

ANNUAL REPORT



**OF THE TOWN OFFICERS
OF THE TOWN OF**

**MAIDSTONE
VT**

**FOR THE YEAR ENDING
December 31, 2021**

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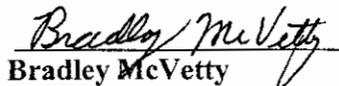
WARNING
TOWN OF MAIDSTONE ANNUAL TOWN MEETING
March 1, 2022

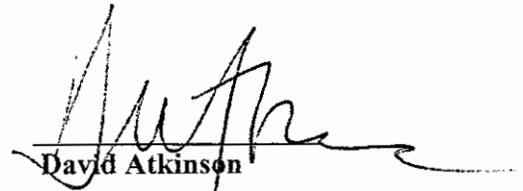
The legal voters of the Town of Maidstone are hereby warned and notified to meet in the Maidstone Town Hall in said Town on March 1, 2022, from 10:00a.m. to 7:00p.m. to transact the following business by Australian ballot:

- Article 1: Shall the Town vote to collect its 2022 taxes from October 15, 2022 up to and including April 15, 2023 and pay same to Treasurer?
- Article 2: Shall the Town vote to raise \$2,000 and put it in the "Reappraisal and Maintenance of the Grand List" fund?
- Article 3: Shall the Town vote to raise \$1,000 for a donation to the Maidstone Lake Association to help support the "Aquatic Nuisance Prevention Program" at Maidstone Lake?
- Article 4: Shall the Town vote to raise \$20,000 and put it in the earmarked "Town Road Rebuild Account" within the Highway Fund?
- Article 5: Shall the Town vote to raise \$1,400 and put it in the earmarked "Cemetery" Fund?
- Article 6: Shall the Town vote to raise \$254,401.00 to pay current expenses as requested in the proposed Budget plus the amounts raised in Articles 2,3,4, and 5?
- Article 8: Shall the Town vote to hold its annual meeting on Tuesday, March 7, 2023 at 7:00 p.m.?

By the Selectboard members of the Town of Maidstone:


Robert Snowman, Chairman


Bradley McVetty


David Atkinson

Attest: 
Amy Pear, Town Clerk

Polls open at Maidstone Town Hall, from 10:00am to 7:00pm.

Dated this 27th day of January, 2022

**TOWN OF MAIDSTONE
PROPOSED BUDGET
2022**

<u>Proposed Town Expenses</u>		<u>Waste & Recycling Expenses</u>	
<u>Administrative Expenses</u>		Landfill Transport	\$ 9,000.00
Town Clerk Wages	\$ 16,200.00	Tip Fees	\$ 8,000.00
Cleaning Wages	\$ 1,400.00	Scale	\$ 200.00
Town Treasurer Wages	\$ 12,100.00	Waste Pickup	\$ 17,000.00
Assistant Town Clerk Wages	\$ 3,300.00	Recycling	\$ 13,000.00
Assistant Town Treasurer Wages	\$ 800.00	Additional Trips	\$ 1,000.00
Lister Wages	\$ 5,600.00	Trash Bags	\$ 3,500.00
Moderator Wages	\$ 100.00	Waste Management - NEKWMD	\$ 2,500.00
Selectboard Wages	\$ 3,620.00	Bulky Waste Day	\$ 1,400.00
Selectboard Secretary Wages	\$ 575.00		
Ballot Clerk Wages	\$ 1,000.00	Total	\$ 55,600.00
Town Auditors Wages	\$ 400.00	<u>Public Safety Expenses</u>	
Zoning Wages	\$ 3,900.00	Groveton Ambulance Service	\$ 5,200.00
Mileage Reimbursement	\$ 150.00	Groveton Fire Department	\$ 3,000.00
Unemployment Taxes	\$ 400.00	N Stratford Fire Department	\$ 2,000.00
Employment Taxes	\$ 3,700.00		
Town Officer's Training Expense	\$ 1,800.00	Total	\$ 10,200.00
Total	\$ 55,045.00	<u>Social Services</u>	
<u>General Town Expenses</u>		NEK Human Services	\$ 218.00
Advertising Expense	\$ 250.00	Guildhall Library	\$ 1,000.00
Town Reports Expense	\$ 600.00	Northern VT VACD	\$ 100.00
Maps/Contract Update Expenses	\$ 900.00	Caledonian Home Health	\$ 150.00
Legal and Professional Expense	\$ 3,000.00	VT Ctr For Ind Living	\$ 150.00
VLCT Dues	\$ 1,338.00	American Red Cross	\$ 250.00
NVDA	\$ 500.00	Rural Community Trans	\$ 300.00
PACIF	\$ 4,200.00	Essex Country Nat Res	\$ 300.00
Tow Hall Office Supplies	\$ 2,400.00	Area Agency on Aging	\$ 300.00
Town Hall Postage	\$ 1,000.00	NEK Learning	\$ 100.00
Town Hall Software	\$ 6,800.00	Lancaster Food Pantry	\$ 100.00
Town Hall Electricity	\$ 1,100.00	Green Up Day	\$ 50.00
Town Hall Fuel Oil	\$ 2,600.00	Northwoods Stewardship Center	\$ 250.00
Town Hall Telephone	\$ 1,300.00		
Town Hall Repair & Maintenance	\$ 6,000.00	Total	\$ 3,268.00
Animal Licenses	\$ 300.00	Assessor Contract	\$ 1,900.00
Total	\$ 32,288.00	Mowing & Clean up	\$ 2,400.00
Highway Expense	\$ 70,000.00	County Tax Expense	\$ 23,700.00
		2022 Proposed Budget	\$ 254,401.00

Appropriations

Maintenance of the Grand List Fund	\$ 2,000.00
Maidstone Lake Association	\$ 1,000.00
Highway Town Rebuild Account	\$ 20,000.00
Cemetery Fund	\$ 1,400.00

Total Appropriations \$ 24,400.00

Total Proposed Budget and Appropriations 2022 \$ 278,801.00

TOWN OF MAIDSTONE, VERMONT
WARNING: ANNUAL ELECTION OF TOWN OFFICERS

The legal voters of the town of Maidstone, County of Essex, State of Vermont, are hereby warned and notified to meet at the Maidstone Town Hall in the said Town of Maidstone on Tuesday, March 1, 2022, 10:00AM to 7:00PM to vote by Australian ballot for the following Town Officers:

- One (1) Moderator - 1 Year Term
- One (1) Delinquent Tax Collector - 1 Year Term
- One (1) Lister - 3 Year Term
- One (1) Selectboard Member - 3 Year Term
- One (1) Selectboard Member - 1 Year (Completing the Unexpired 3 Year Term)
- One (1) Constable - 1 Year Term
- One (1) Auditor - 3 Year Term

Attest: 

Amy Pear, Town Clerk

Elected Town Officers

Moderator, Town	David Atkinson	1 Year Term	Expires 2022
Town Clerk	Amy Pear	3 Year Term	Expires 2023
Town Treasurer	Robert Champagne-Willis	3 Year Term	Expires 2024
Selectboard	Robert Snowman	3 Year Term	Expires 2022
Resigned Oct 2021	Doug Lord	3 Year Term	Expires 2023
	Bradley McVetty	3 Year Term	Expires 2024
Appointed Nov 2021	David Atkinson	Remainder of Term	Expires 2022
Listers	Robert Champagne-Willis	3 Year Term	Expires 2022
	Sandra Gray	3 Year Term	Expires 2023
	Amy Pear	3 Year Term	Expires 2024
Constable	Raymond Lovell	1 Year Term	Expires 2022
Town Auditors	Sandra Gray	3 Year Term	Expires 2022
	Christopher von Alt	3 Year Term	Expires 2023
	Donna Bouthillier	3 Year Term	Expires 2024
Justices of the Peace	Gail Tattan-Giampaolo	2 Year Term	Expires 2023
	Cheryl McVetty	2 Year Term	Expires 2023
	Bruce Hobaugh	2 Year Term	Expires 2023
	Laurie-Ann Snowman	2 Year Term	Expires 2023
	Lynn Emery	2 Year Term	Expires 2023

All Justices Expire February 2023, Election November 2022

Selectboard Meetings: First Monday of Each Month, except for the following holidays
 July's meeting will be the 11th
 September's meeting will be the 12th
 January's meeting will be on the 9th

Reoccurring Zoom Link: All regular Selectboard Meetings use the following link
<https://us02web.zoom.us/j/82523445058?pwd=RktkcUIKaWdmWnNrMTMyL2JNdUhnUT09>

Meeting ID: 825 2344 5058

Passcode: 093810

Call in by Phone:

1-646-558-8656 (New York)

2020 Appointed Town Officers

Administrative Assistant, Selectboard	Mary von Alt	
Administrative Assistant, Zoning Board	VACANT	
Emergency Management Coordinator	Amy Pear	
Fence Viewers	VACANT	
Fire Warden	William Sanborn	5 Year Term - 2025
Fire Warden's Key Person	Chelsea Palmer	
Health Officer	Sandra Gray	3 Year Term - 2024
NEK CUD Representative	James Mewkill	
NEK Waste Management Rep.	Amy Pear	
NVDA Representative	David Atkinson	
Road Commissioner	Bradley McVetty	
Town Agent	James Mazzonna	
Town Services Officer	VACANT	
Tree Warden	VACANT	
Zoning Administrator	Lloyd Tippitt	3 Year Term - 2024
Planning and Zoning Board	Sean McCarthy	Chairman
	Robert Lancraft	
	Roger Emery	

Other Services

Fire Warden	Bill Sanborn	802-676-3902	wjs3902@outdoors.net
Key Person	Chelsey Palmer	802-751-5481	palmers8719@gmail.com
Zoning Administrator	Lloyd Tippitt	802-676-3651	
Health Officer	Sandra Gray	802-676-3791	sandrag@mail.com
Constable	Raymond Lovell		

MAIDSTONE TOWN OFFICE

Town Office (Clerk/Treasurer/Lister) 802-676-3210 maidstonetownclerk@gmail.com
Fax 802-676-3607 maidstonetreasurer2@gmail.com
maidstonelisters@gmail.com

Office Hours – Monday and Thursday 9:00 AM to 3:00 PM

INFORMATION AND SERVICES AVAILABLE

- Voter Registration Applications, Checklist, Absentee Ballots
- Cemetery Plots, Maps and Indexes
- Dog and Kennel Licenses
 - January 1st-April 1st Male or Female \$11.00 Neutered or Spayed \$9.00
 - April 2nd – Sept 30th Male or Female \$17.00 Neutered or Spayed \$13.00
- Permits and Regulations for Zoning, Subdivisions and Driveways (www.maistone-vt.org)
- Land Records, Property Record Cards, Lister Cards, and Tax Maps (<https://maidstone.lr-1.com/>)
- Marriage License Applications
- Vital Records (Marriage, Birth, Death, Burial)
- Minutes of Meetings: Annual Town Meeting, Selectboard, Board of Civil Authority, Board of Abatement, and Zoning
- Vermont Statutes Annotated (“Law Books” or online – State of Vermont - <https://legislature.vermont.gov/statutes>)
- Green Mountain Passports – A Vermont State Park Visitor’s Pall Discount Program for Seniors and Veterans
- Application for VSNIP -
- Homestead Declaration Forms (online - State of Vermont - <https://tax.vermont.gov/property-owners/homestead-declaration>)
- Current Use Applications (online - State of Vermont - <https://tax.vermont.gov/property-owners/current-use>)
- Books – On Maidstone Lake (A History) and John Rich of Maidstone VT
- Trash Pick up Schedules, Garbage Bags (\$3 each), Northeast Kingdom Waste Management Documents

Elected Auditors' Report for Fiscal Year 2021

January 31, 2022

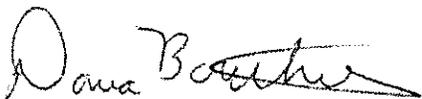
To the Registered Voters of the Town of Maidstone
Town of Maidstone
Maidstone, VT 05905

We have audited the Town's financial records for 2021. This report is being delivered to the registered voters of the Town for their review in a timely manner and in compliance with State Statutes.

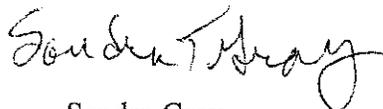
The attached report states that the Audit Committee had no findings of significance and that the Town's accounts did not require any adjustments for 2021. We have also found that the Town's financial system is well managed and that the Town has adequate funds to meet its commitments for the foreseeable future.

Sincerely,

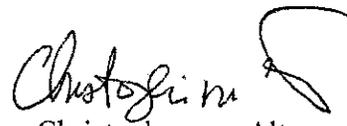
The Audit Committee



Donna Bouthillier



Sandra Gray



Christopher von Alt

Town of Maidstone, VT 2021 Audit Report

Authority

This Audit was conducted in accordance with Vermont Statutes 24 V.S.A. §1683 and §1684, which, among other things, require that the elected Auditors examine and, as needed, adjust the accounts of all Town Officers and all other persons authorized by law to draw orders on the Town Treasury.

Objectives

The objective of the Audit Committee was to examine and adjust, as needed, the Town's accounts and to establish the Town's financial condition and the resulting balances in specific funds at the end of fiscal year 2021.

Scope and Methodologies

References

- I. Financial Statements provided by the Town Treasurer
 - A. 2021 Treasurer's Report with supporting details
 - B. 2021 Bank Reconciliation with supporting details
 - C. 2021 Delinquent Tax Collector's Report with supporting details
 - D. 2021 Accounts Receivable Reconciliation

Background

Work began on the 2021 Audit on January 17, 2021; it was completed on January 30, 2021.

Statutorily Required Materials

Financial Condition of the Town

The Town of Maidstone Balance Sheet, dated 12/31/21, shows that the Town has assets totaling \$1,245,322.17: \$ 378,233.60 in General Fund 002; \$50 in petty cash; \$435,940.59 in Earmarked Funds; and \$431,097.97 in Accounts Receivable. The Town paid a total of \$933,686.90 in Educational Taxes in 2021. Educational tax obligations, due to be paid in April and June 2022, total \$482,020.39. The Town has no other debts at this time.

Summary of Receipts and Expenditures

Taxes Billed, Received, Outstanding, and Expended

The Town of Maidstone is authorized by the State of Vermont to collect taxes. Historically, the Town sent tax bills out once a year. These taxes were due by October 15th and became delinquent and subject to interest payments and penalties after that date. Starting in 2019, the annual Town tax bill divided the total amount due into two approximately equal payments, the first payment due on October 15, and the second payment due on April 15 of the following year. Any taxes due on October 15th that were not paid became delinquent; however, due to State Statutes, only interest can be charged on these past due amounts. No penalties can be charged on any amounts past due until after the final payment date, which is currently April 15th. Additional information may be found in the Town's Policy for the Collection of Delinquent Taxes, dated January 16, 2020.

Tax bills sent out in 2021, after authorized adjustments were made to the Grand List, totaled \$1,185,514.53. Of that amount, \$592,758.13 was due on October 15, 2021, and an additional \$592,756.40 is due on April 15, 2022. In addition, \$569,434.76 of the 2020 taxes were due on April 15, 2021.

By 12/31/2021, the Town had collected \$13,293.99 in past due 2020 taxes plus \$386,878.02 in 2020 taxes due on 4/15/2021. Of the 2021 taxes, the Town had collected \$583,796.62 of the \$592,758.13 due on

Town of Maidstone, VT 2021 Audit Report

October 15, 2021. Of the \$592,756.40 due on April 15, 2022, the Town received prepayments totaling \$183,338.24. The total amount of non-delinquent taxes collected in 2021 was \$1,169,418.87.

The tax balance as of 12/31/2021 includes \$409,418.16 due on April 15, 2022, plus \$8,961.51 of the 10/15/21 tax bill that is past due. Therefore, the balance of 2021 taxes due is \$418,379.67.

During 2021, the Town collected \$45,700.28 in delinquent taxes (DT), interest, and penalties. As of 12/31/2021, the Town has a balance of \$8,502.78 in delinquent taxes, plus \$681.91 in penalties and \$3,533.61 in interest. This sum, when added to the balance of 2021 taxes due yields an Accounts Receivable of \$431,097.97. The Table below provides this summary information in greater detail.

Non-delinquent taxes collected in 2021 totaled \$1,169,418.87. Of this, the Town paid the State of Vermont \$933,686.90 in Educational Taxes in 2021, yielding a balance of \$235,731.97 in Municipal Tax Revenue.

	Amount Issued or balance	Tax Collected in 2020	Tax Collected in 2021	DT Collected in 2021	Tax Balance (TB) Due	DT Balance Due
DT from previous years	\$ 4,052.26			\$ 579.72		\$ 3,472.54
2020 10/15/20 tax bill	\$ 569,436.16	\$ 552,356.87	\$ 13,293.99			\$ 3,785.30
2020 tax bill due 4/15/21	\$ 569,434.76	\$ 141,059.06	\$ 386,878.02	\$ 40,252.74		\$ 1,244.94
2021 tax bill due 10/15/21	\$ 592,758.13		\$ 583,796.62		\$ 8,961.51	
2021 tax bill due 4/15/22	\$ 592,756.40		\$ 183,338.24		\$ 409,418.16	
2021 MT paid by the State			\$ 2,112.00			
2021 DT Interest				\$ 2,253.72		\$ 3,533.61
2021 DT Penalties				\$ 2,614.10		\$ 681.91
Totals		\$ 693,415.93	\$ 1,169,418.87	\$ 45,700.28	\$ 418,379.67	\$ 12,718.30
Total Accounts Receivable, total TB plus total DT Balance						\$ 431,097.97

Highway Fund

The Highway Fund 2021 opening balance was \$312,803.42. The Highway Fund raised a total of \$57,503.81 in grants and fees during 2021. The Highway Fund expenses totaled \$179,973.93. The net, i.e., revenue minus expenses, for the Highway Fund was therefore a negative amount, - \$121,508.37. An appropriation of \$20,000 to the Highway Fund was approved during the 2021 Town Meeting. An additional \$70,000 appropriation was included in the Town Budget, and was approved when the Town Budget was approved. With these appropriations included, a net change in the Highway Fund was \$ -31,508.37, leaving a remaining balance in the fund of \$281,295.05 as of 12/31/21.

The Highway Fund is further broken down into three sub-funds: The Highway Fund, which accounts for the maintenance of Town roads in summer and winter, has a balance of \$48,864.40; the Town Road Rebuild Fund, which accounts for road rebuild projects, has a balance of \$219,810.65; and the Clean Water Act, which addresses problems associated with Storm Water runoff entering our rivers, lakes, and ponds, has a balance of \$12,620.00.

Other Receipts

The Town's total revenue for 2021 was \$454,999.93. Of that amount, \$235,731.97 was raised in Municipal Taxes; \$45,700.28 came from the collection of delinquent taxes including interest and penalties; \$154,606.60 was received in grants from the State of Vermont and other sources; \$12,509.11 was received in fees and fines; and an additional \$6,451.98 was received in interest payments.

Town of Maidstone, VT 2021 Audit Report

Other Expenditures

The Town's expenses for 2021, without including Educational Taxes, totaled \$360,197.90. The Auditors did not find it necessary to make any adjustments to any of the expense accounts.

Statement of Revenue and Expenses

The Statement of Revenue and Expenses, provided in Appendix A, is required to be prepared under Vermont Statute 24 VSA §1683. This statement summarizes the Town's revenue and expense accounts into categories that are consistent with those presented in the Annual Report. It also shows the balances and expenditures in the Town's Earmarked Funds that are cited in the Annual Report. The Statement shows both the opening and closing balances for each of these funds. This Statement shows that the Town had a net gain of \$94,802.03, with Revenue exceeding Expenditures. The Statement of Revenue and Expenses does not include the revenue collected or expenses paid to cover the Educational Taxes that the Town levies for the State.

The Statement of Revenue and Expenses also shows a total inter-fund transfer of \$104,500.00 from the General Fund into the Earmarked funds, that was authorized during the 2021 Town Meeting either by approving the budget or by approving individual articles: \$90,000 into the Highway Fund; \$2,000 into the Grand List fund; \$10,000 into the Reserve Fund; and \$2,500 into the Direct Fire Support Fund.

The Treasurer's Report includes a Report on Grant Activity. The Auditors have included these income and expenses in the General Fund so that they are included in the Statement of Revenue and Expenses.

Outstanding Payables

Some of the 2021 Educational Taxes that the Town must pay to the State were due in 2021; the remainder due in 2022 is \$ 482,020.39.

Report of Deficit

The Town has no debts at this time.

Trust Funds and Bonds

None

Other Information

Selectmen's Compensation

Although the Selectboard may set compensation levels for each town officer, under Vermont Statute 24 VSA § 933, the Selectboard does not set compensation for its own members; this responsibility falls to the Auditors.

On January 10, 2022, the Auditors met in a Special Meeting and voted to adjust the Selectboard's Compensation to \$1,340 for the Chairman, and \$1,140 for each of the other two Selectboard members. The Selectboard's compensation has had no cost of living or other form of adjustment since 2009, perhaps longer. The 13.16% increase is the compounded consumer price index cost of living adjustments from 2016 to 2021.

Financial Policies and Internal Controls

During 2021, the Treasurer appointed Kathleen Intoppa as Assistant Treasurer. Following best accounting practices, the Assistant Treasurer independently reconciles the bank statements of the many Town of Maidstone bank accounts. This increases the transparency of all transactions that happen in the Town's financial system. The Assistant Treasurer is also an additional signer on the Town bank accounts..

Town of Maidstone, VT

Statement of Revenues and Expenses

December 31, 2021

Earmarked Funds

	General Fund	Total Earmarked Funds	Total All Funds	Highway	Book Restoration	Equipment	Grand List	Cemetery	Direct Fire Support	Town Plan and Zoning	Reserve	Animal
Revenues												
Net Municipal Tax Revenue	235,731.97	0.00	235,731.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent taxes with interest & Penalties	45,700.27	0.00	45,700.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State of VT	59,800.60	0.00	59,800.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants	33,730.19	61,075.81	94,806.00	57,503.81	0.00	0.00	3,572.00	0.00	0.00	0.00	0.00	0.00
Fees and Fines	10,076.11	2,433.00	12,509.11	0.00	1,808.00	0.00	0.00	625.00	0.00	0.00	0.00	0.00
Other Revenue (Bank Interest)	5,047.94	1,404.04	6,451.98	961.75	14.04	106.64	129.71	11.73	15.66	14.48	150.03	0.00
Total Revenues	390,087.08	64,912.85	454,999.93	58,465.56	1,822.04	106.64	3,701.71	636.73	15.66	14.48	150.03	0.00
Expenditures												
Payroll	53,102.82	0.00	53,102.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration	11,697.30	0.00	11,697.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town Hall Office	15,944.77	1,676.58	17,621.35	0.00	0.00	1676.58	0.00	0.00	0.00	0.00	0.00	0.00
Waste and Recycling	53,112.99	0.00	53,112.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	9,160.00	0.00	9,160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assessor Contract	1,870.74	0.00	1,870.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services	6,818.00	0.00	6,818.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aquatic Invasive Species (AIS) Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Essex County Sheriff's fee	0.00	2,631.00	2,631.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,631.00	0.00
Highway Expenses	0.00	179,973.93	179,973.93	179,973.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lands Record Portal	0.00	1,200.00	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cemetery Stone Cleaning	0.00	1,334.00	1,334.00	0.00	0.00	0.00	0.00	1,334.00	0.00	0.00	0.00	0.00
Check Printing fees	0.00	62.88	62.88	0.00	0.00	0.00	0.00	31.44	31.44	0.00	0.00	0.00
County Tax	21,612.89	0.00	21,612.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	173,319.51	186,878.39	360,197.90	179,973.93	1,200.00	1,676.58	0.00	1,365.44	31.44	0.00	2,631.00	0.00
Revenues less expense	216,767.57	(121,965.54)	94,802.03	(121,508.37)	622.04	(1,569.94)	3,701.71	(728.71)	(15.78)	14.48	(2,480.97)	0.00
Authorized Inter-fund Transfers	-104,500.00	104,500.00	0.00	90,000.00	0.00	0.00	2,000.00	0.00	2,500.00	0.00	10,000.00	0.00
Net Change in Fund Balance	112,267.57	(17,465.54)	94,802.03	(31,508.37)	622.04	(1,569.94)	5,701.71	(728.71)	2,484.22	14.48	7,519.03	0.00
Fund Balances												
Fund Balances 12/31/20	266,016.03	453,406.13	719,422.16	312,803.42	4,106.85	36,455.42	40,519.34	4,332.30	0.00	4,810.29	50,082.13	296.38
Fund Balances 12/31/21	378,283.60	435,940.59	814,224.19	281,295.05	4,728.89	34,885.48	46,221.05	3,603.59	2,484.22	4,824.77	57,601.16	296.38
Bank Balance 12/31/21	378,283.60	435,940.59	814,224.19	281,295.05	4,728.89	34,885.48	46,221.05	3,603.59	2,484.22	4,824.77	57,601.16	296.38
Bank Balance less Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note: 12/31/21 GF Balance includes \$29,337.76 in income from ARPA funds; Treasurer's report does not include grants

**Treasurer's Report
General Fund
January 1, 2021 to December 31, 2021**

REVENUES

2020 Taxes Received on time (due 4/15/2021)	\$	386,878.02
2020 Taxes Received late (due 10/15/2020, collected 1/1/2021 to 4/15/2021)	\$	13,293.99
2021 Taxes Received on time	\$	740,838.28
2021 Taxes Received late (due 10/15/2021, collected 10/16/2021 to 12/31/2021)	\$	26,296.58
2021 Municipal Taxes paid directly by State	\$	2,112.00
Delinquent Property Tax Revenue from 2014 to 2020	\$	40,832.45
Delinquent Property Tax Interest	\$	2,253.72
Delinquent Property Tax Penalty	\$	2,614.10
STATE OF VERMONT		
Pilot Revenue	\$	45,596.60
Hold Harmless	\$	14,204.00
Investment Income	\$	5,047.94
FEES & FINES		
Miscellaneous Income	\$	124.36
Dog License Fees	\$	589.00
Town Clerk Income	\$	6,182.75
Zoning Application Fees	\$	1,530.00
Trash Bag	\$	1,650.00
LESS		
Education Taxes		
NEK School Choice - April 2021	\$	115,077.50
NEK School Choice - October 2021	\$	142,933.45
Act 68, State Education Fund - June 2021	\$	336,590.95
Act 68, State Education Fund - December 2021	\$	339,085.00
TOTAL 2021 REVENUE	\$	356,356.89

EXPENDITURES

ADMINISTRATION		
Town Clerk Wages	\$	15,842.00
Cleaning Wages	\$	1,327.29
Town Treasurer Wages	\$	11,829.00
Assistant Town Clerk	\$	2,250.00
Assistant Town Treasurer	\$	533.33
Delinquent Tax Collector Wages	\$	2,614.10
Lister Wages	\$	5,070.00
Moderator Wages	\$	100.00
Selectboard Wages	\$	3,200.00
Selectboard Secretary Wages	\$	500.00
Ballot Clerk Wages	\$	320.18
Zoning Wages	\$	1,140.00
Auditor Wages	\$	300.00
Mileage Reimbursement Wages	\$	146.38
Unemployment Taxes	\$	238.12
Employment Taxes	\$	3,419.99
Town Officer's Training Expense	\$	1,430.14

Treasurer's Report
General Fund
January 1, 2021 to December 31, 2021

Advertising Expense	\$	-
Town Reports Expense	\$	490.00
Maps/Contract Updates Expense	\$	800.00
Legal and Professional Expense	\$	2,901.16
VLCT Dues	\$	1,320.00
NVDA	\$	500.00
PACIF	\$	4,256.00
 TOWN HALL		
Office Supplies	\$	2,238.67
Animal License Fees	\$	305.00
Postage	\$	554.35
Software	\$	6,508.96
Electricity	\$	1,013.29
Fuel/Oil	\$	2,503.11
Telephone	\$	1,226.19
Repair & Maintenance	\$	1,475.20
 WASTE & RECYCLING		
Landfill Transport	\$	9,895.00
Tip Fees	\$	7,587.14
Scale Fees	\$	180.20
Waste Pickup - Town	\$	16,960.00
Recycling - Town	\$	11,200.00
Additional Trips	\$	-
Trash Bags	\$	3,500.00
Waste Management - NEK WMD	\$	2,416.90
Bulky Waste Day	\$	1,373.75
 PUBLIC SAFETY		
Groveton Ambulance Contract	\$	4,160.00
Groveton Fire Department	\$	3,000.00
North Stratford Fire Department	\$	2,000.00
 SOCIAL SERVICES		
NEK Human Services	\$	218.00
Guildhall Library	\$	1,000.00
Northern VT VACD	\$	100.00
Caledonia Home Health	\$	150.00
VT Center for Individual Living	\$	150.00
American Red Cross	\$	250.00
Essex County Sheriff's Dept	\$	250.00
Rural Community Transportation	\$	300.00
Essex County Natural Resources	\$	300.00
Area Agency on Aging	\$	300.00
NEK Learning	\$	100.00
Lancaster Food Pantry	\$	100.00
Green Up Donation	\$	50.00
Maidstone Lake Association	\$	1,000.00
Northwoods Stewardship	\$	250.00

**Treasurer's Report
General Fund
January 1, 2021 to December 31, 2021**

Prior Filing Errors	\$	-
Assessor Contract	\$	1,870.74
Cemetery Mowing	\$	2,300.00
County Tax	\$	21,612.89
TOTAL DISBURSEMENTS	\$	168,927.08

SUMMARY OF GENERAL FUND CHECKING ACCOUNT

2021 GENERAL FUND BEGINNING BALANCE 1/1/2021	\$	266,016.03
ADD TOTAL 2021 REVENUE	\$	356,356.89
SUBTRACT TOTAL 2021 DISBURSEMENTS	\$	168,927.08
SUBTRACT TOTAL 2021 APPROPRIATIONS	\$	104,500.00
2021 GENERAL FUND ENDING BALANCE 12/31/2021	\$	348,945.84

2021 TAX REVENUES SUMMARY

		Due on 10/15/2021		Due on 4/15/2022		Total
Tax Bills issued for 2021						
Municipal Tax	\$	109,999.81	\$	110,000.00	\$	219,999.81
Education Tax	\$	482,758.32	\$	482,756.40	\$	965,514.72
Total	\$	592,758.13	\$	592,756.40	\$	1,185,514.53
Tax Collections in 2021						
Municipal Tax	\$	108,122.07	\$	34,387.56	\$	142,509.63
Education Tax	\$	475,674.55	\$	148,950.68	\$	624,625.23
Total	\$	583,796.62	\$	183,338.24	\$	767,134.86
2021 Taxes owed as of 12/31/2021						
Municipal Tax	\$	1,877.74	\$	75,612.44	\$	77,490.18
Education Tax	\$	7,083.77	\$	333,805.72	\$	340,889.49
Total	\$	8,961.51	\$	409,418.16	\$	418,379.67

2021 TAX OBLIGATIONS

2021 Obligations to be paid in 2022		
Local Education, second payment of 2021 taxes, due April 30, 2022	\$	142,933.45
State Payment, second payment of 2021 taxes, due June 1, 2022	\$	339,086.94
Total 2021 Obligations to be paid in 2022	\$	482,020.39

Treasurer's Report for Book Restoration January 1, 2021 to December 31, 2021 REVENUES	
BEGINNING BALANCE	\$4,106.85
REVENUE	
Investment Income	\$14.04
Recording Fees Collected	\$1,808.00
2021 REVENUE	\$1,822.04
EXPENDITURES	
ADMINISTRATION	
Land Records Portal	\$1,200.00
TOTAL DISBURSEMENTS	\$1,200.00
2021 BEGINNING BALANCE	\$4,106.85
TOTAL REVENUE	\$1,822.04
TOTAL DISBURSEMENTS	\$1,200.00
FYE 12/31/2021 BALANCE	\$4,728.89

Treasurer's Report for Equipment Fund January 1, 2021 to December 31, 2021 REVENUES	
BEGINNING BALANCE	\$36,455.42
REVENUE	
Investment Income	\$106.64
2021 REVENUE	\$106.64
EXPENDITURES	
ADMINISTRATION	
Copier Lease and Contract	\$1,339.08
Computer Maintenance	\$337.50
	\$1,676.58
TOTAL DISBURSEMENTS	\$1,676.58
2021 BEGINNING BALANCE	\$36,455.42
TOTAL REVENUE	\$106.64
TOTAL DISBURSEMENTS	\$1,676.58
FYE 12/31/2021 BALANCE	\$34,885.48

Treasurer's Report for Grand List Fund January 1, 2021 to December 31, 2021 REVENUES	
BEGINNING BALANCE	\$40,519.34
REVENUE	
Investment Income	\$129.71
Reappraisal Grant	\$3,196.00
Equalization Grant	\$376.00
Town Appropriation	\$2,000.00
2021 REVENUE	\$5,701.71
EXPENDITURES	
ADMINISTRATION	
	\$0.00
TOTAL DISBURSEMENTS	\$0.00
2021 BEGINNING BALANCE	\$40,519.34
TOTAL REVENUE	\$5,701.71
TOTAL DISBURSEMENTS	\$0.00
FYE 12/31/2021 BALANCE	\$46,221.05

Treasurer's Report for Cemetery Restoration Fund January 1, 2021 to December 31, 2021 REVENUES	
BEGINNING BALANCE	\$4,332.30
REVENUE	
Investment Income	\$11.73
Lot Purchases	\$625.00
2021 REVENUE	\$636.73
EXPENDITURES	
ADMINISTRATION	
Stone Cleaning	\$1,334.00
Check Printing	\$31.44
TOTAL DISBURSEMENTS	\$1,365.44
2021 BEGINNING BALANCE	\$4,332.30
TOTAL REVENUE	\$636.73
TOTAL DISBURSEMENTS	\$1,365.44
FYE 12/31/2021 BALANCE	\$3,603.59

Treasurer's Report for Direct Fire Support January 1, 2021 to December 31, 2021 REVENUES	
BEGINNING BALANCE	\$0.00
REVENUE	
Town Appropriation	\$2,500.00
Investment Income	\$15.66
2021 REVENUE	\$2,515.66
EXPENDITURES	
ADMINISTRATION	
Check Printing	\$31.44
TOTAL DISBURSEMENTS	\$31.44
2021 BEGINNING BALANCE	\$0.00
TOTAL REVENUE	\$2,515.66
TOTAL DISBURSEMENTS	\$31.44
FYE 12/31/2021 BALANCE	\$2,484.22

Treasurer's Report for Plan & Zoning January 1, 2021 to December 31, 2021 REVENUES	
BEGINNING BALANCE	\$4,810.29
REVENUE	
Investment Income	\$14.48
	\$14.48
2021 REVENUE	\$14.48
EXPENDITURES	
ADMINISTRATION	
TOTAL DISBURSEMENTS	\$0.00
2021 BEGINNING BALANCE	\$4,810.29
TOTAL REVENUE	\$14.48
TOTAL DISBURSEMENTS	\$0.00
FYE 12/31/2021 BALANCE	\$4,824.77

Treasurer's Report for Reserve Fund January 1, 2021 to December 31, 2021 REVENUES	
BEGINNING BALANCE	\$50,082.13
REVENUE	
Appropriation	\$10,000.00
Investment Income	\$150.03
	\$10,150.03
2021 REVENUE	\$10,150.03
EXPENDITURES	
Essex County Sheriff's Fees	
	\$2,631.00
TOTAL DISBURSEMENTS	\$2,631.00
2021 BEGINNING BALANCE	\$50,082.13
TOTAL REVENUE	\$10,150.03
TOTAL DISBURSEMENTS	\$2,631.00
FYE 12/31/2021 BALANCE	\$57,601.16

Treasurer's Report for Animal Fund January 1, 2021 to December 31, 2021 REVENUES	
BEGINNING BALANCE	\$296.38
REVENUE	
	\$0.00
2021 REVENUE	\$0.00
EXPENDITURES	
ADMINISTRATION	
Shelter Fee	\$0.00
TOTAL DISBURSEMENTS	\$0.00
2021 BEGINNING BALANCE	\$296.38
TOTAL REVENUE	\$0.00
TOTAL DISBURSEMENTS	\$0.00
FYE 12/31/2021 BALANCE	\$296.38

Treasurer's Report for Highway January 1, 2021 to December 31, 2021 REVENUES	
BEGINNING BALANCE	\$312,803.42
REVENUE	
General Fund	\$70,000.00
Town Appropriation	\$20,000.00
Revenue Received	\$43,427.81
Investment Income	\$961.75
Grants Received	\$14,076.00
2021 REVENUE	\$148,465.56
EXPENDITURES	
ADMINISTRATION	
Highway Expenses	\$179,973.93
TOTAL DISBURSEMENTS	\$179,973.93
2021 BEGINNING BALANCE	\$312,803.42
TOTAL REVENUE	\$148,465.56
TOTAL DISBURSEMENTS	\$179,973.93
FYE 12/31/2021 BALANCE	\$281,295.05

see detailed explanation

**Grant Activity
2021**

		ARPA Funds		Milfoil Grant		SOS Grant		Total
2021 Income	\$	29,337.76	\$	4,199.20	\$	193.23	\$	33,730.19
2021 Expense:								
Labor		\$		4,199.20	\$	73.23	\$	4,272.43
Postage		\$		-	\$	120.00	\$	120.00
Total 2021 Expense:	\$	-	\$	4,199.20	\$	193.23	\$	4,392.43

ARPA Funds The American Rescue Plan Act of 2021 awarded \$10,207.06 to the Town of Maidstone. Additionally, our Town was awarded \$19,130.70 as distribution from the funds designated for County government. We will received equal distributions in 2022. Guidelines for use of these funds are still being generated by the Federal government.

Milfoil Grant Each year, the Maidstone Lake Association administers a greeter program to monitor the boat launch area specifically to stop the introduction of invasive species into Maidstone Lake. The grant program is funded by the State and must be financed through the Town of Maidstone, but does not cost the Town in that any short-fall of expenses over income is paid by the Maidstone Lake Association to the Town.

SOS Grant The Vermont Secretary of State's office provided reimbursement for election related expenses due to the COVID-19 pandemic that were above and beyond the Town of Maidstone's budget for the Annual Meeting election.

Town of Maidstone
2021 Budget vs. Actual

	Budget	Received	(Over)/Under
01-4005 · Current Year Municipal Tax 2020	\$ -	\$ 76,091.31	\$ (76,091.31)
01-4005 · Current Year Municipal Tax 2021	\$ 215,504.00	\$ 139,970.27	\$ 75,533.73
01-4010 · Delinquent and Late Property Tax Revenue	\$ -	\$ 15,706.75	\$ (15,706.75)
01-4015 · Delinquent Property Tax Interest	\$ -	\$ 2,253.72	\$ (2,253.72)
01-4020 · Delinquent Property Tax Penalty	\$ -	\$ 2,614.10	\$ (2,614.10)
01-4050 · State of VT Pilot Revenue	\$ 44,000.00	\$ 45,596.60	\$ (1,596.60)
01-4055 · State of VT Hold Harmless C/U	\$ 14,000.00	\$ 14,204.00	\$ (204.00)
01-4100 · Miscellaneous Income	\$ -	\$ 124.36	\$ (124.36)
01-4140 · Dog Licenses (Town Clerk)	\$ 320.00	\$ 589.00	\$ (269.00)
01-4210 · Town Clerk Fees (General)	\$ 3,500.00	\$ 6,182.75	\$ (2,682.75)
01-4240 · Zoning Application Fee	\$ 850.00	\$ 1,530.00	\$ (680.00)
01-4245 · Driveway Permit Fee	\$ -	\$ -	\$ -
01-4265 · Trash Bags Income	\$ 700.00	\$ 1,650.00	\$ (950.00)
01-4070 · Interest Income	\$ 2,000.00	\$ 5,047.94	\$ (3,047.94)
Total Income	\$ 280,874.00	\$ 311,560.80	

	Budget	Expensed	(Over)/Under
01-5110 · Town Clerk Wages	\$ 15,842.00	\$ 15,842.00	\$ -
01-5115 · Cleaning Wages	\$ 1,400.00	\$ 1,327.29	\$ 72.71
01-5120 · Town Treasurer Wages	\$ 11,829.00	\$ 11,829.00	\$ -
01-5125 · Assistant Town Clerk Wages	\$ 2,250.00	\$ 2,250.00	\$ -
01-5130 · Assistant Town Treasurer Wages	\$ 800.00	\$ 533.33	\$ 266.67
01-5135 · Delinquent Tax Collector Wages	\$ -	\$ 2,614.10	\$ (2,614.10)
01-5145 · Lister Wages	\$ 6,600.00	\$ 5,070.00	\$ 1,530.00
01-5150 · Moderator Wages	\$ 100.00	\$ 100.00	\$ -
01-5155 · Selectboard Wages	\$ 3,200.00	\$ 3,200.00	\$ -
01-5160 · Selectboard Secretary Wages	\$ 500.00	\$ 500.00	\$ -
01-5165 · Ballot Clerk Wages	\$ 300.00	\$ 320.18	\$ (20.18)
01-5170 · Zoning Wages	\$ 600.00	\$ 1,140.00	\$ (540.00)
01-5175 · Town Auditor Wages	\$ 400.00	\$ 300.00	\$ 100.00
01-5180 · Mileage Reimbursement	\$ 100.00	\$ 146.38	\$ (46.38)
01-5205 · Unemployment Taxes	\$ 175.00	\$ 238.12	\$ (63.12)
01-5210 · Employment Taxes	\$ 3,330.00	\$ 3,419.99	\$ (89.99)
01-5215 · Town Officer's Training Expense	\$ 1,500.00	\$ 1,430.14	\$ 69.86
01-5220 · Advertising Expense	\$ 500.00	\$ -	\$ 500.00
01-5225 · Town Reports Expense	\$ 600.00	\$ 490.00	\$ 110.00
01-5230 · Maps/Contract Update Expenses	\$ 700.00	\$ 800.00	\$ (100.00)
01-5245 · Legal and Professional Expense	\$ 5,000.00	\$ 2,901.16	\$ 2,098.84
01-5250 · VLCT Dues	\$ 1,320.00	\$ 1,320.00	\$ -
01-5255 · NVDA	\$ 500.00	\$ 500.00	\$ -
01-5260 · PACIF	\$ 4,400.00	\$ 4,256.00	\$ 144.00
01-5300 · Town Hall Office Supplies	\$ 2,000.00	\$ 2,238.67	\$ (238.67)
01-5302 · Town Hall Animal Licence Fee	\$ 300.00	\$ 305.00	\$ (5.00)
01-5305 · Town Hall Postage	\$ 700.00	\$ 554.35	\$ 145.65

**Town of Maidstone
2021 Budget vs. Actual**

01-5310 · Town Hall Software	\$ 6,800.00	\$ 6,508.96	\$ 291.04
01-5315 · Town Hall Electricity	\$ 1,000.00	\$ 1,013.29	\$ (13.29)
01-5320 · Town Hall Fuel Oil	\$ 2,500.00	\$ 2,503.11	\$ (3.11)
01-5325 · Town Hall Telephone	\$ 1,100.00	\$ 1,226.19	\$ (126.19)
01-5330 · Town Hall Repair & Maintenance	\$ 4,000.00	\$ 1,475.20	\$ 2,524.80
01-5334 · Landfill Transport	\$ 9,000.00	\$ 9,895.00	\$ (895.00)
01-5335 · Tip Fees	\$ 8,000.00	\$ 7,587.14	\$ 412.86
01-5339 · Scale	\$ 150.00	\$ 180.20	\$ (30.20)
01-5340 · Waste Pickup	\$ 17,000.00	\$ 16,960.00	\$ 40.00
01-5344 · Recycling	\$ 13,000.00	\$ 11,200.00	\$ 1,800.00
01-5346 · Additional Trips	\$ 1,000.00	\$ -	\$ 1,000.00
01-5347 · Trash Bags	\$ 3,500.00	\$ 3,500.00	\$ -
01-5348 · Waste Management - NEKWMD	\$ 2,200.00	\$ 2,416.90	\$ (216.90)
01-5350 · Bulky Waste Day	\$ 1,200.00	\$ 1,373.75	\$ (173.75)
01-5355 · Groveton Ambulance Service	\$ 4,160.00	\$ 4,160.00	\$ -
01-5360 · Groveton Fire Department	\$ 3,000.00	\$ 3,000.00	\$ -
01-5365 · N Stratford Fire Department	\$ 2,000.00	\$ 2,000.00	\$ -
01-5375 · Assessor Contract	\$ 3,300.00	\$ 1,870.74	\$ 1,429.26
01-5700 · Donations NEK Human Services	\$ 218.00	\$ 218.00	\$ -
01-5705 · Donations Guildhall Library	\$ 1,000.00	\$ 1,000.00	\$ -
01-5710 · Donations Northern VT VACD	\$ 100.00	\$ 100.00	\$ -
01-5715 · Donation Caledonian Home Health	\$ 150.00	\$ 150.00	\$ -
01-5720 · Donations VT Ctr For Ind Living	\$ 150.00	\$ 150.00	\$ -
01-5725 · Donations American Red Cross	\$ 250.00	\$ 250.00	\$ -
01-5730 · Donations Essex Sheriffs Dept	\$ 250.00	\$ 250.00	\$ -
01-5735 · Donations Rural Community Trans	\$ 300.00	\$ 300.00	\$ -
01-5740 · Donations Essex Country Nat Res	\$ 300.00	\$ 300.00	\$ -
01-5745 · Donations Area Agency on Aging	\$ 300.00	\$ 300.00	\$ -
01-5750 · Donation NEK Learning	\$ 100.00	\$ 100.00	\$ -
01-5760 · Donation Lancaster Food Pantry	\$ 100.00	\$ 100.00	\$ -
01-5765 · Donations Green Up Day	\$ 50.00	\$ 50.00	\$ -
01-5766 · Donations Northwoods Stewardship Center	\$ 250.00	\$ 250.00	\$ -
01-5950 · County Tax Assessment	\$ 21,500.00	\$ 21,612.89	\$ (112.89)
07-5020 · Cemetery Mowing	\$ 2,500.00	\$ 2,300.00	\$ 200.00
02-5010 - Highway Expense	\$ 70,000.00	\$ 70,000.00	\$ -
02-5015 - Appropriation - Highway Rebuild	\$ 20,000.00	\$ 20,000.00	\$ -
01-5770 - Appropriation - Maidstone Lake Assoc	\$ 1,000.00	\$ 1,000.00	\$ -
06-5010 - Appropriation - Grand List Fund	\$ 2,000.00	\$ 2,000.00	\$ -
01-5010 - Appropriation - Reserve Fund	\$ 10,000.00	\$ 10,000.00	\$ -
11-5010 - Appropriation - Direct Fire Support	\$ 2,500.00	\$ 2,500.00	\$ -
Total Expense	\$ 280,874.00	\$ 273,427.08	

Town of Maidstone	\$ 312,803.42	Beginning Balance	
Highway Funds - 2021			
	Highway Fund	Town Road Rebuild	Clean Water Act
Beginning Balance 1/1/2021	\$ 29,117.41	\$ 270,566.01	\$ 13,120.00
Income			
State of Vermont:			
Class 2 Road Aid	\$ 25,340.57		
Class 3 Road Aid	\$ 15,734.22		
Supplimental Payment		\$ 2,273.02	
Grants Received		\$ 14,076.00	
Appropriations from Town:			
Highway Fund	\$ 70,000.00		
Town Rebuild Account		\$ 20,000.00	
Other:			
Overweight Permits	\$ 80.00		
Interest	\$ 961.75		
Total Income 2021	\$ 112,116.54	\$ 36,349.02	\$ -
Expenditures			
Highways			
Summer Class 2	\$ 33,251.50		
Winter Class 2	\$ 19,730.62		
Summer Class 3	\$ 26,266.81		
Winter Class 3	\$ 12,420.62		
Hydroseeder Contract	\$ 700.00		
Town Road Rebuild MLR		\$ 680.00	
Class 2 Hwy Grant - MLR *		\$ 55,365.71	
Better Roads Grant - Hall Rd		\$ 30,433.67	
Structures Grant - Box Culvert		\$ 625.00	
Clean Water Act			\$ 500.00
Total Expenditures 2021	\$ 92,369.55	\$ 87,104.38	\$ 500.00
End Balance 12/31/2021	\$ 48,864.40	\$ 219,810.65	\$ 12,620.00
Combined End Balance 12/31/2021	\$ 281,295.05		

* we will be reimbursed from the State \$44,280.00 in 2022

Treasurer's Report

2021 Highway Fund Budget to Actual

	Budget	Actual
Revenue		
Highway Class 2 State Aid	\$ 25,000.00	\$ 25,340.57
Highway Class 3 State Aid	\$ 15,000.00	\$ 15,734.22
Supplimental Income		\$ 2,273.02
Grants Received		\$ 14,076.00
Highway Overweight Permits		\$ 80.00
Interest Income		\$ 961.75
Town Appropriation - Highway Rebuild	\$ 20,000.00	\$ 20,000.00
Town Highway Budget	\$ 70,000.00	\$ 70,000.00
Total Revenue	\$ 130,000.00	\$ 148,465.56
Expenditures		
Highway Class 2 Summer	\$ 23,000.00	\$ 33,251.50
Highway Class 2 Winter	\$ 23,000.00	\$ 19,730.62
Highway Class 3 Summer	\$ 23,000.00	\$ 26,266.81
Highway Class 3 Winter	\$ 23,000.00	\$ 12,420.62
Town Road Rebuild	\$ 38,000.00	\$ 680.00
Road Expense - Other		\$ 87,124.38
Clean Water Act		\$ 500.00
Total Expenditures	\$ 130,000.00	\$ 179,973.93

Highway Fund Estimated Revenue and Expenses 2022

<u>Estimated Highway Revenue</u>	
Highway Class 2 State Aid	\$ 25,000.00
Highway Class 3 State Aid	\$ 15,000.00
Town Appropriation - Highway Rebuild	\$ 20,000.00
Town Highway Budget	\$ 70,000.00
Total Highway Revenue	\$ 130,000.00
<u>Estimate Highway Expenses</u>	
Highway Class 2 Summer	\$ 33,000.00
Highway Class 2 Winter	\$ 20,000.00
Highway Class 3 Summer	\$ 27,000.00
Highway Class 3 Winter	\$ 12,000.00
Road Expense - Other	\$ 38,000.00
Total Highway Expenses	\$ 130,000.00

**Town of Maidstone
Delinquent Tax Collector Report
December 31, 2021**

*on budget plan

Real Estate Tax (Principal) Owed as of December 31, 2021

2015	Wiedeman, Frank & Deborah	\$	671.40
2016	Wiedeman, Frank & Deborah	\$	649.48
2017	Wiedeman, Frank & Deborah	\$	624.32
2018	Wiedeman, Frank & Deborah	\$	688.60
2019	Mahurin, Roland	\$	37.34
	Wiedeman, Frank & Deborah	\$	801.40
2020	Kachmarik, Andrew*	\$	471.31
	Mahurin, Roland	\$	3,449.02
	Wiedeman, Frank & Deborah	\$	856.77
	Young, Gary	\$	253.15
2021	No delinquent tax for 2021 until April 16, 2022 Note: There are taxpayers who did not pay their 1st installment, however, they are not considered "delinquent" until April 15, 2022. The total uncollected tax which was due on October 15, 2021 is \$8,961.51.		

Delinquent Tax Collections in 2021

Real Estate Taxes from 2019	\$	579.72
Real Estate Taxes from 2020	\$	40,252.74
Total collected in 2021	\$	40,832.46
Interest collected in 2021	\$	2,253.72
Penalty collected in 2021	\$	2,614.10
Total Delinquent Taxes, Interest and Penalties collected in 2021	\$	45,700.28



 Robert Champagne-Willis
 Delinquent Tax Collector

VITAL STATISTICS

Event	Name	Date	Place
Births:	None		
Marriages:	Daniel Copson Kelly Mackillop	July 23, 2021	Maidstone
Deaths:	Geraldine McVetty David Hodge	December 3, 2021 December 22, 2021	Maidstone Maidstone

Planning & Zoning Board

The Planning/Zoning Board consists of 3 members. They are as follows:
Sean McCarthy (Chair), Robert Lancraft, and Roger Emery. The Zoning Administrator is Lloyd Tippitt. The board will appoint the Chairman on a rotating basis every 2 years.

The Planning/Zoning Board’s quarterly meetings are on the second Tuesday of the following months @ 6:00pm: March, June, September and November. These are public meetings.

Respectfully Submitted,
Sean McCarthy, Zoning/Planning Board Chairman

DOG LICENSES

In the year 2021 Maidstone issued 63 dog licenses. Any dog that is more than six months old must be registered and licensed annually by April 1st by the clerk of the municipality in which the dog is kept.

FIRE PERMITS

A permit must be obtained before an open fire or burning may occur. Permits may be obtained from the Fire Warden, Bill Sanborn, 4488 Maidstone Lake Rd., Tel # 802-676-3902, or his assistant, Chelsey Palmer, 2617 Vermont Rte 102, Tel # 802-751-5481.

ZONING PERMITS

No land or building development as defined in the Zoning Bylaw may commence unless a zoning permit has been issued by the Zoning Administrator, Lloyd Tippitt, 802-676-3651. Zoning Permit Applications may be picked up at the Town Office during business hours or you can download and print from the town website. A fee of \$85.00 must accompany each application. The fee for an appeal or conditional use permit is \$102.00. In 2021 there were 18 permits granted. All property owners are required by law to record the following permits at Maidstone Town Office, upon receiving an approved application: Wastewater System and Potable Water Supply Permits and/or Well Permits and Shoreland Protection Individual Permits.

SOCIAL SERVICES

NEK Council on Aging (1-800-642-5119) 802-748-8116	Helpline, wellness and enrichment classes, home delivered meals, State Health Insurance Program, Transportation Assistance, Food and Fuel, Family Caregiving Support, Support for Veterans, & more.
Caledonia Home Health Care 802-748-8116	Home Care, Hospice
Northeast Kingdom Human Services 802-334-6744	For Persons with Intellectual Disabilities Substance Abuse, Crisis Hotline Emergency Crisis Line
Northeast Kingdom Learning Services 802-748-5624	Adult Education & Literacy
Rural Community Transportation 802-748-8170	Transportation for elderly, handicapped
Vermont Center for Independent Living 800-622-4555	Assistance for the disabled
Governor's Action Line 800-642-3131	Information on VT Government
Umbrella Incorporated 802-748-8645	Women's 24-hour crisis hot line shelter for women & children

RUBBISH & RECYCLING

RUBBISH & RECYCLE REMOVAL is currently provided by "Vaughn Hodgdon Trucking" and is picked up at roadside on Monday. Exception to this schedule is the pick-up of rubbish on Wednesday if one of the following holidays falls on or is observed on a Monday: Memorial Day, Fourth of July, Labor Day, Christmas and New Year's Day. Recycled items are picked up every other Monday with the exception from May 1st to Labor Day pick up will be weekly. The same rule for the above-mentioned holidays applies to the pickup of recycled items. Bulky Waste Day will be July 31, 2021 from 8 AM to noon at 1342 VT Rte. 102, Bradley McVetty's residence.

Schedules are subject to change. Schedules may be picked up at the Town Office during office hours, mailed upon request by calling 802-676-3210 or by email at maidstonetownclerk@gmail.com. See also www.maidstone-vt.org under the town documents for the schedule and additional information.

Town of Maidstone
Fire Warden's Report
2021

During the 2021 State of Vermont wildland (grass/brush) fire season the state received reports of 94 fires from 47 towns that burned about 157 acres which was slightly more than the 133 acres burned in 2020.

The town of Maidstone experienced 1 wildland fire during the year. There were (3) three calls answered by the North Stratford fire department. The Groveton fire department did not respond to my request for the number of calls made to town this past year. Additionally, there were (18) eighteen requests for EMS services (Groveton ambulance) throughout the year.

This past year the Stratford fire department again came to the lake for a training session on the dry fire hydrant located at the boat launch area. In doing so the hydrant was back-flushed and pumped and found to be in working order. The dry hydrant at the McKenzie pond is still out-of-service until it can be repaired.

There were a total of 5 burning permits issued by Chelsey and Bill during the year.

Burning Permits Required: In general a permit **is required** for any outside burning except when there is snow covering the entire site. ***Only natural wood, grass and leaves may be burned. Any other material requires an Air Pollution Permit in addition.***

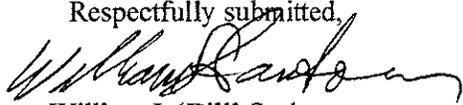
Burning Permits Not Required: A permit **is not required** for a small campfire (any fire for cooking or warming) on a person's own land and contained in an appropriate pit or fire ring.

Also, please remember that any fire kindled must be attended at all times and shall be totally extinguished before leaving it, even if it is raining or there is snow covering the site.

If there are any questions as to when a burning permit is, or is not required, or for any other questions that may arise, please call either the Fire Warden or Key Person. There is **no charge** for burning permits.

Fire Warden	Bill Sanborn	4488 Maidstone Lake Road	802-676-3902
Key Person	Chelsey Palmer	2617 Vermont Route 102	802-751-5481

All wildland fires should be reported to the Fire Warden or Key Person at the telephone numbers listed above, or to Fire Dispatch using 9-1-1.

Respectfully submitted,

William J. 'Bill' Sanborn
Forest Fire Warden

Town of Maidstone
Forest Fire Protection
Inventory of Tools and Equipment
2021

Qty.	Item	Location	Condition
10	Council Rakes	All at Bill's	All serviceable
5	Forestry Shovels w/sheaths	All at Bill's	All serviceable
5	Pulaski Tools w/sheaths	All at Bill's	All serviceable
5	Forestry Axes w/sheaths	All at Bill's	All serviceable
5	Forestry Brooms	All at Bill's	All serviceable
10	Indian Pack Tanks (canvas)	All at Bill's	All serviceable
2	Indian Pack Tanks (metal)	Both at Bill's	Both serviceable
3	Two-way Radios (portable) w/spare batteries	2 at Bill's & 1 at Chelsey's	All serviceable
1	Utility Trailer (1/4 ton)	At Bill's	Needs work
1	Pintle Mount (trailer hitch)	At Bill's	Serviceable
8	Forest Fire Fighter's Outfits	7 at Bill's & 1 at Chelsey's	All serviceable
6	1 ½" x 100 ft. Hose (NH) w/adapters to NPSH	All at Bill's	All serviceable
1	1 ½" Adjustable Nozzle (NH) w/adapter to NPSH	At Bill's	Serviceable
6	1" x 100 ft. Hose (NPSH)	All at Bill's	All serviceable
4	1" x 1 ½" Reducer (NPSH)	All at Bill's	All serviceable
3	1" Nozzle (10-25 gpm)	All at Bill's	All serviceable
1	1" x 1" x 1" Gated Wye (NPSH)	At Bill's	Serviceable

Town of Maidstone
Forest Fire Protection
Inventory of Tools and Equipment
2021

Qty.	Item	Location	Condition
2	1 ½" x 1 ½" x 1 ½" Gated Wyes (NH) w/adapters to NPSH	Both at Bill's	Both serviceable
2	1 ½" x 1 ½" x 1" Hose Line Tees (NH) w/adapters to NPSH	Both at Bill's	Both serviceable
2	Fire Hose Clamps	Both at Bill's	Both serviceable
4	Fire Hose Spanner Wrenches	All at Bill's	All serviceable
1	Pair Backpack Pump Carrying Straps (Spare)	At Bill's	Serviceable
1	Honda WH15X 105 gpm Fire Pump Kit	At Bill's	Serviceable
1	Pump Hose Kit w/strainer, 20' suction hose and 20' discharge hose	All at Bill's	All serviceable

Respectfully Submitted,



William J. 'Bill' Sanborn
Forest Fire Warden

IMPORTANT PHONE NUMBERS

EMS

Weeks Medical	Lancaster	603-788-2521 (Clinic)
	Lancaster	603-788-4911 (Hospital)
Fire	Lancaster	603-788-3282
Essex County Sherriff's Dept 91 Courthouse Dr., Guildhall, VT 05905	Trevor Colby	802-676-3500
Vermont State Police	Derby Barracks	802-892-7759
	St. Johnsbury	802-748-3111
Fish & Game Warden	St. Johnsbury	802-748-3111
Poison Control		800-222-1222

SCHOOLS

Lancaster Elementary	603-788-4924
White Mountain Regional High School	603-837-2528
Groveton Elementary	603-636-1806
Groveton High School	603-636-1619
School Superintendent (Canaan, VT)	802-266-3330

Legislative Representation

Representative	Terri Lynn Williams 1171 Shores Hill Road Granby, VT 05840
Senators	Robert A. Starr 802-988-2877 958 Route 105 802-309-3345 Cell North Troy, VT 05859 rstarr@leg.state.vt.us
	Russ Ingalls 802-232-4756 115 State Street 802-828-2228 Montpelier, VT 05633
Judge of Probate	Honorable Allen Hodgdon 802-676-3500 95 Courthouse Dr Guildhall, VT 05905

2021
ANNUAL REPORTS
OF THE
NEK CHOICE SCHOOL DISTRICT



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

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

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

NEK CHOICE SCHOOL DISTRICT WARNING

The legal voters of NEK Choice School District are hereby duly notified and warned to meet at their respective individual voting locations below, to vote for Articles One (1) through Four (4) by Australian Ballot on Tuesday, March 1, 2022, with the polls open from 10:00 AM to 7:00 PM.

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

ARTICLE 1. Shall the voters of NEK Choice School District authorize the Board of School Directors to borrow money in anticipation to pay tuition expenses? (Australian Ballot)

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

ARTICLE 3. Shall the voters of the NEK Choice School District approve the Board of Directors to expend \$5,814,523.00 which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$20,285 per equalized pupil. This projected spending per equalized pupil is 16.8% higher than for the current year. (Australian Ballot)

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

Given unto our hands this 20th day of January 2022.

NEK Choice School District Board Chair



Miles Etter

NEK Choice School District Message from the Board Chair

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

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

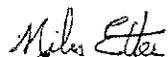
Our Board, which is moving into a 6th year, has been fortunate to see 8 members continue to serve their terms since the inaugural meeting. Other members are working on their 2nd year, and I hope they will stay committed. I hope and trust that we will see new, interested individuals look to take on a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

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

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

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

Respectfully,



Miles Etter
NEK Choice School District Chair

**NEK School Choice School District
Report of the Superintendent**



Dear Families and Community Members,

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

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

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

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

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

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

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

Stay safe, stay healthy, stay well,

Karen E. Conroy
Superintendent of Schools
Essex North Supervisory Union

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



October 25, 2021

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

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

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

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

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

Fothergill Segale & Valley, CPAs

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

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

JUNE 30, 2021

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

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

SUPERINTENDENT'S OFFICE	Approved Budget (FY22)	Proposed Budget (FY23)	Increase/ (Decrease)
Supervisory Union Assessment	219,175.00	231,699.00	12,524.00
Total Superintendent's Office:	219,175.00	231,699.00	12,524.00

SCHOOL BOARD			
Board Members Stipend	10,293.00	10,700.00	407.00
NEK Choice Clerk	50.00	50.00	-
NEK Choice Moderator	50.00	50.00	-
Payroll Taxes	795.00	-	(795.00)
Audit Services	11,000.00	11,025.00	25.00
Legal Services	3,000.00	3,500.00	500.00
Advertising	1,700.00	1,000.00	(700.00)
Postage, Printing & Publishing	500.00	750.00	250.00
Dues & Fees-VSBA Data/Dues/New Member Trainings	3,400.00	3,400.00	-
Supplies	200.00	-	(200.00)
Total School Board:	30,988.00	30,475.00	(513.00)

TREASURER			
Treasurer Stipend	1,200.00	1,260.00	60.00
Payroll Taxes	92.00	-	(92.00)
General Supplies	100.00	-	(100.00)
Total Treasurer:	1,392.00	1,260.00	(132.00)

REGULAR EDUCATION: PreK Tuition			
Tuition-Location TBD PreK \$3656 FY 23 (7)	24,752.00	25,592.00	840.00
Total PreK Tuition (7 students):	24,752.00	25,592.00	840.00

REGULAR EDUCATION: Elementary Tuition			
Tuition-Location TBD New Kindergarteners (4)	68,000.00	63,912.00	(4,088.00)
Tuition-Barnet K-6 (1)	54,000.00	19,313.00	(34,687.00)
Tuition-Burke Town K-6 (3)	89,215.00	53,571.00	(35,644.00)
Tuition-Canaan K-6 (9)	171,000.00	176,130.00	5,130.00
Tuition-Clonlara K-6 (0)	30,610.00	-	(30,610.00)
Tuition-Colebrook Elementary K-6 (0)	77,124.00	-	(77,124.00)
Tuition-Concord K-6 (5)	71,372.00	89,286.00	17,914.00
Tuition-Good Shepherd K-6 (1)	-	15,861.00	15,861.00
Tuition-Groveton Elementary K-6 (2)	32,014.00	32,974.00	960.00
Tuition-Lancaster Elementary K-6 (13)	174,260.00	233,321.00	59,061.00
Tuition-Lunenburg Elementary K-6 (0)	17,843.00	-	(17,843.00)
Tuition-Lupine Montessori K-6 (3)	-	23,198.00	23,198.00
Tuition-Lyndon Town K-6 (7)	124,901.00	125,000.00	99.00
Tuition-Mount Royal Academy North K-6 (5)	-	25,039.00	25,039.00
Tuition-Newark K-6 (4)	53,529.00	71,428.00	17,899.00
Tuition-Peacham K-6 (1)	18,270.00	19,313.00	1,043.00
Tuition-Riverside K-6 (43)	719,335.00	687,071.00	(32,264.00)
Tuition-St. Johnsbury School K-6 (5)	66,096.00	68,079.00	1,983.00
Tuition-Stratford K-6 (8)	154,692.00	141,629.00	(13,063.00)
Tuition-Sunnybrook Montessori K-6 (1)	19,260.00	4,877.00	(14,383.00)
Tuition-Sutton K-6 (2)	53,529.00	35,714.00	(17,815.00)
Tuition-Thaddeus Stevens K-6 (5)	91,830.00	79,892.00	(11,938.00)
Tuition-Waterford K-6 (5)	90,000.00	96,563.00	6,563.00
Tuition-Woodland Community K-6 (5)	10,300.00	53,045.00	42,745.00
Total Elementary Tuition (132 students):	2,187,180.00	2,115,216.00	(71,964.00)

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

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

Revenue Statement NEK Choice School District	Est. Revenue (FY22)	Est. Revenue (FY23)	Increase/ (Decrease)
Prior Year Surplus	393,036.00	-	(393,036.00)
Education Fund	5,033,696.00	5,813,523.00	779,827.00
Interest	1,000.00	1,000.00	-
Total Revenue:	5,427,732.00	5,814,523.00	386,791.00

District: Northeast Kingdom Choice USD SU: Essex North		U065 Essex County		Property dollar equivalent yield 12,937	15,484	Homestead tax rate per \$12,937 of spending per equalized pupil 1.00
		FY2020	FY2021	FY2022	FY2023	Income dollar equivalent yield per 2.0% of household income
Expenditures						
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$5,340,058	\$4,903,958	\$5,427,732	\$5,814,523	1.
2.	Sum of separately warned articles passed at union district meeting	-	-	-	-	2.
3.	Adopted or warned union district budget plus articles	\$5,340,058	\$4,903,958	\$5,427,732	\$5,814,523	3.
4.	Obligation to a Regional Technical Center School District if any	-	-	-	-	4.
5.	Prior year deficit repayment of deficit	-	-	-	-	5.
6.	Total Union Budget	\$5,340,058	\$4,903,958	\$5,427,732	\$5,814,523	6.
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-	7.
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	8.
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$12,888	\$696,090	\$394,036	\$1,000	9.
10.	Total offsetting union revenues	\$12,888	\$696,090	\$394,036	\$1,000	10.
11.	Education Spending	\$5,327,168	\$4,207,868	\$5,033,696	\$5,813,523	11.
12.	Northeast Kingdom Choice USD equalized pupils	289.20	295.50	286.59	286.59	12.
Education Spending per Equalized Pupil						
13.		\$18,420.36	\$14,239.82	\$17,564.10	\$20,285.16	13.
14.	Less net eligible construction costs (or P&I) per equalized pupil	\$72.90	\$70.77	\$73.57	-	14.
15.	Less share of SpEd costs in excess of \$50,000 for an individual (per equp)	-	-	-	-	15.
16.	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 equp)	-	-	-	-	16.
17.	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equp)	-	-	-	-	17.
18.	Estimated costs of new students after census period (per equp)	-	-	-	-	18.
19.	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equp)	Exempt	Exempt	Exempt	Exempt	19.
20.	Less planning costs for merger of small schools (per equp)	-	-	-	-	20.
21.	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equp)	-	-	-	-	21.
22.	Excess spending threshold	\$18,311.00	\$18,756.00	\$18,789.00	\$19,977.00	22.
23.	Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	23.
24.	Per pupil figure used for calculating District Equalized Tax Rate	\$18,420	\$14,240	\$17,564	\$20,285.16	24.
25.	Union spending adjustment (minimum of 100%)	172.994% <small>based on yield \$19,546</small>	129.476% <small>based on yield \$19,398</small>	155.201% <small>based on \$11,317</small>	156.800% <small>based on yield \$12,937</small>	25.
26.	Anticipated equalized union homestead tax rate to be prorated [(\$20,285.16 + \$15,484) / \$1,000]	\$1.7299 <small>based on \$1.00</small>	\$1.2948 <small>based on \$1.00</small>	\$1.5320 <small>based on \$1.00</small>	\$1.5680 <small>based on \$1.00</small>	26.
Prorated homestead union tax rates for members of Northeast Kingdom Choice USD						
		FY 22 Eq Tax Rate	Equalized Rate	CLA	Est Tax Rate	
				FY 2023	FY2023	
T021	Bloomfield	1.5320	1.5680	105.97%	1.4797	
T035	Brunswick	1.5320	1.5680	87.89%	1.7840	
T064	East Haven	1.5320	1.5680	93.88%	1.6702	
T083	Granby	1.2155	1.5680	97.45%	1.6090	
T088	Guildhall	1.2155	1.5680	95.47%	1.6424	
T108	Kirby	1.5320	1.5680	94.43%	1.6605	
T111	Lemington	1.5225	1.5680	99.67%	1.5732	
T118	Maldstone	1.2155	1.5680	87.68%	1.7883	
T144	Norton	1.5320	1.5680	85.69%	1.8299	
T216	Victory	1.7818	1.5680	95.78%	1.6371	
27.	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD [((\$20,285.16 + \$15,484) x 2.00%)]	2.72% <small>based on 2.00%</small>	2.04% <small>based on 2.00%</small>	2.55% <small>based on 2.00%</small>	2.62% <small>based on 2.00%</small>	27.
Prorated union income cap percentage for members of Northeast Kingdom Choice USD						
		FY2020	FY2021	FY2022	FY2023	
T021	Bloomfield	2.72%	2.04%	2.55%	2.62%	
T035	Brunswick	2.72%	2.04%	2.55%	2.62%	
T064	East Haven	2.72%	2.04%	2.55%	2.62%	
T083	Granby	2.72%	2.04%	2.55%	2.62%	
T088	Guildhall	2.72%	2.04%	2.55%	2.62%	
T108	Kirby	2.72%	2.04%	2.55%	2.62%	
T111	Lemington	2.72%	2.04%	2.55%	2.62%	
T118	Maldstone	2.72%	2.04%	2.55%	2.62%	
T144	Norton	2.72%	2.04%	2.55%	2.62%	
T216	Victory	2.72%	2.04%	2.55%	2.62%	

- Following current statute, the Tax Commissioner recommended a property yield of \$12,937 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$15,484 for a base income percent of 2.0% and a non-residential tax rate of \$1,482. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.

NEK CHOICE ESTIMATED TAX RATES FY23

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

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

NEK Student Population by Town & Grade

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

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

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

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

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

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

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

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

Grand Total of All Expenditures:	\$2,537,620	\$4,163,216	\$1,625,596	\$1,779,428	\$2,313,634
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Revenue Statement SUPERINTENDENT'S OFFICE/TRANSPORTATION	Revised (FY22)	Estimated (FY23)	Increase (Decrease)	NEK Choice	Canaan
Transportation Aid Revenue from State	\$71,000	\$116,034	\$45,034		\$116,034
Interest	\$1,000	\$250	(\$750)	\$125	\$125
SU Assessments	\$435,630	\$455,024	\$19,394	\$231,699	\$223,325
Transportation Assessment	\$226,205	\$196,457	(\$29,748)		\$196,457
E-Rate Reimbursement	\$0	\$2,700	\$2,700	\$1,350	\$1,350
Prior Year Surplus	\$21,603	\$28,190	\$6,587	\$14,095	\$14,095
Total Superintendents Office/Transportation Revenue:	\$755,438	\$798,655	\$43,217	\$247,269	\$551,386

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

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

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

Grand Total All Revenues:	\$2,537,620	\$4,225,507	\$1,687,887	\$1,779,428	\$2,313,635	\$70,154
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Report of the Director of Student Support
Jennifer Lawcewicz

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

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

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

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

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

Averill, Avery's Gore, Bloomfield, Brunswick, Canaan, East Haven, Ferdinand, Granby, Guildhall, Kirby, Lemington, Lewis, Maidstone, Norton, Warner's Grant, Warren's Gore, Victory
"Serving Children in the Communities of Canaan and NEK Choice School Districts"

Election Results for March 2, 2021 Annual Meeting by Australian Ballot

Article 1 – Shall the Town vote to collect its 2021 taxes from October 15, 2021 up to and including April 15, 2022 and pay same to Treasurer?

Yes - 92 votes No - 5 votes Blank - 2 votes

Article 2 – Shall the Town vote to raise \$2,000 and put it in the “Reappraisal and Maintenance of the Grand List” fund?

Yes - 85 votes No - 9 votes Blank - 5 votes

Article 3- Shall the Town vote to raise \$1,000 for a donation to the Maidstone Lake Association to help support the “Aquatic Nuisance Prevention Program” at Maidstone Lake?

Yes - 89 votes No - 5 votes Blank - 5 votes

Article 4- Shall the Town vote to raise \$20,000 and put it in the earmarked “Town Road Rebuild Account” within the Highway Fund?

Yes - 89 votes No - 4 votes Blank - 6 votes

Article 5- Shall the Town vote to raise \$10,000 and put it in the earmarked “Reserve” Fund?

Yes - 84 votes No - 9 votes Blank - 6 votes

Article 6- Shall the Town vote to create a “Direct Fire Support Fund” to defray any fire response, dry hydrant, or other fire related expenses, at the discretion of the Selectboard, and raise \$2,500 and put into the Direct Fire Support Fund?

Yes - 88 votes No - 6 votes Blank - 5 votes

Article 7- Shall the Town vote to raise \$245,374 to pay current expenses as requested in the proposed Budget plus the amounts raised in Articles 2,3,4,5 and 6?

Yes - 93 votes No - 1 votes Blank - 5 votes

Article 8- Shall the Town vote to hold its annual meeting on Tuesday, March 1, 2022 at 7:00 p.m.?

Yes - 94 votes No - 1 votes Blank - 4 votes

Due to Covid 19 there was no in-person Annual Town Meeting for 2021. The floor vote was moved to Australian Ballot, pursuant to Act 162, of the 2019-2020 Vermont Legislative Session.