

2017
Town of Guildhall, Vermont
Annual Report of the Auditors
with Town & School Reports



Term of
January 1 – December 31, 2017

Bring this Report to Town Meeting
Tuesday, March 6, 2018
7:00 PM

FRONT COVER

File Homestead Declarations by April 15th
<https://secure.vermont.gov/hd>

IMPORTANT TELEPHONE NUMBERS

FIRE

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

EMERGENCY MEDICAL SERVICES (EMS)

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

HOSPITAL

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

STATE POLICE

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

SHERIFF

Trevor Colby, 676-3500 *

ESSEX COUNTY COURT

676-3910 *

TOWN OFFICES

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

SCHOOLS

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

School Superintendent's Office

Concord, Vermont: 695-3373 *
Canaan, Vermont 1-802-266-3330

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

Cover Photo by E.W. Clark
"Autumn Maple on Town Green"

IMPORTANT NUMBERS (CONT'D)

STATE LEGISLATORS

Representative

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

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

Senators

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

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

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

Northeast Kingdom Human Services: 1-802-334-6744

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

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

Area Agency on Aging,

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

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

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

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

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

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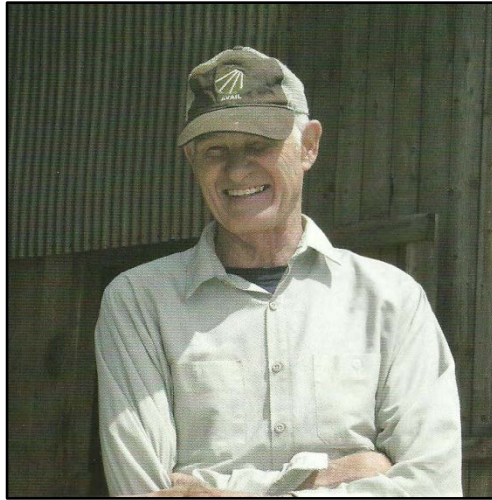
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DEDICATION

The 2017 Guildhall Town Report is dedicated to



Richard "Stretch" Martin

In 2017 the Town of Guildhall lost a very well-known and well-liked member of its community, Richard "Stretch" Martin. Stretch lived most of his life in the Lancaster-Guildhall area. He moved to Guildhall permanently in 1980 with his new wife Muriel.

Over the years Stretch supported the town of Guildhall and its citizens by serving as lister, school board member and selectman. His influence extended to membership of the Essex County Farm Bureau, Lancaster Fair Board of Directors and the Essex Conservation District.

Stretch also acted as a sounding board for the citizens of Guildhall by sitting with them and listening to their concerns. He was always willing to give a helping hand and advice to any person or group in the community.

The town of Guildhall will surely miss this humble, knowledgeable, friendly man with the great sense of humor who enjoyed a good laugh, be it on himself or another.

WARNING
TOWN OF GUILDHALL
ANNUAL TOWN MEETING
MARCH 6, 2018


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 6, 2018 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 2017 Town Report.
- 2) Shall the Town vote to collect its 2018 taxes up to and including October 15, 2018, 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 2017 General Fund surplus to pay expenses until 2018 tax monies become available?
- 6) Shall the Town vote to approve a budget of **\$292,751.01** 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 17th day of January, 2018.

James 'Pete' Fay, Selectboard Chair


Patricia Rogers, Selectboard Vice-Chair


Gary Brown, Selectboard Clerk


Attest, George Blakeslee, Town Clerk January 17, 2018

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 6, 2018, 10:00 a.m. - 7:00 p.m., to vote by Australian ballot for the following town officers:

One (1) Selectboard Member, 3-Year Term

One (1) Selectboard Member, 2-Year Term

One (1) Town Moderator, 1-Year Term

One (1) Lister, 3-Year Term

One (1) Auditor, 3-Year Term

One (1) Cemetery Commissioner, 3-Year Term

One (1) Cemetery Commissioner, 1-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

One (1) School Moderator, 1-Year Term

One (1) Guildhall School District Board Member, District Closing Term

Attest: George Blakeslee, Town Clerk



January 19, 2018

WARNING

NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE

MARCH 6, 2018

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 6, 2018 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 \$760,519?

Joyl Cogg	Paula R. Rzepke
Steve Duro	Gore A. Perkins
Jack Sumburg	Preston Smith
Primal Smith	
David Siles	
Kevin Flanders	
Tom Keene	
Paul	
Bob B. B. B.	
Valerie M. M.	
Kenneth W. W.	
David S. S.	
Mr. D. D.	
Theresa D.	
Heather B.	

TOWN OFFICERS, ELECTED

<u>OFFICE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Town Moderator	George Blakeslee	2018
Town Treasurer	George Blakeslee	2019
Town Clerk	George Blakeslee	2019
Selectboard	Patricia Rogers	2018
Selectboard	Gary Brown	2018
Selectboard	James "Pete" Fay	2019
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	vacant	2018
Auditors	Rich Carlson	2020
Auditors	Kelly McLain	2018
Auditors	Bill Ghelli	2019
Listers	George Blakeslee	2018
Listers	Eileen Thietten	2019
Listers	Patricia Brown	2020
Delinquent Tax Collector	Al McVetty	2018
Constable/Animal Control Officer	Bill Spina	2018
Grand Juror	vacant	2018
Town Agent	vacant	2018
Cemetery Commissioners	Susan McVetty	2018
Cemetery Commissioners	Gary Brown	2018
Cemetery Commissioners	Patricia Brown	2020
Planning Commission	Tom Rogers	2019
Planning Commission	Dennis Bacon	2019
Planning Commission	John Orłowski	2019
Planning Commission	Ron Resden	2019
Planning Commission	Eileen Thietten	2019
Planning Commission	Patricia Brown	2019
Road Commissioner	James "Pete" Fay	2019
School Moderator	George Blakeslee	2018

ELECTED OFFICERS, CONT'D

<u>OFFICE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
School Board	Christina McGrath	2020
School Board	Marie Fay	2018
School Board	Karen Guile	2019

TOWN OFFICERS, APPOINTED

Road Contractor	Brad McVetty Trucking	2018
Fire Warden	Ron Resden	2021
Health Officer	Christine Marcotte	2018
Zoning Administrator	Patricia Rogers	2018
Rep. to NEKWMD	Gary Brown	2018
Emergency Preparedness	Valerie Foy	2018
Poundkeeper	Selectboard	2018
Town Service Officer	vacant	2018
Viewer of Fences	Don Ferguson	2018
Viewer of Fences	Richard Burgess	2018
Viewer of Fences	vacant	2018
Inspector of Shingles, Lumber & Coal	Don Ferguson	2018
Weigher of Coal	Don Ferguson	2018
NVDA Representative	Ron Resden	2018
E911 Coordinator	Ron Resden	2018
Water Commissioners	Gary Brown	2018
Water Commissioners	Reginald McLain	2018
Water Commissioners	John Shaw	2018
Tree Warden	Ron Resden	2018

TOWN OFFICERS, APPOINTED, CONT'D

<u>OFFICE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Website Committee	George Blakeslee	2018
Website Committee	Teri Anderson	2018
Website Committee	Kelly McLain	2018
Website Committee	Sam Swope	2018

SUMMARY OF TOWN MEETING 2017

On March 7, 2017 the polls opened at 10 a.m. and closed at 7:00 p.m. for Australian balloting on the NEKWMD proposed budget, NEK Choice School District Act 46 article, NEK Choice School Directors and Town Officers.

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

Articles 1 – 8 all moved by Stretch Martin, seconded by Gary Brown.
Each passed on voice vote without discussion.

4. Meeting adjourned 7:27 pm.

OFFICERS' & FINANCIAL REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM OF

JANUARY 1-DECEMBER 31, 2017

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, 2017 - December 31, 2017.

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

Auditors Kelly McLain and Richard Carlson served with Susan McVetty and Patricia Brown on a committee charged with developing a Purchasing Policy for Guildhall. Drawing upon guidance from the Vermont League of Cities and Towns (VLCT), policies of other towns and local experiences; a Purchasing Policy was presented to and approved by the Selectboard. The policy provides an effective financial management procedure, while ensuring fair and equal opportunities among qualified suppliers and public transparency.

Auditor Bill Ghelli conducted audits of the Guildhall Water Commission and the Guildhall Cemetery accounts. All expenditures were matched with corresponding check warrants and check stubs. All the Commission's detail was in order.

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

Respectfully Submitted by the Guildhall Town Auditors
Richard Carlson
Kelly McLain
Bill Ghelli

GUILDHALL SELECTBOARD REPORT

The 2017 year has come and gone - a busy year and a sad year. This year the Board worked on the policies of the Town. This was an update and clarification of the existing policies. The biggest change came to the Bidding and Purchases policy. There is an exemption that when there is an emergency situation, the Board has the right to waive this policy.

Bids were placed for the maintenance of all Class 2 and 3 roads in the Town. Bids were received by A. B. Logging and Brad McVetty. The bid was awarded to Brad McVetty. Because of new State regulations (see Road Commissioner report), the Town applied for and received grants to help defray the costs caused by the new regulations. These grant funds help defray costs in the construction and inventories affecting roads. We are sure that there will be other new “regulations” in the future and the Board will address these as they occur.

Many citizens have been concerned with the speeding around the Village Common. In response, all “yield” signs will be replaced with “stop” signs.

On a sad note, the Board lost their long-time Board member Richard “Stretch” Martin through a tragic farm accident. Stretch was a personal friend and a life-long dedicated friend to the Town of Guildhall. He is sadly missed.

The Board appointed Pat Rogers to fill Stretch’s term until Town Meeting.

As Chair of the Board, I would like to thank everyone for their support and suggestions. I especially thank the Renovations Committee for their timeless dedicated work. Just look at the Guild Hall and one can see the improvements to our wonderful building.

Sincerely,
James “Pete” Fay

TOWN CLERK’S REPORT

In 2017, the Guildhall Town Clerk’s office recorded 121 documents and added 124 survey index entries in the Guildhall Land Records, made 23 certified copies of Guildhall vital records, issued 76 dog licenses, processed 35 property transfer tax returns (PTTRs), and assisted many assessors, lawyers, business people, and citizens in searching the Guildhall Land Records, Grand List(s), Tax Map, vital records, zoning permits, and other archived information.

The Town Clerk prepared and recorded the minutes for all Selectboard meetings and the annual Town Meeting, as well as managed the annual election of town officers. The Town Clerk oversaw the Board of Civil Authority in collaboration with the BCA’s other members. The BCA, which consists of the Town Clerk, the Selectboard, and the Justices of the Peace, oversees elections and hears property tax assessment appeals. This year, the BCA conducted the local election, and heard one property assessment appeal.

Respectfully submitted,
George Blakeslee, Town Clerk

GUILD HALL OFFICE HOURS& SERVICES AVAILABLE

Town Clerk/Treasurer's hours:

Tuesday (9:00 a.m. – 3:00 p.m.)

Thursday (Noon– 6:00 p.m.)

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 for the 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 [online - State of Vermont]
 - Vermont Statutes Annotated ("Law Books")
 - Vital Records (Marriage, Birth, Death, Burial)
 - Voter Registration "Checklist" Applications
 - Zoning and Subdivision Permits and Regulations
- **Please note:** the State of Vermont is no longer providing Vermont State Income Tax booklets to Town Clerks. The booklets can only be obtained by contacting the Vermont Department of Taxes directly.

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

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

VITAL STATISTICS, GUILDHALL

Births

None

Deaths

William Harold Astle, August 4, 1953 – January 8, 2017

Richard Wyndham Rosser, August 4, 1945 – January 24, 2017

Harland Joseph Cantin, May 3, 1926 – April 29, 2017

Donna J. Hodgdon, December 23, 1953 – June 15, 2017

Richard William Martin, May 27, 1944 – July 27, 2017

Marriages

None

GUILDHALL INFORMATION

2017 -THE TOWN'S 256th YEAR

Chartered: October 10, 1761

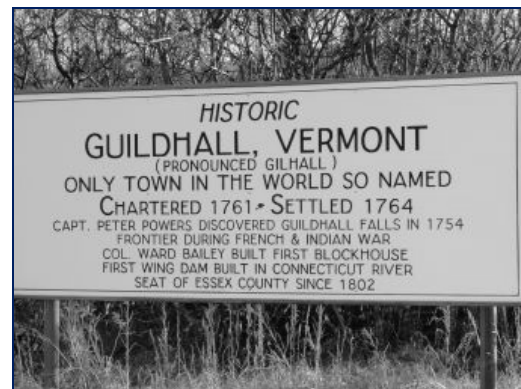
Land Area =32.7 square miles

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, 2018

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

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

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

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

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

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

This year's rabies clinic will be held at the Guild Hall on **Saturday, March 31, 2018, from 9 a.m. to 10 a.m.** Residents of Guildhall will be able to vaccinate their dogs for rabies and obtain their 2018 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 p.m. and 6:00 a.m. from November 1st until April 15th. The ordinance also bans parking in the traveled portion of any Town street or highway and forbids the ineligible from parking in a handicapped zone.

ATV Use on Town Roads

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

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

RUBBISH AND RECYCLING IN GUILDHALL

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

Trash bags are not collected unless at least one recycling 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” on Saturday, May 12, 2018 (no HazMat) from 8 a.m. to Noon, and Saturday, November 3, 2018 (no HazMat) from 8 a.m. to Noon. 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.

Residents with HazMat to dispose of may take it to the Lunenburg HazMat on Saturday, August 25, 2018 from 8 a.m. to Noon at the Lunenburg Town Garage.

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

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

This past year there were two property assessment Grievances. One property owner appealed to the Board of Civil Authority which held hearings and established a value according to statutory procedures.

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

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

The State Equalization Study COD and CLA values remained within prescribed limits indicative of overall equity in assessments in line with fair market values. The Town, therefore, does not anticipate an order to conduct a town wide reappraisal in 2018.

HS-122 Reminder:

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

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

George Blakeslee
Eileen Thietten
Patricia Brown

Lister Hours:
Tuesday 3 - 5 PM and Thursday 10 – 12
Email: listers@guildhallvt.org

GUILDHALL CEMETERIES REPORT

Besides the general maintenance and mowing, the work during 2017 included continued improvement of the Ridgwell Cemetery fencing. The remainder of the fencing boards were replaced with new stronger boards. These new boards were sawn from logs that were donated by Stretch Martin. John Nelson donated his time harvesting those logs for Stretch. The logs were then sawn by Al McVetty, Gary Brown and John Shaw so that Gary could use them for the fence boards. The boards replaced in 2016 were stained this year, and in 2018, the staining of the remaining fence will be completed. The Ridgwell Cemetery sign is to be rebuilt and rehung.

The Nellie Smart Cemetery will also be getting a rebuilt sign and the metal fence is to be painted. If there is time, and if the budget allows, the project of replacing the wooden portion of the Crawford Cemetery will begin this summer.

Respectfully,

Gary Brown
Patricia Brown
Susan McVetty

RIDGWELL CEMETERY RATES, RULES AND REGULATIONS

1. The cost for each 10 foot by 20 foot lot is \$400.00 for Guildhall residents, \$1,000.00 for non-residents. A deposit of \$100 is also required for the four corner markers, but the \$100 will be refunded once the corner markers are in place.
2. Corner markers are mandatory, must be purchased at the same time cemetery lots are purchased, and must be installed level with the ground before the ground is frozen the year the lot is purchased.
3. Installation of monuments will not be allowed unless the corner stones are installed.
4. Notification of the Town Clerk or the Commissioners is required prior to any burial because of the need to maintain records of burials and placement of remains.
5. Cement vaults are required for all burials with one-piece six-inch thick covers. Urns are required for all cremated remains and the tops should be at least 6" below the surface.
6. Allowed in each 10' by 20' lot will be up to four caskets, up to six urns or combination.
7. There will be no fencing or cement walls placed around individual lots.
8. All markers, monuments, benches, lights, etc. must be placed totally within each 10' by 20' lot as the 3' walkways must remain clear. Nothing is to be placed on the fence or between the lot boundary and the fence.
9. There shall be no large trees planted and only shrubs three feet in height or less will be allowed. The Cemetery Commission shall have the right to dispose of all unsightly flowers and shrubs placed on lots and will not be responsible for damaged or removed shrubs or bushes.

10. Lots are not to be raised or built up. 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 received a permit request that proved to be challenging. Mike Holland requested a permit for a Brewery at his residence. The Board held a public meeting to get input from both Mr. Holland and abutters. After this meeting the board conducted a site visit. The Board members met at the site and reviewed the plans. There was also time for a question and answer dialog with Mr. Holland regarding the plans and his expectations. The board reconvened to further discuss this permit application and voted to approve with conditions. Mr. Holland subsequently withdrew his permit request.

There were no other permit requests for the remainder of the year. The Board welcomes members of the community at all public hearings.

Planning Commission
Tom Rogers, Chairperson

ZONING ADMINISTRATOR'S REPORT

Five permits were processed in 2017. Two of those required Planning and Development Board approval prior to signing off by the Zoning Administrator.

Rural Lands I, II, and III:

Route 102

- Front porch added to house.
- Brewery with conditions.
- Garage added to property.

Breault Road:

Industrial District

- Subdivision of property with existing house

Village Green:

Historical Village District:

- Addition of porch roof for safety reasons.

Respectfully submitted,
Patricia H. Rogers

GUILDHALL RENOVATION COMMITTEE

The Guild Hall Renovation Committee, formed in the spring of 2014, welcomes the annual opportunity to thank the community for the support, interest and donations over the past four years of the project. The 2017 project phase moved slowly, with many questions to be considered based on the funding, carry over, grants and other revenues. Insulation, yard lighting, siding and window repairs were deferred. Based on safety and appearance of the 1795 building, the front entryway was completely redone in the fall of 2017. The replacement of the electric utility pole across Route 102 from the building by Vermont Electric Cooperative improved the yard lighting. Carroll Concrete provided the concrete for the new entry walkway and new granite blocks for installation as replacement for the outside kitchen steps. The insulation is pending the 2018 phase as the Guild Hall requires repairs to clapboards, sill plate, wall studs and exterior paint.

The Committee greatly appreciates the work of Dennis Bacon, our volunteer “Clerk of the Works”, and his continuing commitment to the project and community. Great job well done, Dennis!

The Committee also wishes to thank George Blakeslee, Town Clerk/Treasurer, for the time he has spent responding to USDA Rural Development Grant requirements and requests for project information and documentation. His assistance with this is greatly appreciated.

The Committee thanks the following 2017 Donors: Carroll Concrete, Groveton Alumni Association, Patricia Rogers, William Spina.

With the work that is being done each year, the 1795 Guild Hall is becoming well preserved.

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

Guild Hall sweatshirts

Available for purchase at the Town Clerk’s Office.

Adult sizes S, M, L, XL, 2XL are \$25

Youth size is \$15

All proceeds go to the Guild Hall Renovation Fund



ENHANCED 9-1-1 REPORT

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

There are still a few property owners that have not posted emergency 911 numbers and we are requesting owners to post the E-911 location numbers in a prominent spot that can be easily seen by approaching emergency crews. Either on your house or preferably at the road edge, just back from the plowed surface. Post and marker numbers are available at most hardware stores.

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

If your property does not have an E-911 number call and one will be arranged for 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 on fire this year! Keep up the good work in 2018.

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

Fire permits are not needed when there is a "Blanket of Snow" on the ground. Permits will be difficult to get in the spring when there is much dry brush in the woods so plan your burns accordingly. If Montpelier issues a statewide ban then save your dime and don't call me.

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

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 2017

Guildhall

Total # Fires 0
Total # Acres 0

Respectfully
Submitted,
Ron Resden, Fire Warden



WATER COMMISSIONERS' REPORT

On May 2, 2017, the consumer confidence report for calendar year 2016 was submitted to the State of Vermont and to all Guildhall water users. All monthly water testing was successfully completed and submitted on time.

In 2017, we had additional tests over and above our normal daily and monthly testing. We tested for Lead and Copper, and Stage 2 Disinfection Byproducts. These are tested every three years. Both tests were very time consuming, but the results were successful.

In the fall of 2017, we replaced the expansion joint in the main water line located under the Guildhall Village Bridge that crosses the Connecticut River. This project took eight hours to complete, but it was essential to get it done and is a great improvement to our water service. We have a few more minor projects to get done this year.

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

Respectfully,
Gary Brown

DELINQUENT WATER COLLECTION REPORT

DELINQUENT WATER RECEIPTS DURING 2017:

TAX YEAR	WATER BILLS	INTEREST	PENALTY	TOTAL
2012	\$75.00	\$54.51	\$6.00	\$135.51
2013	\$300.00	\$187.88	\$24.00	\$511.88
2014	\$300.00	\$133.36	\$24.00	\$457.36
2015	\$150.00	\$36.14	\$12.00	\$198.14
2016	\$1,253.20	\$52.61	\$100.24	\$1,406.05
2017	\$2,446.14	\$86.98	\$195.68	\$2,728.80
TOTAL RECEIPTS:	\$4,524.34	\$551.48	\$361.92	\$5,437.74

WATER BILL PRINCIPALS REMAINING DUE AS OF DECEMBER 31, 2017:

TAX YEAR / qtr	NAME	PARCEL #	PRINCIPAL
2017 C	Barney, Josh	102-7700.01	\$97.95
2017 C	Marshall, Jeff	003-0050	\$134.93
2017 B&C	Moreno/Gauthier	102-8690	\$218.00
2017 C	Peaslee (barn,house,scale)	102-8300BHS	\$230.11
2017 C	Peaslee, Janice Trust	102-7875	\$126.00
2017 C	Robarts, Jonathan	102-9000	\$126.00
TOTAL PRINCIPAL DUE 12/31/2017:			\$932.99

Al McVetty, Delinquent Tax Collector

DELINQUENT TAX COLLECTION REPORT**DELINQUENT TAX RECEIPTS DURING 2017:**

TAX YEAR	PRINCIPAL	INTEREST	PENALTY	TOTAL
2013	\$111.79	\$18.42	\$7.27	\$137.48
2014	\$868.64	\$547.24	\$69.49	\$1,485.37
2015	\$8,604.93	\$2,635.65	\$672.95	\$11,913.53
2016	\$32,628.61	\$3,127.40	\$2,610.17	\$38,366.18
2017	\$32,226.17	\$400.95	\$2,087.07	\$34,714.19
TOTAL				
RECEIPTS	\$74,440.14	\$6,729.66	\$5,446.95	\$86,616.75

REAL ESTATE TAX (PRINCIPAL) REMAINING AS OF 12-31-2017:

TAX YEAR			PARCEL #	REMAINING PRINCIPAL	
2015	Rideout, Clifford	Pd in full Jan 18	012-1025	\$123.14	
				TOTAL 2015	\$123.14
2016	Hodgdon (Citifinancial)		102-1175	\$1,713.98	
	Kurrelmeyer, Ellen		001-3050	\$1,590.80	
	Nelson, Phil & Karen	Pd in full Jan 18	003-1001	\$3,067.40	
				TOTAL 2016	\$6,372.18
2017	Barney, Brian & Melissa		102-7700	\$1,992.11	
	Calef, Fred & Wanda		012-1225	\$946.97	
	Hodgdon (Citifinancial)		102-1175	\$1,650.55	
	Colby Mountain Farm LLC		010-0300	\$269.98	
	Coulstring, Denise		102-1975	\$615.63	
	Doherty, James		102-4625	\$2,084.16	
	Guile, Karen et al		102-3900	\$1,631.49	
	Hynes, Margaret		001-2600	\$1,574.89	
	Lyndes, John	Pd in full Jan 18	001-2115	\$42.67	
	Nelson, Phil & Karen	Pd in full Jan 18	003-1001	\$3,021.52	
	Peaslee, Janice L Trust		102-7875	\$1,159.27	
	Peaslee, Janice L Trust		102-8300	\$3,671.32	
	Peaslee, Janice L Trust		003-1300	\$390.66	
	Phelps, Loren et al		010-1250	\$283.25	
	Plumley, Matthew R		012-1400	\$3,865.90	
	Rideout, Clifford	Pd part Jan 18	012-1025	\$785.39	
	Tully, Edward		012-1660	\$754.71	
				TOTAL 2017	\$24,740.47

TOTAL DELINQUENT PROPERTY TAX PRINCIPAL OWED 12/31/17: \$31,235.79

Total principal owed as of January 27, 2018 = \$24,672.21

Submitted by
Alfred McVetty
Delinquent Tax Collector

ROAD COMMISSIONER'S REPORT

First, a Thank You to Al McVetty for all his assistance and taking over as Road Commissioner during the winter and spring of 2016-17.

During the last year the weather has impacted the town's ability to maintain and improve the roads. A very wet and late spring delayed the grading of the roads. However, we were able to improve approximately one mile of Fellows Road by replacing culverts, ditching and adding four inches of gravel.

Under State regulations, all towns must do a culvert inventory. The Town must determine the condition of all culverts and prioritize the needs of culvert replacement. In order to assist in funding this regulation, the Town applied for and received a grant. A staff person from the Natural Resource and Conservation District assisted the town in navigating the rules and determining the identification and condition of each culvert in our town. The culvert inventory has been completed and the report is filed in the Town Clerk's office.

Brad McVetty Trucking has been contracted to do the Town road work. The Town wishes to express their thanks to A.B. Logging for their many years of service to the Town of Guildhall.

During our winter pilgrimage, Gary Brown has been appointed as Assistant Road Commissioner.

I thank everyone for their support.

Respectfully Submitted,
James "Pete" Fay

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 p.m., Wednesday 2:00 – 8:00 p.m., Saturday 9:00 a.m. – Noon, and Sunday afternoon 1:00 – 3:00 p.m. for low tea at which time tea and finger sandwiches will be offered.

Librarian Valerie Foy continues to purchase books on a regular basis. This year the complete works of author Howard Mosher was purchased. Titles include *God's Kingdom: A Novel*, *A Stranger In The Kingdom*, *Northern Borders*, *North Country*, *Disappearances*, *On Kingdom Mountain*, *Points North*.

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

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

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

The Board of Directors continues to explore future projects to enhance the Library's connection to area residents. A few of the ideas being discussed for this year are a Power Point presentation on *The History of the Lancaster Fair*, and an Antique Road Show with Mark Yelle from the Potato Barn Antiques, a raffle and Essay contest for Senior's from Groveton, Canaan, and White Mts. high schools.

Submitted by:
Valerie Foy
Librarian

ESSEX COUNTY SHERIFF'S REPORT

The contract for Guildhall remained at \$3,500 for the year 2017. I completed a review of calls for service to the Town of Guildhall for the calendar year 2017. During that period, Guildhall had approximately 43 calls for service in 2017. The Sheriff's Department responded to 28 of those calls. We also continued to provide patrols throughout the county. During 2017, we made 595 traffic stops within Essex County. From the 595 traffic stops, we issued 232 traffic citations. In Guildhall we issued 4 traffic tickets total and 15 warnings.

The two full-time deputies that had been working for the Department ended their positions in April and May of this year. The Department has been operating using part-time officers to fill one full-time vacancy during this transition. I was able to secure another COPS grant for 2018, which is a position that one of the officers left as the grant funding had ended. Our Department continues to conduct Special Investigations Unit Services for the Essex county cases of sexual assault and child abuse. We will continue another year of patrolling V.A.S.T. trails through a contract with V.A.S.T. We will also be out providing traffic safety education through a grant from the Governor's Highway Safety Program. We will also continue to conduct Occupant Safety Checks and DUI patrols under grants from Governor's Highway Safety.

I have received numerous complaints about speeding in several of the southern towns in the County including Concord, Lunenburg, and Guildhall. While staffing is an issue, it is also a challenge because there are not enough funds to fund a full-time officer for patrol. Lunenburg provides \$15,000 for contract services. Concord provides \$12,500 for contract services. Guildhall provides \$3,500 for contract services. In comparison, Brighton and Canaan are investing \$40,000 each for patrol coverage and operating their own police departments in the northern part of the county. I would like to see Lunenburg, Concord, Guildhall and perhaps Maidstone combine to achieve \$50,000 for patrol services to employ a full-time officer dedicated to the southern towns in the county. My suggestions to the select boards are to fund \$20,000 each for Lunenburg and Concord and \$5,000 each for Guildhall and Maidstone. In comparing calls for service, these estimates reflect coverage.

My greatest challenge has been without full-time officers working, I have been handling the majority of the casework which limits my ability to get out in the community. Deputy Lurna Noyes, who runs the office, has been picking up the majority of the Special Investigations Unit cases for the last 6 months. This year was also a challenging year because of numerous tragedies and losses of life where our department were the first responders. As a small department, we are attempting to continue to operate during the year with limited staff and have greatly appreciated our part-time staff picking up the additional coverage.

Thank you for your continued support,
Sheriff Trevor Colby

Executive Committee Report

The NEKWMD finished 2017 by processing slightly more recycling compared to 2016 – 2981 tons in 2017 compared to 2962 tons in 2016. While tonnage for paper and cardboard were down, almost every other category saw increases compared to 2016. Tonnages for scrap metal, e-waste, and glass were all up significantly compared to 2016. Recycling markets remained steady throughout most of 2017 and were generally on the high side. Some policy changes in China sent ripples throughout some markets, but so far we have been isolated from those actions. The District ended 2017 with a surplus of \$55,755.82. This is good news considering 2016 ended with a deficit of \$53,459. Revenues in 2017 were 12% above projections. While budgeted expenses were 4.7% above projections. Sale of recyclables, including scrap metal, was responsible for most of the increase in revenues.

There were no additions or subtractions to the District membership in 2017. 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 2017 and will continue to do so for the next several years. 2018 will see more of the same in helping our member communities comply with Act 148. The NEKWMD assisted 10 Towns with establishing food scrap collection at their transfer stations by the July 1, 2017 deadline.

The NEKWMD is entering 2018 with a proposed budget of \$760, 519 – an increase of less than 1% compared to 2017. The surcharge rate of \$24.25 will remain the same for 2018. Our surcharge on trash remains below the State average of \$26.19.

The NEKWMD was staffed by nine full-time and four part-time employees in 2017. 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

2018 PROPOSED BUDGET

BUDGET ITEM	2017 BUDGET	2017 ACTUAL as of 12/31/17	2018 PROPOSED BUDGET
ADMINISTRATION EXPENSES			
Advertising	\$600.00	\$246.25	\$400.00
Audit -- Financial	\$6,200.00	\$6,500.00	\$7,595.00
Audit -- Waste Haulers	\$6,000.00	\$1,147.50	\$2,500.00
Bank Charges	\$0.00	\$10.00	\$0.00
Books & Subscriptions	\$100.00	\$0.00	\$100.00
Cleaning	\$2,100.00	\$1,765.04	\$1,600.00
Copier	\$1,900.00	\$2,021.36	\$2,000.00
Dues/Permits/Fees/Penalties	\$3,000.00	\$6,081.58	\$5,000.00
Heating Fuel	\$1,000.00	\$1,438.51	\$1,500.00
Interest Expense	\$0.00	\$303.52	\$0.00
Liability & Casualty & Emp. Prac.	\$16,000.00	\$16,143.36	\$16,000.00
Planning	\$2,000.00	\$0.00	\$1,000.00
Legal Fees	\$2,500.00	\$1,050.00	\$2,000.00
Postage	\$3,000.00	\$2,868.61	\$3,000.00
Office Supplies	\$3,600.00	\$4,934.77	\$3,600.00
Telephone - Office	\$3,200.00	\$3,213.47	\$3,200.00
Water/Sewer	\$1,000.00	\$865.10	\$1,100.00
TOTAL ADMINISTRATION	\$52,200.00	\$48,589.07	\$50,595.00
Gross Wages	\$376,570.00	\$371,320.86	\$379,193.00
Overtime Wages-- Warehouse	\$5,000.00	\$3,078.81	\$5,000.00
Fica (Employer Match)	\$23,347.00	\$23,055.60	\$23,820.00
Medi (Employer Match)	\$5,460.00	\$5,392.10	\$5,571.00
State Unemployment Insurance	\$13,500.00	\$12,017.27	\$13,500.00
VMERS (Retirement)	\$19,200.00	\$18,045.39	\$19,990.00
Workman's Compensation Insurance	\$32,000.00	\$39,846.64	\$34,000.00
Mileage - Employee	\$7,000.00	\$6,687.17	\$7,000.00
Mileage- Supervisor's	\$5,000.00	\$5,074.43	\$5,000.00
Supervisor Secretary Payments	\$500.00	\$750.00	\$500.00
Personnel Equipment	\$1,300.00	\$283.99	\$1,000.00
Training	\$1,500.00	\$795.00	\$1,500.00
Travel	\$100.00	\$0.00	\$100.00
TOTAL PERSONNEL	\$490,477.00	\$486,347.26	\$496,174.00
BUILDING EXPENSES			
Improvements	\$1,000.00	\$505.92	\$1,000.00
Electricity	\$8,900.00	\$8,520.90	\$9,800.00
Maintenance	\$1,500.00	\$902.78	\$1,000.00
Misc. Supplies	\$500.00	\$2,706.51	\$1,000.00
Trash Removal	\$3,600.00	\$3,032.16	\$3,000.00
TOTAL BUILDING	\$15,500.00	\$15,668.27	\$15,800.00

2018 PROPOSED BUDGET

BUDGET ITEM	2017 BUDGET	2017 ACTUAL as of 12/31/2017	2018 PROPOSED BUDGET
EQUIPMENT EXPENSES			
Purchases	\$500.00	\$18.18	\$500.00
Baler Repairs	\$5,000.00	\$8,176.59	\$6,000.00
Baler Supplies	\$8,000.00	\$5,530.94	\$6,000.00
Forklift Fuel	\$2,900.00	\$2,412.68	\$2,200.00
Forklift Repairs	\$5,000.00	\$13,511.62	\$4,000.00
Misc. Equipment Repairs	\$1,000.00	\$2,533.89	\$2,000.00
Skidsteer Fuel	\$600.00	\$624.78	\$500.00
Skidsteer Repairs	\$3,000.00	\$5,742.78	\$3,000.00
Warehouse Supplies	\$1,500.00	\$4,171.99	\$1,500.00
Trucks--Diesel	\$18,000.00	\$17,863.63	\$18,000.00
Trucks--Repairs	\$10,000.00	\$17,076.94	\$10,000.00
TOTAL EQUIPMENT	\$55,500.00	\$77,664.02	\$53,700.00
PROGRAMS EXPENSES			
Advertising	\$2,000.00	\$720.25	\$1,000.00
Permits & Fees	\$450.00	\$235.00	\$450.00
Composting	\$18,500.00	\$16,125.68	\$22,000.00
Composter/Bin	\$4,000.00	\$2,447.14	\$3,000.00
Dues & Subscription	\$0.00	\$0.00	\$0.00
Education Outreach	\$14,000.00	\$18,022.46	\$15,000.00
Hazmat Disposal	\$27,000.00	\$28,095.62	\$24,000.00
Hazmat Supplies	\$4,000.00	\$4,547.60	\$4,000.00
Sale of Recyclables--Processing	\$26,000.00	\$41,203.15	\$30,000.00
Special Collections	\$300.00	\$22.60	\$300.00
Supplies	\$600.00	\$913.90	\$500.00
Tire Disposal	\$9,000.00	\$15,612.00	\$9,000.00
TOTAL PROGRAMS	\$105,850.00	\$127,945.40	\$109,250.00
SUB-TOTAL	\$719,527.00	\$756,214.02	\$725,519.00
DEBT REDUCTION PAYMENTS			
Interest			
Principal			
TOTAL DEBT REDUCTION			
CAPITAL FUND			
Capital Improvement Fund	\$36,000.00	\$34,470.00	\$35,000.00
TOTAL CAPITAL FUND	\$36,000.00	\$34,470.00	\$35,000.00
TOTAL NEK EXPENSES	\$755,527.00	\$790,684.02	\$760,519.00
Grants--St of VT	\$59,000.00	\$62,499.00	\$59,000.00
Hauling--Recycling Pick-ups	\$40,000.00	\$35,565.00	\$35,000.00
Haz Mat/Paint Care (CEG Fees)	\$2,000.00	\$6,410.60	\$3,200.00
Interest Income	\$25.00	\$7.48	\$25.00
Miscellaneous Income	\$500.00	\$122.00	\$500.00
Program Sales--Composter/Bins	\$1,000.00	\$504.00	\$500.00
Programs- Oil Filter Program	\$150.00	\$125.00	\$150.00
Sale of Recyclables	\$150,000.00	\$204,913.65	\$179,394.00
Compost Income	\$6,000.00	\$15,087.41	\$13,000.00
Electronics Income	\$21,352.00	\$27,446.52	\$22,000.00
Scrap Metal Income	\$4,000.00	\$16,202.25	\$10,000.00
Battery Income	\$3,500.00	\$6,143.75	\$3,750.00
Tire Income	\$8,000.00	\$14,302.60	\$9,000.00
Surcharge--Waste Haulers	\$460,000.00	\$457,110.58	\$425,000.00
TOTAL NEK REVENUES	\$755,527.00	\$846,439.84	\$760,519.00

TREASURER'S REPORT

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

JANUARY 1 - DECEMBER 31, 2017

TOWN FINANCES, AT A GLANCE

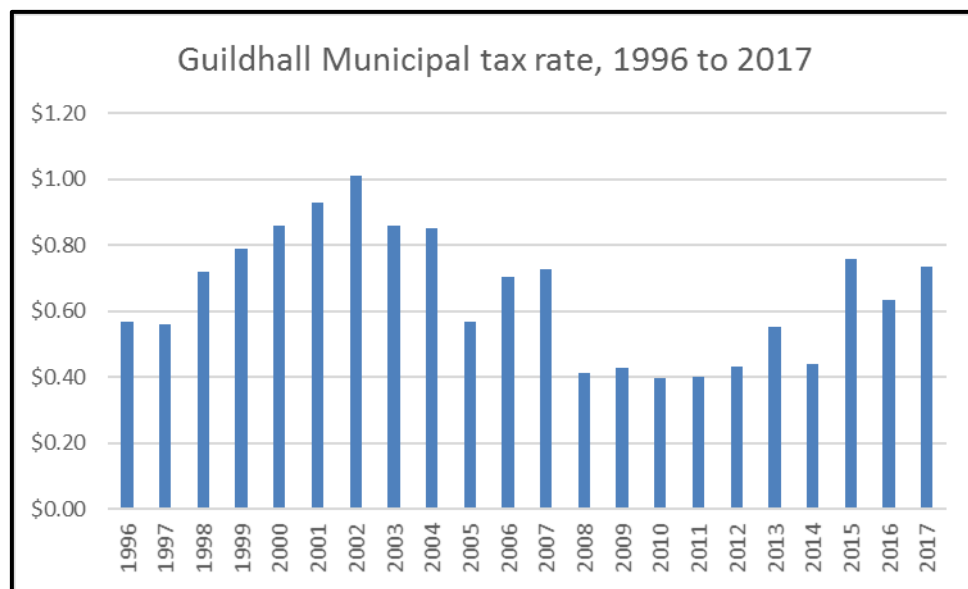
Email: treasurer@guildhallvt.org

Cash on Hand – General and Highway: \$205,518

TAX REVENUE BROUGHT IN \$618,852

PLUS the 2017 Town Surplus, non-tax revenue, and Highway Revenue of \$195,470
For *Total Revenue*: \$814,322

AND WE SPENT: \$752,985



GENERAL & HIGHWAY FUND, REVENUE 2017

TOWN REVENUE	
Municipal Property Taxes	\$ 539,888.88
Delinquent Prop Tax	\$ 78,964.48
Delinquent Prop Interest	\$ 7,281.14
Delinquent Prop Penalty	\$ 5,808.87
Current Use	\$ 52,027.04
USDA Rural Devel Grant	\$ 33,679.55
PVR Lister Grants	\$ 2,736.00
Bank Interest	\$ 106.97
Recording Fees	\$ 3,535.00
Dog Licenses	\$ 781.00
Zoning Permit	\$ 185.00
Copies	\$ 715.00
Certified Copies	\$ 235.00
Marriage License Recording	\$ -
Hall Rental	\$ 300.00
Speeding Ticket Revenue	\$ 29.00
Trash Stickers	\$ 686.00
Miscellaneous	\$ 2,173.31
Reserve Account Transfers (Net)	\$ 43,046.29
<u>TOTAL TOWN REVENUE</u>	<u>\$ 772,178.53</u>
HIGHWAY REVENUE	
Class 2 Highway State Aid	\$ 16,528.12
Class 3 Highway State Aid	\$ 17,728.15
Excess Weight Permits	\$ 167.00
Other Highway Grants	\$ 7,720.79
<u>TOTAL HIGHWAY REVENUE</u>	<u>\$ 42,144.06</u>
<u>TOTAL TOWN & HIGHWAY REVENUE</u>	<u>\$ 814,322.59</u>

BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/17

ASSETS	
General Fund/Highway Cash on Hand	\$205,518.08
Reserve Accounts, Cash on Hand	\$99,160.25
Receivables, Delinquent Taxes	\$36,333.99
Grants Receivable	\$67,800.45
TOTAL ASSETS	\$408,812.77
LIABILITIES	
Guild Hall Renovation (rounded)	\$20,470.00
Uncleared Transactions	\$13,760.76
TOTAL LIABILITIES	\$34,230.76
Net Worth	\$374,582.01

MUNICIPAL TAXES LEVIED 2017 & PROPOSED 2018

<u>2017 Municipal Taxes Proposed</u>	
Budget Total passed	\$310,653.07
Less 2016 Non-Highway Surplus	\$5,800.00
Less Estimated 2017 Non-Tax Revenue	\$40,000.00
<u>2017 Municipal Levied</u>	\$264,853.07
<u>2018 Municipal Taxes Proposed</u>	
2018 Proposed Budget; Town, Highway, and Warned	\$292,751.01
Less Unreserved Town Non-Highway Surplus	\$4,182.02
Less Estimated Non-Tax Revenue	\$40,000.00
2018 Municipal Taxes to be Levied	\$248,568.99

COMPARISON:

*The proposed budget for 2018 Guildhall municipal services is **less** than the 2017 amount. The total dollar amount of taxes to be raised will **DECREASE by 6%.***

Factors: 6% Budget decrease; same Estimated Non-Tax Revenue; and a slightly smaller 2017 Town Surplus.

GENERAL & HIGHWAY COMPARATIVE BUDGET

DEPARTMENT	2017 Proposed	2017 Actual	2018 Proposed
OFFICER SALARIES AND WAGES			
Town Clerk Salary	\$9,000.00	\$9,000.00	\$9,000.00
Treasurer Salary	\$9,000.00	\$9,000.00	\$9,000.00
Selectboard Salaries	\$3,600.00	\$3,600.00	\$3,600.00
Lister Salaries	\$11,000.00	\$7,554.00	\$11,000.00
Auditor Salaries	\$1,500.00	\$1,375.00	\$1,500.00
Zoning Administrator Salary	\$400.00	\$400.00	\$400.00
Moderator Salary	\$300.00	\$300.00	\$300.00
Office Assistant Wages	\$3,000.00	\$2,122.50	\$2,500.00
Board of Civil Authority	\$500.00	\$165.00	\$500.00
Janitor Pay	\$1,500.00	\$1,116.00	\$1,500.00
FICA/MEDI	\$5,970.00	\$5,194.88	\$5,895.00
SUBTOTAL OFFICERS' SALARIES	\$45,770.00	\$39,827.38	\$45,195.00
DELINQUENT TAX COLLECTOR			
8% Delinquent Tax Penalty Fees Paid		\$3,386.37	
FICA/MEDI	\$700.00	\$507.96	\$700.00
Supplies/Expenses	\$0.00	\$104.00	\$100.00
Postage	\$50.00	\$0.00	\$50.00
SUBTOTAL DELINQUENT TAX COLL	\$750.00	\$3,998.33	\$850.00
GENERAL ADMINISTRATION			
Bank Fees, Admin Costs	\$50.00	\$60.00	\$50.00
LOC/Woodsville, Interest	\$700.00	\$0.00	\$350.00
Mileage	\$1,000.00	\$1,003.52	\$1,000.00
Town Report	\$650.00	\$650.00	\$650.00
Newspaper Ads	\$300.00	\$2,370.10	\$500.00
Computer Software	\$1,000.00	\$1,121.90	\$1,100.00
Computer Hardware	\$0.00	\$1,735.64	\$0.00
Computer Maintenance	\$2,000.00	\$412.50	\$2,000.00
Computer Training	\$200.00	\$0.00	\$200.00
NEMRC Agreements (suppt & disaster recov)	\$2,100.00	\$2,652.97	\$2,700.00
Insurance and Bonds	\$6,800.00	\$6,144.00	\$6,200.00
VLCT Dues	\$1,200.00	\$1,217.00	\$1,200.00
Professional Services	\$0.00	\$886.25	\$0.00
Unemployment Compensation	\$0.00	\$0.00	\$0.00
Unemployment Contribution	\$200.00	\$0.00	\$200.00
Web Site Maintenance & Hosting	\$115.00	\$47.88	\$120.00
Essex County Tax	\$11,000.00	\$9,106.64	\$11,000.00
Costs, Fees and Refunds	\$500.00	\$5,685.73	\$500.00
Community Fund	\$240.00	\$100.00	\$240.00
Northumberland Property Taxes	\$20.00	\$14.38	\$15.00
Copier Machine Agreement	\$350.00	\$344.50	\$350.00
Miscellaneous	\$100.00	269.09	\$100.00
SUBTOTAL GENERAL ADMIN	\$28,525.00	\$33,822.10	\$28,475.00
TOWN CLERK'S OFFICE			
Training	\$150.00	\$95.00	\$150.00
Dues	\$35.00	\$35.00	\$35.00
Office Supplies	\$700.00	\$346.92	\$700.00
Postage/Box Rental	\$700.00	\$540.36	\$600.00

DEPARTMENT	2017 Proposed	2017 Actual	2018 Proposed
Telephone & Internet (FairPoint)	\$1,500.00	\$1,456.93	\$1,500.00
Treasurer's Supplies	\$150.00	\$0.00	\$150.00
Vermont Statute Books	\$150.00	\$0.00	\$150.00
Change Box	\$0.00	\$0.00	\$0.00
Dog Licensing Supplies	\$70.00	\$70.00	\$70.00
Archival Supplies, Land Records	\$450.00	\$448.96	\$450.00
Acid Free Paper	\$300.00	\$0.00	\$300.00
SUBTOTAL TOWN CLERK'S OFFICE	\$4,205.00	\$2,993.17	\$4,105.00
LISTERS' OFFICE			
Lister Assistant Pay	\$50.00	\$0.00	\$0.00
Tax Map Updates	\$500.00	\$500.00	\$600.00
CAMA License	\$475.00	\$475.00	\$475.00
Training	\$600.00	\$270.00	\$400.00
Mileage	\$1,500.00	\$117.60	\$800.00
Supplies/Expenses	\$100.00	\$0.00	\$100.00
Newspaper Notices	\$100.00	\$0.00	\$100.00
Lister Software (APEX)	\$215.00	\$215.00	\$215.00
Postage	\$50.00	\$0.00	\$50.00
VALA Dues	\$80.00	\$100.00	\$100.00
SUBTOTAL LISTERS' OFFICE	\$3,670.00	\$1,677.60	\$2,840.00
ZONING SERVICES			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
SUBTOTAL ZONING SERVICES	\$0.00	\$0.00	\$0.00
PLANNING COMMISSION			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$50.00	\$20.00	\$50.00
SUBTOTAL PLANNING COMMISSION	\$50.00	\$20.00	\$50.00
THE GUILD HALL			
Care of Grounds	\$900.00	\$1,044.00	\$1,000.00
Janitor Supplies/Expenses	\$250.00	\$50.50	\$150.00
Kitchen Supplies/Expenses	\$0.00	\$646.60	\$0.00
Snow Plowing	\$450.00	\$514.50	\$500.00
Maintenance/Repairs	\$800.00	\$2,414.08	\$2,300.00
Fuel	\$5,000.00	\$2,592.06	\$5,000.00
Electricity	\$1,800.00	\$1,316.22	\$1,500.00
Water Rent	\$300.00	\$325.50	\$300.00
Septic Pump	\$0.00	\$0.00	\$0.00
Special Projects	\$0.00	\$0.00	\$0.00
SUBTOTAL GUILD HALL	\$9,500.00	\$8,903.46	\$10,750.00
PUBLIC SAFETY			
Ambulance	\$4,000.00	\$3,682.00	\$3,682.00
Fire Protection	\$4,000.00	\$4,000.00	\$4,000.00
911 Expenses	\$0.00	\$0.00	\$0.00
Fire Inspection/Extinguishers	\$200.00	\$496.25	\$500.00
Dog License Tax	\$355.00	\$390.00	\$390.00
Dog Catcher Fees	\$150.00	\$338.94	\$340.00

DEPARTMENT	2017 Proposed	2017 Actual	2018 Proposed
Humane Society Fees	\$150.00	\$50.00	\$150.00
Town Health Officer	\$0.00	\$0.00	\$0.00
Street Lights	\$2,800.00	\$2,297.57	\$2,400.00
Constable Salary and Expenses	\$500.00	\$603.50	\$600.00
SUBTOTAL PUBLIC SAFETY	\$12,155.00	\$11,858.26	\$12,062.00
WASTE MANAGEMENT SERVICES			
Monthly NEKWMD Surcharge Total	\$2,500.00	\$1,590.51	\$1,800.00
Rubbish and Recycling Pickup, Curbside	\$36,000.00	\$34,060.00	\$35,000.00
Tipping Fees	\$4,000.00	\$4,363.20	\$4,500.00
Act 148 Stickers/Postage	\$900.00	\$923.88	\$925.00
Miscellaneous (inc. Bulky Day)	\$2,000.00	\$1,805.10	\$2,000.00
SUBTOTAL WASTE MANAGEMENT	\$45,400.00	\$42,742.69	\$44,225.00
RESERVE ACCOUNT APPROPRIATIONS			
Office Equip Capital Reserve Account	\$0.00	\$0.00	\$1,700.00
Master Legal Fee Reserve Account	\$500.00	\$500.00	\$500.00
Tax Map Operating Transfer Acct	\$500.00	\$500.00	\$500.00
Tax Map Updates Reserve Account	\$500.00	\$500.00	\$500.00
Kitchen Capital Reserve Account	\$0.00	\$0.00	\$0.00
Guild Hall Renovation Reserve Fund	\$5,000.00	\$5,000.00	\$25,000.00
Cemetery Fund Operating Transfer	\$7,000.00	\$7,000.00	\$9,000.00
SUBTOTAL RESERVE ACCOUNT APPROPRIATIONS	\$13,500.00	\$13,500.00	\$37,200.00
BUDGETED APPROPRIATIONS			
Rural Community Transport	\$155.93	\$155.93	\$155.93
ECNRCD	\$200.00	\$200.00	\$250.00
NVDA	\$375.00	\$375.00	\$450.00
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	\$13,104.93
NON-HIGHWAY TOWN TOTALS	\$176,504.93	\$172,322.91	\$198,856.93
2016 NON-HIGHWAY SURPLUS		\$4,182.02	
HIGHWAY			
General Highway			
Road Commissioner Salary	\$4,000.00	\$5,060.00	\$4,000.00
Road Commissioner HW Maintain	\$0.00	\$1,560.00	\$0.00
FICA/MEDI	\$600.00	\$993.00	\$600.00
Road Commissioner Mileage	\$0.00	\$0.00	\$0.00
Retreatment Operating Transfer	\$1,000.00	\$1,000.00	\$1,000.00
Municipal Facility Storage Reserve Account	\$1,500.00	\$1,500.00	\$1,500.00
Storage Facility Maintenance	\$0.00	\$0.00	\$0.00
Dry Hydrant Expenses	\$75.00	\$0.00	\$0.00

DEPARTMENT	2017 Proposed	2017 Actual	2018 Proposed
Miscellaneous Materials	\$100.00	\$0.00	\$100.00
Road Signs	\$250.00	\$0.00	\$250.00
Training	\$100.00	\$0.00	\$100.00
Salt	\$6,000.00	\$4,080.83	\$6,000.00
Winter Sand	\$16,000.00	\$7,066.27	\$14,000.00
Hauling Sand and Salt	\$3,200.00	\$765.00	\$2,000.00
Culverts	\$5,000.00	\$5,853.01	\$2,500.00
SUBTOTAL GENERAL HIGHWAY	\$37,825.00	\$27,878.11	\$32,050.00
Class 2 Highway			
Labor/Equipment/Class 2	\$14,000.00	\$4,469.40	\$12,000.00
Mowing	\$500.00	\$715.00	\$500.00
Material	\$9,000.00	\$352.60	\$7,000.00
Grading, Summer	\$6,000.00	\$3,015.00	\$6,000.00
Snow Removal, Class 2	\$9,500.00	\$6,847.50	\$9,500.00
Chloride	\$1,500.00	\$960.00	\$1,000.00
SUBTOTAL CLASS 2 HIGHWAY	\$40,500.00	\$16,359.50	\$36,000.00
Class 3 Highway			
Labor/Equipment, Class 3	\$30,000.00	\$22,197.30	\$25,000.00
Mowing	\$4,000.00	\$2,743.00	\$3,000.00
Material	\$20,000.00	\$14,108.57	\$17,000.00
Grading, Summer	\$14,000.00	\$16,919.50	\$14,000.00
Snow Removal, Class 3	\$30,000.00	\$21,780.50	\$22,000.00
Chloride	\$4,300.00	\$1,482.60	\$2,000.00
SUBTOTAL CLASS 3 HIGHWAY	\$102,300.00	\$79,231.47	\$83,000.00
SUBTOTAL ALL HIGHWAY	\$180,625.00	\$123,469.08	\$151,050.00
DEFICIT RESTORATION	\$0.00	\$0.00	\$0.00
TOTAL ALL HIGHWAY	\$180,625.00	\$123,469.08	\$151,050.00
LESS HIGHWAY CARRY-OVER	\$46,476.86		\$57,155.92
HIGHWAY GRAND TOTAL	\$134,148.14	\$123,469.08	\$93,894.08
GRAND TOTALS	\$310,653.07	\$295,791.99	\$292,751.01

RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY & RESERVE ACCOUNTS

<u>FUND BALANCES</u>	
<i>General and Highway, Checking, Woodsville Guaranty Savings, #26202953</i>	
Register Balance (corrected) 12/31/16 (GF + ICS)	<u>\$144,180.14</u>
Receipts (Revenue, School Taxes, Operating Transfers, Voids/Reissues, etc)	\$814,322.82
Disbursements (Expenses, Remittances, Operating Transfers, Voids/Reissues, etc)	\$752,984.88
Register Balance 12/31/17 (GF + ICS)	<u>\$205,518.08</u>
Less Highway 2017 surplus (2018 Carry Over)	<u>\$57,155.92</u>
Adjusted General & Highway Fund Operating Balance	<u>\$148,362.16</u>
<u>RESERVE FUNDS IN GENERAL & HIGHWAY</u>	
<i>Appraisal Update Reserve, WGS, #654326</i>	
Balance 12/31/16	<u>\$7,955.33</u>
<u>Receipts:</u>	
State Reappraisal Assistance	\$0.00
Interest	\$7.97
<u>Disbursements:</u>	\$0.00
Balance 12/31/17	<u>\$7,963.30</u>
<i>Guild Hall Renovations, WGS, #654443</i>	
Balance 12/31/16	<u>\$52,852.07</u>
<u>Receipts:</u>	
Interest	\$16.70
Grants/Donations/Fund Raising	\$35,280.74
Appropriation 2017	\$5,000.00
<u>Disbursements:</u>	
Architect/Contractors	\$81,456.32
Balance 12/31/17	<u>\$11,693.19</u>
<i>Kitchen Capital, WGS, #654320</i>	
Balance 12/31/16	<u>\$2,389.00</u>
<u>Receipts:</u>	
Appliance Sale	\$1,500.00
Interest	\$3.04
<u>Disbursements</u>	
Refrigerator purchase	\$646.60
Balance 12/31/17	<u>\$3,245.44</u>

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

<i>Master Legal Fees, WGS, #654329</i>	
Balance 12/31/16	\$14,225.80
<u>Receipts:</u>	
Appropriation 2017	\$500.00
Refunds	\$0.00
Interest	\$14.30
<u>Disbursements:</u>	
Operating Transfer to General Fund, Legal Fees	\$0.00
Balance 12/31/17	<u>\$14,740.10</u>
<i>Lister Property Maintenance and Review, WGS, #648407</i>	
Balance 12/31/16	\$1,803.02
<u>Receipts:</u>	
State Maintenance Assistance	\$288.00
Interest	\$1.84
<u>Disbursements:</u>	\$0.00
Balance 12/31/17	<u>\$2,092.86</u>
<i>Lister Reappraisal, WGS, #650440</i>	
Balance 12/31/16	\$18,960.01
<u>Receipts:</u>	
Interest	\$19.38
State Reappraisal Assistance	\$2,448.00
<u>Disbursements:</u>	\$0.00
Balance 12/31/17	<u>\$21,427.39</u>
<i>Lister Training, WGS, #654434</i>	
Balance 12/31/16	\$1,001.81
<u>Receipts:</u>	
Interest	\$1.03
<u>Disbursements:</u>	\$0.00
Balance 12/31/17	<u>\$1,002.84</u>
<i>Municipal Storage, WGS, #654332</i>	
Balance 12/31/16	\$3,110.83
<u>Receipts:</u>	
Interest	\$3.29
Appropriation 2017	\$1,500.00
<u>Disbursements:</u>	\$0.00
Balance 12/31/17	<u>\$4,614.12</u>

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

<i>Office Equipment Capital, #654323</i>	
Balance 12/31/16	\$6,073.85
<u>Receipts:</u>	
Interest	\$5.24
<u>Disbursements:</u>	\$1,619.05
Balance 12/31/17	<u>\$4,460.04</u>
<i>Tax Map, WGS, #654437</i>	
Balance 12/31/16	\$4,817.41
<u>Receipts:</u>	
Appropriation 2017	\$1,000.00
Interest	\$4.96
<u>Disbursements:</u>	
GIS Tax Map Maintenance	\$500.00
Balance 12/31/17	<u>\$5,322.37</u>
<i>Guildhall/Maidstone War Memorial Fund, Passumpsic Savings #101560</i>	
Balance 12/31/16	\$409.56
<u>Receipts:</u>	
Interest	\$0.36
Disbursements	\$0.00
Balance 12/31/17	<u>\$409.92</u>
<i>Portland Pipeline Reserve Account, WGS, # 725937</i>	
Balance 12/31/16	\$6,405.37
Receipts, Interest	\$6.39
<u>Disbursements</u>	\$0.00
Balance 12/31/17	<u>\$6,411.76</u>
<i>Highway Retreatment Account, Masscoma #70200696</i>	
Balance 12/31/16	\$14,812.76
<u>Receipts:</u>	
Interest	\$47.34
Town Appropriation 2017	\$1,000.00
<u>Disbursements:</u>	
Balance 12/31/17	<u>\$15,860.10</u>
<i>Petty Cash/Change Account</i>	
Balance 12/31/16	\$326.74
<u>Receipts:</u>	
Misc collection	\$0.00
<u>Disbursements:</u>	\$0.00
Balance 12/31/17	<u>\$326.74</u>

GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS

Adj. Balance 12/31/16	\$ 18,168.27
Receipts	
Water Rent	\$ 19,710.84
Delinquent Rent	\$ 4,524.34
Delinquent Penalties	\$ 551.48
Delinquent Interest	\$ 361.92
Miscellaneous	\$ -
Checking Interest	\$ 15.42
Total Receipts	\$ 25,164.00
Disbursements	
USDA Loan Pay	\$ 6,562.00
Town of Northumberland	\$ 10,214.00
Expenses (see budget)	\$ 5,905.21
Total Disbursements	\$ 22,681.21
Adj. Balance 12/31/17	\$ 20,651.06

*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 12/31/17 is **\$78,697.68, and will be paid off in 2036.***

GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET

Wages	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Treasurer Salary	\$175.00	\$175.00	\$175.00
Commissioner Salaries	\$1,200.00	\$1,200.00	\$1,200.00
Delinquent Water collector	\$0.00	\$224.07	\$0.00
FICA/MEDI	\$150.00	\$83.67	\$150.00
Total Wages	<u>\$1,525.00</u>	<u>\$1,682.74</u>	<u>\$1,525.00</u>
General Admin			
Office Supplies	\$0.00	\$0.00	\$0.00
Bank Fees/Refunds	\$0.00	\$0.00	\$0.00
Postage	\$690.00	\$988.45	\$1,000.00
Computer Maint.	\$0.00	\$0.00	\$0.00
Advertising	\$50.00	\$176.50	\$200.00
Legal Services	\$0.00	\$0.00	\$0.00
USDA Loan payment	\$6,570.00	\$6,562.00	\$6,550.00
Cost of Water	\$12,550.00	\$10,214.50	\$12,550.00
Total General Admin	<u>\$19,860.00</u>	<u>\$17,941.45</u>	<u>\$20,300.00</u>
Maintenance/Repair			
Testing Kits	\$500.00	\$1,011.78	\$1,000.00
Operator Applications	\$1,500.00	\$1,510.00	\$1,500.00
Operation fees	\$50.00	\$30.55	\$50.00
Meters/Equipment	\$1,000.00	\$0.00	\$1,000.00
Capital Improvements			
one time Assessment	\$3,750.00	\$0.00	\$0.00
Fees to State	\$75.00	\$32.30	\$75.00
Total Main/Repair	<u>\$6,875.00</u>	<u>\$2,584.63</u>	<u>\$3,625.00</u>
GRAND TOTAL	<u>\$28,260.00</u>	<u>\$22,208.82</u>	<u>\$25,450.00</u>

GUILDHALL CEMETERY CHECKING, RECEIPTS AND DISBURSEMENTS

ADJUSTED BALANCE 12/31/17	<u>\$7,464.97</u>
Receipts:	
Town Appropriation 2017	\$7,000.00
Checking Account Interest	\$2.78
Sale of Plots and Cornerstone Deposits	\$0.00
TOTAL RECEIPTS	<u>\$7,002.78</u>
Disbursements:	
Maintenance/Mowing Labor	\$6,855.50
Salaries (Commissioners and Treasurer)	\$225.00
Fuel	\$230.43
Maintenance Supplies	\$409.64
FICA/MEDI/VT UI (employer portion, to be reimb. to the GF in 2018)	\$607.45
TOTAL DISBURSEMENTS	<u>\$8,328.02</u>
ADJ. BALANCE AVAILABLE FOR 2018	<u>\$6,139.73</u>

GUILDHALL CEMETERY COMPARATIVE BUDGET

Wages	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Budget 2018</u>
Treasurer Salary	\$75.00	\$75.00	\$75.00
Commissioner Salaries	\$150.00	\$150.00	\$150.00
Labor, Mowing & Maintenance	\$7,000.00	\$6,855.50	\$7,000.00
FICA/MEDI	\$635.00	\$607.45	\$635.00
TOTAL	<u>\$7,860.00</u>	<u>\$7687.95</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>
General Maintenance/Repair			
Fuel	\$300.00	\$230.43	\$300.00
Maintenance Supplies	\$1,000.00	\$409.64	\$1,000.00
TOTAL	<u>\$1,300.00</u>	<u>\$640.07</u>	<u>\$1,300.00</u>
GRAND TOTAL	<u>\$9,510.00</u>	<u>\$8,328.02</u>	<u>\$9,510.00</u>

RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES

<u>FUND BALANCES</u>	
<u>Cemetery Reserve Accounts, Passumpsic Savings Bank</u>	
<i>Permanent Care, Passumpsic, #13131</i>	
Balance 12/31/16	\$4,913.18
Interest:	\$4.92
Disbursements:	\$0.00
Balance 12/31/17	<u>\$4,918.10</u>
<i>Nellie Smart, Passumpsic, #10400</i>	
Balance 12/31/16	\$2,820.87
Interest:	\$2.82
Disbursements:	\$0.00
Balance 12/31/17	<u>\$2,823.69</u>
<i>Court House Hill, Passumpsic, #4332</i>	
Balance 12/31/16	\$352.89
Interest:	\$0.36
Disbursements:	\$0.00
Balance 12/31/17	<u>\$353.25</u>
<i>Cemetery Remapping Fund, Passumpsic, #1227000703</i>	
Balance 12/31/16	\$2,525.89
Receipts	
Interest	\$2.50
Disbursements	\$0.00
Balance 12/31/17	<u>\$2,528.39</u>

PERPETUAL CARE DONORS, 1940-2017

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

<u>PAYROLL</u>		<u>Stipends</u>	
Alfred McVetty	\$ 5,213.47	Carlson, Richard	\$ 530.00
Eileen K Thietten	\$ 4,406.00	Carlson, Susan	\$ 15.00
Gary H Brown	\$ 11,663.00	Downland, Casey	\$ 15.00
George E Blakeslee	\$ 22,346.32	Furman, Linzi	\$ 15.00
James M Fay	\$ 3,375.00	Ghelli, William	\$ 375.00
John Shaw	\$ 497.50	McLain, Kelly	\$ 500.00
Patricia Brown	\$ 525.00	McLain, Reginald	\$ 580.00
Patricia Rogers	\$ 800.00	McVetty, Alfred	\$ 877.61
Peter M Gair	\$ 2,122.50	McVetty, Susan	\$ 95.00
Richard W Martin	\$ 600.00	Rogers, Pat	\$ 200.00
Valerie M Foy	\$ 1,245.84	Shaw, John	\$ 405.00
		Spillane, Jacqueline	\$ 45.00
		Spina, William	\$ 2,128.94

PAYROLL, STIPENDS & VENDORS, CONT'D

Vendor	Payments	Vendor	Payments	Vendor	Payments
AB Excavating	\$ 46,659.47	Identification Source	\$ 58.97	Town of Guildhall	\$ 2,257.63
Adobe	\$ 15.89	Intuit Payroll	\$ 1,056.01	Town of Lancaster	\$ 7,682.00
All Metals Recycling	\$ 1,545.10	Keenan & Dill	\$ 500.00	Treasurer, State of Vermont	\$ 47.33
Apex Software	\$ 215.00	Kingdom Construction	\$ 44,178.00	Tree Tee Productions	\$ 837.00
Bacon, Dennis	\$ 866.19	Kofile Preservation	\$ 672.26	Tri-State Fire Protection	\$ 496.25
Bast & Rood	\$ 4,900.00	McVetty's Trucking & Excavation	\$ 26,048.75	USA Bluebook	\$ 103.78
Beattie Enterprises	\$ 10,939.50	NEMRC	\$ 3,370.47	USDA	\$ 6,562.00
CAI Technologies	\$ 500.00	Newport Sand & Gravel	\$ 8,037.42	USPS	\$ 660.68
Caledonian Record	\$ 609.10	News and Sentinel, Inc	\$ 355.00	UVM Extension	\$ 70.00
Cargill, Inc.	\$ 4,080.83	Northeast Waste Management	\$ 1,590.51	Vermont Assessors & Listers Assoc.	\$ 100.00
CCI Managed Services	\$ 50.00	Peaslee's VT Potatoes	\$ 3,457.50	Vermont Department of Labor	\$ 95.96
Conway Daily Sun	\$ 564.00	Perras Ace	\$ 268.97	VLCT	\$ 1,217.00
Coos Pit Stop	\$ 230.43	Quill Corp.	\$ 346.92	VLCT/PACIF	\$ 6,144.00
Dell Computer	\$ 1,619.05	Riff Flower Shop	\$ 100.00	VT Dept. of Health	\$ 538.00
Earley Rubbish & Recycling	\$ 39,173.20	Riverside Boarding & Grooming	\$ 50.00	VT Dept. of Taxes	\$ 564.42
Fairpoint Communications	\$ 1,616.93	Rodd Roofing	\$ 2,463.88	VT Electric Co-operative	\$ 4,089.46
Farmyard Store Energy Divisor	\$ 5,853.01	S A Fishburn	\$ 325.00	VT Municipal Clerks Treas Assoc	\$ 60.00
FedEx	\$ 1,011.51	S&R Grading	\$ 6,360.00	W.B. Mason	\$ 344.50
Fitch Fuel	\$ 4,017.92	Salmon Press	\$ 1,267.50	Weebly	\$ 47.88
Gorman Group, LLC	\$ 2,442.60	Smith & Town Printers	\$ 1,395.96	Woodsville Guaranty Savings Bank	\$ 60.00
Guildhall Water System	\$ 269.09	Staples	\$ 116.59	Zizza Lock & Security	\$ 1,590.00
				Zuccaro, Willis & Sipples P.C.	\$ 386.25

MUNICIPAL TAX RATE 2017

Funds to be raised	\$ 262,143.07
Grand List	\$ 357,809.78
Muni Tax Rate	\$ 0.7326

Vet Exempt >10k	\$ 90,000.00
/ 100	\$ 100.00
= Vet local GL	\$ 900.00
x homestead rate	\$ 0.8538
= Ed Tax shortfall	\$ 768.42
/ Grand List	\$ 357,809.78
= add'l muni tax rate	\$ 0.0021

Total Muni Tax Rate	\$ 0.7348
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Muni Tax Rate	\$ 0.7348
Homestead Tax Rate	\$ 0.8538
Homestead Total Rate	\$ 1.5886

Muni Tax Rate	\$ 0.7348
Non-Res Tax Rate	\$ 1.3105
Non-Res Total Rate	\$ 2.0453

AS BILLED GRAND LIST 2017

388 GUILDHALL TOWN RD LLC	\$ 56,200.00	CARROLL CONCRETE	\$ 230,700.00
388 GUILDHALL TOWN RD LLC	\$ 113,900.00	CHESSMAN DANIEL JAMES	\$ 41,600.00
ALDERMAN LINDA H	\$ 187,500.00	CHESSMAN JOHN	\$ 99,400.00
ALLAN BROTHERS RE HOLD LLC	\$ 65,800.00	CHESSMAN JOHN D	\$ 228,000.00
ALLIN WILLIAM	\$ 34,200.00	CHESSMAN JOHN D	\$ 83,200.00
AMEY MARK E	\$ 18,100.00	CHRENKO RICHARD TRUSTEE	\$ 86,800.00
AMEY ROY	\$ 319,400.00	CITIFINANCIAL SERVICING LLC	\$ 184,000.00
ANDERSON TERI L	\$ 154,800.00	CITIFINANCIAL SERVICING LLC	\$ 80,700.00
ASTLE REGINA M TRUST	\$ 248,800.00	CLAPPER DAVID	\$ 61,000.00
AUBURN STAR FARM	\$ 49,700.00	CLARK DEAN & MARY JANE LE	\$ 218,200.00
AUBURN STAR FARM INC	\$ 32,800.00	CLARK EDWARD W.	\$ 297,800.00
AUBURN STAR FARM INC	\$ 143,200.00	COGGINS BRIAN T	\$ 24,500.00
BACON DENNIS	\$ 260,400.00	COLBY AMOS	\$ 17,000.00
BAGLEY DEMETRIUS H	\$ 454,000.00	COLBY CRAIG C & SALLY A	\$ 26,900.00
BALL JAMES B	\$ 20,300.00	COLBY KURT	\$ -
BARNEY BRIAN	\$ 125,400.00	COLBY KURT	\$ 113,100.00
BARNEY JOSHUA	\$ 102,500.00	COLBY MOUNTAIN FARM LLC	\$ 79,300.00
BARRIS-SPEKE CYNTHIA A	\$ 6,100.00	COLBY WESTON	\$ 82,300.00
BEATTIE SALLY A	\$ 20,100.00	COMMUNITY CHURCH	\$ 140,500.00
BECHUM JOHN J	\$ 170,400.00	CONTOIS DANIEL & TERESA	\$ 76,800.00
BENT ROBERT R	\$ 25,200.00	COUCHON E. DOUGLAS	\$ 122,800.00
BERRY ANDREW J.	\$ 266,600.00	COULSTRING DENISE	\$ 30,100.00
BERRY HOMESTED RLT	\$ 97,900.00	CROSS SHELLY	\$ 137,600.00
BESAW ROBERT	\$ 19,000.00	CUNNINGHAM JEFF	\$ 175,100.00
BISSEON CHRISTIAN M	\$ 61,900.00	CUNNINGHAM JEFF	\$ 103,500.00
BISSEONNETTE SHARON A	\$ 234,100.00	DAVIS-DIEHL JALINE M	\$ 117,100.00
BLAKESLEE RLT	\$ 217,200.00	DEGNAN STEVEN	\$ 206,800.00
BOULE DAVID	\$ 40,700.00	DENEALT THOMAS A	\$ 75,200.00
BOURT JR RICHARD R	\$ 77,200.00	DOHERTY BERNARD	\$ 48,000.00
BOUTHILLIER KORY	\$ 158,800.00	DOHERTY JAMES	\$ 101,900.00
BREAULT LORA	\$ 35,200.00	DOWLAND BRYANT	\$ 126,100.00
BREAULT, JOAN G.	\$ 92,200.00	DUBREUIL THOMAS H	\$ 286,900.00
BRISSEON RLT	\$ 218,800.00	DUPUIS RICHARD J	\$ 133,000.00
BROWN GARY	\$ 166,100.00	DZERHACHOVA IRYNA	\$ 92,800.00
BROWN ROGER L	\$ 269,700.00	EMERY CHARLES P	\$ 81,100.00
BROWN TODD A & OLGA A LE	\$ 238,100.00	ESSEX COUNTY COURTHOUSE	\$ 426,600.00
BULGER, RICHARD F	\$ 365,700.00	ESTABROOKS MARY	\$ 277,100.00
BURGESS RICHARD	\$ 167,100.00	EVANS BRUCE E.	\$ 782,500.00
BURGESS STEVEN A	\$ 66,700.00	FARRILL DANA	\$ 188,800.00
BUTH LYNN D.	\$ 148,500.00	FARRINGTON WILLIAM E	\$ 44,700.00
CAHILL TIMOTHY G	\$ 112,400.00	FARRINGTON WILLIAM E	\$ 41,900.00
CALEF FRED & WANDA	\$ 46,300.00	FAY CHRISTOPHER	\$ 113,800.00
CALL DON	\$ 136,500.00	FAY CHRISTOPHER R	\$ 88,300.00
CALL DON H	\$ 213,600.00	FAY JAMES M	\$ 206,000.00
CANTIN DAVID	\$ 93,000.00	FELLOWS IRVING F	\$ 78,600.00
CANTIN DAVID & SARAH	\$ 15,600.00	FELLOWS IRVING F	\$ 37,500.00
CANTIN LIVING TRUST	\$ 413,800.00	FERGUSON TRUST DONALD	\$ 367,400.00
CANTIN PHILIP, TRUSTEE	\$ 240,400.00	FIFE FAMILY EXEMPT TRUST	\$ 62,800.00

FORBES FARM PARTNERSHIP	\$ 130,000.00
FORBES FARM PARTNERSHIP	\$ 42,400.00
FORBES LLC ALLAN	\$ 176,600.00
FORD JOHN E JR	\$ 113,200.00
FOSS THOMAS W	\$ 290,500.00
FOUNDAS TINA E	\$ 160,400.00
FOY VALERIE MCVETTY	\$ 100,800.00
FRIZZELL SHARON MAGUIRE	\$ 124,600.00
FULLER KARL	\$ 134,600.00
FURNESS AIMEE	\$ 158,700.00
GAUTREAU MISSY L	\$ 41,700.00
GERRISH JODI	\$ 131,100.00
GHELLI WILLIAM	\$ 237,900.00
GILMAN BILLINGS SUSAN M	\$ 127,200.00
GOMEZ JORGE E.	\$ 30,100.00
GOULD HELEN	\$ 121,900.00
GREEN MOUNTAIN POWER	\$ 117,900.00
GRENIER SHAWN L	\$ 244,900.00
GUILDHALL LIBRARY TRUSTEES	\$ 255,800.00
GUILE KAREN	\$ 274,700.00
HAKANSSON MARK	\$ 162,400.00
HALL GWENDOLYN	\$ 140,500.00
HALL TIMOTHY	\$ 14,400.00
HANSON SCOTT W	\$ 173,000.00
HATFIELD CHARLES W	\$ 12,700.00
HODGDON ALLEN D	\$ 63,800.00
HODGDON ALLEN D.	\$ 151,400.00
HODGDON KENNETH	\$ 40,000.00
HODGDON KENNETH	\$ 78,100.00
HODGDON VAUGHN	\$ 10,500.00
HOLCOMB ROGERS TRUST	\$ 300,700.00
HOLLAND MICHAEL	\$ 220,000.00
HORST RAE	\$ 35,600.00
HORST RAE E	\$ 125,000.00
HORST ROLAND	\$ 315,100.00
HOWE JOHN J III	\$ 167,000.00
HUBNER SCOTT	\$ 47,400.00
HUNT REVOCABLE TRUST	\$ 596,300.00
HYNES MARGARET	\$ 77,000.00
INGERSON WANDA C COLBY	\$ 120,000.00
JOHNSON DENNIS	\$ 13,900.00
JUDGE BONNIE	\$ 157,900.00
JUDGE SUSAN B	\$ 148,600.00
JUDGE WILLIAM ET AL	\$ 56,600.00
KEEN RONALD	\$ 109,400.00
KEESHIN LIVING TRUST	\$ 157,300.00
KEESHIN NEAL	\$ 568,900.00
KELLEY DANIEL J	\$ 118,000.00

KING CHARLOTTE	\$ 118,100.00
KURRELMAYER ELLEN	\$ 74,900.00
LABENS MARC	\$ 95,000.00
LANDRY CHARLES JR	\$ 126,700.00
LEE DOTTIE-JANE	\$ 46,800.00
LEE, L COURTLAND	\$ 57,200.00
LIADSA INVESTMENTS II LLC	\$ 273,300.00
LE CARLSON RICHARD & SUSAN	\$ 183,700.00
LE WHITEHEAD ELWYN & MARY	\$ 42,700.00
LLRJP COLBY FAMILY RLT	\$ 46,200.00
LLRJP COLBY FAMILY RLT	\$ 96,100.00
LORDAN PATRICK D	\$ 102,500.00
LYNDES JOHN W	\$ 50,800.00
MACMAHAN DAN E	\$ 317,700.00
MADEUX LAURENT & JUDITH LE	\$ 244,800.00
MAGELLAN FORESTRY LLC	\$ 60,600.00
MARCOTTE CHRISTINE	\$ 86,100.00
MARION FELLOWS THOMEN	
HIGHLANDS LLC	\$ 70,700.00
MARSH WILLIAM	\$ 176,800.00
MARTIN JERRY D	\$ 193,600.00
MARTIN PATRICIA	\$ 263,400.00
MARTIN RICHARD	\$ 118,000.00
MARTIN MURIEL TRUSTEE	\$ 169,300.00
MARTINMURIEL TRUSTEE	\$ 1,451,700.00
MARTIRANI FRANK	\$ 182,400.00
MASON HARLEY & JOYCE LE	\$ 155,600.00
MCCABE JONATHAN	\$ 183,200.00
MCCAULEY JAMES	\$ 50,600.00
MCCAULEY JAMES	\$ 121,600.00
MCGRATH ARTHUR III	\$ 178,900.00
MCKAY REVOCABLE TRUST	\$ 135,000.00
MCLAIN KELLY	\$ 23,300.00
MCLAIN REGINALD	\$ 127,700.00
MCLAIN REGINALD	\$ 7,400.00
MCLAIN REGINALD	\$ 34,500.00
MCLAIN RONALD	\$ 16,800.00
MCLAIN RYAN	\$ 107,500.00
MCLAIN, REGINALD	\$ 203,700.00
MCVETTY ALFRED ET AL	\$ 386,200.00
MCVETTY ALFRED L JR	\$ 57,400.00
MEADOWSEND TIMBERLAND	\$ 619,700.00
MEHANNA DAWN	\$ 121,300.00
MENDENHALL BRETT	\$ 97,600.00
MORENO JUDITH F	\$ 117,400.00
MORRIS GREGORY F ET AL	\$ 114,300.00
MOUREY MARJORIE	\$ 133,500.00
MUIR JAMIE P	\$ 42,900.00

NADEAU IRENE	\$ 272,700.00
NANCY H COLBORN IT	\$ 181,800.00
NAPOLITANO ROBERT	\$ 68,200.00
NELSON N PHILIP IV	\$ 190,200.00
NELSON NELS III	\$ 290,400.00
NELSON TRACEY E	\$ 67,300.00
NEWPORT SAND & GRAVEL	\$ 335,900.00
NEWPORT SAND & GRAVEL	\$ 516,100.00
NOURSE VT FARM LLC	\$ 180,100.00
NOVACEK WILLIAM E	\$ 50,100.00
NUGENT ROBERT	\$ 70,700.00
ORLOWSKI JOHN C	\$ 282,300.00
PEASLEE JANICE L TRUST	\$ 163,500.00
PEASLEE JANICE L TRUST	\$ 442,600.00
PEASLEE JANICE TRUST	\$ 100,000.00
PEAVY JEFFERY E	\$ 29,100.00
PERREAULT CODY	\$ 124,800.00
PERREAULT MARIAH	\$ 22,500.00
PERREAULT MICHAEL	\$ 222,000.00
PHELPS KEITH A	\$ 65,100.00
PHELPS LOREN ET AL	\$ 75,900.00
PILLAR LLC	\$ 351,200.00
PINETTE JOHN B	\$ 20,300.00
PLUMLEY MATTHEW R	\$ 262,300.00
PORTLAND PIPE LINE	\$ 2,565,000.00
PORTO FRANK	\$ 30,700.00
POTTER ALBERT	\$ 165,500.00
RAINAULT GILBERT	\$ 324,100.00
RAMSDELL ROBERT	\$ 80,100.00
RED DAM CONSERVATORY LLC	\$ 41,100.00
RED DAM CONSERVATORY LLC	\$ 42,400.00
RESDEN RONALD	\$ 194,000.00
REYNOLDS II THERESA O	\$ 224,600.00
RIDEOUT CLIFFORD	\$ 38,400.00
ROBARTS JONATHAN F	\$ 158,100.00
ROGERS PETER	\$ 170,500.00
ROGERS PETER	\$ 130,100.00
ROGERS THOMAS	\$ 179,500.00
ROMANIW KENNETH	\$ 41,300.00
ROOT SHARON	\$ 167,600.00
ROSSER KATHLEEN	\$ 149,900.00
ROWLETT WARREN JR	\$ 134,300.00
SCHILLER RICHARD H	\$ 147,800.00
SCHWIRZER IRENE LIFE ESTATE	\$ 110,100.00
SHANNON KATHY BRADLEY BRIAN	\$ 69,500.00
SHAW JOHN E	\$ 218,500.00
SHEPARD PAUL	\$ 135,200.00
SHORES MELODY A	\$ 52,900.00

SHUTE HENRY JR	\$ 336,200.00
SILVER MARK (LT)	\$ 32,500.00
SIMPSON SUE ANN LIFE ESTATE	\$ 116,600.00
SMITH RYAN ELAINE	\$ 204,500.00
SNYDER MICHAEL C	\$ 53,000.00
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
THE NATURE CONSERVANCY	\$ 127,300.00
THE NATURE CONSERVANCY	\$ 89,900.00
THIETTEN JAY	\$ 257,500.00
THOMAS GRAVEL ENTERPRISES	\$ 270,600.00
TOPOLSKI ALAN S	\$ 156,700.00
TOWN LAND OF GUILDHALL	\$ 26,900.00
TOWN OF GUILDHALL	\$ 10,000.00
TOWN OF GUILDHALL	\$ 3,200.00
TOWN OF GUILDHALL	\$ 4,700.00
TOWN OF GUILDHALL	\$ 35,000.00
TOWN OF GUILDHALL	\$ 8,300.00
TOWN OF GUILDHALL	\$ 10,500.00
TOWN OF GUILDHALL	\$ 9,600.00
TOWN OF GUILDHALL	\$ 14,800.00
TOWN OF GUILDHALL	\$ 185,500.00
TOWN OF GUILDHALL	\$ 5,600.00
TUCKER DALZELL	\$ 106,900.00
TULLY EDWARD L	\$ 36,900.00
VERMONT ELECTRIC COOPERATIVE	\$ 428,400.00
VERMONT STATE OF	\$ 290,000.00
WARD TRUST U/D/T	\$ 303,700.00
WATSON PAMELA L. TRUST	\$ 175,600.00
WEART RICHARD E	\$ 7,700.00
WEART RICHARD E.	\$ 72,300.00
WHITAKER LTC. EDWARD	\$ 64,000.00
WILSON SHILO S	\$ 68,200.00
WINTERS FLORENCE	\$ 49,000.00
WINTERS FLORENCE	\$ 66,000.00
WORSTER GARY	\$ 134,300.00

GUILDHALL SCHOOL DISTRICT REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

JULY 1, 2016 - JUNE 30, 2017

The ECSU and its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 16-17 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 October 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 2017 but the results were not available by the printing deadline.

**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 6, 2018 to transact the following business:

Article 1: Shall the voters authorize the School Directors to place unencumbered funds from the Fiscal Year 2018 Budget into the Reserve Fund for the purpose of unanticipated tuition, under the control and direction of the School Directors of the Guildhall School District?

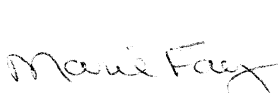
Article 2: To transact any other business that may legally come before said meeting.

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 6, 2018, between 10:00 am and 7:00 pm, to vote by Australian ballot for the following School Officers.

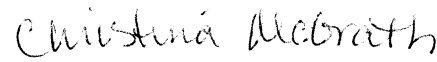
**One School Moderator for the term of one (1) year
One School Director for a term of three (3) years**

Given under our hands, the 25th day of January, 2018 A.D.

GUILDHALL SCHOOL DIRECTORS:


Marie Fay, Member
(via phone)


Karen Guile Caron, Chair


Christina McGrath, Member

Received for record this 25th day of January, 2018, A.D.

Attest: George Blakeslee, Town Clerk, Town of Guildhall



Guildhall School District
Annual Meeting
March 7, 2017

Present:

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

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

2. Articles:

Article 1: Motioned to approve made by Karen (Guile) Caron, seconded by Christina McGrath. No discussion. Article 1 passed on voice vote.

Article 2: Motioned to approve made by Karen (Guile) Caron, seconded by Christina McGrath. Superintendent Clark spoke briefly to the budget. No further discussion/questions. Article 2 passed on voice vote.

Article 3: Motioned to approve made by Karen (Guile) Caron, seconded by Christina McGrath. No discussion. Article 3 passed on voice vote.

3. Meeting adjourned 7:15pm.

ATTYST: GBL
GEORGE BLAKESLEE
SCHOOL DISTRICT MODERATOR
6/22/2017

Christina McGrath

19 January 2018

To the towns of Concord, Granby, Guildhall, Kirby, Lunenburg, Maidstone, Victory, and Waterford:

It is not an exaggeration to say the changes to the education system in the Northeast Kingdom over the last year are historical. Community members, in twenty-two individual school districts and four supervisory unions, spent more than two years imagining how to improve our school systems and eventually created three new merged Supervisory Districts; Kingdom East, NEK Choice, and the Caledonia Cooperative. By restructuring governance, these new districts freed up resources to improve opportunities for students, enhance choice for families, maintain our small school culture and provide opportunities for taxpayers. The combined votes to create these new districts were overwhelmingly positive and the hard work of the boards to realize these opportunities has begun and will continue to be refined over the next several years. These are exciting times in education!

Another result of these mergers is the Essex-Caledonia Supervisory Union will stop making operational decisions on June 30, 2018, and will cease to exist on December 31, 2018. While this final Essex-Caledonia Supervisory Union Superintendent's Report will be published in this March's town reports each of the new districts will be making decisions at annual school district meetings throughout the spring and may be providing additional information at different times and in different ways.

Caledonia Cooperative: (Waterford, Walden, Barnet)

The Caledonia Cooperative vote was held on May 23, 2017, and passed. However, the K-12 side of the merger failed. The Caledonia Cooperative then explored the possibility of creating a side by side merger with Peacham and as a result of a positive merger vote by Peacham November 28, 2017, the Caledonia Cooperative merger was successful. The Caledonia Cooperative organizational meeting was held on January 16, 2018, and the voters decided the annual school district meeting for the Caledonia Cooperative will be held annually on the first Tuesday of May. The Caledonia Cooperative School District is part of the Caledonia Central Supervisory Union, and Mat Forest is the Superintendent.

Kingdom East (Concord, Lunenburg, Lyndon, Burke, Sutton, Newark, Sheffield, and Wheelock).

The Kingdom East vote was held on March 7, 2017, and passed. The Kingdom East organizational meeting was held on May 30, 2017, and the voters decided the annual school district meeting for the Kingdom East School District will be held annually on the second Tuesday of April. The Kingdom East School District is a single district, and Jennifer Botozjorns is the Superintendent.

NEK Choice (Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, and Victory)

The NEK Choice vote was held on March 7, 2017, and passed. The NEK Choice organizational meeting was held on June 22, 2017, and the voters decided the annual school district meeting for the NEK Choice School District will be held annually on the first Tuesday of March. The NEK Choice School District is part of the Essex North Supervisory Union and, Karen Conroy is the Superintendent.

It has been an honor to serve the Essex-Caledonia Supervisory Union and the member districts for the last three years. Our focus for the remainder of the year will be on transitioning individual districts to their new school systems. I am proud of the work that has been done in all of the communities. Thank you to the school board members for the hundreds of volunteer hours they have given and their dedication to education throughout the Northeast Kingdom.

Sincerely,



Michael J. Clark
Essex-Caledonia Supervisory Union
Superintendent

GUILDHALL SCHOOL DISTRICT FINANCIAL STATEMENT, FY17
PERIOD JULY 1, 2016 – JUNE 30, 2017

	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 6/30/16:	\$ 170,012.01	\$ 4,149.74	\$ -	\$ 6,548.76	\$ 191,638.47
Revenue received	\$ 658,717.00	\$ -	\$ 55,000.00	\$ -	\$ -
Bank Interest	\$ 184.05	\$ 4.13	\$ 128.50	\$ 26.24	\$ 185.82
Expenditures Paid	\$ (579,971.18)	\$ -	\$ (55,128.50)	\$ -	\$ (32,000.00)
FY15 Surplus Transfer to Reserve	\$ (29,449.00)				\$ 29,449.00
FY16 Surplus Transfer to Reserve	\$ (116,208.06)				\$ 116,208.06
Outstanding Checks as of 6/30/17	\$ (53,795.16)	\$ -	\$ -	\$ -	\$ -
JUNE STATEMENT BAL as of 6/30/17:	\$ 49,489.66	\$ 4,153.87	\$ -	\$ 6,575.00	\$ 305,481.35
Per 3/7/17 Meeting Reserve to Operating - Lower FY18 Tax Rate					\$ (70,000.00)
Bank Interest Earned 7/1/17 - 12/31/17					\$ 118.40
DECEMBER BALANCE as of 12/31/2017:					\$ 235,599.75

GUILDHALL SCHOOL DISTRICT - GENERAL FUND- SCHOOL YEAR 2016-2017
REVENUE/EXPENDITURE REPORT (Unaudited)

	Budget FY17	Actual FY17	Difference
<u>GENERAL REVENUES</u>			
Property Taxes	446,670.00	405,748.09	(40,921.91)
Interest Income	250.00	184.05	(65.95)
Misc - Other Local Revenue	-	1,200.00	1,200.00
Education Spending Grant	-	40,920.91	40,920.91
Small Schools Grant	-	13,334.00	13,334.00
Small School Stability Grant	-	-	-
State Aid-Transportation	13,057.00	13,931.17	874.17
Transfer From ReserveFund	34,000.00	32,000.00	(2,000.00)
Reg Elementary Tuition	-	-	-
SpEd MainstreamBlockGrant	12,020.00	6,010.00	(6,010.00)
SpEd Intensive Reimb	58,108.00	26,127.00	(31,981.00)
SpEd Extraordinary Reimb	44,370.00	0.26	(44,369.74)
Prior Year Adjustment	-	2,062.00	2,062.00
Revenue-EEE SpEd Pre-K	2,081.00	1,040.50	(1,040.50)
Purchased Services for Public LEA elementary	-	-	-
ServicesTo VT LEA-Ostd SD	-	-	-
	610,556.00	542,557.98	(67,998.02)
<u>FOOD PROGRAM REVENUES</u>			
Prior Year Local Food Program Revenue	-	189.35	189.35
(SubG) State-Lunch	-	-	-
(SubG) State-Breakfast	-	-	-
(SubG) Federal-Lunch	-	-	-
(SubG) Federal-Breakfast	-	-	-
	-	189.35	189.35
TOTAL GENERAL FUND REVENUE	610,556.00	542,747.33	(67,808.67)
<u>GENERAL FUND EXPENDITURES</u>			
<u>61100-REGULAR INSTRUCTION</u>			
Professional Services	-	-	-
Enrichment Programs	-	-	-
Purchased Services	-	1,289.03	(1,289.03)
Repair & Maintenance	-	-	-
Tuition-Concord K-6	-	13,500.00	(13,500.00)
Tuition-White Mtn Reg K-6	191,672.08	175,679.60	15,992.48
Tuition-Groveton K-6	-	44,595.31	(44,595.31)
	191,672.08	235,063.94	(43,391.86)
<u>61100-REGULAR ED: SECONDARY</u>			
Tuition-White Mtn Reg HS 9-12	124,060.00	142,868.39	(18,808.39)
Tuition-Groveton HS 7-12	15,944.00	12,951.00	2,993.00
Tuition-Lancaster MS 7-8	58,900.80	-	58,900.80
Tuition-StJ Acad 9-12	-	-	-
	198,904.80	155,819.39	43,085.41
<u>62321- SUPERINTENDENT'S OFFICE</u>			
Assessment of S.U. Services	21,333.00	20,048.00	1,285.00
<u>62310- SCHOOL BOARD</u>			
School Board Salaries	1,800.00	1,800.00	-
Minutes Clerk Salary	-	26.25	(26.25)
Social Security	111.60	113.23	(1.63)

Medicare	26.10	26.48	(0.38)
Worker's Compensation	14.22	14.43	(0.21)
ProfServ-Criminal Record Check	50.00	25.00	25.00
Audit Services	10,533.00	4,775.00	5,758.00
Training/Prof Development	1,500.00	-	1,500.00
Legal Services	1,000.00	-	1,000.00
Errors & Omissions/Liability Ins.	846.00	843.00	3.00
Advertising	450.00	-	450.00
Travel	300.00	15.39	284.61
Supplies	300.00	490.94	(190.94)
Misc Expense	-	-	-
Dues & Fees	800.00	273.25	526.75
	<u>17,730.92</u>	<u>8,402.97</u>	<u>9,327.95</u>
<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	-	200.00
	<u>1,262.20</u>	<u>542.20</u>	<u>720.00</u>
<u>62520-FISCAL SERVICES</u>			
OtherProfServ-Software Agreements	-	-	-
General/Office Supplies	350.00	-	350.00
Bank Fees	-	128.50	(128.50)
	<u>350.00</u>	<u>128.50</u>	<u>221.50</u>
<u>62600-BUILDING OPERATIONS & MAINTENANCE</u>			
Custodial Wages	-	782.93	(782.93)
Custodial Stipends	-	-	-
Substitutes-Maintenance	-	-	-
Social Security	-	58.99	(58.99)
Medicare	-	11.35	(11.35)
Worker's Compensation	-	1,779.80	(1,779.80)
Unemployment Compensation	-	1,071.53	(1,071.53)
Water & Sewage	-	-	-
Snow Removal Services	-	-	-
Repairs & Maintenance	-	755.10	(755.10)
Equipment Repair	-	-	-
Copier Lease Payments	-	-	-
Property Insurance	-	616.00	(616.00)
Telephone	-	-	-
Internet Fees	-	-	-
Supplies	-	-	-
Electricity	-	33.33	(33.33)
Heating Oil	-	-	-
Equipment <\$5,000	-	-	-
Equipment >\$5,000	-	-	-
	<u>-</u>	<u>5,109.03</u>	<u>(5,109.03)</u>
<u>62711-STUDENT TRANSPORTATION</u>			
Transportation Assessment	42,000.00	42,000.00	-
Diesel Overage	-	-	-
	<u>42,000.00</u>	<u>42,000.00</u>	<u>-</u>

625210-PRIOR YEAR ADJUSTMENT

Prior Year Short Term Interest	-	-	-
OtherProfServ-Prior Year	-	-	-
	-	-	-

61200-SPECIAL EDUCATION

Special Education Assessment	-	108,632.55	(108,632.55)
General/Office Supplies	-	-	-
Books & Periodicals	-	-	-
Manipulatives	-	-	-
Computer Software	-	-	-
Purchased Service Out-of-State School	82,000.00	-	82,000.00
	82,000.00	108,632.55	(26,632.55)

62140-PSYCHOLOGICAL SERVICES

OtherProfServ-Psychological	3,500.00	-	3,500.00
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62150-SPEECH PATHOLOGY

OtherProfServ-Speech	6,000.00	-	6,000.00
Prof Services Speech	30,000.00	-	30,000.00
Prof Serv Educational Reimb - SLP	-	-	-
Speech Assessment	3,976.00	-	3,976.00
Staff Travel	-	-	-
General/Office Supplies	200.00	-	200.00
	40,176.00	-	40,176.00

62160-OCCUPATIONAL THERAPY

OtherProfServ-OT	-	-	-
Purchased Service From SU	3,827.00	-	3,827.00
	3,827.00	-	3,827.00

62160-OCCUPATIONAL/PHYSICAL THERAPY-SECONDARY

PurchSer Out-of-State School-OT	-	-	-
PurchService-PT	2,800.00	-	2,800.00
	2,800.00	-	2,800.00

62711-SPECIAL ED TRANSPORTATION -SECONDARY

Special Ed Transportation	5,000.00	-	5,000.00
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61200-EEE

EEE Professional Services	-	1,040.50	(1,040.50)
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65300-FUND TRANSFER

Transfer To Reserve Fund	-	32,000.00	(32,000.00)
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TOTAL GENERAL FUND EXPENDITURES	610,556.00	608,787.08	1,768.92
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TRANSFER TO RESERVES (Add back Not Actual FY17 Budgeted Exp) 32,000.00

PROJECTED SURPLUS/(DEFICIT) FY2017	-	(34,039.75)
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The ECSU and its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 16-17 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 October 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 2017 but the results were not available by the printing deadline.

ESSEX-CALEDONIA S.U.- GENERAL FUND - FY2017
REVENUE/EXPENDITURE REPORT (Unaudited)

	FY17 Budget	FY17 Actual	Difference
<u>51510-BANK INTEREST</u>			
Interest Income	-	507.13	507.13
<u>51931-LOCAL ASSESSMENT</u>	-	507.13	507.13
Local Assessment Concord	167,950.00	167,950.00	-
Local Assessment Waterford	166,853.00	166,853.00	-
Local Assessment Lunenburg	131,183.00	131,183.00	-
Local Assessment Guildhall	20,048.00	20,048.00	-
Local Assessment Maidstone	11,348.00	11,348.00	-
Local Assessment Granby	4,539.00	4,539.00	-
Local Assessment Kirby	60,523.00	60,523.00	-
Local Assessment Victory	6,809.00	6,809.00	-
	569,253.00	569,253.00	-
<u>51990- MISC REVENUES</u>			
Misc-Other Local Revenue	-	972.74	972.74
<u>54200-INDIRECT RATE-UNRESTRICTED</u>			
Indirect Rate-Unrestricted	-	-	-
<u>55400- PRIOR YEAR ADJUSTMENT</u>			
Prior Year Adjustment	-	-	-
<u>55720-VSBIT REFUND</u>			
VSBIT Refund	-	-	-
TOTAL GENERAL FUND REVENUE	569,253.00	570,732.87	1,479.87

GENERAL FUND EXPENDITURES

62200-TECHNOLOGY SERVICES

Computer & Network Maintenance	17,700.00	17,503.08	196.92
Computer Tech Maintenance Stipend	-	378.50	(378.50)
Social Security	-	23.46	(23.46)
Medicare	-	5.49	(5.49)
Workers Comp	-	2.99	(2.99)
Unemployment Comp	-	0.98	(0.98)
Supplies-Toner/Ink	4,000.00	2,688.19	1,311.81
Computer Software	400.00	-	400.00
Computer Equipment	1,200.00	-	1,200.00
Computer Related Hrdw/Supl	300.00	-	300.00
	23,600.00	20,602.69	2,997.31

62213-PROFESSIONAL DEVELOPMENT

Training - Prof Dev	-	7,465.00	(7,465.00)
Travel - Prof Dev	-	-	-
	-	7,465.00	(7,465.00)

62310-S.U. BOARD

Minutes Clerk's Salary	610.00	360.00	250.00
Social Security	37.82	22.00	15.82
Medicare	8.85	5.16	3.69
Worker's Compensation	4.82	2.86	1.96
Unemployment Compensation	13.42	0.69	12.73
Administrative Purchased Services	-	-	-
Prof Services-Contracted	-	116.50	(116.50)
Training - Prof Dev	-	452.50	(452.50)
Audit Services	18,000.00	9,300.00	8,700.00
Legal Services	-	1,832.50	(1,832.50)
Advertising/incls. School Spring Share	-	2,018.20	(2,018.20)
Staff Travel	-	95.31	(95.31)
Books and Periodicals	-	-	-
	18,674.91	14,205.72	4,469.19

62321-SUPERVISORY SERVICES

Superintendent Salary	102,000.00	102,000.00	-
Admin Assistant/HR Wage	50,058.00	51,327.83	(1,269.83)
Substitute - Clerical	-	209.40	(209.40)
Stipends-In Service Presenter	-	2,000.00	(2,000.00)
Benefits Pd-In-Lieu-Of	600.00	-	600.00
Health Benefits	47,853.60	44,422.87	3,430.73
Dental Benefits	1,029.11	953.52	75.59
Social Security	9,427.60	9,333.20	94.40
Medicare	2,204.84	2,182.79	22.05
Retirement Benefits	2,002.32	2,053.11	(50.79)
Worker's Compensation	1,201.26	1,240.10	(38.84)
Unemployment Compensation	352.00	44.48	307.52
Disability Benefit	745.08	789.00	(43.92)
Flex Plan Fees	90.00	90.00	-
Administrative Services	-	200.00	(200.00)
Criminal Records Check	500.00	155.00	345.00
Training - Prof Dev	3,600.00	897.00	2,703.00
Liability Insurance (Includes Bond)	2,000.00	-	2,000.00
Smart Phone Service	-	400.00	(400.00)
Internet Service	-	-	-
Staff Travel	7,200.00	5,066.38	2,133.62
Travel - Prof Dev	300.00	194.10	105.90
Office Supplies	3,500.35	3,733.35	(233.00)
Books and Periodicals	-	241.80	(241.80)
Dues & Fees	4,000.00	3,515.00	485.00
	238,664.16	231,048.93	7,615.23

62520- FISCAL SERVICES

Business Manager Salary	70,000.00	72,000.00	(2,000.00)
Assist to the Business Mgr Wage	-	-	-
Finance Clerk Wage	73,320.00	69,089.00	4,231.00
Overtime	-	195.65	(195.65)
Benefits Pd-In-Lieu-Of	-	1,743.75	(1,743.75)
Health Benefits	35,839.44	21,611.82	14,227.62

Dental Benefits	1,543.66	1,086.79	456.87
Social Security	8,885.84	8,681.72	204.12
Medicare	2,078.14	2,030.43	47.71
Retirement Benefits	6,332.80	5,721.10	611.70
Worker's Compensation	1,132.23	1,129.94	2.29
Unemployment Compensation	528.00	83.20	444.80
Disability Benefit	702.27	746.75	(44.48)
Flex Plan Fees	90.00	45.00	45.00
Software Agreements Tech Support	33,500.00	32,646.94	853.06
Training - Prof Dev	2,300.00	275.00	2,025.00
Smart Phone Service	-	480.00	(480.00)
Staff Travel	1,500.00	350.85	1,149.15
Travel - Prof Dev	1,000.00	248.55	751.45
General/Office Supplies	3,500.00	2,987.42	512.58
Dues & Fees	1,500.00	186.38	1,313.62
Bank Fees	250.00	154.18	95.82
	244,002.38	221,494.47	22,507.91
<u>62600-BUILDING OPERATION</u>			
Head Custodian/Custodial Wages	3,041.00	2,483.60	557.40
Social Security	188.54	154.00	34.54
Medicare	44.09	36.06	8.03
Worker's Compensation	24.02	19.58	4.44
Unemployment Compensation	66.90	6.41	60.49
Professional Services	-	-	-
Rubbish Removal	900.00	691.00	209.00
Repairs & Maint. of Building/Cust.	1,200.00	711.81	488.19
Office Rental	18,000.00	18,000.00	-
Telephone Service	2,679.00	2,230.05	448.95
Internet Service Agreement	1,068.00	2,113.84	(1,045.84)
Postage	6,250.00	4,082.23	2,167.77
Advertising	600.00	164.20	435.80
Custodial Supplies	1,500.00	1,476.60	23.40
Electricity	3,500.00	3,065.27	434.73
Fuel	4,750.00	3,050.59	1,699.41
Equipment < \$5,000	500.00	-	500.00
	44,311.55	38,285.24	6,026.31
<u>65400-PRIOR YEAR ADJUSTMENT</u>			
Prior Year Adjustment	-	8,725.00	(8,725.00)
TOTAL GENERAL FUND EXPENDITURES			
	569,253.00	541,827.05	27,425.95
UNAUDITED SURPLUS/(DEFICIT) FY2017			
		28,905.82	
AUDITED FUND BALANCE AS FY2016			
		31,839.00	
UNAUDITED FUND BALANCE AS FY2017			
		60,744.82	

Vermont Department of Taxes

**NOTICE of
EDUCATION TAX RATES for FISCAL YEAR 2018**

TOWN OF GUILDHALL

Prepared: **June 30, 2017**

NON-RESIDENTIAL TAX RATE

Non-Residential Tax Rate to be Assessed: \$ 1.3105

HOMESTEAD TAX RATE

Homestead Tax Rate to be Assessed: \$ 0.8538

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

NEK CHOICE SCHOOL DISTRICT REPORTS

FOR THE TERM

JULY 1, 2017 – JUNE 30, 2018

NEK CHOICE SCHOOL DISTRICT WARNING

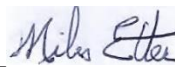
The legal voters of NEK Choice School District are hereby duly notified and warned to meet at their respective individual voting locations below, to vote for Articles One (1) through Four (4) by Australian Ballot on Tuesday, March 6, 2018, with the polls open from 10:00 AM to 7:00 PM.

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

- ARTICLE 1. Shall the voters of NEK Choice School District authorize the Board of School Directors to borrow money in anticipation of taxes? (Australian Ballot)
- ARTICLE 2. Shall the voters of the NEK Choice School District authorize the Board of School Directors to withdraw from the Unanticipated Tuition Reserve Fund in order to pay unanticipated tuition expenses in FY2019? (Australian Ballot)
- ARTICLE 3. Shall the voters of the NEK Choice School District approve the Board of Directors to expend \$5,423,799, 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 \$18,912 per equalized pupil. This is the first year of operation. There is no prior year for comparison. (Australian Ballot)
- ARTICLE 4. Shall the action taken at the meeting of the School District held on March 7, 2017 to elect eleven (11) school directors to serve on the NEK Choice School District, in spite of the fact that the warning listed the incorrect term dates under the Articles of Agreement, and any act or action of the municipal officers or agents pursuant thereto, be readopted, ratified and confirmed, pursuant to 17 V.S.A. § 2662? (Australian Ballot)

Given unto our hands this 18th day of January, 2018.

NEK Choice School District Board Chair



Miles Etter

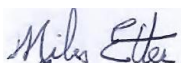
Northeast Kingdom Choice School District Summary

A year ago an unprecedented Vermont development occurred in the Northeast Kingdom. Pressures on Vermont's educational delivery has strained taxpayers throughout the state. With State Board of Education approval, voters from central Caledonia to northern Essex counties representing 10 towns: Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, and Victory, determined to merge their belief and commitment that school choice offered their children the best opportunities for educational development, by forming the Northeast Kingdom Choice School District (NEK). NEK Choice will continue to support tuitioning students with the belief that the ability of parents to choose the educational settings that best fits their child's need will lead to the best outcomes for these students.

NEK Choice School District was given approval and assigned to Essex North Supervisory Union (ENSU, Canaan School District), as a Unified Union School District. This union shares administrative and other traditional services. A significant piece of this approval waived the statute for representation for a Unified Union School District. (Normally operating districts have three representatives while tuition districts have one.) They approved a new configuration, which Canaan heartily supported, that there be three representatives from Canaan and three from NEK Choice. The spirit of cooperation between the two districts has begun strongly and both realize student needs are better supported by working together. Our new Superintendent, Karen Conroy, has worked hard to support this new and unique merger. The efforts have focused on solidifying a good office staff with technology improvements to enhance and increase efficiency, quality, and productivity.

The NEK Choice Board has diligently pursued the challenges of meeting the needs of 287 students in our new district. Establishing policies regarding Tuition, Residency, and Voucher are keys to ensuring integrity for our taxpayers as well as providing the best options for successful education. Communication is another vital component that the board is challenged with. We are in the process of building and launching a website for NEK Choice that will be part of the ENSU website. We feel that the area NEK Choice encompasses presents a great challenge to successful communication. A quality website is a key piece to meeting this need. Another resource tool that is coming together is a Parent/Guardian Resource Guide. Mission, history, policies and process will accompany a large collection of information about schools throughout our Northeast area. We intend to print this and have it available at the Town Clerk's office of each town in NEK Choice. This will also be available on our website. The daunting task of putting together a first-ever budget for this type of district has required a great deal of time with the state and the need to become educated to understand a budget that is new to us all. In a tough state-wide fiscal year, the one piece that appears reassuring is that our merger has given us some control over spending, in particular the 5% throttle for increase and decrease. As you can see, there is work being done and work to do to ensure a successful first year beginning July 1, 2018 our first official day of operation.

I would like to thank you all for having the courage to move forward with a view that expands our communities to a broader involvement for the benefit of our children. A larger voice will help us to maintain our educational desires for our children. We thank you and welcome your participation and support. Thanks on behalf of our Board!



Miles Etter

Chair of NEK Choice School Board

Superintendent of Schools
Karen E. Conroy

As I reach my mid-year tenure as the Superintendent of Schools of Essex North Supervisory Union (ENSU), I am full of energy, enthusiasm, and optimism. According to author Michael Fullan, in his book entitled, *Leading in a Culture of Change*, “Energetic-enthusiastic-hopeful leaders cause greater moral purpose in themselves, bury themselves in change, naturally build relations and knowledge and seek coherence to consolidate a greater moral purpose.” There is no greater moral purpose than the task of educating our children and it is an honor to expand the supervisory union services to support the children of the newly created unified school district, Northeast Kingdom (NEK) Choice.

On August 30, 2017, the State Board of Education adjusted the boundaries of the current supervisory union to include the towns of East Haven, Granby, Guildhall, Kirby, Maidstone, and Victory, merging with the existing towns of Bloomfield, Brunswick, Lemington, and Norton to create the new NEK Choice School District. I would like to personally welcome these new communities and assure you that I am committed to providing the resources and educational opportunities available to each of the students in these communities for them to learn and thrive.

Act 46 encouraged governance to create cost efficiencies, but more importantly to create opportunities for students by providing NEK Choice residents with the option to choose the learning environment that best meets the needs of their child. The NEK Choice School District will provide educational services by paying tuition for its students to attend the public or approved independent school of their choice as allowed under Vermont law.

In the past several months, I have been working with the NEK Choice School District board members and the newly appointed ENSU Transitional Supervisory Union Board to prepare for full operation beginning on July 1st, 2018. These activities include a range of items from the development of policies on tuition and residency, to upgrades to improve the efficiency of the ENSU central office operations, to website changes to provide a means of communication to our parents and the community members. All of these transformational efforts are designed to ensure that systems and procedures are in place for a smooth shift for towns, school district officials and students.

I am looking forward to working with the communities of NEK Choice to communicate the education opportunities available for their youth. Please feel free to visit our office in the Canaan Community Office Building or contact us by phone if you have any questions.

Thank you for all you do to support our students.



Essex North Supervisory Union
Superintendent of Schools

**Report of the Director of Special Education
ENSU & NEK Choice
2018**

The Essex North Supervisory Union Special Education department currently, consists of three full time proficient special education teachers, and thirteen dedicated time para-educators. Each staff member professionally and enthusiastically provides the special education Individualized Education Plan (IEP) services to students in grades Pre-K to twelve to forty-four different students. The Director of Special Education case manages eleven school choice and alternative placement students outside of the Canaan Schools.

With the exciting addition of including the NEK Choice towns to ENSU's current special education program, there will be additional Special Services Case Manager who will oversee all NEK Choice students with Individualized Education and 504 Plans in about 25 differing schools.

Each special education student has an identified disability which adversely effects their educational performance, and is in need for supports, above what can be provided through the traditional educational support system available to all students within the school according to the Vermont Special Education Rules.

The special education staff provides a variety of services both within the student's classroom and throughout the Canaan Schools. While working in any setting, the students are accessing their grade level common core content areas with their peers, and working toward mastery of their IEP goals. Both the special educators, and the paraprofessionals support the IEP accommodations, modification implementation, and learning opportunities to enhance the student's basic skill areas of weakness to support access to their grade level classrooms.

There are also contracted related services for the special education IEP students from outside resources to best support student's needs in the areas of Speech and Language, Autism Specialist, Occupational Therapy and Physical Therapy.

The Canaan Schools high school IEP students work closely with their IEP teams to generate individualized transition plans that are an integrated part of their IEP. Each plan includes long term and short term goals in areas of education and training, employment, and at times independent living. This transition plan assists the students to start thinking about what direction they want to take after high school. To support the IEP student's in this exploration process, the Vermont Department of Vocational Rehabilitation (VR) and the Youth Employment Specialist (YES), are available weekly to meet and discuss any part of the student's transition plan individually or in small groups. These two resources are able to assist student's to explore a wide variety of career options such as college searches, job shadowing, unpaid work experiences, career and interest inventories are just to name a few.

I would like to conclude with the well-deserved recognition for all the exceptional special education staff I am so fortunate to work with. Every single one of them is dedicated to doing an excellent job, and I want to thank all of you for what each does on behalf of our students.

Respectfully submitted,
Heather Cole
Director of Special Education

**NEK Choice School District
2018-2019 Budget**

Approved 01/18/2018

SUPERINTENDENT'S OFFICE	Proposed Budget (FY19)
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Supervisory Union Assessment	\$175,299
Total Superintendent's Office:	\$175,299

SCHOOL BOARD

Board Members Salary	\$6,600
NEK Choice Clerk	\$50
NEK Choice Moderator	\$50
Payroll Taxes	\$513
Audit Services	\$45,000
Legal Services	\$2,000
Errors & Omissions/Liability Ins.	\$8,000
Advertising	\$1,700
Dues & Fees-VSBA Data/Dues/New Member Trainings	\$3,323
Travel	\$550
Supplies	\$200
Total School Board:	\$67,986

TREASURER

Treasurer Salary	\$513
Payroll Taxes	\$39
General Supplies	\$100
Total Treasurer:	\$652

REGULAR EDUCATION: PreK Tuition
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Tuition-Location TBD PreK (57)	\$186,219
Total PreK Tuition:	\$186,219

REGULAR EDUCATION: Elementary Tuition
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Tuition-Location TBD New Kindergarteners (15)	\$217,079
Tuition-Burke Town K-6 (10)	\$154,844
Tuition-Canaan K-6 (16)	\$256,000
Tuition-Clonlara K-6 (2)	\$31,731
Tuition-Colebrook Elementary K-6 (4)	\$64,996
Tuition-Concord K-6 (4)	\$56,700
Tuition-Groveton Elementary K-6 (2)	\$30,186
Tuition-Lancaster Elementary K-6 (10)	\$167,180
Tuition-Lunenburg Elementary (1)	\$15,225
Tuition-Lyndon Town K-6 (6)	\$92,906
Tuition-Newark K-6 (4)	\$61,937
Tuition-St. Johnsbury K-6 (2)	\$21,053
Tuition-Stark Elementary K-6 (1)	\$15,093
Tuition-Stratford K-6 (7)	\$111,286
Tuition-Thad Stevens K-6 (15)	\$212,562
Tuition-Riverside K-6 (37)	\$524,320
Tuition-Waterford K-6 (6)	\$78,750
Total Elementary Tuition:	\$2,111,847

**NEK Choice School District
2018-2019 Budget**

REGULAR EDUCATION: Secondary Tuition	Proposed Budget (FY19)
Tuition-Burke Town 7-8 (2)	\$30,969
Tuition-Canaan 7-8 (6)	\$108,000
Tuition-Colebrook Elementary 7-8 (1)	\$16,249
Tuition-Groveton Middle 7-8 (2)	\$30,186
Tuition-Lancaster Elementary 7-8 (8)	\$133,744
Tuition-Lyndon Town School 7-8 (3)	\$46,453
Tuition-Millers Run 7-8 (1)	\$15,484
Tuition-Newark 7-8 (4)	\$61,937
Tuition-Riverside 7-8 (22)	\$349,503
Tuition-St. Johnsbury 7-8 (4)	\$42,105
Tuition-Stratford Public 7-8 (2)	\$31,796
Tuition-Thad Stevens School 7-8 (10)	\$158,865
Tuition-Waterford 7-8 (1)	\$13,125
Tuition-Canaan 9-12 (9)	\$162,000
Tuition-Clonlara 9-12 (2)	\$31,731
Tuition-Colebrook Academy 9-12 (6)	\$118,500
Tuition-East Burke 9-12 (2)	\$31,773
Tuition-Groveton High 9-12 (12)	\$175,500
Tuition-Lyndon Institute 9-12 (17)	\$303,361
Tuition-St. Johnsbury Academy 9-12 (20)	\$354,585
Tuition-White Mountain Regional 9-12 (11)	\$182,446
Extra Cost-St. Johnsbury Academy 9-12 Guided Studies (2)	\$17,640
Total Secondary Tuition:	\$2,415,952
Total Regular Education Tuition:	\$4,714,018
REGULAR EDUCATION: Services	
Contracted Services PreK & 504 Services	\$119,164
Total Regular Education Services:	\$119,164
SPECIAL EDUCATION SERVICES	
Special Education Assessment	\$346,680
Total Special Education Services:	\$346,680
Grand Total of NEK Choice School District Expenditures:	\$5,423,799

District: Northeast Kingdom Choice USD		U065		Property dollar	Homestead tax rate per
County: Essex		Essex North		equivalent yield	\$9.842 of spending per
				9,842	1.00
				11,862	Income dollar equivalent yield per 2.0%
					of household income
Expenditures		FY2016	FY2017	FY2018	FY2019
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	-	-	-	\$5,423,799
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	-	-	-	
3.	Adopted or warned union district budget plus articles	-	-	-	\$5,423,799
4.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	
5.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	
6.	Total Union Budget	-	-	-	\$5,423,799
7.	S.U. assessment (included in union budget) - informational data				
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-
Revenues					
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	-	-	-	
10.	Total offsetting union revenues	-	-	-	-
Education Spending		-	-	-	\$5,423,799
12.	Northeast Kingdom Choice USD equalized pupils	-	-	-	286.79
Education Spending per Equalized Pupil		-	-	-	\$18,912.09
13.		-	-	-	
14.	<i>minus</i> Less net eligible construction costs (or P&I) per equalized pupil	-	-	-	
15.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	
16.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	
17.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	
18.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	
19.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	
20.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	
21.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	
22.	Excess spending threshold	threshold = \$17,103 \$17,103.00	Allowable growth -	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00
23.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
24.	Per pupil figure used for calculating District Equalized Tax Rate	-	-	-	\$18,912.09
25.	Union spending adjustment (minimum of 100%)	-	-	-	192.157%
		based on \$9,285	based on \$9,701	based on yield \$10,160	based on yield \$10,076
26.	Anticipated equalized union homestead tax rate to be prorated [\$18,912.09 ÷ (\$9,842.00 / \$1,000)]	-	-	-	\$1.9216
		based on \$0.98	based on \$1.00	based on \$1.00	based on \$1.00
		-	-	-	\$1.8416
Prorated homestead union tax rates for members of Northeast Kingdom Choice USD		Equalized Rate	CLA	Rate on tax bill	
		FY2018	FY2019	FY2019	FY2019
T021	Bloomfield	1.4690	1.5425	108.96%	1.4157
T035	Brunswick	1.1032	1.1584	95.66%	1.2110
T064	East Haven	1.6607	1.7437	106.64%	1.6351
T083	Granby	1.0000	1.0500	102.29%	1.0265
T088	Guildhall	1.0000	1.0500	120.72%	0.8698
T108	Kirby	1.5607	1.6387	104.17%	1.5731
T111	Lemington	2.0811	1.4615	102.18%	1.4303
T118	Maidstone	1.0000	1.0500	111.91%	0.9383
T144	Norton	1.7674	1.8416	94.29%	1.9531
T216	Victory	2.1876	2.0782	104.77%	1.9836
27.	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD [((\$18,912.09 ÷ \$11,862) x 2.00%)]	0.00%	0.00%	0.00%	3.19%
		based on 1.80%	based on 2.00%	based on 2.00%	based on 2.00%
Prorated union income cap percentage for members of Northeast Kingdom Choice USD		FY2016	FY2017	FY2018	FY2019
T021	Bloomfield	-	-	-	2.74%
T035	Brunswick	-	-	-	2.06%
T064	East Haven	-	-	-	3.05%
T083	Granby	-	-	-	1.87%
T088	Guildhall	-	-	-	1.87%
T108	Kirby	-	-	-	2.92%
T111	Lemington	-	-	-	2.55%
T118	Maidstone	-	-	-	1.87%
T144	Norton	-	-	-	3.05%
T216	Victory	-	-	-	3.52%

- Following current statute, the Tax Commissioner recommended a property yield of \$9,842 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,862 for a base income percent of 2.0% and a non-residential tax rate of \$1.629. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

Essex North Supervisory Union

2018 - 2019 Budget

Approved 01/08/2018

Expenditures SUPERINTENDENT'S OFFICE	Approved Budget (FY18)	Proposed Budget (FY19)	Increase (Decrease)	NEK Choice	Canaan
GENERAL COSTS					
SUPERINTENDENTS OFFICE:					
Superintendent Salary	\$95,000	\$96,820	\$1,820	\$48,410	\$48,410
Treasurer	\$1,522	\$1,522	\$0	\$761	\$761
Business Admin Salary	\$46,350	\$51,500	\$5,150	\$25,750	\$25,750
Admin Asst Salary-FY 18 Under Sped/Medicaid	\$9,984	\$34,320	\$24,336	\$17,160	\$17,160
Group Ins-Health/Dental/Life/STD/LTD	\$50,575	\$43,229	-\$7,346	\$21,615	\$21,615
VT Teacher Health Assessment-New Hires (KC)	\$0	\$1,253	\$1,253	\$627	\$627
FICA	\$11,694	\$15,895	\$4,201	\$7,947	\$7,947
Payroll Ins-WC/Unemp	\$1,547	\$1,923	\$376	\$962	\$962
Legal Services	\$1,000	\$3,000	\$2,000	\$1,500	\$1,500
Audit Services	\$9,000	\$11,000	\$2,000	\$5,500	\$5,500
Repairs/Maintenance-Copier Contract	\$1,500	\$2,500	\$1,000	\$1,250	\$1,250
Prof/OLT Liab. Ins-Errors & Omissions/Liability Ins.	\$4,000	\$5,000	\$1,000	\$2,500	\$2,500
Telephone/Internet	\$1,000	\$7,800	\$6,800	\$3,900	\$3,900
Postage	\$1,100	\$1,500	\$400	\$750	\$750
Travel Expenses	\$3,000	\$7,000	\$4,000	\$3,500	\$3,500
General Supplies	\$2,500	\$3,000	\$500	\$1,500	\$1,500
Heat	\$3,500	\$3,500	\$0	\$1,750	\$1,750
Equipment Replacement	\$4,000	\$500	-\$3,500	\$250	\$250
Dues & Fees	\$4,500	\$6,000	\$1,500	\$3,000	\$3,000
Contracted Services Erate/BAMentor/Shred/Imaging	\$0	\$11,200	\$11,200	\$5,600	\$5,600
Advertising	\$0	\$1,700	\$1,700	\$850	\$850
Tuition Reimbursement	\$0	\$4,000	\$4,000	\$2,000	\$2,000
Software-WebHost/Infinite Visions/3 Users	\$0	\$23,411	\$23,411	\$11,706	\$11,706
HRA	\$0	\$12,900	\$12,900	\$6,450	\$6,450
HRA-Admin Fees	\$0	\$125	\$125	\$63	\$63
Will be Billed as SUPERVISORY Assessment	\$251,772	\$350,598	\$98,826	\$175,299	\$175,299

Revenue Statement SUPERINTENDENT'S OFFICE	Revised 2017-2018	Estimated 2018-2019	Increase (Decrease)
Prior Year Carry-Over	\$21,604	\$0	(\$21,604)
Indirect Costs	\$3,500	\$0	(\$3,500)
Misc. Income	\$1,500	\$0	(\$1,500)
Assessments-NEK	\$47,000	\$175,299	\$128,299
Assessments-Canaan	\$190,227	\$175,299	(\$14,928)
Total Revenue Superintendent's Office	\$263,831	\$350,598	\$86,767

Expenditures SPECIAL EDUCATION /SERVICES	Approved Budget (FY18)	Proposed Budget (FY19)	Increase (Decrease)	NEK Choice	Canaan
Special Services (Special Ed)					
Salaries-Director (.10 to 504 Services)	\$63,124	\$61,297	-\$1,827	\$30,649	\$30,649
Salaries-Admin Asst. (75 FTE FY 19) (.50 FTE FY 18)	\$16,640	\$30,888	\$14,248	\$15,444	\$15,444
Para Educators-Canaan Only (Includes EEE)	\$165,091	\$259,982	\$94,891	\$0	\$259,982
Special Ed Teachers-Resource Room	\$133,639	\$164,277	\$30,638	\$45,000	\$119,277
Substitutes	\$500	\$6,300	\$5,800	\$0	\$6,300
FICA	\$28,954	\$42,301	\$13,347	\$9,686	\$32,615
Payroll Ins-Worker's Compensation/Unemployment	\$8,654	\$12,372	\$3,718	\$2,949	\$9,423
Group Ins-Health/Dental/Life/LTD/STD	\$119,219	\$171,507	\$52,288	\$38,175	\$133,332
Travel-Director/NEK Teacher	\$4,000	\$6,500	\$2,500	\$2,500	\$4,000
Advertising	\$0	\$1,000	\$1,000	\$200	\$800
General Supplies-Special Ed	\$10,000	\$7,500	-\$2,500	\$0	\$7,500
Contracted Services-PT/OT/Speech/Mainstream/RR	\$312,645	\$513,392	\$200,747	\$336,208	\$177,184
Equipment Maintenance	\$1,000	\$1,000	\$0	\$0	\$1,000
Telephone	\$2,000	\$3,500	\$1,500	\$0	\$3,500
Tuition-Extraordinary Canaan Students	\$209,700	\$268,950	\$59,250	\$0	\$268,950
Equipment -Special Ed Canaan Only	\$5,000	\$10,000	\$5,000	\$0	\$10,000
Instructional Support Services	\$3,000	\$8,000	\$5,000	\$0	\$8,000
Transportation-Extraordinary Canaan Students	\$0	\$23,100	\$23,100	\$0	\$23,100
Dues & Registrations	\$0	\$1,500	\$1,500	\$0	\$1,500
Postage	\$0	\$800	\$800	\$0	\$800
HRA	\$0	\$44,140	\$44,140	\$7,095	\$37,045
HRA-Admin Fee	\$0	\$470	\$470	\$83	\$387
Contracted Services-Paras in Canaan School (NEK)	\$0	\$30,209	\$30,209	\$30,209	\$0
Will be billed as Special Education Assessment	\$1,083,166	\$1,668,984	\$585,818	\$518,197	\$1,150,787
Above will be reimbursed at 56%					

Budget Sub-Totals (Superintendent/Special Education):	\$1,334,938	\$2,019,582	\$684,644	\$693,496	\$1,326,086
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Expenditures OTHER SERVICES (Non-Reimbursable)	Approved Budget (FY18)	Proposed Budget (FY19)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Director/Admin Asst for 504 Services (.10)	\$0	\$10,243	\$10,243	\$5,122	\$5,122
FICA/Health/HRA/Dental/Life/Dis/Long/Short/WC	\$0	\$5,363	\$5,363	\$2,682	\$2,682
Pre-K Salary (Para Salary Above)	\$70,375	\$26,262	-\$44,113	\$0	\$26,262
Pre-K Subs	\$575	\$600	\$25	\$0	\$600
Pre-K FICA/Health/HRA/Dental/Life/Dis/LTD/STD/WC	\$42,727	\$18,546	-\$24,181	\$0	\$18,546
Pre-K General Supplies/Books	\$700	\$766	\$66	\$0	\$766
Pre-K Contracted Services (EEE)	\$25,729	\$34,308	\$8,579	\$27,688	\$6,620
Pre-K Equipment (EEE)	\$2,000	\$2,000	\$0	\$0	\$2,000
VT Teacher Retire Health Assess (JL + New NEK)	\$0	\$2,506	\$2,506	\$1,253	\$1,253
Tuition Reimbursement-Para Educators	\$0	\$2,000	\$2,000	\$500	\$1,500
Contracted Services-504 Only Speech/PT/OT/PARAS NEK(Riverside/Lancaster)/Evaluations- Canaan Only	\$0	\$83,720	\$83,720	\$72,720	\$11,000
General Supplies-504 Students (Canaan Only)	\$0	\$1,000	\$1,000	\$0	\$1,000
Equipment-504 Students NEK Only	\$0	\$9,200	\$9,200	\$9,200	\$0
Will be billed as invoiced for the above services:	\$142,106	\$196,514	\$54,408	\$119,164	\$77,350
Grand Total of Special Ed & Other Services:	\$1,225,272	\$1,865,498	\$640,226	\$637,361	\$1,228,137

Budget Sub-Totals (Super, Special Ed & Other):	\$1,477,044	\$2,216,096	\$739,052	\$812,659	\$1,403,436
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Revenue Statement SPECIAL ED SERVICES/OTHER	Approved /Revised 2017-2018	Estimated 2018-2019	Increase (Decrease)
Pre-School	\$69,726	\$49,005	(\$20,721)
EEE Grant -Canaan	\$17,085	\$29,062	\$11,977
Mainstream Block Grant-NEK	\$0	\$32,292	\$32,292
Mainstream Block Grant-Canaan	\$122,849	\$158,933	\$36,084
IDEA-Canaan	\$78,173	\$109,087	\$30,914
Special Ed Reimbursement-NEK	\$0	\$139,225	\$139,225
Special Ed Reimbursement-Canaan	\$679,769	\$556,961	(\$122,808)
Special Ed Assessments-NEK	\$0	\$346,680	\$346,680
Special Ed Assessments-Canaan	\$257,670	\$296,744	\$39,074
Contracted Services-NEK	\$0	\$119,164	\$119,164
Contracted Services-Canaan	\$0	\$28,345	\$28,345
Total Revenue Special Ed Services/Other:	\$1,225,272	\$1,865,498	\$640,226

Expenditures I, IIA, IV, REAP Grants	Title	Approved Budget (FY 18)	Proposed Budget (FY19)	Increase (Decrease)
Pre-School		\$0	\$0	\$0
Contracted Services		\$108,159	\$61,232	-\$46,927
Academic Enrichment-Online VHS		\$5,000	\$5,000	\$0
Summer Programming		\$22,435	\$22,435	\$0
After School Program		\$0	\$0	\$0
Literacy Interventionist		\$6,000	\$25,728	\$19,728
Academic Enrichment-Experiential		\$10,000	\$10,000	\$0
PBGR/MTSS		\$20,000	\$20,000	\$0
Mentoring		\$0	\$10,000	\$10,000
Supplies-Homeless Supports		\$1,000	\$1,000	\$0
Equipment		\$0	\$0	\$0
Retirement Contribution		\$1,400	\$6,541	\$5,141
Indirect Cost		\$0	\$0	\$0
Grant Funds will Pay for these Costs:		\$173,994	\$161,936	-\$12,058

Revenue Statement TITLE I, IIA, IV, REAP Grants	Revised 2017-2018	Estimated 2018-2019	Increase (Decrease)
Anticipated Federal Funding	\$161,936	\$161,936	\$0
FY 17 Carry-Over	\$12,058	\$0	-\$12,058
Total	\$173,994	\$161,936	-\$12,058

	2017-2018	2018-2019	Increase	NEK	Canaan
Grand Total of All Expenditures:	\$1,651,038	\$2,378,032	\$726,994	\$812,659	\$1,403,436

NOTES