

Table of Contents

TOWN MEETING WARNING	4
TOWN OFFICER ELECTION WARNING	5
TOWN OFFICERS, ELECTED.....	6
TOWN OFFICERS, APPOINTED.....	7
SUMMARY OF TOWN MEETING 2023.....	7
OFFICERS & FINANCIAL REPORTS.....	8
AUDITORS' REPORT.....	9
GUILDHALL SELECTBOARD REPORT	10
TOWN CLERK'S REPORT	11
GUILD HALL OFFICE HOURS & SERVICES AVAILABLE	12
VITAL STATISTICS, GUILDHALL	13
GUILDHALL INFORMATION	13
LOCAL ORDINANCES, TOWN OF GUILDHALL	14
RUBBISH AND RECYCLING IN GUILDHALL	15
BULKY DAY	16
NEKWMD WASTE/RECYCLING GUIDE.....	17
NEKWMD HAZARD WASTE SCHEDULE.....	18
NEKWMD HAZARD WASTE SCHEDULE (CONT)	19
LISTER BOARD REPORT	20
GUILDHALL CEMETERIES REPORT	21
RIDGWELL CEMETERY RATES, RULES AND REGUATIONS	22
DOG LICENSES.....	23
CONSTABLE/ANIMAL CONTROL OFFICER	24
ENHANCED 9-1-1 REPORT.....	24

FIRE WARDEN’S REPORT	25
PLANNING BOARD REPORT	26
ZONING ADMINISTRATOR’S REPORT	27
WATER COMMISSIONERS’ REPORT	28
DELINQUENT WATER COLLECTION REPORT	29
DELINQUENT TAX COLLECTION REPORT	30
ROAD COMMISSIONER’S REPORT	31
THE GUILDHALL PUBLIC LIBRARY, INC. REPORT.....	32
ESSEX COUNTY SHERIFF’S REPORT.....	33
NEK BROADBAND.....	34
NEKWMD EXECUTIVE COMMITTEE REPORT.....	35
NEKWMD COMPARATIVE BUDGET– EXPENSES & REVENUES	36
TREASURER’S REPORT	38
TOWN FINANCES, AT A GLANCE	39
GENERAL & HIGHWAY FUND, REVENUE	40
BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/23	41
MUNICIPAL TAXES LEVIED 2023 & PROPOSED 2024	41
GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET	42
RECEIPTS/;DISBURSEMENTS, GENERAL/HIGHWAY RESERVE ACCTS.....	46
GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS.....	48
GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET	48
GUILDHALL CEMETERY COMPARATIVE BUDGET	49
GUILDHALL CEMETERY CHECKING, RECEIPTS & DISBURSEMENTS.....	49
RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES.....	50
PERPETUAL CARE DONORS, 1940-2023	50

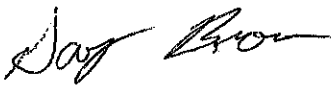
PAYROLL, STIPENDS & VENDORS	51
MUNICIPAL TAX RATE 2023	52
AS BILLED GRAND LIST 2023	53
NEK CHOICE SCHOOL DISTRICT REPORTS	57
NEK CHOICE SCHOOL DISTRICT WARNING	59
NEK CHOICE SCHOOL DISTRICT CHAIR REPORT	61
ENSU SUPERINTENDENT’S REPORT	62
STUDENT SUPPORT DIRECTOR’S REPORT	63
NEK CHOICE SCHOOL DIST AUDITOR’S REPORT.....	65
NEK CHOICE SCHOOL BUDGET FY25	70
AOE THREE PRIOR YEAR COMPARISONS	73
NEK CHOICE SCHOOL DIST ESTIMATED TAX RATES FY25.....	74
STUDENT POPULATION BY TOWN & GRADE	74
STUDENT POPULATION, GUILDHALL BY SCHOOL & GRADE LEVEL.....	75
STUDENT POPULATION, DISTRICT BY SCHOOL	76
ENSU BUDGET FY25	78
EDUCATION TAX RATE FY24.....	80

WARNING
TOWN OF GUILDHALL
ANNUAL TOWN MEETING
MARCH 5, 2024

The citizens of the Town of Guildhall who are legal voters in the Annual Town Meeting are hereby warned and notified to meet at the Guild Hall on Tuesday, March 5, 2024 at 7:00 pm, to transact the following business, viz:

1. To hear and act on the reports of Town Officers and to accept the Guildhall Annual 2023 Town Report.
2. Shall the Town vote to collect its 2024 taxes up to and including October 15, 2024, by the Town Treasurer?
3. Shall the Town vote to authorize its auditors to print in the Town Report the names of delinquent taxpayers with the amounts and years owed?
4. Shall the Town authorize its Selectboard to incur debts for temporary loans, in anticipation of taxes for the year?
5. Shall the Town vote to use the 2023 General Fund surplus to pay expenses until 2024 tax monies become available?
6. Shall the Town vote to continue to hold Town Meeting in the evening, beginning at 7:00 P.M.?
7. Shall the Town vote to approve a budget of \$ 278,284.41 and set a tax rate in accordance with that budget?

Given unto our hands this 16th day of January 2024.



Gary Brown, Selectboard Chair



Jason Sterling, Selectboard Clerk



John Orlowski, Selectboard Vice-Chair



Attest: George Blakeslee, Town Clerk

TOWN OF GUILDHALL

WARNING: ANNUAL ELECTION OF TOWN OFFICERS

The legal voters of the Town of Guildhall are hereby notified and warned to meet at the Guild Hall in said town on Tuesday, March 5, 2024, between 10:00 am - 7:00 pm, to vote by Australian ballot for the following town officers:

One (1) Town Moderator, 1-Year Term

One (1) Selectboard Member, 3-Year Term

One (1) Lister, 3-Year Term

One (1) Auditor, 3-Year Term

One (1) Cemetery Commissioner, 3-Year Term

One (1) Constable/Animal Control Officer, 1-Year Term

One (1) Delinquent Tax Collector, 1-Year Term

One (1) Road Commissioner, 3-Year Term



Attest: George Blakeslee, Town Clerk

TOWN OFFICERS, ELECTED

Office	first name	last name	term ends
Auditor	Kelly	McLain	2024
Auditor	Bill	Ghelli	2025
Auditor	Rich	Carlson	2026
Cemetery Commissioner	Susan	McVetty	2024
Cemetery Commissioner	Gary	Brown	2025
Cemetery Commissioner	Patricia	Brown	2026
Constable/Animal Control Officer	Bill	Spina	2024
Delinquent Tax Collector	Al	McVetty	2024
Justices of the Peace	Casey	Dowland	2024
Justices of the Peace	Rebecca	Bacon	2024
Justices of the Peace	Kelly	McLain	2024
Justices of the Peace	Sarah	Sterling	2024
Justices of the Peace	Valerie	Foy	2024
Lister	George	Blakeslee	2024
Lister	Eileen	Thietten	2025
Lister	Patricia	Brown	2026
Planning Commissioner	Thomas	Rogers, Sr	2025
Planning Commissioner	Dennis	Bacon	2025
Planning Commissioner	John	Orlowski	2025
Planning Commissioner	James	Spillane	2025
Planning Commissioner	Nathaniel	Brown	2025
Planning Commissioner	Patricia	Brown	2025
Road Commissioner	Gary	Brown	2024
School Board Representative	Patricia	Brown	2026
Selectboard Member	Gary	Brown	2024
Selectboard Member	Jason	Sterling	2025
Selectboard Member	John	Orlowski	2026
Town Clerk	George	Blakeslee	2025
Town Moderator	George	Blakeslee	2024
Town Treasurer	George	Blakeslee	2025

TOWN OFFICERS, APPOINTED

Office	first name	last name	term ends
Custodian	Gary	Brown	2024
Office Assistant	Peter	Gair	2024
Road Contractor	Brad	McVetty, Trucl	2024
Fire Warden	Ron	Resden	2025
Health Officer	vacant		2024
Emergency Preparedness	Valerie	Foy	2024
Zoning Administrator	Eileen	Thietten	2024
Rep. to NEKWMD	Gary	Brown	2024
NVDA Representative	Ron	Resden	2024
E911 Coordinator	Ron	Resden	2024
Tree Warden	Ron	Resden	2024
Water Commissioners	Gary	Brown	2024
Water Commissioners	Reginald	McLain	2024
Water Commissioners	Cameron	Brown	2024
Poundkeeper	Selectboard		2024
Viewer of Fences	Don	Ferguson	2024
Viewer of Fences	Thomas	Rogers, Sr	2025
Viewer of Fences	vacant		2024
Inspector of Shingles, Lumbe	Don	Ferguson	2024
Weigher of Coal	Don	Ferguson	2024

SUMMARY OF TOWN MEETING 2023

On March 7, 2023 the polls opened at 10 A.M. and closed at 7 P.M. for Australian balloting on the NEK Choice School Budget & Directors, and Town Officers.

Town Moderator, George Blakeslee, called the Town Meeting to Order at 7:05 PM.

Articles 1 – 6 were Read as a ‘Consent Calendar’. Gary Brown Moved and John Orlowski Seconded. The ‘Consent Calendar was approved on Voice Vote.

Article 7, the Town Budget of \$338,077.06, was Read. Gary Brown Moved and John Orlowski Seconded. No discussion ensued. Article 7 was approved on Voice Vote.

The Town Meeting was adjourned at 7:15 P.M.

OFFICERS & FINANCIAL REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM OF

JANUARY 1 – DECEMBER 31, 2023

AUDITORS' REPORT

In accordance with 24 V.S.A. 1681 and 1682 we have examined the accounts and records of the Town of Guildhall, Vermont, and to the best of our knowledge, the statements and reports herein show the accurate financial position for the term of January 1, 2023 - December 31, 2023.

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

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

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

Respectfully Submitted by the Guildhall Town Auditors

Richard Carlson

Kelly McLain

Bill Ghelli

GUILDHALL SELECTBOARD REPORT

In January 2023 the select board developed a budget that was approved by the voters at the annual town meeting on March 7, 2023.

Bulky day was held on May 20th at the town salt shed. The hauling and disposal of the bulky waste was put out to bid this year by NEK Waste Management. All Metals has been the contractor for years and charged a fee for the disposal of the Town's metal and bulky waste. This year the contractor hired was Normandeau Trucking and the money received for the metal was returned to the town and used to offset the cost of bulky waste day.

In April, Twin State Clean Energy/National Grid proposed a 1,200 MW project that would start in Canada and follow Route 102 to Lunenburg, VT and cross the river to Monroe, NH. This line would be placed in the state right of way under Route 102. National Grid held an open house on June 27th at the town hall to inform residents what this project entails. In July, National Grid requested a letter of support for this project which was tabled for further consideration. I highly recommend all residents, especially those on Route 102, to please express any opinions on this project with the select board. The select board seeks and appreciates your input.

The select board hired a town attorney this past fall to have on hand for any legal guidance. The attorney will only bill the town when services are needed.

There are grants through NVDA for municipal buildings in Vermont to correct and improve energy costs. We completed an energy audit at the town hall and will be applying for grants to start correcting any inefficiencies we may have. I would like to thank Dennis Bacon for helping out with this project.

Due to excessive speed in the 30-mph speed zone in the village, a speed study was requested by the select board. The state conducted the study in late summer which resulted an 85% excessive speed over the 30-mph. With the completed study, the town is now able to purchase digital speed signs to be placed on Route 102 at each end of the village.

There will be an in-person Annual Town Meeting on Tuesday, March 5, 2024 at 7:00 pm. We encourage everyone to attend this event. Please get the word out and mark the date on your calendar.

The select board meets every third Tuesday of the month at 6:00 pm, unless otherwise posted. Meetings are held in-person at the town hall. We encourage Guildhall residents to attend these meetings.

Respectfully, Gary Brown Select Board Chair

TOWN CLERK'S REPORT

The Guildhall Town Clerk's office and town building are open to the public. Title searcher's work continues to be conducted via appointment in the Meeting Room, where the Land Record computer and card files are provided. Land Record books are brought out of the vault by request and copies made the same way.

In 2023, the Guildhall Town Clerk's office recorded 99 documents, continued to add all recorded surveys to the index of entries in the Guildhall Land Records, continued adding land recording information to the index of entries in the Guildhall Land Records, made 6 certified copies of Guildhall vital records, issued 62 dog licenses, processed 25 property transfer tax returns (PTTRs), and assisted many assessors, lawyers, businesspeople, and citizens in searching the Guildhall Land Records, Grand List(s), Tax Map, vital records, zoning permits, and other archived information.

Town record storage capacity was increased by 30% with the acquisition of two standing vaults. The master vault now has capacity for many more years of records collections.

The Town Clerk prepared and recorded the minutes for all Selectboard meetings, assisted the Planning Board with the clerical work for multiple public hearing, and managed the annual election of the Town Officers, and NEK Choice School Articles and Directors.

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

Respectfully submitted,

George Blakeslee, Town Clerk

GUILD HALL OFFICE HOURS & SERVICES AVAILABLE

Town Clerk/Treasurer's hours:

Tuesday and Thursday (8:45 AM to 2:45 PM)

INFORMATION AND SERVICES AVAILABLE

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

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

In order to be paid in a timely fashion, all bills/invoices must be received in the Treasurer's Office before 12:00 Noon the Tuesday of the regularly scheduled Selectboard meeting.

VITAL STATISTICS, GUILDHALL

Births

None

Deaths

Two

Marriages

None

GUILDHALL INFORMATION

2023 -THE TOWN'S 262th YEAR

Chartered: October 10, 1761

Land Area =32.7 square miles

Population=271 Registered Voters=225

Town Office Phone: 676-3797

Town Office Fax: 676-3518

Clerk's Email: townclerk@guildhallvt.org

LOCAL ORDINANCES, TOWN OF GUILDHALL

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

Dog Ordinance

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

Ordinance Regulating Waste Disposal

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

Local Enforcement of Speed Limits on State Highway

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

Ordinance Establishing Stop Signs and Other Traffic Control Devices

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

Speed Limits on Unpaved Roads

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

Parking Ordinance

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

ATV Use on Town Roads

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

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

RUBBISH AND RECYCLING IN GUILDHALL

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

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

Please recycle the following:

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

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

CANS: All aluminum and tin (steel) cans used for food or beverage.

CANS MUST BE RINSED CLEAN AND BE NO LARGER THAN 1-GAL. SIZE. DO NOT INCLUDE: White and yellow coated cans or cans with plastic or paper part, empty aerosolcans, aluminum trays, and foil. These go to the landfill.

PLASTICS:

#1 PETE: Narrow or wide necks with a #1 symbol on bottom of the container such as clear or colored soda bottles, salad dressing, peanut butter, ketchup, mayonnaise, etc. **REMOVE CAPS.**

#2 HDPE: Containers with narrow and wide necks with a #2 symbol on the bottom such as milk, water, juice, ice cream, coffee, dishwasher liquid, and detergent containers. **REMOVE CAPS.**

NOTE: RINSE CLEAN & DRAIN COMPLETELY PLASTIC THAT IS TO BE RECYCLED. ALSO, BE SURE TO REMOVE METAL OR PLASTIC CAPS. **DO NOT INCLUDE:** Any containers from automotive products such as oil and antifreeze or plasticbags, Styrofoam, packing pellets, food trays, coffee cups, shrink wrap, or bottle caps. All these go to the landfill.

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

BULKY DAY

The Town will conduct **ONE “Bulky Day” without HAZMAT this year** on Saturday, May 18, 2024 from 8 AM to 12 Noon at the Salt Shed (5635 Rt 102).

These events permit residents to dispose of large items not accepted for curbside pickup.

Acceptable Bulky Items

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

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

Unacceptable Bulky Items

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

Guildhall Recycling and Waste Disposal Guide

**RECYCLING AND HOUSEHOLD TRASH HAULING PROVIDED BY
D4 RUBBISH REMOVAL WEEKLY ON THURSDAYS, 603-237-2056**

Tax-paying Residents receive 52 trash stickers per year, mailed annually in December.

<u>RECYCLABLE MATERIALS</u>	<u>INCLUDE:</u>	<u>DO NOT INCLUDE:</u>
MAGAZINES & NEWSPAPERS	Magazines, clean dry newspapers & inserts, catalogs, office paper, junk mail, telephone & paperback books.	Waxed Papers, foil/glittery wrapping paper
CARDBOARD	Clean, dry cardboard. Boxes should be flattened to 3' x 3' maximum. Includes boxboard ie: soda & beer cartons, cereal, cookie, shoeboxes.	Wax coated cardboard or colors that are not brown in the middle.
CANS	Clean aluminum and tin (steel) cans, no larger than one gallon.	Cans with plastic/paper parts, aerosol cans, aluminum trays, foil.
PLASTICS RINSE, CLEAN AND DRAIN RE- MOVE ALL CAPS.	#1 PETE including soda bottles, salad dressings and other jars. Remove caps. #2 HDPE including milk, water, juice, dishwasher liquid and detergent containers. Remove caps.	Plastic bags, styrofoam, packing pellets, food trays, coffee cups, shrink wrap, bottle caps. Do not include any containers from automotive products such as oil and antifreeze.
GLASS	Any color ceramics, coffee mugs, plates, milk bottles, empty bottles, jars, pyrex, window glass and mirrors.	Caps and lids go to the <u>landfill</u> .

In addition to these services, district residents have access to disposal services at the
Lyndonville Recycling Center, 224 Church St, Lyndonville.

FOOD SCRAPS: All food scraps, including meat, bones, dairy. Remove PLU stickers. No plastics, metals, paper.

SPECIAL WASTES: Scrap metal, electronics (TVs, computers, radio/stereos, gaming systems, telephones), household and automotive batteries, metal aerosols cans, hard cover books, fluorescent bulbs. Tires (fees apply).

HOUSEHOLD HAZARDOUS WASTES – BY APPOINTMENT ONLY, Monday – Friday, May to October in Lyndonville, and special events throughout the District June – September. Call for details.

STUMP DUMP - Seasonal Drop-off, May—Oct. Clean, unpainted, untreated wood and yard debris only.

IF YOU HAVE ANY QUESTIONS – CONTACT THE NORTHEAST KINGDOM WASTE MANAGEMENT DISTRICT AT (802) 626-3532 or (800) 734-4602.

www.nekwmd.org, e-mail outreach@nekwmd.org

Updated 1/2022



2024 Household Hazardous Waste Collection Schedule

DATE	TIME	LOCATION
SATURDAY, MAY 11	8:00 a.m. – 12:00 p.m.	Ryegate Transfer Station
SATURDAY, MAY 18	8:00 a.m. – 12:00 p.m.	Peacham Transfer Station
SATURDAY, JUNE 1	9:00 a.m. – 1:00 p.m.	Derby Recycling Center
SATURDAY, JUNE 8	8:00 a.m. – 12:00p.m.	Brunswick Town Office
SATURDAY, JUNE 22	8:00 a.m. – 12:00p.m.	Newport Center Town Garage
WEDNESDAY, JULY 10	3:00 p.m. – 7:00p.m.	Barnet Transfer Station
SATURDAY, AUGUST 3	8:00 a.m. – 11:00a.m.	Greensboro Recycling Center
WEDNESDAY, AUGUST 14	1:00 p.m. – 5:00p.m.	Lunenburg Transfer Station
SATURDAY, SEPT. 28	8:00 a.m. – 3:00 p.m.	Lyndon Recycling Center

The NEKWMD reserves the right to terminate any collection early in the event that we are at storage capacity. Please limit HHW disposal at listed events to 25 gallons. If you have more than 25 gallons, please call our office to schedule an appointment at our Lyndonville facility, May 2 – Oct. 3, 2024.

Not going to be able to make any of these dates? NOT A PROBLEM! The NEKWMD will be accepting these materials by appointment at our Lyndonville facility from May 2, 2024 to October 3, 2024. Due to regulatory handling requirements, hazardous wastes will not be accepted without an appointment. Scheduling ahead ensures that a qualified individual will be on-site ready to accept your hazardous waste.

****HHW Collections are free and open to residents of all DISTRICT TOWNS****

What are *Household Hazardous Products*? They are consumer products that contain ingredients that may be:

Toxic- poisonous if eaten, breathed, or absorbed through the skin

Corrosive- can burn or destroy living tissue if spilled on skin

Reactive- creates fumes, heat, or explosion hazards if mixed with certain materials such as water

Explosive- can explode with exposure to heat or pressure

Flammable/Ignitable- can easily be set on fire

To determine if a product in your home is hazardous, check the label for the following words:

Danger indicates that the substance is extremely flammable, corrosive, or toxic.

Poison means that the substance is highly toxic.

Caution/Warning is put on all other hazardous substances that are a somewhat lesser hazard, but are still dangerous if the directions are not followed closely.

Conditionally Exempt Generator businesses can also use the Lyndonville collections for the actual cost of the disposal of their materials. Please call ahead for pricing and an appointment.

CONTACT THE NEKWMD IF YOU HAVE ITEM'S YOU CANNOT IDENTIFY
802-626-3532 or 800-734-4602 or www.nekwmd.org

The NEKWMD hazardous waste collection program is made possible in part by a grant from the Vermont Agency of Natural Resources. This year's grant totaled \$74074.31

Acceptable HHW Materials

HOUSEHOLD ITEMS

- AEROSOLS
- AIR FRESHENERS
- AMMONIA
- ARTS AND CRAFTS SUPPLIES
- BLEACH
- CLEANERS (INCLUDES: DRAIN, OVEN, FLOOR, WINDOW, TOILET, RUG, ETC.)
- DISINFECTANTS
- METAL & FURNITURE POLISH
- MOTHBALLS
- MERCURY THERMOMETERS
- NAIL POLISH & REMOVER
- NI-CD, LITHIUM, MI-MH, AND BUTTON CELL BATTERIES
- SPOT & STAIN REMOVERS
- ALKALINE BATTERIES *

GARDEN SUPPLIES

- CREOSOTE
- DIOXINS
- FERTILIZERS
- FLEA KILLERS
- FUNGICIDES
- HERBICIDES
- INSECT SPRAYS
- MURIATIC ACID
- NO-PEST STRIPS
- PESTICIDES
- RODENT KILLERS

GARAGE

- ANTIFREEZE
- BRAKE FLUID *
- CORROSIVES

- CAR WAXES AND CLEANERS

GARAGE (CONTINUED)

- ENGINE DEGREASERS
- FLUORESCENT LIGHT BULBS *
- GASOLINE/DRY GAS
- KEROSENE
- LEAD-ACID CAR BATTERIES *
- LIGHTER FLUID
- OIL-BASED PAINT
- LATEX-BASED PAINT
- PAINT THINNER
- PROPANE CYLINDERS
- SEALANTS
- STAINS/STRIPPERS
- SWIMMING POOL CHEMICALS
- TRANSMISSION FLUID *
- WOOD PRESERVATIVES
- USED MOTOR OIL AND FILTERS *

* ALSO ACCEPTED AT OIL AND BATTERY STATIONS YEAR ROUND

PLEASE DO NOT BRING:

- ASBESTOS
- EXPLOSIVES, INCLUDING GUN POWDER, AMMUNITION
- FLARES
- INFECTIOUS WASTE
- PRESCRIPTION MEDICATION
- RADIOACTIVE WASTE, INCLUDING SMOKE DETECTORS
- UNKNOWN GAS CYLINDERS
- EMPTY CONTAINERS

**CONTACT THE NEKWMD IF YOU HAVE ITEM'S YOU CANNOT IDENTIFY
802-626-3532 or 800-734-4602 or www.nekwmd.org**

The NEKWMD hazardous waste collection program is made possible in part by a grant from the Vermont Agency of Natural Resources. This year's grant totaled \$74074.31

LISTER BOARD REPORT

The town-wide reappraisal was completed in May. The town's total property value grew by approximately 30% to \$47,119,500. Our Education Grand List Common Level of Appraisal (CLA) was corrected to 1.01 and our Coefficient of Dispersion (COD) was corrected to 6%. These values are indicative of fair and equitable valuations across all categories of property.

The Listers maintained and updated property transfers in the Town's computer based property records, supporting paper files, and Tax Map. The NEMRC Appraisers visited all property parcels, including those with active building permits to assess percent completion and to update the property record. Phone and email were used to collect further information from property owners. Now that the reappraisal has been completed, the Listers will be resuming their normal Springtime site visits to properties with active building permits.

The Listers have a contract with CAI Technologies of Littleton, New Hampshire to maintain updated Tax Maps. The maps will be revised again in 2024 to reflect ownership transfers and contiguous parcels.

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

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

HS-122 Reminder:

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

For additional help and information, go to the Vermont Tax Department website.

(<https://secure.vermont.gov/hd/index>) Information is also available in your Vermont tax booklet.

Respectfully,

George Blakeslee, Eileen Thietten, Patricia Brown
Guildhall Listers

Lister Hours: Tuesday and Thursday 2:45 – 4:45 PM

Email: listers@guildhallvt.org

GUILDHALL CEMETERIES REPORT

The Cemetery Commissioners' roles and responsibilities include explaining the rules and regulations as the need arises, answering questions concerning upcoming burials, acting on requests for copies of cemetery lot deeds, arranging cemetery maintenance work and some genealogy research requests. There are many responsibilities that come with managing and selling cemetery lot deeds, along with maintaining the lot maps.

We have a few maintenance issues still to resolve over the next year. The Crawford cemetery has a very large monument stone on the ground. We are still looking into having it lifted, turned and reset. The sign for Crawford was also taken down and needs to be repaired.

Ridgwell cemetery road needs to be redone with the middle being removed and material being brought in to resurface the road bringing it up to the correct height. Loam will also be brought in to fill in low spots throughout the cemetery. Also, there are still several stones that need to be lifted and/or prevented from falling over. The big old pine tree has been regularly losing its branches and we are still working on a removal plan with a local contractor. It's time to start repainting the fence and this task has been added to the long-term maintenance list. The chain fence is also scheduled to be replaced. The old shed will also be torn down and removed from the property. The shed has not been used in years and has greatly deteriorated. At this time no shed will be built to replace it.

The poplar tree at Ridgwell cemetery and the elm tree at Courthouse Hill cemetery were successfully removed during the summer 2023 by Grooty's Tree Service.

Nellie Smart cemetery has fencing that needs to be painted. If time and funding permits, we will try to get all our maintenance issues resolved over the next few years.

When looking at the needs for regular maintenance in our cemeteries, we have created a long-term plan to keep them all looking good with a rotating maintenance plan. The extra money we have been requesting and saving each year is for this plan.

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

Respectfully,

Gary Brown
Patricia Brown
Susan McVetty

RIDGWELL CEMETERY RATES, RULES AND REGUATIONS

1. The cost for each 10 foot by 20 foot lot is \$400.00 for Guildhall residents, \$1,000.00 for non-residents. A deposit of \$100 is also required for the four corner markers, but the \$100 will be refunded once the corner markers are in place.
2. Corner markers are mandatory, must be purchased at the same time cemetery lots are purchased, and must be installed level with the ground before the ground is frozen the year the lot is purchased.
3. Installation of monuments will not be allowed unless the corner stones are installed.
4. Notification of the Town Clerk or the Commissioners is required prior to any burial because of the need to maintain records of burials and placement of remains.
5. Cement vaults are required for all burials with one-piece six-inch thick covers. Urns are required for all cremated remains and the tops should be at least 6" below the surface.
6. Allowed in each 10' by 20' lot will be up to four caskets, up to six urns or combination.
7. There will be no fencing or cement walls placed around individual lots.
8. All markers, monuments, benches, lights, etc. must be placed totally within each 10' by 20' lot as the 3' walkways must remain clear. Nothing is to be placed on the fence or between the lot boundary and the fence.
9. There shall be no large trees planted and only shrubs three feet in height or less will be allowed. The Cemetery Commission shall have the right to dispose of all unsightly flowers and shrubs placed on lots and will not be responsible for damaged or removed shrubs or bushes.
10. Lots are not to be raised or built up, and for the purpose of mowing they must be level with the surrounding ground. If renewing loam, permission must first be obtained from the Cemetery Commission, and the old loam must be removed so that the new loam will be level with the surrounding ground.
11. Any repair to damaged stones due to improper installation is the responsibility of the deed holder.
12. Perpetual care will consist of mowing and trimming only.
13. The Cemetery Commission will not purchase lots from lot owners, but will assist in the resale of said lots. After authority is received from the original owner to the Commission for resale and the original deed is turned in, the lot can be resold and a new deed prepared and issued to the new owner. The Town and Cemetery Commission shall retain the option to buy back sold lots at the original purchase price. Swapping of lots between deed holders is prohibited. Cemetery lot deeds are to be considered the same as other land deeds and are part of the Land Records in the Town of Guildhall.
14. Winter burials (weather permitting) will be at the discretion of the Cemetery Commission.
15. The Guildhall Cemetery Commission will take reasonable precautions to protect from loss or damage, but it disclaims any and all responsibility for the loss or damage caused beyond its control from outside sources (caused by weather and acts of God) or from vandalism. Lot owners' Homeowners Insurance will usually cover any damage that might occur.

Effective January 2017

DOG LICENSES

DOG LICENSES ARE DUE BY APRIL 1, 2024

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

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

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

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

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

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

No rabies clinic this year.

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

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

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

CONSTABLE/ANIMAL CONTROL OFFICER

Fairly quiet year Very sad disappearance of a dog on Fellows Rd, not found despite the efforts of many folks. Possibly a dog abduction.

3 escaped goats on Fellows Rd scaring a local woman, chasing her into her home.

Please leave your phone number and email address when registering your dogs. Rabies shots are mandatory. Be aware that there is a new illness affecting dogs nationwide. Not a good time to board your dog in a kennel.

My phone is 802 745 7690 if you need assistance.

Have a great year.

Bill Spina MD

ENHANCED 9-1-1 REPORT

This year's actions consisted of the addition of four new E-911 addresses and one adjustment of an address to maintain compliance with Montpelier's rules.

The state has adopted a new method of putting together the E-911 maps so new address listings may not be available as promptly as in past years.

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

For new construction, E-911 numbers may be assigned once you have an approved driveway permit that shows the location of your driveway and before construction begins.

If your property does not have an E-911 number, call and one will be arranged for you.

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

FIRE WARDEN'S REPORT

The citizens of Guildhall reported no fires this year.

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

Fire permits are not needed when there is a "BLANKET of Snow" on the ground. Permits will be difficult to get in the spring when there is much dry brush in the woods (impossible when Montpelier issues a statewide burn ban) or has a "Red flag" day, so plan your burns accordingly.

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

Always keep a supply of water on hand when you are burning.

Never leave your fire unattended.

Always fully extinguish your fire.

Never burn when it's windy.

Guildhall Forest Fire Statistics for 2023.

Fire permits granted 29

Total fires reported 0

Total Acres Burnt 0

Respectfully Submitted.

Ron Resden.

Forest Fire Warden for the town of Guildhall

802-328-2765

PLANNING BOARD REPORT

The Planning Board had a very busy year this year. We continued our work on the All Hazards Mitigation Plan and submitted it to the Select Board for approval.

We had several variance requests in the Historical district to include paving of the Guild Hall Parking Lot, a Building permit, Dog grooming. After consideration the paving and building permit were approved with no reservations. There were questions concerning dog grooming which were answered, and the board approved.

The board received a request for a letter of support which the board deferred to the Select Board.

The board has met for several working meetings to discuss the Town Plan and work on updating it. We had a representative from NVDA who assisted us in formulating a survey which was sent out to all town members for input. We are still working on updating our Town Plan and Zoning By-Laws as there have been several different requests that need to be addressed in our Town Plan. We are still working on the plan and will review the responses to the survey and update the Plan to be presented at a public meeting and presented to the Select Board for approval.

The board met in November to review a variance for an extension to reside in a travel trailer. We held a public meeting on this with abutters, permit requestor all present to answer all questions. The board held a deliberative meeting and requested information from our town attorney. After reviewing all the submitted documentation, hearing from the applicant, abutters, and clarification from the town attorney, the board denied the request for the variance.

The board appreciates all those who have submitted the survey and welcomes those to submit the survey as well as to provide input into the Town Plan.

The Board looks forward to completing the Town Plan in the coming months.

If anyone has any questions or concerns, please feel free to contact the board.

Tom Rogers – Chairperson

Dennis Bacon – Vice Chairperson

John Orłowski – Clerk

Nathanial Brown

Patty Brown

James Spillane

ZONING ADMINISTRATOR'S REPORT

Fourteen zoning permits were submitted this year. Thirteen were approved and one was denied.

The Select Board approved the change of the permit fee from \$ 37 to \$ 100. This fee is much more in line with fees charged by neighboring towns.

We continue to work with NVDA to update our Town Plan and Zoning Regulations to meet the changing needs of our community.

This past year was challenging but with the continued support of the Planning Board and the Town Clerk we survived.

Respectively submitted

Eileen K Thietten
Zoning Administrator

WATER COMMISSIONERS' REPORT

In June 2023, the consumer confidence report for calendar year 2022 was submitted to the State of Vermont and to all Guildhall water users. All monthly water testing was successfully done and submitted on time with the exception of one which did not get delivered to the lab on time due to weather and could not be retested. Lead and copper testing was required in 2023 and all results came back normal.

In July of 2023 the town of Northumberland raised the water rate to \$6.25 per thousand gallons of water used and a base rate of \$40 was added as well. The town of Guildhall charges a base fee of \$75 per quarter which goes toward the U.S.D.A loan taken out in 1996 for water infrastructure. The water commissioners also decided to add another \$35 to the base fee due to the fact that the budget is depleting rapidly. The new base fee charge will go into effect on January 1, 2024 and reflect in the March water bills with a base fee of \$150 (\$110 Guildhall + \$40 Northumberland).

All unpaid bills accumulate interest of 1 ½% per month with an Admin penalty fee of \$25 on the 1st month and an additional \$10 each succeeding month. Disconnection is also an option for outstanding bills with a reconnection fee. The rules, reports and regulations of the Guildhall water system can be viewed and/or copied at the town office during regular business hours. Please note, as of January 1, 2024 interest and late fees will be applied and enforced for all users. Please make your water bill payments on time.

The town of Guildhall received ARPA money that can be used for water infrastructure. The funding will be used to update the meter pit in the village. This project will be taking place this spring 2024.

Hydrants were flushed in May and September of 2023.

Respectfully,
Gary Brown
Water Commissioner

DELINQUENT WATER COLLECTION REPORT

DELINQUENT WATER BILL COLLECTION REPORT				
DELINQUENT WATER RECEIPTS DURING 2023:				
TAX YEAR	WATER BILLS	INTEREST	ADMIN FEE	TOTAL
2022	\$1,553.93	\$39.49	\$390.00	\$1,983.42
2023	<u>\$2,692.89</u>	<u>\$47.31</u>	<u>\$525.00</u>	<u>\$3,265.20</u>
TOTAL RECEIPTS:	\$4,246.82	\$86.80	\$915.00	\$5,248.62
WATER BILL PRINCIPALS REMAINING DUE AS OF DECEMBER 31, 2023:				
TAX YEAR / qtr	NAME	PARCEL #	PRINCIPAL	
2023 C	Barney, Josh	102-7700.01	\$108.75	
2023 C	Crowell, Jamie	102-8570	\$243.75	
2023 C	Robarts, Jonathan	102-9000	<u>\$137.50</u>	
		Total:	\$490.00	

DELINQUENT TAX COLLECTION REPORT

DELINQUENT PROPERTY TAX COLLECTION REPORT				
DELINQUENT TAX RECEIPTS DURING 2023:				
TAX YEAR	PRINCIPAL	INTEREST	PENALTY	TOTAL
2021	\$1,434.82	\$322.83	\$114.79	\$1,872.44
2022	\$14,493.89	\$885.14	\$1,159.51	\$16,538.54
2023	\$24,026.84	\$363.99	\$1,924.18	\$26,315.01
TOTAL RECEIPTS:	\$39,955.55	\$1,571.96	\$3,198.48	\$44,725.99
REAL ESTATE TAXES (PRINCIPAL) OWED AS OF DECEMBER 31, 2023				
TAX YEAR		PARCEL #	PRINCIPAL	
2021	Burgess, Richard (Deceased,Estate)	003-0551	\$3,113.74	
2022	Burgess, Richard (Deceased,Estate)	003-0551	\$3,771.78	
2023	Burgess, Richard (Deceased,Estate)	003-0551	\$3,928.31	
	Crum, Michael	008-0500	\$1,131.29	
	Hodgdon, Allen	102-1775	\$1,055.22	
	Hynes, Margaret	001-2600	\$1,899.79	
	Liston, Christopher	095-1025	\$198.95	
	Lyndes, John	001-2115	\$1,525.29	
	Rideout, Clifford	012-1025	\$1,124.20	
		Total:	\$17,748.57	

ROAD COMMISSIONER'S REPORT

In the spring of 2023, the roads were in good shape. There were a few soft spots as the frost came out, but nothing extreme. The roads were posted in March and removed on the first of May. Gravel was spread on the North Road, as needed.

In August of 2023 torrential downpours washed parts of the Fellows Road and a small section of Breault Road. Gravel was brought in and repairs were immediately completed. Bridge Street had a storm drain that was sinking and an old water meter pit that was deteriorating. The storm drain was repaired by replacing the concrete cone and making it level with the road way again. The meter pit was cut out and the hole was filled and paved over.

The town received the Grant-In-Aid, which was used to replace a few rotted culverts, completing some graveling and ditching on the Fellows Road beyond the Resden residence. Ditches were cleaned out and lined with rip rap stone on the sharp corner of Fellows Road between Stone Mountain Drive and Lamotte Trail.

We were awarded a \$20,000 grant for maintenance work on the Morin Road, work will take place from the pipeline to the end of road. The road work will be completed in the summer of 2024.

The town has applied for a \$20,000 grant for maintenance on the Lamotte Road from the Guildhall/Lunenburg town line to Boucher Trail to be completed in the summer of 2025. With these two grants Lamotte, Morin and Granby roads maintenance will be all up to date and we can concentrate on Fellows Road and North Road moving forward.

The roads were graded and received chloride as needed throughout the year. Sand and salt were also purchased and put up for the 2023-2024 winter season.

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

Respectfully,

Gary Brown
Road Commissioner

THE GUILDHALL PUBLIC LIBRARY, INC. REPORT

Library hours for the winter have been eliminated to reduce operation expenses. The summer hours are Monday 2:00 – 5:00 pm, Wednesday 2:00-8:00 pm, Saturday 9:00 am- noon.

The Library opened in May and the guide lines set by the Governor and health Dept. for Covid 19 continued to be followed.

Librarian Valerie Foy received a donation of adult books by authors John Sandford, and John Grisham. New books purchased were Hello Beautiful by Ann Napolitano, Touch the Earth Again by Rowland Creitz, Mad Honey by Judi Picoult, The Boy from Block 66 by Linor Regev, Lessons in Chemistry by Bonnie Garmas, The Blood of Emmett Till by Timothy B. Tyson, Woman of No Importance by Sonia Purnell Demon Copperhead by Barbara Kingsolver and Bring up the Bodies by Hilary Mantol.

The basket classes were cancelled, but we are hoping to resume them this year. Class size will be limited and for more information you can contact Valerie Foy.

The Library continues to offer Heritage Quest for genealogy research and Universal Class for continuing education. Anyone interested in using these services should contact the library for more information.

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

The Board of Directors continue to explore future projects to enhance the library's connection to area residents.

We hope everyone stays healthy and safe and look forward to seeing you in the spring.

Submitted by:
Valerie Foy Librarian

ESSEX COUNTY SHERIFF'S REPORT

Essex County Sheriff's Department Report to Guildhall Select Board

for the period of January 01, 2023 to December 31, 2023

Our current contract allocation in Guildhall is for an average of 2 hours per week. During 2023, we responded to 18 incidents in Guildhall. We wrote over 9 tickets and 10 warnings for motor vehicle violations in Guildhall. Based upon hourly rates we expended the allocation from Guildhall in October. Throughout the county we responded to 648 incidents.

During 2023, the Sheriff's Department officers issued over 463 traffic citations and 691 warnings. Our Department continues to conduct Special Investigations Unit Services for the Essex county cases of sexual assault and child abuse. We are continuing another year of patrolling V.A.S.T. trails through a contract with V.A.S.T. This year we will be conducting Occupant Safety Checks, distracted driving patrols, and DUI patrols under grants from Vermont Highway Safety. These grant programs enhance the services delivered to your community. Our court security contract this year accounted for a quarter of our contract time. The courts are continuing to resolve cases in an effort to remove the backlog of cases. This impacts our small department by requiring testimony and service of subpoenas in addition to serving as court security. Many of our contracts this year were under-spent due to staffing levels and new increased contract levels.

We continue to be somewhat below an optimal staffing level. We had a part-time officer get done, one full-time officer retire, and our dedicated long time office manager pass away. The transition has been challenging. Our court officer stepped in to assist me in taking on the load and we have another person supporting the office three days a week. We hired 4 new officers; one full-time and three part-time. We also retired some older cruisers and purchased some new-to-us retired cruisers. We also purchased in-car cameras for several cruisers. In 2024 we will be returning to having officers carry body cameras. While I am leery of the statewide policy, I feel our department needs them for evidence purposes. I was able to obtain a \$20,000 grant to cover the cost for the cameras. This year we also added a website you can view at <http://www.ecsdvt.com/>.

Our year continued to be one of challenges trying to keep up with changing directives from legislature and needs of the communities. Our dedicated team put in over 10,000 hours of time serving on the department.

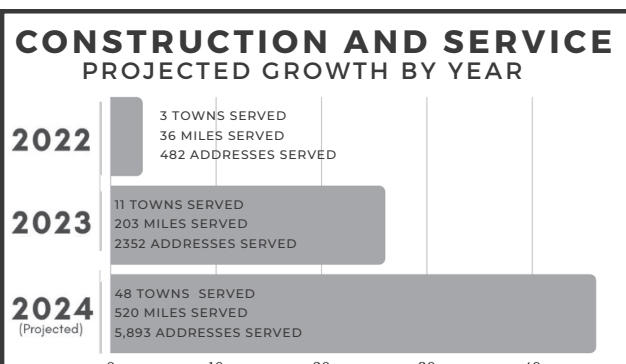
Thank you for your continued support,
Sheriff Trevor Colby


2023 ANNUAL REPORT





DELIVERING ON OUR PROMISE

In 2023, NEK Broadband put in place the additional staff, funding and infrastructure needed to continue delivering on its promise to bring high-speed, reliable internet to unserved and underserved communities in the NEK. We've made significant progress in building the "backbone" of our network throughout the region. This "backbone" of interlocking fiber optic cable will provide extra reliability for our internet service. We received a USDA ReConnect grant of 17.5 million to cover most of Essex County, thus freeing up more funds to expand our network build in the rest of the NEK. This year, we also increased our construction capacity and our ability to purchase and store more materials so that we can increase the speed of our buildout.



2352 
SERVICE AVAILABLE
WE NOW OFFER SERVICE TO
2352 ADDRESSES IN THE
NEK.

179 
CUSTOMERS SERVED
IN 2023, WE OVER DOUBLED
THE NUMBER OF
CUSTOMERS SERVED.

203 
MILES SERVED
AT THE END OF 2023, WE
NOW HAVE 203 MILES OF
FIBER NETWORK SERVED
THROUGHOUT THE NEK.

NEK 
BROADBAND

GRANTS & FINANCING

- We were awarded a USDA ReConnect grant of \$17,474,000 that will cover most of the addresses in Essex county and Eastern Orleans and Caledonia counties.
- The Vermont Community Broadband Board (VCBB) approved an additional \$17.94 million in construction funding, bringing the total investment in NEK Broadband to \$38.9 million to date.
- Our 2022 financials were given an unqualified "clean" opinion (evaluation) by our auditors.

BUILDING CAPACITY

- We are up to 6 full-time staff.
- We now have active warehouses in Danville, St. Johnsbury and Brighton for the storage of construction materials.
- We are working with state and vocational partners to train and increase the workforce in the NEK to help build our network.

BUDGET SUMMARY

OVER \$15,876,591 HAS BEEN INVESTED IN NEK COMMUNITY-OWNED BROADBAND.

2023 BUDGET TO ACTUAL (PROJECTED) 2024 PROPOSED BUDGET

	Budget	Actual 2023 (Projected)	Projected Surplus from 2023	\$355,546
Administrative Grant Revenue	\$2,252,718	\$996,599	Administrative Grant Revenue	\$2,564,532
Operations Revenue	\$747,767	\$222,790	Operations Revenue	\$852,455
Capital Grant Revenue	\$28,785,288	\$10,311,147	Capital Grant Revenue	\$36,200,196
Total Cash In	\$31,785,773	\$11,530,536	Total Cash In	\$39,617,183
Administrative Cost	\$1,847,194	\$852,862	Administrative Cost	\$1,885,621
Operational Cost	\$586,601	\$235,395	Operational Cost	\$678,912
Construction Cost	\$28,785,288	\$10,311,147	Construction Cost	\$36,200,196
Total Cash Out	\$31,219,083	\$11,399,404	Total Cash Out	\$38,764,729
Annual Net Cash Flow	\$682,205	\$131,132	Annual Net Cash Flow	\$852,455
Increase in Capital Assets	\$28,785,288	\$10,311,147	Increase in Capital Assets	\$36,000,196

ABOUT NEK BROADBAND

We are a Communications Union District (CUD), a municipal entity representing our 51 member communities in Caledonia, Essex, and Orleans counties, plus Wolcott in Lamoille County. Our district is building high-speed broadband internet infrastructure for underserved communities in Vermont's Northeast Kingdom.

SIGN UP FOR UPDATES

To order our service, get updates, or sign up for our newsletter, fill out the form at get.nekbroadband.org.

NEKWMD EXECUTIVE COMMITTEE REPORT

Report will be available at Town Meeting.

2024 NEKWMD BUDGET- APPROVED

	A	B	C	D
1	BUDGET ITEM	2023 BUDGET	2023 ACTUAL as of 12/31/2023	2024 PROPOSED BUDGET
2	ADMINISTRATION EXPENSES			
3	Advertising	\$300.00	\$144.25	\$300.00
4	Audit -- Financial	\$6,845.00	\$8,750.00	\$9,000.00
5	Audit -- Waste Haulers	\$2,500.00	\$2,129.60	\$2,500.00
6	Bank Charges	\$0.00	\$60.00	\$25.00
7	Surplus	\$0.00	\$0.00	\$0.00
8	Cleaning	\$1,920.00	\$1,869.00	\$2,000.00
9	Copier	\$1,500.00	\$1,406.55	\$1,500.00
10	Dues/Permits/Fees/Penalties	\$5,500.00	\$6,444.16	\$6,500.00
11	Heating Fuel	\$1,300.00	\$988.42	\$1,500.00
12	Liability & Casualty Ins.	\$15,000.00	\$12,595.77	\$16,000.00
13	Legal Fees	\$3,000.00	\$702.00	\$2,000.00
14	Postage	\$2,000.00	\$1,860.48	\$2,000.00
15	Office Supplies	\$4,000.00	\$5,715.38	\$3,500.00
16	Secretary Stipend	\$0.00	\$300.00	\$300.00
17	Telephone/IT - Office	\$10,000.00	\$8,757.01	\$7,500.00
18	Miscellaneous	\$500.00	\$4,511.00	\$1,000.00
19	Water/Sewer	\$1,200.00	\$1,175.76	\$1,400.00
20	TOTAL ADMINISTRATION	\$55,565.00	\$57,409.38	\$57,025.00
21	Gross Wages	\$445,164.00	\$422,760.32	\$457,414.00
22	OT Wages--Warehouse	\$5,000.00	\$10,439.76	\$9,000.00
23	Fica (Employer Match)	\$27,942.00	\$27,564.01	\$28,918.00
24	Medi (Employer Match)	\$6,534.00	\$6,446.43	\$6,763.00
25	Unemployment/HCP Insurance	\$6,000.00	\$7,326.60	\$7,150.00
26	VMERS (Retirement)	\$25,725.00	\$27,593.95	\$30,709.00
27	Health Insurance	\$60,000.00	\$0.00	\$72,000.00
28	Workman's Comp. Insurance	\$27,500.00	\$25,573.23	\$34,000.00
29	Mileage - Employee	\$4,000.00	\$4,890.17	\$5,000.00
30	Life & Disability	\$5,700.00	\$7,840.36	\$7,750.00
31	Personnel Equipment	\$500.00	\$729.46	\$750.00
32	Training	\$500.00	\$30.00	\$500.00
33	TOTAL PERSONNEL	\$614,565.00	\$541,194.29	\$659,954.00
34	EQUIPMENT EXPENSES			
35	Baler Repairs	\$2,000.00	\$853.13	\$3,000.00
36	Baler Supplies	\$6,000.00	\$7,793.24	\$5,000.00
37	Forklift Fuel	\$3,000.00	\$2,486.31	\$3,000.00
38	Forklift Repairs	\$4,000.00	\$7,804.67	\$3,500.00
39	Misc. Equipment Repairs	\$500.00	\$8,387.94	\$1,000.00
40	Skidsteer Repairs	\$3,000.00	\$4,980.23	\$3,000.00
41	Warehouse Supplies	\$2,500.00	\$3,440.29	\$3,500.00
42	Mack Truck Loan Payment	\$0.00	\$0.00	\$0.00
43	Trucks--Diesel	\$27,000.00	\$27,537.50	\$28,000.00
44	Trucks--Repairs	\$15,000.00	\$33,038.85	\$27,500.00
45	TOTAL EQUIPMENT	\$63,000.00	\$96,322.16	\$77,500.00

2024 NEKWMD BUDGET

2024 NEKWMD BUDGET- APPROVED

	A	B	C	D
	BUDGET ITEM	2023 BUDGET	2023 ACTUAL as of 12/31/2023	2024 PROPOSED BUDGET
46				
47	BUILDING EXPENSES			
48	Electricity	\$5,400.00	\$5,557.34	\$5,400.00
49	Maintenance	\$2,000.00	\$150.35	\$1,500.00
50	Trash Removal	\$3,600.00	\$4,175.76	\$3,800.00
51	TOTAL BUILDING	\$11,000.00	\$9,883.45	\$10,700.00
52	PROGRAMS EXPENSES			
53	Composting	\$26,000.00	\$22,970.00	\$23,000.00
54	Composter/Bin	\$3,500.00	\$2,785.60	\$3,500.00
55	Foam Cycle	\$0.00	\$48,500.00	\$0.00
56	Organics VT Grant	\$0.00	\$141,335.50	\$0.00
57	Education Outreach	\$7,000.00	\$7,560.43	\$8,000.00
58	Hazmat Disposal	\$35,500.00	\$56,545.30	\$40,000.00
59	Hazmat Supplies	\$5,500.00	\$5,986.48	\$5,500.00
60	Sale of Recyclables-Processing	\$24,000.00	\$33,718.71	\$22,500.00
61	Special Collections	\$250.00	\$0.00	\$250.00
62	Supplies	\$400.00	\$494.48	\$500.00
63	Tire Disposal	\$15,000.00	\$17,460.80	\$15,000.00
64	TOTAL PROGRAMS	\$117,150.00	\$337,357.30	\$118,250.00
65	SUB-TOTAL	\$861,280.00	\$1,042,166.58	\$923,429.00
66				
67	Capital Improvement Fund	\$24,000.00	\$26,500.00	\$24,000.00
68	TOTAL CAPITAL FUND	\$24,000.00	\$26,500.00	\$24,000.00
69				
70	TOTAL NEK EXPENSES	\$885,280.00	\$1,068,666.58	\$947,429.00
71	Grants--St of VT	\$80,000.00	\$124,686.17	\$111,000.00
72	Grants--Organics	\$0.00	\$141,335.50	\$0.00
73	Surplus Funds	\$0.00	\$0.00	\$0.00
74	Hauling--Recycling Pick-ups	\$59,000.00	\$58,465.00	\$59,000.00
75	Haz Mat/Paint Care	\$5,000.00	\$5,060.34	\$5,000.00
76	Interest Income	\$30.00	\$45.95	\$30.00
77	Miscellaneous Income	\$1,500.00	\$2,945.62	\$2,500.00
78	Program Sales--Composter/Bins	\$2,000.00	\$2,070.60	\$1,500.00
79	Programs- Oil Filter Program	\$150.00	\$125.00	\$150.00
80	Sale of Recyclables	\$122,000.00	\$60,151.24	\$100,000.00
81	Compost Income	\$26,000.00	\$21,550.00	\$23,000.00
82	Electronics Income	\$14,000.00	\$18,751.08	\$19,000.00
83	Scrap Metal Income	\$18,000.00	\$16,631.04	\$18,000.00
84	Battery Income	\$5,000.00	\$4,710.45	\$5,000.00
85	Tire Income	\$15,000.00	\$14,732.50	\$15,000.00
86	Per Capita Assessment	\$50,000.00	\$49,763.82	\$54,506.00
87	Surcharge--Waste Haulers	\$487,600.00	\$544,742.64	\$533,743.00
88	TOTAL NEK REVENUES	\$885,280.00	\$1,065,766.95	\$947,429.00

2024 NEKWMD BUDGET

TREASURER'S REPORT

Town of Guildhall, Vermont

For the Term

January 1 – December 31, 2023

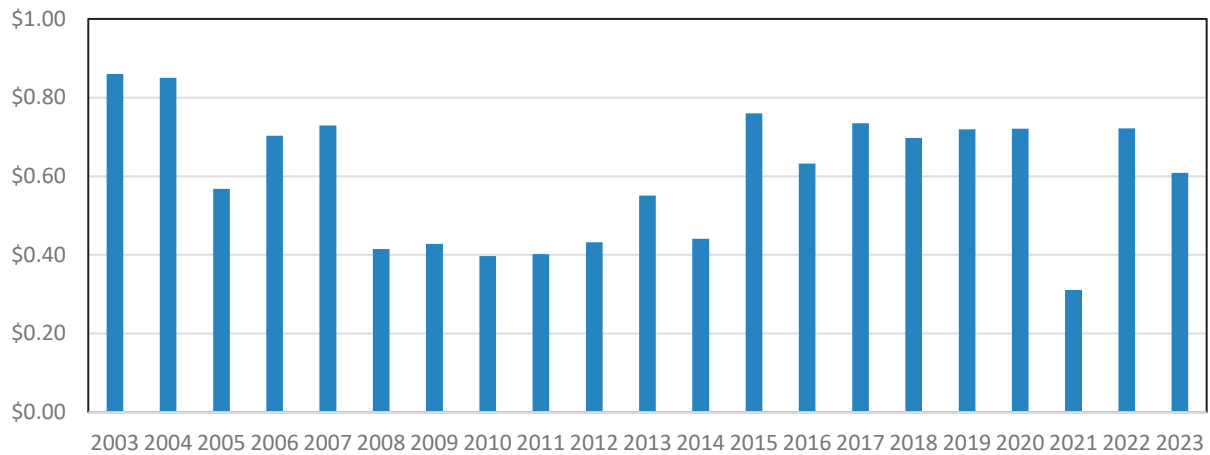
TOWN FINANCES, AT A GLANCE

Cash on Hand – General and Highway: \$ 339,083.66

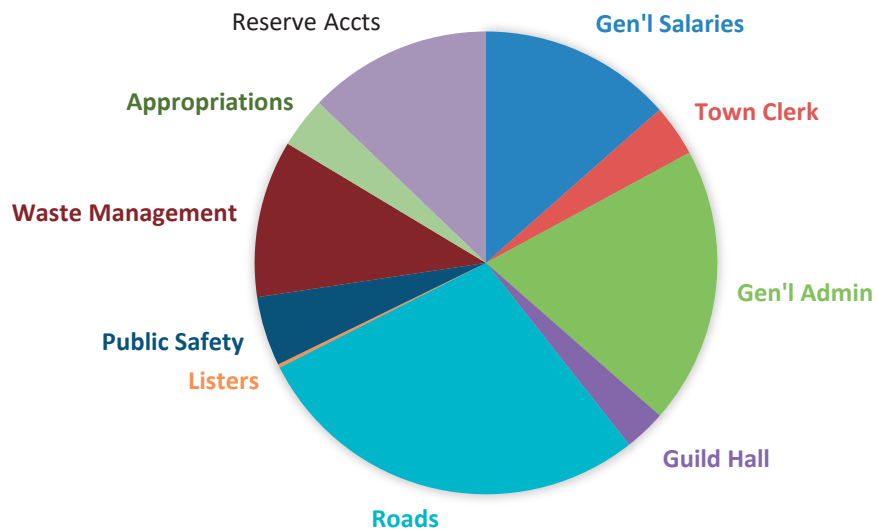
Tax Revenue in 2023 of \$ 998,335.30
 PLUS 2022 Town Surplus, non-tax revenue, and Highway Revenue of \$ 119,849.25
 For a Total Revenue of \$ 1,118,184.55

And we spent: \$ 1,007,418.99

Guildhall Municipal tax rate, 2002 to 2022



WHAT DID MY 2023 MUNICIPAL TAXES DO?



GENERAL & HIGHWAY FUND, REVENUE

TOWN REVENUE	
MERP mini- Grants	\$ 4,000.00
Municipal Property Taxes	\$ 828,086.24
Current Use	\$ 51,491.51
Municipal State Payment	\$ 74,555.18
Delinquent Prop Tax (adj)	\$ 44,202.37
Delinquent Prop Interest	\$ 1,658.76
Delinquent Prop Penalty	\$ 4,113.48
School Refunds	\$ 2,444.62
PVR Lister Grants	\$ 2,688.50
Bank Interest	\$ 3,645.68
Recording Fees	\$ 4,129.00
Dog Licenses	\$ 628.00
Zoning Permit	\$ 444.00
Copies	\$ 575.00
Certified Copies	\$ -
Marriage License Recording	\$ 60.00
Hall Rental	\$ 1,010.00
Speeding Ticket Revenue	\$ 422.85
Trash Stickers	\$ 962.00
Water/Cemetery FICA transfer	\$ -
Miscellaneous	\$ 3,288.16
Donations	\$ 130.00
Reserve Fund Transfers	\$ 18,099.60
<u>TOTAL TOWN REVENUE</u>	\$ 1,046,634.95
HIGHWAY REVENUE	
Class 2 Highway State Aid	\$ 27,064.09
Class 3 Highway State Aid	\$ 29,055.51
Other Highway Grants	\$ 11,500.00
Material Cost Share income	\$ 3,795.00
Excess Weight Permits	\$ 135.00
<u>TOTAL HIGHWAY REVENUE</u>	\$ 71,549.60
TOTAL TOWN & HIGHWAY REVENUE	\$ 1,118,184.55

BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/23

General & Highway Cash Balance Sheet	
ASSETS	
General Fund/Highway Cash on Hand	\$ 339,083.66
Reserve Accounts, Cash on Hand	\$ 261,704.30
Receivables, Delinquent Taxes	\$ 26,231.57
Grants Receivable	\$ 29,000.00
TOTAL ASSETS	\$ 656,019.53
LIABILITIES	
Uncleared Transactions	\$ 467.00
TOTAL LIABILITIES	\$ 467.00
Net Worth	\$ 655,552.53

MUNICIPAL TAXES LEVIED 2023 & PROPOSED 2024

2023 Municipal Taxes Proposed	
Budget Total passed	\$ 338,077.06
Less 2022 Non-Highway Surplus	\$ (1,632.48)
Less Estimated 2023 Non-Tax Revenue	\$ 55,000.00
2023 Municipal Taxes Levied	\$ 284,709.54
2024 Municipal Taxes Proposed	
2024 Proposed Budget; Town, Highway, and Wamed	\$ 278,284.41
Less 2023 Unreserved Town Non-Highway Surplus	\$ 8,080.43
Less 2024 Estimated Non-[Highway,Tax Revenue]	\$ 27,000.00
2024 Municipal Taxes to be Levied	\$ 243,203.98
Estimated 2023 Tax Rate	\$ 0.5162

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

DEPARTMENT	2023 Proposed	2023 Actual	2024 Proposed
OFFICER SALARIES AND WAGES			
Town Clerk Salary	\$10,000.00	\$9,999.96	\$12,000.00
Treasurer Salary	\$10,000.00	\$9,999.96	\$12,000.00
Selectboard Salaries	\$4,500.00	\$4,500.00	\$4,500.00
Lister Salaries	\$11,000.00	\$5,866.00	\$11,000.00
Auditor Salaries	\$1,500.00	\$1,500.00	\$1,500.00
Zoning Administrator Salary	\$2,000.00	\$3,990.00	\$4,000.00
Moderator Salary	\$300.00	\$300.00	\$300.00
Office Assistant Wages	\$4,000.00	\$3,165.00	\$4,000.00
Board of Civil Authority	\$1,800.00	\$460.00	\$1,800.00
Janitor Pay	\$2,500.00	\$1,425.00	\$9,000.00
FICA/MEDI	\$5,500.00	\$5,072.58	\$6,500.00
SUBTOTAL OFFICERS' SALARIES	\$53,100.00	\$46,278.50	\$66,600.00
DELINQUENT TAX COLLECTOR			
Delinquent Tax Penalty Fees Paid	**	\$840.00	**
FICA/MEDI	\$600.00		\$600.00
Supplies/Expenses	\$100.00	\$147.10	\$150.00
Postage	\$100.00	-	\$100.00
SUBTOTAL DELINQUENT TAX COLL	\$800.00	\$147.10	\$850.00
GENERAL ADMINISTRATION			
Bank Fees, Admin Costs	\$50.00	\$475.03	\$50.00
LOC/Woodsville, Interest	\$200.00	\$0.00	\$200.00
Mileage	\$300.00	\$567.94	\$600.00
Town Report	\$1,400.00	\$1,455.50	\$1,500.00
Newspaper Ads	\$600.00	\$270.00	\$600.00
NEMRC Agreements (suppt & disaster recov)	\$1,500.00	\$5,395.24	\$5,500.00
Computer Software subscriptions	\$1,500.00	\$1,787.03	\$1,800.00
Computer Hardware	\$3,000.00	\$1,334.78	\$1,700.00
Computer Training	\$300.00	\$ -	\$300.00
Internet ISP	\$650.00	\$615.12	\$650.00
Web Site Maintenance & Hosting	\$125.00	\$144.00	\$500.00
Computer IT Maintenance	\$14,000.00	\$14,086.89	\$17,000.00
Professional Services	\$14,490.00	\$18,914.86	\$5,000.00
Insurance and Bonds	\$5,200.00	\$6,061.25	\$6,100.00
VLCT Dues	\$1,400.00	\$1,441.00	\$1,450.00
Unemployment Contribution	\$1,350.00	\$64.47	\$1,350.00
Unemployment Compensation	\$60.00	\$ -	\$60.00
Essex County Tax	\$12,400.00	\$13,215.19	\$17,200.00
Costs, Fees and Refunds	\$500.00	\$4,618.28	\$500.00
Community Fund	\$240.00	\$ -	\$240.00
Northumberland Property Taxes	\$15.00	\$8.00	\$15.00
Copier Machine Agreement	\$400.00	\$6,670.00	\$600.00
Miscellaneous	\$200.00	\$190.80	\$200.00
SUBTOTAL GENERAL ADMIN	\$59,880.00	\$77,315.38	\$63,115.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET (CONT)

DEPARTMENT	2023 Proposed	2023 Actual	2024 Proposed
TOWN CLERK'S OFFICE			
Training	\$400.00	\$48.00	\$400.00
Dues	\$50.00	\$35.00	\$50.00
Office Supplies	\$1,000.00	\$1,084.00	\$1,000.00
Postage/Box Rental	\$1,600.00	\$1,116.69	\$1,400.00
Telephone	\$1,400.00	\$1,406.24	\$1,500.00
Treasurer's Supplies	\$300.00	\$0.00	\$300.00
Vermont Statute Books	\$150.00	\$0.00	\$150.00
Change Box	\$0.00	\$0.00	\$0.00
Dog Licensing Supplies	\$70.00	\$67.70	\$70.00
Archival Supplies, Land Records	\$450.00	\$10,613.49	\$450.00
Acid Free Paper	\$300.00	\$0.00	\$300.00
SUBTOTAL TOWN CLERK'S OFFICE	\$5,720.00	\$14,371.12	\$5,620.00
LISTERS' OFFICE			
Lister Assistant Pay	\$0.00	\$0.00	\$0.00
Tax Map Updates	\$600.00	\$600.00	\$800.00
CAMA License	\$3,700.00	\$87.22	\$3,700.00
Lister Software (APEX)	\$215.00	\$235.00	\$235.00
Training	\$300.00	\$0.00	\$300.00
Mileage	\$500.00	\$0.00	\$500.00
Supplies/Expenses	\$100.00	\$0.00	\$100.00
Newspaper Notices	\$100.00	\$0.00	\$100.00
Postage	\$50.00	\$0.00	\$50.00
VALA Dues	\$100.00	\$50.00	\$100.00
SUBTOTAL LISTERS' OFFICE	\$5,665.00	\$972.22	\$5,885.00
ZONING SERVICES			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
SUBTOTAL ZONING SERVICES	\$0.00	\$0.00	\$0.00
PLANNING COMMISSION			
Supplies/Expenses	\$0.00	\$399.20	\$500.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
SUBTOTAL PLANNING COMMISSION	\$0.00	\$399.20	\$500.00
THE GUILD HALL			
Care of Grounds	\$1,000.00	\$1,000.00	\$1,000.00
Janitor Supplies/Expenses	\$150.00	\$131.80	\$300.00
Kitchen Supplies/Expenses	\$0.00	\$0.00	\$0.00
Snow Plowing	\$700.00	\$700.00	\$700.00
Maintenance/Repairs	\$1,200.00	\$1,023.56	\$1,200.00
Fuel	\$9,250.00	\$7,219.75	\$9,250.00
Electricity	\$1,500.00	\$1,303.96	\$1,500.00
Water Rent	\$350.00	\$253.85	\$650.00
Septic Pump	\$0.00	\$0.00	\$0.00
Special Projects	\$0.00	\$0.00	\$0.00
SUBTOTAL GUILD HALL	\$14,150.00	\$11,632.92	\$14,600.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET (CONT)

DEPARTMENT	2023 Proposed	2023 Actual	2024 Proposed
PUBLIC SAFETY			
Ambulance	\$11,745.00	\$11,745.00	\$11,745.00
Fire Protection	\$4,000.00	\$4,000.00	\$4,000.00
911 Expenses	\$0.00	\$0.00	\$0.00
Fire Inspection/Extinguishers	\$1,200.00	\$589.88	\$700.00
Dog License Tax	\$0.00	\$265.00	\$300.00
Dog Catcher Fees	\$100.00	\$0.00	\$100.00
Humane Society Fees	\$150.00	\$0.00	\$150.00
Town Health Officer	\$0.00	\$0.00	\$0.00
Street Lights	\$2,800.00	\$2,784.43	\$2,800.00
Constable Salary and Expenses	\$0.00	\$0.00	\$0.00
SUBTOTAL PUBLIC SAFETY	\$19,995.00	\$19,384.31	\$19,795.00
WASTE MANAGEMENT SERVICES			
Monthly NEKWMD Surcharge Total	\$2,000.00	\$1,889.16	\$2,000.00
Rubbish and Recycling Pickup, Curbside	\$34,840.00	\$34,840.00	\$34,840.00
Tipping Fees	\$4,800.00	\$4,990.84	\$5,400.00
Act 148 Stickers	\$800.00	\$920.00	\$975.00
per capita assessment	\$250.00	\$277.72	\$300.00
Miscellaneous (inc. Bulky Day)	\$2,000.00	\$936.70	\$2,000.00
SUBTOTAL WASTE MANAGEMENT	\$44,690.00	\$43,854.42	\$45,515.00
RESERVE ACCOUNT APPROPRIATIONS			
ARPA	\$0.00		\$0.00
Preservation-Restoration Reserve Fund	\$1,200.00	\$864.00	\$1,200.00
Office Equip Capital Reserve Account	\$1,700.00	\$1,700.00	\$1,700.00
Master Legal Fee Reserve Account	\$500.00	\$500.00	\$500.00
Tax Map Operating Transfer Acct	\$600.00	\$600.00	\$800.00
Tax Map Updates Reserve Account	\$600.00	\$600.00	\$0.00
Kitchen Capital Reserve Account	\$0.00	\$0.00	\$0.00
Guild Hall Renovation Reserve Fund	\$35,000.00	\$35,000.00	\$5,000.00
Cemetery Fund Operating Transfer	\$12,000.00	\$12,000.00	\$24,000.00
SUBTOTAL RESERVE ACCOUNT APPROPRIATIONS	\$51,600.00	\$51,264.00	\$33,200.00
BUDGETED APPROPRIATIONS			
Rural Community Transport	\$155.93	\$155.93	\$155.93
ECNRCD	\$250.00	\$250.00	\$1,000.00
NVDA	\$500.00	\$500.00	\$565.00
Lancaster Student Back Pack meal	\$500.00	\$500.00	\$600.00
Essex County Sheriff's Department	\$5,000.00	\$5,000.00	\$5,000.00
Northeast Kingdom Human Services	\$274.00	\$274.00	\$300.00
Northeast Kingdom Learning Services	\$0.00	\$0.00	\$50.00
Weeks Memorial Hospital	\$500.00	\$500.00	\$500.00
Visually Impaired	\$50.00	\$50.00	\$100.00
NVT Area Agency on Aging	\$400.00	\$400.00	\$500.00
VT Center for Independent Living	\$0.00	\$0.00	\$75.00
Guildhall Public Library	\$6,500.00	\$6,500.00	\$6,500.00
SUBTOTAL BUDGETED APPROPRIATIONS	\$14,129.93	\$14,129.93	\$15,345.93
NON-HIGHWAY TOWN TOTALS (+ ARPA)	<u>\$269,729.93</u>	<u>\$279,749.10</u>	<u>\$271,025.93</u>
Budget less Actual [credit or (deficit)]		-\$10,019.17	
Reserve Account transfers credit		\$18,099.60	
2020 NON-HIGHWAY SURPLUS		\$8,080.43	

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET (CONT)

DEPARTMENT	2023 Proposed	2023 Actual	2024 Proposed
HIGHWAY			
General Highway			
Road Commissioner Salary	\$5,000.00	\$5,150.00	\$5,000.00
Road Commissioner HW Maintain	\$1,500.00	\$1,437.35	\$1,500.00
FICA/MEDI	\$400.00	\$0.00	\$400.00
Road Commissioner Mileage	\$0.00	\$0.00	\$0.00
Retreatment Operating Transfer	\$1,000.00	\$1,000.00	\$1,000.00
Municipal Facility Storage Reserve Account	\$1,500.00	\$0.00	\$1,500.00
Storage Facility Maintenance	\$500.00	\$390.49	\$500.00
Dry Hydrant Expenses	\$100.00	\$787.50	\$100.00
Miscellaneous Materials	\$250.00	\$1,254.06	\$10,000.00
Road Signs	\$100.00	\$0.00	\$100.00
Training	\$4,000.00	\$3,117.90	\$4,000.00
Salt	\$6,000.00	\$8,353.87	\$10,000.00
Winter Sand	\$6,000.00	\$5,300.00	\$6,000.00
Hauling Sand and Salt	\$0.00	\$0.00	\$0.00
Winter Other	\$200.00	\$0.00	\$0.00
Summer Other	\$2,500.00	\$2,554.71	\$2,500.00
Culverts	\$500.00	\$616.67	\$650.00
State Permit	\$3,000.00	\$5,216.40	\$3,000.00
Chloride	\$32,550.00	\$35,178.95	\$46,250.00
SUBTOTAL GENERAL HIGHWAY			
Class 2 Highway			
Labor/Equipment/Class 2	\$12,000.00	\$2,846.00	\$4,000.00
Maintenance	\$0.00	\$0.00	\$0.00
Mowing	\$500.00	\$500.00	\$500.00
Material	\$7,000.00	\$7,588.14	\$7,000.00
Grading, Summer	\$5,000.00	\$6,191.50	\$6,500.00
Snow Removal, Class 2	\$17,000.00	\$6,725.09	\$12,000.00
SUBTOTAL CLASS 2 HIGHWAY	\$41,500.00	\$23,850.73	\$30,000.00
Class 3 Highway			
Labor/Equipment, Class 3	\$45,000.00	\$9,880.50	\$15,000.00
Mowing	\$6,000.00	\$3,700.00	\$6,000.00
Material	\$17,000.00	\$6,509.15	\$12,000.00
Grading, Summer	\$12,000.00	\$26,260.00	\$30,000.00
Snow Removal, Class 3	\$27,000.00	\$15,996.25	\$20,000.00
Maintenance	\$0.00	\$2,750.00	\$3,500.00
SUBTOTAL CLASS 3 HIGHWAY	\$107,000.00	\$65,095.90	\$83,000.00
SUBTOTAL ALL HIGHWAY	\$181,050.00	\$124,125.58	\$159,250.00
DEFICIT RESTORATION	\$0.00	\$0.00	\$0.00
TOTAL ALL HIGHWAY	\$181,050.00	\$124,125.58	\$159,250.00
LESS HIGHWAY GRANTS/AID/CREDITS	\$47,220.00	\$77,287.10	\$65,000.00
LESS HIGHWAY CARRY-OVER	\$65,482.87	\$65,482.87	\$86,991.52
HIGHWAY GRAND TOTAL	\$68,347.13	-\$18,644.39	\$7,258.48
GRAND TOTALS	\$338,077.06	\$261,104.71	\$278,284.41

RECEIPTS;/DISBURSEMENTS, GENERAL/HIGHWAY RESERVE ACCTS

General and Highway Fund	
Reconciled Balance 12/31/22 (GF + ICS) - adj	\$ 235,054.13
Receipts (Revenue, School Taxes, Operating Transfers, Voids/Reissues, etc)	\$ 1,111,448.52
Disbursements (Expenses, Remittances, Operating Transfers, Voids/Reissues)	\$ 1,007,418.99
Reconciled Register Balance 12/31/23 (GF + ICS) - adj	\$ 339,083.66
Less Highway 2022 surplus (Carry Over)	\$86,991.52
Adjusted General & Highway Fund Operating Balance	\$ 252,092.14
RESERVE FUNDS IN GENERAL & HIGHWAY	
ARPA	
Balance 12/31/22	\$ 74,643.97
Receipts:	\$ -
Interest	\$ 40.40
Disbursements:	\$ -
Balance 12/31/23	\$ 74,684.37
Silver Allen Fund	
Balance 12/31/22	\$ 4,175.29
Receipts:	
Interest	\$ 3.30
Disbursements:	
Balance 12/31/23	\$ 4,178.59
John Long Fund	
Balance 12/04/22	\$ 6,722.46
Receipts:	
Interest	\$ 37.35
Disbursements:	
Balance 12/04/23 (renew CD)	\$ 6,759.81
Appraisal Update Reserve,	
Balance 12/31/22	\$ 7,990.75
Receipts:	
Interest	\$ 4.00
Disbursements:	\$ -
Balance 12/31/23	\$ 7,994.75
Guild Hall Renovations,	
Balance 12/31/22	\$ 28,643.39
Receipts:	
Interest	\$ 16.72
Appropriation	\$ 35,000.00
Disbursements:	\$ -
Balance 12/31/23	\$ 63,660.11
Kitchen Capital,	
Balance 12/31/22	\$ 3,253.60
Receipts:	
Interest	\$ 1.76
Disbursements	\$ -
Balance 12/31/23	\$ 3,255.36
Master Legal Fees,	
Balance 12/31/22	\$ 16,059.46
Receipts:	
Appropriation	\$ 500.00
Interest	\$ 8.65
Disbursements:	\$ 1,809.60
Balance 12/31/23	\$ 14,758.51
Lister Property Maintenance and Review,	
Balance 12/31/22	\$ 3,243.58
Receipts:	
State Maintenance Assistance	\$ 283.00
Interest	\$ 1.83
Disbursements	\$ -
Balance 12/31/23	\$ 3,528.41

RECEIPTS/DISBURSEMENTS, GENERAL/HIGHWAY RESERVE ACCTS (CONT)

<i>Lister Reappraisal,</i>	
Balance 12/31/22	\$ 18,986.52
Receipts:	
Interest	\$ 7.22
State Reappraisal Assistance	\$ 2,405.50
Disbursements:	\$ 14,490.00
Balance 12/31/23	\$ 6,909.24
<i>Lister Training,</i>	
Balance 12/31/22	\$ 1,006.91
Receipts:	
Interest	\$ 0.52
Disbursements:	\$ -
Balance 12/31/23	\$ 1,007.43
<i>Municipal Storage,</i>	
Balance 12/31/22	\$ 12,143.23
Receipts:	
Interest	\$ 6.71
Appropriation	\$ 1,500.00
Disbursements:	\$ -
Balance 12/31/23	\$ 13,649.94
<i>Office Equipment Capital,</i>	
Balance 12/31/22	\$ 17,414.40
Receipts:	
Interest	\$ 9.57
Appropriation	\$ 1,700.00
Disbursements:	\$ -
Balance 12/31/23	\$ 19,123.97
<i>Tax Map, WGS,</i>	
Balance 12/31/22	\$ 7,949.44
Receipts:	
Appropriation	\$ 1,200.00
Interest	\$ 4.41
Disbursements:	\$ -
Balance 12/31/23	\$ 9,153.85
<i>Guildhall/Maidstone War Memorial Fund,</i>	
Balance 12/31/22	\$ 411.72
Receipts:	
Interest	\$ 0.36
Disbursements	\$ -
Balance 12/31/23	\$ 412.08
<i>Portland Pipeline Reserve Account,</i>	
Balance 12/31/22	\$ 6,437.54
Receipts, Interest	\$ 3.45
Disbursements	\$ -
Balance 12/31/23	\$ 6,440.99
<i>Highway Retreatment Account,</i>	
Balance 11/06/22	\$ 21,132.46
Receipts:	
Interest	\$ 45.71
Appropriation	\$ 1,000.00
Disbursements:	
Balance 11/06/23 (renew CD)	\$ 22,178.17
<i>Preservation & Restoration Account</i>	
Balance 12/31/22	\$ 2,916.33
Receipts:	
Interest	\$ 1.61
Appropriation	\$ 864.00
Disbursements:	\$ -
Balance 12/31/23	\$ 3,781.94
<i>Petty Cash/Change Account</i>	
Balance (corrected) 12/31/22	\$ 206.75
Receipts:	
Misc collection	\$ 20.03
Disbursements:	
Balance 12/31/23	\$ 226.78

GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS

Adj. Balance 12/31/22	\$ 16,758.48
Receipts	
Water Rent	\$ 23,862.14
Delinquent Rent	\$ 4,246.82
Delinquent Adm Fee	\$ 915.00
Delinquent Interest	\$ 86.80
Miscellaneous	-
Checking Interest	\$ 7.16
Total Receipts	\$ 29,117.92
Disbursements	
USDA Loan Pay	\$ 6,562.00
Town of Northumberland	\$ 15,735.25
Wages	\$ 5,970.07
Expenses	\$ 5,733.86
Miscellaneous	\$ 318.95
Total Disbursements	\$ 34,320.13
Adj. Balance 12/31/23	\$ 11,556.27

GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET

Wages	2023 Budget	2023 Actual	2024 Budget
Treasurer Salary	\$200.00	\$200.00	\$200.00
Commissioner Salaries	\$1,600.00	\$3,390.00	\$3,000.00
Delinquent Water collector	\$0.00	\$915.00	\$0.00
FICA/MEDI	\$300.00	\$920.07	\$300.00
Total Wages	\$2,100.00	\$5,425.07	\$3,500.00
General Admin			
Office Supplies	\$150.00	\$0.00	\$150.00
Bank Fees/Refunds	\$0.00	\$318.95	\$0.00
Postage	\$1,000.00	\$146.37	\$250.00
Computer Maint.	\$0.00	\$0.00	\$0.00
Advertising	\$200.00	\$0.00	\$200.00
Legal Services	\$0.00	\$0.00	\$0.00
USDA Loan payment	\$6,600.00	\$6,562.00	\$6,600.00
Cost of Water	\$14,000.00	\$15,735.25	\$20,000.00
Total General Admin	\$21,950.00	\$22,762.57	\$27,200.00
Maintenance/Repair			
Testing Kits	\$900.00	\$100.00	\$300.00
Operator Applications	\$1,500.00	\$1,500.00	\$1,500.00
Labor	\$700.00	\$285.00	\$700.00
Meters/Equipment	\$500.00	\$1,677.19	\$500.00
Capital Improvements	\$3,000.00	\$0.00	\$0.00
Fees to State	\$0.00	\$188.00	\$200.00
Total Main/Repair	\$6,600.00	\$3,750.19	\$3,200.00
GRAND TOTAL	\$30,650.00	\$31,937.83	\$33,900.00

GUILDHALL CEMETERY COMPARATIVE BUDGET

	Budget 2023	Actual 2023	Budget 2024
WAGES:			
Treasurer's Salary	\$75.00	\$75.00	\$250.00
Commissioners' Salaries	\$150.00	\$150.00	\$450.00
Labor: Mowing/Maintenance	\$10,400.00	\$12,038.50	\$14,000.00
FICA/MEDI	<u>\$875.00</u>	<u>\$930.52</u>	<u>\$1,071.00</u>
Total Wages:	\$11,500.00	\$13,194.02	\$15,771.00
GENERAL ADMINISTRATION:			
Office Supplies	\$0.00	\$0.00	\$50.00
Misc./ Return of Plot Deposits	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total General Administration:	\$100.00	\$0.00	\$50.00
GENERAL MAINTENANCE/REPAIR:			
Fuel	\$400.00	\$433.48	\$500.00
Maint. Supplies/ Projects	<u>\$8,000.00</u>	<u>\$5,101.71</u>	<u>\$8,000.00</u>
Total General Maintenance/Repair:	\$8,400.00	\$5,535.19	\$8,500.00
GRAND TOTAL:	\$20,000.00	\$18,729.21	\$24,321.00

GUILDHALL CEMETERY CHECKING, RECEIPTS & DISBURSEMENTS

Checkbook Balance 01/01/2023:	\$24,821.73
RECEIPTS:	
Town Apprpriation 2023	\$12,000.00
Checking Account Interest	\$8.74
Sale of Plots	\$0.00
Total Receipts	\$12,008.74
DISBURSEMENTS:	
Labor: Maintenance/Mowing (\$9,805.66+\$2,232.84 FICA, MEDI, Fed & St W/H)	\$12,038.50
Salaries: Treasurer & Commissioners (\$215.43+\$9.57 FICA & MEDI)	\$225.00
Fuel	\$433.48
Maintenance & Supplies (Flag and cement mix)	\$101.71
Tree Removals	\$5,000.00
Total Disbursements	\$17,798.69
ADJUSTMENT:	
Reimbursement to General Fund for Employer & Employee shares of FICA, MEDI, Fed & St W/H	
Fed & State W/H for 2022 and 2023.	\$3,007.56
Checkbook Balance 012/31/2023:	\$16,024.22

RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES

FUND BALANCES	
Cemetery Reserve Accounts, Passumpsic Savings Bank	
Permanent Care, Passumpsic	
Balance 12/31/22	\$ 5,942.25
Interest:	\$ 4.72
Receipt:	\$ -
Balance 12-31-23	\$ 5,946.97
Nellie Smart, Passumpsic	
Balance 12/31/22	\$ 2,836.91
Interest:	\$ 2.26
Receipts/Disbursements:	\$ -
Balance 12/31/23	\$ 2,839.17
Court House Hill, Passumpsic	
Balance 12/31/22	\$ 354.86
Interest:	\$ 0.24
Receipts/Disbursements:	\$ -
Balance 12/31/23	\$ 355.10
Cemetery Remapping Fund, Passumpsic	
Balance 12/31/22	\$ 2,540.30
Interest:	\$ 2.03
Receipts/Disbursements:	\$ -
Balance 12/31/23	\$ 2,542.33

PERPETUAL CARE DONORS, 1940-2023

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

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

PAYROLL, STIPENDS & VENDORS

SALARY		STIPENDS	
Payroll			
Alfred McVetty	\$ 3,585.02	Carlson, Richard	\$ 500.00
Cameron J Brown	\$ 1,000.00	Foy, Valerie	\$ 60.00
Eileen K Thietten	\$ 6,541.00	McLain, Kelly	\$ 545.00
Gary H Brown	\$ 23,860.19	McVetty, Susan	\$ 15.00
George E Blakeslee	\$ 24,169.92	Sandra Ghelli	\$ 15.00
Jason Sterling {SB}	\$ 1,500.00	Spillane, Jacqueline	\$ 45.00
John Orlowski	\$ 1,515.00	William Ghelli	\$ 560.00
Peter M Gair	\$ 3,165.00		
Reginald C McLain	\$ 1,000.00		
Steven W Degnan	\$ 540.00		
VENDORS		VENDORS	
Adobe Systems Inc	\$ 21.19	Kofile	\$ 1,705.29
Amazon	\$ 190.80	NEMRC	\$ 19,979.57
Apex Software	\$ 235.00	Newport Sand & Gravel	\$ 8,440.12
Armadillo Safe and Vault	\$ 8,908.20	Normandeau	\$ 11.87
Beattie Enterprises	\$ 14,097.29	Northeast Waste Management	\$ 2,791.71
CAI Technologies	\$ 600.00	Perras Ace	\$ 309.51
Caledonian Record	\$ 120.00	Precision Pressure Washing	\$ 135.00
Cargill, Inc.	\$ 3,117.90	Quill Corp.	\$ 282.73
Carroll, Boe, Pell & Kite, PC	\$ 1,809.60	Repro	\$ 584.38
Consolidated Communications	\$ 2,021.36	Salmon Press	\$ 150.00
D4 Rubbish Removal	\$ 40,750.84	Smith & Town Printers	\$ 2,001.80
Duncan Wisniewski Architectu	\$ 2,115.17	Town of Lancaster	\$ 15,745.00
Essex County NRCD	\$ 450.00	Town of Northumberland	\$ 8.00
Essex County Sheriff's Dept.	\$ 5,075.00	USPS	\$ 687.85
Farmyard Store Energy Division	\$ 2,554.71	VC3, Inc	\$ 15,323.46
Fitch Fuel	\$ 7,219.75	Vermont Assessors & Listers Assoc.	\$ 50.00
Gorman Group, LLC	\$ 5,216.40	VLCT	\$ 1,489.00
Grooty's Tree Service, LLC	\$ 2,750.00	VLCT Property & Casualty	\$ 6,061.25
Guildhall Public Library	\$ 6,500.00	VT Electric Co-operative	\$ 4,343.88
Impact Fire	\$ 589.88	VT Municipal Clerks Treas Assoc	\$ 35.00
Intuit Payroll	\$ 1,881.28	W.B. Mason	\$ 6,670.00
Jason Sterling Environmental I	\$ 4,200.00	Weebly	\$ 144.00
		Work Safe TCI Inc	\$ 1,254.06

MUNICIPAL TAX RATE 2023

Tax Rate Calculation	2023
Funds to be raised	\$ 284,709.54
/Grand List	\$ <u>470,784.00</u>
Muni Tax Rate	\$ 0.6048
Vet Exempt >10k	\$ 120,000.00
/ 100	\$ 100.00
= Vet local GL	\$ 1,200.00
x homestead rate	\$ 1.4461
= Ed Tax shortfall	\$ 1,735.32
/ Grand List	\$ <u>470,784.00</u>
= add'l muni tax rate	\$ 0.0037
Muni Tax Rate	\$ 0.6084
Homestead Tax Rate	\$ 1.4461
Non-Res Tax Rate	\$ 1.3421
Muni Tax Rate	\$ 0.6084
<u>Homestead Tax Rate</u>	\$ <u>1.4461</u>
Homestead Total Rate	\$ 2.0545
Muni Tax Rate	\$ 0.6084
<u>Non-Res Tax Rate</u>	\$ <u>1.3421</u>
Non-Res Total Rate	\$ 1.9505

AS BILLED GRAND LIST 2023

388 GUILDHALL TOWN RD LLC	\$ 81,100.00	CALL DON H	\$ 155,800.00
388 GUILDHALL TOWN ROAD LLC	\$ 186,300.00	CANTIN DAVID	\$ 104,700.00
ALLAN BROTHERS RE HOLDING LLC	\$ 73,200.00	CANTIN DAVID & SARAH	\$ 33,000.00
ALLIN WILLIAM	\$ 51,800.00	CANTIN LIVING TRUST	\$ 464,000.00
AMEY MARK E	\$ 37,700.00	CARLSON RICHARD & SUSAN LIFE	\$ 229,400.00
AMEY PAUL R	\$ 146,700.00	CARROLL CONCRETE	\$ 294,100.00
AMEY ROY E	\$ 809,400.00	CHEESEMAN LARRY G JR	\$ 160,100.00
AMEY ROY E	\$ 132,900.00	CHEESEMAN MARIA D	\$ 90,400.00
ASTLE REGINA M TRUST	\$ 324,000.00	CHESSMAN DANIEL JAMES	\$ 53,000.00
AUBURN STAR FARM	\$ 86,500.00	CHESSMAN JOHN	\$ 120,600.00
BACON DENNIS	\$ 307,900.00	CHESSMAN JOHN D	\$ 305,400.00
BAGLEY DEMETRIUS J	\$ 531,700.00	CHESSMAN KEVIN O	\$ 171,500.00
BALDASSARRE ANDREW M	\$ 298,000.00	CHIRICHELLO 2020 TRUST	\$ 377,000.00
BALL JAMES B	\$ 35,000.00	CHRENKO RICHARD TRUSTEE	\$ 110,800.00
BARNEY BRIAN	\$ 171,900.00	CLAPPER DAVID	\$ 83,700.00
BARNEY JOSHUA	\$ 135,200.00	CLARK DEAN J	\$ 270,400.00
BEATTIE SPENCER T	\$ 313,000.00	CLARK EDWARD W.	\$ 324,100.00
BECHUM JOHN J	\$ 245,300.00	COGGINS BRIAN T	\$ 36,700.00
BELL CHARLES M	\$ 226,200.00	COLBY AMOS	\$ 21,000.00
BERRY ANDREW J.	\$ 346,100.00	COLBY KURT	\$ -
BERRY HOMESTEAD REVOCABLE LIVING	\$ 157,500.00	COLBY MOUNTAIN FARM LLC	\$ 86,100.00
BESAW ROBERT	\$ 27,000.00	COLBY WESTON	\$ 138,200.00
BISHOP SCOTT	\$ 63,800.00	CROSS SHELLEY	\$ 161,100.00
BISSONNETTE CLEMENT J	\$ 291,300.00	CRUM MICHAEL	\$ 58,000.00
BLAKESLEE REVOCABLE LIVING TRUST	\$ 234,700.00	CUNNINGHAM JEFF	\$ 167,200.00
BLODGETT BENJAMIN	\$ 90,500.00	CUNNINGHAM JEFF	\$ 198,100.00
BOULE DAVID	\$ 23,800.00	CURCI MICHAEL	\$ 152,300.00
BOURT JR RICHARD R	\$ 97,400.00	DAVIS SCOTT	\$ 211,700.00
BREAULT LORA	\$ 26,000.00	DAVIS-DIEHL JALINE M	\$ 139,100.00
BREAULT, JOAN G.	\$ 136,500.00	DEGNAN STEVEN	\$ 297,200.00
BRETON JOHN O	\$ 286,900.00	DENEALT THOMAS A	\$ 119,100.00
BRODEUR GEORGE S	\$ 60,200.00	DOHERTY BERNARD	\$ 72,500.00
BROWN CAMERON J	\$ 185,400.00	DOWLAND BRYANT	\$ 206,400.00
BROWN GARY	\$ 288,300.00	DUPUIS GARY H	\$ 65,500.00
BROWN ROGER L	\$ 326,700.00	DUPUIS RICHARD J	\$ 400,200.00
BROWN TODD A & OLGA A LIFE ESTATE	\$ 365,800.00	DZERHACHOVA IRYNA	\$ 139,500.00
BULGER, RICHARD F	\$ 481,000.00	EARNSHAW KENNETH M	\$ 144,100.00
BURGESS FAMILY REVOCABLE TRUST OF	\$ 58,100.00	EARNSHAW MICHAEL	\$ 45,700.00
BURGESS RICHARD	\$ 201,400.00	ELDER MATHEW	\$ 56,100.00
BURGESS STEVEN A	\$ 95,400.00	EMERY CHARLES P	\$ 112,700.00
CAHILL TIMOTHY G	\$ 161,400.00	EMERY NICHOLAS	\$ 272,200.00
CALEF FRED & WANDA	\$ 70,700.00	ESSEX COUNTY	\$ 49,400.00
CALL DON	\$ 186,500.00	ESSEX COUNTY	\$ 234,700.00

AS BILLED GRAND LIST 2023

ESSEX COUNTY	\$ 543,200.00	HOLLAND MICHAEL	\$ 338,600.00
ESSEX COUNTY	\$ 330,200.00	HORST RAE E	\$ 171,100.00
ESTABROOKS MARY	\$ 300,900.00	HOWE JOHN J III	\$ 254,400.00
EVANS BRUCE E.	\$ 846,900.00	HUBNER SCOTT	\$ 48,400.00
FARRILL DANA	\$ 233,100.00	HUNT REVOCABLE TRUST	\$ 456,800.00
FARRINGTON WILLIAM E	\$ 51,800.00	HYLANDER JAMISON	\$ 395,000.00
FARRINGTON WILLIAM E	\$ 49,500.00	HYNES MARGARET	\$ 97,400.00
FAY CHRISTOPHER	\$ 115,200.00	JAMESON KRISTEN K	\$ 291,500.00
FAY CHRISTOPHER R	\$ 90,200.00	JOHNSON DENNIS	\$ 30,300.00
FERGUSON TRUST DONALD	\$ 454,500.00	JORDAN EDWARD W III	\$ 212,000.00
FIFE DANIEL	\$ 77,400.00	KEEN RONALD	\$ 196,800.00
FORBES ALLAN & SCOTT LLC	\$ 40,800.00	KELLEY DANIEL J	\$ 163,900.00
FORBES ALLAN & SCOTT LLC	\$ 88,200.00	KHANG LEE	\$ 54,100.00
FORBES ALLAN & SCOTT LLC	\$ 288,200.00	KING CHARLOTTE	\$ 123,000.00
FORBES ALLAN & SCOTT LLC	\$ 66,600.00	KOCHUK JANEL	\$ 298,400.00
FORBES FARM PARTNERSHIP	\$ 115,000.00	LABENS MARC	\$ 125,300.00
FORBES FARM PARTNERSHIP	\$ 62,200.00	LEE, DOTTIE-JANE	\$ 83,100.00
FORD JOHN E JR	\$ 216,000.00	LEE, L COURTLAND	\$ 89,600.00
FOSS CHRISTOPHER J	\$ 265,500.00	LIADSA INVESTMENTS II LLC	\$ 819,200.00
FOSS FAMILY TRUST 2019	\$ 401,100.00	LIFE ESTATE OF WHITEHEAD ELW	\$ 67,500.00
FOUNDAS TINA E	\$ 221,600.00	LINEHAN MATTHEW	\$ 371,300.00
FOY VALERIE MCVETTY	\$ 143,200.00	LISTON CHRISTOPHER B	\$ 10,200.00
FULLER KARL	\$ 190,000.00	LLRJP COLBY FAMILY REVOCABL	\$ 93,600.00
GERRISH JODI	\$ 145,400.00	LLRJP COLBY FAMILY REVOCABL	\$ 140,000.00
GHELLI WILLIAM	\$ 325,800.00	LYNDES JOHN W	\$ 78,200.00
GREEN MOUNTAIN POWER	\$ 222,300.00	MACDONALD NATHANIEL A	\$ 64,100.00
GRENIER SHAWN L	\$ 276,100.00	MACMAHAN DAN E	\$ 408,100.00
GUILDHALL LIBRARY TRUSTEES	\$ 401,400.00	MACRAE PETER G	\$ 156,100.00
GUILE KAREN	\$ 325,000.00	MADEUX LAURENT & JUDITH K	\$ 386,600.00
HAKANSSON MARK	\$ 203,600.00	MAGELLAN FORESTRY LLC	\$ 110,600.00
HALL TIMOTHY	\$ 36,700.00	MARCOTTE CHRISTINE	\$ 99,900.00
HATFIELD CHARLES W	\$ 13,000.00	MARION FELLOWS THOMEN HIG	\$ 80,900.00
HODGDON ALLEN D	\$ 54,100.00	MARSH WILLIAM	\$ 246,900.00
HODGDON ALLEN D.	\$ 164,600.00	MARTIN JERRY D	\$ 291,600.00
HODGDON DOROTHY	\$ 336,700.00	MARTIN MURIEL TRUSTEE	\$ 177,300.00
HODGDON FRED EXECUTOR	\$ 102,500.00	MARTIN MURIEL TRUSTEE	\$ 104,500.00
HODGDON FRED EXECUTOR	\$ 106,400.00	MARTIN MURIEL TRUSTEE	\$ 1,237,800.00
HODGDON VAUGHN	\$ 5,800.00	MARTIN PATRICIA	\$ 384,400.00

AS BILLED GRAND LIST 2023

MARTIN PETER J	\$ 384,600.00	NORTHEAST WILDERNE	\$ 144,900.00
MASON HARLEY & JOYCE LIF	\$ 183,400.00	NOVACEK WILLIAM E	\$ 73,600.00
MCCABE JONATHAN	\$ 223,600.00	O'DONNELL MARY D	\$ 219,600.00
MCCAULEY REALTY TRUST	\$ 66,300.00	ORLOWSKI JOHN C	\$ 377,000.00
MCCAULEY REALTY TRUST	\$ 199,400.00	PARKER JANET	\$ 187,500.00
MCCULLOCH SEAN D	\$ 162,400.00	PARKS JON W JR	\$ 48,000.00
MCGRATH ARTHUR III	\$ 207,000.00	PEASLEE JANICE L TRUS	\$ 224,100.00
MCKAY REVOCABLE TRUST	\$ 160,600.00	PEASLEE JANICE TRUST	\$ 99,000.00
MCKENZIE BRUNO	\$ 241,600.00	PEAVY JEFFERY E	\$ 46,400.00
MCLAIN KELLY	\$ 31,300.00	PERREAULT MICHAEL	\$ 248,500.00
MCLAIN REGINALD	\$ 182,800.00	PHELPS DAMON	\$ 126,400.00
MCLAIN REGINALD	\$ 25,900.00	PHELPS KEITH A	\$ 119,700.00
MCLAIN REGINALD	\$ 46,500.00	PICCIRILLI SALLY	\$ 31,500.00
MCLAIN RONALD	\$ 21,600.00	PILLAR LLC	\$ 405,200.00
MCLAIN RYAN	\$ 135,100.00	PINETTE JOHN B	\$ 51,900.00
MCLAIN, REGINALD	\$ 305,600.00	PLUMLEY MATTHEW R	\$ 334,200.00
MCQUADE CHARLES	\$ 320,600.00	PORTLAND PIPE LINE	\$2,565,000.00
MCVETTY ALFRED ET AL	\$ 690,600.00	PORTO FRANK	\$ 9,000.00
MCVETTY ALFRED L JR	\$ 67,700.00	POTTER ALBERT	\$ 202,300.00
MCVETTY ERIC J	\$ 231,800.00	POULIN MARK	\$ 117,100.00
MEADOWSEND TIMBERLAN	\$ 838,900.00	RAMSDELL ROBERT	\$ 24,800.00
MEEHL DANIEL	\$ 568,700.00	RED DAM CONSERVATC	\$ 59,800.00
MEHANNA DAWN	\$ 135,800.00	RESDEN RONALD	\$ 241,700.00
MENDENHALL BRETT	\$ 130,400.00	REYNOLDS ROBERT O-TI	\$ 263,100.00
MILLER LANCE	\$ 194,500.00	RIDEOUT CLIFFORD	\$ 66,500.00
MORENO JUDITH F	\$ 169,200.00	ROBARTS JONATHAN F	\$ 214,100.00
MORRIS GREGORY F ET AL	\$ 169,600.00	ROBERTS DUSTIN G	\$ 189,000.00
MOUREY MARJORIE	\$ 159,200.00	ROGERS PATRICIA H LIF	\$ 394,500.00
MOWRY MICHAEL	\$ 87,500.00	ROGERS PETER	\$ 147,200.00
MUIR JAMIE	\$ 88,000.00	ROGERS THOMAS JR	\$ 206,400.00
NADEAU IRENE	\$ 378,300.00	ROGERS THOMAS SR	\$ 215,900.00
NAJAFIFARD FARDIS	\$ 312,500.00	ROMANIW KENNETH	\$ 55,000.00
NASON TYLER A	\$ 230,800.00	ROSSER KATHLEEN	\$ 188,500.00
NAST LUCAS	\$ 284,000.00	SARGENT RANDELL D	\$ 177,500.00
NELSON N PHILIP IV	\$ 213,400.00	SCHILLER RICHARD H	\$ 213,400.00
NELSON NELS III	\$ 345,400.00	SCHWIRZER IRENE LIFE I	\$ 171,300.00
NEWPORT SAND & GRAVEL	\$ 455,400.00	SEELEY HORST	\$ 225,900.00
NEWPORT SAND AND GRAV	\$ 563,200.00	SHANNON KATHY BRAD	\$ 95,600.00

AS BILLED GRAND LIST 2023

SHATTUCK PATRICK M	\$ 215,400.00	WEART RICHARD E.	\$ 93,400.00
SHAW SHAUNNA	\$ 290,700.00	WHITAKER LTC. EDWARD	\$ 84,000.00
SHEPARD PAUL	\$ 179,600.00	WILLISON MATTHEW S	\$ 326,200.00
SHORES MELODY A	\$ 104,800.00	WILSON SHILO S	\$ 99,400.00
SILVER MARK (LT)	\$ 40,500.00	WORSTER GARY	\$ 180,100.00
SNYDER MICHAEL C	\$ 109,200.00	WOTTON LUKE	\$ 448,200.00
SPILLANE JACQUELINE H	\$ 237,400.00		
SPINA WILLIAM	\$ 436,000.00		
STEFF WILLIAM H	\$ 167,000.00		
STERLING CLOUTIER DARLEN	\$ 89,000.00		
STERLING JASON	\$ 91,800.00		
STERLING RYAN	\$ 505,700.00		
STILES LOIS A, REVOC. TRUST	\$ 118,500.00		
STYLES KELLY	\$ 144,100.00		
SWOPE & DAVIS REVOCABLE	\$ 557,300.00		
TARDIFF ALBERT M.	\$ 130,800.00		
THE NATURE CONSERVANCY	\$ 287,500.00		
THE NATURE CONSERVANCY	\$ 92,300.00		
THE ROLLING DOG FARM	\$ 184,400.00		
THOMAS GRAVEL ENTERPRISE	\$ 446,700.00		
TIMONEY JEFFERY A	\$ 218,900.00		
TOWN OF GUILDHALL	\$ 43,900.00		
TOWN OF GUILDHALL	\$ 100.00		
TOWN OF GUILDHALL	\$ 300.00		
TOWN OF GUILDHALL	\$ 1,000.00		
TOWN OF GUILDHALL	\$ 1,800.00		
TOWN OF GUILDHALL	\$ 11,900.00		
TOWN OF GUILDHALL	\$ 5,500.00		
TOWN OF GUILDHALL	\$ 231,500.00		
TOWN OF GUILDHALL	\$ 200.00		
TROTTIER SCOTT B & JANICE	\$ 126,200.00		
TUCKER DALZELL	\$ 139,200.00		
TULLY LISA	\$ 59,000.00		
TURNER WILLIAM M	\$ 392,700.00		
VERMONT ELECTRIC COOPER	\$ 674,500.00		
WARD TRUST U/D/T	\$ 434,900.00		
WATSON MARK	\$ 221,600.00		
WEART RICHARD E	\$ 28,400.00		

**ANNUAL REPORTS
OF THE
NEK CHOICE SCHOOL DISTRICT
For the year ending December 31, 2023**



INFORMATIONAL MEETING NOTICE

Thursday, February 29, 2024, at 6:00 PM in the Maidstone Town Hall

Call in remotely with phone number 312-626-6799

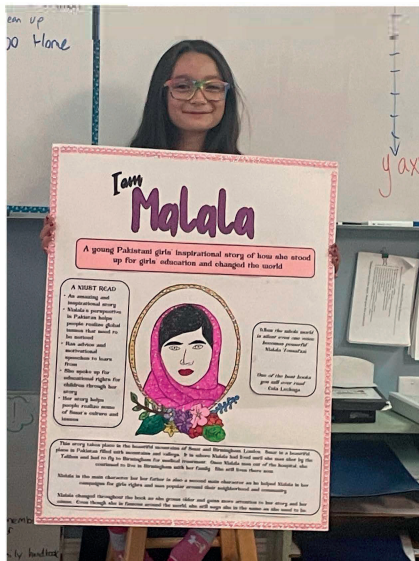
Zoom Meeting ID: 827 4171 5908 Passcode: 653833

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

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



NEK Students are engaged in their studies through hands on activities throughout our schools



NEK CHOICE SCHOOL DISTRICT WARNING

The legal voters of NEK Choice School District are hereby duly notified and warned to meet at their respective individual voting locations below, to vote for Articles One (1) through Four (4) by Australian Ballot on Tuesday, March 5, 2024, with the polls open from 10:00 AM to 7:00 PM.

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

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

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

ARTICLE 3. Shall the voters of the NEK Choice School District approve the Board of Directors to expend \$6,532,757.00 which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$12,555.28 per weighted pupil. This projected spending per weighted pupil is 45.59% lower than for the current year. (Australian Ballot)

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

ARTICLE 5. Shall the Northeast Kingdom Choice Unified School District voters advise the School Board, the General Assembly, and the Governor that:

- For generations, students throughout our district have benefited from the opportunity to choose from a wide variety of public and independent school options.
- The ability for families to choose a school that meets the unique needs of each student is an important feature of our system that has led to greater opportunity and increased equity among our students.
- The Electorate does not support the funding of any school that discriminates against students or staff on the basis of race, religion, creed, color, national origin, marital status, sex, sexual orientation, or gender identity.
- The Electorate opposes any effort to curtail choice and the educational opportunities that have been available in our communities for generations and strongly supports the continued autonomy of independent schools. (Australian Ballot)

Given unto our hands this 19th day of January 2024.

Miles Etter

Miles Etter, Chair

Patricia Brown

Patty Brown

Rita Laferriere

Rita Laferriere

Tim Thompson

Tim Thompson

Melanie Jacques-Staats

Melanie Jacques-Staats

Sharon Ellingwood-White

Sharon Ellingwood-White

Carla Curtis

Carla Curtis

Sonia Peters

Sonia Peters

Lyn Schmucker

Lyn Schmucker

Rachel Cliche

Rachel Cliche

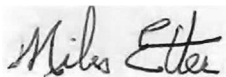
Northeast Kingdom Choice Unified School District Annual Report

As we prepare our budget and compile our Annual Reports, there is great opportunity to review and reflect on our past years work, and to look at our future and prepare for the challenges of helping our children receive a solid education that will contribute to their health and growth. We are a unique district in a rural corner of Vermont that encounters challenges that we are committed to successfully meeting. This past year has presented our toughest challenges as a district thus far.

We are all faced with economic challenges in most aspects of our lives; health care, food, heating, transportation to name several. The one that has greatly impacted us is our town taxes and, most significantly, the cost of education. This is our board's major focus and it has been an enormous task to recover from a tumultuous year. Last year we had a new Business Administrator and a new Superintendent leave the district between town meeting and the end of school. Many shortcomings were discovered and the Board worked to solidify the SU office. Fortunately we have come a long way in addressing the problems. The board has worked hard with our SU Administrators, new Superintendent Jenn Lawcewicz, and Business Administrator Beth Drew to resolve issues contributing to our financial difficulties. We have also received support from the Agency Of Education and local legislatures to help us recapture revenue tied to our past year's work. This fiscal year, 24 -25, includes a new funding formula - a weighted pupil count that better addresses the fiscal needs of our district. The Common Level of Appraisal is also a significant contributor to our increased taxes. This dilemma, below current value, is a result of recent property transactions impacted by several factors. A major task to address, but one which town selectmen are working on. We have pushed strongly to keep taxes down and there are some good positives in this budget. SU budget reductions and the weighted pupil count have supported reduced costs. We will continue to do our best to work on fiscal responsibility and offer our children the best opportunities for their growth and development.

Your board is working hard and values your input. Please visit our website to find out about meetings. Let us know of noteworthy accomplishments of your children. We are looking to gather successes from our students and include them on our website. Hope your school year goes well.

Respectfully on Behalf of the NEK Choice Board,

A handwritten signature in cursive script, reading "Miles Etter".

Miles Etter NEK Choice Board Chair

Northeast Kingdom Choice School District

Report of the Superintendent

As the superintendent of schools, I am honored to serve the NEK Choice School District and I greatly appreciate the unique strengths and challenges we have. We are fortunate to have such a wide array of schools to choose from for our children who truly value excellence in education. I am proud of our students and their achievements and grateful for the many opportunities available to them in our rural area.

Our focus this year has been on advocacy and improving fiscal responsibility across the supervisory union. We have worked diligently to improve data management and reporting practices to ensure that NEK Choice District is receiving all available state funding under the new Act 127 pupil weighting formula. NEK Choice has benefited from the new weighting for sparsity and poverty which counts our 306 actual students as 519 weighted students for tax rate calculations.

I have enjoyed meeting with state legislators to advocate for the needs of our students and families. Sustainable resources for mental health support for students, expanding the small schools weighting to include non-operating school districts, and validating the need for school choice are some of the main topics being discussed.

Enrollment in the NEK Choice district has increased 13% since 2020. To date we have 324 students attending 38 schools across Vermont and New Hampshire. Our central office works directly with families to ensure that all necessary documents are completed for tuition and residency and collaborates with schools for data collection and reporting. We have excellent working relationships with all 38 schools and look forward to our continued partnerships.

I am pleased to report an overall reduction in the NEK Choice budget of over \$300,000 primarily due to students graduating and a decrease in the ENSU budget. We have been working closely with board members to create a budget that is fiscally responsible and ensures that all our students' educational needs are supported.

Thank you very much for the opportunity to serve the NEK Choice School District. I look forward to seeing you at our Informational Meeting on February 29, 2024, at 6:00 pm at the Maidstone Town Hall.

Sincerely,

Jennifer Lawcewicz

Superintendent

Essex North Supervisory Union

Report of the Director of Student Support

Erika Proulx

Introduction

As the Director of Student Services for Essex North Supervisory Union, I am pleased to present this comprehensive report detailing the efforts and achievements of our department over the past year. Our commitment to providing quality education to all students, including those with special needs, remains unwavering. This report aims to highlight the various initiatives, programs, and outcomes that define our dedication to inclusive education.

Program Developments

Over the past year, our department has experienced some changes as our previous Director of Student Services became the Superintendent and I stepped into some big shoes. Since I came on board, our department has focused on enhancing and expanding special education programs to better meet the diverse needs of our students. We have introduced new intervention strategies, collaborated with general education teachers, and implemented individualized education plans (IEPs) to address specific learning challenges. We have increased our learning space to include an opportunity for on-site life skills development. Additionally, our team has worked tirelessly to address the social and emotional needs of students through the expansion of our counseling opportunities.

Professional Development

Continuous improvement is at the core of our growth and development. Our dedicated staff has participated in professional development opportunities that have allowed them to work collaboratively with regular education teachers to align our curriculum standards. We are also investigating participation in multi-modal reading instruction to help benefit the needs of students in their reading development. These opportunities provide the skills necessary to create inclusive and supportive learning environments. This commitment to professional growth ensures that our students receive the highest quality education tailored to their individual needs.

Future Directions

Looking ahead, the ENSU Special Education Department is excited to continue its development and collaboration. We are committed to refining our programs, expanding

community outreach, and ensuring that every student has the opportunity to reach their full potential. By fostering a culture of inclusivity, embracing innovation, and upholding high standards, we strive to create an educational environment that nurtures the growth and success of all students, regardless of their unique learning needs.

In conclusion, I am grateful for the experiences I have had thus far in my position and look forward to growing and sharing in the passion, dedication, and collaborative spirit that exemplify the ENSU Special Education Department. Together, with the support of our community, we will continue to make strides towards an inclusive and equitable educational experience for every student.



Proven Expertise & Integrity

January 19, 2024

Board of Directors
NEK Choice School District
Canaan, Vermont

We were engaged by the NEK Choice School District and have audited the financial statements of the NEK Choice School District as of and for the year ended June 30, 2023. The following statements and schedules have been excerpted from the 2023 financial statements:

Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Balance Sheet - Governmental Funds	Statement C
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Schedule of Departmental Operations - General Fund	Schedule B

RHR Smith & Company

RHR Smith & Company, CPAs

SCHEDULE 1

NEK CHOICE SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 618,009	\$ 618,009	\$ 618,009	\$ -
Resources (Inflows):				
Intergovernmental:				
State support	5,813,523	5,813,523	5,811,077	(2,446)
Other	-	-	1,149	1,149
Interest income	1,000	1,000	10,961	9,961
Amounts Available for Appropriation	<u>6,432,532</u>	<u>6,432,532</u>	<u>6,441,196</u>	<u>8,664</u>
Charges to Appropriations (Outflows):				
Regular instruction	5,094,296	5,094,296	5,542,234	(447,938)
Special education	456,793	456,793	473,865	(17,072)
Administrative and support services	263,434	263,434	242,959	20,475
Total Charges to Appropriations	<u>5,814,523</u>	<u>5,814,523</u>	<u>6,259,058</u>	<u>(444,535)</u>
Budgetary Fund Balance, June 30	<u>\$ 618,009</u>	<u>\$ 618,009</u>	<u>\$ 182,138</u>	<u>\$ (435,871)</u>

	General Fund
ASSETS	
Cash and cash equivalents	\$ 269,329
TOTAL ASSETS	\$ 269,329
LIABILITIES	
Accounts payable	\$ 87,191
TOTAL LIABILITIES	87,191
FUND BALANCES	
Nonspendable	-
Restricted	-
Committed	637,596
Assigned	65,712
Unassigned (deficit)	(521,170)
TOTAL FUND BALANCES	182,138
TOTAL LIABILITIES AND FUND BALANCES	\$ 269,329

	General Fund
REVENUES	
Intergovernmental revenues	\$ 5,812,226
Interest income	10,961
TOTAL REVENUES	<u>5,823,187</u>
EXPENDITURES	
Current:	
Regular instruction	5,542,234
Special education	473,865
Administrative and support services	242,959
TOTAL EXPENDITURES	<u>6,259,058</u>
NET CHANGE IN FUND BALANCES	(435,871)
FUND BALANCES - JULY 1	<u>618,009</u>
FUND BALANCES - JUNE 30	<u><u>\$ 182,138</u></u>

NEK CHOICE SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Regular instruction -				
Tuition:				
Pre-k	\$ 25,592	\$ 25,592	\$ 46,796	\$ (21,204)
Elementary	2,115,216	2,115,216	2,671,349	(556,133)
Secondary	2,900,088	2,900,088	2,814,703	85,385
Contractual services	53,400	53,400	9,386	44,014
	<u>5,094,296</u>	<u>5,094,296</u>	<u>5,542,234</u>	<u>(447,938)</u>
Special education -				
Assessment	456,793	456,793	473,865	(17,072)
	<u>456,793</u>	<u>456,793</u>	<u>473,865</u>	<u>(17,072)</u>
Administrative and support services -				
Supervisory union assessment	231,699	231,699	231,699	-
School board	19,450	19,450	10,000	9,450
Fiscal services	12,285	12,285	1,260	11,025
	<u>263,434</u>	<u>263,434</u>	<u>242,959</u>	<u>20,475</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 5,814,523</u>	<u>\$ 5,814,523</u>	<u>\$ 6,259,058</u>	<u>\$ (444,535)</u>

NEK Choice School District

2024-2025 (FY25) Preliminary

SUPERINTENDENT'S OFFICE	Approved Budget (FY24)	Proposed Budget (FY25)	Increase/ (Decrease)
Supervisory Union Assessment	285,971	282,592	(3,379)
Total Superintendent's Office:	285,971	282,592	(3,379)

SCHOOL BOARD			
Board Members Stipend	10,700	10,700	-
NEK Choice Clerk	50	50	-
NEK Choice Moderator	50	50	-
Treasurers Stipend	1,311	1,365	54
Payroll Taxes	-	1,015	1,015
Audit Services	13,500	15,000	1,500
Legal Services	3,500	3,500	-
Advertising	1,000	1,000	-
Postage, Printing & Publishing	750	750	-
Dues & Fees-VSBA Data/Dues/New Member Trainings	3,400	3,400	-
Supplies	-	-	-
Total School Board:	34,261	36,830	2,569

REGULAR EDUCATION: PreK Tuition			
Tuition-Location TBD PreK \$3656 FY 23 (15)	26,360	54,840	28,480
Total PreK Tuition (15 students):	26,360	54,840	28,480

REGULAR EDUCATION: Elementary Tuition			
Tuition-Location TBD New Kindergarteners (16)	65,828	80,000	14,172
Tuition-Barnet K-6 (1)	40,686	21,000	(19,686)
Tuition-Burke Town K-6 (0)	55,932	-	(55,932)
Tuition-Canaan K-6 (8)	164,000	172,000	8,000
Tuition-Colebrook Elementary K-6 (2)	41,554	47,320	5,766
Tuition-Concord K-6 (5)	130,508	93,675	(36,833)
Tuition-Good Shepherd K-6 (4)	26,435	12,060	(14,375)
Tuition-Groveton Elementary K-6 (2)	82,068	41,840	(40,228)
Tuition - Heartwood Public Charter School K-6 (5)	-	68,250	68,250
Tuition-Lancaster Elementary K-6 (5)	237,150	111,625	(125,525)
Tuition - Lunenburg School K-6 (4)	-	74,940	74,940
Tuition-Lupine Montessori K-6 (3)	15,466	25,530	10,064
Tuition-Lyndon Town K-6 (12)	193,068	225,000	31,932
Tuition-Mount Royal Academy North K-6 (7)	79,890	114,030	34,140
Tuition-Newark K-6 (5)	74,576	93,675	19,099
Tuition-Riverside K-6 (43)	742,545	789,480	46,935
Tuition-St. Johnsbury School K-6 (3)	102,000	53,550	(48,450)
Tuition-Stratford K-6 (4)	206,620	72,200	(134,420)
Tuition-Sunnybrook Montessori K-6 (0)	4,898	-	(4,898)
Tuition-Sutton K-6 (1)	37,288	18,740	(18,548)
Tuition-Thaddeus Stevens K-6 (4)	66,004	70,380	4,376
Tuition-Waterford K-6 (8)	162,744	176,400	13,656
Tuition-Woodland Community K-6 (2)	54,075	23,630	(30,445)
Total Elementary Tuition (144 students):	2,583,335	2,385,325	(198,010)

NEK Choice School District

2024-2025 (FY25) Preliminary

REGULAR EDUCATION: Secondary Tuition (7-8/9-12)	Approved Budget (FY24)	Proposed Budget (FY25)	Increase/ (Decrease)
Tuition-Barnet 7-8 (1)	20,343	22,050	1,707
Tuition-Burke Town School 7-8 (2)	18,101	37,500	19,399
Tuition-Canaan 7-8 (5)	132,000	117,500	(14,500)
Tuition - Charleston Elementary School 7-8 (1)	-	17,850	17,850
Tuition-Colebrook Elementary 7-8 (1)	20,500	23,660	3,160
Tuition-Concord 7-8 (3)	18,644	56,205	37,561
Tuition-Danville 7-8 (2)	18,540	44,100	25,560
Tuition - Good Shepherd School 7-8 (1)	-	3,015	3,015
Tuition-Groveton Middle 7-8 (2)	41,033	40,060	(973)
Tuition-Lancaster Elementary 7-8 (3)	23,715	69,285	45,570
Tuition-Lyndon Town 7-8 (4)	18,644	74,940	56,296
Tuition-Mount Royal Academy North 7-8 (2)	47,935	32,580	(15,355)
Tuition-Newark 7-8 (2)	18,644	37,500	18,856
Tuition-Riverside 7-8 (14)	177,963	268,520	90,557
Tuition-St. Johnsbury School 7-8 (4)	51,000	71,400	20,400
Tuition-Stratford Public 7-8 (4)	20,662	72,200	51,538
Tuition-Sutton 7-8 (1)	-	18,740	18,740
Tuition-Thaddeus Stevens 7-8 (1)	16,501	-	(16,501)
Tuition-Waterford 7-8 (2)	20,343	44,100	23,758
Tuition-Woodland Community 7-8 (1)	-	11,815	11,815
Tuition - Arlington School 9-12 (1)	-	19,950	19,950
Tuition-Barnet 9-12 (1)	-	22,050	22,050
Tuition -Bellows Falls Union High School 9-12 (1)	-	23,625	23,625
Tuition-Burke Mountain Academy 9-12 (2)	53,389	38,400	(14,989)
Tuition-Burke Town School 9-12 (2)	-	37,500	37,500
Tuition-Canaan 9-12 (8)	308,000	184,800	(123,200)
Tuition-Colebrook Academy 9-12 (8)	112,555	190,120	77,565
Tuition - East Burke School 9-12 (2)	-	38,400	38,400
Tuition-Groveton High 9-12 (5)	133,565	100,150	(33,415)
Tuition-Holderness 9-12 (1)	17,796	-	(17,796)
Tuition-Lyndon Institute 9-12 (26)	858,072	611,260	(246,812)
Tuition - Lyndon Town School 9-12 (1)	-	18,750	18,750
Tuition-Mount Royal Academy North 9-12 (1)	-	16,290	16,290
Tuition-North Country Charter Academy 9-12 (0)	33,959	-	(33,959)
Tuition-North Country Union High School 9-12 (0)	17,510	-	(17,510)
Tuition-St. Johnsbury Academy 9-12 (36)	665,900	827,820	161,920
Tuition-Waterford 9-12 (3)	-	66,150	66,150
Tuition - Waterville Valley Academy 9-12 (1)	-	19,215	19,215
Tuition-White Mountain School 9-12 (1)	53,389	19,200	(34,189)
Tuition-White Mountain Regional 9-12 (14)	283,244	323,330	40,086
Extra Cost-St. Johnsbury Academy 9-12 Guided Studies	9,500	-	(9,500)
Total Secondary Tuition (171 students):	3,211,448	3,620,030	408,582

Total Pre K, Elementary & Secondary Tuition (330 students):	5,821,143	6,060,195	239,052
--	------------------	------------------	----------------

<p align="center">NEK Choice School District</p> <p align="center">2024-2025 (FY25) Preliminary</p>

Non Special Education Services			
Total Non Special Education Services:	58,462	56,275	(2,187)

Special Education Services			
Total Special Education Services:	656,193	96,865	(559,328)

Grand Total of NEK Choice School District Expenditures:	6,856,030	6,532,757	(323,273)
---	-----------	-----------	-----------

Revenue Statement NEK Choice School District	Approved Revenue	Est. Revenue (FY25)	Increase/ (Decrease)
Prior Year Surplus	-	-	-
Education Fund	6,855,030	6,531,757	(323,273)
US Forest Grant	-	-	
Misc. Refund	-	-	
Interest	1,000	1,000	-
Total Revenue:	6,856,030	6,532,757	(323,273)

District: Northeast Kingdom Choice USD		U065		Frequency ratio equivalent yield		Homestead rate per \$9,171 of assessed prop value
SU: Essex North		Essex County		9,171	<--See bottom note	1.00
FY25 is the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY22 - FY24. LTWADM is required to be used for FY25				10,227		Income dollar assessable yield per 2.0% of total dollar income
Expenditures		FY2022	FY2023	FY2024		FY2025
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$5,427,732	\$5,814,523	\$6,866,796		\$6,532,757
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-		-
3.	Adopted or warned union district budget plus articles	\$5,427,732	\$5,814,523	\$6,866,796		\$6,532,757
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-		-
5.	plus Prior year deficit repayment of deficit	-	-	-		-
6.	Total Union Expenditures	\$5,427,732	\$5,814,523	\$6,866,796		\$6,532,757
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.)	\$394,036	\$1,000	\$1,000		\$1,000
10.	Total offsetting union revenues	\$394,036	\$1,000	\$1,000		\$1,000
11.	Education Spending	\$5,033,696	\$5,813,523	\$6,865,796		\$6,531,757
12.	Northeast Kingdom Choice USD pupils	286.59	292.44	296.66		520.24
Education Spending per Pupil		\$17,564.10	\$19,879.37	\$23,143.65		\$12,555.28
13.	Less net eligible construction costs (or P&I) per pupil	-	-	-		-
14.	Less share of SpEd costs in excess of \$69,448 for an individual (per pupil)	-	-	-		-
15.	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 pupil)	-	-	-		-
16.	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	-	-	-		-
17.	Estimated costs of new students after census period (per pupil)	-	-	-		-
18.	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	-	-	-		-
19.	Less planning costs for merger of small schools (per pupil)	-	-	-		-
20.	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	-	-	-		-
21.	Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting	-	-	-		-
22.	Excess spending threshold	threshold = \$18,789 \$18,789.00	threshold = \$18,997 \$19,997.00	threshold = \$22,204 \$22,204.00		threshold = \$23,143 \$23,143.00
23.	Excess Spending per Pupil over threshold (if any)	subtracted thru FY22	subtracted thru FY23	subtracted thru FY24		subtracted thru FY25
24.	Per pupil figure used for calculating District Equalized Tax Rate	\$17,564	\$19,879	\$23,144		\$12,555.28
25.	Union spending adjustment (minimum of 100%)	155.201% based on yield \$11,217	149.312% based on yield \$13,314	149.865% based on \$15,443		138.902% based on \$9,171
26.	Anticipated equalized union homestead tax rate to be prorated [\$12,555.28 ÷ (\$9,171 ÷ \$1.00)]	\$1.5320 based on \$1.00	\$1.4931 based on \$1.00	\$1.4987 based on \$1.00		\$1.3690 based on \$1.00
27.	Act 127 tax cap (FY25 - FY29 eligible)					\$1.3690
Prorated homestead union tax rates for members of Northeast Kingdom Choice USD		FY2022	FY2023	FY2024		FY2025
T021	Bloomfield	1.5320	1.4931	1.4987		1.3690
T035	Brunswick	1.5320	1.4931	1.4987		1.3690
T064	East Haven	1.5320	1.4931	1.4987		1.3690
T083	Granby	1.5320	1.4931	1.4987		1.3690
T088	Guildhall	1.5320	1.4931	1.4987		1.3690
T108	Kirby	1.5320	1.4931	1.4987		1.3690
T111	Lemington	1.5320	1.4931	1.4987		1.3690
T118	Maidstone	1.5320	1.4931	1.4987		1.3690
T144	Norton	1.5320	1.4931	1.4987		1.3690
T216	Victory	1.5320	1.4931	1.4987		1.3690
28.	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD [(\$12,555.28 ÷ \$10,227) x 2.00%]	2.52% based on 2.00%	2.49% based on 2.00%	2.64% based on 2.00%		2.46% based on 2.00%
Prorated union income cap percentage for members of Northeast Kingdom Choice USD		FY2022	FY2023	FY2024		FY2025
T021	Bloomfield	2.52%	2.49%	2.64%		2.46%
T035	Brunswick	2.52%	2.49%	2.64%		2.46%
T064	East Haven	2.52%	2.49%	2.64%		2.46%
T083	Granby	2.52%	2.49%	2.64%		2.46%
T088	Guildhall	2.52%	2.49%	2.64%		2.46%
T108	Kirby	2.52%	2.49%	2.64%		2.46%
T111	Lemington	2.52%	2.49%	2.64%		2.46%
T118	Maidstone	2.52%	2.49%	2.64%		2.46%
T144	Norton	2.52%	2.49%	2.64%		2.46%
T216	Victory	2.52%	2.49%	2.64%		2.46%

- Using the revised January 9th, 2024 Education Fund Outlook FY25 forecast, the FY25 education fund need results in a property yield of \$9,171 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$10,227 for a base income percent of 2.0%, and a non-residential tax rate of 1.452. These figures use the estimated \$13,000,000 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.

NEK CHOICE ESTIMATED TAX RATES FY25

<i>ESTIMATED Tax Rates for FY25 with Variance to FY24</i> Tax Rates	FY24	Estimated FY25	Variance
Total Budget	\$6,856,029	\$6,532,757	\$323,272
Local Revenues	\$1,000	\$1,000	\$0
Education Spending	\$6,855,029	\$6,532,757	\$322,272
Equalized Pupils	297.06	520.24	223.18
Education Spending per Equalized Pupil	\$23,076	\$12,555	-\$10,521
Dollar Equivalent Yield (Tax Commissioner' Recommendation)	\$15,479	\$9,171	-\$6,308
NEK Choice Towns Equalized Homestead Tax Rate	\$1.4908	\$1.3690	-\$0.1218

NEK Choice Towns	FY24 Tax Rate	FY25 Common Level of Appraisal (CLA)	FY25 Estimated Tax Rate	Variance
Bloomfield	1.8576	76.34%	1.7933	-0.0643
Brunswick	1.7551	84.79%	1.6146	-0.1405
East Haven	1.6258	81.04%	1.6883	0.0625
Granby	1.6401	78.05%	1.7540	0.1139
Guildhall	1.4461	101.50%	1.3488	-0.0973
Kirby	1.9535	70.81%	1.9333	-0.0202
Lemington	1.6101	83.53%	1.6389	0.0288
Maidstone	1.9642	67.84%	2.0180	0.0538
Norton	1.5466	95.41%	1.4349	-0.1117
Victory	1.7726	80.62%	1.6981	-0.0745

Current FY23 NEK Student Population by Town & Grade

NEK Choice Town	Pre-K	K-6	7-12	Total
Bloomfield	1	12	9	22
Brunswick	0	4	4	8
East Haven	3	19	21	43
Granby	0	1	4	5
Guildhall	1	21	16	38
Kirby	11	77	66	154
Lemington	0	4	8	12
Maidstone	1	9	12	22
Norton	0	5	5	10
Victory	3	0	7	10
Total for District	20	152	152	324

Guildhall Student Count by School 2023-2024

School	PK	Elementary	Highschool	Total of Students
Groveton Elementary	0	3	0	3
Lancaster Elementary	0	5	0	5
Lunenburg School	0	1	0	1
Lupine Montessori	0	3	0	3
Mt. Royal Academy North	0	4	2	6
North Country Charter	0	0	1	1
Riverside	1	4	1	6
St. Johnsbury School	0	0	1	1
St. Johnsbury Academy	0	0	5	5
White Mountains Regional HS	0	0	6	6
Woodland Community School	0	1	0	1
Total of Students Attending NEK Choice Schools				38

<u>SCHOOL</u>	<u>ENROLLMENT</u>
ABC AND LOL CHILDCARE CENTER	2
ARLINGTON SCHOOL	3
BARNET SCHOOL	3
BELLOWS FALLS UNION HIGH SCHOOL	1
BURKE MOUNTAIN ACADEMY	2
BURKE TOWN	6
CANAAN SCHOOLS	22
CHARLESTON ELEMENTARY SCHOOL	1
COLEBROOK SCHOOLS	10
COMPASS SCHOOL	1
CONCORD SCHOOL	8
DANVILLE SCHOOL	2
EAST BURKE	1
GOOD SHEPHARD SCHOOL	7
GROVETON SCHOOLS	10
HEARTWOOD PUBLIC CHARTER SCHOOL	5
LANCASTER ELEMENTARY SCHOOL	8
LITTLE DIPPER DOODLE CHILDRENS CTR	1
LUNENBURG SCHOOL	4
LUPINE MONTESSORI	3
LYNDON INSTITUTE	24
LYNDON TOWN SCHOOL	14
MT. ROYAL ACADEMY NORTH	7
NEWARK SCHOOL	7
NORTH COUNTRY CHARTER ACADEMY	1

RIVERSIDE	72
ST JOHNSBURY ACADEMY	40
ST JOHNSBURY SCHOOL	8
SEVEN HILLS AT CROTCHED MOUNTAIN	1
STRATFORD PUBLIC SCHOOL	10
SUTTON SCHOOL	2
THADDEUS STEVENS	5
THE WHITE MOUNTAIN SCHOOL	2
WATERFORD	12
WATERVILLE VALLEY ACADEMY	1
WMRHS	15
WOODLAND COMMUNITY SCHOOL	3
TOTAL # OF SCHOOLS: 38	TOTAL # OF STUDENTS: 324

**Essex North Supervisory Union
2024-2025 (FY25) Proposed Budget**

Expenditures SUPERINTENDENT'S OFFICE	Approved Budget (FY24)	Proposed Budget (FY25)	Increase (Decrease)	NEK Choice	Canaan
GENERAL COSTS					
Superintendent Salary	\$120,000	\$120,640	\$640	\$60,320	\$60,320
Treasurer Stipend	\$1,817	\$1,890	\$73	\$945	\$945
Business Administrator Salary	\$70,000	\$73,500	\$3,500	\$36,750	\$36,750
Salaries: AP/Admin Assist/PR/HR (2 FTE)	\$89,784	\$93,704	\$3,920	\$46,852	\$46,852
Payroll & HR Benefits Coordinator Salary	\$50,112	\$0	(\$50,112)	\$0	\$0
Benefits	\$139,080	\$150,138	\$11,058	\$75,069	\$75,069
Advertising	\$1,750	\$1,750	\$0	\$875	\$875
Audit Services	\$21,500	\$22,000	\$500	\$11,000	\$11,000
Contracted Services	\$14,000	\$20,463	\$6,463	\$11,481	\$8,982
Dues & Fees-Registrations/Memberships	\$7,000	\$13,500	\$6,500	\$6,750	\$6,750
General Supplies/Books/Misc	\$5,000	\$5,100	\$100	\$2,550	\$2,550
Legal Services	\$6,500	\$5,000	(\$1,500)	\$2,500	\$2,500
Postage	\$2,000	\$2,000	\$0	\$1,000	\$1,000
Prof/OLT Liab. Insurance	\$10,500	\$10,500	\$0	\$5,250	\$5,250
Repairs/Maintenance	\$0	\$3,500	\$3,500	\$1,750	\$1,750
Software	\$21,000	\$22,000	\$1,000	\$11,000	\$11,000
Telephone/Internet	\$9,000	\$9,000	\$0	\$4,500	\$4,500
Travel Expenses	\$6,000	\$6,000	\$0	\$3,000	\$3,000
Tuition Reimbursement	\$3,100	\$2,000	(\$1,100)	\$1,000	\$1,000
Total Supervisory Union Expenditures:	\$578,143	\$562,685	(\$15,458)	\$282,592	\$280,093

Expenditures TRANSPORTATION	Approved Budget (FY24)	Proposed Budget (FY25)	Increase (Decrease)	NEK Choice	Canaan
Owned Bus-Salary	\$10,500	\$10,500	\$0	\$0	\$10,500
Owned Bus-Benefits	\$805	\$855	\$50	\$0	\$855
Owned Bus-Repairs, Inspections, Fuel, Fees, Insurance, Supplies	\$19,800	\$20,135	\$335	\$0	\$20,135
Owned Bus-Lease Year -3 out of 3	\$17,500	\$26,200	\$8,700	\$0	\$26,200
Bus Service-Cont. Reg Student Transportation	\$210,115	\$227,880	\$17,765	\$0	\$227,880
Bus Service-Athletic Transportation, Cont.	\$30,000	\$35,000	\$5,000	\$0	\$35,000
Bus Service-Music/Field Trips Trans., Cont.	\$18,500	\$19,000	\$500	\$0	\$19,000
Bus Service-CTE Transportation, Contracted	\$22,500	\$22,500	\$0	\$0	\$22,500
Total Transportation Expenditures:	\$329,720	\$362,070	\$32,350	\$0	\$362,070

Expenditures NON SPECIAL ED	Approved Budget (FY24)	Proposed Budget (FY25)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Dir./Asst Dir./Teacher/Paras/PK Para	\$163,720	\$87,335	(\$76,385)	\$45,800	\$41,535
Benefits-Dir./Asst Dir./Teacher/Paras/PK Para	\$88,585	\$14,175	(\$74,410)	\$9,485	\$4,690
BMH,LI,Deaf,PT,OT,SLP,Blind, Subs	\$25,700	\$20,000	(\$5,700)		\$20,000
Equipment-504 Students	\$0	\$0	\$0	\$0	\$0
General Supplies/Dues & Fees-504 Students	\$2,029	\$2,000	(\$29)	\$990	\$1,010
Transportation/Tuition-504 Out of District	\$20,065	\$0	(\$20,065)	\$0	\$0
Total Non Special Ed Services:	\$300,099	\$123,510	(\$176,589)	\$56,275	\$67,235

Expenditures SPECIAL EDUCATION /SERVICES	Approved Budget (FY24)	Proposed Budget (FY25)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
Salaries-Dir./Asst Dir./Teachers/Ad. Asst./Paras	\$667,745	\$697,776	\$30,031	\$277,200	\$390,462	\$4,430	\$25,684
Salaries-Adaptive PE (IDEA Grant)	\$4,821	\$5,850	\$1,029	\$705	\$5,145		
Benefits-Director/Asst/Teachers/Paras	\$301,697	\$310,400	\$8,703	\$101,010	\$196,968	\$1,286	\$11,136
Benefits-Adaptive PE (IDEA Grant)	\$1,741	\$2,200	\$459	\$265	\$1,935		
Advertising	\$0	\$700	\$700	\$0	\$700		
Contracted Ser.-(IDEA-B & IDEA PreK Grant)	\$127,638	\$126,650	(\$988)	\$15,200	\$111,450		
Contracted Services-PT/OT/SP/Vis./Deaf/PD	\$603,272	\$390,039	(\$213,233)	\$243,430	\$115,520	\$16,100	\$14,989
Dues & Registrations	\$8,206	\$5,280	(\$2,926)	\$2,030	\$3,250		

Equipment	\$4,900	\$4,900	\$0	\$1,960	\$2,940		
Contracted Services - Learning Center	\$0	\$5,000	\$5,000	\$0	\$5,000		
General Supplies-Adaptive PE (IDEA Grant)	\$2,080	\$2,080	\$0	\$250	\$1,830		
General Supplies/Books/Software-Special Ed	\$13,139	\$15,450	\$2,311	\$4,100	\$11,350		
Postage	\$1,750	\$1,300	(\$450)	\$520	\$780		
Telephone	\$1,750	\$1,000	(\$750)	\$400	\$600		
Transportation-Out of District Placements	\$309,997	\$139,200	(\$170,797)	\$60,000	\$38,200	\$41,000	
Travel-Director/Asst Director	\$1,500	\$1,500	\$0	\$600	\$900		
Tuition-Out of Dist. Place./Other Spec Ed Tuit.	\$905,279	\$685,100	(\$220,179)	\$424,100	\$126,000	\$135,000	
Tuition (IDEA Grant)	\$0	\$0	\$0	\$0	\$0		
Transportation (IDEA Grant)	\$0	\$0	\$0	\$0	\$0		
Totals for Special Education Expenditures:	\$2,955,515	\$2,394,425	(\$561,090)	\$1,131,770	\$1,013,030	\$197,816	\$51,809

Expenditures GRANTS/Medicaid Funds	Approved Budget (FY24)	Proposed Budget (FY25)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
Salaries	\$407,693	\$242,975	(\$164,718)	\$47,635	\$195,340		
Benefits	\$227,410	\$163,480	(\$63,930)	\$32,460	\$131,020		
Contracted Services	\$96,177	\$0	(\$96,177)	\$0	\$0		
Dues & Fees	\$3,500	\$0	(\$3,500)	\$0	\$0		
Supplies, Equipment	\$16,660	\$5,405	(\$11,255)	\$920	\$4,485		
Transportation	\$6,000	\$0	(\$6,000)	\$0	\$0		
Totals for Grant/Medicaid Expenditures:	\$757,440	\$411,860	(\$345,580)	\$81,015	\$330,845	\$0	0
Grand Total of All Expenditures:	\$4,920,917	\$3,854,550	-\$1,066,367	\$1,551,652	\$2,053,273	\$197,816	\$51,809

Revenue Statement SUPERINTENDENT'S OFFICE/TRANSPORTATION	Revenue (FY24)	Estimated (FY25)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
Transportation Aid Revenue from State	\$116,034	\$124,000	\$7,966	\$0	\$124,000		
Interest	\$250	\$250	\$0	\$125	\$125		
SU Assessments	\$555,193	\$559,435	\$4,242	\$280,967	\$278,468		
Transportation Assessment	\$213,686	\$238,070	\$24,384	\$0	\$238,070		
E-Rate Reimbursement	\$2,700	\$3,000	\$300	\$1,500	\$1,500		
Miscellaneous	\$0	\$0	\$0	\$0	\$0		
Prior Year Surplus	\$20,000	\$0	(\$20,000)	\$0	\$0		
Total Superintendents Office/Trans. Rev.:	\$907,863	\$924,755	\$16,892	\$282,592	\$642,163	\$0	\$0

Revenue Statement NON SPECIAL ED SERVICES	Revenue (FY24)	Estimated (FY25)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
Contracted Services-PD to ENSU	\$300,099	\$123,510	(\$176,589)	\$56,275	\$67,235		
Total Non Special Ed Revenue:	\$300,099	\$123,510	(\$176,589)	\$56,275	\$67,235	\$0	\$0

Revenue Statement SPECIAL ED SERVICES	Revenue (FY24)	Estimated (FY25)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
EEE Assessment from District	\$11,276	\$1,537	(\$9,739)	\$1,230	\$307		
EEE Grant from State	\$33,622	\$45,626	\$12,004	\$36,500	\$9,126		
Special Ed Reimbursement from District	\$1,305,428	\$590,847	(\$714,581)	\$96,865	\$412,098	\$30,075	\$51,809
Census Block Grant	\$940,292	\$988,635	\$48,343	\$632,725	\$346,024	\$9,886	
Special Ed Extraordinary Reimb. from State	\$528,617	\$631,000	\$102,383	\$348,030	\$125,115	\$157,855	
IDEA-B Grant Ages 3-21	\$132,080	\$132,570	\$490	\$15,910	\$116,660		
IDEA-B Preschool Grant	\$4,200	\$4,210	\$10	\$510	\$3,700		
Total Special Ed Revenue:	\$2,955,515	\$2,394,425	(\$561,090)	\$1,131,770	\$1,013,030	\$197,816	\$51,809

Revenue Statement Grants/Medicaid	Revenue (FY24)	Estimated (FY25)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
ARP ESSER	\$320,452	\$60,374	(\$260,078)	\$5,574	\$54,800		
CFP Grants	\$366,956	\$292,872	(\$74,084)	\$49,820	\$243,052		
Medicaid Grant	\$70,032	\$58,614	(\$11,418)	\$25,621	\$32,993		
Total Grants/Medicaid Revenue:	\$757,440	\$411,860	(\$345,580)	\$81,015	\$330,845	\$0	\$0

Grand Total All Revenues:	\$4,920,917	\$3,854,550	(\$1,066,367)	\$1,551,652	\$2,053,273	\$197,816	\$51,809
----------------------------------	--------------------	--------------------	----------------------	--------------------	--------------------	------------------	-----------------



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

Notice of Education Tax Rates for FY24

As per 32 V.S.A § 5402(b)(1) the Education Property Tax Rates for your municipality have been calculated and set for FY24.

Town/City: Guildhall

2023 Reappraisal (blank unless reappraising):✓

Common Level of Appraisal (CLA): 103.64%

Calculation Date: 06/28/2023

Homestead Education Tax Rate to be Assessed: \$1.4461

Your Homestead Education Tax Rate is calculated from your city/town voter-approved per pupil education spending adjusted by the common level of appraisal (CLA).

Nonhomestead Education Tax Rate to be Assessed: \$1.3421

Nonhomestead property, previously called “non-residential,” is any property which is not homestead property. Your city/town Nonhomestead Education Tax Rate is the statewide rate adjusted by the CLA.

Please refer to [Education Property Tax Rates | Department of Taxes \(vermont.gov\)](#) for a summary table of Education Property Tax Rates for all municipalities and/or to review frequently asked questions about Education Property Taxes.

If you have questions about your Education Tax Rates, please call Property Valuation and Review (PVR) at the Vermont Department of Taxes at (802) 828-5860 or email tax.pvr@vermont.gov.

