

2019
Town of Guildhall, Vermont



**Annual Report of the Auditors
with Town & School Reports**

**Term of
January 1 – December 31, 2019**

Bring this Report to Town Meeting
Tuesday, March 3, 2020
7:00 PM

A SINGLE "Bulky Day" THIS YEAR
Saturday, May 9, 2020
from 8 AM to Noon (NO HazMat)

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

Canaan, Vermont 1-802-266-3330

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

**Cover Photo by George Blakeslee
"First Harvest" on Linehan (formerly Peaslee) Farm**

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 (Berlin, VT)

Northeast Kingdom Human Services: 1-802-748-3181 (St. Johnsbury)
1-802-334-6744 (Newport)

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 (St. Johnsbury)

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

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WARNING
TOWN OF GUILDHALL
ANNUAL TOWN MEETING
MARCH 3, 2020

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 3, 2020 at 7:00 pm, to transact the following business, viz:

1. To hear and act on the reports of Town Officers and to accept the Guildhall Annual 2019 Town Report.
2. Shall the Town vote to collect its 2020 taxes up to and including October 15, 2020, 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 2019 General Fund surplus to pay expenses until 2020 tax monies become available?
6. Shall the Town vote to continue to hold Town Meeting in the evening, beginning at 7:00 P.M.?
7. Shall the Town vote to approve a budget of \$ 321,904.09 and set a tax rate in accordance with that budget?
8. To conduct any other business that may legally come before the Town?

Given unto our hands this 15th day of January, 2020.



Gary Brown, Selectboard Chair



Patricia Rogers, Selectboard Vice-Chair



Susan McVetty, Selectboard Clerk



Attest: George Blakeslee, Town Clerk, January 15, 2020

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 3, 2020, between 10:00 am - 7:00 pm, to vote by Australian ballot for the following town officers:

- One (1) Town Moderator, 1-Year Term
- One (1) Selectboard Member, 3-Year Term
- One (1) Lister, 3-Year Term
- One (1) Auditor, 3-Year Term
- One (1) Cemetery Commissioner, 3-Year Term
- One (1) 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



Attest: George Blakeslee, Town Clerk

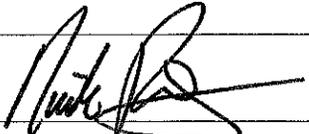
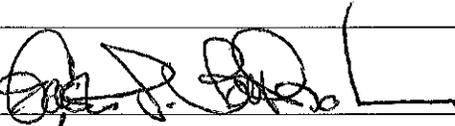
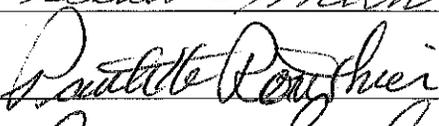
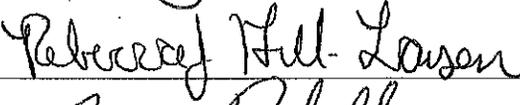
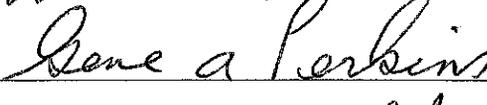
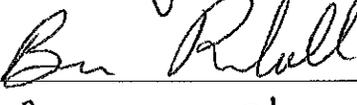
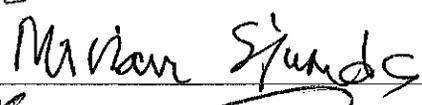
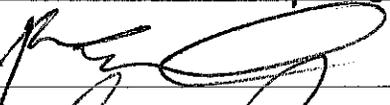
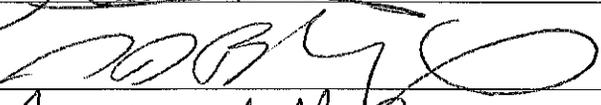
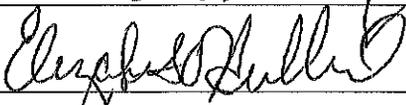
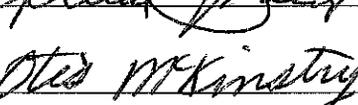
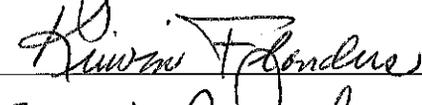
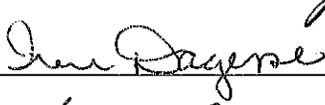
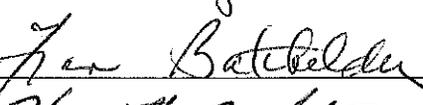
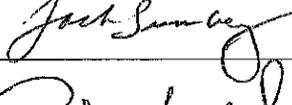
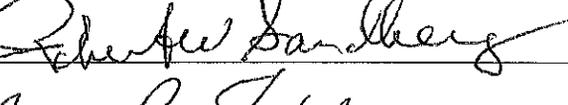
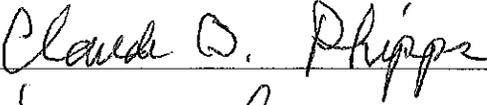
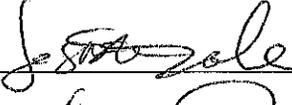
WARNING

NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE

MARCH 3, 2020

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 3, 2020 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 \$794,823?

	
Prictor Smith	David Jordan
	
Prudence Poirshier	Rebecca Hill-Louson
	
Gene a Perkins	Ben Roll
	
Walter M. Stief	Marian Spung
	
	
	
Elizabeth Dullin	Oles McKinstry
	
Duane Flondus	Dan Deyere
	
Timothy P. Vealy Jr	Fran Batchelder
	
Jack Simey	Kenneth W. [unclear]
	
Robert Sandberg	
	
Mir R. Stodola	
	
Claude D. Phipps	
	
[unclear]	
	
Yves Dangle	

TOWN OFFICERS, ELECTED

Auditors	Kelly McLain	2021
Auditors	Bill Ghelli	2022
Auditors	Rich Carlson	2020
Cemetery Commissioners	Susan McVetty	2021
Cemetery Commissioners	Gary Brown	2022
Cemetery Commissioners	Patricia Brown	2020
Constable/Animal Control Officer	Bill Spina	2020
Delinquent Tax Collector	Al McVetty	2020
Grand Juror	Nathaniel Brown	2020
Justices of the Peace	Casey Dowland	2020
Justices of the Peace	Alfred McVetty	2020
Justices of the Peace	Kelly McLain	2020
Justices of the Peace	Jacqueline Spillane	2020
Justices of the Peace	Valerie Foy	2020
Listers	George Blakeslee	2021
Listers	Eileen Thietten	2022
Listers	Patricia Brown	2020
Planning Commission	Tom Rogers	2021
Planning Commission	Dennis Bacon	2021
Planning Commission	John Orłowski	2021
Planning Commission	Ron Resden	2021
Planning Commission	Eileen Thietten	2021
Planning Commission	Patricia Brown	2021
Road Commissioner	Gary Brown	2021
School Board Representative	Patricia Brown	2020
School Moderator	George Blakeslee	2020
Selectboard	Patricia Rogers	2020
Selectboard	Gary Brown	2021
Selectboard	Susan McVetty	2022
Town Moderator	George Blakeslee	2020
Town Clerk	George Blakeslee	2022
Town Treasurer	George Blakeslee	2022
Town Agent	Nathaniel Brown	2020

TOWN OFFICERS, APPOINTED

Road Contractor	Brad McVetty	2022
Health Officer	Christine Marcotte	2021
Zoning Administrator	Patricia Rogers	2021
Fire Warden	Ron Resden	2021
Rep. to NEKWMD	Gary Brown	2020
Emergency Preparedness	Valerie Foy	2020
Poundkeeper	Selectboard	2020
Viewer of Fences	Don Ferguson	2020
Viewer of Fences	Richard Burgess	2020
Viewer of Fences	Tom Rogers, Sr	2020
Inspector of Shingles, Lumber & Coal	Don Ferguson	2020
Weigher of Coal	Don Ferguson	2020
E911 Coordinator	Ron Resden	2020
NVDA Representative	Ron Resden	2020
Tree Warden	Ron Resden	2020
Water Commissioners	Gary Brown	2020
Water Commissioners	Reginald McLain	2020
Water Commissioners	Astrid Sylvanas	2020

SUMMARY OF TOWN MEETING 2019

On March 5, 2019 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 Budget & Directors and Town Officers.

1. George Blakeslee called the meeting to order at 7:03 pm.
2. Articles 1 – 5 & 7 Read as ‘Consent Calendar’. Patricia Rogers Moved the Calendar. Gary Brown Seconded. The Calendar passed on Voice Vote.
3. Article 7 Moved by Patricia Rogers. Gary Brown Seconded. No discussion. Article 7 passed on voice vote.
4. Meeting adjourned 7:11 pm.

George Blakeslee, Town Moderator

OFFICERS' & FINANCIAL REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM OF

JANUARY 1-DECEMBER 31, 2019

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, 2019 - December 31, 2019.

A quarterly audit of the General Fund Accounts was conducted, with no irregularities noted. The audit examines all supporting detail for expenses, as well as all reconciled bank statements. The fourth quarter audit includes a reconciliation of the Water Department, Cemetery Department and the Reserve Accounts, all with no irregularities noted.

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

The Financial Management Questionnaire - Cities and Towns, was completed by the Town Clerk/Treasurer, received by the Selectboard and reviewed by the Auditors indicating that all VLCT required policies and procedures are in compliance.

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

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

GUILDHALL SELECTBOARD REPORT

In January, the Selectboard developed a budget that was approved by the voters at the annual town meeting on March 5, 2019.

The Board voted to have only one bulky day a year, which will be held in the spring. Please remember this is not for household trash or recycling; please refer to the bulky day section in the town report for a list of acceptable and unacceptable items.

The contract with D4 Rubbish Recycling was renewed annually for the 2020 year. Trash is now picked up at curbside on the Morin Road until spring thaw; then trash will have to be picked up at Route 2 until road conditions permit resumption of curbside pickup.

The painting of the town hall was put out to bid. Vermont Painting Company of St Johnsbury won the bid and the work was completed in the summer of 2019. During the painting process all the window shutters needed replacing. The new shutters were donated by Gary and Patricia Brown and were painted and hung by the paint contractor. Repairs were also done on the windows in the town hall to make them a bit more efficient.

The Town's All Hazards Mitigation Plan is being updated and we would like to thank the Planning Board for all the hard work and time that they are putting into this important plan.

A Request for Bids for technology maintenance and support was issued and several bids were received. The Board narrowed it down to one bidder and a contract was signed with VC3. The town office will be getting all new computers, server and updated software to create more efficiency, and an updated firewall to protect town information.

The Board meets the third Wednesday of every month at 7:00 pm, unless otherwise posted. We encourage Guildhall residents to attend these meetings.

Respectfully,
Gary
Gary Brown
Select Board Chair

TOWN CLERK'S REPORT

In 2019, the Guildhall Town Clerk's office recorded 115 documents, continues to add all recorded surveys to the index of entries in the Guildhall Land Records, continues adding card file land recording information to the index of entries in the Guildhall Land Records, made 14 certified copies of Guildhall vital records, issued 80 dog licenses, processed 20 property transfer tax returns (PTTRs), and assisted many assessors, lawyers, businesspeople, and citizens in searching the Guildhall Land Records, Grand List(s), Tax Map, vital records, zoning permits, and other archived information.

The Town Clerk prepared and recorded the minutes for all Selectboard meetings and the annual Town Meeting, as well as managed the annual election of town officers, NEK Choice School District and NEK Waste Management Elections.

The Town Clerk oversaw the Board of Civil Authority in collaboration with the BCA's other members. The BCA, which consists of the Town Clerk, the Selectboard, and the Justices of the Peace, oversees elections and hears property tax assessment appeals. This year, the BCA conducted the elections.

Respectfully submitted,

George Blakeslee, Town Clerk

GUILD HALL OFFICE HOURS & SERVICES AVAILABLE

Town Clerk/Treasurer's hours:

Tuesday (9:00 am – 3:00 pm)

Thursday (Noon– 6:00 pm)

INFORMATION AND SERVICES AVAILABLE

- Absentee Ballots
 - Cemetery Plots, Maps and Indexes
 - Current Use Applications [online - State of Vermont]
 - Dog and Kennel Licenses
 - Driveway Permits
 - Green Mountain Passports
 - Guildhall Note Cards
 - The History of Guildhall, by Everett C. Benton
 - History of Guildhall, Vermont, by Pat Rogers
 - Homestead Declaration Forms [online - State of Vermont]
 - Land Records
 - Liquor License Applications
 - Marriage Licenses
 - Minutes of Meetings: Annual Town Meeting, Selectboard, Board of Civil Authority, Board of Abatement, Planning Commission
 - Property Tax Records and Tax Maps, Town of Guildhall
 - Rabies Clinics (takes place in March; see “Dogs” section for more info.)
 - Recycling Bins
 - Vehicle and Snowmobile Temporary Registration Renewals
 - Vermont Fish & Wildlife Regulation Booklets [online - State of Vermont]
 - Vermont Statutes Annotated (“Law Books”)
 - Vital Records (Marriage, Birth, Death, Burial)
 - Voter Registration “Checklist” Applications
 - Zoning and Subdivision Permits and Regulations
- Please note that the State of Vermont is no longer providing Vermont State Income Tax booklets to Town Clerks. The booklets can only be obtained by contacting the Vermont Department of Taxes directly.

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

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 Tuesday before the regularly scheduled Selectboard meeting.

VITAL STATISTICS, GUILDHALL

Births

None

Deaths

Robert Root
 Luke Fontaine
 Thomas Barrows, Jr.

Marriages

Luke Wotton and Alysha Davis

GUILDHALL INFORMATION

2019 -THE TOWN'S 258th 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

Karl Hayes used sun porch as Town Office while he was Town Clerk. Clerks Albert Tetreault and George Blakeslee have also lived in this house.

Historic House – Benton/Hayes



DOG LICENSES and the ANNUAL RABIES CLINIC

DOG LICENSES ARE DUE APRIL 1, 2020

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 21, 2020, from 10:00 am to 11:00 a.m.** Residents of Guildhall will be able to vaccinate their dogs for rabies and obtain their 2020 Guildhall dog licenses all in one convenient stop. Other than the rabies vaccine (\$15.00, available for both cats and dogs), the following shots will also be available: distemper (\$15.00, available for both cats and dogs), kennel cough (\$15.00, dogs only), Lyme disease (\$35.00, dogs only) and leukemia (\$32.00, 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.

CONSTABLE/ANIMAL CONTROL OFFICER

There were several dog rescues; all successfully returned to owners. I also had to ask a dog owner to keep his dog tied up on rubbish day. I contacted a few folks who had not registered their dogs on time.

Attended the Part 3 and Part 4 courses for prevention, identification, and prosecution of animal neglect or abuse of animals. There were no reports or cases of any suspicious abusive activity in Guildhall.

In July I had to shoot a rabid baby raccoon on the south end of Route 102. This was reported to Vermont Fish and Wildlife. I also found a young owl with a broken wing and took it to the VINN, raptor rescue center, in Quechee, VT. Despite their best efforts the bird had to be put down.

Contact me at 802-745-7690 to report any problems or ask for help. You can do this anonymously by leaving a message or emailing me at genghis444@aol.com.

I am also available to assist Sheriff Colby on any medical situation.

William Spina MD

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 recycle bin with recyclables is also placed curbside on pick up day. Recycling bins are available at no cost at the Guildhall Town Office. Please recycle: it helps the environment and saves the town money, since the Town pays per ton to dispose of rubbish but does not pay per ton for recycling. Our hauler is D4 Rubbish & Recycling. Pickup of rubbish and recycling takes place every Thursday morning. Sometimes, there are exceptions to this schedule; if so, the Town Clerk will post notice at the Town Office and on the Town website, www.guildhallvt.org.

Please recycle the following:

MAGAZINE & NEWSPAPERS: All magazines, all clean dry newspapers, newspaper inserts, catalogs, telephone books, and paperback books. **DO NOT INCLUDE:** Waxed papers.

CARDBOARD & BOXBOARD: All clean, dry cardboard with brown corrugated in the middle and brown paper bags. Boxboard examples: soda & beer cartons, cracker, cookie, shoe boxes, etc. Boxes should be flattened to a 3'x3' maximum. **DO NOT INCLUDE:** Wax coated cardboard or colors that are not brown in the middle, cereal or 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 DAY

The Town will conduct **A SINGLE “Bulky Day” THIS YEAR** on Saturday, May 9, 2020 (NO HazMat) from 8 AM to 12 Noon. This day allows residents to dispose of large items not accepted for curbside pickup..

Acceptable Bulky Items

A/C unit	Desk	Sink
BBQ (no propane)	Dishwasher	Sofa
Bed frame (headboard /footboard)	Spa cover	Bookshelf
Freezer	Stove	Box spring
Garage door motor/track	Table	Bureau
Hutch	Toilet	Ladder
Washer	Cabinet	Water Heater
Chair/Recliner	Mirrors	Weight Bench
Closet doors	Mattress	Dresser
Patio Furniture	Door	Dryer
Pool (kids wading size)	Refrigerator	carpet

All clean metal is accepted remove all plastic, wood, rubber, etc.

Unacceptable Bulky Items

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

LISTER BOARD REPORT

The Listers maintained and updated property transfers by updating and correlating the Town's computer based property records, supporting paper files, and the Tax Map. 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.

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

The 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 2020.

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 3:00 P.M. - 5:00 P.M. and
Thursday 10:00 A.M. – 12:00 P.M.
Email: listers@guildhallvt.org

GUILDHALL CEMETERIES REPORT

During 2019 general maintenance and mowing was done as planned. The rest of the board fencing was stained at the Ridgwell Cemetery. The new signs for Ridgwell and Nellie Smart cemeteries were built and hung. All fencing at Crawford cemetery was painted/stained this past summer of 2019. The new sign for Crawford cemetery will be hung in the spring. Court House Hill cemetery will need to be stained again in 2020 and a tree will need to come down. Nellie Smart cemetery is in good shape with only fence painting to be finished up this spring 2020.

Crawford cemetery has a very large monument stone on the ground. We are looking into having it lifted, turned and reset. If the budget allows, this will be done this upcoming summer 2020.

Ridgwell cemetery road needs to be redone with the middle being removed and material being brought in to resurface the road to bring it up to the correct height. Loam will also be needed to fill in low spots throughout the cemetery. There are also several stones that need to be lifted and/or prevented from falling over. The fencing work is complete at Ridgwell, and now it's time to spend time improving the cemetery grounds. The big old pine and poplar trees have been regularly losing their branches and we are working on a winter removal plan for them. We will gather quotes from tree experts over the upcoming summer season 2020.

When looking at the needs for regular maintenance, we are looking to create a long-term plan to keep them all looking good with a rotating maintenance plan. The removal of trees will be a project beyond regular maintenance with a need for additional funding at a later date.

There were no cemetery lots sold this past year; the last two lots were sold in 2018. As a reminder, we have many lots (10X20) available to purchase at Ridgwell cemetery. For residents the cost is \$400 and \$1,000 for nonresidents.

Respectfully,
 Gary Brown
 Patricia Brown
 Susan McVetty

RIDGWELL CEMETERY RATES, RULES AND REGULATIONS

1. The cost for each 10 foot by 20 foot lot is \$400.00 for Guildhall residents, \$1,000.00 for non-residents. A deposit of \$100 is also required for the four corner markers, but the \$100 will be refunded once the corner markers are in place.
2. Corner markers are mandatory, must be purchased at the same time cemetery lots are purchased, and must be installed level with the ground before the ground is frozen the year the lot is purchased.
3. Installation of monuments will not be allowed unless the corner stones are installed.

4. Notification of the Town Clerk or the Commissioners is required prior to any burial because of the need to maintain records of burials and placement of remains.
5. Cement vaults are required for all burials with one-piece six-inch thick covers. Urns are required for all cremated remains and the tops should be at least 6" below the surface.
6. Allowed in each 10' by 20' lot will be up to four caskets, up to six urns or combination.
7. There will be no fencing or cement walls placed around individual lots.
8. All markers, monuments, benches, lights, etc. must be placed totally within each 10' by 20' lot as the 3' walkways must remain clear. Nothing is to be placed on the fence or between the lot boundary and the fence.
9. There shall be no large trees planted and only shrubs three feet in height or less will be allowed. The Cemetery Commission shall have the right to dispose of all unsightly flowers and shrubs placed on lots and will not be responsible for damaged or removed shrubs or bushes.
10. Lots are not to be raised or built up, and for the purpose of mowing they must be level with the surrounding ground. If renewing loam, permission must first be obtained from the Cemetery Commission, and the old loam must be removed so that the new loam will be level with the surrounding ground.
11. Any repair to damaged stones due to improper installation is the responsibility of the deed holder.
12. Perpetual care will consist of mowing and trimming only.
13. The Cemetery Commission will not purchase lots from lot owners, but will assist in the resale of said lots. After authority is received from the original owner to the Commission for resale and the original deed is turned in, the lot can be resold and a new deed prepared and issued to the new owner. The Town and Cemetery Commission shall retain the option to buy back sold lots at the original purchase price. Swapping of lots between deed holders is prohibited. Cemetery lot deeds are to be considered the same as other land deeds and are part of the Land Records in the Town of Guildhall.
14. Winter burials (weather permitting) will be at the discretion of the Cemetery Commission.
15. The Guildhall Cemetery Commission will take reasonable precautions to protect from loss or damage, but it disclaims any and all responsibility for the loss or damage caused beyond its control from outside sources (caused by weather and acts of God) or from vandalism. Lot owners' Homeowners Insurance will usually cover any damage that might occur.

Effective January 2017

ENHANCED 9-1-1 REPORT

This year's actions consisted of the addition of numerous new E-911 addresses due to the State's E-911 Office request for locators on a number of sites from satellite photos. This resulted in adding 6135 to the cemetery on Rt. 102, 410 to the sugar shack on Boucher Rd., and 740 to some new buildings on Boucher Rd. The sugar shack on Morin Rd. was assigned number 1852. A sugar operation on Lamotte Rd. was assigned 1340.

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

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

If your property does not have a 911 number call and one will be arranged for you.

Respectfully Submitted

Ron Resden
E-911 Coordinator
802-328-2765

PLANNING BOARD REPORT

The Planning Board met and approved three (3) building permits in the Historical district, along with reviewing and revising the Vermont All Hazards Mitigation Plan with the input of the Emergency Manager. The Board has met over the past few months to revise this plan as this plan is needed for the Town to be eligible for disaster mitigation funds should anything happen to Town assets as a result of a declared disaster. Once the plan is completed the State will need to review it and approve it.

The Board welcomes members of the community to come to public hearings.
Tom Rogers, Sr. Chairperson

Zoning Administrator's Report

In 2019 six zoning permits were processed. Three permits for property in the Village required approval by the Planning and Development Board prior to signing off by the Zoning Administrator.

Historical Village District : Village Green – three permits for this area

1. 1880 house on the Common. Driveway required removal of the Dormers on the roof to maintain a dry building. Proposed use of property to keep the building dry.
2. Route 102 – North #2 Elm Street. Extension of existing Shed to match extension finish with Board, Batten, and a Metal Roof.
3. 7310 Route 102 – Two story Cape Garage with metal roof to match.

4. Breault Road :

Addition of Warehouse and Scale Building for gravel work needed

5. Fellows Road:

Cabin built on 45 acres of property.

6. #147 Route 102:

House 31' X 46' to be built on 4.72 Acres.

Respectfully submitted,



Patricia H. Rogers

FIRE WARDEN'S REPORT

No reported forest or brush fires were set this year by the good citizens of Guildhall !
Keep up the good work in 2020.

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 (and impossible when Montpelier issues a statewide burn ban) so plan your burns accordingly.

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

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

Guildhall Forest Fire Statistics for 2019.

Fire permits granted	41
Total fires reported	0
Total Acres Burnt	0

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



WATER COMMISSIONERS' REPORT

In May 2019, the Consumer Confidence Report for calendar year 2018 was submitted to the State of Vermont and to all Guildhall water users. All monthly water testing was successfully done and submitted on time.

There are a few minor projects that need to be completed in the summer of 2020. A spare residential water meter has been purchased along with a few meter re-build kits.

I anticipate that there will be some extra state testing in 2020 due to state regulations.

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

Respectfully,

Gary Brown
Water Commissioner

DELINQUENT WATER COLLECTION REPORT

DELINQUENT WATER RECEIPTS DURING 2019:

TAX YEAR	WATER BILLS	INTEREST	PENALTY	TOTAL
2018	\$1,087.70	\$46.27	\$86.96	\$1,220.93
2019	<u>\$2,837.81</u>	<u>\$49.52</u>	<u>\$221.83</u>	<u>\$3,109.16</u>
TOTAL RECEIPTS:	\$3,925.51	\$95.79	\$308.79	\$4,330.09

WATER BILL PRINCIPALS REMAINING DUE AS OF DECEMBER 31, 2019:

TAX YEAR / qtr	NAME	PARCEL #	PRINCIPAL
2019 C	Hodgdon, Allen	002-0200	\$75.00
2019 C	Hodgdon, Allen	102-8635	\$87.75
2019 C	Perrault, Cody	102-8225	<u>\$113.25</u>
	TOTAL PRINCIPAL DUE 12/31/2019:		\$276.00

Al McVetty, Delinquent Tax Collector

DELINQUENT TAX COLLECTION REPORT

TAX YEAR	PRINCIPAL	INTEREST	PENALTY	TOTAL
2016	\$1,590.80	\$648.54	\$127.26	\$2,366.60
2017	\$4,269.71	\$847.53	\$337.03	\$5,454.27
2018	\$28,314.50	\$2,018.54	\$2,264.95	\$32,597.99
2019	<u>\$12,643.90</u>	<u>\$206.65</u>	<u>\$1,033.11</u>	<u>\$13,883.66</u>
TOTAL RECEIPTS:	\$46,818.91	\$3,721.26	\$3,762.35	\$54,302.52

REAL ESTATE TAXES (PRINCIPAL) OWED AS OF DECEMBER 31, 2019:

TAX YEAR		PARCEL #	PRINCIPAL
2018	Colby Mtn. Farm LLC (Paid in full Jan. 2020)	010-0300	\$244.76
	Lyndes, John (Paid in full Jan. 2020)	001-2115	<u>\$464.32</u>
	TOTAL 2018		\$709.08
2019	Barney, Brian & Melissa	102-7700	\$1,276.38
	Cantin, David	008-2550	\$1,298.07
	Cantin, David & Sarah	008-2420	\$338.91
	Cheeseman, Larry G. Jr.	001-1250	\$1,321.02
	Citifinancial	102-1000	\$3,997.40
	Citifinancial	102-1175	\$1,753.21
	Colby Mtn. Farm LLC (Paid in full Jan. 2020)	010-0300	\$288.94
	Coulstring, Denise	102-1975	\$653.92
	Cross, Shelley (Crowell)	102-8570	\$2,372.64
	Hodgdon, Allen D.	002-0020	\$1,386.06
	Hodgdon, Allen D.	102-8635	\$2,089.59
	Hynes, Margaret	001-2600	\$1,672.82
	Lyndes, John (Pd part in Jan. 2020)	001-2115	\$1,103.63
	McCrae, Peter G.	102-5245	\$2,419.79
	Marcotte, Christine (Pd in full Jan. 2020)	003-1885	\$205.62
	Phelps, Loren & Keith (Pd part in Jan. 2020)	010-1250	\$638.57
	Plumley, Matthew	012-1400	\$1,080.85
	Roosevelt, Elizabeth J. (Paid in full Jan. 2020)	010-1225	\$3,363.03
Theitten, Jay, Lynne & Paul	102-8750	\$4,440.08	
Tully, Edward L.	012-1660	<u>\$799.67</u>	
	TOTAL 2019		\$32,500.20

Total Principal owed as of January 23, 2020 = \$28,559.59

Submitted by: Alfred L. McVetty

ROAD COMMISSIONER'S REPORT

The roads were in pretty good shape in the spring of 2019, compared to previous years which proves the road work that has been done, and is continuing to receive attention, is paying off.

Grants have been awarded for work to be done on Granby Road. A section near the Fellows Road to the foot of Burge Hill was completed in the summer of 2019. Road improvement from Fellows Road to the Granby/Guildhall town line will begin the summer of 2020.

A few small sections of ditches were cleaned out on the Fellows Road to keep the water from running down the road. The end of the Fellows Road near Route 102 was resurfaced from the blacktop to the foot of the hill, putting some crown in the road to shed the water and reduce the formation of potholes. While we were working on the Fellows Road we also ditched and graveled the Boucher Road from the Brown residence to the Fellows Road.

The North Road also received improvements which consisted of removing material from an eighth of a mile and adding back in better gravel to keep it from softening up so much in the spring. This location was from the Nelson property to the bridge.

The town also was awarded a grant to improve six tenths of a mile of the Morin Road. Work started at the Lunenburg/Guildhall town line and ended near the Rideout residence. The road was resurfaced and ditching was done. The town will be applying for another grant to finish the work in 2021.

Roads were graded and chloride was laid as needed. Several trees fell across the roads and were cut and moved out of the roadway. We would like to thank the folks that cut and removed fallen trees until the situation could be addressed. This volunteer work was much appreciated.

Power was installed at the salt shed which consisted of a transformer, meter at the pole, electrical panel, outlets and lights at the shed.

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

Respectfully,
Gary Brown
Road Commissioner

THE GUILDHALL PUBLIC LIBRARY, INC. REPORT

Library winter hours have been eliminated to reduce operating expense. The summer hours are Monday 2:00 – 6:00 pm, Wednesday 2:00 – 8:00 pm, Saturday 9:00 am – 5:00 pm.

Librarian Valerie Foy continues to purchase books on a regular basis.

The basket weaving class is offered for adults every other month with 8-10 regular participants from Northumberland, Stratford, 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. The Library held three programs this year; RockTalk with Kathy Noyes presenting, DAR Presentation with speakers Edna Curtin, State Regent, Cheryl Marcoux, State Registrar, and Stephanie Hockensmith, Regent of the St. John de Crevecoeur Chapter and Tracing Your Family History with Kathy Noyes presenting.

Submitted by:
Valerie Foy
Librarian



ESSEX COUNTY SHERIFF'S DEPT.

STATE OF VERMONT

Trevor Colby

Sheriff

**91 Court House Dr
Guildhall, VT 05905**

Tel:(802) 676-3500

Fax:(802) 676-3400

Essex County Sheriff's Department Report to the Guildhall Select Board

for the period of January 01, 2019 to December 31, 2019

The contract for Guildhall was \$5,000 for the year 2019. I completed a review of calls for service to the Town of Guildhall for the calendar year 2018. During that period, Guildhall had approximately 46 calls for service in 2019. The Sheriff's Department responded to 35 of those calls. Guildhall's services represent almost 8% of all of the calls we handled last year. We also continued to provide patrols throughout the county. During 2018, we made 783 traffic stops within Essex County. From the 783 traffic stops, we issued 238 traffic citations. In Guildhall we issued 16 traffic tickets total and 20 warnings. I would like to see an increase in 2020 in the number of stops for speeding violations.

Our Deputy covering the southern towns has remained consistent over the course of the year. One full-time deputy that had been working for the department under the COPS grant ended her positions in November of this year. 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. This year we will not be providing traffic safety education through a grant from the Governor's Highway Safety Program. We will continue to conduct Occupant Safety Checks and DUI patrols under grants from Governor's Highway Safety.

The 2019 year has been a frustrating year. This year I have had judges remove conditions of release mandating addicts follow treatment recommendations while awaiting trial as part of their conditions of release. I have had judges release people who have failed to appear in court and after they are arrested on warrants for failing to appear, release them with no additional bail or consequences. I feel that we need to place more of an emphasis on the drug epidemic facing our communities. Our state system is failing on nearly every front in addressing the issue. Law enforcement does not have the resources to continually work in circles of arrest and re-arrest. Until those involved in the judicial system, treatment system, and corrections are able to work together to have a capacity to accept persons quickly and effectively address the addictions, challenges or problems will continue to grow. The legislature is the critical failing point in addressing the issue. At this time, our office continues to gather and share information on the trafficking in our area but does not have the resources to address the problem.

I would encourage citizens to record locations and plate numbers, as well as descriptions of people who you are witnessing make illegal drug transactions. I will pass the information along that is credible to members of the Drug Task Force and DEA.

Thank you for your continued support,


 Sheriff Trevor Colby

NEKWMD EXECUTIVE COMMITTEE REPORT

The NEKWMD finished 2019 by processing less recycling compared to 2018 – 2615 tons in 2019 compared to 2750 tons in 2018. Significant drops in mixed paper, cardboard, and glass were responsible for most of the decline. A few items, including compostable materials, batteries, and metal saw increases in tonnage. E-Waste, tires, and plastics tonnages were approximately the same as 2018. Recycling markets remained low throughout all of 2019.

The District ended 2019 with a deficit of \$16,116.38. The District ended 2018 with a deficit of \$41,069.02. Revenues in 2019 were 1% above projections. While budgeted expenses were 3% above projections. The catastrophic failure of our baler on September 24, 2018 was the largest reason for the deficit. Even though the baler was replaced in February of 2019, we incurred significant costs for the first quarter of 2019 that were directly associated with having limited or no processing capacity.

There were no additions or subtractions to the District membership in 2019. 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.

The NEKWMD is entering 2020 with a proposed budget of \$794,823 – a decrease of 3.6% compared to 2019. The decrease reflects the continued poor markets for recyclables. The surcharge rate of \$24.75 will remain unchanged for 2020. Our surcharge on trash remains below the State average of \$26.59. The NEKWMD will be raising hauling fees by \$10 for facilities and schools. The new rates for 2020 are \$45 for facilities and \$30 for schools.

The NEKWMD was staffed by nine full-time and two part-time employees in 2019. 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 57,000 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

2020 PROPOSED BUDGET

	A	B	C	D
1	BUDGET ITEM	2019 BUDGET	2019 ACTUAL as of 12/31/2019	2020 PROPOSED BUDGET
2	ADMINISTRATION EXPENSES			
3	Advertising	\$400.00	\$263.75	\$200.00
4	Audit -- Financial	\$7,595.00	\$8,595.00	\$7,595.00
5	Audit -- Waste Haulers	\$2,000.00	\$1,135.00	\$600.00
6	Bank Charges	\$0.00	\$0.00	\$50.00
7	Books & Subscriptions	\$100.00	\$0.00	\$100.00
8	Cleaning	\$1,920.00	\$1,760.00	\$1,920.00
9	Copier	\$2,000.00	\$1,551.83	\$1,500.00
10	Dues/Permits/Fees/Penalties	\$5,000.00	\$6,976.12	\$4,600.00
11	Heating Fuel	\$1,500.00	\$918.36	\$1,500.00
12	Interest Expense	\$0.00	\$0.00	\$0.00
13	Liability & Casualty Ins.	\$15,000.00	\$13,816.00	\$13,000.00
14	Planning	\$1,000.00	\$0.00	\$0.00
15	Legal Fees	\$1,500.00	\$2,895.00	\$0.00
16	Postage	\$2,000.00	\$2,124.45	\$2,000.00
17	Office Supplies	\$3,600.00	\$3,925.44	\$3,600.00
18	Telephone - Office	\$3,000.00	\$2,949.88	\$3,000.00
19	Water/Sewer	\$1,100.00	\$932.72	\$1,100.00
20	TOTAL ADMINISTRATION	\$47,715.00	\$47,843.55	\$40,765.00
21	Gross Wages	\$394,610.00	\$378,076.79	\$387,800.00
22	OT Wages--Warehouse	\$5,000.00	\$4,856.87	\$5,000.00
23	Fica (Employer Match)	\$24,466.00	\$23,772.93	\$24,000.00
24	Medi (Employer Match)	\$5,722.00	\$5,559.94	\$5,625.00
25	Unemployment Insurance	\$5,000.00	\$1,613.48	\$2,212.00
26	VMERS (Retirement)	\$21,010.00	\$20,635.87	\$21,000.00
27	Workman's Comp. Insurance	\$55,000.00	\$57,000.00	\$55,000.00
28	Mileage - Employee	\$7,000.00	\$8,454.13	\$7,000.00
29	Mileage- Supervisor's	\$4,000.00	\$2,275.37	\$3,200.00
30	Supervisor Secretary Payments	\$500.00	\$500.00	\$500.00
31	Personnel Equipment	\$500.00	\$406.26	\$250.00
32	Training	\$1,500.00	\$774.72	\$500.00
33	Travel	\$100.00	\$75.14	\$50.00
34	TOTAL PERSONNEL	\$524,408.00	\$504,001.50	\$512,137.00
35				
36	Loss of Use-Baler	\$0.00	\$16,542.76	\$0.00
37	TOTAL LOSS OF USE	\$0.00	\$16,542.76	\$0.00
38				
39	BUILDING EXPENSES			
40	Improvements	\$1,000.00	\$2,462.59	\$500.00
41	Electricity	\$9,000.00	\$5,357.24	\$7,300.00
42	Maintenance	\$1,000.00	\$2,341.31	\$500.00
43	Misc. Supplies	\$1,000.00	\$0.00	\$1,000.00
44	Trash Removal	\$3,000.00	\$3,085.16	\$3,000.00
45	TOTAL BUILDING	\$15,000.00	\$13,246.30	\$12,300.00

2020 PROPOSED BUDGET

	A	B	C	D
46	BUDGET ITEM	2019 BUDGET	2019 ACTUAL as of 12/31/2019	2020 PROPOSED BUDGET
47	EQUIPMENT EXPENSES			
48	Purchases	\$500.00	\$498.25	\$0.00
49	Baler Loan Payment	\$40,000.00	\$64,000.00	\$40,537.00
50	Baler Repairs	\$1,000.00	\$0.00	\$1,944.00
51	Baler Supplies	\$8,000.00	\$6,323.68	\$8,000.00
52	Forklift Fuel	\$2,200.00	\$2,193.24	\$2,500.00
53	Forklift Repairs	\$4,000.00	\$992.72	\$3,000.00
54	Misc. Equipment Repairs	\$1,500.00	\$0.00	\$1,500.00
55	Skidsteer Fuel	\$500.00	\$0.00	\$0.00
56	Skidsteer Repairs	\$5,000.00	\$2,319.38	\$4,000.00
57	Warehouse Supplies	\$2,000.00	\$3,150.31	\$2,000.00
58	Trucks--Diesel	\$21,000.00	\$21,753.75	\$22,000.00
59	Trucks--Repairs	\$12,000.00	\$22,094.89	\$12,000.00
60	TOTAL EQUIPMENT	\$97,700.00	\$123,326.22	\$97,481.00
61	PROGRAMS EXPENSES			
62	Advertising	\$1,000.00	\$306.25	\$500.00
63	Permits & Fees	\$450.00	\$235.00	\$500.00
64	Composting	\$20,000.00	\$19,426.50	\$20,000.00
65	Composter/Bin	\$3,000.00	\$2,263.68	\$1,500.00
66	Dues & Subscription	\$0.00	\$0.00	\$0.00
67	Education Outreach	\$10,000.00	\$10,762.53	\$11,000.00
68	Hazmat Disposal	\$24,000.00	\$33,307.06	\$23,000.00
69	Hazmat Supplies	\$3,000.00	\$3,849.72	\$3,000.00
70	Sale of Recyclables-Processing	\$25,000.00	\$32,172.59	\$22,000.00
71	Special Collections	\$300.00	\$0.00	\$40.00
72	Supplies	\$500.00	\$1,589.05	\$600.00
73	Tire Disposal	\$9,000.00	\$14,506.50	\$14,000.00
74	TOTAL PROGRAMS	\$96,250.00	\$118,418.88	\$96,140.00
75	SUB-TOTAL	\$781,073.00	\$823,379.21	\$758,823.00
76				
77	Capital Improvement Fund	\$44,000.00	\$28,060.00	\$36,000.00
78	TOTAL CAPITAL FUND	\$44,000.00	\$28,060.00	\$36,000.00
79				
80	TOTAL NEK EXPENSES	\$825,073.00	\$851,439.21	\$794,823.00
81				
82	Grants--St of VT & USDA	\$59,000.00	\$150,002.52	\$82,000.00
83	Hauling--Recycling Pick-ups	\$41,000.00	\$43,240.00	\$48,000.00
84	Haz Mat/Paint Care	\$3,500.00	\$6,333.65	\$5,400.00
85	Interest Income	\$25.00	\$10.61	\$10.00
86	Miscellaneous Income	\$500.00	\$1,703.79	\$1,200.00
87	Program Sales--Composter/Bins	\$1,000.00	\$1,152.00	\$1,600.00
88	Programs- Oil Filter Program	\$150.00	\$75.00	\$150.00
89	Sale of Recyclables	\$130,000.00	\$61,254.75	\$88,000.00
90	Compost Income	\$18,000.00	\$20,624.33	\$19,225.00
91	Electronics Income	\$15,000.00	\$25,670.27	\$21,200.00
92	Scrap Metal Income	\$25,000.00	\$13,283.90	\$18,000.00
93	Battery Income	\$8,000.00	\$5,520.75	\$6,500.00
94	Tire Income	\$12,000.00	\$14,257.40	\$16,000.00
95	Per Capita Assessment	\$41,500.00	\$42,834.60	\$42,538.00
96	Surcharge--Waste Haulers	\$470,398.00	\$449,359.26	\$445,000.00
97	TOTAL NEK REVENUES	\$825,073.00	\$835,322.83	\$794,823.00

TREASURER'S REPORT
TOWN OF GUILDHALL, VERMONT

FOR THE TERM
JANUARY 1 - DECEMBER 31, 2019

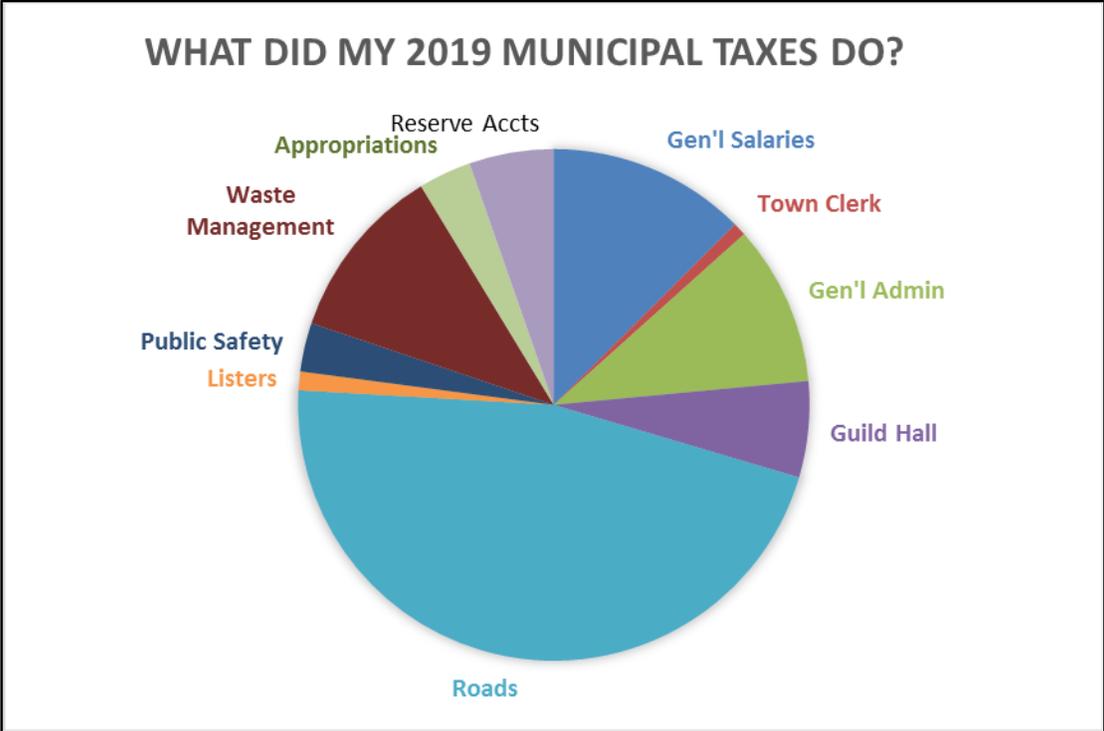
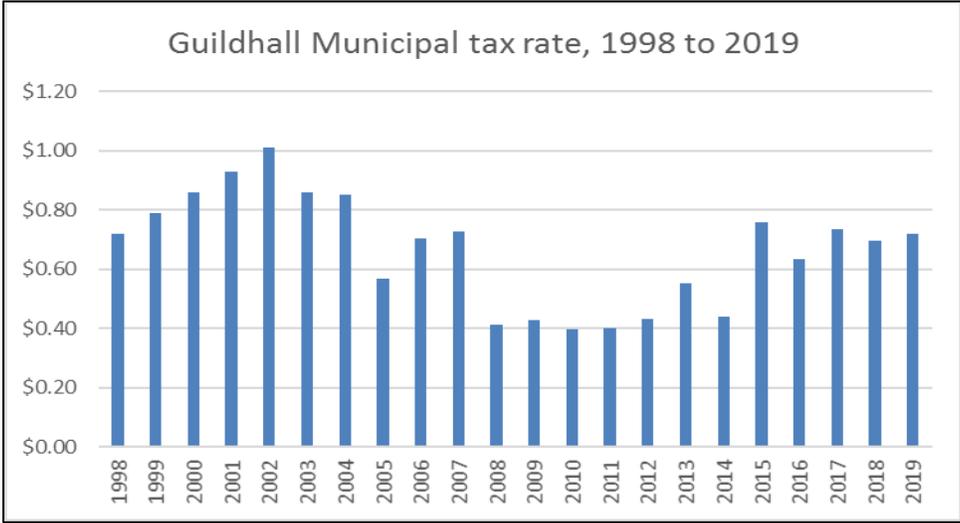
TOWN FINANCES, AT A GLANCE

Email: treasurer@guildhallvt.org

Cash on Hand – General and Highway: \$235,366

TAX REVENUE BROUGHT IN **\$713,548**
 PLUS the 2014 Town Surplus, non-tax revenue, and Highway Revenue of **\$114,144**
 For **Total Revenue: \$827,692**

AND WE SPENT: **\$804,028**



GENERAL & HIGHWAY FUND, REVENUE 2019

TOWN REVENUE	
Municipal Property Taxes	\$ 602,820.38
Current Use	\$ 48,119.00
Municipal State Payment	\$ 6,886.00
Delinquent Prop Tax (adj)	\$ 52,001.52
Delinquent Prop Interest	\$ 3,721.26
Delinquent Prop Penalty	\$ 3,762.35
School Refunds	\$ 2,356.27
PVR Lister Grants	\$ 2,707.50
Bank Interest	\$ 501.21
Recording Fees	\$ 3,351.00
Dog Licenses	\$ 882.00
Zoning Permit	\$ 296.00
Copies	\$ 412.00
Certified Copies	\$ 140.00
Marriage License Recording	\$ 60.00
Hall Rental	\$ -
Speeding Ticket Revenue	\$ 339.00
Trash Stickers	\$ 670.00
Water/Cemetery FICA transfer	\$ 1,067.58
Miscellaneous	\$ 910.30
Donations	\$ 310.00
Refunds	\$ 4,827.45
Reserve Fund Transfers	\$ 17,748.72
TOTAL TOWN REVENUE	\$ 753,889.54
HIGHWAY REVENUE	
Class 2 Highway State Aid	\$ 16,663.41
Class 3 Highway State Aid	\$ 17,888.28
Other Highway Grants	\$ 39,101.20
Excess Weight Permits	\$ 150.00
TOTAL HIGHWAY REVENUE	\$ 73,802.89
TOTAL TOWN & HIGHWAY REVENUE	\$ 827,692.43

BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/19

ASSETS	
General Fund/Highway Cash on Hand	\$255,988.32
Reserve Accounts, Cash on Hand	\$142,156.87
Receivables, Delinquent Taxes	\$33,209.28
Grants Receivable	\$80,000.00
TOTAL ASSETS	\$511,354.47
LIABILITIES	
Uncleared Transactions	\$17,868.97
TOTAL LIABILITIES	\$17,868.97
Net Worth	\$493,485.50

MUNICIPAL TAXES LEVIED 2019 & PROPOSED 2020

2019 Municipal Taxes Proposed	
Budget Total passed	\$298,207.48
Less 2018 Non-Highway Surplus	\$ 3,168.86
Less Estimated 2019 Non-Tax Revenue	\$ 40,000.00
2019 Municipal Taxes Levied	\$255,038.62
2020 Municipal Taxes Proposed	
2020 Proposed Budget; Town, Highway, and Warn	\$321,904.09
Less Unreserved Town Non-Highway Surplus	\$ 10,551.60
Less Estimated Non-Tax Revenue	\$ 53,000.00
2020 Municipal Taxes to be Levied	\$258,352.49

COMPARISON:

*The proposed budget for 2020 Guildhall municipal services is **more** than the 2019 amount. The total dollar amount of taxes to be raised will **INCREASE by 1.3%**.*

Factors: 7.9% Budget increase; greater Estimated Non-Tax Revenue; and greater 2019 Town Surplus.

DEPARTMENT	2019 Proposed	2019 Actual	2020 Proposed
OFFICER SALARIES AND WAGES			
Town Clerk Salary	\$10,000.00	\$9,833.30	\$10,000.00
Treasurer Salary	\$10,000.00	\$9,833.30	\$10,000.00
Selectboard Salaries	\$4,500.00	\$4,500.00	\$4,500.00
Lister Salaries	\$11,000.00	\$6,650.00	\$11,000.00
Auditor Salaries	\$1,500.00	\$1,500.00	\$1,500.00
Zoning Administrator Salary	\$400.00	\$400.00	\$400.00
Moderator Salary	\$300.00	\$300.00	\$300.00
Office Assistant Wages	\$2,500.00	\$2,434.75	\$2,500.00
Board of Civil Authority	\$500.00	\$165.00	\$500.00
Janitor Pay	\$1,500.00	\$363.50	\$1,500.00
FICA/MEDI	\$6,330.00	\$5,430.61	\$5,500.00
SUBTOTAL OFFICERS' SALARIES	\$48,530.00	\$41,410.46	\$47,700.00
DELINQUENT TAX COLLECTOR			
8% Delinquent Tax Penalty Fees Paid	**	\$3,762.35	**
FICA/MEDI	\$700.00	\$584.49	\$600.00
Supplies/Expenses	\$100.00	\$100.00	\$100.00
Postage	\$100.00	\$100.00	\$100.00
SUBTOTAL DELINQUENT TAX COLL	\$900.00	\$784.49	\$800.00
GENERAL ADMINISTRATION			
Bank Fees, Admin Costs	\$50.00	\$10.00	\$50.00
LOC/Woodsville, Interest	\$350.00	\$0.00	\$350.00
Mileage	\$1,000.00	\$144.48	\$300.00
Town Report	\$650.00	\$1,429.00	\$1,500.00
Newspaper Ads	\$1,600.00	\$1,123.00	\$1,600.00
NEMRC Agreements (suppt & disaster recov)	\$2,700.00	\$2,024.89	\$2,400.00
Computer Software subscriptions	\$1,100.00	\$878.62	\$3,600.00
Computer Hardware	\$0.00	\$1,383.04	\$13,000.00
Computer Training	\$200.00	\$0.00	\$300.00
Internet ISP	\$600.00	\$594.12	\$600.00
Web Site Maintenance & Hosting	\$120.00	\$47.88	\$50.00
Computer IT Maintenance	\$8,000.00	\$8,000.00	\$8,400.00
Professional Services	\$0.00	\$1,240.12	\$0.00
Insurance and Bonds	\$6,000.00	\$3,950.00	\$4,782.00
Unemployment Contribution	\$200.00	\$1,000.00	\$1,218.00
Unemployment Compensation	\$25.00	\$15.56	\$25.00
VLCT Dues	\$1,333.00	\$1,333.00	\$1,400.00
Essex County Tax	\$11,000.00	\$9,958.74	\$11,000.00
Costs, Fees and Refunds	\$500.00	\$4,777.00	\$500.00
Community Fund	\$240.00	\$0.00	\$240.00
Northumberland Property Taxes	\$15.00	\$6.95	\$15.00
Copier Machine Agreement	\$350.00	\$344.50	\$350.00
Miscellaneous	\$100.00	\$20.00	\$100.00
SUBTOTAL GENERAL ADMIN	\$36,133.00	\$38,280.90	\$51,780.00

TOWN CLERK'S OFFICE			
Training	\$150.00	\$375.24	\$400.00
Dues	\$60.00	\$35.00	\$50.00
Office Supplies	\$500.00	\$971.29	\$1,000.00
Postage/Box Rental	\$1,000.00	\$767.41	\$800.00
Telephone	\$1,000.00	\$927.26	\$1,000.00
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	\$64.35	\$70.00
Archival Supplies, Land Records	\$450.00	\$0.00	\$450.00
Acid Free Paper	\$300.00	\$0.00	\$300.00
SUBTOTAL TOWN CLERK'S OFFICE	\$3,830.00	\$3,140.55	\$4,370.00
LISTERS' OFFICE			
Lister Assistant Pay	\$0.00	\$0.00	\$0.00
Tax Map Updates	\$500.00	\$600.00	\$600.00
CAMA License	\$475.00	\$2,690.00	\$2,690.00
Training	\$400.00	\$145.00	\$300.00
Mileage	\$1,000.00	\$733.60	\$1,000.00
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	\$100.00	\$60.00	\$100.00
SUBTOTAL LISTERS' OFFICE	\$2,940.00	\$4,443.60	\$5,155.00
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	\$0.00	\$0.00
SUBTOTAL PLANNING COMMISSION	\$50.00	\$0.00	\$0.00
THE GUILD HALL			
Care of Grounds	\$1,000.00	\$925.00	\$1,000.00
Janitor Supplies/Expenses	\$150.00	\$0.00	\$150.00
Kitchen Supplies/Expenses	\$0.00	\$0.00	\$0.00
Snow Plowing	\$1,000.00	\$114.60	\$300.00
Maintenance/Repairs	\$2,300.00	\$332.39	\$1,500.00
Fuel	\$6,000.00	\$5,555.96	\$6,000.00
Electricity	\$1,500.00	\$1,432.63	\$1,500.00
Water Rent	\$300.00	\$325.50	\$300.00
Septic Pump	\$0.00	\$0.00	\$0.00
Special Projects	\$0.00	\$14,235.00	\$0.00
SUBTOTAL GUILD HALL	\$12,250.00	\$22,921.08	\$10,750.00

PUBLIC SAFETY			
Ambulance	\$3,682.00	\$3,813.50	\$3,813.50
Fire Protection	\$4,000.00	\$4,000.00	\$4,000.00
911 Expenses	\$0.00	\$0.00	\$0.00
Fire Inspection/Extinguishers	\$500.00	\$526.60	\$600.00
Dog License Tax	\$390.00	\$400.00	\$400.00
Dog Catcher Fees	\$340.00	\$0.00	\$340.00
Humane Society Fees	\$150.00	\$51.00	\$150.00
Town Health Officer	\$0.00	\$0.00	\$0.00
Street Lights	\$2,900.00	\$2,832.00	\$2,900.00
Constable Salary and Expenses	\$600.00	\$0.00	\$600.00
SUBTOTAL PUBLIC SAFETY	\$12,562.00	\$11,623.10	\$12,803.50
WASTE MANAGEMENT SERVICES			
Monthly NEKWMD Surcharge Total	\$1,800.00	\$1,906.41	\$2,000.00
Rubbish and Recycling Pickup, Curbside	\$32,000.00	\$33,884.61	\$34,000.00
Tipping Fees	\$4,500.00	\$4,243.13	\$4,500.00
Act 148 Stickers	\$570.00	\$555.39	\$570.00
per capita assessment	\$234.90	\$234.90	\$234.90
Miscellaneous (inc. Bulky Day)	\$1,200.00	\$1,268.40	\$1,400.00
SUBTOTAL WASTE MANAGEMENT	\$40,304.90	\$42,092.84	\$42,704.90
RESERVE ACCOUNT APPROPRIATIONS			
Office Equip Capital Reserve Account	\$1,700.00	\$1,700.00	\$1,700.00
Master Legal Fee Reserve Account	\$500.00	\$500.00	\$500.00
Tax Map Operating Transfer Acct	\$500.00	\$500.00	\$500.00
Tax Map Updates Reserve Account	\$500.00	\$500.00	\$500.00
Kitchen Capital Reserve Account	\$0.00	\$0.00	\$0.00
Guild Hall Renovation Reserve Fund	\$5,000.00	\$5,000.00	\$5,000.00
Cemetery Fund Operating Transfer	\$12,000.00	\$12,000.00	\$12,000.00
Preservation-Restoration Reserve Fund	*	*	\$388.00
SUBTOTAL RESERVE ACCOUNT APPROPRIATIONS	\$20,200.00	\$20,200.00	\$20,588.00
BUDGETED APPROPRIATIONS			
Rural Community Transport	\$155.93	\$155.93	\$155.93
ECNRCD	\$250.00	\$250.00	\$250.00
NVDA	\$450.00	\$450.00	\$500.00
Lancaster Student Back Pack meal	\$500.00	\$500.00	\$500.00
Essex County Sheriff's Department	\$3,500.00	\$3,500.00	\$3,500.00
Northeast Kingdom Human Services	\$274.00	\$274.00	\$274.00
Weeks Memorial Hospital	\$500.00	\$500.00	\$500.00
Visually Impaired	\$50.00	\$50.00	\$50.00
NVT Area Agency on Aging	\$400.00	\$400.00	\$400.00
Guildhall Public Library	\$6,500.00	\$6,500.00	\$6,500.00
SUBTOTAL BUDGETED APPROPRIATIONS	\$12,579.93	\$12,579.93	\$12,629.93
NON-HIGHWAY TOWN TOTALS	\$190,279.83	\$197,476.95	\$209,281.33
Budget less Actual [credit or (deficit)]		-\$7,197.12	
plus Reserve Account credit transfers		\$17,748.72	
2019 NON-HIGHWAY SURPLUS		\$10,551.60	

HIGHWAY			
General Highway			
Road Commissioner Salary	\$4,000.00	\$4,000.00	\$4,000.00
Road Commissioner HW Maintain	\$0.00	\$1,144.40	\$1,000.00
FICA/MEDI	\$600.00	\$780.00	\$750.00
Road Commissioner Mileage	\$0.00	\$0.00	\$0.00
State Permit	\$0.00	\$900.00	\$500.00
Retreatment Operating Transfer	\$1,000.00	\$1,000.00	\$1,000.00
Municipal Facility Storage Reserve Account	\$1,500.00	\$1,500.00	\$1,500.00
Storage Facility Maintenance	\$0.00	\$7,235.10	\$300.00
Dry Hydrant Expenses	\$0.00	\$0.00	\$0.00
Miscellaneous Materials	\$100.00	\$367.20	\$100.00
Road Signs	\$250.00	\$109.65	\$250.00
Training	\$100.00	\$0.00	\$100.00
Salt	\$6,000.00	\$4,387.73	\$6,000.00
Winter Sand	\$14,000.00	\$12,128.89	\$14,000.00
Hauling Sand and Salt	\$2,000.00	\$2,792.50	\$2,500.00
Winter Other	\$0.00	\$0.00	\$0.00
Summer Other	\$0.00	\$200.00	\$200.00
Culverts	\$2,500.00	\$830.00	\$2,500.00
SUBTOTAL GENERAL HIGHWAY	\$32,050.00	\$37,375.47	\$34,700.00
Class 2 Highway			
Labor/Equipment/Class 2	\$12,000.00	\$18,375.00	\$100,000.00
Mowing	\$500.00	\$253.50	\$500.00
Material	\$7,000.00	\$9,766.00	\$7,000.00
Grading, Summer	\$12,000.00	\$10,738.50	\$5,000.00
Snow Removal, Class 2	\$12,000.00	\$17,172.50	\$17,000.00
Chloride	\$1,000.00	\$0.00	\$1,000.00
SUBTOTAL CLASS 2 HIGHWAY	\$44,500.00	\$56,305.50	\$130,500.00
Class 3 Highway			
Labor/Equipment, Class 3	\$25,000.00	\$27,197.45	\$25,000.00
Mowing	\$3,000.00	\$0.00	\$3,000.00
Material	\$17,000.00	\$34,900.23	\$17,000.00
Grading, Summer	\$12,000.00	\$0.00	\$7,000.00
Snow Removal, Class 3	\$27,000.00	\$26,017.00	\$27,000.00
Chloride	\$2,000.00	\$0.00	\$2,000.00
SUBTOTAL CLASS 3 HIGHWAY	\$86,000.00	\$88,114.68	\$81,000.00
SUBTOTAL ALL HIGHWAY	\$162,550.00	\$181,795.65	\$246,200.00
DEFICIT RESTORATION	\$0.00	\$0.00	\$0.00
TOTAL ALL HIGHWAY	\$162,550.00	\$181,795.65	\$246,200.00
LESS HIGHWAY GRANTS/APPROPRIATIONS	\$34,000.00	\$72,822.89	\$114,000.00
LESS HIGHWAY CARRY-OVER	\$20,622.35	\$20,622.35	\$19,577.24
HIGHWAY GRAND TOTAL	\$107,927.65	\$88,350.41	\$112,622.76
GRAND TOTALS	\$298,207.48	\$285,827.36	\$321,904.09

RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY & RESERVE
ACCOUNTS

FUND BALANCES	
<i>General and Highway, Checking, Woodsville Guaranty Savings, #26202953</i>	
Register Balance 12/31/18 (GF + ICS)	\$ 232,694.93
Receipts (Revenue, School Taxes, Operating Transfers, Voids/Reissues, etc)	\$ 827,321.26
Disbursements (Expenses, Remittances, Operating Transfers, Voids/Reissues, etc)	\$ 804,027.87
Adjusted Register Balance 12/31/19 (GF + ICS)	\$ 255,988.32
Less Highway 2018 surplus (2019 Carry Over)	\$ 20,622.35
Adjusted General & Highway Fund Operating Balance	\$ 235,365.97
RESERVE FUNDS IN GENERAL & HIGHWAY	
Silver Allen Fund, PSB, #4001598	
Balance 12/31/18	\$4,160.08
<u>Receipts:</u>	
Deposit	\$0.00
Interest	\$4.13
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/19	\$4,164.21
John Long Fund	
Balance 12/31/18	\$6,615.17
<u>Receipts:</u>	
Deposit	\$0.00
Interest	\$33.15
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/19	\$6,648.32
Appraisal Update Reserve, WGS, #654326	
Balance 12/31/18	\$7,971.28
<u>Receipts:</u>	
State Reappraisal Assistance	\$0.00
Interest	\$8.00
<u>Disbursements:</u>	
	\$5.00
Balance 12/31/19	\$7,974.28
Guild Hall Renovations, WGS, #654443	
Balance 12/31/18	\$31,203.63
<u>Receipts:</u>	
Interest	\$30.34
Appropriation 2018	\$5,000.00
<u>Disbursements:</u>	
Architect/Contractors	\$1,785.00
Adjustment (windows/painting)	\$12,245.00
Balance 12/31/19	\$22,203.97

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

<i>Kitchen Capital, WGS, #654320</i>	
Balance 12/31/18	\$3,248.73
<u>Receipts:</u>	
Interest	\$3.29
<u>Disbursements</u>	
Refrigerator purchase	\$0.00
Balance 12/31/19	<u>\$3,252.02</u>
<i>Master Legal Fees, WGS, #654329</i>	
Balance 12/31/18	\$15,254.90
<u>Receipts:</u>	
Appropriation 2018	\$500.00
Interest	\$14.59
<u>Disbursements:</u>	
Operating Transfer to General Fund, Legal Fees	\$1,240.12
Balance 12/31/19	<u>\$14,529.37</u>
<i>Lister Property Maintenance and Review, WGS, #648407</i>	
Balance 12/31/18	\$2,380.00
<u>Receipts:</u>	
State Maintenance Assistance	\$285.00
Interest	\$2.59
<u>Disbursements</u>	
	\$0.00
Balance 12/31/19	<u>\$2,667.59</u>
<i>Lister Reappraisal, WGS, #650440</i>	
Balance 12/31/18	\$23,871.65
<u>Receipts:</u>	
Interest	\$25.45
State Reappraisal Assistance	\$2,244.50
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/19	<u>\$26,141.60</u>
<i>Lister Training, WGS, #654434</i>	
Balance 12/31/18	\$1,003.87
<u>Receipts:</u>	
Interest	\$1.03
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/19	<u>\$1,004.90</u>
<i>Municipal Storage, WGS, #654332</i>	
Balance 12/31/18	\$6,118.93
<u>Receipts:</u>	
Interest	\$6.35
Appropriation 2016	\$1,500.00
<u>Disbursements:</u>	
	\$0.00
Balance 12/31/19	<u>\$7,625.28</u>

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

<i>Office Equipment Capital, #654323</i>	
Balance 12/31/18	\$6,164.75
<u>Receipts:</u>	
Interest	\$5.80
2018 appropriation	\$9,700.00
<u>Disbursements:</u>	
Balance 12/31/19	\$14,196.95
<i>Tax Map, WGS, #654437</i>	
Balance 12/31/18	\$6,327.86
<u>Receipts:</u>	
Appropriation 2018	\$1,000.00
Interest	\$6.38
<u>Disbursements:</u>	
GIS Tax Map Maintenance	\$600.00
Balance 12/31/19	\$6,734.24
<i>Guildhall/Maidstone War Memorial Fund, Passumpsic Savings #101560</i>	
Balance 12/31/18	\$410.28
<u>Receipts:</u>	
Interest	\$0.36
Disbursements	\$0.00
Balance 12/31/19	\$410.64
<i>Portland Pipeline Reserve Account, WGS, # 725937</i>	
Balance 12/31/18	\$6,418.16
Receipts, Interest	\$6.46
<u>Disbursements</u>	
Balance 12/31/19	\$6,424.62
<i>Highway Retreatment Account, Masscoma #70200696</i>	
Balance 12/31/18	\$16,916.47
<u>Receipts:</u>	
Interest	\$59.01
Town Appropriation 2018	\$1,000.00
<u>Disbursements:</u>	
Balance 12/31/19	\$17,975.48
<i>Petty Cash/Change Account</i>	
Balance (corrected) 12/31/18	\$203.67
<u>Receipts:</u>	
Misc collection	\$0.00
<u>Disbursements:</u>	
Balance 12/31/19	\$203.40

GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS

Adj. Balance 12/31/18	\$ 21,938.00
Receipts	
Water Rent	\$ 19,411.35
Delinquent Rent	\$ 3,925.51
Delinquent Penalties	\$ 308.79
Delinquent Interest	\$ 95.79
Miscellaneous	\$ -
Checking Interest	\$ 38.64
Total Receipts	\$ 23,780.08
Disbursements	
USDA Loan Pay	\$ 6,562.00
Town of Northumberland	\$ 12,835.00
Expenses	\$ 5,166.15
Total Disbursements	\$ 24,563.15
Adj. Balance 12/31/19	\$ 21,154.93

*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 12/31/19 is **\$73,443.86, and will be paid off in 2036.***

GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET

Wages	<u>2019 Budget</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
Treasurer Salary	\$175.00	\$175.00	\$200.00
Commissioner Salaries	\$1,200.00	\$1,200.00	\$1,600.00
Delinquent Water collector	\$0.00	\$308.79	\$0.00
FICA/MEDI	\$150.00	\$93.24	\$300.00
Total Wages	<u>\$1,525.00</u>	<u>\$1,777.03</u>	<u>\$2,100.00</u>
General Admin			
Office Supplies	\$0.00	\$95.00	\$0.00
Bank Fees/Refunds	\$0.00	\$20.00	\$0.00
Postage	\$1,000.00	\$379.42	\$1,000.00
Computer Maint.	\$0.00	\$0.00	\$0.00
Advertising	\$200.00	\$0.00	\$200.00
Legal Services	\$0.00	\$0.00	\$0.00
USDA Loan payment	\$6,550.00	\$6,562.00	\$6,550.00
Cost of Water	\$13,000.00	\$12,835.00	\$13,000.00
Total General Admin	<u>\$20,750.00</u>	<u>\$19,891.42</u>	<u>\$20,750.00</u>
Maintenance/Repair			
Testing Kits	\$1,000.00	\$293.41	\$925.00
Operator Applications	\$1,500.00	\$1,000.00	\$1,000.00
Labor	\$50.00	\$400.00	\$725.00
Meters/Equipment	\$1,000.00	\$1,437.11	\$500.00
Capital Improvements one time Assessment	\$0.00	\$0.00	\$0.00
Fees to State	\$75.00	\$0.00	\$0.00
Total Main/Repair	<u>\$3,625.00</u>	<u>\$3,130.52</u>	<u>\$3,150.00</u>
GRAND TOTAL	<u>\$25,900.00</u>	<u>\$24,798.97</u>	<u>\$26,000.00</u>

GUILDHALL CEMETERY COMPARATIVE BUDGET

Wages	Budget 2019	Actual 2019	Budget 2020
Treasurer Salary	\$75.00	\$75.00	\$75.00
Commissioner Salaries	\$150.00	\$150.00	\$150.00
Labor, Mowing & Maintenance	\$9,900.00	\$7,573.81	\$9,900.00
FICA/MEDI (employer share)	\$775.00	\$774.17	\$775.00
TOTAL	<u>\$10,900.00</u>	<u>\$8,572.98</u>	<u>\$10,900.00</u>
General Administration			
Office Supplies	\$0.00	\$0.00	\$0.00
Bank Charges	\$0.00	\$0.00	\$0.00
Misc.	\$100.00	\$0.00	\$100.00
TOTAL	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$100.00</u>
General Maintenance/Repair			
Fuel	\$300.00	\$148.00	\$300.00
Maintenance Supplies	\$700.00	\$210.52	\$700.00
TOTAL	<u>\$1,000.00</u>	<u>\$358.52</u>	<u>\$1,000.00</u>
GRAND TOTAL	<u>\$12,000.00</u>	<u>\$8,931.50</u>	<u>\$12,000.00</u>

GUILDHALL CEMETERY CHECKING, RECEIPTS & DISBURSEMENTS

REGISTER BALANCE 12/31/19	\$ 7,933.09
Receipts:	
Town Appropriation 2018	\$ 12,000.00
Checking Account Interest	\$ 102.81
Sale of Plots and Cornerstone Deposits	\$ -
TOTAL RECEIPTS	\$ 12,102.81
Disbursements:	
Maintenance/Mowing Labor	\$ 7,573.81
Salaries (Commissioners and Treasurer)	\$ 211.62
FICA/MEDI (employer 2018 reimbursed to the GF in 2019)	\$ 774.17
Fuel	\$ 148.00
Maintenance Supplies	\$ 210.52
Bank Charge	\$ -
TOTAL DISBURSEMENTS	\$ 8,918.12
REGISTER BALANCE AVAILABLE FOR 2020	\$ 11,117.78

RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES

<u>FUND BALANCES</u>	
<u>Cemetery Reserve Accounts, Passumpsic Savings Bank</u>	
<i>Permanent Care, Passumpsic</i>	
Balance 12/31/18	\$4,923.02
<u>Interest:</u>	\$4.92
<u>Disbursements:</u>	\$0.00
Balance 12/31/19	<u>\$4,927.94</u>
<i>Nellie Smart, Passumpsic</i>	
Balance 12/31/18	\$2,826.51
<u>Interest:</u>	\$2.82
<u>Disbursements:</u>	\$0.00
Balance 12/31/19	<u>\$2,829.33</u>
<i>Court House Hill, Passumpsic</i>	
Balance 12/31/18	\$353.61
<u>Interest:</u>	\$0.36
<u>Disbursements:</u>	\$0.00
Balance 12/31/19	<u>\$353.97</u>
<i>Cemetery Remapping Fund, Passumpsic</i>	
Balance 12/31/18	\$2,530.89
Receipts	
Interest	\$2.55
Disbursements	\$0.00
Balance 12/31/19	<u>\$2,533.44</u>

PERPETUAL CARE DONORS, 1940-2019

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>	
George E Blakeslee	\$ 23,336.60	Brown, Patricia	\$ 50.00
Gary H Brown	\$ 16,859.40	Carlson, Richard	\$ 545.00
Patricia Brown	\$ 30.00	Carlson, Susan	\$ 45.00
James Fay	\$ 375.00	Foy, Valerie	\$ 60.00
Peter M Gair	\$ 2,434.75	McLain, Kelly	\$ 545.00
Alfred McVetty	\$ 4,346.81	McLain, Reginald	\$ 400.00
Susan H McVetty	\$ 1,175.00	Orlowski, John	\$ 15.00
Patricia H Rogers	\$ 1,900.00	Sandra Ghelli	\$ 60.00
Astrid T Sylvanas	\$ 523.50	Spillane, Jacqueline	\$ 60.00
Eileen K Thietten	\$ 3,560.00	William Ghelli	\$ 640.00

VENDORS

Adobe	\$ 95.34	Perras Ace	\$ 600.06
Adobe Systems Inc	\$ 95.34	Quill Corp.	\$ 397.94
All Metals Recycling	\$ 846.40	Salmon Press	\$ 634.00
Apex Software	\$ 215.00	Schwaab, Inc.	\$ 44.26
Arcadia Restorations	\$ 6,135.00	Smith & Town Printers	\$ 1,776.00
Barney. Joshua	\$ 428.48	State of Vermont	\$ 900.00
Beattie Enterprises	\$ 34,900.23	Stiles Fuel Co.	\$ 266.77
CAI Technologies	\$ 600.00	TI Sales	\$ 1,262.44
Caledonian Record	\$ 375.00	Timmy J. Bilodeau	\$ 1,000.00
Cargill, Inc.	\$ 4,387.73	Town of Lancaster	\$ 7,813.50
Consolidated Communicatio	\$ 1,521.38	Town of Northumberland	\$ 12,848.42
Coos Pit Stop	\$ 174.00	USDA	\$ 6,562.00
D4 Rubbish Removal	\$ 38,683.13	USPS	\$ 929.81
DYMO	\$ 50.86	UVM Extension	\$ 65.00
EJP, Inc.	\$ 74.50	VC3, Inc	\$ 1,383.04
Essex County Treasurer	\$ 9,958.74	Vermont Assessors & Listers	\$ 60.00
eventbrite	\$ 51.00	Vermont Department of Labor	\$ 20.47
Farmyard Store Energy Divi	\$ 1,197.20	Vermont Dept. of Taxes	\$ 773.40
FedEx	\$ 353.02	Vermont Historical Society	\$ 20.00
Ferguson Waterworks	\$ 36.10	Vermont Offender Work Prog	\$ 59.45
Fitch Fuel	\$ 5,472.69	vermont Painting Co	\$ 8,100.00
Identification Source	\$ 64.35	Vermont State Treasurer	\$ 400.00
Impact Fire	\$ 526.60	VLCT	\$ 1,383.00
Intuit Payroll	\$ 1,054.66	VLCT/PACIF	\$ 4,950.00
McVetty's Trucking & Excav	\$ 111,898.00	VT Dept. of Corrections	\$ 109.65
NEK Choice UUSD	\$ 419,527.18	VT Electric Co-operative	\$ 7,088.15
NEMRC	\$ 4,859.89	VT Municipal Clerks Treas As	\$ 35.00
Newport Sand & Gravel	\$ 12,243.49	W.B. Mason	\$ 344.50
Norris Davis Electric	\$ 3,965.00	Weebly	\$ 47.88
Northeast Waste Manageme	\$ 1,953.41	Zuccaro, Willis & Sipples P.C.	\$ 1,240.12

2019 Municipal Tax Rate

2019 Tax Rate Calculation

Funds to be raised	\$	255,038.62
/Grand List	\$	<u>356,876.54</u>
Muni Tax Rate	\$	0.7146

Vet Exempt >10k	\$	150,000.00
/ 100	\$	100.00
= Vet local GL	\$	1,500.00
x homestead rate	\$	1.0054
= Ed Tax shortfall	\$	1,508.10
/ Grand List	\$	<u>356,876.54</u>
= add'l muni tax rate	\$	0.0042

* <i>Total Muni Tax Rate</i>	\$	0.7189	* + 3%
* <i>Homestead Tax Rate</i>	\$	1.0054	* + 16%
* <i>Non-Home. Tax Rate</i>	\$	1.4536	* + 11%

Muni Tax Rate	\$	0.7189	
Homestead Tax Rate	\$	1.0054	
Homestead Total Rate	\$	1.7243	* + 10%

Muni Tax Rate	\$	0.7189	
Non-Res Tax Rate	\$	1.4536	
Non-Res Total Rate	\$	2.1725	* + 8%

2019 Grand List

388 GUILDHALL TOWN RD LLC	\$ 56,200.00	CANTIN DAVID	\$ 93,000.00
388 GUILDHALL TOWN ROAD LLC	\$ 113,900.00	CANTIN DAVID & SARAH	\$ 15,600.00
ALLAN BROTHERS RE HOLDING LLC	\$ 65,800.00	CANTIN LIVING TRUST	\$ 413,800.00
ALLIN WILLIAM	\$ 34,200.00	CANTIN PHILIP, TRUSTEE	\$ 240,400.00
AMEY MARK E	\$ 18,100.00	CARLSON RICHARD & SUSAN LE	\$ 183,700.00
AMEY PAUL R	\$ 50,900.00	CARROLL CONCRETE	\$ 230,700.00
AMEY PAUL R	\$ 5,600.00	CHEESEMAN LARRY G JR	\$ 140,500.00
AMEY ROY	\$ 60,500.00	CHESSMAN DANIEL JAMES	\$ 41,600.00
AMEY ROY E	\$ 380,300.00	CHESSMAN JOHN	\$ 99,400.00
AMEY ROY E	\$ 74,700.00	CHESSMAN JOHN D	\$ 228,000.00
ASTLE REGINA M TRUST	\$ 248,800.00	CHESSMAN JOHN D	\$ 160,600.00
AUBURN STAR FARM	\$ 49,700.00	CHRENKO RICHARD TRUSTEE	\$ 86,800.00
AUBURN STAR FARM INC	\$ 32,800.00	CITIFINANCIAL SERVICING LLC	\$ 184,000.00
AUBURN STAR FARM INC	\$ 143,200.00	CITIFINANCIAL SERVICING LLC	\$ 80,700.00
AVERY GENE E	\$ 41,700.00	CLAPPER DAVID	\$ 61,000.00
BACON DENNIS	\$ 260,400.00	CLARK DEAN & MARY JANE LE	\$ 218,200.00
BAGLEY DEMETRIUS H	\$ 454,000.00	CLARK EDWARD W.	\$ 297,800.00
BALL JAMES B	\$ 20,300.00	COGGINS BRIAN T	\$ 24,500.00
BARNEY BRIAN	\$ 125,400.00	COLBY AMOS	\$ 17,000.00
BARNEY JOSHUA	\$ 102,500.00	COLBY CRAIG C & SALLY A	\$ 26,900.00
BARRIS-SPEKE CYNTHIA A	\$ 6,100.00	COLBY KURT	\$ 113,100.00
BEATTIE SALLY A	\$ 20,100.00	COLBY MOUNTAIN FARM LLC	\$ 79,300.00
BECHUM JOHN J	\$ 170,400.00	COLBY WESTON	\$ 82,300.00
BELL CHARLES M	\$ 182,400.00	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
BISSON CHRISTIAN M	\$ 61,900.00	CUNNINGHAM JEFF	\$ 103,500.00
BISSONNETTE CLEMENT J	\$ 181,800.00	DAVIS-DIEHL JALINE M	\$ 117,100.00
BISSONNETTE SHARON A	\$ 234,100.00	DEGNAN STEVEN	\$ 206,800.00
BLAKESLEE REVOCABLE LT	\$ 217,200.00	DENEALT THOMAS A	\$ 75,200.00
BOULE DAVID	\$ 40,700.00	DOHERTY BERNARD	\$ 48,000.00
BOURT JR RICHARD R	\$ 77,200.00	DOWLAND BRYANT	\$ 126,100.00
BOUTHILLIER KORY	\$ 158,800.00	DUPUIS RICHARD J	\$ 133,000.00
BREAULT LORA	\$ 35,200.00	DZERHACHOVA IRYNA	\$ 92,800.00
BREAULT, JOAN G.	\$ 92,200.00	ELDER MATHEW	\$ 49,000.00
BRISSON REVOCABLE LIVING TRUST	\$ 218,800.00	EMERY CHARLES P	\$ 81,100.00
BROWN GARY	\$ 166,100.00	ESSEX COUNTY	\$ 27,800.00
BROWN ROGER L	\$ 269,700.00	ESSEX COUNTY	\$ 140,500.00
BROWN TODD A & OLGA A LE	\$ 238,100.00	ESSEX COUNTY	\$ 426,600.00
BULGER, RICHARD F	\$ 365,700.00	ESSEX COUNTY	\$ 290,000.00
BURGESS RICHARD	\$ 167,100.00	ESTABROOKS MARY	\$ 277,100.00
BURGESS STEVEN A	\$ 66,700.00	EVANS BRUCE E.	\$ 782,500.00
CAHILL TIMOTHY G	\$ 112,400.00	FARRILL DANA	\$ 188,800.00
CALEF FRED & WANDA	\$ 46,300.00	FARRINGTON WILLIAM E	\$ 44,700.00
CALL DON	\$ 136,500.00	FARRINGTON WILLIAM E	\$ 41,900.00
CALL DON H	\$ 213,600.00	FAY CHRISTOPHER	\$ 113,800.00

2019 Grand List

FAY CHRISTOPHER R	\$ 88,300.00	KEESHIN LIVING TRUST	\$ 157,300.00
FAY JAMES M	\$ 206,000.00	KELLEY DANIEL J	\$ 118,000.00
FELLOWS IRVING F	\$ 78,600.00	KING CHARLOTTE	\$ 118,100.00
FELLOWS IRVING F	\$ 37,500.00	KURRELMAYER ELLEN	\$ 74,900.00
FERGUSON TRUST DONALD	\$ 367,400.00	LABENS MARC	\$ 95,000.00
FIFE FAMILY EXEMPT TRUST	\$ 62,800.00	LANDRY CHARLES & JEANNE RT	\$ 126,700.00
FORBES FARM PARTNERSHIP	\$ 130,000.00	LEE DOTTIE-JANE	\$ 46,800.00
FORBES FARM PARTNERSHIP	\$ 42,400.00	LEE, L COURTLAND	\$ 57,200.00
FORBES LLC ALLAN	\$ 176,600.00	LIADSA INVESTMENTS II LLC	\$ 273,300.00
FORD JOHN E JR	\$ 113,200.00	LE OF WHITEHEAD ELWYN & MARY	\$ 42,700.00
FOSS THOMAS W	\$ 290,500.00	LINEHAN MATTHEW	\$ 442,600.00
FOUNDAS TINA E	\$ 160,400.00	LLRJP COLBY FAMILY RT	\$ 46,200.00
FOY VALERIE MCVETTY	\$ 100,800.00	LLRJP COLBY FAMILY RT	\$ 96,100.00
FRIZZELL SHARON MAGUIRE	\$ 124,600.00	LORDAN PATRICK D	\$ 102,500.00
FULLER KARL	\$ 134,600.00	LYNDES JOHN W	\$ 50,800.00
FURNESS AIMEE	\$ 158,700.00	MACMAHAN DAN E	\$ 317,700.00
GERRISH JODI	\$ 131,100.00	MACRAE PETER G	\$ 116,600.00
GHELLI WILLIAM	\$ 237,900.00	MADEUX LAURENT & JUDITH K LE	\$ 244,800.00
GOMEZ JORGE E.	\$ 30,100.00	MAGELLAN FORESTRY LLC	\$ 60,600.00
GOULD HELEN	\$ 121,900.00	MARCOTTE CHRISTINE	\$ 86,100.00
GREEN MOUNTAIN POWER	\$ 129,300.00	MARINARO SALLY	\$ 22,500.00
GRENIER SHAWN L	\$ 244,900.00	MARION FELLOWS THOMEN HIGHLANDS LLC	\$ 70,700.00
GUILDHALL LIBRARY TRUSTEES	\$ 255,800.00	MARSH WILLIAM	\$ 176,800.00
GUILE KAREN	\$ 274,700.00	MARTIN JERRY D	\$ 193,600.00
HAKANSSON MARK	\$ 162,400.00	MARTIN MURIEL TRUSTEE	\$ 169,300.00
HALL TIMOTHY	\$ 14,400.00	MARTIN MURIEL TRUSTEE	\$ 118,000.00
HANSON SCOTT W	\$ 187,700.00	MARTIN MURIEL TRUSTEE	\$ 1,206,300.00
HATFIELD CHARLES W	\$ 12,700.00	MARTIN PATRICIA	\$ 263,400.00
HODGDON ALLEN D	\$ 63,800.00	MARTIN PETER J	\$ 138,400.00
HODGDON ALLEN D.	\$ 151,400.00	MASON HARLEY & JOYCE LE	\$ 155,600.00
HODGDON KENNETH	\$ 40,000.00	MCCABE JONATHAN	\$ 183,200.00
HODGDON KENNETH	\$ 78,100.00	MCCAULEY REALTY TRUST #2	\$ 50,600.00
HODGDON VAUGHN	\$ 10,500.00	MCCAULEY REALTY TRUST #2	\$ 121,600.00
HOLCOMB ROGERS TRUST	\$ 300,700.00	MCGRATH ARTHUR III	\$ 178,900.00
HOLLAND MICHAEL	\$ 220,000.00	MCKAY REVOCABLE TRUST	\$ 135,000.00
HORST RAE	\$ 35,600.00	MCKENZIE BRUNO	\$ 148,500.00
HORST RAE E	\$ 125,000.00	MCLAIN KELLY	\$ 23,300.00
HORST ROLAND	\$ 315,100.00	MCLAIN REGINALD	\$ 127,700.00
HOWE JOHN J III	\$ 167,000.00	MCLAIN REGINALD	\$ 7,400.00
HUBBERT KIMBALL	\$ 286,900.00	MCLAIN REGINALD	\$ 34,500.00
HUBNER SCOTT	\$ 47,400.00	MCLAIN RONALD	\$ 16,800.00
HUNT REVOCABLE TRUST	\$ 596,300.00	MCLAIN RYAN	\$ 107,500.00
HYNES MARGARET	\$ 77,000.00	MCLAIN, REGINALD	\$ 203,700.00
INGERSON WANDA C COLBY	\$ 120,000.00	MCVETTY ALFRED ET AL	\$ 386,200.00
JOHNSON DENNIS	\$ 13,900.00	MCVETTY ALFRED L JR	\$ 57,400.00
JUDGE BONNIE	\$ 157,900.00	MEADOWSEND TIMBERLAND LTD	\$ 619,700.00
JUDGE WILLIAM ET AL	\$ 56,600.00	MEEHL DANIEL	\$ 460,300.00
KEEN RONALD	\$ 171,100.00	MEHANNA DAWN	\$ 121,300.00

2019 Grand List

MENDENHALL BRETT	\$ 97,600.00	SCHILLER RICHARD H	\$ 147,800.00
MILLER LANCE	\$ 124,500.00	SCHWIRZER IRENE LIFE ESTATE	\$ 110,100.00
MORENO JUDITH F	\$ 117,400.00	SHANNON KATHY BRADLEY BRIAN	\$ 69,500.00
MORRIS GREGORY F ET AL	\$ 114,300.00	SHAW JOHN E	\$ 218,500.00
MOUREY MARJORIE	\$ 133,500.00	SHEPARD PAUL	\$ 135,200.00
MUIR JAMIE P	\$ 42,900.00	SHORES MELODY A	\$ 52,900.00
NADEAU IRENE	\$ 272,700.00	SILVER MARK (LT)	\$ 32,500.00
NAPOLITANO ROBERT	\$ 68,200.00	SMITH RYAN ELAINE	\$ 204,500.00
NELSON N PHILIP IV	\$ 190,200.00	SNYDER MICHAEL C	\$ 53,000.00
NELSON NELS III	\$ 290,400.00	SPILLANE JACQUELINE H	\$ 153,200.00
NELSON TRACEY E	\$ 67,300.00	SPINA WILLIAM	\$ 318,900.00
NEWPORT SAND & GRAVEL	\$ 335,900.00	STERLING CLOUTIER DARLENE M	\$ 180,800.00
NEWPORT SAND & GRAVEL CO. INC	\$ 516,100.00	STILES LOIS A, REVOC. TRUST	\$ 80,600.00
NOURSE VT FARM LLC	\$ 180,100.00	STYLES KELLY	\$ 147,900.00
NOVACEK WILLIAM E	\$ 50,100.00	SWOPE & DAVIS REVOCABLE LT	\$ 507,800.00
NUGENT FAMILY TRUST	\$ 70,700.00	TARDIFF ALBERT M.	\$ 105,200.00
O'DONNELL MARY D	\$ 187,500.00	TAYLOR MARY-ELLEN	\$ 152,700.00
ORLOWSKI JOHN C	\$ 298,100.00	THE NATURE CONSERVANCY	\$ 127,300.00
PEASLEE JANICE L TRUST	\$ 163,500.00	THE NATURE CONSERVANCY	\$ 89,900.00
PEASLEE JANICE TRUST	\$ 100,000.00	THIETTEN JAY	\$ 257,500.00
PEAVY JEFFERY E	\$ 29,100.00	THOMAS GRAVEL ENTERPRISES LLC	\$ 270,600.00
PERREAULT CODY	\$ 124,800.00	TOPOLSKI ALAN S LIVING TRUST	\$ 156,700.00
PERREAULT MICHAEL	\$ 222,000.00	TOWN OF GUILDHALL	\$ 10,000.00
PHELPS KEITH A	\$ 65,100.00	TOWN OF GUILDHALL	\$ 26,900.00
PHELPS LOREN ET AL	\$ 75,900.00	TOWN OF GUILDHALL	\$ 3,200.00
PILLAR LLC	\$ 351,200.00	TOWN OF GUILDHALL	\$ 4,700.00
PINETTE JOHN B	\$ 20,300.00	TOWN OF GUILDHALL	\$ 35,000.00
PLUMLEY MATTHEW R	\$ 262,300.00	TOWN OF GUILDHALL	\$ 8,300.00
PORTLAND PIPE LINE	\$ 2,565,000.00	TOWN OF GUILDHALL	\$ 10,500.00
PORTO FRANK	\$ 30,700.00	TOWN OF GUILDHALL	\$ 9,600.00
POTTER ALBERT	\$ 165,500.00	TOWN OF GUILDHALL	\$ 14,800.00
RAINAULT GILBERT	\$ 324,100.00	TOWN OF GUILDHALL	\$ 185,500.00
RAMSDELL ROBERT	\$ 80,100.00	TOWN OF GUILDHALL	\$ 5,600.00
RED DAM CONSERVATORY LLC	\$ 41,100.00	TUCKER DALZELL	\$ 106,900.00
RESDEN RONALD	\$ 194,000.00	TULLY EDWARD L	\$ 36,900.00
REYNOLDS II THERESA O	\$ 224,600.00	VERMONT ELECTRIC COOPERATIVE	\$ 458,400.00
RIDEOUT CLIFFORD	\$ 38,400.00	WARD TRUST U/D/T	\$ 306,800.00
ROBARTS JONATHAN F	\$ 158,100.00	WATSON PAMELA L. TRUST	\$ 175,600.00
ROBERTS DUSTIN G	\$ 93,100.00	WEART RICHARD E	\$ 7,700.00
ROGERS PETER	\$ 170,500.00	WEART RICHARD E.	\$ 72,300.00
ROGERS PETER	\$ 130,100.00	WETLANDS AMERICA TRUST INC	\$ 101,900.00
ROGERS THOMAS	\$ 179,500.00	WHITAKER LTC. EDWARD	\$ 64,000.00
ROMANIW KENNETH	\$ 41,300.00	WILSON SHILO S	\$ 68,200.00
ROOSEVELT ELIZABETH J	\$ 154,800.00	WINTERS FLORENCE	\$ 66,000.00
ROOT SHARON	\$ 167,600.00	WORSTER GARY	\$ 134,300.00
ROSSER KATHLEEN	\$ 149,900.00	WOTTON LUKE	\$ 336,200.00
ROTHLUEBBER SPENCER	\$ 127,700.00		
SARGENT RANDELL D	\$ 148,600.00		

2019
ANNUAL REPORTS
OF THE
NEK CHOICE SCHOOL DISTRICT



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 3, 2020, 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 \$4,903,958, 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 \$14,398 per equalized pupil. This projected spending per equalized pupil is 27.32% lower 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 19th day of December, 2019.

NEK Choice School District Board Chair



 Miles Etter

NEK Choice School District Annual Report

NEK Choice continues in our second working year to pursue our commitment to provide parents/guardians the ability to decide which school best provides for their children's education as well as tax stabilization, which this year is reflected by six of ten towns showing a decrease in their estimated FY 21 Tax Rate. Notwithstanding the challenges current education presents, we continue to positively affect our goals for this district: Quality Education and Fiscal Stability.

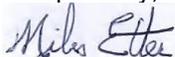
Our ENSU staff's improved proficiency and efficiency has contributed significantly. Thanks to you - Lori, Christi, Bridget, Beth, Jennifer, Adrianna, and Karen - for your committed efforts!

This year the NEK Board agreed to reduce our meeting schedule as the result of improved District's functional abilities. This year four town School Directors terms expire. Darcy Smart of Brunswick, Patty Brown of Guildhall, Sharon Ellingwood-White of Lemington, and Lyn Shmucker of Maidstone have diligently served this board since it began. Sharon has also been our main representative to the Connecticut River Collaborative Planning Committee working on a potential Interstate Compact involving Canaan, Colebrook, Pittsburg, Stewartstown, Colombia, and Clarksville. Nearly a third of our NEK students would be impacted. She has dedicated extensive time to this work. Thanks. Darcy and Patty have also served as ENSU Board representatives. They have dedicated much time, energy, and expertise to the work of the ENSU. Thank you both. We have been fortunate to have dedicated board members from our towns. Thanks Kami, Donna, Sonia, Tim, Janice, and Melanie for your commitment to NEK Choice.

Superintendent Karen Conroy met with Kate Webb, Chair of the House Education Committee recently and discussed the difficulty for many children in NEK Choice to access Pre-K programs. Vermont will not fund NH programs whose standards differ from Vermont's. These children have very little, if any, alternatives to access. This was brought to the attention of the Senate Education committee the fall prior to our first year of operation, but unfortunately this has not changed yet. The Board is asking you to contact Kate Webb and your local representatives to help make Pre School programs accessible to our children. Her contact info is KWebb@leg.state.vt.us. Many voices will help.

We hope you will keep us aware of the challenges and successes you face to provide for your children's education. Use our website, contact our Superintendent's office, and contact your local school board director. We need you to be aware and involved. Our Annual NEK Choice Meeting is February 24th at 6:00 PM in Guildhall at the Guildhall Town Hall, the week before town meeting. We hope you attend or contact your director with any questions.

Respectfully,



Miles Etter NEK Choice Board Chairman

NEK School Choice School District Report of the Superintendent

Dear Families and Community Members,

As your Superintendent of Schools, I am honored to serve the NEK Choice communities of Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, and Victory. We have approximately 300 students that we are currently serving based on approved residency documentation. Under the school district policies, families are required to provide three forms of supporting documentation to prove residency. We take this verification process seriously and appreciate the support of local school board members, town clerks, schools, parents and guardians in providing the necessary backup in completing this task. We want to assure the tax payers of these communities that we are only paying education tuition and services for those who live in our communities.

With students continuously transitioning in and out of our towns, we also request the verification of school of attendance twice a year with an approved tuition voucher. We are currently pay tuition at 38 different schools and these vouchers provide us another tool for properly tracking attendance to make sure we are paying the appropriate educational institute. The schools of attendance also work well with us in providing any new students the required NEK Choice residency paperwork to ensure tuition vouchers are processed timely.

Along with tuition responsibilities, Essex North Supervisory Union continues to make improvements in its ability to support special education needs of all of Preschool and Kindergarten through 12th grade students. With the commitment and shared expertise of our newly hired Director of Student Services, Jennifer Lawcewicz and Associate Director of Student Services, Beth Lemnah, we are able to meet individual case management needs of 77 NEK choice students attending schools in New Hampshire and Vermont. We also facilitate the procurement and coordination of additional contract services related to speech and language, occupational therapy, physical therapy, sign language, psychologists and behavioral interventions.

With 25% of students requiring special education, educational supports and preschool services, we are paying close attention to the recently published *Pupil Weighting Factors Report* from Secretary of Education, Daniel M. French, related to ACT 173 and their recommended changes to the education funding formula. Along with sharing concerns with the House Chair of the Education Committee, Kate Webb on ACT 166 in providing equitable Universal Preschool options for all of our NEK Choice families.

If you would like more information on these two topics or have questions or concerns pertaining to the budgets or educational needs of your children, visit our website at www.ensuvt.org/NEK or feel free to contact me directly. I look forward to continuing to be a strong fiscal agent for the district while providing a choice in educational experiences for our students.

With gratitude and appreciation,



Karen E. Conroy
Superintendent of Schools
Essex North Supervisory Union



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

December 6, 2019

To the Management and
Board of School Directors
NEK Choice School District
Canaan, Vermont

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, 2019. 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 20, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

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 such misstatements.

We proposed no adjustments to your financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 December 6, 2019.

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 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 of 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 governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of 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 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, 2019

Governmental
Fund
General Fund

ASSETS

Cash in banks	\$	1,351,158
Due from Essex North Supervisory Union		<u>38,326</u>
Total assets	\$	<u><u>1,389,484</u></u>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts payable	\$	109,074
Due to Essex North Supervisory Union		<u>97,724</u>
Total liabilities		<u>206,798</u>

Fund Balance

Committed		487,596
Assigned for future budgets		<u>695,090</u>
Total fund balance		<u>1,182,686</u>

Total liabilities and fund balance	\$	<u><u>1,389,484</u></u>
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RECONCILIATION TO THE STATEMENT OF NET POSITION:

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS	\$	1,182,686
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Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

Note payable		<u>(20,000)</u>
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NET POSITION - GOVERNMENTAL ACTIVITIES	\$	<u><u>1,162,686</u></u>
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**NEK Choice School District
2020-2021 (FY21) Budget**

SUPERINTENDENT'S OFFICE	Approved Budget (FY20)	Proposed Budget (FY21)	Increase/ (Decrease)
Supervisory Union Assessment	\$198,782	\$203,460	\$4,678
Total Superintendent's Office:	\$198,782	\$203,460	\$4,678
SCHOOL BOARD			
Board Members Salary	\$9,798	\$10,007	\$209
NEK Choice Clerk	\$50	\$50	\$0
NEK Choice Moderator	\$50	\$50	\$0
Payroll Taxes	\$757	\$773	\$16
Audit Services	\$8,000	\$8,000	\$0
Legal Services	\$2,000	\$2,000	\$0
Errors & Omissions/Liability Ins.	\$0	\$0	\$0
Advertising	\$1,700	\$1,700	\$0
Postage	\$0	\$500	\$500
Dues & Fees-VSBA Data/Dues/New Member Trainings	\$3,323	\$3,323	\$0
Travel	\$1,381	\$0	(\$1,381)
Supplies	\$200	\$200	\$0
Total School Board:	\$27,259	\$26,603	(\$656)
TREASURER			
Treasurer Salary	\$528	\$544	\$16
Payroll Taxes	\$41	\$42	\$1
General Supplies	\$100	\$100	\$0
Total Treasurer:	\$669	\$685	\$16
REGULAR EDUCATION: PreK Tuition			
Tuition-Location TBD PreK \$3445 FY 21 (7)	\$50,340	\$24,115	(\$26,225)
Total PreK Tuition:	\$50,340	\$24,115	(\$26,225)
REGULAR EDUCATION: Elementary Tuition			
Tuition-Location TBD New Kindergarteners (4)	\$204,000	\$60,000	(\$144,000)
Tuition-Burke Town K-6 (5)	\$173,250	\$76,500	(\$96,750)
Tuition-Canaan K-6 (10)	\$181,500	\$170,000	(\$11,500)
Tuition-Clonlara K-6 (3)	\$42,982	\$41,081	(\$1,901)
Tuition-Colebrook Elementary K-6 (4)	\$115,224	\$75,272	(\$39,952)
Tuition-Concord K-6 (5)	\$63,000	\$76,500	\$13,500
Tuition-Groveton Elementary K-6 (3)	\$49,944	\$50,765	\$821
Tuition-Lancaster Elementary K-6 (9)	\$146,237	\$164,611	\$18,374
Tuition-Lunenburg Elementary (1)	\$31,500	\$15,300	(\$16,200)
Tuition-Lyndon Town K-6 (4)	\$126,000	\$61,200	(\$64,800)
Tuition-Newark K-6 (7)	\$173,250	\$107,100	(\$66,150)
Tuition-Riverside K-6 (44)	\$616,074	\$640,123	\$24,050
Tuition-Stark Village School K-6 (0)	\$16,648	\$0	(\$16,648)
Tuition-St. Johnsbury K-6 (5)	\$46,267	\$56,182	\$9,914
Tuition-Stratford K-6 (6)	\$97,188	\$100,864	\$3,676
Tuition-Sunnybrook Montessori K-6 (0)	\$3,765	\$0	(\$3,765)
Tuition-Sutton K-6 (2)	\$15,750	\$30,600	\$14,850
Tuition-Thaddeus Stevens K-6 (11)	\$157,600	\$160,031	\$2,431
Tuition-Waterford K-6 (5)	\$122,010	\$76,500	(\$45,510)
Tuition-Woodland Community K-6 (1)	\$0	\$9,690	\$9,690
Total Elementary Tuition:	\$2,382,189	\$1,972,319	(\$409,870)

**NEK Choice School District
2020-2021 (FY21) Budget**

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REGULAR EDUCATION: Secondary Tuition (7-8/9-12)	Approved Budget (FY20)	Proposed Budget (FY21)	Increase/ (Decrease)
Tuition-Burke Town 7-8 (5)	\$31,500	\$76,500	\$45,000
Tuition-Canaan 7-8 (2)	\$18,000	\$37,000	\$19,000
Tuition-Colebrook Elementary 7-8 (2)	\$19,204	\$37,636	\$18,432
Tuition-Concord 7-8 (2)	\$15,750	\$30,600	\$14,850
Tuition-Groveton Middle 7-8 (0)	\$66,592	\$0	(\$66,592)
Tuition-Lancaster Elementary 7-8 (5)	\$109,678	\$91,450	(\$18,227)
Tuition-Lunenberg and Gilman 7-8 (0)	\$15,750	\$0	(\$15,750)
Tuition-Lyndon Town 7-8 (2)	\$63,000	\$30,600	(\$32,400)
Tuition-Millers Run 7-8 (0)	\$0	\$0	\$0
Tuition-Newark 7-8 (4)	\$15,750	\$61,200	\$45,450
Tuition-Riverside 7-8 (17)	\$273,471	\$276,278	\$2,807
Tuition-St. Johnsbury 7-8 (1)	\$23,134	\$11,236	(\$11,897)
Tuition-Stratford Public 7-8 (1)	\$0	\$16,811	\$16,811
Tuition-Thaddeus Stevens 7-8 (3)	\$128,692	\$43,645	(\$85,048)
Tuition-Waterford 7-8 (1)	\$34,860	\$15,300	(\$19,560)
Tuition-Woodland Community 6-8 (1)	\$0	\$9,690	\$9,690
Tuition-Arlington 9-12 (1)	\$0	\$17,450	\$17,450
Tuition-Burke Mountain Academy 9-12 (1)	\$16,087	\$16,252	\$165
Tuition-Canaan 9-12 (7)	\$252,000	\$129,500	(\$122,500)
Tuition-Charter Academy 9-12 (1)	\$0	\$14,280	\$14,280
Tuition-Clonlara 9-12 (0)	\$16,087	\$0	(\$16,087)
Tuition-Colebrook Academy 9-12 (4)	\$103,904	\$92,062	(\$11,842)
Tuition-Danville 9-12 (1)	\$0	\$14,790	\$14,790
Tuition-East Burke 9-12 (1)	\$32,173	\$16,252	(\$15,921)
Tuition-Groveton High 9-12 (5)	\$110,467	\$82,839	(\$27,628)
Tuition-Holderness 9-12 (1)	\$16,087	\$16,252	\$165
Tuition-LEARN 9-12 (1)	\$0	\$10,715	\$10,715
Tuition-Lyndon Institute 9-12 (20)	\$585,312	\$370,594	(\$214,718)
Tuition-New Mexico Military Institute 9-12 (1)	\$16,087	\$14,582	(\$1,505)
Tuition-North Country Union High School 9-12 (1)	\$0	\$17,548	\$17,548
Tuition-St. Johnsbury Academy 9-12 (28)	\$289,968	\$512,198	\$222,230
Tuition-White Mountain Regional 9-12 (13)	\$227,706	\$257,554	\$29,848
Extra Cost-St. Johnsbury Academy 9-12 Guided Studies (3)	\$36,057	\$27,720	(\$8,337)
Total Secondary Tuition:	\$2,517,314	\$2,348,534	(\$168,780)
Total Pre K, Elementary & Secondary Tuition:	\$4,949,843	\$4,344,967	(\$604,875)
REGULAR EDUCATION: Services			
Total Non Special Education Services:	\$0	\$77,587	\$77,587
SPECIAL EDUCATION: Services			
Total Special Education Services:	\$163,502	\$250,655	\$87,153
Grand Total of NEK Choice School District Expenditures:	\$5,340,056	\$4,903,958	(\$436,098)

Revenue Statement NEK Choice School District	Est. Revenue (FY20)	Est. Revenue (FY21)	Increase/ (Decrease)
Prior Year Surplus	\$0	\$695,090	\$695,090
Education Fund	\$5,327,168	\$4,207,868	(\$1,119,300)
ENSU (Net Transportation Aid minus Contracted Services)	\$12,388	\$0	(\$12,388)
Interest	\$500	\$1,000	\$500
Total Revenue:	\$5,340,056	\$4,903,958	(\$436,098)

District: Northeast Kingdom Choice USD		Property dollar equivalent yield		U065	Homestead tax rate per \$10,883 of spending per equalized pupil	
County: Essex				Essex North		
				10,883	1.00	
				13,396	Income dollar equivalent yield per 2.0% of household income	
Expenditures		FY2018	FY2019	FY2020	FY2021	
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	-	\$5,423,799	\$5,340,056	\$4,903,958	
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-	
3.	Adopted or warned union district budget plus articles	-	\$5,423,799	\$5,340,056	\$4,903,958	
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	
5.	plus Prior year deficit repayment of deficit	-	-	-	-	
6.	Total Union Budget	-	\$5,423,799	\$5,340,056	\$4,903,958	
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.)	-	-	\$12,888	\$696,090	
10.	Total offsetting union revenues	-	-	\$12,888	\$696,090	
11.	Education Spending	-	\$5,423,799	\$5,327,168	\$4,207,868	
12.	Northeast Kingdom Choice USD equalized pupils	-	286.79	289.20	295.50	
13.	Education Spending per Equalized Pupil	-	\$18,912.09	\$18,420.36	\$14,239.82	
14.	minus Less net eligible construction costs (or P&I) per equalized pupil	-	\$72.92	\$72.90	-	
15.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	-	
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	
18.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	Exempt	Exempt	-	
20.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-	
22.	Excess spending threshold	-	\$17,816.00	\$18,311.00	\$18,756.00	
23.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	
24.	Per pupil figure used for calculating District Equalized Tax Rate	-	\$18,912	\$18,420	\$14,239.82	
25.	Union spending adjustment (minimum of 100%)	-	177.050%	172.994%	130.845%	
		based on \$10,160	based on yield \$10,220	based on \$10,648	based on yield \$10,883	
26.	Anticipated equalized union homestead tax rate to be prorated	-	\$1.8505	\$1.7299	\$1.3084	
		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00	
			1.7705	1.6699	1.2684	
			.08 Cents	.06 Cents	.04 Cents	
Prorated homestead union tax rates for members of Northeast Kingdom Choice USD		Equalized Rate	CLA	Tax Rate		
		FY 2020	FY 2021	FY 2021	FY 2021	
T021	Bloomfield	1.5263	1.5386	105.97%	1.4519	
T035	Brunswick	1.2745	1.2684	95.10%	1.3338	
T064	East Haven	1.6236	1.2684	95.04%	1.3346	
T083	Granby	1.0938	1.1577	102.28%	1.1319	
T088	Guildhall	1.0054	1.1576	105.62%	1.0960	
T108	Kirby	1.5939	1.2684	102.58%	1.2365	
T111	Lemington	1.5115	1.4500	105.06%	1.3802	
T118	Maidstone	1.0535	1.1576	98.72%	1.1726	
T144	Norton	1.7731	1.2684	93.95%	1.3501	
T216	Victory	1.8989	1.8756	103.79%	1.8071	
27.	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD	0.00%	2.92%	2.81%	2.13%	
		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%	
Prorated union income cap percentage for members of Northeast Kingdom Choice USD		FY2018	FY2019	FY2020	FY2021	
T021	Bloomfield	-	2.92%	2.81%	2.15%	
T035	Brunswick	-	2.92%	2.81%	2.15%	
T064	East Haven	-	2.92%	2.81%	2.15%	
T083	Granby	-	2.92%	2.81%	2.15%	
T088	Guildhall	-	2.92%	2.81%	2.15%	
T108	Kirby	-	2.92%	2.81%	2.15%	
T111	Lemington	-	2.92%	2.81%	2.15%	
T118	Maidstone	-	2.92%	2.81%	2.15%	
T144	Norton	-	2.92%	2.81%	2.15%	
T216	Victory	-	2.92%	2.81%	2.15%	

- Following current statute, the Tax Commissioner recommended a property yield of \$10,883 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,396 for a base income percent of 2.0% and a non-residential tax rate of \$1.5654. **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 FY2021

ESTIMATED Tax Rates for FY2021 with Variance to FY2020 Tax Rates	FY2020	FY2021 ESTIMATED	Variance
Total Budget	\$ 5,340,056	\$ 4,903,958	\$ (436,098)
Local Revenues	\$ 12,888	\$ 696,090	\$ 683,202
Education Spending	\$ 5,327,168	\$ 4,207,868	\$ (1,119,300)
Equalized Pupils	289.20	295.50	6.30
Education Spending Per Equalized Pupil	\$ 18,420	\$ 14,240	\$ (4,181)
Dollar Equivalent Yield (Tax Commissioner's Recommendation)	\$ 10,648	\$ 10,883	\$ 235
Equalized Homestead Tax Rate	\$ 1.7299	\$ 1.3084	\$ (0.4215)
Merger Tax Rate Incentive	\$ 0.0600	\$ 0.0400	\$ (0.0200)
NEK Choice Towns Homestead Tax Rate (after incentive)	\$ 1.6699	\$ 1.2684	\$ (0.4015)

NEK Choice Towns	FY20 Tax Rate	FY21 Common Level of Appraisal (CLA)	FY21 Estimated Tax Rate	FY 20-21 Variance
Bloomfield	\$ 1.5263	105.97%	\$ 1.4519	\$(0.0744)
Brunswick	\$1.2745	95.10%	\$ 1.3338	\$ 0.0593
East Haven	\$ 1.6236	95.04%	\$ 1.3346	\$(0.2890)
Granby	\$ 1.0938	102.28%	\$ 1.1319	\$ 0.0381
Guildhall	\$ 1.0054	105.62%	\$ 1.0960	\$ 0.0906
Kirby	\$ 1.5939	102.58%	\$ 1.2365	\$(0.3574)
Lemington	\$ 1.5115	105.06%	\$ 1.3802	\$(0.1313)
Maidstone	\$ 1.0535	98.72%	\$ 1.1726	\$ 0.1191
Norton	\$ 1.7731	93.95%	\$ 1.3501	\$(0.4230)
Victory	\$ 1.8989	103.79%	\$ 1.8071	\$(0.0918)

NEK Student Population by Town & Grade

Town	Pre-K	Grades K-6	Grades 7-12	Total
Bloomfield		12	14	26
Brunswick		3	9	12
East Haven	3	35	22	60
Granby		1	7	8
Guildhall	1	14	9	24
Kirby	14	61	50	125
Lemington	1	10	4	15
Maidstone		8	8	16
Norton		3	6	9
Victory		2	3	5
Grand Totals	19	149	132	300

Essex North Supervisory Union
2020-2021 (FY21) Budget

Expenditures SUPERINTENDENT'S OFFICE	Approved Budget (FY20)	Proposed Budget (FY21)	Increase (Decrease)	NEK Choice	Canaan
GENERAL COSTS					
SUPERINTENDENTS OFFICE:					
Superintendent Salary	\$100,693	\$106,000	\$5,307	\$53,000	\$53,000
Treasurer Salary	\$1,568	\$1,615	\$47	\$808	\$808
Business Administrator Salary	\$53,560	\$55,702	\$2,142	\$27,851	\$27,851
Admin Asst/Accounts Payable/NEK Residency Clerk Salary	\$31,200	\$33,280	\$2,080	\$16,640	\$16,640
Payroll & Human Resource Benefits Coordinator Salary	\$35,880	\$37,315	\$1,435	\$18,658	\$18,658
Benefits	\$95,554	\$125,366	\$29,812	\$62,683	\$62,683
Advertising	\$2,800	\$1,575	(\$1,225)	\$788	\$788
Audit Services	\$11,000	\$11,445	\$445	\$5,723	\$5,723
Computer Equipment	\$500	\$500	\$0	\$250	\$250
Contracted Services	\$5,845	\$6,295	\$450	\$3,148	\$3,148
Dues & Fees-Registrations/Memberships	\$7,000	\$7,875	\$875	\$3,938	\$3,938
General Supplies	\$3,000	\$4,235	\$1,235	\$2,118	\$2,118
Heat	\$3,750	\$3,750	\$0	\$1,875	\$1,875
Legal Services	\$3,000	\$2,550	(\$450)	\$1,275	\$1,275
Postage	\$1,500	\$2,038	\$538	\$1,019	\$1,019
Prof/OLT Liab. Ins-Errors & Omissions/Liability Ins.	\$5,000	\$5,000	\$0	\$2,500	\$2,500
Repairs/Maintenance	\$1,162	\$0	(\$1,162)	\$0	\$0
Software	\$22,231	\$20,770	(\$1,461)	\$10,385	\$10,385
Telephone/Internet	\$8,220	\$9,123	\$903	\$4,562	\$4,562
Travel Expenses	\$7,000	\$7,000	\$0	\$3,500	\$3,500
Tuition Reimbursement	\$2,000	\$2,000	\$0	\$1,000	\$1,000
Total Supervisory Union Expenditures:	\$402,463	\$443,434	\$40,971	\$221,717	\$221,717

Expenditures TRANSPORTATION	Approved Budget (FY20)	Proposed Budget (FY21)	Increase (Decrease)	NEK Choice	Canaan
Owned Bus-Salary	\$9,990	\$10,152	\$162	\$0	\$10,152
Owned Bus-Benefits	\$765	\$777	\$12	\$0	\$777
Owned Bus-Repairs, Inspections, Fuel, Fees	\$9,125	\$10,000	\$875	\$0	\$10,000
Bus Service-Contracted Reg Education	\$191,000	\$191,323	\$323	\$0	\$191,323
Bus Service-Athletic Transportation, Contracted	\$31,318	\$34,450	\$3,132	\$0	\$34,450
Bus Service-Music/Field Trips Transportation, Contracted	\$19,500	\$19,500	\$0	\$0	\$19,500
Bus Service-CTE Transportation, Contracted	\$0	\$4,500	\$4,500	\$0	\$4,500
Total Transportation Expenditures:	\$261,698	\$270,702	\$9,004	\$0	\$270,702

Expenditures NON SPECIAL ED	Approved Budget (FY20)	Proposed Budget (FY21)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Director/Asst Director/Admin Asst/Teacher/Paras	\$27,601	\$61,239	\$33,638	\$42,595	\$18,644
Benefits-Director/Asst Director/Admin Asst	\$15,025	\$17,463	\$2,438	\$12,168	\$5,295
Contracted Services-504 Only BMH,LL,Deaf,PT,OT,SLP,Blind	\$3,530	\$31,790	\$28,260	\$19,324	\$12,466
Equipment-504 Students	\$1,800	\$3,500	\$1,700	\$3,500	\$0
General Supplies-504 Students	\$1,000	\$1,000	\$0	\$0	\$1,000
Tuition Reimbursement	\$2,000	\$0	(\$2,000)	\$0	\$0
Total Non Special Ed Services:	\$50,956	\$114,992	\$64,036	\$77,587	\$37,405

Expenditures SPECIAL EDUCATION /SERVICES	Approved Budget (FY20)	Proposed Budget (FY21)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Director/Asst Director/Admin Asst/Teachers/Paras/Subs	\$357,514	\$504,689	\$147,175	\$120,310	\$369,903
Salaries-Teachers/Paras (IDEA Grant)	\$66,684	\$65,966	(\$718)	\$0	\$65,966
Benefits-Director/Asst/Admin Asst/Teachers/Paras	\$152,544	\$259,737	\$107,193	\$63,244	\$193,123
Benefits-Teachers/Paras (IDEA Grant)	\$50,492	\$57,756	\$7,264	\$0	\$57,756

Advertising	\$1,000	\$500	(\$500)	\$0	\$500
Contracted Services-(IDEA Grant)	\$7,432	\$3,954	(\$3,478)	\$0	\$3,954
Contracted Services-PT/OT/Speech/Visions/Deaf/Prof Dev	\$536,126	\$256,412	(\$279,714)	\$181,309	\$68,369
Dues & Registrations	\$7,809	\$9,800	\$1,991	\$4,054	\$5,746
Equipment	\$7,500	\$16,500	\$9,000	\$7,540	\$8,960
Equipment Maintenance	\$1,000	\$1,000	\$0	\$250	\$750
General Supplies-Special Ed	\$8,000	\$14,650	\$6,650	\$6,180	\$8,470
Postage	\$800	\$1,000	\$200	\$500	\$500
Telephone	\$3,500	\$700	(\$2,800)	\$700	\$0
Transportation-Turning Points/New School	\$23,778	\$66,606	\$42,828	\$41,288	\$25,318
Travel-Director/NEK Case Manager	\$11,300	\$8,652	(\$2,648)	\$5,182	\$3,470
Tuition-Out of District Placements/LI Excess Costs	\$366,379	\$246,521	(\$119,858)	\$135,033	\$111,488
Totals for Special Education Expenditures:	\$1,601,858	\$1,514,443	(\$87,415)	\$565,590	\$924,273

Expenditures GRANTS/Medicaid Funds	Approved Budget (FY20)	Proposed Budget (FY21)	Increase (Decrease)	NEK Choice	Canaan
Salaries	\$149,965	\$154,273	\$4,308	\$26,443	\$110,646
Benefits	\$95,884	\$75,583	(\$20,301)	\$11,959	\$54,782
Contracted Services	\$34,774	\$32,368	(\$2,406)	\$19,328	\$13,040
Supplies	\$0	\$8,060	\$8,060	\$684	\$4,829
Equipment	\$1,800	\$0	(\$1,800)	\$0	\$0
Totals for Grant/Medicaid Expenditures:	\$282,423	\$270,284	(\$12,139)	\$58,415	\$183,297

Grand Total of All Expenditures:	\$2,599,398	\$2,613,855	\$14,457	\$923,309	\$1,637,394
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Revenue Statement SUPERINTENDENT'S OFFICE/TRANSPORTATION	Revised (FY20)	Estimated (FY21)	Increase (Decrease)	NEK Choice	Canaan
Transportation Aid Revenue from State	\$100,082	\$75,000	(\$25,082)	\$0	\$75,000
Interest	\$0	\$1,000	\$1,000	\$500	\$500
SU Assessments	\$397,563	\$406,920	\$9,357	\$203,460	\$203,460
Transportation Assessment	\$161,616	\$195,702	\$34,086	\$0	\$195,702
Miscellaneous Income	\$700	\$0	(\$700)	\$0	\$0
E-Rate Reimbursement	\$4,200	\$4,200	\$0	\$2,100	\$2,100
Prior Year Surplus	\$0	\$31,314	\$31,314	\$15,657	\$15,657
Total Superintendents Office/Transportation Revenue:	\$664,161	\$714,136	\$49,975	\$221,717	\$492,419

Revenue Statement NON SPECIAL ED SERVICES	Revised (FY20)	Estimated (FY21)	Increase (Decrease)	NEK Choice	Canaan
Contracted Services-PD to ENSU	\$50,956	\$114,992	\$64,036	\$77,587	\$37,405
Total Non Special Ed Revenue:	\$50,956	\$114,992	\$64,036	\$77,587	\$37,405

Revenue Statement SPECIAL ED SERVICES	Revised (FY20)	Estimated (FY21)	Increase (Decrease)	NEK Choice	Canaan
EEE Assessment from District	\$46,532	\$86,464	\$39,932	\$45,454	\$41,010
EEE Grant from State	\$27,930	\$25,000	(\$2,930)	\$8,250	\$16,750
Special Ed Reimbursement from District	\$425,803	\$525,781	\$99,978	\$205,201	\$299,772
Mainstream Block Grant	\$201,890	\$209,400	\$7,510	\$71,562	\$137,838
Intensive Reimbursement from State	\$672,503	\$508,736	(\$163,767)	\$219,704	\$285,262
Special Ed Extraordinary Reimbursement from State	\$102,592	\$31,386	(\$71,206)	\$15,420	\$15,966
IDEA-B Grant Ages 3-21	\$124,608	\$123,722	(\$886)	\$0	\$123,722
IDEA-B Preschool Grant	\$0	\$3,954	\$3,954	\$0	\$3,954
Total Special Ed Revenue:	\$1,601,858	\$1,514,443	(\$87,416)	\$565,590	\$924,273

Revenue Statement Grants/Medicaid	Revised (FY20)	Estimated (FY21)	Increase (Decrease)	NEK Choice	Canaan
NEKCA Grant	\$0	\$2,739	\$2,739	\$0	\$2,739
CFP Grants	\$229,161	\$223,434	(\$5,727)	\$33,215	\$161,647
Medicaid Grant	\$53,262	\$44,111	(\$9,151)	\$25,200	\$18,912
Total Grants/Medicaid Revenue:	\$282,423	\$270,284	(\$12,139)	\$58,415	\$183,297

Grand Total All Revenues:	\$2,599,398	\$2,613,855	\$14,457	\$923,309	\$1,637,394
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