-
Audit Services	6,500.00	-	6,500.00
Legal Services	-	754.00	(754.00)
Advertising/incls. School Spring Share	-	1,343.35	(1,343.35)
Staff Travel	-	31.59	(31.59)
Books and Periodicals	-	123.00	(123.00)
	7,151.67	2,520.98	4,630.69
<u>62321-SUPERVISORY SERVICES</u>			
Superintendent Salary	96,163.00	100,000.00	(3,837.00)
Admin Assistant/HR Wage	40,240.00	44,588.00	(4,348.00)
Substitute - Clerical	-	24.00	(24.00)
Benefits Pd-In-Lieu-Of	600.00	-	600.00
Health Benefits	39,915.07	44,972.88	(5,057.81)
Dental Benefits	1,044.86	953.52	91.34
Social Security	8,457.00	8,622.61	(165.61)
Medicare	1,977.84	2,016.47	(38.63)
Retirement Benefits	1,609.60	1,783.60	(174.00)
Worker's Compensation	1,077.59	1,153.63	(76.04)
Unemployment Compensation	352.00	323.02	28.98

Disability Benefit	668.38	685.74	(17.36)
Flex Plan Fees	90.00	90.00	-
Administrative Services	-	4,999.99	(4,999.99)
Criminal Records Check	500.00	224.00	276.00
Training - Prof Dev	3,600.00	3,086.75	513.25
Liability Insurance (Includes Bond)	2,000.00	-	2,000.00
Smart Phone Service	-	458.02	(458.02)
Internet Service	-	5.18	(5.18)
Staff Travel	7,200.00	6,169.11	1,030.89
Travel - Prof Dev	300.00	204.65	95.35
Office Supplies	3,500.00	5,338.91	(1,838.91)
Books and Periodicals	-	382.00	(382.00)
Dues & Fees	4,000.00	4,664.00	(664.00)
	213,295.34	230,746.08	(17,450.74)
<u>62520- FISCAL SERVICES</u>			
Business Manager Salary	24,000.00	65,000.00	(41,000.00)
Assist to the Business Mgr Wage	108,140.00	-	108,140.00
Finance Clerk Wage	-	70,982.64	(70,982.64)
Overtime	-	84.45	(84.45)
Benefits Pd-In-Lieu-Of	-	2,100.00	(2,100.00)
Health Benefits	36,472.97	20,730.20	15,742.77
Dental Benefits	696.57	834.33	(137.76)
Social Security	8,192.68	8,345.59	(152.91)
Medicare	1,916.02	1,951.76	(35.74)
Retirement Benefits	5,285.60	5,526.83	(241.23)
Worker's Compensation	1,043.91	1,091.55	(47.64)
Unemployment Compensation	704.00	460.80	243.20
Disability Benefit	647.48	667.97	(20.49)
Flex Plan Fees	135.00	90.00	45.00
Software Agreements Tech Support	33,500.00	32,399.25	1,100.75
Training - Prof Dev	2,300.00	5,917.00	(3,617.00)
Annual Audit	-	-	-
Smart Phone Service	-	480.00	(480.00)
Staff Travel	1,500.00	655.47	844.53
Travel - Prof Dev	1,000.00	615.92	384.08
General/Office Supplies	3,500.00	1,544.99	1,955.01
Dues & Fees	1,500.00	568.38	931.62
Bank Fees	250.00	153.70	96.30
	230,784.23	220,200.83	10,583.40

<u>62600-BUILDING OPERATION</u>			
Head Custodian/Custodial Wages	3,024.00	2,327.16	696.84
Social Security	187.49	144.32	43.17
Medicare	43.85	33.75	10.10
Worker's Compensation	23.89	18.45	5.44
Unemployment Compensation	66.53	44.69	21.84
Professional Services	-	45.00	(45.00)
Rubbish Removal	900.00	716.50	183.50
Repairs & Maint. of Building/Cust.	1,200.00	3,320.16	(2,120.16)
Office Rental	18,000.00	18,000.00	-
Telephone Service	2,679.00	2,218.03	460.97
Internet Service Agreement	1,068.00	1,173.38	(105.38)
Postage	6,250.00	4,208.34	2,041.66
Advertising	600.00	-	600.00
Custodial Supplies	1,500.00	1,033.92	466.08
Electricity	3,500.00	2,714.02	785.98
Fuel	4,750.00	2,730.26	2,019.74
Equipment < \$5,000	500.00	-	500.00
	44,292.76	38,727.98	5,564.78
<u>65400-PRIOR YEAR ADJUSTMENT</u>			
Prior Year Adjustment	-	-	-
TOTAL GENERAL FUND EXPENDITURES	504,124.00	521,781.23	(17,657.23)
UNAUDITED SURPLUS/(DEFICIT) FY2016		(15,958.46)	
AUDITED FUND BALANCE AS FY2015		49,271.00	
UNAUDITED FUND BALANCE AS FY2016		33,312.54	
<p>The ECSU and its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 15-16 Gene A. Besaw & Associates, P.C. of Newport, VT performed the audit. A team of three to five auditors spent approximately three days per week from August to November on site and additional documentation was sent directly to them for review. The audit examines the evidence that supports the amounts and disclosures in the financial statements provided by ECSU and each district. It also assesses the accounting principles and procedures utilized by all entities. These audits were performed for 2016 but the results were not available by the printing deadline.</p>			