

2022

Annual Report



Sheldon Volunteer Fire Department

Sheldon, Vermont
Town and School
For Year Ending December 31, 2022

THANK YOU

Sheldon Firefighters responded to a staggering 43% increase in emergency calls during 2022. Many of these calls were of a very serious nature and many had tragic consequences. Sheldon Firefighters responded 112 times an average of 2.2 times per week to Fire or Technical Rescue emergencies.

Our Firefighters meet nearly every Thursday to perform vehicle and building maintenance, trainings and operation management. The Firefighters recorded 1000's of hours on in-house training and on many occasions used the skills on real life incidents saving lives and property. Sheldon Fire also applies for many grants to enhance equipment and service without additional taxpayer dollars.

The Town of Sheldon would like to acknowledge and thank our Sheldon Volunteer Fire Department for their constant commitment and dedication to our Town and Community.

Cover Photo: Sheldon Volunteer Fire Department

Left to right: Raymond Bushey, Jr., Rocky Berry, Matthew McCrea, Paul Whiting, Dennis Paradis, Kevin Fleming, Tom Callan, Peter Murpy, Jeremy Tessier, Darren Raymond, Richard Piaseczny, Brian Paradis, Robert (Bobby) Teague.

Missing from Photo: Adam Regan, Kelly Raymond, Sam Hayford, Sue Brooks, Joseph Raiche, Samantha Fiske, Christian Conger, Shayln Peloubet



Sheldon Town Dedication

The Town of Sheldon wishes to thank Marie Brouillette for her dedicated service to our Town and Community.

Marie moved to Sheldon when she married Richard Brouillette on October 5th, 1957. They were married for 55 years until his passing in 2013. Marie met Richard through the Grange and she has been a member of the Fletcher Grange #473 and the Vermont State Grange for over 50 years.

In 1965, Marie began serving the Town of Sheldon in her position as Clerk with the United States Postal Service and in 1978 became the Postmaster until she retired in 1992. She has enjoyed working for the Town in the following roles: Library Trustee, Auditor and Justice of the Peace. She is also a member of St. Anthony's Catholic Church where she was a lector and a member of the Ladies of St. Anne.

Marie enjoys a variety of hobbies from cooking her famous donuts, to knitting socks, hats and other projects for her family and others. She has held many leadership positions for numerous organizations over the years, but she is most proud of her family. She has two daughters and three sons. Teresa and her husband Donnie, Mary, David and his spouse Jerri, Mark and his spouse Wendy, and Andrew and his spouse Susan. She currently has nine grandchildren and 12 great grandchildren.

Annual Report

Town and School

Sheldon, Vermont

For the Year Ending

December 31, 2022

Printed by Authority

REPRO DIGITAL

NOTICE

2023 Town Meeting is Happening!

Town Meeting will be held on Tuesday, March 7th, 2023

@ 10:00 AM

Sheldon Elementary School, 78 Poor Farm Road

(Masks are optional.)

Absentee ballots (for Northwest Solid Waste District Management and School Annual Ballot) can be requested by contacting the Town Clerk's Office @ 802-933-2524, email tc@sheldonvt.com or visit "My Voter Page" @ mvp.vermont.gov.

Ballots can be returned by mail or in our secure drop box. Polls will be open on March 7, 2022 from 7AM to 7PM at the Sheldon Elementary School @ 78 Poor Farm Road.

The Sheldon Interfaith Food Shelf will be offering donuts and coffee.

Sheldon Interfaith Food Shelf

(facebook.com/SheldonVermontFoodShelf)

Hours: Tuesday: 10AM – 1:00PM

Thursday: 4:00PM – 7:00PM

Friday: 1:00PM – 4:00PM

Saturday: 12:00PM – 3:00PM

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NOTES OF INTEREST

Town Clerk's Office
1640 Main Street
Sheldon, VT 05483

Telephone: (802) 933-2524
Fax: (802) 933-4951
tc@sheldonvt.com

Website Address: www.sheldonvt.com

Office Hours: Monday, Tuesday, Thursday, Friday 8AM – 3PM, Wednesday 8AM -5:30PM

Property Taxes: Property Taxes are due on November 15 @ 3:00PM. **NOTICE: Current policy states all tax payments must be received by close of business on the due date or they will be considered delinquent. Postmarked envelopes received must be stamped by due date. (REMINDER: Homeowners must file HS-122 each year to establish your Homestead Declaration. If you do not file yearly, you are considered a non-resident of the town which assess your property at a higher education tax rate.)**

Dog Licenses: State Law requires all dogs (six months or older) be licensed on or before April 1st each year; late fees are assessed after that date. A current rabies certificate is required to be on file at the Town Clerk's Office. Spayed or neutered fee is \$13.00 and \$17.00 for dogs who are not spayed or neutered. **Late Registration after April 1, 2023 fees will be \$17.00 for spayed \$21.00 for non-spayed.** You may register your dog by mail.

Green Mountain Passport: Sheldon residents over 62 years of age may apply for a Green Mountain Passport card at the Town Clerk's Office for a fee of \$2.00.

Hunting and Fishing Licenses: Licenses can be purchased at the Town Clerk's Office.

Vehicle Registration Renewals: The Town Clerk's Office will process Vehicle Registration Renewals. Only current and up to 60 days expiration date renewals will be accepted. There is a \$3.00 processing fee.

Voter Registration: The [My Voter Page](#) is your primary online resource for all election information unique to you. Log in to the page using your personal information and once there you may update your registration information, request and track the status of an absentee ballot, locate your polling place, view a sample ballot and listing of candidates for upcoming elections, and more. You may also register to vote online.

Registration is available during all normal business hours of your town or city clerk's office on days preceding the election and during polling hours on Election Day. 17 V.S.A. § 2144

Select Board: The Select Board meets on the 2nd & 4th Mondays each month.

Zoning Office: Zoning Administrator can be reached at 933-2524 x203 or zoning@sheldonvt.com. Fridays 9:00am – 3:00PM.

Listers Office: The Listers can be reached at 933-2524 x204 or listers@sheldonvt.com. Hours vary.

Development Review Board: The Development Review Board meets on the 3rd Tuesday of each month.

Website: MuniPAY is available for paying municipal bills on line by credit or debit card. There is a \$3/charge up to \$113 and a 2.65% charge for higher amounts.

Other Contacts:

Sheldon Municipal Library	933-2524 ext. 206	sheldon.library@yahoo.com
Sheldon Town Garage	933-4040 / 393-0052	roads@sheldonvt.com
Sheldon Water & Sewer	933-2524 / 782-5541	water@sheldonvt.com
Sheldon Fire Department	911	
Richard Piaceczny	309-2197	(Non-Emergency) 933-7188

Sheldon Town Officers

Moderator		Town Health Officer	Richard Piaseczny
Robert Norris	Term Expires: 2023	Town Service Officer	Gregory Stebbins
Town Clerk & Treasurer		VT State Senator	Robert Norris
Kimberlee Dufresne	Term Expires: 2025	VT State Representatives	Thomas Oliver Matthew Walker
Selectboard			
Joseph Dunlavey	Term Expires: 2023	Highway Department	
David Peloubet	Term Expires: 2023	Road Foreman	Seth Kittell Jim Childs
Stephen Dodd, Chair	Term Expires: 2024		
Nicholas Norris	Term Expires: 2024		
Seth Hungerford	Term Expires: 2025	Wastewater/Water Operator	Hubert Spaulding
School Board		Planning Commission	
Miranda Johnson	Term Expires: 2023	Susan Brooks	Term Expires: 2024
Emily Norris	Term Expires: 2024	Jeff Kane	Term Expires: 2024
		Pierre Parent	Term Expires: 2023
Listers		Hillary Weed	Term Expires: 2024
TBA	Term Expires: 2023	Nancy West, Chair	Term Expires: 2024
TBA	Term Expires: 2024		
TBA	Term Expires: 2025		
Library Trustees		Development Review Board	
Olivia Domingue	Term Expires: 2023	Susan Brooks	Term Expires: 2025
Marie Brouillette	Term Expires: 2024	DiAnne Crane	Term Expires: 2024
Maria Davison	Term Expires: 2025	Jeff Kane	Term Expires: 2024
Hillary Weed	Term Expires: 2026	Pierre Parent	Term Expires: 2023
Lindsay Dunlavey	Term Expires: 2027	Hillary Weed	Term Expires: 2024
		Nancy West	Term Expires: 2024
		Peter West, Chair	Term Expires: 2024
Delinquent Tax Collector			
Kimberlee Dufresne	Term Expires: 2025		
Assistant Town Clerk(s)	Demetrius Bolduc Debbie Kittell	Justice of the Peace	Terms Expire: 2025 Shannon Kane Deborah Kittell Patricia Lavalley Brant Newton Gregory Stebbins
Zoning Administrator	Michael Johnston	Susan Brooks	
Librarian	Valerie Clark	DiAnne Crane	
Civil Defense	Richard Piaseczny	Stephen Dodd	
Animal Control Officer	Morgan Dodd	John Grant	

WARNING
TOWN OF SHELDON ANNUAL MEETING
TUESDAY, MARCH 7, 2023

The legal voters of the Town of Sheldon, Vermont, are hereby warned and notified to meet at the Sheldon Elementary School, 78 Poor Farm Road, Sheldon Springs, Vermont, on Tuesday, March 7, 2023, at 10:00 a.m. to transact the following business.

Article 1. To elect the following Town Officers as required by law:

- a. Moderator for a one-year term;
- b. Select Board Member for a three-year term;
- c. Select Board Member for a two-year term;
- d. Lister for one remaining year of a three-year term;
- e. Lister for two remaining years of a three-year term;
- f. Lister for a three-year term;
- g. Library Trustee for one remaining year of a five-year term;
- h. Library Trustee for a five-year term;
- i. Delinquent Tax Collector for a one-year term.

Article 2. To act upon the reports of the Town Officers.

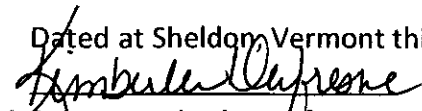
Article 3. Shall the voters authorize the elimination of the office of Town Lister in accordance with 17 V.S.A. §2651c(b)(1) and replace it with a professionally qualified assessor who shall have the same powers, discharge the same duties, proceed in the discharge thereof in the same manner, and be subject to the same liabilities as are prescribed for listers or the board of listers under the provisions of Title 32?

Article 4. Shall the voters authorize the Town Treasurer to collect current taxes, pursuant to 32 V.S.A. §4791?

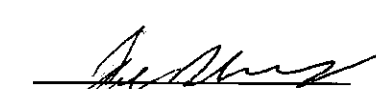
Article 5. Shall the voters authorize total highway fund and general fund expenditures of \$1,887,361 of which \$1,355,151 shall be raised by taxes?

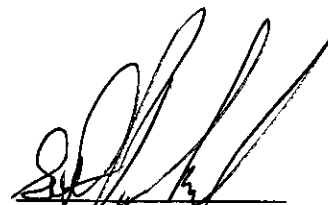
Article 6. Discussion of other nonbinding business.

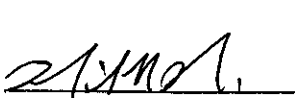
Dated at Sheldon, Vermont this 27th day of January 2023

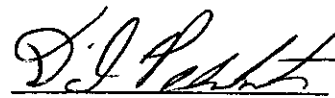

Attest: Kimberlee Dufresne, Town Clerk


Stephen Dodd


Joseph Dunlavy


Seth Hungerford


Nicholas Norris


David Peloubet

Voting Results
Town of Sheldon Annual Meeting
Tuesday, March 1, 2022

The legal voters of the Town of Sheldon, Vermont are hereby warned and notified to meet at the Sheldon Town Clerk's office located at 1640 Main Street in the Town of Sheldon on Tuesday, March 1st, 2022 between the hours of 7:00AM to 7:00PM to vote by Australian ballot upon the following Articles of Business.

Legal voters are further warned that a public information hearing will be conducted via electronic means on Monday, February 28, 2022 at 6:30PM. For information on how to participate in this public informational hearing, please see the Public Informational Hearing Notice and Agenda posted herewith.

(143 Votes Cast)

Article #1: To elect the following Town officers as required by law:

A moderator for a one-year term:

Write Ins: Robert Norris 50 Other Write Ins: 8 Blank Votes: 85

A Select Board Member for a three-year term:

Seth Hungerford: 135 Write Ins: 8

A Select Board Member for a two-year term:

Stephen Dodd: 135 Write Ins: 7

A Town Clerk for a three-year term:

Kimberlee Dufresne: 136 Write ins: 1 Blank Votes: 6

A Town Treasurer for a three-year term:

Kimberlee Dufresne: 132 Blank Votes: 11

A Delinquent Tax Collector for a one-year term:

Kimberlee Dufresne: 132 Blank Vote: 11

A Lister for a three-year term:

Write Ins: 18 Blank Votes: 125

A Lister for a two-year term:
Write Ins: 14 Blank Votes: 129

A Lister for a one remaining year of a three-year term:
Write Ins: 8 Blank Votes: 135

A Library Trustee for a five-year term:
Lindsay Dunlavey: 132 Write Ins: 2 Blank Votes: 9

Article #2: Shall the voters authorize total highway fund and general fund expenditure of \$1,646,640 of which \$1,354,964 shall be raised by taxes?

Yes: 104 No: 36 Blanks: 3

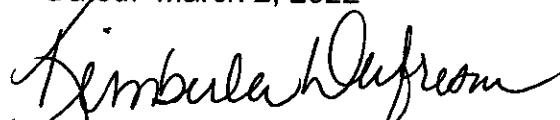
Article #3: Shall the voters authorize the Town Treasurer to collect current taxes, pursuant to 32 V.S.A. 4791?

Yes: 135 No: 5

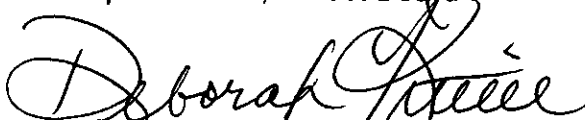
Article #4: Shall the Town authorize the operation of cannabis retailers and integrated cannabis licenses in Sheldon pursuant to 7 V.S.A. 863?

Yes: 71 No: 69 Blanks: 3

Dated: March 2, 2022


Kimberlee Dufresne, Town Clerk


Stephen Dodd, Select Board


Deborah Kittell, BAC Board

SELECTBOARD REPORT

The Missisquoi Hydro tax appeal was finally settled after three years of litigation; the Vermont Supreme Court set the assessed value at a lower rate than the Town appraisal. This will result in a repayment of overpaid tax and interest which will be paid over the next three years. The Town is expected to receive a list value adjustment to recalculate the Education Property Tax Liability.

The Board would like to thank the Sheldon Historical Society for the Old Home Days celebration; we would also like to thank them for the continued upgrades to our Historical Society building making it accessible so everyone can learn about the history of Sheldon.

This year our Sheldon Firefighters responded to a high volume of emergency calls; our town is fortunate to have such a dedicated group of volunteers.

The Water & Sewer Department completed a water meter upgrade for all residents on the town water system.

Our Highway Department completed several projects, despite a small crew; including a Better Back Roads Grant upgrading sections of Duffy Hill and Church Road. Guardrails were also installed on portions of Cook Road and Main Street. Road improvements, including culverts and ditching, were completed on Poor Farm Road. The Vermont Agency of Transportation assisted with an emergency culvert replacement on Shawville Road in late fall.

The Sheldon SelectBoard would like to thank our citizens for the continued support and cooperation this past year. We are fortunate to have many dedicated people serving on our Boards and Committees.

We are looking forward to another good year and hope to see everyone at Town Meeting!

Sincerely,

The Sheldon Selectboard

Town Clerk Report

2022 slowly returned us toward a sense of normalcy.

Town Meeting 2023 will be held at the Sheldon Elementary School and will be our first “in-person” Town Meeting since 2019. The Floor meeting will begin at 10:00AM and it will be nice to see everyone there.

Last year the Town managed three elections: Town Meeting with 143 voters, Primary Election during August with 245 voters, General Election during November with 707 voters. Sheldon has a total of 1326 Registered Voters.

A big change for those seeking Marriage Licenses took effective on 7/1/2022. Applicants can now apply for a Marriage License at any Town Clerk in the State of Vermont and are no longer required to apply only at their Town of Residence.

Events impacting the Town’s Vital Records last year include 11 Marriages, 23 Births (15 Girls & 8 Boys), and 16 Deaths recorded during 2022.

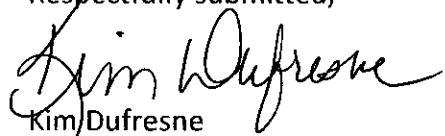
The Selectboard had to make several difficult decisions over the last three years while seeking resolution to an ongoing tax appeal. I would like to thank them for their time and energy, it was not an easy process and coping with COVID impacts introduced multiple other challenges. I would also like to thank Senator Randy Brock for successfully pursuing Legislative action which directly assisted the Town while securing additional funding from the State to help pay for Sheldon’s legal expenses and appraisal fees associated with the tax appeal.

Sheldon’s Grand List value was significantly reduced due to the results of the tax appeal. The Town has applied to the State’s Division of Property Valuation and Review to recalculate our Education Property tax liability for 2019, 2020 and 2021. If the Town receives funds from this recalculation, they will be applied to the amount the Town owes the appellant for previous years of over payment.

All Town Residents are reminded to file a HS-122 form with their 2022 taxes. The HS-122 form is how the State reconciles your Town Residency, qualifying applicants for the lower “Residential” Education Tax Rate on your property tax bill.

As always if you have any questions, please contact us here at the office. Thank you for all your support and we are looking forward to serving you throughout 2023!

Respectfully submitted,


Kim Dufresne

TOWN OF SHELDON

Vermont

*Richard Piaseczny
Town Health Officer
Email: tho@sheldonvt.com*

*Sheldon, VT 05483
Tel: 309-2197
Fax: 933-4951*

Sheldon Health Officer Report

This year the town health officer investigated 2 rental unit complaints and provided follow-up with 2 prior year complaints involving landlord / tenant concerns. Additionally, this office has worked closely with the State environmental enforcement and the town waste water to sample / monitor sites for wastewater concerns and air quality compliance.

Local emergency room visits for animal bites are also reported to the Town Health officer and recorded. This year the Town of Sheldon had 1 reported animal bite.

If you have any questions or concerns for the Town Health Officer, I can be reached at:

tho@sheldonvt.com
802-309-2197

Respectfully,

Richard Piaseczny

SHELDON ZONING REPORT - 2022

Zoning Report

In 2022 the Zoning Administrator processed 35 zoning applications and investigated 1 potential violation. Of the 35 permits issued 4 were for new homes, 4 were demolition permits and the rest were various sheds, decks, pools, additions and agricultural permits.

If you have any zoning related questions please feel free to contact Mike Johnston at (802)-933-2524 x203 or at zoning@sheldontvt.com. I am in the office Friday's 9:00am to 3:00pm most days but are subject to change.

Planning Commission Report

In 2022 the Planning Commission worked on several projects including the Town Forest, reviewing a large proposed solar project on Danyow Road and worked on several projects with Northwest Regional Planning Commission to include the Bylaw Modernization Grant, Walkability project and Town Plan and Bylaw updates.

The Planning Commission meets the First Tuesday of every month if there are agenda items. If you would like to get on an agenda for the Planning Commission please reach out to the Zoning Administrator at (802)-933-2524 x203 or at zoning@sheldontvt.com.

DRB Report

In 2022 the Development Review Board reviewed 17 hearings which consisted of 12 subdivisions, 4 conditional use reviews, and 1 variance review.

The DRB holds meetings the third Tuesday of every month depending if any hearings are scheduled. To get on a meeting please reach out to the Zoning Administrator at (802)-933-2524 x203 or at zoning@sheldontvt.com.

DRB Meeting Dates 2023		
Month	Date/Time	Due Date
January	January 17th-7:00pm	December 23rd by 12:00 pm
February	February 21st-7:00pm	January 27th by 12:00 pm
March	March 21st-7:00pm	February 24th by 12:00 pm
April	April 18th-7:00pm	March 24th by 12:00 pm
May	May 16th -7:00pm	April 21st by 12:00 pm
June	June 20th-7:00pm	May 26th by 12:00 pm
July	July 18th-7:00pm	June 23rd by 12:00 pm
August	August 15th-7:00pm	July 21st by 12:00 pm
September	September 19th-7:00pm	August 25th by 12:00 pm
October	October 17th-7:00pm	September 22nd by 12:00 pm
November	November 21st-7:00pm	October 17th by 12:00 pm
December	December 19th-7:00pm	November 17th by 12:00 pm
*All meetings have a limit of 4 hearings, this is on a first come first serve basis.	*Meetings will not be held if no applications have been received.	*In the event that a there are not enough board members present and a meeting is cancelled you will be put on the next available agenda.

2022 Board of Listers' Report

This was a very busy year for the Board of Listers. The 2019 tax appeal was finally settled with the Vermont Supreme Court finding in favor of the property owner. Having exhausted all appeals the Town was then able to ask the Property Valuation and Review Division to recalculate our education property tax liability for the three years. Processing this request was new to everyone and the Town Clerk made it her responsibility to do everything possible to ensure that Sheldon received its share of the money. Up until this year the State had set only \$100,000 for this type of adjustment for the entire state. It was the Town Clerk that helped ensure that legislature increased this amount by keeping this problem in front of legislature and State government. Thanks to Randy Brock the State did increase this by a large amount.

The 2022 Equalization study was presented by the State Property Valuation and Review Division in December. This year's study showed Sheldon's COMMON LEVEL OF ASSESMENT (CLA) to be 81.31% and the COEFFICIENT OF DISPERSION (COD) to be 16.22%. The State mandates that a reappraisal must be done when the CLA falls below 85% and the COD is greater than 20%. Therefore, the Town will be directed to start planning for a reappraisal. We have partitioned the State for a redetermination which may delay the reappraisal. The recent real estate market in the State has resulted in 165 of the 251 Towns in the state to reappraise.

We continue to process new buildings and improvements, subdivisions, Current Use and Homestead Declaration.

We look forward to working with everyone in 2023. Feel free to contact us with any questions or concerns you may have.

Respectively,

The Board of Listers



Precision Expertise & Integrity

January 26, 2023

Selectboard
Town of Sheldon, Vermont
1640 Main Street
Sheldon, Vermont 05483

We were engaged by the Town of Sheldon, Vermont and have audited the financial statements of the Town of Sheldon, Vermont as of and for the year ended December 31, 2022. The following statements and schedules have been excerpted from the 2022 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office.

Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Statement of Net Position - Proprietary Funds	Statement G
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	Statement H
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues	Schedule A
Schedule of Departmental Operations - General Fund	Schedule B
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule C
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule D

Certified Public Accountants

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

TOWN OF SHELSON, VERMONT

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,527,064	\$ -	\$ 1,527,064
Taxes receivable	103,022	-	103,022
Due from other funds	-	1,125,645	1,125,645
TOTAL ASSETS	\$ 1,630,086	\$ 1,125,645	\$ 2,755,731
LIABILITIES			
Accounts payable	\$ 5,975	\$ -	\$ 5,975
Due to other funds	1,279,461	-	1,279,461
TOTAL LIABILITIES	1,285,436	-	1,285,436
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	93,587	-	93,587
TOTAL DEFERRED INFLOWS OF RESOURCES	93,587	-	93,587
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	273,075	273,075
Assigned	-	852,570	852,570
Unassigned	251,063	-	251,063
TOTAL FUND BALANCES	251,063	1,125,645	1,376,708
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,630,086	\$ 1,125,645	\$ 2,755,731

See accompanying independent auditors' report and notes to financial statements.

TOWN OF SHELDON, VERMONT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 1,471,664	\$ -	\$ 1,471,664
Intergovernmental	413,996	333,505	747,501
Charges for services	29,390	-	29,390
Miscellaneous revenues	24,782	54	24,836
TOTAL REVENUES	<u>1,939,832</u>	<u>333,559</u>	<u>2,273,391</u>
EXPENDITURES			
Current:			
General government	507,628	3,706	511,334
Public safety	181,906	-	181,906
Public works	792,004	-	792,004
Health and welfare	13,197	-	13,197
Culture and recreation	47,398	-	47,398
Intergovernmental	30,120	-	30,120
Debt service:			
Principal	54,446	123,253	177,699
Interest	10,382	15,132	25,514
TOTAL EXPENDITURES	<u>1,637,081</u>	<u>142,091</u>	<u>1,779,172</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>302,751</u>	<u>191,468</u>	<u>494,219</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	185,415	185,415
Transfers (out)	(185,415)	-	(185,415)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(185,415)</u>	<u>185,415</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	117,336	376,883	494,219
FUND BALANCES - JANUARY 1	133,727	748,762	882,489
FUND BALANCES - DECEMBER 31	<u>\$ 251,063</u>	<u>\$ 1,125,645</u>	<u>\$ 1,376,708</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF SHELDON, VERMONT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2022

	Enterprise Funds Water and Sewer Fund
ASSETS	
Current assets:	
Accounts receivable (net of allowance for uncollectibles)	\$ 22,940
Due from other funds	153,816
Total current assets	<u>176,756</u>
Capital assets:	
Buildings and improvements	430,463
Infrastructure	2,545,882
Total capital assets	2,976,345
Less: accumulated depreciation	(1,546,445)
Net capital assets	<u>1,429,900</u>
TOTAL ASSETS	<u>\$ 1,606,656</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 7,850
Current portion of long-term liabilities	54,725
Total current liabilities	<u>62,575</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	57,200
Notes from direct borrowings payable	1,006,694
Total noncurrent liabilities	<u>1,063,894</u>
TOTAL LIABILITIES	<u>1,126,469</u>
NET POSITION	
Net investment in capital assets	311,281
Unrestricted	168,906
TOTAL NET POSITION	<u>480,187</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 1,606,656</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF SHELDON, VERMONT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Enterprise Funds Water and Sewer Fund
OPERATING REVENUES	
Charges for services	\$ 191,019
TOTAL OPERATING REVENUES	<u>191,019</u>
OPERATING EXPENSES	
Salaries and benefits	101,901
Utilities	24,763
Supplies	60,313
Water operating fees	6,035
Bookkeeping expense	3,100
Waterline maintenance	11,150
Miscellaneous	4,368
Depreciation	113,909
TOTAL OPERATING EXPENSES	<u>325,539</u>
OPERATING INCOME	<u>(134,520)</u>
NONOPERATING REVENUES (EXPENSES)	
Interest expense	<u>(3,075)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(3,075)</u>
CHANGE IN NET POSITION	(137,595)
NET POSITION - JANUARY 1	<u>617,782</u>
NET POSITION - DECEMBER 31	<u>\$ 480,187</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE 1

TOWN OF SHELDON, VERMONT

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 133,727	\$ 133,727	\$ 133,727	\$ -
Resources (Inflows):				
Property taxes	1,496,164	1,496,164	1,471,664	(24,500)
Intergovernmental	122,971	122,971	413,996	291,025
Charges for services	25,505	25,505	29,390	3,885
Miscellaneous revenues	2,000	2,000	24,782	22,782
Amounts Available for Appropriation	1,780,367	1,780,367	2,073,559	293,192
Charges to Appropriations (Outflows):				
Current:				
General government	379,273	379,273	507,628	(128,355)
Public safety	226,119	226,119	181,906	44,213
Public works	705,298	705,298	792,004	(86,706)
Health and welfare	12,850	12,850	13,197	(347)
Culture and recreation	58,850	58,850	47,398	11,452
Intergovernmental	28,602	28,602	30,120	(1,518)
Debt service:				
Principal	54,446	54,446	54,446	-
Interest	10,382	10,382	10,382	-
Transfers to other funds	170,820	170,820	185,415	(14,595)
Total Charges to Appropriations	1,646,640	1,646,640	1,822,496	(175,856)
Budgetary Fund Balance, December 31	\$ 133,727	\$ 133,727	\$ 251,063	\$ 117,336

See accompanying independent auditors' report and notes to financial statements.

TOWN OF SHELDON, VERMONT

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property taxes:			
Property taxes	\$ 1,394,964	\$ 1,319,428	\$ (75,536)
Municipal portion of taxes	10,000	8,111	(1,889)
Current use tax	85,000	91,369	6,369
School tax overpayment	-	34,021	34,021
Penalties and interest	6,200	18,735	12,535
Intergovernmental:			
Highway state aid	114,166	122,087	7,921
State of VT taxpayer settlement	-	268,499	268,499
Other intergovernmental revenue	8,805	23,410	14,605
Charges for services:			
Licenses and fees	19,405	23,762	4,357
Police department	1,000	698	(302)
Animal control	2,000	1,830	(170)
Water and sewer administration	3,100	3,100	-
Other income:			
Book restoration	-	6,681	6,681
Other grants	-	7,940	7,940
Other income	2,000	10,161	8,161
Total revenues	<u>\$ 1,646,640</u>	<u>\$ 1,939,832</u>	<u>\$ 293,192</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE B

TOWN OF SHELDON, VERMONT

SCHEDULE OF DEPARTMENT OF OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
GENERAL GOVERNMENT			
Administration	\$ 214,058	\$ 96,687	\$ 117,371
Tax settlement expense	-	269,946	(269,946)
Municipal office expenses	36,130	31,061	5,069
Town clerk/treasurer	91,035	83,365	7,670
Listers	16,450	12,240	4,210
Delinquent tax collector	5,000	-	5,000
Audit expenses	16,600	14,329	2,271
	<u>379,273</u>	<u>507,628</u>	<u>(128,355)</u>
PUBLIC SAFETY			
Fire department	125,677	124,299	1,378
Animal control	2,050	950	1,100
Ambulance	50,000	49,430	570
Sheriff	35,000	(2,817)	37,817
Dispatching	13,392	10,044	3,348
	<u>226,119</u>	<u>181,906</u>	<u>44,213</u>
PUBLIC WORKS			
Highways	278,143	212,600	65,543
Road maintenance	338,605	477,751	(139,146)
Highway equipment	58,500	83,562	(25,062)
Highway garage expenses	30,050	18,091	11,959
	<u>705,298</u>	<u>792,004</u>	<u>(86,706)</u>
HEALTH AND WELFARE			
Charitable organizations	10,500	10,497	3
Solid waste management	2,350	2,700	(350)
	<u>12,850</u>	<u>13,197</u>	<u>(347)</u>
CULTURE AND RECREATION			
Library	40,350	39,438	912
Parks and recreation	18,500	7,960	10,540

SCHEDULE B (CONTINUED)
TOWN OF SHELDON, VERMONT

SCHEDULE OF DEPARTMENT OF OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
INTERGOVERNMENTAL			
County tax	22,338	22,338	-
VLCT dues	3,783	3,783	-
NW Regional Planning	2,392	3,910	(1,518)
Franklin County Chamber of Commerce	89	89	-
	<u>28,602</u>	<u>30,120</u>	<u>(1,518)</u>
DEBT SERVICE			
Principal	54,446	54,446	-
Interest	10,382	10,382	-
	<u>64,828</u>	<u>64,828</u>	<u>-</u>
TRANSFERS TO OTHER FUNDS			
Special revenue funds	50,820	65,415	(14,595)
Capital projects funds	120,000	120,000	-
	<u>170,820</u>	<u>185,415</u>	<u>(14,595)</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 1,646,640</u>	<u>\$ 1,822,496</u>	<u>\$ (175,856)</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF SHELDON, VERMONT

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Due from other funds	\$ 852,570	\$ 273,075	\$ 1,125,645
TOTAL ASSETS	<u>\$ 852,570</u>	<u>\$ 273,075</u>	<u>\$ 1,125,645</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	273,075	273,075
Assigned	852,570	-	852,570
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>852,570</u>	<u>273,075</u>	<u>1,125,645</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 852,570</u>	<u>\$ 273,075</u>	<u>\$ 1,125,645</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF SHELDON, VERMONT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES			
Intergovernmental	\$ 333,505	\$ -	\$ 333,505
Interest income	14	40	54
TOTAL REVENUES	<u>333,519</u>	<u>40</u>	<u>333,559</u>
EXPENDITURES			
Current:			
General Government	3,706	-	3,706
Debt service:			
Principal	42,344	80,909	123,253
Interest	8,476	6,656	15,132
TOTAL EXPENDITURES	<u>54,526</u>	<u>87,565</u>	<u>142,091</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>278,993</u>	<u>(87,525)</u>	<u>191,468</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	65,415	120,000	185,415
Transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>65,415</u>	<u>120,000</u>	<u>185,415</u>
NET CHANGE IN FUND BALANCES	344,408	32,475	376,883
FUND BALANCES - JANUARY 1	<u>508,162</u>	<u>240,600</u>	<u>748,762</u>
FUND BALANCES - DECEMBER 31	<u>\$ 852,570</u>	<u>\$ 273,075</u>	<u>\$ 1,125,645</u>

See accompanying independent auditors' report and notes to financial statements.

REAL ESTATE TAX COMPARISON

	Town Grand List	Town Tax Rate
2012	\$ 2,537,935.41	\$ 0.3125
2013	\$ 2,541,526.47	\$ 0.3775
2014	\$ 2,418,948.96	\$ 0.4250
2015	\$ 2,453,681.06	\$ 0.4150
2016	\$ 2,498,430.68	\$ 0.4126
2017	\$ 2,521,835.36	\$ 0.4710
2018	\$ 2,575,862.28	\$ 0.3774
2019	\$ 2,609,850.06	\$ 0.4188
2020	\$ 2,654,220.31	\$ 0.4166
2021	\$ 2,692,022.96	\$ 0.3981
2022	\$ 2,661,052.48	\$ 0.5108

	School Grand List	School Tax Rate	
2012	\$ 994,758.14	\$ 1.3393	(Non-Residential)
2012	\$ 1,300,087.85	\$ 1.0838	(Residential)
2013	\$ 1,125,339.57	\$ 1.3886	(Non-Residential)
2013	\$ 1,178,422.88	\$ 1.2010	(Residential)
2014	\$ 981,979.11	\$ 1.4567	(Non-Residential)
2014	\$ 1,231,228.95	\$ 1.2855	(Residential)
2015	\$ 1,015,455.55	\$ 1.4838	(Non-Residential)
2015	\$ 1,230,555.03	\$ 1.2455	(Residential)
2016	\$ 1,029,759.55	\$ 1.4792	(Non-Residential)
2016	\$ 1,263,254.40	\$ 1.1897	(Residential)
2017	\$ 1,024,012.51	\$ 1.4716	(Non-Residential)
2017	\$ 1,281,468.17	\$ 1.2394	(Residential)
2018	\$ 1,029,340.05	\$ 1.5279	(Non-Residential)
2018	\$ 1,286,086.17	\$ 1.2965	(Residential)
2019	\$ 1,041,908.06	\$ 1.5888	(Non-Residential)
2019	\$ 1,301,064.79	\$ 1.3232	(Residential)
2020	\$ 1,052,154.72	\$ 1.6863	(Non-Residential)
2020	\$ 1,315,712.62	\$ 1.4071	(Residential)
2021	\$ 1,015,765.70	\$ 1.7113	(Non-Residential)
2021	\$ 1,325,136.62	\$ 1.4605	(Residential)
2022	\$1,000,897.82	\$ 1.5961	(Non-Residential)
2022	\$ 1,287,503.62	\$ 1.3343	(Residential)

Sheldon 2022 as Billed Grand List
Tax Book Report
*** GRAND TOTALS ***

	MUNICIPAL	HOMESTEAD	NONHOMESTEAD

TAXABLE PARCELS	960		
ACRES	24,106.81		
REAL	255,159,800	138,841,100	116,318,700
Add			
(+) NON-APPROVED CONTRACTS		0	0
(+) NON-APPROVED FARM CONTRACTS		0	0
(+) INVENTORY	5,592,471		
(+) EQUIPMENT	26,686,133		392,100
Subtract			
(-) VETERAN	400,000	360,000	40,000
(-) FARM STAB	0	0	0
(-) CURRENT USE	21,878,656	5,435,738	16,442,918
(-) CONTRACTS	0	0	0
(-) SPECIAL EXEMP.		0	5,378,600

GRAND LIST	2,651,597.48	1,330,453.62	948,492.82
HOMESTEAD	156,697,100		
HOUSESITE	138,143,300		
LEASE	0.00		
NON-TAX COUNT	26		
NON-TAX VAL.	7,530,000		
LATE HOMESTEAD PENALTY:			2,388.42

RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED

NONHOMESTEAD ED.	1.5961	948,492.82	1,513,889.37
HOMESTEAD ED.	1.3343	1,330,453.62	1,775,224.36
LOCAL AGREEMENT	0.0016	2,651,597.48	4,242.58
MUNICIPAL	0.5092	2,651,597.48	1,350,193.44
TOTAL TAX			4,645,938.17

LONG AND SHORT TERM NOTES PAYABLE

LONG TERM NOTES PAYABLE					
Notes	Beginning Balance	Principal Reduction	Interest Paid	Balance	
Fire Dept Bldg	\$ 82,866.58	\$ 25,971.52	\$ 4,248.89	\$	56,895.06
Sewer Bond	\$ 65,779.27	\$ 4,188.64	\$ 3,075.36	\$	61,590.63
Town Office	\$ 184,349.68	\$ 28,138.50	\$ 6,469.91	\$	156,211.18
Water Bond	\$ 1,107,363.18	\$ 50,334.69		\$	1,057,028.49
<p>Fire Department Note is with Peoples Trust Co. at 4.75% interest , Maturity Date December 31, 2024</p> <p>Sewer Note is with DRA at 4.75% interest, Maturity Date January, 2033</p> <p>Town Office note is with Peoples Trust Co at 3.5% interest, Maturity Date December 31, 2028</p> <p>Water Bond note is with Wilmington Trust at 0% interest, Maturity Date December 31, 2043</p>					

SHORT TERM NOTES PAYABLE					
Notes	Beginning Balance	Principal Reduction	Interest Paid	Balance	
2017 Backhoe	\$ 16,727.88	\$ 16,727.88	\$ 422.77	\$	-
2018 Truck	\$ 31,396.90	\$ 31,396.90	\$ 793.52	\$	-
2021 Truck	\$ 143,960.77	\$ 34,705.97	\$ 3,517.37	\$	109,254.80
Line of Credit	\$ 300,000.00	\$ -	\$ -	\$	-
Fire Truck	\$ 232,597.06	\$ 43,937.47	\$ 6,882.32	\$	188,659.59
Missisquoi Hyd	\$ 809,836.88	\$ 269,945.63	\$ -	\$	539,891.25
<p>2018 Truck Note with Peoples Trust Co. at 2.50 % interest, Maturity Date July 8, 2022</p> <p>2018 Backhoe Note with Peoples Trust Co. at 2.50% interest, Maturity Date July 5, 2022</p> <p>2021 Truck Note with Peoples Trust Co. At 2.50 % interest, Maturity Date July 27, 2025</p> <p>2019 Fire Truck Note with Peoples Trust Co., at 3.00% interest, Maturity Date April 23, 2026</p> <p>2022 Line of Credit with Peoples Trust Company, at 1.60% interest, Maturity Date December 28, 2022</p> <p>2022 Missisquoi Hydro repayment of overpaid taxes / 3 equal installments of \$269,945.63 for tax years 2022,23,24</p>					

Trial Balance - General Fund

Account/Description	Balance
10-1-00-10.00 General Fund Checking	\$ 1,527,064.14
10-1-00-50.00 Due to/from Other Funds	\$ (1,279,462.10)
Total Asset	\$ 247,602.04

Account/Description	Budget
10-2-00-00.00 Accounts Payable	\$-
10-2-00-20.00 SWT	\$-
10-2-00-30.00 FICA/MEDI	\$-
10-2-00-40.00 FWT	\$-
10-2-00-45.00 Child Support	\$-
10-2-00-45.05 Retirement	\$-
10-2-00-50.00 Other Payroll Obligations	\$-
10-2-00-55.00 SOV - Dog Licenses	\$-
10-2-00-60.00 SOV - Marriage Licenses	\$-
10-2-00-65.00 SOV - Fish & Game	\$-
10-2-00-70.00 Due to Taxpayers	\$ 242.66
10-2-00-85.00 Tax Clearing	\$-
10-2-00-90.00 Water/Sewer Clearing	\$-
10-2-00-95.00 Line of Credit	\$-

Account/Description	
10-3-00-00.00 Fund Balance	\$ 130,024.34

Account/Description	Estimated Revenue	Received to Date	Variance	2023 Budget
10-6-00 TAXES				
10-6-00-00.00 Current Taxes	\$ -	\$ 1,196,690.91	\$ (1,196,690.91)	\$ -
10-6-00-10.00 Delinquent Taxes	\$ 40,000.00	\$ 122,736.87	\$ (82,736.87)	\$ 40,000.00
10-6-00-11.00 Delinquent Interest	\$ 3,000.00	\$ 8,921.19	\$ (5,921.19)	\$ 1,360.00
10-6-00-12.00 Delinquent Penalty	\$ 3,200.00	\$ 9,813.84	\$ (6,613.84)	\$ 3,200.00
10-6-00-13.00 School Tax Overpayment	\$ -	\$ 34,020.66	\$ (34,020.66)	\$ 125,000.00
10-6-00-14.00 Municipal Portion of Taxes	\$ 10,000.00	\$ 8,110.50	\$ 1,889.50	\$ 10,000.00
Total Taxes	\$ 56,200.00	\$ 1,380,293.97	\$ (1,324,093.97)	\$ 179,560.00
10-6-10 STATE/FED REIMB.				
10-6-10-11.00 Current Use	\$ 85,000.00	\$ 91,369.00	\$ (6,369.00)	\$ 85,000.00
10-6-10-12.00 State Grand List Pmt	\$ 7,905.00	\$ 7,913.50	\$ (8.50)	\$ 7,910.00
10-6-10-13.00 State Aid to Highways	\$ 114,166.00	\$ 122,086.96	\$ (7,920.96)	\$ 117,260.00
10-6-10-14.00 SOV Grants	\$-	\$ 14,565.00	\$ (14,565.00)	\$ 112,000.00
10-6-10-15.00 State Equalization Paymen	\$ 900.00	\$ 931.00	\$ (31.00)	\$ 900.00
Total State/Fed Reimbursement	\$ 207,971.00	\$ 236,865.46	\$ (28,894.46)	\$ 323,070.00
10-6-15 FEE'S				
10-6-15-10.00 Recording Fee's	\$ 15,000.00	\$ 18,529.00	\$ (3,529.00)	\$ 15,000.00
10-6-15-11.00 Zoning Permits	\$ 2,000.00	\$ 2,435.00	\$ (435.00)	\$ 2,000.00
10-6-15-13.00 Book Restoration	\$ -	\$ 6,681.00	\$ (6,681.00)	\$ -
10-6-15-14.00 Zoning Meetings	\$ -	\$ 2,000.00	\$ (2,000.00)	\$ 1,500.00
10-6-15-15.00 Overweight Permits	\$ 600.00	\$ 640.00	\$ (40.00)	\$ 600.00
10-6-15-16.00 Copier Income	\$ 2,000.00	\$ 2,427.43	\$ (427.43)	\$ 2,000.00
10-6-15-17.00 DMV Registration	\$ 75.00	\$ 117.00	\$ (42.00)	\$ 75.00
10-6-15-18.00 Fish & Wildlife	\$ 75.00	\$ 26.00	\$ 49.00	\$ 50.00
10-6-15-19.00 Liquor Licenses	\$ 255.00	\$ 455.00	\$ (200.00)	\$ 255.00
10-6-15-20.00 Vital Record Fees	\$ 850.00	\$ 930.00	\$ (80.00)	\$ 850.00
10-6-15-21.00 Vault Time	\$ 550.00	\$ 630.00	\$ (80.00)	\$ 550.00
10-6-15-22.00 Water Svs Reimbursement	\$ 1,550.00	\$ 1,550.00	\$-	\$ 1,550.00
10-6-15-23.00 Sewer Svs Reimbursement	\$ 1,550.00	\$ 1,550.00	\$-	\$ 1,550.00
Total Fee's	\$ 24,505.00	\$ 37,970.43	\$ (13,465.43)	\$ 25,980.00
10-6-20 OTHER				

Account/Description	Estimated Revenue	Received to Date	Variance	2023 Budget
10-6-20-10.05 Bank Acct Interest	\$-	\$ 1,263.05	\$ (1,263.05)	\$ 1,000.00
10-6-20-11.00 Traffic Fines	\$ 1,000.00	\$ 698.01	\$ 301.99	\$ 700.00
10-6-20-12.00 Dog Licenses	\$ 2,000.00	\$ 1,830.00	\$ 170.00	\$ 1,900.00
10-6-20-15.00 Insurance Claims	\$ -	\$ 1,190.00	\$ (1,190.00)	\$ -
10-6-20-16.00 Miscellaneous Revenue	\$ -	\$ 268,498.57	\$ (268,498.57)	\$ -
Total Other	\$ 3,000.00	\$ 273,479.63	\$ (270,479.63)	\$ 3,600.00
10-6-35 Fire Dept. Revenue				
10-6-35-13.00 Dry Hydrant Grant	\$ -	\$ 7,630.00	\$ (7,630.00)	\$ -
Total Fire Dept Revenue	\$ -	\$ 7,630.00	\$ (7,630.00)	\$ -
10-6-50 LIBRARY REVENUE				
10-6-50-14.05 Library Craft Fair	\$ -	\$ 522.00	\$ (522.00)	\$ -
10-6-50-15.00 Library Grant	\$ -	\$ 300.00	\$ (300.00)	\$ -
10-6-50-16.00 Rise VT Grant	\$ -	\$ 10.00	\$ (10.00)	\$ -
10-6-50-17.00 Parent Child Center Funds	\$ -	\$ 2,005.01	\$ (2,005.01)	\$ -
10-6-50-19.00 Programming Fees	\$ -	\$ 155.00	\$ (155.00)	\$ -
10-6-50-20.00 Library Fundrasier	\$ -	\$ 600.00	\$ (600.00)	\$ -
Total Library Revenue	\$ -	\$ 3,592.01	\$ (3,592.01)	\$ -
TOTAL REVENUES	\$ 291,676.00	\$ 1,939,831.50	\$ (1,648,155.50)	\$ 532,210.00

Account/Description	Budget	Expenditures	Balance	2023 Budget
10-7-10 GENERAL EXPENSES				
10-7-10-10.00 Selectboard Salaries	\$ 7,000.00	\$ 3,082.50	\$ 3,917.50	\$ 5,500.00
10-7-10-11.00 BCA/Ballot Clerk Salaries	\$ 2,000.00	\$ 985.50	\$ 1,014.50	\$ 1,000.00
10-7-10-12.00 Zoning Salaries	\$ 8,500.00	\$ 9,244.44	\$ (744.44)	\$ 12,250.00
10-7-10-13.00 Town Building Ins.	\$ 1,638.00	\$ 1,638.04	\$ (0.04)	\$ 1,710.00
10-7-10-14.00 Unemployment Ins.	\$ 1,072.00	\$ 1,243.00	\$ (171.00)	\$ 875.00
10-7-10-14.05 Town Liability Ins.	\$ 6,043.00	\$ 6,042.52	\$ 0.48	\$ 6,474.00
10-7-10-14.10 Workmans Comp Ins.	\$ 839.00	\$ 839.00	\$-	\$ 865.00
10-7-10-15.00 Retirement	\$ 4,000.00	\$ 4,058.01	\$ (58.01)	\$ 4,300.00
10-7-10-16.00 Social Security	\$ 14,000.00	\$ 18,043.74	\$ (4,043.74)	\$ 18,000.00
10-7-10-17.00 Health Insurance	\$ 15,997.00	\$ 15,996.96	\$ 0.04	\$ 19,239.00
10-7-10-18.00 Dental Insurance	\$ 1,150.00	\$ 1,127.88	\$ 22.12	\$ 1,128.00
10-7-10-19.00 Life Insurance	\$ 281.00	\$ 280.80	\$ 0.20	\$ 281.00
10-7-10-20.00 Disability Insurance	\$ 967.00	\$ 966.96	\$ 0.04	\$ 967.00
10-7-10-21.00 School Generator Exp.	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
10-7-10-22.00 Street Lights/Traffic Lig	\$ 8,500.00	\$ 9,003.67	\$ (503.67)	\$ 9,000.00
10-7-10-23.00 Sheldon Historical Soc.	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
10-7-10-23.02 SHS Building Insurance	\$ 520.00	\$ 520.12	\$ (0.12)	\$ 552.00
10-7-10-24.00 Town Officers Expenses	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
10-7-10-25.00 Legal Fees	\$ 22,000.00	\$ 3,685.21	\$ 18,314.79	\$ 10,000.00
10-7-10-26.00 Interest On Loans	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00
10-7-10-27.00 NEMRC Contract/Service	\$ 7,500.00	\$ 7,203.41	\$ 296.59	\$ 7,500.00
10-7-10-28.00 Mileage	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
10-7-10-29.00 Officers Training	\$ -	\$ 28.00	\$ (28.00)	\$ -
10-7-10-30.00 DRB Salaries	\$ 1,500.00	\$ 2,299.50	\$ (799.50)	\$ 2,000.00
10-7-10-30.05 Planning Comm Salaries	\$ 1,500.00	\$ 612.00	\$ 888.00	\$ 1,500.00
10-7-10-31.00 Town Land Expenses	\$ -	\$ 3,428.99	\$ (3,428.99)	\$ -
10-7-10-34.00 Town Office Bldg. Loan	\$ 34,609.00	\$ 34,608.41	\$ 0.59	\$ 34,609.00
10-7-10-35.00 Green Up Day Expenses	\$ 800.00	\$ 1,158.21	\$ (358.21)	\$ 1,000.00
10-7-10-36.00 Building Maintenance	\$ 500.00	\$ 165.23	\$ 334.77	\$ 1,000.00
10-7-10-37.00 Health Officer	\$ 500.00	\$ 440.00	\$ 60.00	\$ 500.00
10-7-10-38.00 GovOffice Website	\$ 1,500.00	\$ 1,375.00	\$ 125.00	\$ 1,500.00

Account/Description	Estimated Revenue	Received to Date	Variance	2023 Budget
10-7-10-39.00 Northwest Access TV	\$ 1,100.00	\$ 1,095.00	\$ 5.00	\$ 1,100.00
10-7-10-42.00 Agency of Transportation	\$ 350.00	\$ 350.00	\$ -	\$ 350.00
10-7-10-43.00 Tax Appeal Expense	\$ 100,000.00	\$ 269,945.63	\$ (169,945.63)	\$ 269,946.00
10-7-10-99.00 Miscellaneous Expenses	\$ 500.00	\$ 774.34	\$ (274.34)	\$ 500.00
Total General Expenses	\$ 248,666.00	\$ 401,242.07	\$ (152,576.07)	\$ 415,446.00
10-7-15 MUNICIPAL OFFICE EXP.				
10-7-15-10.00 Town Hall Utilities/Secur	\$ 5,000.00	\$ 5,250.85	\$ (250.85)	\$ 5,000.00
10-7-15-11.00 Town Hall Phone Svs.	\$ 3,800.00	\$ 3,577.80	\$ 222.20	\$ 3,800.00
10-7-15-12.00 Trash Removal	\$ 500.00	\$ 480.00	\$ 20.00	\$ 500.00
10-7-15-13.00 Copier Expense	\$ 3,000.00	\$ 2,520.53	\$ 479.47	\$ 3,000.00
10-7-15-14.00 Postage & Postal Svs.	\$ 4,000.00	\$ 3,384.19	\$ 615.81	\$ 3,500.00
10-7-15-15.00 Carpet Expense	\$ 400.00	\$ 187.00	\$ 213.00	\$ 150.00
10-7-15-16.00 Supplies	\$ 2,000.00	\$ 2,088.34	\$ (88.34)	\$ 2,000.00
10-7-15-17.00 Printing & Publishing	\$ 2,000.00	\$ 1,877.45	\$ 122.55	\$ 2,000.00
10-7-15-18.00 Cleaning Services	\$ 3,200.00	\$ 2,552.00	\$ 648.00	\$ 3,000.00
10-7-15-19.00 Computer Services	\$ 6,000.00	\$ 3,904.40	\$ 2,095.60	\$ 6,000.00
10-7-15-20.00 Clerk/Treasurer Dues	\$ 100.00	\$ 85.00	\$ 15.00	\$ 100.00
10-7-15-21.00 Town Hall Water/Sewer	\$ 380.00	\$ 380.00	\$ -	\$ 380.00
10-7-15-22.00 Digital Land Record Prese	\$ 5,500.00	\$ 4,434.49	\$ 1,065.51	\$ 5,500.00
10-7-15-99.00 Miscellaneous Expenses	\$ 250.00	\$ 339.00	\$ (89.00)	\$ 300.00
Total Municipal Office Exp	\$ 36,130.00	\$ 31,061.05	\$ 5,068.95	\$ 35,230.00
10-7-20 TOWN CLERK/TREAS				
10-7-20-10.00 Town Clerk Salary	\$ 57,000.00	\$ 57,513.38	\$ (513.38)	\$ 59,000.00
10-7-20-11.00 Assistant Clerk Salary	\$ 24,000.00	\$ 19,147.50	\$ 4,852.50	\$ 24,000.00
10-7-20-12.00 Recording Expenses	\$ -	\$ -	\$ -	\$ 500.00
10-7-20-13.00 Sick Leave	\$ 1,000.00	\$ 912.00	\$ 88.00	\$ 1,000.00
10-7-20-14.00 Vacation Pay	\$ 3,500.00	\$ 2,370.00	\$ 1,130.00	\$ 4,000.00
10-7-20-15.00 Holiday Pay	\$ 3,000.00	\$ 2,844.00	\$ 156.00	\$ 3,072.00
10-7-20-16.00 Personal Leave	\$ 235.00	\$ -	\$ 235.00	\$ 256.00
10-7-20-17.00 Bereavement Pay	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
10-7-20-18.00 Election Expenses	\$ 800.00	\$ 361.76	\$ 438.24	\$ 300.00
10-7-20-19.00 Clerk Training/Education	\$ 400.00	\$ 48.00	\$ 352.00	\$ 400.00
10-7-20-88.00 Records Pres \$ to Reserve	\$ -	\$ 6,681.00	\$ (6,681.00)	
10-7-20-89.00 MILEAGE	\$ 500.00	\$ 168.43	\$ 331.57	\$ 500.00
10-7-20-99.00 Miscellaneous Expense	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
Total Town Clerk/Tres	\$ 91,035.00	\$ 90,046.07	\$ 988.93	\$ 93,628.00
10-7-25 LISTERS				
10-7-25-10.00 Lister Salaries	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
10-7-25-11.00 Lister Mileage	\$ 250.00	\$ -	\$ 250.00	\$ 250.00
10-7-25-12.00 Lister Computer Upgrade /	\$ 200.00	\$ 215.00	\$ (15.00)	\$ 200.00
10-7-25-13.00 Lister Training	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
10-7-25-14.00 Tax Mapping	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
10-7-25-15.00 Appraisal Assistance	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 14,000.00
10-7-25-88.00 Lister Money to Reserve	\$ -	\$ 7,913.50	\$ (7,913.50)	\$ -
10-7-25-99.00 Lister Office Supplies/Mi	\$ 300.00	\$ 25.00	\$ 275.00	\$ 300.00
Total Listers	\$ 16,450.00	\$ 20,153.50	\$ (3,703.50)	\$ 18,450.00
10-7-30 ANIMAL CONTROL				
10-7-30-10.00 Animal Control Salaries	\$ 1,500.00	\$ 810.00	\$ 690.00	\$ 1,500.00
10-7-30-11.00 Dog Licenses	\$ 150.00	\$ 130.82	\$ 19.18	\$ 150.00
10-7-30-13.00 Animal Control Off. Milea	\$ 200.00	\$ 9.38	\$ 190.62	\$ 200.00
10-7-30-99.00 Animal Ctrl Miscellaneous	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
Total Animal Control	\$ 2,050.00	\$ 950.20	\$ 1,099.80	\$ 2,050.00
10-7-35 FIRE DEPARTMENT				

Account/Description	Estimated Revenue	Received to Date	Variance	2023 Budget
10-7-35-10.00 Fire Dept. Utilities	\$ 6,550.00	\$ 7,070.99	\$ (520.99)	\$ 7,022.00
10-7-35-11.00 Fire Dept. Phone Svs.	\$ 4,500.00	\$ 4,062.14	\$ 437.86	\$ 4,824.00
10-7-35-12.00 Fire Dept \$ to Equip Fund	\$ 50,820.00	\$ 50,820.00	\$ -	\$ 50,820.00
10-7-35-13.00 Fire Dept. Supplies	\$ 4,000.00	\$ 2,387.86	\$ 1,612.14	\$ 4,288.00
10-7-35-14.00 Fire Dept. Dispatching	\$ 13,392.00	\$ 11,454.00	\$ 1,938.00	\$ 13,727.00
10-7-35-16.00 Fire Dept. Radio & Repair	\$ 2,200.00	\$ 4,416.07	\$ (2,216.07)	\$ 2,359.00
10-7-35-17.00 Fire Dept. Vehicle Ins.	\$ 2,780.00	\$ 2,779.52	\$ 0.48	\$ 2,821.00
10-7-35-18.00 Fire Dept. Truck Repairs	\$ 12,000.00	\$ 9,284.50	\$ 2,715.50	\$ 12,864.00
10-7-35-19.00 Fire Dept. Security	\$ 870.00	\$ 794.18	\$ 75.82	\$ 933.00
10-7-35-20.00 Fire Dept. Lawn Care	\$ 1,300.00	\$ 700.00	\$ 600.00	\$ 1,394.00
10-7-35-21.00 Fire Dept. Bldg Repairs	\$ 5,000.00	\$ 1,162.97	\$ 3,837.03	\$ 5,360.00
10-7-35-22.00 Fire Dept. Dues	\$ -	\$ 150.00	\$ (150.00)	\$ -
10-7-35-23.00 Fire Dept. Equip. Rental	\$ 325.00	\$ -	\$ 325.00	\$ 349.00
10-7-35-25.00 Fire Dept. Stipend	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00
10-7-35-26.00 Fire Dept. Fuel	\$ 1,100.00	\$ 2,215.70	\$ (1,115.70)	\$ 1,179.00
10-7-35-27.00 Fire Dept. Liability Ins.	\$ 1,227.00	\$ 1,227.04	\$ (0.04)	\$ 1,630.00
10-7-35-28.00 Fire Dept. Bldg Ins.	\$ 1,379.00	\$ 1,378.92	\$ 0.08	\$ 1,464.00
10-7-35-29.00 FD Workers Comp Ins.	\$ 1,674.00	\$ 1,924.00	\$ (250.00)	\$ 1,715.00
10-7-35-30.00 Fire Dept Bldg Loan Exp.	\$ 30,220.00	\$ 30,220.41	\$ (0.41)	\$ 30,220.00
10-7-35-32.00 Clothing	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,576.00
10-7-35-33.00 Air Pack Testing & Repair	\$ 2,170.00	\$ 350.00	\$ 1,820.00	\$ 2,326.00
10-7-35-34.00 Air System Certification	\$ 543.00	\$ -	\$ 543.00	\$ 582.00
10-7-35-35.00 Pump Testing & Service	\$ 2,715.00	\$ 3,247.75	\$ (532.75)	\$ 2,911.00
10-7-35-36.00 Carbon Bottle Replacement	\$ 1,900.00	\$ 1,900.00	\$ -	\$ 2,037.00
10-7-35-37.00 Medical Supplies	\$ 3,800.00	\$ 1,171.78	\$ 2,628.22	\$ 4,074.00
10-7-35-40.00 Dry Hydrant Expense	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,360.00
10-7-35-41.00 Small Equip Purch/Repair	\$ 2,172.00	\$ 11,792.25	\$ (9,620.25)	\$ 2,328.00
10-7-35-42.00 Equipment Replacement	\$ 21,080.00	\$ 15,580.00	\$ 5,500.00	\$ 22,598.00
10-7-35-43.00 Hydrant Repair Expense	\$ -	\$ 9,749.06	\$ (9,749.06)	\$ -
10-7-35-99.00 Fire Dept. Miscellaneous	\$ -	\$ 1,500.00	\$ (1,500.00)	\$ -
Total Fire Department	\$ 206,717.00	\$ 205,339.14	\$ 1,377.86	\$ 213,761.00
10-7-40 PUBLIC SAFETY				
10-7-40-10.00 Ambulance Service	\$ 50,000.00	\$ 49,430.46	\$ 569.54	\$ 48,872.00
10-7-40-11.00 Sheriff	\$ 35,000.00	\$ (2,816.67)	\$ 37,816.67	\$ 40,000.00
10-7-40-12.00 Dispatching	\$ 13,392.00	\$ 10,044.00	\$ 3,348.00	\$ 13,727.00
Total Public Safety	\$ 98,392.00	\$ 56,657.79	\$ 41,734.21	\$ 102,599.00
10-7-45 DELINQUENT TAX COLLECTOR				
10-7-45-10.00 Delinquent Tax Salary	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
Total Delinquent Tax Collector	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
10-7-50 LIBRARY				
10-7-50-10.00 Library Salaries	\$ 30,000.00	\$ 28,984.50	\$ 1,015.50	\$ 30,000.00
10-7-50-10.05 Library Trustee Salaries	\$ 350.00	\$ 474.00	\$ (124.00)	\$ 400.00
10-7-50-11.00 Periodicals	\$ 150.00	\$ 84.98	\$ 65.02	\$ 100.00
10-7-50-12.00 Summer Programming	\$ 200.00	\$ 500.00	\$ (300.00)	\$ 200.00
10-7-50-13.00 Library Holiday Pay	\$ 100.00	\$ -	\$ 100.00	\$ -
10-7-50-14.00 Library Vacation Pay	\$ 400.00	\$ 198.00	\$ 202.00	\$ 400.00
10-7-50-15.00 Library Automation	\$ 500.00	\$ 495.00	\$ 5.00	\$ 500.00
10-7-50-18.00 Library Youth Books	\$ 1,800.00	\$ 1,613.05	\$ 186.95	\$ 1,800.00
10-7-50-19.00 Library Adult Books	\$ 2,000.00	\$ 2,130.68	\$ (130.68)	\$ 2,000.00
10-7-50-20.00 Library Programming	\$ 3,000.00	\$ 2,841.95	\$ 158.05	\$ 3,000.00
10-7-50-21.00 Library Equipment	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
10-7-50-22.00 Library Supplies	\$ 600.00	\$ 803.78	\$ (203.78)	\$ 500.00
10-7-50-24.00 Technology (Computers)	\$ -	\$ 431.80	\$ (431.80)	\$ 100.00

Account/Description	Estimated Revenue	Received to Date	Variance	2023 Budget
10-7-50-26.00 Video/Audio	\$ 600.00	\$ 346.76	\$ 253.24	\$ 500.00
10-7-50-28.00 ILL Postage	\$ 100.00	\$ -	\$ 100.00	\$ 50.00
10-7-50-30.00 Parent Child Center	\$ 300.00	\$ 414.24	\$ (114.24)	\$ 200.00
10-7-50-31.00 Library Membership	\$ 150.00	\$ 119.00	\$ 31.00	\$ 100.00
Total Library	\$ 40,350.00	\$ 39,437.74	\$ 912.26	\$ 39,950.00
10-7-55 AUDITORS				
10-7-55-11.00 Town Report Expense	\$ 1,600.00	\$ 1,329.05	\$ 270.95	\$ 1,625.00
10-7-55-12.00 External Audit Expense	\$ 15,000.00	\$ 13,000.00	\$ 2,000.00	\$ 15,000.00
Total Auditors	\$ 16,600.00	\$ 14,329.05	\$ 2,270.95	\$ 16,625.00
10-7-60 PARKS & RECREATION				
10-7-60-13.00 Parks/Rec Fields Mowing	\$ 4,000.00	\$ 3,250.00	\$ 750.00	\$ 4,000.00
10-7-60-14.00 Parks/Rec Rink Mowing	\$ 1,500.00	\$ 1,440.00	\$ 60.00	\$ 1,500.00
10-7-60-15.00 Park/Rec Maintenance	\$ 10,000.00	\$ 631.87	\$ 9,368.13	\$ 15,000.00
10-7-60-18.00 Little League Donation	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00
10-7-60-99.00 Parks/Rec Miscellaneous	\$ 1,500.00	\$ 1,137.72	\$ 362.28	\$ 1,500.00
Total Parks & Recreation	\$ 18,500.00	\$ 7,959.59	\$ 10,540.41	\$ 23,500.00
10-7-65 DUES				
10-7-65-10.00 Franklin County Tax	\$ 22,338.00	\$ 22,337.74	\$ 0.26	\$ 26,133.00
10-7-65-11.00 VLCT Dues	\$ 3,783.00	\$ 3,783.00	\$ -	\$ 3,915.00
10-7-65-12.00 NW Regional Planning	\$ 2,392.00	\$ 3,910.18	\$ (1,518.18)	\$ 2,478.00
10-7-65-13.00 Solid Waste Management	\$ 2,350.00	\$ 2,699.60	\$ (349.60)	\$ 2,563.00
10-7-65-14.00 Franklin County Chamber C	\$ 89.00	\$ 89.00	\$ -	\$ 89.00
Total Dues	\$ 30,952.00	\$ 32,819.52	\$ (1,867.52)	\$ 35,178.00
10-7-70 APPROPRIATIONS				
10-7-70-10.00 Charitable Organizations	\$ 10,500.00	\$ 10,497.00	\$ 3.00	\$ 11,000.00
Total Appropriations	\$ 10,500.00	\$ 10,497.00	\$ 3.00	\$ 11,000.00
10-8 HIGHWAY DEPARTMENT				
10-8-10 HWY GENERAL EXPENSE				
10-8-10-10.00 Highway Salaries	\$ 150,000.00	\$ 120,283.59	\$ 29,716.41	\$ 175,000.00
10-8-10-13.00 Hwy Building Insurance	\$ 1,379.00	\$ 1,823.80	\$ (444.80)	\$ 1,926.00
10-8-10-14.00 Unemployment Insurance	\$ -	\$ 488.70	\$ (488.70)	\$ -
10-8-10-14.05 Hwy Vehicle Insurance	\$ 3,651.00	\$ 3,650.52	\$ 0.48	\$ 3,710.00
10-8-10-14.10 Hwy Liability Ins.	\$ 1,955.00	\$ 1,466.10	\$ 488.90	\$ 2,366.00
10-8-10-14.15 Highway Workmans Comp	\$ 14,767.00	\$ 14,767.00	\$ -	\$ 13,330.00
10-8-10-15.00 Retirement	\$ 9,000.00	\$ 7,727.16	\$ 1,272.84	\$ 9,000.00
10-8-10-16.00 Social Security	\$ 7,500.00	\$ 5,503.73	\$ 1,996.27	\$ 7,500.00
10-8-10-17.00 Health Insurance	\$ 60,947.00	\$ 38,472.72	\$ 22,474.28	\$ 73,302.00
10-8-10-18.00 Dental Insurance	\$ 2,854.00	\$ 1,726.08	\$ 1,127.92	\$ 2,854.00
10-8-10-19.00 Life Insurance	\$ 265.00	\$ 232.20	\$ 32.80	\$ 307.00
10-8-10-20.00 Disability Insurance	\$ 1,175.00	\$ 1,131.48	\$ 43.52	\$ 1,549.00
10-8-10-22.00 Employee Uniforms/Boots	\$ 5,500.00	\$ 4,749.99	\$ 750.01	\$ 5,000.00
10-8-10-23.00 Hwy Sick Leave	\$ 2,800.00	\$ 1,982.00	\$ 818.00	\$ 3,000.00
10-8-10-24.00 Hwy Vacation Pay	\$ 7,000.00	\$ 3,108.00	\$ 3,892.00	\$ 8,000.00
10-8-10-25.00 Hwy Holiday Pay	\$ 6,500.00	\$ 4,304.00	\$ 2,196.00	\$ 7,000.00
10-8-10-26.00 Hwy Personnal Leave	\$ 550.00	\$ 400.00	\$ 150.00	\$ 600.00
10-8-10-27.00 Hwy Bereavement Pay	\$ 500.00	\$ 176.00	\$ 324.00	\$ 600.00
10-8-10-28.00 Hwy Mileage	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 500.00
10-8-10-29.00 HWY REIMBURSEMENT	\$ -	\$ 120.00	\$ (120.00)	\$ -
10-8-10-31.00 Highway Pager Service	\$ 450.00	\$ 445.06	\$ 4.94	\$ 500.00
10-8-10-32.00 VT Dept of Correction	\$ 150.00	\$ -	\$ 150.00	\$ 500.00
10-8-10-99.00 Hwy General Miscellaneous	\$ -	\$ 42.00	\$ (42.00)	\$ -
Total HWY General Expense	\$ 278,143.00	\$ 212,600.13	\$ 65,542.87	\$ 316,544.00
10-8-15 HWY ROAD MAINTENANCE				

Account/Description	Estimated Revenue	Received to Date	Variance	2023 Budget
10-8-15-10.00 Class II Maintenance	\$ 50,000.00	\$ 41,057.44	\$ 8,942.56	\$ 50,000.00
10-8-15-11.00 Class III Maintenance	\$ 50,000.00	\$ 105,827.33	\$ (55,827.33)	\$ 50,000.00
10-8-15-12.00 Bridges & Culverts	\$ -	\$ 5,188.60	\$ (5,188.60)	\$ -
10-8-15-13.00 Paving	\$ 210,000.00	\$ 209,721.67	\$ 278.33	\$ 210,000.00
10-8-15-14.00 Road Signs	\$ 4,000.00	\$ 5,340.37	\$ (1,340.37)	\$ 5,000.00
10-8-15-15.00 Heald Rd Culvert	\$ -	\$ 14,200.00	\$ (14,200.00)	\$ -
10-8-15-16.00 Hwy Guard Rails	\$ 20,000.00	\$ 10,920.60	\$ 9,079.40	\$ 15,000.00
10-8-15-17.00 Shawville Culvert Grant	\$ -	\$ 54,681.79	\$ (54,681.79)	\$ -
10-8-15-18.00 Municipal Road Gen Permit	\$ 1,605.00	\$ 1,350.00	\$ 255.00	\$ 1,350.00
10-8-15-19.00 Better Back Road Grant	\$ -	\$ 27,512.12	\$ (27,512.12)	\$ -
10-8-15-88.00 Bridge \$ Reserve	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00
10-8-15-99.00 Hwy Road Maint. Misc.	\$ 3,000.00	\$ 1,950.77	\$ 1,049.23	\$ 5,000.00
Total HWY Road Maintenance	\$ 358,605.00	\$ 497,750.69	\$ (139,145.69)	\$ 356,350.00
10-8-20 HWY EQUIPMENT				
10-8-20-09.00 2018 Truck	\$ 4,500.00	\$ 6,493.75	\$ (1,993.75)	\$ 5,000.00
10-8-20-10.00 2021 Truck	\$ 2,000.00	\$ 6,455.15	\$ (4,455.15)	\$ 5,000.00
10-8-20-12.00 2015 Truck	\$ 9,000.00	\$ 4,197.70	\$ 4,802.30	\$ 5,000.00
10-8-20-13.00 2015 Utility Truck	\$ 3,000.00	\$ 1,345.79	\$ 1,654.21	\$ 5,000.00
10-8-20-14.00 Backhoe	\$ 3,000.00	\$ 20,070.39	\$ (17,070.39)	\$ 3,000.00
10-8-20-15.00 Grader	\$ 2,000.00	\$ (3,240.27)	\$ 5,240.27	\$ 3,000.00
10-8-20-16.00 Money to Equipment Fund	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 100,000.00
10-8-20-17.00 Fuel, Oil, Gas	\$ 30,000.00	\$ 45,315.08	\$ (15,315.08)	\$ 45,000.00
10-8-20-99.00 Hwy Equipment Misc. Exp.	\$ 5,000.00	\$ 2,924.59	\$ 2,075.41	\$ 3,000.00
Total HWY Equipment	\$ 158,500.00	\$ 183,562.18	\$ (25,062.18)	\$ 174,000.00
10-8-25 HWY GARAGE EXPENSES				
10-8-25-10.00 Garage Utilities/Security	\$ 10,000.00	\$ 6,948.11	\$ 3,051.89	\$ 8,000.00
10-8-25-11.00 Garage Phone Expense	\$ 1,300.00	\$ 1,228.33	\$ 71.67	\$ 1,300.00
10-8-25-12.00 Garage Trash Removal	\$ 500.00	\$ 480.00	\$ 20.00	\$ 500.00
10-8-25-21.00 Garage Water/Sewer	\$ 500.00	\$ 380.00	\$ 120.00	\$ 500.00
10-8-25-22.00 HWY OFFICE SUPPLIES	\$ 250.00	\$ 286.98	\$ (36.98)	\$ 250.00
10-8-25-23.00 Hwy Building Repairs	\$ 13,000.00	\$ 227.97	\$ 12,772.03	\$ 13,000.00
10-8-25-24.00 Hwy Supplies/Tools	\$ 4,000.00	\$ 8,504.30	\$ (4,504.30)	\$ 4,000.00
10-8-25-99.00 Hwy Garage Miscellaneous	\$ 500.00	\$ 35.05	\$ 464.95	\$ 500.00
Total HWY Garage Expenses	\$ 30,050.00	\$ 18,090.74	\$ 11,959.26	\$ 28,050.00
Total HWY Department	\$ 825,298.00	\$ 912,003.74	\$ (86,705.74)	\$ 874,944.00
Total Expenditures	\$ 1,646,640.00	\$ 1,822,496.46	\$ (175,856.46)	\$ 1,887,361.00

2023 Summary	
Total Budget	\$ 1,887,361.00
Total Revenue	\$ 532,210.00
2023 Tax Basis (Budget - Revenue)	\$ 1,355,151.00

Trial Balance - Water & Sewer

Account/Description	
20-1-00-50.00 Due to/from	\$ 153,816.10
Account/Description	
20-2-00-00.05 Sewer Over Payment	\$ 236.66
20-2-00-00.10 Water Over Payment	
Account/Description	
20-3-00-00.00 Fund Balance	\$ 231,815.33
Account/Description	Received to date

Account/Description	Estimated Revenue	Received to Date	Variance	2023 Budget
20-6-00 WATER REVENUE				
20-6-00-00.05 Water Revenue		\$ 109,427.68		
20-6-00-00.10 Water Interest		\$ 5.97		
20-6-00-00.15 Water Penalty		\$ 2,381.15		
Total Water Revenue		\$ 111,814.80		
20-6-05 SEWER REVENUE				
20-6-05-00.05 Sewer Revenue		\$ 77,850.34		
20-6-05-00.10 Sewer Interest		\$ 3.60		
20-6-05-00.15 Sewer Penalty		\$ 1,325.14		
Total Sewer Revenue		\$ 79,179.08		
Account/Description		Expenditures		
20-8-00 EXPENSES				
20-8-00-11.00 Water Salaries		\$ 13,172.50		
20-8-00-11.05 Meter Upgrade Salaries		\$ 50,000.00		
20-8-00-12.00 Health Insurance		\$ 2,490.84		
20-8-00-13.05 Vacation Pay		\$ 174.00		
20-8-00-14.00 Holiday Pay		\$ 81.00		
20-8-00-16.00 W/S Social Security		\$ 2,946.33		
20-8-00-17.00 Water Comm/GL/WC Ins.		\$ 2,041.79		
20-8-00-19.00 Water Utilities		\$ 9,023.35		
20-8-00-20.00 Water Supplies/Water Test		\$ 1,870.44		
20-8-00-23.00 Water - Education		\$ 14.00		
20-8-00-25.00 Water-VTRANS Lease		\$ 653.00		
20-8-00-27.00 Water Operating Fees		\$ 6,034.78		
20-8-00-28.00 Equipment Repairs		\$ 760.00		
20-8-00-29.00 Water Postage		\$ 605.03		
20-8-00-30.00 Water-Loan Payment		\$ 50,334.69		
20-8-00-31.00 Bookkeeping Expense		\$ 1,550.00		
20-8-00-32.00 Waterline Maintenance		\$ 10,314.95		
20-8-00-35.00 Water Meter Expense		\$ 50,894.63		
20-8-00-36.00 Overpayment Refund		\$ 95.00		
20-8-00-99.00 Water Misc Supplies		\$ 80.77		
Total Water Expenses		\$ 203,137.10		
20-8-05 SEWER EXPENSES				
20-8-05-11.00 Sewer Salaries		\$ 22,065.38		
20-8-05-12.00 Health Insurance		\$ 4,626.00		
20-8-05-13.05 Vacation Pay		\$ 1,131.00		
20-8-05-14.00 Holiday Pay		\$ 678.00		
20-8-05-17.00 Sewer Comm/GL/WC Ins.		\$ 2,495.68		
20-8-05-19.00 Sewer Utilities		\$ 15,740.09		
20-8-05-20.00 Sewer Supplies/Sewer Test		\$ 7,466.97		
20-8-05-24.00 Sewer Equipment Maintenance		\$ 75.00		
20-8-05-25.00 Sewer Sludge Disposal		\$ 1,580.05		
20-8-05-27.00 Sewer Misc.		\$ 1,420.50		
20-8-05-30.00 Sewer Loan Payment		\$ 7,264.00		
20-8-05-31.00 Bookkeeping		\$ 1,550.00		
Total Sewer Expenses		\$ 66,092.67		
Trial Balance - Records Preservation				
Account/Description				
30-1 RECORDS PRES				
30-1-00-50.00 Due to/from Other Funds		\$ 77,173.17		
Account/Description				

Account/Description	Estimated Revenue	Received to Date	Variance	2023 Budget
30-3-00-00.00 Records Pres Fund Balance	\$ 70,594.00			
Account/Description		Received to date		
30-6 RECORDS PRES REV				
30-6-00-00.00 Records Pres Interest		\$ 2.90		
30-6-00-10.00 Transfer In From GF		\$ 6,681.00		
Total Revenue		\$ 6,683.90		
Account/Description		Expenditures		
30-7 RECORDS PRES EXPENSES				
30-7-00-00.00 Records Pres Expense		\$ 104.73		
Total Expenses		\$ 104.73		
Trial Balance - Highway Equipment Fund				
Account/Description				
40-1 HWY EQUIPMENT FUND				
40-1-00-50.00 Due to/from Other Funds		\$ 97,391.82		
Account/Description				
40-3-00-00.00 Hwy Equip Fund Balance	\$ 84,942.39			
Account/Description		Received to date		
40-6 HWY EQUIP REVENUE				
40-6-00-00.00 Hwy Equipment Interest		\$ 13.84		
40-6-00-10.00 Transfer In From GF		\$ 100,000.00		
Total Revenue		\$ 100,013.84		
Account/Description		Expenditures		
40-7 HWY EQUIP EXPENSES				
40-7-00-00.01 HWY 2021 Truck Payment		\$ 38,223.34		
40-7-00-00.02 HWY 2018 Truck Payment		\$ 32,190.42		
40-7-00-00.03 HWY 2018 Backhoe Payment		\$ 17,150.65		
Total Expenses		\$ 87,564.41		
Trial Balance - Bridge & Culvert Fund				
Account/Description				
50-1 BRIDGE/CULVERT FUND				
50-1-00-50.00 Due to/from Other Funds		\$ 175,683.61		
Account/Description				
50-3-00-00.00 Bridge/Culvert Fund Balan	\$ 155,658.03			
Account/Description		Received to date		
50-6 BRIDGE & CULVERT REV				
50-6-00-00.00 Bridge/Culvert Interest		\$ 25.58		
50-6-00-10.00 Transfer In from GF		\$ 20,000.00		
Total Revenue		\$ 20,025.58		
Account/Description		Expenditures		
50-7 BRIDGE & CULVERT EXP		\$ -		
50-7-00-00.00 Culvert Expenses		\$ -		
Total Expenses		\$ -		
Trial Balance - Fire Department Equipmen				
Account/Description				
60-1 FIRE DEPT EQUIP FUND				
60-1-00-50.00 Due to/from Other Funds		\$ 52,892.34		
Account/Description				
60-3-00-00.00 Fire Dept Fund Balance	\$ 52,883.49			
Account/Description		Received to date		
60-6 FIRE DEPT REVENUE				

Account/Description	Estimated Revenue	Received to Date	Variance	2023 Budget
60-6-00-00.00 Fire Dept Equip Interest		\$ 8.64		
60-6-00-10.00 Transfer In from GF		\$ 50,820.00		
Total Revenue		\$ 50,828.64		
Account/Description		Expenditures		
60-7-00-00.05 SFD Truck Loan		\$ 50,819.79		
Total Expenses		\$ 50,819.79		
Trial Balance - Appraisal Fund				
Account/Description				
70-1 APPRAISAL FUND				
70-1-00-50.00 Due to/from Other Funds		\$ 57,985.22		
Account/Description				
Account/Description				
70-3-00-00.00 Appraisal Fund Balance	\$ 50,069.70			
Account/Description		Received to date		
70-6 APPRAISAL REVENUES				
70-6-00-00.00 Appraisal Interest		\$ 2.02		
70-6-00-15.00 Transfer In from Gen Fund		\$ 7,913.50		
Total Revenue		\$ 7,915.52		
Account/Description		Expenditures		
70-7 APPRAISAL EXPENSES		\$ -		
Total Expenses		\$ -		
Trial Balance - ARRP FUNDING				
Account/Description				
90-1-00-50.00 Due to/from Other Funds		\$ 664,519.84		
Account/Description				
90-3-00-00.00 Fund Balance	\$ 334,615.95			
Account/Description	Estimated Revenue	Received to date		
90-6-10-00.00 ARPA Revenue		\$ 332,263.42		
90-6-10-00.05 ARPA Library		\$ 1,241.78		
Total Revenue		\$ 333,505.20		
Account/Description		Expenditures		
90-7-10-00.00 ARPA Expense		\$-		
90-7-10-00.05 ARPA Library Expense		\$ 3,601.31		
Total Expenses		\$ 3,601.31		

**Town of Sheldon Payroll
Employee Wage Summary**

January 1, 2022 - December 31, 2022

Employee	Gross Wages
Bolduc, Demetrius	\$5,994.00
Brooks, Susan	\$900.00
Brouillette, Marie	\$100.50
Childs, James	\$55,430.08
Clark, Valerie	\$15,889.50
Crane, DiAnne	\$612.00
Davison, Maria	\$144.00
Dodd, Morgan	\$810.00
Dodd, Stephen	\$1,110.50
Domingue, Olivia	\$126.00
Dufresne, Kimberlee	\$63,639.38
Dunlavey, Joseph	\$342.00
Dunlavey, Lindsay	\$153.00
Farrar, Brady	\$5,437.50
Grainger, Erin	\$10,345.50
Grant, John	\$63.00
Hughes, Gloria	\$2,552.00
Hungerford, Seth	\$1,025.00
Kane, Jeffrey	\$342.00
Kittell, Deborah	\$13,153.50
Kittell, Seth	\$65,830.39
Norris, Nicholas	\$616.50
Parent, Pierre	\$324.00
Peloubet, David	\$706.50
Piaseczny, Richard	\$440.00
Reed, Alfred	\$4,385.00
Spaulding Hubert	\$85,652.50
Teague, Robert	\$820.00
Weed, Hillary	\$693.00
West, Nancy	\$3,591.00
West, Peter	\$252.00
TOTALS 31 Employees	\$341,480.35

DELINQUENT TAX COLLECTOR'S REPORT

YEAR	TAX	ABATEMENT	COLLECTED	BALANCE
2017	\$ 3,039.22		\$ 3,039.22	
2018	\$ 6,132.91		\$ 6,132.91	
2019	\$ 5,230.73		\$ 5,230.73	
2020	\$ 15,410.34		\$ 14,335.49	\$ 1,074.85
2021	\$ 60,891.55		\$ 57,024.16	\$ 3,867.39
2022	\$ 102,645.13		\$ 36,974.36	\$ 65,670.77
	\$ 193,349.88		\$ 122,736.87	\$ 70,613.01

2020

Mobil Mini Inc.	\$ 12.68
Smith, Hanna	\$ 28.87
West, Paula*	\$ 1,033.30
	\$ 1,074.85

2021

Barrette, Michael*	\$ 488.67
Mobile Mini Inc	\$ 12.12
Smith, Hanna	\$ 1,803.54
West, Paula	\$ 1,563.06
	\$ 3,867.39

2022

Barrette, Michael*	\$ 531.87
Bocash, Kenneth**	\$ 460.05
Carey, Christopher*	\$ 9,453.92
Choquette, Johnathan	\$ 5,117.12
Conley, Peter **	\$ 2,644.37
Domingue, Larry **	\$ 1,168.44
Fecteau, Luc **	\$ 4,177.87
Heald, Arthur	\$ 6,584.06
Hope, Bernadette LE	\$ 1,750.83
Maple Glen Inc **	\$ 14,063.56
Morris-Jette Nancy	\$ 3,055.01
Murie, Christian*	\$ 627.86
Noel, Todd	\$ 59.25
Pebbles, Clifford	\$ 2,635.73
Raymond, Darren	\$ 1,174.82
Smith, Hanna	\$ 1,801.40
Stanislas Property Services	\$ 2,113.22
Sweet, Gloria	\$ 1,885.68
West, Paula	\$ 1,561.21
Wheel, Kevin	\$ 2,344.98
Whiting, Mary*	\$ 2,459.52
	\$ 65,670.77

TOTAL BALANCE DUE TO THE TOWN:

*Paid in full after December 31, 2022

** Currently on Payment Plan



479 Mill Street, Sheldon Springs, VT | (802) 933-7188
- For emergency calls, dial 911 -

Sheldon Firefighters responded to a staggering 43% increase in emergency calls during 2022 including 12 building fires and 46 motor vehicle accidents. Many of these calls were of a very serious nature and many had tragic consequences. Sheldon Firefighters responded 112 times an average of 2.2 times per week to Fire or Technical Rescue related emergencies. The Emergency Medical calls represented 61% of our total call volume of 287 or 5.5 request for service per week. Sheldon Firefighters also responded to assist our neighbors in Fairfield, Enosburgh, Franklin, Highgate, Swanton, St. Albans City and Town with fires and Technical Rescues. This past spring Sheldon had several small grass and forest fires that scorched approximately 5 acres.

Sheldon Firefighters meet nearly every Thursday evening at the fire station to perform vehicle/ building maintenance, conduct training and manage our operation. During 2022 members trained in such topics as CPR, Self-Contained Breathing Apparatus, Communications, Equipment location, Haz-Mat, Building Search, Forest Fires, Dry Hydrant Use, Hose Lines, Pump Operations, Ground Ladders, Tanker Shuttles, Water Supply, Building Preplans, Master Streams and Vehicle Rescue. Sheldon Firefighters recorded 1000's of hours of in-house training and on multiple occasions used the skills on real life incidents within days of the training saving lives and property.

Sheldon Fire applies for numerous grants to enhance our equipment and service without requiring additional taxpayer dollars from the town. During 2022, we have received roughly \$15,000 to repair and replace a few fire hydrants in town. We would like to thank Hubert from the Sheldon Water Department and Todd Derry for assisting us in repairs and replacement of the hydrants.

In closing, I want to thank the community for supporting the fire department's budget and a special thank you to our dedicated members for their time and energy supporting our department and their fellow neighbors during their time of need.

SMOKE AND CARBON MONOXIDE (CO) DETECTORS SAVE LIVES

Sheldon Fire 2022 Stipend

Piaseczny, Richard	\$ 1496.00
Murphy, Peter	\$ 646.00
Paradis, Brian	\$ 1105.00
Reagan, Adam	\$ 1343.00
Fleming, Kevin	\$ 1071.00
Berry, Rocky	\$ 850.00
Berry, Samantha	\$ 425.00
Brooks, Susan	\$ 340.00
Bushey, Raymond	\$ 1666.00
Callan, Thomas	\$ 340.00
Conger, Christian	\$ 374.00
Hayford, Sam	\$ 799.00
McCrea, Matthew	\$ 935.00
Paradis, Denis	\$ 1207.00
Peloubet, Shalyn	\$ 340.00
Raiche, Joseph	\$ 85.00
Raymond, Darren	\$ 289.00
Raymond, Kelly	\$ 374.00
Teague, Robert	\$ 663.00
Tessier, Jeremy	\$ 1139.00
Whiting, Paul	\$ 1105.00
Stipend Total	\$16592.00
Yearly Gifts & Dinner	\$ 2604.71
Overall	\$19196.71

Sheldon Municipal Library 2022

There have been great things happening in our little library this past year! We are growing in many ways. Circulation increased by 40% over last year and we welcomed 27 new patrons.

Among our events were some very successful fundraisers. We thank Board Trustee Lindsay Dunlavey and Joe Dunlavey for organizing our First Annual Cornhole Tournament, sponsored by Wendell's Furniture and The Abbey. We had 12 teams, some great prizes, and tons of fun! Thanks also to Lorraine Danyow for again organizing our 31st Annual Craft Show, which brought in funds as well as donations towards our Holiday Gift Basket Raffle. Other local businesses also donated towards the Gift Basket Raffle, which was very popular with our patrons of all ages. Funds from these events allowed us to purchase a pass for the newly opened pool at Hard'Ack in St. Albans, a full season pass at the Shelburne Museum, four paint classes, and new books for our ever-growing collection.

Our biggest community involvement projects were in conjunction with Sheldon Old Home Day. The library decorated a float for the parade and held an activity booth at the fair, and as part of the historical society's "Celebrating Community Life" exhibit, created a display showing all of the sites our library was housed prior to 1952. We also participated in the Sheldon School's Trunk or Treat, giving out previously loved books as treats!

We have resumed in-person activities. This year we offered paint classes, cooking classes, The Magic of Water with Mr. K, a plant swap, sewing class, pumpkin painting, apple stamping, a holiday cookie party, and reintroduced weekly Storytime. Most popular was our Summer Reading Challenge, and as a community we read over 600 books between June and August!

This year we said goodbye to a longtime Trustee. Many thanks to Marie Brouillette for all your support over the past fifteen years. We will miss you!

Remember to consult our Facebook page for all of our events!
www.facebook.com/sheldonmunicipallibrary

Sincere thanks for another great year,
Sheldon Library Staff and Board of Trustees

Sheldon Historical Society
200 Bridge Street, Sheldon 05483

The long-delayed and much anticipated Old Home Day returned to Sheldon, on a post-card-perfect July 16 morning. Covid and its precautions had pushed the date back a year, but the long wait was rewarded with a fine parade, lots of music, terrific barbeque, and abundant camaraderie which lasted late into the afternoon. Activities for kids were overseen by Sheldon Library volunteers, and exhibits included a demonstration by local forest sculptor Brandon Wilson who created two remarkable pieces during the afternoon. Agronomist Paul Stanley delivered a thoughtful address highlighting the history of agriculture in Vermont and making a strong case for the future of dairying in Franklin County.

In September the Society sponsored a popular Calcutta, with the Abbey hosting nearly 200 hopeful ticketholders and guests. Proceeds from the evening, which included a silent auction of donated treasures, support the continuing rehabilitation of Sheldon's Bridge Street museum building.

The new addition to the building was largely completed during the year, with only exterior finish work waiting for the return of warmish weather. We benefited tremendously from a Cultural Facilities Grant, administered by the Vermont Arts Council, which matched funds raised by our generous members and donors: making possible an accessible restroom and a vertical lift to the second floor hall.

Our key exhibit through the summer and fall featured Sheldon's pre-industrial agriculture: life in an era when cash was scarce and barter was the norm. Exhibits offered by Sheldon's churches and the library celebrated long, strong community ties. Watch for new exhibits, programs, and events showcased this spring and summer. So much to learn!

While we close the museum during winter months, we're always available to help with your questions. Visit our website: sheldonvthistorical.org, or find us on Facebook. New members are welcome!

For information, contact Brent Garrow at 802 782-3909



The bottling house, on route 78 close to Sheldon Jct, shipped Missisquoi Spring water all over the world. In 1868 over 14,700 cases left Sheldon to destinations around North America and Europe



NORTHWEST REGIONAL PLANNING COMMISSION

Town Report, 2022 - Sheldon

Northwest Regional Planning Commission (NRPC) is a multi-purpose governmental organization created by the municipalities of Franklin and Grand Isle Counties. NRPC implements a variety of projects and programs tailored to local, regional and statewide needs. All municipalities in the region are entitled to equal voting representation by two locally appointed members to the Board of Commissioners.

2022 SHELDON TOWN PROJECTS

- Provided local planning and zoning technical assistance.
- Updated the locally adopted Emergency Management Plan which helps the town respond to future disasters.
- Consulted with local officials, identified projects and provided technical assistance for Municipal Roads Grants-in-Aid construction projects.
- Provided technical assistance and environmental assessment funding to the Historical Society for the 200 Bridge Street redevelopment. This site is managed by the Historical Society.
- Coordinated with the Planning Commission on implementing the Connecting Sheldon Plan with a demonstration project.
- Healthy Roots Collaborative delivered gleaned produce and Everyone Eats meals to the Sheldon Methodist Church Food Shelf on a regular basis.
- Healthy Roots worked with The Abbey Group to start the process of using a building at their new Blue Sky Packing location as a potential new aggregation and storage space for the Healthy Roots Gleaning Program.
- Provide market access assistance to one Sheldon business.
- Supported the Northwest Communications Union District, in which Sheldon is a member.
- Drafted a grant for the Lamoille Valley Rail Trail Community Grant program.
- Provided zoning administrator services.
- Worked with local and state partners to determine eligible uses of local funds from the American Rescue Plan Act.
- Collaborated with the Planning Commission to modernize the town's zoning bylaws to allow for increased housing choice and affordability funded by a Bylaw Modernization consortium grant.
- Completed a consultation of the municipal planning program.

This year the Commission will assist our member municipalities with maximizing local, state and federal COVID recovery and infrastructure funds, Municipal Roads General Permit compliance, water quality project implementation, local energy and climate planning, emergency preparedness, brownfields redevelopment and other needed services. NRPC will help promote the Missisquoi and Lamoille Valley Rail Trails, support local farm and food businesses through its Healthy Roots Collaborative, assist the Northwest Communications Union District in expanding broadband access in the region, and coordinate Housing For All, a three-year housing development campaign. The Commission has no regulatory or taxing authority; however, each year we do request a per capita assessment in support of local and regional activities and to provide matching funds for state and federal programs.

Your continued support for local and regional planning is greatly appreciated. NRPC is your resource - please call on us for assistance with planning, zoning, transportation, mapping or other needs.

Sheldon Town Regional Commissioners - Jeff Kane & vacant seat

Transportation Advisory Committee - Seth Hungerford

NRPC Projects & Programs

Municipal plan and bylaw updates, technical assistance for local permitting

Brownfields site assessments, clean-ups and redevelopment plans

Transportation planning, coordination and project development

Bike and pedestrian planning and project management

Emergency preparedness, disaster recovery and resilience

Energy conservation, renewable energy plans and projects

Watershed planning and stormwater project management

Regional plans for growth and development

Geographic Information System maps and data

Downtown and village revitalization and community development

Grant writing and administration

Associated Projects & Programs Managed by NRPC

Healthy Roots Collaborative

Northern Vermont Economic Development District

Missisquoi Valley Rail Trail

Northwest Vermont Regional Foundation, Inc.

Clean Water Service Provider: Missisquoi and Lamoille River Basins

Address: 75 Fairfield Street,
St. Albans, VT 05478

Phone: (802) 524-5958

Fax: (802) 527-2948

Website: www.nrpcvt.com

Monday, January 23, 2023

Kimberlee Dufresne
Town of Sheldon, Vermont
1640 Main Street
Sheldon, VT 05483

Kimberlee,

2021-2022 has been an exciting year for AmCare Ambulance and the Town of Sheldon. We responded to approximately 200 Emergency Calls and transported 176 patients to the hospital. 24 responses ended in a no-transport situation for a variety of reasons. It has been an emotionally difficult year for both our service and Sheldon First Response as well as for the community, as Sheldon has seen many fatalities on the highways once again.

While we are growing and always striving to excel, we have had challenges in staffing, but have managed to still provide the best possible care to the sick or injured of your community.

As we look towards 2023, we are excited by the opportunity to continue to serve your communities with the best providers we can hire.

We greatly appreciate the support we have received from the citizens of the Town of Sheldon and hope to continue to serve your community for years to come.

Respectfully,

Clement L. Roger,
Director
AmCare Ambulance Service

**STATE OF VERMONT
DEPARTMENT OF PUBLIC SAFETY
VERMONT STATE POLICE**



St. Albans Field Station
140 Fisher Pond Rd
St. Albans, VT 05478

January 3rd, 2023

On behalf of the Vermont State Police, St. Albans Barracks, we are providing our 2022 Annual Report. This report will provide you information regarding current staffing issues and detail the specialty services provided by the Troopers assigned to the St. Albans Barracks.

Mission Statement

The mission of the Vermont State Police is to individually and collectively serve and protect by providing the highest quality of professional law enforcement services. The mission of the Troopers assigned to the St Albans Barracks is to protect the citizens of Franklin and Grand Isle Counties. By working together, we can educate, empower and foster trust within our community. We will strive to reduce crime and enforce the laws of our roadways through criminal investigations and aggressive motor vehicle enforcement.

Specialty Services Provided by Troopers assigned to the St Albans Barracks

In addition to their field primary responsibilities, many of the troopers assigned to the St Albans Barracks are members of special response teams that provide expert response capabilities in a variety of areas to address critical needs throughout Vermont.

The breakdown of these responses is as follows:

- 1 Trooper – Drug Recognition Expert (DRE)
- 4 Troopers – on the Tactical Services Unit (TSU)
- 6 Troopers – on the Critical Action Team (CAT)
- 1 Trooper – on the Search and Rescue Team (SAR)
- 1 Trooper – on the Bomb Squad (EOD)
- 3 Troopers – on the CLAN lab team
- 2 Troopers – on the Crash Reconstruction Team (CRT)
- 1 Trooper – on the Crisis Negotiation Unit (CNU)

"Your Safety Is Our Business"

Annual Crime Statistics for the St. Albans Barracks:

Total Cases: 5556

Total Arrests: 353

Total Tickets Issued: 454

Total Warnings Issued: 1163

Fatal Accidents: 8

Total Burglaries Investigated: 37

Total DUI's: 81

Local Community Report: Sheldon

Total Cases: 347

Total Arrests: 35

Total DUI's: 8

Total Accidents – Property Damage: 20

Total Accidents – Injury: 6

Total Vandalisms: 3

Total Alarms: 0

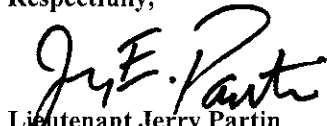
Total Burglaries: 2

Total Tickets: 42

Total Warnings: 130

We will continue to make our communities safer through enforcement, directed patrols, outreach and community programs. It is our privilege to serve the citizens of this community. Together, we will get through these challenging times.

Respectfully,


Lieutenant Jerry Partin
Station commander

Northwest Vermont Solid Waste Management District
2022 Supervisors' Report

The Northwest Solid Waste District's (NWSWD) mission is to help its residents reduce waste, recycle the waste it produces and reduce the toxicity of what ends up in the landfill. The result of this work shows in the amount of waste we diverted from the landfill this year. Some of our 2022 highlights include:

- NWSWD residents used our services and facilities almost 50,000 times!
- District operations diverted 1,565 tons of waste from the landfill!
- Our outreach program engaged over 300 businesses in the Northwest Vermont region.
- We collected almost 60 tons of hazardous material from 1696 households and small businesses through our Household Hazardous Waste program.
- Our composting programs collected over 700 tons of food scraps from businesses, institutions, and residents to be turned into compost.

NWSWD will hold a Bond Vote on Tuesday, March 7, 2023. Voters will be asked to authorize the NWSWD to borrow up to \$1.5 million to finance the District's cost of renovating the NWSWD Georgia Recycling Facility. The proposed improvements include: Construction of a new building for the collection and storage of household chemicals like paint, bleach, oil, and pesticides; Redesign of our traffic flow system with better unloading areas and additional parking; A 3000 square foot addition for the storage of baled recyclables.

When our facility was built in 2007, we exclusively managed cardboard and paper, and served around 34,000 people. Today our programs serve over 54,000 residents and have expanded to include electronic waste, Household Hazardous Waste, plastic diversion, maple sap tubing, agricultural film, and many other waste streams. Our facilities can no longer safely support the volume and variety of recyclable material we are now receiving. The original site design and increased traffic have created safety concerns for staff and customers.

These improvements will increase the number of residents that we can serve, improve the safety of our employees and customers, increase the amount of waste we are able to recycle, and improve the efficiency of our operations. Please support the NWSWD's vision for a better waste system in Franklin and Grand Isle Counties and vote YES on March 7th.

All NWSWD staff members are available through the District office at (802)524-5986 or info@nswsd.org. For more information about the District and our services, how to reduce and recycle your waste, or how to get involved, call District staff at the above number. You can also visit us on the web at www.nswsd.org, find us on Facebook, and sign-up for our e-mail updates. More information can also be found in our newsletter available at your Town Meeting.

Annual Report

for the

Northern Mountain Valley
Unified Union School District

Including:

Bakersfield

Berkshire

Montgomery

Sheldon

Fiscal Year

July 1, 2021 – June 30, 2022

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WARNING
NORTHERN MOUNTAIN VALLEY UUSD ANNUAL MEETING
Wednesday, February 22, 2023 and Tuesday, March 7, 2023

The legal voters of the Northern Mountain Valley Unified Union School District, consisting of the Towns of Bakersfield, Berkshire, Montgomery, and Sheldon, are hereby warned and notified to meet at the Sheldon Elementary School in Sheldon, Vermont, on Wednesday, February 22, 2023, at 7:00pm, to transact the following business, viz:

Articles 3 through 6 will be voted on by Australian ballot in the respective polling places and times hereinafter named on Tuesday, March 7, 2023.

ARTICLE 1. To elect a Moderator.

ARTICLE 2. To elect a Clerk.

ARTICLE 3. To elect one (1) school director for a three-year term, ending March 2026, who resides in the Town of Bakersfield.

To elect one (1) school director for a three-year term, ending March 2026, who resides in the Town of Berkshire.

To elect one (1) school director for a three-year term, ending March 2026, who resides in the Town of Sheldon.

ARTICLE 4. Shall the voters of the District approve the school board to expend \$19,481,245, which is the amount the school board has determined to be necessary for the ensuing fiscal year?

ARTICLE 5. Shall the voters authorize the Board of School Directors to deposit \$243,824, half of the surplus funds from the 2021-2022 school year, into the capital reserve fund?

ARTICLE 6. Shall the voters of the District authorize the Board of Directors to borrow money not in excess of anticipated revenue for the school year, pursuant to Title 16 V.S.A. 562(9)?

Polling Places and Times

Bakersfield Residents – Bakersfield Town Hall, polls open at 10:00am and close at 7:00pm.

Berkshire Residents – Berkshire Town Office, polls open at 10:00am and close at 7:00pm.

Montgomery Residents – Montgomery Grange Hall, polls open at 10:00am and close at 7:00pm.

Sheldon Residents – Sheldon Elementary School, polls open at 7:00am and close at 7:00pm.

Adopted and approved at a special meeting of the Board of School Directors duly noticed, called, and held for that purpose on January 24, 2023.


Mary Niles, Chair

NORTHERN MOUNTAIN VALLEY UNIFIED UNION SCHOOL DISTRICT
Joint Report of School Directors and
Office of Superintendent of Schools

2022-2023

Dear FNESU Families and Community Members,

Since our school district consolidation in 2019, the FNESU board has been working to create an organizational mission, vision, goals, a strategic plan, and develop a Portrait of a Learner that represents the necessary skills and attributes we want all students to be proficient with by the time they graduate from our FNESU schools. The focus of our work has been on improving the systems in all our schools for the good of all our students. The work of the FNESU board and our leaders has been centered on educational equity and the important work of creating more equitable systems in all our schools. We are driven by the belief that “all means all” and that it is our collective responsibility to build a system where all students can come to school and feel safe and proud, experience a deep sense of belonging, and engage in rigorous and meaningful learning opportunities that result in positive outcomes for all learners.

The FNESU board has set three (3) goals to guide our work and direction. We are working to ensure that by 2027:

1. All students are reading on grade level by the end of third grade.
2. All students will complete high school by demonstrating proficiency in graduation requirements as reflected in their Personalized Learning Plan.
3. All students will demonstrate proficiency by the end of each grade level band on the Social-Emotional Learning (SEL) priority standards.

In 2018, the Vermont Legislature passed Act 173, an act related to enhancing the “effectiveness, availability, and equity of services provided to all students who require additional support in Vermont’s schools.” This law is grounded in evidence-based best practice and supports the work we have been doing over the past five (5) years. The work includes coordinating our curriculum, developing a local comprehensive assessment plan, ensuring an effective Multi-Tiered System of Support, and providing needs-based professional learning.

Like many districts in the nation, we have identified significant achievement gaps in reading and mathematics. In FNESU our gaps are most prevalent in students with disabilities and students who are economically disadvantaged. Our board has set the expectations and the goals for the organization, and they monitor our growth regularly. We are committed to guaranteeing every student’s success by developing a culture focused on the continuous improvement of teaching and learning. We are proud of this work and believe that we are on the road to improving outcomes for all our students and closing those achievement gaps. The report you are about to read gives you a comprehensive look at the work we are doing as an organization in support of our learners and our communities.

Our administrators, along with our school board members have worked collaboratively to develop school budgets that are responsible, sensitive to our tax payers, and focused on building the necessary systems, supports, and opportunities that all our students need to both succeed and thrive. The budgets you will be voting on in both the Northern Mountain Valley Unified Union School District, and the Enosburgh-Richford Unified Union School District are clearly aligned to the work we have been doing in FNESU.

It is my honor to serve as your superintendent. I am grateful for our dedicated staff, teachers, and leaders who work tirelessly every day to create safe and healthy learning environments in each of our schools where all our children can feel safe, happy, and challenged. Thank you to our School Board members whose service to our organization has set us on a path that will ensure the best for our students. Thank you families for entrusting your children to us and being our partners in their educational journey. Finally, I am

especially grateful for our fantastic students. They are the reason we are all here and committed to doing this hard work.

Respectfully,
Lynn Cota, FNESU Superintendent

On behalf of the FNESU Board, I'm pleased to have the opportunity to share some thoughts about the critically important work we are doing to support our students across all six (6) towns. As we head into budget season, we are ever mindful of the awesome responsibility we have to be fiscally savvy and thoughtful in how we use precious resources. In collaboration with our dedicated administrators, teachers, and staff, we continue to center students and their success in all our goals and decision making. Every child has the ability to learn and thrive if the system is well resourced and attentive to the needs of ALL. Educational equity is a moral imperative. To this end, we are deeply committed to supporting all students, especially those furthest from opportunity, and using data to address performance gaps and educational disparities. When we ensure that all learners are able to access what they need to succeed in school and beyond, the entire learning community benefits. When we remove barriers to learning and cultivate culturally responsive, relevant social and academic environments, the system is more dynamic and everyone thrives. An equitable system supports the social, emotional, and intellectual needs of all learners inclusive of race, ethnicity, ability, socio-economics, gender, sexual orientation, gender identity and expression, national origin, language, culture, and creed. An equity lens informs how we distribute resources and while equity doesn't always mean equal, we are committed to ensuring all our schools are well resourced and meeting the needs of all learners. The Board appreciates the opportunity to continue working with our communities to create an equitable and innovative educational system.

Respectfully,
Mary Niles, MS
FNESU Board Chair

Student Enrollment and Demographics

The Franklin Northeast Supervisory Union serves 1901 PK-12 students in the towns of: Bakersfield, Berkshire, Enosburg, Montgomery, Richford, and Sheldon. FNESU's demographic data represents the diverse population of students we serve. **Goals in FNESU are centered on ensuring high levels of learning for ALL students.**

District Enrollment Data

Enrollment as of October 1, 2022

School	PK-3	PK-4	K	1	2	3	4	5	6	7	8	Total
Bakersfield	11	7	14	12	13	14	15	14	13	19	13	145
Berkshire	7	13	11	27	12	11	16	24	22	22	20	185
Montgomery	10	14	14	13	7	16	17	15	13	11	20	150
Sheldon	14	24	37	41	27	31	33	32	30	32	32	333

Enrollment as of October 1, 2021

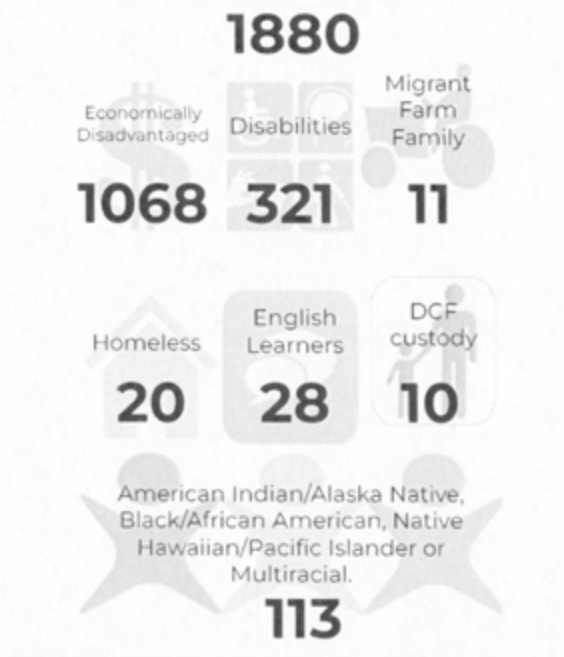
School	PK-3	PK-4	K	1	2	3	4	5	6	7	8	Total
Bakersfield	5	8	11	12	15	15	12	13	21	13	11	136
Berkshire	10	7	25	14	13	17	21	26	18	22	16	189
Montgomery	10	10	12	7	14	17	12	14	11	17	14	138
Sheldon	12	23	40	28	30	34	33	27	33	29	24	313

Supervisory Union Demographic Data

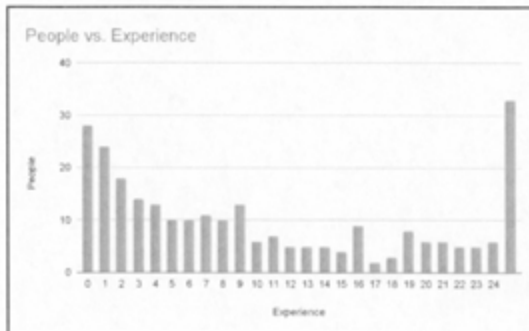
School	% Eligible for Free & Reduced Lunch	% IEP Eligible
Bakersfield	39%	13%
Berkshire	59%	14%
Montgomery	46%	12%
Sheldon	33%	17%
Richford Elementary	99%	17%
Richford Jr-Sr High School	79%	24%
Enosburg Elementary	69%	14%
Enosburg Middle	41%	20%
Enosburg High School	41%	12%

Student Demographic Data by the Numbers

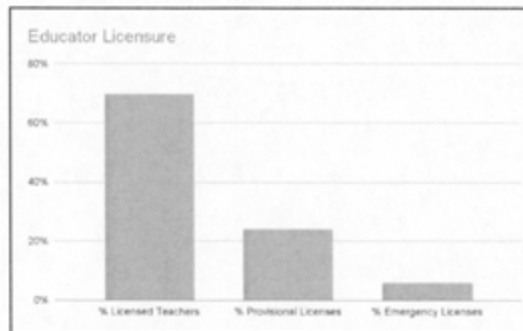
Total Enrollment as of 10/1/22



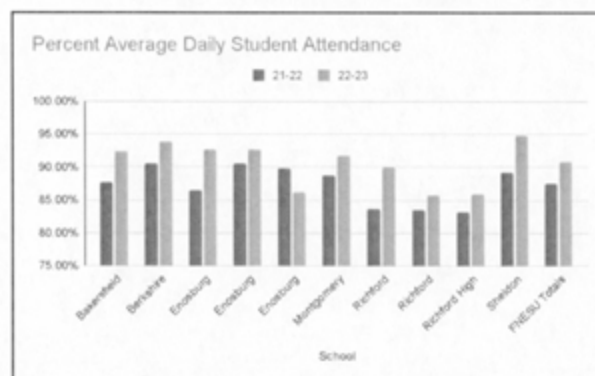
FNESU Experience Levels



FNESU Educator Licensure Data



Student Attendance Data



FNESU Priorities

Mission - Core Purpose: Schools in the Franklin Northeast Supervisory Union provide equitable, inclusive, and personalized learning opportunities for all students. Student wellness and achievement is our collective priority and responsibility.

Vision - Image of the future: FNESU is a community where students want to learn, families want to live, and educators and staff want to teach and work. In FNESU, we work collaboratively with staff, students, and the community to achieve an equitable, responsive learning environment which prepares all students for lifelong success.

Educational Equity: The FNESU Board is working on developing a three (3) part equity statement that starts with the equity imperative, or the “why” behind the need to look at improving equity, a definition of educational equity, and our commitments to improving equity in our district.

- Educational Equity means that student success should not be predictable based on identity characteristics such as race, ethnicity, religion, family economics, class, geography, ability, language, gender, sexual orientation, gender identity or initial proficiencies.
- High-quality, culturally responsive curriculum, programs, staff, extracurricular and support services for every student, every day.
- Equity may result in unequal distribution of resources and services.
- Intentional discovery, acknowledgement, and disruption of barriers and practices that create inequity.

FNESU is committed to dismantling barriers for those farthest from justice in our system by:

- Identifying and removing systems that reinforce inequities and create a mechanism to ensure we have adequate resources in the right places.
- Developing and retaining high quality teachers that are culturally diverse and a curriculum that is inclusive, culturally relevant, and historically accurate.
- Promoting a sense of belonging between students, parents, teachers, and community members by enacting antiracist/anti-bias practices and policies, and by providing opportunities for connection and communication.

Continuous Improvement Plan

Jody Vaillancourt, Director of Instruction and Learning

Michelle Irish, Director for the Advancement of Educational Equity

FNESU Board Goals

1. By June of 2027, all students in FNESU will be reading on grade level by the end of third grade.

Importance of Early Literacy

Extensive research shows that reading proficiency rates by third grade are the best predictor of high school graduation. Effective reading requires two (2) overarching sets of skills: “code-based” and “meaning-based.” Code-based skills include the ability to map letters to their sounds and combining these sounds to read words. Meaning-based skills include understanding the meaning of text, speech, and vocabulary.

To be a competent reader, code-based skills are necessary, but not enough on their own. Students also need meaning-based skills to support reading comprehension and writing. Generally, code-based skills can be acquired by third grade. These are acquired faster through direct and explicit instruction. Meaning-based skills, on the other hand, continuously develop from early childhood on. Developing these skills require more exposure to hearing and using language, and opportunities to build vocabulary through instruction and life experiences.

In addition, high quality children’s literature is essential in building literacy skills. Quality children’s literature also provides an avenue for students to learn about their own cultural heritage and the cultures of other people. Being read to and reading independently for as much time as possible every day is crucial to develop literacy skills, which in turn build the solid academic foundation needed for success in all content areas.

Steps taken in 2021-2022

In order to meet this goal, FNESU has:

- Purchased the structured literacy program Foundations for all K-3 classrooms.
- Provided professional development through the Stern Center for Language & Learning for effective implementation of Foundations for all K-3 teachers and principals in FNESU.
- Provided a week-long Reading Institute from the Teachers College Reading & Writing Project at Columbia focused on effective reading instruction for comprehension for all K-2 teachers, including incoming new teachers and principals.
- Purchased classroom libraries of high-quality children’s literature for every K-8 classroom in FNESU.
- Purchased sets of high-quality decodable readers for every K-3 classroom in FNESU to support the acquisition of foundational reading skills.
- Purchased the Renaissance STAR Reading assessment for all students grades K-12 for screening and progress monitoring of reading achievement.
- Developed a regular progress monitoring plan in order to track reading achievement data by teachers, administrators, and school boards using multiple measures, such as STAR, Concepts About Print, Phonemic Awareness Skills Screener, SBAC, Fountas & Pinnell Benchmark Assessment Systems, and curriculum-based measures.

2. **By June of 2027, all students in FNESU will complete high school by demonstrating proficiency in graduation requirements as reflected in their Personalized Learning Plan.**

Steps taken in 2021-2022

In order to meet this goal, FNESU has:

- Aligned FNESU priority standards and transferable skills to the characteristics of the Portrait of a Learner to create proficiency indicators.
- Engaged a group of educators and students in professional learning and the creation of tools to support the alignment and effectiveness of advisory systems throughout FNESU. This work is ongoing.
- Created an Adult-Youth Partnership with the support of Up for Learning to assist with the implementation of the FNESU Portrait of a Learner.
- Provided ongoing, job-embedded professional learning for all K-12 Unified Arts and 6-12 content teachers in Universal Design for Learning.
- Began the development of a bank of models of student work that demonstrates proficiency with the indicators of the Portrait of a Learner.
- Provided an intensive summer professional learning experience grounded in effective proficiency-based learning practices to develop teacher capacity across FNESU.

3. **By June of 2027, all students in FNESU will demonstrate proficiency by the end of each grade level band on the Social-Emotional Learning (SEL) priority standards.**

Steps taken in 2021-2022

In order to meet this goal, FNESU has:

- Purchased the Zones of Regulation instructional resource for all K-12 teachers to help meet the needs of students for learning self-regulation strategies.
- Provided professional learning for all K-12 teachers to effectively implement Zones of Regulation.
- Purchased the Second Step digital curriculum tool for all schools with K-8 students.
- Finalized and adopted Social Emotional Learning priority standards for PK-12. Created learning scales and lesson targets for all standards.
- Created professional learning resources for all teachers and staff to learn and apply the principles of Social Emotional Learning and provided sustained time for this learning throughout the year.
- Purchased the SAEBRS SEL Screener and prepared for a pilot administration. In the future this tool will provide baseline and progress monitoring data that will help teachers target instruction to the learning needs of their students and track growth.



Social Emotional Learning

“At its core, SEL is the process through which all young people and adults acquire and apply the knowledge, skills, and attitudes to develop healthy identities, manage emotions and achieve personal and collective goals, feel and show empathy for others, establish and maintain supportive relationships, and make responsible and caring decisions.”

(<https://medium.com/social-emotional-learning/in-school-systems-around-the-world-theres-growing-appreciation-of-the-importance-of-social-and-fc797d8aa84>)

In the spring of 2022, the FNESU board adopted the SEL priority standards, and set a five (5) year goal that all students will demonstrate proficiency by the end of each grade band in those priority standards.

All FNESU faculty and administration are participating in Adult SEL Modules during each inservice and early release day in 2022-2023. The last session of the year will be a faculty dialogue to determine how they will engage in a coordinated approach to providing universal first instruction with students in 2023-2024, as well as generate ideas to engage families and the broader community in this learning.

Portrait of a Learner

The FNESU Portrait of a Learner represents our commitment to ensuring students demonstrate proficiency in the transferable skills and priority standards represented in the seven (7) characteristics: Financially

Literate, Independent Decision Maker, Information Savvy, Creative Thinker, Contributor, Emotionally Intelligent and Trustworthy in order to graduate. The Portrait of a Learner work began in 2019 with a charge by the board to develop a set of proficiency-based graduation requirements. The board felt strongly that this work needed to be student led.



A team of 13 high school students representing all six (6) towns in our supervisory union collected data from state and local stakeholders by conducting interviews, collecting surveys, attending conferences and workshops. The students, working together with a facilitator, sorted and categorized hundreds of data points to distill the results of their research into these seven (7) characteristics. Just before the pandemic, a representative group of educators from around the district reviewed the work of the students and identified strengths and opportunities for growth for each of the characteristics. Although the pandemic has slowed the progress on this project, we have identified the transferable skill and priority standard indicators for each of the characteristics and are working to develop the system for collecting evidence to demonstrate proficiency.

The Personal Learning Plan (PLP) is the place where students and their team articulate the plan for how they will attain proficiency. For example, noting that they plan to attend college to pursue a science major and will take AP Science classes, or plan to enter the workforce and will use the Construction program at CHCC to create evidence for some of the indicators.

Performance Data

State Summative Assessments

As of this writing, the Smarter Balanced Assessment Consortium (SBAC) math and literacy scores and the Vermont Science Assessment (VTSA) scores from spring 2022 are still embargoed by the Vermont Agency of Education. This means that we may not publicly report them. When they are released, you will find them at <https://education.vermont.gov/data-and-reporting/educational-performance>

In October, we received news that the Vermont Agency of Education (AOE) is discontinuing the administration of the Smarter Balanced Assessment Consortium (SBAC) math and literacy assessment. They have selected Cognia as the new statewide summative assessment vendor. The AOE will be training district assessment coordinators in February, and we will communicate information about this new assessment as soon as we are able.

Fall 2022 Administration Baseline Early Literacy Data

Seventy Four percent (74%) of Kindergarten students in FNESU were proficient on the Concepts About Print reading readiness assessment. This is substantial growth over last year's 41% proficiency rate.

Grade One students were 38% proficient on the STAR Reading assessments.

Grade Two students were 46% proficient on the STAR Reading assessments.

Grade Three students were 32% proficient on the STAR Reading assessments.

We expect to see growth when students take this assessment again this winter and in the spring. Each school sets growth goals for their students and identifies specific action steps to help ensure this goal is met. With continuous growth each year, we will meet the early literacy goal set by the FNESU Board.

FNESU Programs

LEAPS After School and Summer Programs
A 21st Century Community Learning Center (CCLC)
Heather Moore, Director

LEAPS Enrollment Numbers

School	School Year Enrollment	Summer Enrollment
Bakersfield	70	7
Berkshire	89	58
Montgomery	115	87
Sheldon	131	96

Last summer, LEAPS provided programming for nearly 500 youth, extending services to provide for 100 more youth than we served pre-pandemic. Campers played games, got messy, wrote stories, went kayaking, raced go-carts they made themselves, learned local history, and much more. Each camp had at least one field trip a week, often to state parks, and had guest presentations.

So far this school year, LEAPS has enrolled over 800 youth across all eight (8) sites. LEAPS staff have worked hard to create a single brochure template to simplify enrollment for families. Brochures include a section for feedback to help keep our program relevant and interesting to students. Each site offers between three and six activities per day, ranging from physical fitness, cooking, farm-to-school, art, foreign language, and Science, Technology, Engineering, and Mathematics (STEM).

Celebrations

In October, LEAPS received a peer review from the AOE Coordinator of 21st CCLC programming and other 21st CCLC Program Directors. The report praised the LEAPS After school and Summer Programs for its ability to maintain a large, vibrant program over the past three (3) school years and for the systems and support present in our programs.



LEAPS coordinators have been working hard to create new opportunities for youth in a variety of subjects. Some activities to look forward to during the last half of the school year include musicals at both EFMHS and RJSHS, robotics programs, yearbook clubs, cheerleading, career exploration, and hunter's safety. Though all of our sites operate in person, many sites still offer



virtual programming as a way of reaching more students in ways that work best for them. Students are always encouraged to share their experiences and help in program planning to improve our programs and their experiences.



Upcoming LEAPS Goals LEAPS is working on three (3) major goals across all eight (8) sites:

1. Incorporate language programs in every after school program. The three (3) major languages include: American Sign Language, Spanish, and French. Some sites have developed classes that allow students to study any language of their choosing at their own pace.
2. Increasing our youth leadership opportunities through job mentorship, youth-led programming, and inviting more youth to participate in program planning.



3. LEAPS is working on more outreach and communication. This includes having an online presence for each site (either on the school website or Facebook page), creating a LEAPS logo, and finding new ways to connect families with the awesome experiences shared by LEAPS participants.



Family Engagement

Michelle Irish, Director for the Advancement of Educational Equity

Research shows that students whose families were involved in their education, regardless of their income or background, were more likely to:

- Regularly attend school.
- Earn higher grades and receive higher test scores.
- Pass their classes and move to the next grade.
- Have better social skills, including positive behavior at school; and
- Graduate from high school and attend postsecondary education.

A 2004 study of 129 high-poverty elementary schools indicated that schools that implemented a comprehensive set of family engagement practices were able to see improvements in statewide assessment results in as little as two (2) years. The cumulative effects of better, more frequent, family-school

interactions led to increased levels of trust and respect, increased social capital for students, and a school community that is better able to support children's academic and social success.

In FNESU, we recognize the importance of partnerships between schools and families to improve outcomes and ensure equity for all students. We have four (4) Family Engagement Coordinators (in addition to the school social worker already employed at Sheldon Elementary School), who are working in our schools to support student and family engagement through targeted family support and proactive attendance strategies. These strategies include:

- Publishing newsletters and social media communications.
- Hosting community dinners & events.
- Strengthening community partnerships and collaboration.
- Supporting family participation in school events and at meetings.
- Assisting students with transition and attendance support, and
- Assisting families to access needed resources such as:
 - housing, food, clothing, medical and mental health care, fuel and financial assistance, employment, transportation, substance recovery/support.

Emerging Multilingual Learners

Michelle Irish, Director for the Advancement of Educational Equity

Emerging Multilingual Learners are students who are fluent in languages other than English. Multilingual learners may be recent newcomers to the United States, but many were born here. Many have had several years of formal education either in the US or in their home country, some may have experienced educational disruption or have had no opportunity for formal schooling at all. All multilingual learners bring linguistic, cultural, experiential, and social emotional strengths and assets to our classrooms. We can create a welcoming, asset-based learning environment for multilingual students and their families by:

- Exploring and nurturing students' and families' cultural identities.
- Ensuring high expectations and language-rich opportunities for questioning, dialogue, and reflection.
- Encouraging students to use all of their ways of talking, being and knowing to communicate their thinking.
- Providing learning materials that reflect the identities and experiences of all students.
- Focusing on learning acceleration by identifying what students already know and build on their social, cultural and linguistic capabilities.

"A welcoming classroom is about community and equity. By keeping these two ideas in mind, you can create an environment where students feel safe, visible, and valued and where they are provided access to rigorous curriculum that engages and challenges them in meaningful ways."
<https://wida.wisc.edu/teach/learners/welcoming-classroom>

Twenty-eight (28) students in FNESU identified as Multilingual/English Language Learners. Primary home languages include Spanish, French, Czech, Chinese, German, and Thai.

Food Services - Dawn Reed, Director

Through various programs such as Community Eligibility (CEP), Provision 2 and universal meals, we are able to offer free meals to all students regardless of income eligibility within our Supervisory Union. This is a huge success to be able to feed all students without families having to pay.



It is great to see all the students back in the cafeteria for meals. This year, we were able to invite families and community members into the schools for our holiday meals. It was wonderful to see the community come and join us once again.

Celebrations

I have worked closely with our Director of Facilities to get quotes for new refrigeration in three (3) of our schools. With his help, I was able to secure two (2) separate grants to get that work done. We have installed auto

dialers in all of our schools in the event coolers/freezers go under temps so we can address the problem before losing the products we have on hand.

We are seeing improvements in our participation rate for school meals as a result of offering free meals to all students.

Upcoming Food Services Goals

Next year, we are hoping to secure more grant opportunities to replace outdated or rundown equipment.

We will continue to serve free meals to all students in our Supervisory Union as part of the CEP and Provision 2 Programs with the extra help from the Universal Meals as well.



Technology – Dominic DeRosia, Director

Technology has become increasingly prevalent in K-12 education in recent years in the form of computers, tablets, and many digital tools. These technologies can be used to facilitate a variety of learning activities, such as online research, collaborative projects, and virtual field trips. Technology can also be used to personalize learning with adaptive software and other tools that can provide tailored lessons based on a student's individual needs and abilities. Additionally, technology can be used to enhance communication and collaboration among students and teachers, allowing for more flexible and interactive learning environments. Overall, the integration of technology in K-12 education has the potential to improve educational outcomes and prepare students for success in the digital age.



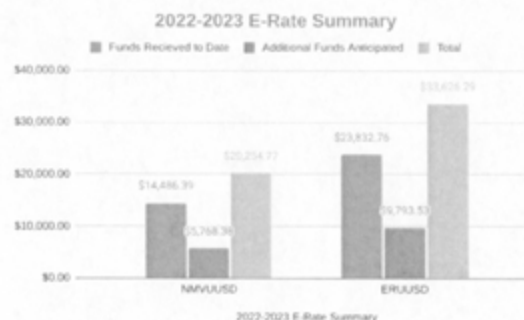
Celebrations

As difficult as the pandemic has made things over the past couple of years, there have been some benefits from an educational technology standpoint. With the temporary shift to virtual learning, it became more evident than ever how important it is for computing devices, digital tools, and adequate internet service to be available to all students, both at school and at home. This has been recognized by school administration as well as at the state and federal levels of the government, resulting in an increasing level of support for funding these important resources. Infrastructure is one area in particular where we are seeing a much bigger focus, with the state striving to make broadband accessible to all homes in Vermont.

In FNESU, we have been able to take advantage of federal E-Rate funding to help with costs related to providing internet service to students.

Upcoming Technology Goals

As the use of technology in our schools to create engaging and authentic learning experiences continues to grow, our focus on student safety will grow as well. This can be achieved by a multi-pronged approach. Professional development for teachers is one important area of focus. Teachers in turn, along with technology integration specialists, can help students become comfortable with using technology effectively and safely. At the same time, we need to be vetting the apps and services that we use with students to make sure they are not only educationally and age appropriate, but safe as well. One particular area of focus will be student data privacy, ensuring the apps and services we use with students take appropriate measures to keep student data secure.



Facilities – Vernon Boomhover, Director

Facilities work consists of prioritizing issues in all schools and bringing them to the principals, superintendent, and business manager. I sit down with each principal individually to present what I feel are potential problems that should be addressed in the current year. Next, I work collaboratively with principals to determine which projects they would like to accomplish during the summer break. After this information is compiled, I research if there is any grant money available for any of the identified projects.



Once it is determined which projects we would like to move forward with for each school, I will create a Request for Proposal to be able to get quotes for each project from quality contractors. Depending on the equipment and the project, I will reach out to Efficiency VT to ensure I am using the most efficient equipment and to see if they offer any incentive money.

After awarding the contracts, I will create a calendar and timeline with beginning and ending dates for job

completion. One of the biggest challenges last year was being able to get the equipment needed to get the jobs done within our schedule.

Celebrations

Last summer we were able to complete many projects that ranged from boiler replacements, parking lots, flooring, gym floors, concrete sidewalks, and new entry vestibules. Being able to bring staff and students back from summer break and show them improvements to the facilities, I feel is important for morale and overall pride in their schools. Last year we were able to secure grants that will enable us to improve our facilities in comfort and efficiency.



Upcoming Facilities Goals

I would like to continue where I left off last year. I have met with all NMV schools and plan on meeting with

ERU schools within the next few weeks to talk about their needs. One of the biggest jobs I am trying to do in all schools is to take advantage of the money that is available for LED lighting from Efficiency Vermont.

Polychlorinated Biphenyls (PCBs)

PCBs testing has been a slow process with the State. The State is requiring remediation at levels three (3) times lower than national acceptable levels. Vermont has few qualified staff to be able to read the results of these tests. Another challenge is getting these companies to get the testing done from their scheduled dates. At the time of this writing, we have one (1) school tested and awaiting results. This school was in the first round of testing, and results were supposed to be available by last March. Two other schools have been inventoried, however have not been tested at this time.

School Safety– Robin Gagne, School Safety Coordinator

In FNESU, we continue to work hard to keep all our schools safe. Since 2018, we have used ALICE (Alert, Lockdown, Inform, Counter, Evacuate) as our primary preparedness tool.

ALICE is an options-based response to school safety threats that consists of Awareness and Communication strategies and Response Options strategies. The Awareness and Communication strategies consist of situational awareness and alerting/informing others. Situational Awareness is the perception of the environment and how one comprehends and responds to that environment. Alert is the information being provided to others so they can choose the best strategy for their own safety.

The Response Options strategies are how one responds upon being alerted there is danger. Options are **Evacuate** (remove yourself from danger), **Lockdown** (barricading your location) and **Counter** (countering the intruder's ability to use their weapon to give yourself and others time to evacuate).

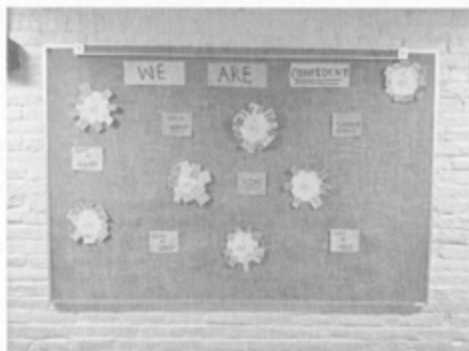
Staff training is conducted by certified instructors (FNESU staff and law enforcement partners) and includes classroom instruction and demonstrations of strategies and discussion. Training is tailored to be trauma informed.

Staff implement ALICE training with students from a developmental readiness perspective with specific focus on the following grade bands: Pre-K, K-3, 4-5, 6-8 and 9-12. Students are taught evacuation expectations, lockdown expectations and counter expectations relevant to their grade band. The learning is staff-directed and student-centered.

Student Services – Michelle Theberge, Director

FNESU Alternative Programs

Trailhouse and STEPS - Student Therapeutic Educational Placement Program



Both programs provide a smaller, therapeutic, trauma-informed classroom environment housed within the local school community. They are built on safety, connection, and trust. These programs were designed to create personal, academic, and social-emotional learning opportunities to meet students where they are at and work on their own individual goals. The goal is for students to build skills and apply them in the general education setting.

RISE - Reaching Independence through Structured Environments

This alternative program is a space for students with developmental delays or intensive academic needs in grades K-5. The primary purpose is for students to acquire academic, self-care, communication, and social skills in an environment conducive to their special needs. This environment is less stimulating and provides one-to-one attention and access to materials at their individual levels.

TAPS - Transition to Adult Program Services

This is a life skills program designed for students who have significant disabilities in grades 6-12. The students in this program require intensive instruction in both adaptive and cognitive skills, along with functional communication skills. TAPS will work with students and families on obtaining independent living skills to apply to home, community, and vocational settings.



Why Our Alternative Programs?

Over the past several years, FNESU has seen an increase in social emotional learning deficits and a decrease in outside community services for students with behavioral challenges. The outside placement options for students are limited and require lengthy travel from towns all across FNESU.



- Currently, there are 34 students attending our programs and 10 students on a waitlist to access our programs.
- In the 2021-2022 school year, the FNESU behavior team completed 36 Functional Behavioral Assessments and implemented 18 Behavior Intervention Plans.
- Currently, our behavior team has completed 38 Functional Behavioral Assessments and implemented 40 Behavior Intervention Plans.

The students in our alternative programs are accessing community facilities and engaging with school-based peers. There are regular team meetings with sending schools with the goal to maintain relationships with those schools so that we can support mindful transitions back. FNESU administrators have the ability to stay involved in student plans because the students are connected locally. The most beneficial thing about our alternative programs is that we are keeping our students in their communities where they can learn to access resources.

What do FNESU Alternative Programs have to offer?

- General education
- Specialized instruction
- Functional behavioral analysis with behavior plans
- Implementation of individualized plans and supports
- Sensory room
- Related services; Physical Therapy, Occupational Therapy, Speech
- Variety of therapies dependent on student need
- Behavior Technicians
- Discrete Trial Learning



- Verbal Behavior (VB) Mapping
- Community-based learning
- Six-to-eight-week therapeutic team update meetings
- Consistent collaboration with sending schools
- Multiple social emotional learning (SEL) skill building sessions incorporated throughout the school day
- Family engagement coordinator

Early Childhood Programs - Melissa Wood, Director

In the early education world, we know that children learn best through play. Through Franklin Northeast Supervisory Union's Early Education Program, children are encouraged to play and to engage in multi-sensory learning opportunities. Teachers strive to build relationships with both children and families, as families play such an important role in the lives of our youngest learners. Not only do we recognize each child for who they are as individuals, we also create opportunities for each child's growth so they can feel successful on a daily basis. In Early Education, every moment is a learning opportunity, and the focus is on growth in all the developmental domains (cognition, physical, adaptive, social-emotional, communication).



As I visit all of the classrooms and engage with children and teachers, I see the honoring of each child and the dedication teachers have to children's development. I support professional development for all of our early education team and have both paraprofessionals and teachers attend the same training sessions, so language and systems will be consistent across adults, classrooms, and schools. Most recently, this fall I coordinated the creation of an Early Education

Leadership Team, which allows voices of various perspectives to be heard in order to strengthen our Early Education Program. Through strategic planning, the Early Education Program will evolve to continually better support children's development.

Early Literacy

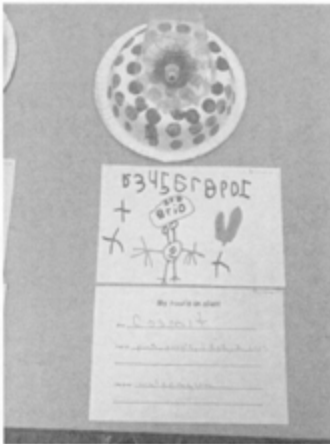
This past year the Early Education Program has begun implementation of Get Set for School, a Learning Without Tears whole curriculum. Through this curriculum, children are exposed to early literacy concepts which include rhyme, syllables, making and breaking compound words, identifying sounds, and letter and number recognition and formation. Get Set for School uses multisensory lessons to foster a love of reading and to support oral language development, so children are able to understand and use language to express themselves.



Through Pyramid Model training, coaching, and implementation, classrooms have become rich with print along with visuals of routines and expectations. This supports children's ability to be ready to learn and to gain independence in the classroom.

Social Emotional Learning

Social Emotional Learning is the main focus in early education. During these years, children are learning routines and expectations outside of their homes as well as learning the skills needed to interact with others, whether it be in a 1:1 scenario, small group, or large group. Through the Second Step curriculum, our preschoolers are explicitly taught specific emotions, the look-fors to recognize those emotions (body



language, facial expressions), and strategies to deal with big emotions. Social skills, such as sharing, taking turns, asking for help, etc. are also explicitly taught.

Through Pyramid Model training, coaching, and implementation, classrooms have become increasingly supportive of children's social-emotional needs, recognizing relationships as one of the biggest factors in a child's development. Through modeling, visuals, and conscious wording, the focus is around what the children should be doing, not on what they shouldn't, along with helping each child work through struggles with strategies that have been identified as being successful for them as individuals. Children's artwork provides representation of themselves and a sense of belonging in the classroom.

Community

In addition to classrooms hosting individual events and engaging in school-wide events, the Early Education Program participated in two (2) community events over the past year. In April of 2022, we celebrated Week of the Young Child by hosting an event in Enosburg with a focus on healthy development. There were many hands-on activities for children ages five (5) and under. The Book Mobile and NCSS were present as community collaborators.



In October of 2022, FNESU's Early Education Program had a tent at the Enosburg Harvest Festival. We provided information on developmental milestones and our school-based programs.

Early Education Highlight

Over the past year, the Early Education Program has worked diligently to implement curriculums and systems that allow for alignment across the supervisory union while still honoring the uniqueness of each school and each classroom. Getting the Early Education Leadership Team up and running and through this completing the Pyramid Model Inventory which takes a close look at our program's strengths and areas of



need has been a super exciting endeavor that will lead to such growth and the strengthening of our program. I am looking forward to the planning and implementation of that plan over the next year(s).

K-8 Flexible Pathways Academy - Gabrielle Lumbra, Principal

Mission and Vision

Flexible Pathways Academy (FPA) is an option available to all learners in Franklin Northeast Supervisory Union. It strives to offer a flexible learning environment that leverages technology and community resources to provide a personalized and integrated educational experience.

Through FPA, learners can access learning virtually and can use their interests and experiences outside of school to make their school experience more personalized. We want learners to take ownership of their learning and have agency in deciding where and how they learn best. We believe that adults can help learners tap into their strengths and interests, set meaningful learning goals, and make decisions about their learning so that their learning experience is relevant and personalized.



The Flexible Pathways mission is to provide a personalized, engaging, and integrated learning experience without walls. Each learner works with an advisor weekly who gets to know them well. Advisors help learners develop a personal plan that incorporates state and district academic requirements. Learners develop and present evidence of their skills through their personal interests and goals.

We work to integrate academic learning with authentic experiences leveraging technology and community resources. This year, our school community studied government and civics formally, experienced a student government model, and visited the state house in Montpelier in order to integrate the academic content into a variety of authentic areas.

Early Literacy

Flexible Pathways follows the district curriculum for early literacy. Our early readers engage in virtual lessons for word work specifically as well as reading instruction in comprehension, writing instruction, and language arts. In addition to direct instruction in skill areas, our literacy programming aims to integrate the arts and multi-sensory experiences. Learners are encouraged to read outside of school hours and use several



virtual resources to promote reading outside of direct instruction.

FPA works to meet the district goal of having all learners reading at grade level by grade three. In order to do this, we meet regularly to review data through our Educational Support Team process. We provide targeted reteaching of first instruction when needed. We provide intervention in targeted areas of reading to address specific areas of need. Most importantly, we try to promote a love of reading for pleasure.

Social Emotional Learning

Learners in Flexible Pathways engage in an advisory each day where they work to learn and use the skills outlined in our district's social emotional learning priority standards. These skills include self-awareness, self-management, social awareness, relationship skills, and responsible decision making skills.

Learners get direct instruction in these areas of social emotional learning and create evidence to show their learning. Our faculty works to encourage learners to generalize their learning into their learning process. It

is important for learners to be able to experience struggle when learning gets difficult and use resources to achieve their learning goals. We are working diligently to develop this stamina so learners can become independent at the craft of learning.

The need for learning new tools and information is growing at a rapid pace and so today's learners must become experts at learning new skills, information, and tools. These social emotional skills are an important prerequisite in ensuring this can happen.



Community

The K-8 team has worked hard to connect with our community resources. We have a monthly "Lunch with a Professional" event which brings in people from our local community and as far away as San Francisco.



We have invited artists, inventors, musicians, truck drivers, business people, and others to share their experiences.

This year, our literacy instructor collaborated with North Country Animal League on a project-based learning experience which added to the authenticity of the projects. Our Physical Education instructor is planning monthly in-person events using various local resources. We hope to continue to increase our partnerships within the community.

School Highlight

This year, the K-8 team has focused on developing the skills of "expert learners" that will be needed in

order to prepare these students to achieve the graduation requirements approved by the board this year. The portrait of a learner skills, developed by a representative group of stakeholders, include being a contributor, trustworthy, information savvy, an independent decision maker, a creative thinker, emotionally intelligent, and financially literate. In order to be prepared to create evidence around these skills in high school, they need to begin engaging in that process from the start. Learners have been creating evidence around these skills through their work and then engaging in the development of their personalized learning plan by self-evaluating and setting goals.

Information Savvy	
I can find a variety of information (online library, subscriptions services) and communicate that information orally and in writing.	
Evidence of my learning.	
Example 1	
Example 2	

Grades 9-12 Flexible Pathways Academy - Gabrielle Lumbr, Principal

Mission and Vision

The High School Flexible Pathways academy promotes learners taking ownership of their high school experience based on their interests and goals. We encourage learners to build on their assets, explore areas of interest, and plan around their future goals. We meet learners where they are and assist them in their growth at their various stages of readiness.



Learners work with an advisor whose goal it is to get to know them well. The advisor learns about the interests, skills, and goals of the learner and works to connect them to experiences that will help them reach those goals. When learners become more skilled and independent, they are encouraged to design their own learning experiences.

At the high school level, the goal of becoming an expert learner is the same as it is in the K-8 grades. The types of learning become more advanced and complex but the goal of ensuring preparedness for the future is still essential.

Learners in Flexible Pathways Academy consider their future goals through regular advising. They develop their high school experience based on these goals and are encouraged to leverage activities and experiences that happen outside of the school building, outside of the day, and outside of the school year as relevant ways to

demonstrate their proficiency.

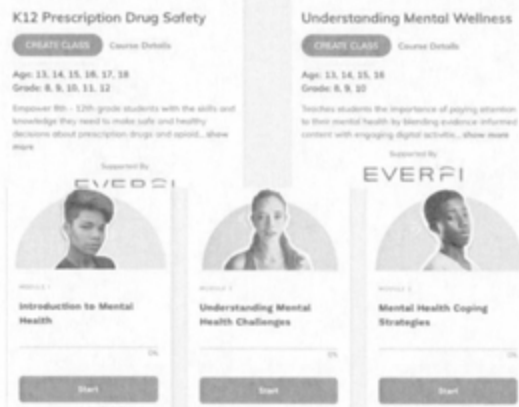
FPA learners have designed projects around hobbies like rebuilding a car or an interest in food. Several students have started businesses and used that as evidence of their skills in various areas. They go deeper into areas of interest like climate change or psychology. Students may design a project around yoga instead of taking a traditional physical education class. Some FPA students work during the day and take traditional online courses allowing for flexible scheduling. Through these experiences, FPA allows for flexible scheduling, pacing, and personalization.

Student Centered Learning

Learners engaging in Flexible Pathways Academy use a variety of means to learn and demonstrate their skills. They take classes, create projects, and engage in the community at various times in their high school careers based on their personalized plan. They learn virtually and in person and choose the best way to demonstrate their learning with the help of an advisor who knows them well.



Learners who are in Flexible Pathways Academy use a Mastery Transcript to show their skill proficiency. They upload evidence of their proficiency into the transcript and this evidence is then accessible to anyone looking at the transcript. Their transcript also lists any courses that the student has completed with an 80% or 2.5 or above.



Social Emotional Learning

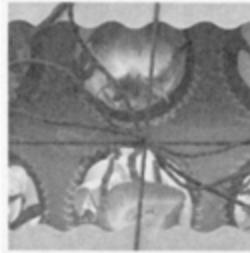
Learners in Flexible Pathways Academy work towards the same social emotional learning standards as the district which are visible in the Portrait of a Learner graduation requirements. Depending on whether they access their education in person or virtually, they use different resources. In-person learners engage in advisory and other school-based experiences where these skills are taught. Virtual learners use online resources to earn certificates in many of these skills and they may also generate reflective pieces in order to demonstrate their competence in social emotional learning.

FPA students have many opportunities to integrate these skills into their learning path. This work can be difficult and require much self-regulation, organizing, planning, and advocacy. It requires learners to know themselves well and integrate that knowledge into a variety of aspects of their learning.

Community

Learners at the high school level engage with their community in a variety of ways. Many learners in Flexible Pathways Academy are still engaging with their school community, in the after school program

activities, and Cold Hollow Career Center. We also have students who are interacting with the local community as a resource. Many learners work in our community and some even run their own businesses.



Cupcake Website



Color Run



Welding & Physics

The “contributor” graduation requirement allows students to learn and apply their skills as a community contributor. They may engage in volunteering at Brownway residence. They may organize a community event or engage in a school improvement project. Many learners have designed independent projects that require the collaboration of outside community members or organizations. Community interaction is a key element of FPA.



School Highlight

Just as the K-8 team is working to develop “expert learner” skills, the high school students who are engaging in Flexible Pathways Academy are honing these skills and becoming more independent. These learners are developing time management, organizational, and learning management skills through course completion either online or in person. They are collaborating with

experts to learn and create independent projects related to their learning. These learners are demonstrating agency by deciding what evidence they want to showcase and which areas they want to go deeper in their learning. All of these skills lead to the development of independent learning skills that will be essential for today’s learners to possess in order for them to succeed in the future.

Northern Mountain Valley USD Principal Reports

Sheldon Elementary School

Julie Benay & Lisa Delorme, Interim Co-Principals
(Annual Report Co-Written by Ethan Dezotelle & Lisa Cioffi)

Mission and Vision

Sheldon Elementary School stands for meeting the needs of each of our students. At Sheldon, we believe that every student belongs, every student can learn, and every student is deserving of dignity and compassion as they grow. SES stands for celebrating successes of all sizes, as well as facing challenges without forgetting that in all things, our students must come first. We stand for learning from mistakes, rather than looking at them as shortcomings, and we stand for leaving our students, our school, our community, and ourselves a little bit better than when the day began.



Sheldon Elementary School's mission is "Lead, Learn, Succeed." We lead our students to learn so they will succeed. Our students have the opportunity to become successful leaders, engaged in lifelong learning, contributing to their communities, and carrying the SES mission on to future generations. Our vision at SES is to have an engaged school community that values being kind, respectful, and hard working. Additionally, we want a school community that is able to work hard while also having fun. This vision is promoted daily by catching students reflecting these values and celebrating the students' positive success and modeling for peers.



Early Literacy

At Sheldon Elementary School, early literacy is a vital part of our mission to help students lead, learn, and succeed. Early literacy efforts promote the development of a stronger vocabulary, high-quality writing, improved spelling, and improved oral communication, among other benefits. There are many approaches we take at SES when engaging in early literacy work. These include working on sight words to help with fluency and understanding of what students are reading,

as well as word play activities, reading groups, spelling words, using tools like IEP magnet boards, and reading books aloud. All these things contribute to a strong reader.

Social Emotional Learning

Social Emotional Learning (SEL) is as important to our daily success and growth as our work in literacy and math, global citizenship, science, and the arts. Sheldon Elementary School's focus on SEL helps students recognize, process, and manage their feelings in ways that keep them engaged in the classroom. SEL work is a vital part of education, particularly as we continue to readjust to life in a post-pandemic setting. Students missed out on important socializing opportunities and opportunities for emotional growth during the pandemic, and SES is working to meet those needs, fill in gaps, and support positive social/emotional growth in all of our students. Whether it's having conversations





in the classroom, problem-solving through group activities, or having fun on the sledding hill, SEL is a priority at Sheldon.

Community

Sheldon Elementary School is a vital part of the Sheldon and Northeast Franklin County community, and we are always looking for ways to build on and improve those relationships throughout the year. This past fall, SES students voted on a name for a VTrans snowplow, and the winner – Blizzard Bear – was selected by the state as an official snowplow name. In addition to the families and friends of student athletes, our soccer, basketball, volleyball, baseball, and softball games

regularly draw in spectators from around the area. During the holiday season, our cafeteria/gymnasium was packed for two special community events: a big holiday lunch before Thanksgiving break and the school's first winter concert in three years. This past summer, the SES Summer LEAPS program decorated a float and marched in the Sheldon Home Day parade.

School Highlight

There are many special things about Sheldon Elementary School, but one of the greatest highlights is the school's easy access to the Sheldon Community Forest. In all four seasons, students get to enjoy the hiking trails, landmarks, and fresh air that this vital resource provides. The trails are often filled with students engaged in class projects, enjoying a leisurely reading walk with their teachers, and running for cross country practice. This year, students marked their first schoolwide celebration with a scavenger hunt in the Sheldon Community Forest. The SES Summer LEAPS program takes advantage of the forest too, with participants regularly visiting to check out the Grandfather Tree and Grandmother Tree, as well as to see what's happening at the Frog Pond.



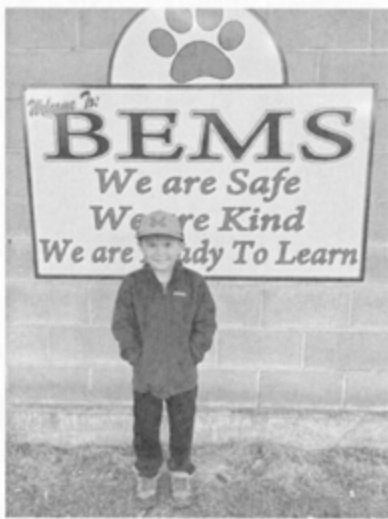
Bakersfield Elementary Middle School

Rhoda McLure, Principal

Mission and Vision

Our mission at Bakersfield Elementary Middle School (BEMS) is to be a place where all students (and adults) learn and grow through connection and care. We believe that caring connections and relationships are central to making sure that growth and learning happen for all (and we do mean all) students (and adults) that walk through our doors. Through this culture of care, we can then work together to empower all our students to have a growth mindset that allows them to be flexible, independent, critical thinkers; and responsible, caring, positive members of society both locally and globally. We here at BEMS strive to follow our schoolwide expectations, and be a place where we all are safe, kind, and ready to learn!

This year we are working hard to live out this mission/vision through our work on revamping our Restorative PBIS system, and our Multi-Tiered System of Support. We are in year two of our work with the Starling Collaborative, and through this partnership, we have been working to define, refine and put into action our mission, vision and theory of action (beliefs), while tying this work to our continuous improvement plan in order to ensure that all we do is connected and empowers ALL our students. We have



rolled out our revamped schoolwide expectations for all areas of our building in order to ensure a safe and kind learning culture throughout our school. We are also collaborating together on our academic and behavioral systems to support all students at all levels of learning and to ensure clear communication.

Early Literacy

As a part of BEMS work toward all students reading on grade level by the end of third grade, we have focused on early literacy skills. This summer, several teachers, staff and myself participated in literacy professional development including the Readers Institute through the Teachers College Reading/Writing Project, and Mindplay: Comprehensive Reading Course for Educators. These opportunities strengthen our team's ability to meet the literacy needs of all our



students. Our K-2 educators continue to meet in PLC (professional learning community) teams to look at our literacy data and create meaningful goals around teaching and learning. We also continue to focus on improving first instruction for all students, and making sure that we have systems in place (such as WIN - What I Need time, and a strong EST - Educational Support Team) to ensure multiple layers of instruction are happening to meet each student's needs.

Social Emotional Learning

We are working at BEMS to create a culture of care and



belonging. This work is centered around social emotional learning (SEL) for both adults and students. This summer, five teachers/staff went to the BEST institute. They started to revamp our Restorative PBIS system and created schoolwide expectation lessons. Together with the Starling Collaborative we are creating a comprehensive SEL, wellness, behavior, equity, and mental health system to meet the needs of all our students. We continue to use Zones of Regulation to teach students about their own emotions and how to regulate them, as well as continue to strengthen our Behavior Team and Student Support Center and to have clear systems in place for how students move in and out of layers of support.

This year we have also focused on adult SEL through a series of lessons, while our leadership team has worked with the Starling Collaborative and the Vermont Principals' Association (VPA) on creating the culture of care that we want to see in our building.



Community

We are excited this year to have the community in our building again! We believe that relationships, not only within the building but outside of it, are key to learning and growth. We love providing opportunities to partner with our community. Events like our ice cream social, Title One meeting, Open House, and Bakersfield's Got Talent night were wonderful. Having the fire

department in for Fire safety and Rachel Huff at our Harvest Fest was also amazing. Our middle schoolers loved caroling around town and we collected 281 items for families in need this year. We are continuing to plan events such as a Winter Concert, bullying presentation by John Halligan, Math Night with All Learners Network, Reading Week, and Spring Drama that we hope to see the community be a part of. Our



PTCO is also growing! As the principal of BEMS, I am committed to finding ways for the Bakersfield community and BEMS to partner together.

School Highlight

I have been pleased with our students, teachers, and staff this year and I could highlight many things. Our K-4 students have had several celebrations for following schoolwide expectations, and students across our school have earned above and beyond prizes. A group of our middle schoolers attended the Getting to Y conference to look at our youth risk survey data and develop a plan to improve our school community. Another group of our middle schoolers went to the capitol for the Vermont Equity Day. We have had several all-school events where students have worked together across grade levels as a community. We have had

buddy readers and student helpers across our building, as well as wonderful academic projects such as readers theater, writing presentations, science experiments, and the Brigham Project. The atmosphere at BEMS has felt welcoming and inclusive, and I have been impressed with our teachers, staff, and students as we work to build this culture of care and learning.

Berkshire Elementary School

Leonard Badeau, Principal

Mission and Vision

Berkshire Elementary believes that all students can learn - and *must learn* - at high levels of achievement. Through Restorative Practices, Responsive Classroom techniques, and Trauma Informed practices, Berkshire creates a sense of belonging and support for all. We work collaboratively with all stakeholders (parents, staff, students, and community partners) to provide every student with what they need, when they need it.

Berkshire works to support the "whole" student. This means that we work to provide an educational experience that addresses both their academic and social emotional needs so that students are prepared to succeed in the 21st century. This means that we develop programs, activities, and supports that promote a well rounded education including - and beyond - academic instruction. We respond to in the moment challenges for a student by looking to identify the cause of the challenge and then work with the student, staff, and family to develop an effective response by utilizing a Multi-Tiered Systems of Support



approach to provide the "just right" instruction, or differentiation, from the "just right" staff.

Early Literacy

Berkshire utilizes a Reader's and Writer's Workshop model that is deliberately designed to offer a simple and predictable environment so that the teacher can focus on the complex work of observing students' progress and teaching to each student's individual needs. Each session begins with a mini-lesson. Students sit with a long-term partner while in the mini-lesson. The mini-lesson ends with the students being sent off to their own independent work, where they practice applying the skills they have learned. As students work, the teacher confers with them and leads small groups, based on information the teacher has collected from

assessments and conferring with students, and the workshop ends with a share. We also implement the Foundations word study program to build a strong foundation for early literacy skills.



Social Emotional Learning

Berkshire has dedicated resources to provide effective Social Emotional Learning (SEL) and support. Students receive direct instruction in social emotional skills through the Second-Step Curriculum led by our school counselor. We have partnered with Northwest Counseling and Support Services (NCSS) to provide highly skilled dedicated staff to help support students' growth in Social Emotional Learning. We have a school based behavior consultant that provides specific individualized plans to help students learn and grow and provides support and consultation to teachers to plan and implement individual, small group, or whole classroom

programming to address on-going social emotional concerns. We have a school based clinician who provides consultation for staff regarding specific social emotional concerns and works with individual students to provide instruction and support.

Community

Berkshire has a strong history of effective partnerships with our community. Our Parent Teacher Organization and Recreation Department continues to create fun and engaging fundraisers, which



then are invested in making the school experience better for our students. In the past, they have helped the school with new backboards and rims for the gym, helped us get a dedicated playground for our preschoolers, fund field trips, install a new infield on our little league field, support our ski program, and this year they will help us replace the outdoor basketball hoops.

In the past we have had countless activities and programs that helped bring families into our school, such as



our service learning days when all of our students worked on producing materials to donate to various community organizations, and we are continuing to explore how to bring them back. This year we have had a Winter Concert, Trimester Awards assemblies, and classroom student learning celebrations. We look forward to continuing to find more ways to have our families see and experience the wonderful learning and experiences that are happening in our school.

School Highlight

One of the things that makes a Berkshire educational experience so unique is the ways in which we seek to provide experiences for our students that are authentic and connected to the outside world, and support every learner as a whole person, and not just an academic student. Our Farm to School program helps students

learn and experience how to grow food, as well as all the various tastes and foods our community can

create. Our Ski and Ride Program gives students a low cost opportunity to experience the joy of the unique winter experience of skiing and snowboarding that our community has to offer. Activities like the Food Brigade help students learn and experience the value of helping others. We continue to explore more ways to help connect the learning and growth students are doing in their classrooms to the real world, and provide every child with what they need, when they need it.



Montgomery Elementary School

Sandy Alexander, Principal

Mission and Vision

To put it in a nutshell, Montgomery Elementary School stands for high expectations, both academically and behaviorally. We believe that it is important to set the bar high and be sure that students understand that they can and will reach the bar with guidance and assistance as needed, but the bar will not be lowered.



This philosophy promotes a growth mindset, which is a powerful element toward achievement. "In a growth mindset, people believe that their most basic abilities can be developed through dedication and hard work—brains and talent are just the starting point. This view creates a love of learning and a resilience that is essential for great accomplishment." (Dweck, 2015).

Our vision at Montgomery Elementary is to create a community that will build lifelong, confident learners who have the tools necessary for success in a changing world. At MES, we are very intentional about making sure that all staff members are consistently working toward this goal.

We focus on building strong relationships in an inclusive environment, which is the foundation of the work we do. In addition, we foster the development of the whole person, identify strengths for continual improvement, and promote open communication. Our goal is always to learn and grow together through respectful interactions and celebrations. We, as a staff, pride ourselves at being "on the same page" with regard to expectations, and students hearing the same message from everyone. There is no question regarding the determination and dedication of the MES staff.

Early Literacy

Early literacy has been a big focus at MES for many years, and specifically, the Foundations Program curriculum has been a tradition. Lara Morales, our Reading Specialist, is also the Team Leader for our PreK through 3rd grade Professional Learning Community. Lara works with these grade level teachers to ensure that the Foundations Program is being implemented with fidelity. She also monitors these students closely, along with the classroom teacher, to determine any need for intervention. As new teachers are hired, they receive professional development in this area as soon as possible. Foundations is a structured reading, spelling and handwriting curriculum. It is research based and designed to be fun



and engaging.

Social Emotional Learning

After we got through the separation caused by Covid, we realized the tremendous need for Social-Emotional Learning, which is defined as the process through which students and adults acquire and apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions. SEL is a focus in all classrooms, and specifically during Morning Meeting time. The younger grade levels follow the Responsive Classroom curriculum, as they have for years, and the middle school is now focusing on the tenets of "No Barriers Life." In addition to this work, this year there is intentional time set aside for adult social-emotional learning, which is being facilitated by our Guidance Counselor, Courtney Skar. To start off the year, adults participated in a "fishbowl" activity to model the different aspects and expectations of Morning Meeting. This was led by our Instructional Coach, Patrick Hartnett, and Patrick continues this focus with staff at monthly staff meetings.



Community

When we were finally able to blend students together again, we immediately returned to paired reading, a Friday morning ritual of older and younger students reading together. Although we had done this for years, there was a tremendous sense of value that was realized when we began again after Covid. With that came the development of monthly, student-led community meetings. These meetings begin with the students parading down the hallway to music, meeting in the gym for specific mixed seating, and middle school students using a template to conduct the meeting. Each month a different grade level spotlights something that is taking place in their classroom, and at the end of the meeting participants are offered an opportunity to "shout out" to those who they have seen exhibiting something positive. Visitors often comment that Montgomery Elementary School has a strong community feel, and these are just two examples of how we promote that feeling.



School Highlight

In closing, I always feel compelled to highlight the love and support that MES receives from the Montgomery community. It is, so to speak, the icing on the cake for what makes a great school even greater. This support comes from individuals as well as committees in town, and we appreciate all who contribute to bringing added benefits to our students. To name a few, thank you to the Fire Department, the Montgomery Conservation Commission, the Montgomery Center for the Arts, our Therapy Dog and Handler, Megan and Jim, and our amazing PTO. It is also important to recognize the outpouring of people who are determined to send our 8th graders to Washington DC again this year, which includes the 8th grade parents, a group of community members playing cornhole in the gym, our Craft Show coordinators, Sue Wilson, Diane Gendron, Robert Gendron, and most importantly, Jeff Ward. Jeff has been teaching at Montgomery Elementary for forty-six (46) years, and rumor has it this will be his last. It will be hard to imagine MES

without Jeff, so I would like to take this opportunity to say thank you to Jeff for serving the students and families of Montgomery.

If you would like to view any ERUUSD school reports, including high schools your children may attend (Richford Jr-Sr High School, Enosburg Falls High School, and Cold Hollow Career Center), please visit our website at www.fnesu.org under the 2023 Annual Reports Tab.

FY24 Budget Update

Mary Niles, Northern Mountain Valley UUSD Board Chair

On behalf of the NMVUUSD Board, I want to thank voters and taxpayers in our four (4) towns for entrusting us to responsibly and thoughtfully allocate precious tax dollars. We recognize the delicate balance between fiscal responsibility and what it costs to support an innovative and engaging educational system which meets the academic, social and emotional needs of all students. As you will see, our proposed budget is up approximately \$1.2 million or 7% from last year. Some of this increase is driven by the need for more teachers and staff across the district. Specifically, we have hired additional paraprofessionals and custodial staff, a district technology integrationist and health teacher shared between all four (4) schools, as well as two (2) additional middle school teachers at Sheldon which will right-size classes in the higher grades. Health insurance rates have increased by 12.5%, which is significant and impactful for our budget. This is a realm over which we have no control as these rates are proposed by Blue Cross Blue Shield and approved by the Department of Financial Regulation. Lastly, we are contending with inflation in fuel and food costs, so there are budget increases relative to this national trend.

We are pleased to have a FY22 budget surplus of \$487,648 and are asking voters for the authority to transfer half to the Capital Reserve in order to support upkeep of and upgrades to our school buildings. The remaining amount will go toward reducing the FY24 tax rate. If the budget passes, we anticipate our district-wide tax rate will decline by approximately 7.7¢. The district wide tax rate is divided by CLA to get the local tax rate. This "equalizes" the rate between towns, to make up for inaccuracies between each town's respective grand list. Our CLAs are all in the 80th percentile. At a CLA of 80%, a house listed at \$100,000 should have a fair market value of \$125,000. The CLA is applied to the district-wide tax rate so that a house with the same fair market value is raising the same amount of money, regardless of the assessment. Statewide, CLAs are falling due to the current real estate market. The falling CLA in all four (4) towns will increase local residential rates between 2.8 and 7.9¢, depending on your town of residence.

Public education is an endeavor for the common good and an invaluable part of our shared social contract. A well resourced educational system which meets the needs of all students is a springboard to future success in life and chosen work; we all benefit from this. The budget we are presenting to you reflects our mandate to use resources wisely while simultaneously being ever attentive to the needs of our students. We thank you for your support and look forward to another year of learning and growth across the district.

Mary Niles, MS
Chair NMVUUSD

Morgan Daybell, Business Manager

FNESU FY24 Budget

Increases to FNESU projected expenses are related primarily to the shift of thirty (30) special education paraeducators from out of local district budgets, as well as increases in contracted transportation costs.

These increases are largely offset by an increase in projected revenue both for special education as well as the food service program.

Act 127

Both FNESU districts are anticipating an increase in weighted pupils over the next four (4) years under Act 127. This should allow both districts to raise more budget dollars for the same tax rate.

Tax Rates

Four (4) factors set the *residential tax rate* you see on your bill:

- **Education Spending** is the budget approved by voters, minus expected revenue (like grants and interest). *As Education Spending goes up, the tax rate goes up.* This is the only part of the formula controlled by local boards and voters.
- **Equalized Pupils** is a weighted count of students in the district. *As Equalized Pupils go up, the tax rate falls.*
- **The Property Dollar Equivalent Yield** is the amount of money, per pupil, raised by one dollar on the tax rate. *As the yield goes up, the tax rate falls.* The yield presented is an estimate; the final number will be set by the Legislature.
- **The Common Level of Appraisal (CLA)** measures the difference between listed property values and market value. A CLA below 100% means that on average, properties are selling above their assessed value. Each town has its own CLA. *As CLA goes up, the tax rate falls.*

This year, a favorable projected yield amount is offsetting another large decline in the CLA for all six (6) towns.

You may be eligible for a property tax credit. Last year, over 2,300 FNESU property owners had their school taxes reduced and at least 137 renters received a renter rebate. Residents who own and occupy a Vermont homestead must file a Homestead Declaration and Property Tax Adjustment Claim (HS-122) with the Tax Department by April 15.

Non-residential tax rates are set by the legislature and change with the CLA. Local budget votes do not change this rate.

Audit

RHR Smith audited the district for the fiscal year ending June 30, 2022. For a copy of the most recent, visit www.fnesu.org or call 802-848-7661.

Respectfully Submitted,

NMV UUSD School Directors

Mary Niles, Chair (Montgomery)
Emily Norris, Vice Chair (Sheldon)
Erin Paquette, Clerk (Bakersfield)
Arlene O'Rourke (Bakersfield)
John Dziedzic (Berkshire)
Katherine Barnard (Montgomery)
Lisa Hango (Berkshire)
Miranda Johnson (Sheldon)

Administration

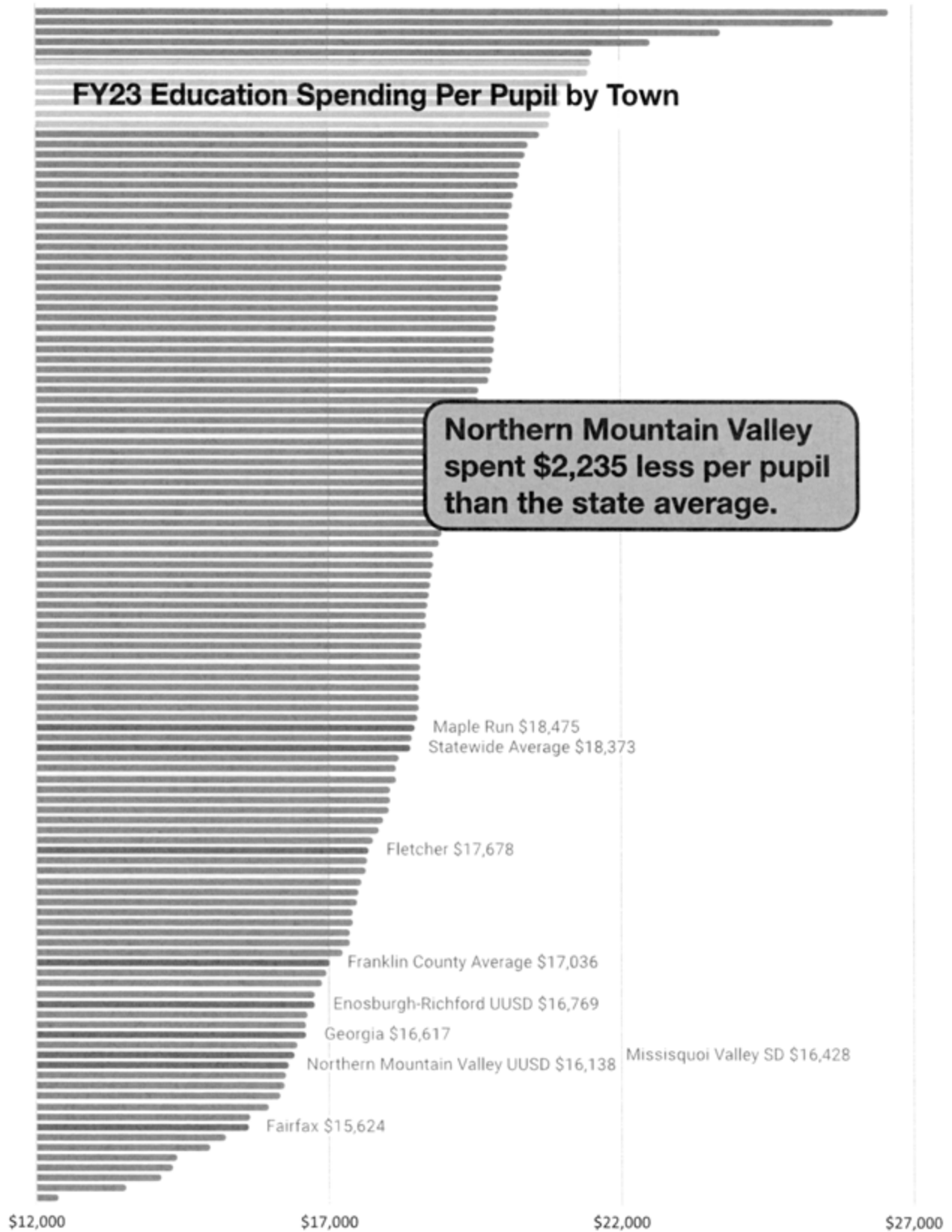
Lynn Cota, Superintendent
Jody Vaillancourt, Director of Instruction & Learning
Michelle Theberge, Director of Student Services
Dr. Michelle Irish, Director Advancement Educational Equity
Melissa Wood, Early Education Director
Dominic DeRosia, Technology Director
Dawn Reed, Food Service Director
Heather Moore, LEAPS Project Director/Grants
Robin Gagne, School Safety Coordinator
Vernon Boomhover, Facilities Director
Julie Benay/Lisa Delorme, Sheldon Interim Co-Principals
Rhoda McLure, Bakersfield Principal
Leonard Badeau, Berkshire Principal
Sandy Alexander, Montgomery Principal
Gabrielle Lumbra, Flexible Pathways Academy Principal
Morgan Daybell, Business Manager

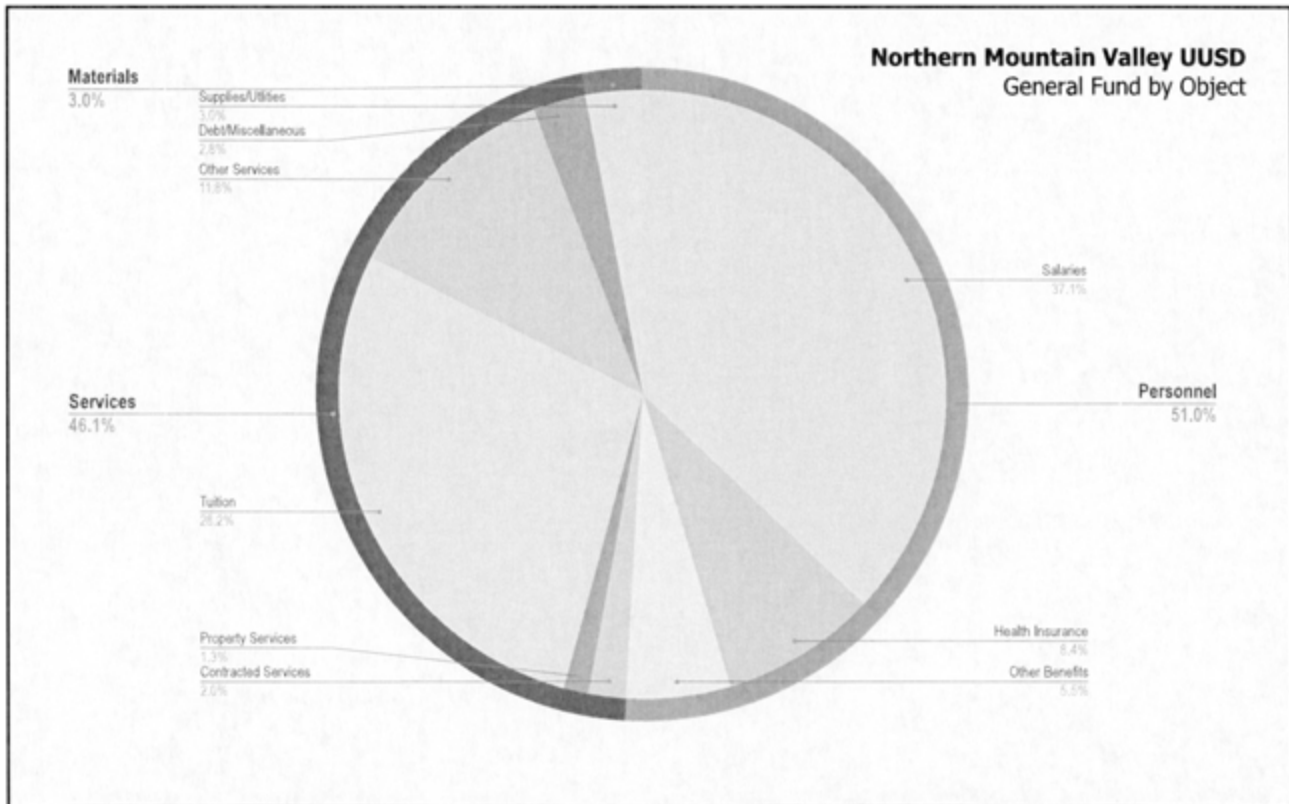
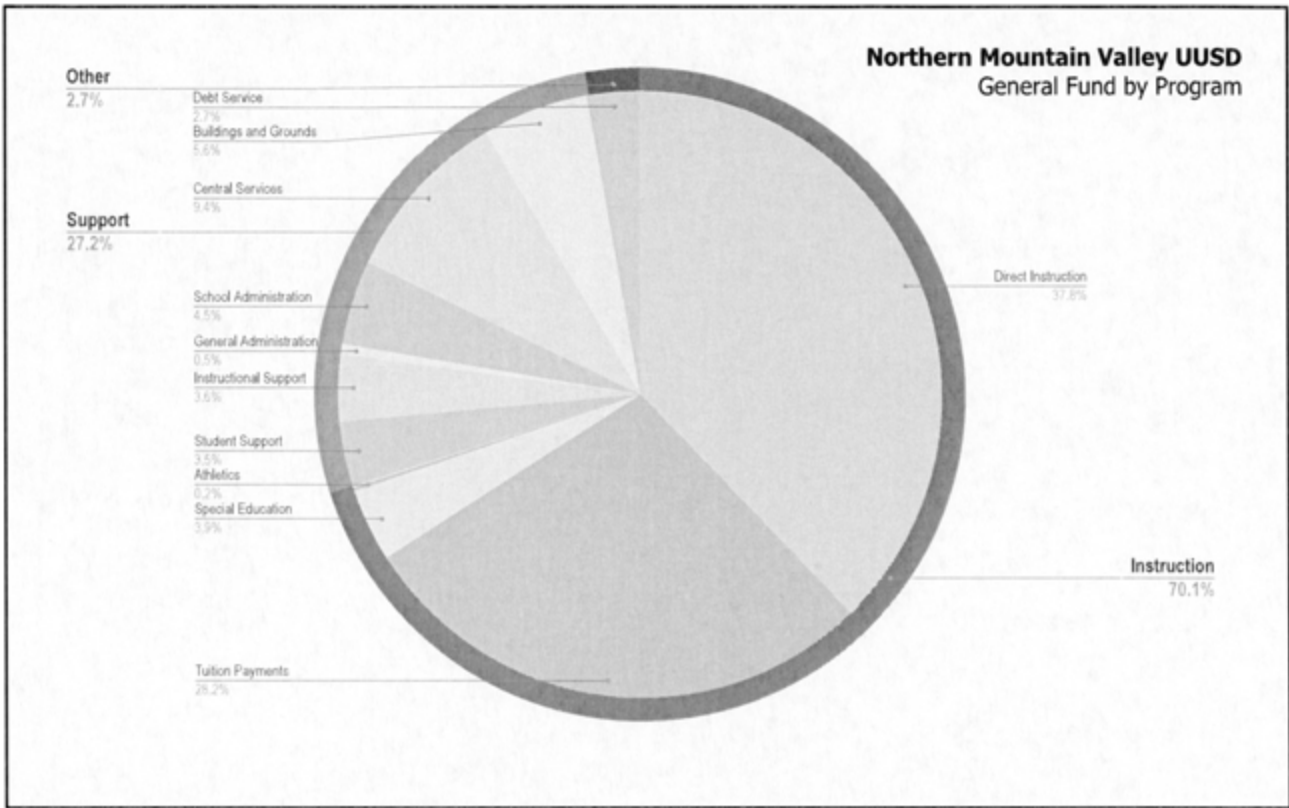
Northern Mountain Valley UUSD FY24 General Fund Budget	FY22 Actual	FY23 Approved	FY23 to Dec 31	FY24 Proposed	FY23-24 Change
GENERAL FUND EXPENSES					
Instruction					
Direct Instruction	\$5,958,543	\$7,477,387	\$2,019,522	\$7,359,461	(\$117,926)
Tuition Payments	\$4,994,353	\$5,257,342	\$1,795,593	\$5,491,700	\$234,358
Special Education	\$770,895	\$0	\$215,251	\$751,905	\$751,905
Athletics	\$39,384	\$32,000	\$15,914	\$40,000	\$8,000
Co-Curricular	\$7,775	\$16,000	\$2,887	\$18,000	\$2,000
Total Instruction	\$11,770,950	\$12,782,729	\$4,049,167	\$13,661,066	\$878,337
Support Services					
Student Support	\$543,654	\$686,541	\$237,559	\$672,232	(\$14,309)
Instructional Support	\$363,108	\$416,173	\$249,672	\$692,148	\$275,975
General Administration	\$79,827	\$83,234	\$64,001	\$101,366	\$18,132
School Administration	\$772,093	\$798,781	\$422,929	\$882,833	\$84,052
Central Services	\$1,998,269	\$1,901,237	\$950,673	\$1,827,900	(\$73,337)
Buildings and Grounds	\$1,246,977	\$964,964	\$576,785	\$1,098,825	\$133,861
Transportation	\$34,098	\$49,000	\$5,940	\$22,000	(\$27,000)
Total Support Services	\$5,038,026	\$4,899,930	\$2,507,559	\$5,297,304	\$397,374
Construction	\$0	\$0	\$255,964	\$0	\$0
Debt Service and Other					
Debt Service	\$539,837	\$528,240	\$456,285	\$522,875	(\$5,365)
Adjustments and Transfers	\$639,444	\$0		\$0	\$0
Total Debt Service and Other	\$1,179,281	\$528,240	\$456,285	\$522,875	(\$5,365)
TOTAL GENERAL FUND EXPENSES	\$17,988,257	\$18,210,899	\$7,268,975	\$19,481,245	\$1,270,346

GENERAL FUND REVENUE					
Local Revenue	\$47,664	\$25,000	\$35,721	\$25,000	\$0
State Revenue	\$630,511	\$213,275	\$142,184	\$213,275	\$0
Other Revenue	\$140,208	\$0	\$0	\$0	\$0
Use of Fund Balance	\$0	\$605,000	\$0	\$243,824	(\$361,176)
TOTAL GENERAL FUND REVENUE	\$818,383	\$843,275	\$177,905	\$482,099	(\$361,176)

PROJECTED TAX RATES			
Budgeted Expenditures	\$18,210,899	\$19,481,245	\$1,270,346
less Local and Grant Revenue	\$843,275	\$482,099	(\$361,176)
equals Education Spending	\$17,367,624	\$18,999,146	\$1,631,522
divided by Equalized Pupils	1064.34	1068.44	4.10
equals Per Pupil Education Spending	\$16,318	\$17,782	\$1,464
divided by Dollar Yield	\$13,314	\$15,479	\$2,165
equals Equalized Residential School Tax Rate	\$1.2256	\$1.1488	(\$0.0768)
divided by Bakersfield CLA	88.77%	81.58%	-7.19%
= Bakersfield Residential Education Tax Rate	\$1.3806	\$1.4082	\$0.0276
divided by Berkshire CLA	95.17%	86.18%	-8.99%
= Berkshire Residential Education Tax Rate	\$1.2878	\$1.3330	\$0.0452
divided by Montgomery CLA	95.04%	86.05%	-8.99%
= Montgomery Residential Education Tax Rate	\$1.2896	\$1.3350	\$0.0454
divided by Sheldon CLA	91.85%	81.31%	-10.54%
= Sheldon Residential Education Tax Rate	\$1.3343	\$1.4129	\$0.0786

FY23 Education Spending Per Pupil by Town





District: Northern Mountain Valley UUSD		U085		Property dollar equivalent yield	Homestead tax rate per \$15,479 of spending per equalized pupil
SU: Franklin Northeast		Franklin County		15,479	1.00
				17,600	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2021	FY2022	FY2023	FY2024
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$16,834,820	\$17,782,880	\$18,210,899	\$19,481,245
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-
3.	Adopted or warned union district budget plus articles	\$16,834,820	\$17,782,880	\$18,210,899	\$19,481,245
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
5.	plus Prior year deficit repayment of deficit	-	-	-	-
6.	Total Union Expenditures	\$16,834,820	\$17,782,880	\$18,210,899	\$19,481,245
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.)	\$968,937	\$1,134,061	\$843,275	\$482,099
10.	Total offsetting union revenues	\$968,937	\$1,134,061	\$843,275	\$482,099
11.	Education Spending	\$15,865,883	\$16,648,819	\$17,367,624	\$18,999,146
12.	Northern Mountain Valley UUSD equalized pupils	1,062.00	1,069.31	1,064.34	1,068.44
13.	Education Spending per Equalized Pupil	\$14,939.63	\$15,569.68	\$16,317.74	\$17,782.14
14.	minus Less net eligible construction costs (or P&M) per equalized pupil	\$406.89	\$395.43	\$387.20	\$382.00
15.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per equpup)	\$4.57	\$2.44	\$0.76	\$5.00
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 equpup)	-	-	-	-
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equpup)	-	-	-	-
18.	minus Estimated costs of new students after census period (per equpup)	-	-	-	-
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equpup)	-	-	-	-
20.	minus Less planning costs for merger of small schools (per equpup)	-	-	-	-
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equpup)	\$47.69	\$56.27	\$61.56	\$59.00
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-
23.	plus Excess spending threshold	threshold = \$18,756	threshold = \$18,789	threshold = \$19,997	threshold = \$22,204
24.	plus Excess Spending per Equalized Pupil over threshold (if any)	\$18,756.00	\$18,789.00	\$19,997.00	\$22,204.00
25.	plus Per pupil figure used for calculating District Equalized Tax Rate	\$14,940	\$15,570	\$16,318	\$17,782.14
26.	Union spending adjustment (minimum of 100%)	135.840% based on yield \$10,990	137.578% based on yield \$11,317	122.561% based on \$13,314	114.879% based on \$15,479
27.	Anticipated equalized union homestead tax rate to be prorated [\$17,782.14 ÷ (\$15,479 ÷ \$1.00)]	\$1.3584 based on \$1.00	\$1.3758 based on \$1.00	\$1.2256 based on \$1.00	\$1.1488 based on \$1.00
Prorated homestead union tax rates for members of Northern Mountain Valley UUSD		FY2021	FY2022	FY2023	FY2024
T007	Bakersfield	1.3584	1.3758	1.2256	1.1488
T018	Berkshire	1.3584	1.3758	1.2256	1.1488
T128	Montgomery	1.3584	1.3758	1.2256	1.1488
T187	Sheldon	1.3584	1.3758	1.2256	1.1488
28.	Anticipated income cap percent to be prorated from Northern Mountain Valley UUSD [(17,782.14 ÷ \$17,600) × 2.00%]	2.21% based on 2.00%	2.26% based on 2.00%	2.05% based on 2.00%	2.02% based on 2.00%
Prorated union income cap percentage for members of Northern Mountain Valley UUSD		FY2021	FY2022	FY2023	FY2024
T007	Bakersfield	2.21%	2.26%	2.05%	2.02%
T018	Berkshire	2.21%	2.26%	2.05%	2.02%
T128	Montgomery	2.21%	2.26%	2.05%	2.02%
T187	Sheldon	2.21%	2.26%	2.05%	2.02%

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$100 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.

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

- The base income percentage cap is 2.0%.

Franklin Northeast Supervisory Union FY24 General Fund Budget	FY22 Actual	FY23 Proposed	FY23 to Dec 31	FY24 Proposed	FY23-24 Change
GENERAL FUND EXPENSES					
Instruction					
Direct Instruction	\$24,850	\$61,176	\$12,081	\$56,912	(\$4,264)
Special Education	\$3,432,393	\$3,772,987	\$1,419,827	\$4,193,037	\$420,050
Total Instruction	\$3,457,243	\$3,834,163	\$1,431,908	\$4,249,949	\$415,786
Support Services					
Student Support	\$640,541	\$426,914	\$317,620	\$857,969	\$431,055
Instructional Support	\$217,108	\$325,752	\$108,787	\$330,783	\$5,031
General Administration	\$458,449	\$454,249	\$232,505	\$481,962	\$27,713
School Administration	\$339,789	\$350,661	\$176,101	\$404,612	\$53,951
Central Services	\$788,979	\$842,837	\$389,279	\$866,548	\$23,711
Buildings and Grounds	\$32,215	\$125,857	\$109,845	\$275,089	\$149,232
Transportation	\$1,428,348	\$1,543,700	\$765,832	\$1,658,700	\$115,000
Total Support Services	\$3,905,429	\$4,069,970	\$2,099,969	\$4,875,663	\$805,693
Food Service Operations	\$1,637,098	\$1,781,462	\$675,175	\$1,710,012	(\$71,450)
Adjustments and Transfers	\$126	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND EXPENSES	\$8,999,896	\$9,685,595	\$4,207,052	\$10,835,624	\$1,150,029
GENERAL FUND REVENUE					
Assessment	\$4,603,201	\$4,417,818	\$2,186,845	\$4,536,434	\$118,616
Other Local Revenue	\$38,419	\$32,000	\$33,924	\$37,000	\$5,000
State Revenue	\$3,279,363	\$4,117,697	\$2,394,019	\$5,075,190	\$957,493
Federal Revenue	\$1,511,349	\$1,043,080	\$322,558	\$1,112,000	\$68,920
Other Revenue	\$55,451	\$75,000	\$32,359	\$75,000	\$0
TOTAL GENERAL FUND REVENUE	\$9,487,783	\$9,685,595	\$4,969,705	\$10,835,624	\$1,150,029
LOCAL/21ST CENTURY EXPENSES					
Direct Instruction	\$22,104	\$205,701	\$25,360	\$41,271	(\$164,430)
Support Services					
School Administration	\$145,426	\$96,299	\$61,572	\$326,829	\$230,530
Transportation	\$28,441	\$0	\$5,615	\$900	\$900
Total Support Services	\$195,971	\$302,000	\$92,547	\$369,000	\$67,000
TOTAL LOCAL/21ST C EXPENSES	\$195,971	\$302,000	\$92,547	\$369,000	\$67,000
LOCAL/21ST CENTURY REVENUE					
Bill Back	\$191,108	\$302,000	\$46,336	\$369,000	\$67,000
TOTAL LOCAL/21ST C REVENUE	\$191,108	\$302,000	\$46,336	\$369,000	\$67,000
LOCAL/BILLBACK EXPENSES					
Direct Instruction	\$154,466	\$132,732	\$116,195	\$239,041	\$106,309
Support Services					
Student Support	\$81,943	\$51,361	\$21,868	\$63,636	\$12,275
Instructional Support	\$74,890	\$74,113	\$0	\$0	(\$74,113)
School Administration	\$0	\$0	\$25,074	\$64,379	\$64,379
Total Support Services	\$311,299	\$258,206	\$163,137	\$367,056	\$108,850
TOTAL BILLBACK EXPENSES	\$311,299	\$258,206	\$163,137	\$367,056	\$108,850
BILLBACK REVENUE					
Bill Back	\$311,299	\$258,206	\$53,328	\$367,056	\$108,850
TOTAL BILLBACK REVENUE	\$311,299	\$258,206	\$53,328	\$367,056	\$108,850