

ANNUAL REPORT



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

**MAIDSTONE
VT**

**FOR THE YEAR ENDING
December 31, 2022**

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TOWN OF MAIDSTONE ANNUAL TOWN MEETING WARNING

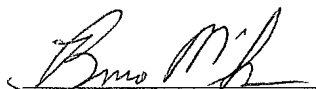
The legal voters of the Town of Maidstone are hereby warned and notified to meet at the Town Hall in the Town of Maidstone on Tuesday, March 7, 2023, at 7:00 p.m., to transact the following business from the floor:

- Article 1: Shall the Town vote to collect its 2023 taxes from October 16, 2023 up to and including April 15, 2024 and pay same to the Treasurer?
- Article 2: Shall the Town vote to raise \$20,000 and put it in the earmarked "Town Road Rebuild Account" within the Highway Fund?
- Article 3: Shall the Town vote to raise \$1,000 for a donation to the Maidstone Lake Association to help support the "Aquatic Nuisance Prevention Program" at Maidstone Lake?
- Article 4: Shall the Town vote to raise \$3,000 and put it in the "Reappraisal and Maintenance of the Grand List" Fund?
- Article 5: Shall the Town vote to raise \$3,000 and put it in the earmarked "Direct Fire Support" Fund ?
- Article 6: Shall the Town vote to raise \$1,000 and put it in the earmarked "Cemetery" Fund?
- Article 7: Shall the Town vote to raise \$282,745.50 to pay current expenses as requested in the proposed 2023 Budget plus the amounts raised in Articles 2, 3, 4, 5, and 6?
- Article 8: Shall the Town vote to transact any other non-binding business deemed necessary and proper when met?
- Article 9: Shall the Town vote to hold its annual meeting on Tuesday, March 5, 2024 at 7:00 p.m.?

By the Selectboard of the Town of Maidstone:



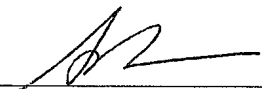
Scott Lovell, Chairman



Bruno McKenzie



Brad McVetty

Attest: 

Amy Pear, Town Clerk

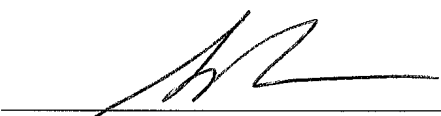
Dated this 30th of January, 2023.

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

The legal voters of the Town of Maidstone, County of Essex, State of Vermont, are hereby warned and notified to meet at the Maidstone Town Hall in the said Town of Maidstone on Tuesday, March 7, 2023, 10:00AM to 7:00PM, to vote by Australian ballot for the following Town Officers:

One (1) Auditor	3 Year Term
One (1) Constable	1 Year Term
One (1) Delinquent Tax Collector	1 Year Term
One (1) Lister	3 Year Term
One (1) Moderator	1 Year Term
One (1) Selectboard Member	3 Year Term
One (1) Town Clerk	3 Year Term

Attest:



Amy Pear, Town Clerk

**TOWN OF MAIDSTONE
PROPOSED BUDGET
2023**

<u>Proposed Town Expenses</u>		<u>Waste & Recycling Expenses</u>	
<u>Administrative Expenses</u>			
Town Clerk Wages	\$ 17,380.00	Landfill Transport	\$ 14,245.00
Cleaning Wages	\$ 1,500.00	Tip Fees	\$ 8,000.00
Town Treasurer Wages	\$ 17,380.00	Scale	\$ 200.00
Assistant Town Clerk Wages	\$ 3,300.00	Waste Pickup	\$ 20,800.00
Assistant Town Treasurer Wages	\$ 800.00	Recycling	\$ 14,080.00
Lister Wages	\$ 8,500.00	Additional Trips	\$ 1,000.00
Moderator Wages	\$ 100.00	Trash Bags	\$ 7,500.00
Selectboard Wages	\$ 3,620.00	Waste Management - NEKWMD	\$ 2,500.00
Selectboard Secretary Wages	\$ 575.00	Bulky Waste Day	\$ 1,500.00
Ballot Clerk Wages	\$ 500.00	Total	\$ 69,825.00
Town Auditors Wages	\$ 300.00	<u>Public Safety Expenses</u>	
Zoning Wages	\$ 3,000.00	Groveton Ambulance Service	\$ 6,000.00
Mileage Reimbursement	\$ 500.00	Groveton Fire Department	\$ 3,000.00
Unemployment Taxes	\$ 455.00	N Stratford Fire Department	\$ 3,000.00
Employment Taxes	\$ 4,320.00	Total	\$ 12,000.00
Town Officer's Training Expense	\$ 3,000.00	<u>Social Services</u>	
Total	\$ 65,230.00	NEK Human Services	\$ 218.00
<u>General Town Expenses</u>		Guildhall Library	\$ 1,000.00
Advertising Expense	\$ 900.00	Northern VT VACD	\$ 100.00
Town Reports Expense	\$ 350.00	Caledonian Home Health	\$ 150.00
Maps/Contract Update Expenses	\$ 950.00	VT Ctr For Ind Living	\$ 150.00
Legal and Professional Expense	\$ 3,000.00	American Red Cross	\$ 250.00
VLCT Dues	\$ 1,374.00	Rural Community Trans	\$ 300.00
NVDA	\$ 565.00	Essex Country Nat Res	\$ 1,000.00
PACIF	\$ 4,800.00	Area Agency on Aging	\$ 300.00
Town Hall Office Supplies	\$ 2,400.00	NEK Learning	\$ 150.00
Town Hall Postage	\$ 1,100.00	Lancaster Food Pantry	\$ 100.00
Town Hall Software	\$ 6,800.00	Green Up Day	\$ 50.00
Town Hall Electricity	\$ 1,500.00	Northwoods Stewardship Center	\$ 250.00
Town Hall Fuel Oil	\$ 4,000.00	Total	\$ 4,018.00
Town Hall Telephone	\$ 1,300.00	Assessor Contract	\$ 1,300.00
Town Hall Repair & Maintenance	\$ 2,000.00	Mowing & Clean up	\$ 2,400.00
Animal Licenses	\$ 400.00	County Tax Expense	\$ 26,533.50
Total	\$ 31,439.00		
Highway Expense	\$ 70,000.00	2023 Proposed Budget	\$ 282,745.50

<u>Appropriations</u>	
Maintenance of the Grand List Fund	\$ 3,000.00
Maidstone Lake Association	\$ 1,000.00
Highway Town Rebuild Account	\$ 20,000.00
Cemetery Fund	\$ 1,000.00
Direct Fire Support Fund	\$ 3,000.00

Total Appropriations	\$ 28,000.00	Total Proposed Budget and Appropriations 2023	\$ 310,745.50
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Elected Town Officers

Moderator, Town	David Atkinson	1 Year Term	Expires 2023
Town Clerk	Amy Pear	3 Year Term	Expires 2023
Town Treasurer	Robert Champagne-Willis	3 Year Term	Expires 2024
Delinquent Tax Collector	Robert Champagne-Willis	1 Year Term	Expires 2023
Selectboard	Scott Lovell	1 Year Replacement	Expires 2023
	Bradley McVetty	3 Year Term	Expires 2024
	Bruno McKenzie	2 Year Replacement	Expires 2025
Listers	Robert Champagne-Willis	3 Year Term	Expires 2025
	Sandra Gray	3 Year Term	Expires 2023
	Amy Pear	3 Year Term	Expires 2024
Constable	Raymond Lovell	1 Year Term	Expires 2023
Town Auditors	Sandra Gray	3 Year Term	Expires 2025
	Christopher von Alt	3 Year Term	Expires 2023
	Donna Bouthillier	3 Year Term	Expires 2024
Justices of the Peace	Bruce Hobaugh	2 Year Term	Expires 2025
	Cheryl McVetty	2 Year Term	Expires 2025
	Laurie-Ann Snowman	2 Year Term	Expires 2025
	Andy Champagne-Willis	2 Year Term	Expires 2025
	Heather Grana	2 Year Term	Expires 2025

All Justices Expire February 2025, Election November 2024

Selectboard Meetings: First Monday of Each Month, except for the following holidays
 July's meeting will be the 10th
 September's meeting will be the 11th
 January's meeting will be on the 8th

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

Meeting ID: 825 2344 5058

Passcode: 093810

Call in by Phone:

1-646-558-8656 (New York)

2022 Appointed Town Officers

Administrative Assistant, Selectboard	Mary von Alt	
Administrative Assistant, Zoning Board	Mary von Alt	
Emergency Management Coordinator	Bill Sanborn	
Fire Warden	Bill Sanborn	5 Year Term - 2025
Fire Warden's Key Person	Chelsea Palmer	
Health Officer	Sandra Gray	3 Year Term - 2024
NEK CUD Representative	Jack Donnelly	
NEK Waste Management Rep.	Paulette Routhier	
NVDA Representative	VACANT	
Road Commissioner	Bradley McVetty	
Town Agent	James Mazzonna	
Town Services Officer	VACANT	
Tree Warden	VACANT	
Zoning Administrator	VACANT	3 Year Term - 2024
Planning and Zoning Board	Chris von Alt	Chairman - 2025
	Bob Champagne-Willis	2024
	Bruce Barker	2023
Zoning Board of Adjustment	Chris von Alt	Chairman - 2025
	Bob Champagne-Willis	2024
	Bruce Barker	2023

Planning Commission & Zoning Board of Adjustments:

Quarterly meetings: Second Tuesday of the Months:

March 6:00 PM

June 6:00 PM

September 6:00 PM

November 6:00 PM

MAIDSTONE TOWN OFFICE

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

Fax 802-676-3607 maidstonetreasurer2@gmail.com
maidstonelisters@gmail.com

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

INFORMATION AND SERVICES AVAILABLE

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

OTHER SERVICES:

Constable	Raymond Lovell		
Fire Warden/E911 Coordinator	Bill Sanborn	802-676-3902	wjs3902@outdoors.net
Fire Warden – Key Person	Chelsey Palmer	802-751-5481	
Health Officer	Sandra Gray	802-676-3651	sandrag@mail.com
Zoning Administrator	VACANT	802-676-3210	maidstonezoning@gmail.com

Elected Auditors' Report for Fiscal Year 2022

February 6, 2023

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


We have audited the Town's financial records for 2022. This report is being delivered to the registered voters of the Town for their review in a timely manner and in compliance with State Statutes.

The attached report states that the Audit Committee had no findings of significance and that the Town's accounts did not require any adjustments for 2022. We have also found that the Town's financial system is well managed and that the Town has adequate funds to meet its commitments for the foreseeable future.

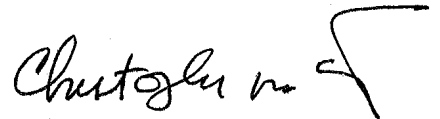
Sincerely,
The Audit Committee



Donna Bouthillier



Sandra Gray



Christopher von Alt

Town of Maidstone, VT 2022 Audit Report

Authority

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

Objectives

The objective of the Audit Committee was to examine and adjust, as needed, the Town's accounts and to establish the Town's financial condition and the resulting balances in specific funds at the end of fiscal year 2022.

Scope and Methodologies

References

- I. Financial Statements provided by the Town Treasurer
 - A. 2022 Treasurer's Report with supporting details
 - B. 2022 Bank Reconciliation with supporting details
 - C. 2022 Open Invoice Reconciliation with Accounts Receivable Balance
 - D. 2021 Taxes Collected in 2022 Reconciliation

Background

Work began on the 2022 Audit on January 24, 2023; it was completed on February 6, 2023.

Statutorily Required Materials

Financial Condition of the Town

The Town of Maidstone Balance Sheet, dated 12/31/22, shows that the Town has assets totaling \$1,348,273.46: \$ 361,386.97 in the General Fund, including \$50.00 in petty cash; \$296.38 in the Animal Fund; \$56,303.44 in the Reserve Fund; \$281,517.80 in the Highway Fund; \$157,128.70 in other Funds; and \$491,640.17 in Accounts Receivable, which includes Tax and Delinquent Tax Balances due, plus DT interests and Penalties due. The Town paid a total of \$1,002,810.39 in Educational Taxes. Current Educational tax obligations total \$520,781.00. The Town has no other debts at this time.

Summary of Receipts and Expenditures

Taxes Billed, Received, Outstanding, and Expended

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

Tax bills sent out in 2022, after authorized adjustments were made to the Grand List, totaled \$1,262,985.03; of that amount, \$ 631,493.60 was due on October 15, 2022, and an additional \$ 631,491.43 is due on April 15, 2023. In addition, \$409,418.16 of the 2021 taxes were due on April 15, 2022.

Town of Maidstone, VT 2022 Audit Report

Table 1 below provides a summary of taxes collected during 2021 and 2022. The amount billed or balance due are listed in the first column. The taxes collected in 2021 on these amounts are listed and summed in the second column. Similarly, taxes collected in 2022 are listed and summed in the third column. Delinquent Taxes collected in 2022 are listed and summed, along with their associated interest and penalties in the fourth column. In the fifth column, the tax balances due in 2023 are calculated and summed. Finally, in the sixth column, the Delinquent Taxes owed to the Town are calculated and summed. This chart provides an independent check and is found to be in agreement with the respective amounts that the Town Treasurer has provided to the Audit Committee. Total Accounts Receivable is calculated at the bottom of the Table.

	Amount Issued or Balance	Tax Collected in 2021	Tax Collected in 2022	DT Collected in 2022	Tax Balance	DT Balance
DT Balance from Previous Years	\$ 8,502.79	\$ 0.00	\$ 0.00	\$ 4,210.82	\$ 0.00	\$ 4,291.97
2021 Taxes Billed due 10/15/21	\$ 592,758.13	\$ 583,796.62	\$ 3,311.50	\$ 0.00	\$ 0.00	\$ 5,650.01
2021 Taxes Billed due 04/15/22	\$ 592,756.40	\$ 183,338.24	\$ 386,104.98	\$ 18,324.01	\$ 0.00	\$ 4,989.17
2022 Taxes Billed due 10/15/22	\$ 631,493.60	\$ 0.00	\$ 617,803.95	\$ 0.00	\$ 13,689.65	\$ 0.00
2022 Taxes Billed due 04/15/23	\$ 631,491.43	\$ 0.00	\$ 174,772.45	\$ 0.00	\$ 456,718.98	\$ 0.00
2022 Municipal Taxes paid by State			\$ 1,000.00			\$ 0.00
Interest collected in 2022				\$ 2,972.67		
Penalty collected in 2022				\$ 1,689.30		
Totals		\$ 767,134.86	\$ 1,182,992.88	\$ 27,196.80	\$ 470,408.63	\$ 14,931.15
Interest owed						\$ 5,102.76
Penalties Owed						\$ 1,197.63
Total Accounts Receivable (Includes Tax Balance)						\$491,640.17

Table 1: 2021 and 2022 Tax Calculations

Highway Fund

The Highway Fund 2022 opening balance was \$281,295.05. The Highway Fund raised a total of \$113,756.62 in grants and fees during 2022. The Highway Fund expenses totaled \$ 203,533.87. The net, i.e., revenue minus expenses, for the Highway Fund was therefore a negative amount, - \$89,777.25. An appropriation of \$20,000 to the Highway Fund was approved during the 2022 Town Meeting. An additional \$70,000 appropriation was included in the Town Budget, and was approved when the Town Budget was approved. With these appropriations included, a net change in the Highway Fund was \$ 222.75, leaving a remaining balance in the fund of \$281,517.80 as of 12/31/22.

The Highway Fund is further broken down into three sub-funds: The Highway Fund, which accounts for the maintenance of Town roads in summer and winter, has a balance of \$20,710.38; the Town Road Rebuild Fund, which accounts for road rebuild projects, has a balance of \$248,687.42; and the Clean Water Fund, which addresses problems associated with storm water runoff entering our rivers, lakes, and ponds, has a balance of \$12,120.00.

Other Receipts

The Town's total revenue for 2022 was \$428,306.38. Of that amount, \$180,182.49 was raised in municipal taxes; \$27,196.80 came from the collection of delinquent taxes including interest and penalties; \$93,357.96 was received in grants from the State of Vermont and other sources; \$7,417.86 was received in fees and fines; and an additional \$7,377.12 was received in interest payments.

Town of Maidstone, VT 2022 Audit Report

Other Expenditures

The Town's expenses for 2022, without including Educational Taxes, totaled \$385,897.28. The Auditors did not find it necessary to make any adjustments to any of the expense accounts.

Statement of Revenue and Expenses

The Statement of Revenue and Expenses, provided in Appendix A, is required to be prepared under Vermont Statute 24 VSA §1683. This statement summarizes the Town's revenue and expense accounts into categories that are consistent with those presented in the Annual Report. It also shows the balances and expenditures in the Town's Earmarked Funds that are cited in the Annual Report. The Statement shows both the opening and closing balances for each of these funds. This Statement shows that the Town had a net gain of \$42,409.10, with Revenue exceeding Expenditures. The Statement of Revenue and Expenses does not include the revenue collected or expenses paid to cover the Educational Taxes that the Town levies for the State.

The Statement of Revenue and Expenses also shows a total inter-fund transfer of \$93,400 from the General Fund into the Earmarked funds that was authorized during the 2022 Town Meeting either by approving the budget or by approving individual articles: \$90,000 into the Highway Fund; \$2,000 into the Grand List Fund; \$1,400 into the Cemetery Fund.

The Treasurer's Report includes a Report on Grant Activity.

Outstanding Payables

Some of the 2022 Educational Taxes that the Town must pay to the State were due in 2022; the remainder due in 2023 is \$520,781.00.

Report of Deficit

The Town has no debts at this time.

Trust Funds and Bonds

None

Other Information

Selectmen's Compensation

Although the Selectboard may set compensation levels for each Town Officer, under Vermont Statute 24 VSA § 933, the Selectboard does not set compensation for its own members; this responsibility falls to the Auditors. On February 6, 2023, the Auditors met in a Special Meeting and voted not to adjust the Selectboard's Compensation for this year.

Financial Policies and Internal Controls

During 2022, there were no changes in the the Town's Financial Policies or internal controls.

Statement of Revenues and Expenses for the Town of Maidstone, VT

December 31, 2022	Earmarked Funds												
	General Fund	Total Earmarked Funds	Total All Funds	Highway	Book Restoration	Equipment	Grand List	Cemetery	Direct Fire Support	Town Plan and Zoning	Reserve	ARPA	Animal
Revenues													
Municipal Tax Revenue	\$180,182.49	\$ 0.00	\$ 180,182.49	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
DT with Interest & Penalties	\$ 27,196.80	\$ 0.00	\$ 27,196.80	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
State of VT Programs	\$ 60,443.98	\$ 0.00	\$ 60,443.98	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Grants	\$ 0.00	\$ 32,913.98	\$ 32,913.98	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,562.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 29,351.48	\$ 0.00
Highway Grants	\$ 0.00	\$ 112,774.15	\$ 112,774.15	\$112,774.15	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fees and Fines	\$ 6,437.86	\$ 980.00	\$ 7,417.86	\$ 0.00	\$ 980.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Other Revenue (Bank Interest)	\$ 5,882.38	\$ 1,494.74	\$ 7,377.12	\$ 982.47	\$ 15.22	\$ 102.09	\$ 159.74	\$ 9.09	\$ 33.46	\$ 14.44	\$ 172.28	\$ 5.95	\$ 0.00
Total Revenues	\$280,143.51	\$ 148,162.87	\$ 428,306.38	\$113,756.62	\$ 995.22	\$ 102.09	\$ 3,722.24	\$ 9.09	\$ 33.46	\$ 14.44	\$ 172.28	\$29,357.43	\$ 0.00
Expenditures													
Payroll	\$ 53,105.16	\$ 0.00	\$ 53,105.16	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Administration	\$ 8,885.50	\$ 0.00	\$ 8,885.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Town Hall Office	\$ 16,911.55	\$ 1,482.01	\$ 18,393.56	\$ 0.00	\$ 0.00	\$ 1,482.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Waste and Recycling	\$ 53,706.04	\$ 0.00	\$ 53,706.04	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Public Safety	\$ 10,200.00	\$ 0.00	\$ 10,200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Social Services	\$ 4,268.00	\$ 0.00	\$ 4,268.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Assessor Contract	\$ 1,277.47	\$ 0.00	\$ 1,277.47	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Cemetery Mowing	\$ 2,300.00	\$ 0.00	\$ 2,300.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Highway Expenses	\$ 0.00	\$ 203,533.87	\$ 203,533.87	\$203,533.87	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Records Portal	\$ 0.00	\$ 1,200.00	\$ 1,200.00	\$ 0.00	\$ 1,200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Cemetery Stone Cleaning	\$ 0.00	\$ 1,848.00	\$ 1,848.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,848.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Dry Hydrant Expense	\$ 0.00	\$ 288.25	\$ 288.25	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 288.25	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Essex County Sheriff's Fees	\$ 0.00	\$ 1,470.00	\$ 1,470.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,470.00	\$ 0.00	\$ 0.00
Town Meeting - Technology	\$ 0.00	\$ 1,772.77	\$ 1,772.77	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,772.77	\$ 0.00
County Tax	\$ 23,648.66	\$ 0.00	\$ 23,648.66	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Expenditures	\$174,302.38	\$ 211,594.90	\$ 385,897.28	\$203,533.87	\$ 1,200.00	\$ 1,482.01	\$ 0.00	\$ 1,848.00	\$ 288.25	\$ 0.00	\$ 1,470.00	\$ 1,772.77	\$ 0.00
Total Revenues less Total	\$105,841.13	\$ (63,432.03)	\$ 42,409.10	\$ (89,777.25)	\$ (204.78)	\$ (1,379.92)	\$ 3,722.24	\$ (1,838.91)	\$ (254.79)	\$ 14.44	\$ (1,297.72)	\$27,584.66	\$ 0.00
Authorized Inter-fund Transfers	\$ (93,400.00)	\$ 93,400.00	\$ 0.00	\$ 90,000.00	\$ 0.00	\$ 0.00	\$ 2,000.00	\$ 1,400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Net Change in Fund Balance	\$ 12,441.13	\$ 29,967.97	\$ 42,409.10	\$ 222.75	\$ (204.78)	\$ (1,379.92)	\$ 5,722.24	\$ (438.91)	\$ (254.79)	\$ 14.44	\$ (1,297.72)	\$27,584.66	\$ 0.00
Fund Balances													
Fund Balances 12/31/21	\$348,945.84	\$ 465,278.35	\$ 814,224.19	\$281,295.05	\$ 4,728.89	\$34,885.48	\$46,221.05	\$ 3,603.59	\$2,484.22	\$4,824.77	\$57,601.16	\$29,337.76	\$296.38
Fund Balances 12/31/22	\$361,386.97	\$ 495,246.32	\$ 856,633.29	\$281,517.80	\$ 4,524.11	\$33,505.56	\$51,943.29	\$ 3,164.68	\$2,229.43	\$4,839.21	\$56,303.44	\$56,922.42	\$296.38
Bank Balance 12/31/22*	\$361,386.97	\$ 495,246.32	\$ 856,633.29	\$281,517.80	\$ 4,524.11	\$33,505.56	\$51,943.29	\$ 3,164.68	\$2,229.43	\$4,839.21	\$56,303.44	\$56,922.42	\$296.38
Bank Balance less Fund Balances	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

* General Fund Balance includes \$50.00 in petty cash

**Treasurer's Report
General Fund
January 1, 2022 to December 31, 2022**

REVENUES

2021 Taxes Received on time (due 4/15/2022)	\$	386,104.98
2021 Taxes Received late (due 10/15/2021, collected 1/1/2022 to 4/15/2022)	\$	3,311.50
2022 Taxes Received on time	\$	757,508.82
2022 Taxes Received late (due 10/15/2022, collected 10/16/2022 to 12/31/2022)	\$	35,067.58
2022 Municipal Taxes paid directly by State	\$	1,000.00
Delinquent Property Tax Revenue from 2014 to 2021	\$	22,534.83
Delinquent Property Tax Interest	\$	2,972.67
Delinquent Property Tax Penalty	\$	1,689.30

STATE OF VERMONT

Pilot Revenue	\$	46,875.98
Hold Harmless	\$	13,568.00
Investment Income	\$	5,882.38

FEES & FINES

Miscellaneous Income	\$	(23.34)
Dog License Fees	\$	658.00
Town Clerk Income	\$	3,361.20
Zoning Application Fees	\$	1,215.00
Trash Bag	\$	1,227.00

LESS

Education Taxes		
NEK School Choice - April 2022	\$	142,933.45
NEK School Choice - October 2022	\$	165,325.00
Act 68, State Education Fund - June 2022	\$	339,095.94
Act 68, State Education Fund - December 2022	\$	355,456.00

TOTAL 2022 REVENUE	\$	280,143.51
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EXPENDITURES

ADMINISTRATION

Town Clerk Wages	\$	16,200.00
Cleaning Wages	\$	1,322.52
Town Treasurer Wages	\$	12,100.00
Assistant Town Clerk	\$	3,300.00
Assistant Town Treasurer	\$	800.00
Delinquent Tax Collector Wages	\$	1,689.30
Lister Wages	\$	5,646.25
Moderator Wages	\$	-
Selectboard Wages	\$	3,318.33
Selectboard Secretary Wages	\$	575.00
Ballot Clerk Wages	\$	1,116.92
Zoning Wages	\$	720.00
Auditor Wages	\$	200.00
Mileage Reimbursement Wages	\$	308.46
Unemployment Taxes	\$	249.46
Employment Taxes	\$	3,509.18
Town Officer's Training Expense	\$	2,049.74

Treasurer's Report
General Fund
January 1, 2022 to December 31, 2022

Advertising Expense	\$	289.00
Town Reports Expense	\$	278.50
Maps/Contract Updates Expense	\$	900.00
Legal and Professional Expense	\$	1,676.00
VLCT Dues	\$	1,338.00
NVDA	\$	500.00
PACIF	\$	3,904.00
TOWN HALL		
Office Supplies	\$	1,113.23
Animal License Fees	\$	375.00
Postage	\$	913.66
Software	\$	6,241.32
Electricity	\$	1,005.63
Fuel/Oil	\$	3,971.15
Telephone	\$	1,267.63
Repair & Maintenance	\$	2,023.93
WASTE & RECYCLING		
Landfill Transport	\$	11,380.00
Tip Fees	\$	6,778.64
Scale Fees	\$	-
Waste Pickup - Town	\$	16,640.00
Recycling - Town	\$	11,840.00
Additional Trips	\$	265.00
Trash Bags	\$	3,847.50
Waste Management - NEKWMD	\$	1,744.56
Bulky Waste Day	\$	1,210.34
PUBLIC SAFETY		
Groveton Ambulance Contract	\$	5,200.00
Groveton Fire Department	\$	3,000.00
North Stratford Fire Department	\$	2,000.00
SOCIAL SERVICES		
NEK Human Services	\$	218.00
Guildhall Library	\$	1,000.00
Northern VT VACD	\$	100.00
Caledonia Home Health	\$	150.00
VT Center for Individual Living	\$	150.00
American Red Cross	\$	250.00
Essex County Sheriff's Dept	\$	-
Rural Community Transportation	\$	300.00
Essex County Natural Resources	\$	300.00
Area Agency on Aging	\$	300.00
NEK Learning	\$	100.00
Lancaster Food Pantry	\$	100.00
Green Up Donation	\$	50.00
Maidstone Lake Association	\$	1,000.00
Northwoods Stewardship	\$	250.00

**Treasurer's Report
General Fund
January 1, 2022 to December 31, 2022**

Prior Filing Errors	\$	-
Assessor Contract	\$	1,277.47
Cemetery Mowing	\$	2,300.00
County Tax	\$	23,648.66
TOTAL DISBURSEMENTS	\$	174,302.38

SUMMARY OF GENERAL FUND CHECKING ACCOUNT

2022 GENERAL FUND BEGINNING BALANCE 1/1/2022	\$	348,945.84
ADD TOTAL 2022 REVENUE	\$	280,143.51
SUBTRACT TOTAL 2022 DISBURSEMENTS	\$	174,302.38
SUBTRACT TOTAL 2022 APPROPRIATIONS	\$	93,400.00
2022 GENERAL FUND ENDING BALANCE 12/31/2022	\$	361,386.97

2022 TAX REVENUES SUMMARY

		Due on 10/15/2022		Due on 4/15/2023		Total
Tax Bills issued for 2022						
Municipal Tax	\$	109,613.14	\$	109,611.46	\$	219,224.60
Education Tax	\$	521,880.46	\$	521,879.97	\$	1,043,760.43
Total	\$	631,493.60	\$	631,491.43	\$	1,262,985.03
Tax Collections in 2022						
Municipal Tax	\$	107,166.30	\$	30,509.12	\$	137,675.42
Education Tax	\$	510,637.65	\$	144,263.33	\$	654,900.98
Total	\$	617,803.95	\$	174,772.45	\$	792,576.40
2022 Taxes owed as of 12/31/2022						
Municipal Tax	\$	2,446.84	\$	79,102.34	\$	81,549.18
Education Tax	\$	11,242.81	\$	377,616.64	\$	388,859.45
Total	\$	13,689.65	\$	456,718.98	\$	470,408.63

2022 TAX OBLIGATIONS

2022 Obligations to be paid in 2023		
Local Education, second payment of 2022 taxes, due April 30, 2023	\$	165,325.00
State Payment, second payment of 2022 taxes, due June 1, 2023	\$	355,456.00
Total 2022 Obligations to be paid in 2023	\$	520,781.00

Treasurer's Report for Book Restoration January 1, 2022 to December 31, 2022	
REVENUES	
BEGINNING BALANCE	\$4,728.89
REVENUE	
Investment Income	\$15.22
Recording Fees Collected	\$980.00
2022 REVENUE	\$995.22
EXPENDITURES	
ADMINISTRATION	
Land Records Portal	\$1,200.00
TOTAL DISBURSEMENTS	\$1,200.00
2022 BEGINNING BALANCE	\$4,728.89
TOTAL REVENUE	\$995.22
TOTAL DISBURSEMENTS	\$1,200.00
FYE 12/31/2022 BALANCE	\$4,524.11

Treasurer's Report for Equipment Fund January 1, 2022 to December 31, 2022	
REVENUES	
BEGINNING BALANCE	\$34,885.48
REVENUE	
Investment Income	\$102.09
2022 REVENUE	\$102.09
EXPENDITURES	
ADMINISTRATION	
Copier Lease and Contract	\$1,049.07
Computer Maintenance	\$360.00
Check Printing	\$72.94
TOTAL DISBURSEMENTS	\$1,482.01
2022 BEGINNING BALANCE	\$34,885.48
TOTAL REVENUE	\$102.09
TOTAL DISBURSEMENTS	\$1,482.01
FYE 12/31/2022 BALANCE	\$33,505.56

Treasurer's Report for Grand List Fund January 1, 2022 to December 31, 2022	
REVENUES	
BEGINNING BALANCE	\$46,221.05
REVENUE	
Investment Income	\$159.74
Reappraisal Grant	\$3,187.50
Equalization Grant	\$375.00
Town Appropriation	\$2,000.00
2022 REVENUE	\$5,722.24
EXPENDITURES	
ADMINISTRATION	
	\$0.00
TOTAL DISBURSEMENTS	\$0.00
2022 BEGINNING BALANCE	\$46,221.05
TOTAL REVENUE	\$5,722.24
TOTAL DISBURSEMENTS	\$0.00
FYE 12/31/2022 BALANCE	\$51,943.29

Treasurer's Report for Cemetery Restoration Fund January 1, 2022 to December 31, 2022	
REVENUES	
BEGINNING BALANCE	\$3,603.59
REVENUE	
Investment Income	\$9.09
Town Appropriation	\$1,400.00
2022 REVENUE	\$1,409.09
EXPENDITURES	
ADMINISTRATION	
Stone Cleaning	\$1,848.00
Check Printing	\$0.00
TOTAL DISBURSEMENTS	\$1,848.00
2022 BEGINNING BALANCE	\$3,603.59
TOTAL REVENUE	\$1,409.09
TOTAL DISBURSEMENTS	\$1,848.00
FYE 12/31/2022 BALANCE	\$3,164.68

Treasurer's Report for Direct Fire Support January 1, 2022 to December 31, 2022	
REVENUES	
BEGINNING BALANCE	\$2,484.22
REVENUE	
Investment Income	\$33.46
2022 REVENUE	\$33.46
EXPENDITURES	
ADMINISTRATION	
Dry Hydrant Expense	\$288.25
TOTAL DISBURSEMENTS	\$288.25
2022 BEGINNING BALANCE	\$2,484.22
TOTAL REVENUE	\$33.46
TOTAL DISBURSEMENTS	\$288.25
FYE 12/31/2022 BALANCE	\$2,229.43

Treasurer's Report for Plan & Zoning January 1, 2022 to December 31, 2022	
REVENUES	
BEGINNING BALANCE	\$4,824.77
REVENUE	
Investment Income	\$14.44
2022 REVENUE	\$14.44
EXPENDITURES	
ADMINISTRATION	
	\$0.00
TOTAL DISBURSEMENTS	\$0.00
2022 BEGINNING BALANCE	\$4,824.77
TOTAL REVENUE	\$14.44
TOTAL DISBURSEMENTS	\$0.00
FYE 12/31/2022 BALANCE	\$4,839.21

Treasurer's Report for Reserve Fund January 1, 2022 to December 31, 2022	
REVENUES	
BEGINNING BALANCE	\$57,601.16
REVENUE	
Investment Income	\$172.28
2022 REVENUE	\$172.28
EXPENDITURES	
ADMINISTRATION	
Essex County Sheriff's Fees	\$1,470.00
TOTAL DISBURSEMENTS	\$1,470.00
2022 BEGINNING BALANCE	\$57,601.16
TOTAL REVENUE	\$172.28
TOTAL DISBURSEMENTS	\$1,470.00
FYE 12/31/2022 BALANCE	\$56,303.44

Treasurer's Report for Animal Fund January 1, 2022 to December 31, 2022	
REVENUES	
BEGINNING BALANCE	\$296.38
REVENUE	
	\$0.00
2022 REVENUE	\$0.00
EXPENDITURES	
ADMINISTRATION	
Shelter Fee	\$0.00
TOTAL DISBURSEMENTS	\$0.00
2022 BEGINNING BALANCE	\$296.38
TOTAL REVENUE	\$0.00
TOTAL DISBURSEMENTS	\$0.00
FYE 12/31/2022 BALANCE	\$296.38

Treasurer's Report for ARPA Funds January 1, 2022 to December 31, 2022	
REVENUES	
BEGINNING BALANCE	\$29,337.76
REVENUE	
ARPA Distribution from State	\$29,351.48
Investment Income	\$5.95
2022 REVENUE	\$29,357.43
EXPENDITURES	
ADMINISTRATION	
Town Meeting - Technology	\$1,772.77
TOTAL DISBURSEMENTS	\$1,772.77
2022 BEGINNING BALANCE	\$29,337.76
TOTAL REVENUE	\$29,357.43
TOTAL DISBURSEMENTS	\$1,772.77
FYE 12/31/2022 BALANCE	\$56,922.42

Grant Activity
2022

		Milfoil Grant		LHMP Grant		Total
2022 Income	\$	7,785.68	\$	728.80	\$	8,514.48
2022 Expense:						
Labor	\$	7,785.68	\$	-	\$	7,785.68
Postage	\$	-	\$	728.80	\$	728.80
Total 2022 Expense:	\$	7,785.68	\$	728.80	\$	8,514.48

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

LHMP Grant In 2022, the Town of Maidstone was revising the Local Hazard Mitigation Plan. As part of this revision, we were required to conduct a survey. The Northeastern Vermont Development Association Inc paid for the postage associated with this survey.

Town of Maidstone

2022

Budget vs. Actual

	Budget	Received
01-4005 · Current Year Municipal Tax 2021	\$ -	\$ 71,393.04
01-4005 · Current Year Municipal Tax 2022	\$ -	\$ 132,720.30
01-4010 · Delinquent and Late Property Tax Revenue	\$ -	\$ 10,931.04
01-4015 · Delinquent Property Tax Interest	\$ -	\$ 2,972.67
01-4020 · Delinquent Property Tax Penalty	\$ -	\$ 1,689.30
01-4050 · State of VT Pilot Revenue	\$ -	\$ 46,875.98
01-4055 · State of VT Hold Harmless C/U	\$ -	\$ 13,568.00
01-4100 · Miscellaneous Income	\$ -	\$ (23.34)
01-4140 · Dog Licenses (Town Clerk)	\$ -	\$ 658.00
01-4210 · Town Clerk Fees (General)	\$ -	\$ 3,361.20
01-4240 · Zoning Application Fee	\$ -	\$ 1,205.00
01-4245 · Driveway Permit Fee	\$ -	\$ 10.00
01-4265 · Trash Bags Income	\$ -	\$ 1,227.00
01-4070 · Interest Income	\$ -	\$ 5,882.38
Total Income	\$ 278,801.00	\$ 292,470.57

	Budget	Expensed	(Over)/Under
01-5110 · Town Clerk Wages	\$ 16,200.00	\$ 16,200.00	\$ -
01-5115 · Cleaning Wages	\$ 1,400.00	\$ 1,322.52	\$ 77.48
01-5120 · Town Treasurer Wages	\$ 12,100.00	\$ 12,100.00	\$ -
01-5125 · Assistant Town Clerk Wages	\$ 3,300.00	\$ 3,300.00	\$ -
01-5130 · Assistant Town Treasurer Wages	\$ 800.00	\$ 800.00	\$ -
01-5135 · Delinquent Tax Collector Wages	\$ -	\$ 1,689.30	\$ (1,689.30)
01-5145 · Lister Wages	\$ 5,600.00	\$ 5,646.25	\$ (46.25)
01-5150 · Moderator Wages	\$ 100.00	\$ -	\$ 100.00
01-5155 · Selectboard Wages	\$ 3,620.00	\$ 3,318.33	\$ 301.67
01-5160 · Selectboard Secretary Wages	\$ 575.00	\$ 575.00	\$ -
01-5165 · Ballot Clerk Wages	\$ 1,000.00	\$ 1,116.92	\$ (116.92)
01-5170 · Zoning Wages	\$ 3,900.00	\$ 720.00	\$ 3,180.00
01-5175 · Town Auditor Wages	\$ 400.00	\$ 200.00	\$ 200.00
01-5180 · Mileage Reimbursement	\$ 150.00	\$ 308.46	\$ (158.46)
01-5205 · Unemployment Taxes	\$ 400.00	\$ 249.46	\$ 150.54
01-5210 · Employment Taxes	\$ 3,700.00	\$ 3,509.18	\$ 190.82
01-5215 · Town Officer's Training Expense	\$ 1,800.00	\$ 2,049.74	\$ (249.74)
01-5220 · Advertising Expense	\$ 250.00	\$ 289.00	\$ (39.00)
01-5225 · Town Reports Expense	\$ 600.00	\$ 278.50	\$ 321.50
01-5230 · Maps/Contract Update Expenses	\$ 900.00	\$ 900.00	\$ -
01-5245 · Legal and Professional Expense	\$ 3,000.00	\$ 1,676.00	\$ 1,324.00
01-5250 · VLCT Dues	\$ 1,338.00	\$ 1,338.00	\$ -
01-5255 · NVDA	\$ 500.00	\$ 500.00	\$ -
01-5260 · PACIF	\$ 4,200.00	\$ 3,904.00	\$ 296.00
01-5300 · Town Hall Office Supplies	\$ 2,400.00	\$ 1,113.23	\$ 1,286.77
01-5302 · Town Hall Animal Licence Fee	\$ 300.00	\$ 375.00	\$ (75.00)
01-5305 · Town Hall Postage	\$ 1,000.00	\$ 913.66	\$ 86.34

Town of Maidstone

2022

Budget vs. Actual

01-5310 · Town Hall Software	\$ 6,800.00	\$ 6,241.32	\$ 558.68
01-5315 · Town Hall Electricity	\$ 1,100.00	\$ 1,005.63	\$ 94.37
01-5320 · Town Hall Fuel Oil	\$ 2,600.00	\$ 3,971.15	\$ (1,371.15)
01-5325 · Town Hall Telephone	\$ 1,300.00	\$ 1,267.63	\$ 32.37
01-5330 · Town Hall Repair & Maintenance	\$ 6,000.00	\$ 2,023.93	\$ 3,976.07
01-5334 · Landfill Transport	\$ 9,000.00	\$ 11,380.00	\$ (2,380.00)
01-5335 · Tip Fees	\$ 8,000.00	\$ 6,778.64	\$ 1,221.36
01-5339 · Scale	\$ 200.00	\$ -	\$ 200.00
01-5340 · Waste Pickup	\$ 17,000.00	\$ 16,640.00	\$ 360.00
01-5344 · Recycling	\$ 13,000.00	\$ 11,840.00	\$ 1,160.00
01-5346 · Additional Trips	\$ 1,000.00	\$ 265.00	\$ 735.00
01-5347 · Trash Bags	\$ 3,500.00	\$ 3,847.50	\$ (347.50)
01-5348 · Waste Management - NEKWMD	\$ 2,500.00	\$ 1,744.56	\$ 755.44
01-5350 · Bulky Waste Day	\$ 1,400.00	\$ 1,210.34	\$ 189.66
01-5355 · Groveton Ambulance Service	\$ 5,200.00	\$ 5,200.00	\$ -
01-5360 · Groveton Fire Department	\$ 3,000.00	\$ 3,000.00	\$ -
01-5365 · N Stratford Fire Department	\$ 2,000.00	\$ 2,000.00	\$ -
01-5375 · Assessor Contract	\$ 1,900.00	\$ 1,277.47	\$ 622.53
01-5700 · Donations NEK Human Services	\$ 218.00	\$ 218.00	\$ -
01-5705 · Donations Guildhall Library	\$ 1,000.00	\$ 1,000.00	\$ -
01-5710 · Donations Northern VT VACD	\$ 100.00	\$ 100.00	\$ -
01-5715 · Donation Caledonian Home Health	\$ 150.00	\$ 150.00	\$ -
01-5720 · Donations VT Ctr For Ind Living	\$ 150.00	\$ 150.00	\$ -
01-5725 · Donations American Red Cross	\$ 250.00	\$ 250.00	\$ -
01-5735 · Donations Rural Community Trans	\$ 300.00	\$ 300.00	\$ -
01-5740 · Donations Essex Country Nat Res	\$ 300.00	\$ 300.00	\$ -
01-5745 · Donations Area Agency on Aging	\$ 300.00	\$ 300.00	\$ -
01-5750 · Donation NEK Learning	\$ 100.00	\$ 100.00	\$ -
01-5760 · Donation Lancaster Food Pantry	\$ 100.00	\$ 100.00	\$ -
01-5765 · Donations Green Up Day	\$ 50.00	\$ 50.00	\$ -
01-5766 · Donations Northwoods Stewardship Center	\$ 250.00	\$ 250.00	\$ -
01-5950 · County Tax Assessment	\$ 23,700.00	\$ 23,648.66	\$ 51.34
07-5020 · Cemetery Mowing	\$ 2,400.00	\$ 2,300.00	\$ 100.00
02-5010 - Highway Expense	\$ 70,000.00	\$ 70,000.00	\$ -
02-5015 - Appropriation - Highway Rebuild	\$ 20,000.00	\$ 20,000.00	\$ -
01-5770 - Appropriation - Maidstone Lake Assoc	\$ 1,000.00	\$ 1,000.00	\$ -
06-5010 - Appropriation - Grand List Fund	\$ 2,000.00	\$ 2,000.00	\$ -
01-5010 - Appropriation - Cemetery Fund	\$ 1,400.00	\$ 1,400.00	\$ -
Total Expense	\$ 278,801.00	\$ 267,702.38	

Town of Maidstone Highway Funds - 2022	\$ 281,295.05	Beginning Balance	
	Highway Fund	Town Road Rebuild	Clean Water Act
Beginning Balance 1/1/2022	\$ 48,864.40	\$ 219,810.65	\$ 12,620.00
Income			
State of Vermont:			
Class 2 Road Aid	\$ 25,684.95		
Class 3 Road Aid	\$ 15,946.18		
Supplimental Payment		\$ 2,273.02	
Grants Received		\$ 68,780.00	
Appropriations from Town:			
Highway Fund	\$ 70,000.00		
Town Rebuild Account		\$ 20,000.00	
Other:			
Overweight Permits	\$ 90.00		
Interest	\$ 982.47		
Total Income 2022	\$ 112,703.60	\$ 91,053.02	\$ -
Expenditures			
Highways			
Summer Class 2	\$ 53,982.32		
Winter Class 2	\$ 25,354.16		
Summer Class 3	\$ 44,746.98		
Winter Class 3	\$ 16,574.16		
Hydroseeder Contract	\$ 200.00		
Town Road Rebuild MLR		\$ 552.50	
Class 2 Hwy Grant - MLR *		\$ 44,872.00	
Structures Grant - Box Culvert		\$ 5,165.00	
Tamarack Grant in Aid		\$ 11,586.75	
Clean Water Act			\$ 500.00
Total Expenditures 2022	\$ 140,857.62	\$ 62,176.25	\$ 500.00
End Balance 12/31/2022	\$ 20,710.38	\$ 248,687.42	\$ 12,120.00
Combined End Balance 12/31/2022	\$ 281,517.80		

Treasurer's Report

2022 Highway Fund Budget to Actual

	Budget	Actual
Revenue		
Highway Class 2 State Aid	\$ 25,000.00	\$ 25,684.95
Highway Class 3 State Aid	\$ 15,000.00	\$ 15,946.18
Supplimental Income		\$ 2,273.02
Grants Received		\$ 68,780.00
Highway Overweight Permits		\$ 90.00
Interest Income		\$ 982.47
Town Appropriation - Highway Rebuild	\$ 20,000.00	\$ 20,000.00
Town Highway Budget	\$ 70,000.00	\$ 70,000.00
Total Revenue	\$ 130,000.00	\$ 203,756.62
Expenditures		
Highway Class 2 Summer	\$ 33,000.00	\$ 53,982.32
Highway Class 2 Winter	\$ 20,000.00	\$ 25,354.16
Highway Class 3 Summer	\$ 27,000.00	\$ 44,746.98
Highway Class 3 Winter	\$ 12,000.00	\$ 16,574.16
Town Road Rebuild	\$ 38,000.00	\$ 552.50
Road Expense - Other		\$ 61,823.75
Clean Water Act		\$ 500.00
Total Expenditures	\$ 130,000.00	\$ 203,533.87

Highway Fund Estimated Revenue and Expenses 2023

<u>Estimated Highway Revenue</u>	
Highway Class 2 State Aid	\$ 26,000.00
Highway Class 3 State Aid	\$ 16,000.00
Investment Income	\$ 1,000.00
Town Highway Budget	\$ 70,000.00
Total Highway Revenue	\$ 113,000.00

<u>Estimate Highway Expenses</u>	
Highway Class 2 Summer	\$ 44,000.00
Highway Class 2 Winter	\$ 22,000.00
Highway Class 3 Summer	\$ 35,000.00
Highway Class 3 Winter	\$ 12,000.00
Road Expense - Other	\$ -
Total Highway Expenses	\$ 113,000.00

Town of Maidstone
Delinquent Tax Collector Report
December 31, 2022

*on budget plan

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

2015	Wiedeman, Frank & Deborah	\$	671.40
2016	Wiedeman, Frank & Deborah	\$	649.48
2017	Wiedeman, Frank & Deborah	\$	624.32
2018	Wiedeman, Frank & Deborah	\$	688.60
2019	Wiedeman, Frank & Deborah	\$	801.40
2020	Wiedeman, Frank & Deborah	\$	856.77
2021	Allen, Evelyn	\$	409.87
	Brooks, Frank Trustee	\$	3,013.21
	Kachmarik, Andrew*	\$	291.72
	Styles, Thomas & Kelly	\$	4,124.75
	Wiedeman, Frank & Deborah	\$	872.51
	Young, Gary	\$	467.05
	Young, John	\$	1,460.07

2022 No delinquent tax for 2022 until April 16, 2023
 Note: There are taxpayers who did not pay their 1st installment, however, they are not considered "delinquent" until April 15, 2023.
 As of December 31, 2022, the total uncollected tax which was due on October 15, 2022 is \$13,689.65.

Delinquent Tax Collections in 2022

Real Estate Taxes from 2019	\$	37.34
Real Estate Taxes from 2020	\$	4,180.42
Real Estate Taxes from 2021	\$	18,317.07
Total collected in 2022	\$	22,534.83

Interest collected in 2022	\$	2,972.67
Penalty collected in 2022	\$	1,689.30

Total Delinquent Taxes, Interest and Penalties collected in 2022	\$	27,196.80
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Robert Champagne-Willis
 Delinquent Tax Collector

VITAL STATISTICS

Event	Name	Date	Place
Births:	None		
Marriages:	None		
Deaths:	Lewis Edward Perry, Jr	July 7, 2021	Maidstone

Planning & Zoning Board

The Zoning Board of Adjustment consists of three members, Chris vonAlt (Chair), Bruce Barker, and Robert Champagne-Willis. The board will appoint the Chairman on a rotating basis every 2 years. The board meets quarterly on the second Tuesday of March, June, September, and November at 6:00pm.

The Planning Commission consists of three members, Chris vonAlt (Chair), Bruce Barker, and Robert Champagne-Willis. The Commission meets quarterly, on the second Tuesday of March, June, September, and November, immediately following the Zoning Board of Adjustment meeting.

DOG LICENSES

In the year 2022 Maidstone issued 65 dog licenses. Any dog that is more than six months old must be registered and licensed annually by April 1st by the clerk of the municipality in which the dog is kept.

FIRE PERMITS

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

ZONING PERMITS

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

SOCIAL SERVICES

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

RUBBISH & RECYCLING

RUBBISH & RECYCLE REMOVAL is currently provided by "Vaughn Hodgdon Trucking" and is picked up at roadside on Monday. Exceptions to this schedule is the pick-up of rubbish on Wednesday if one of the following holidays falls on or is observed on a Monday: Memorial Day, Fourth of July, Labor Day, Christmas and New Years Day. Recycled items are picked up every other Monday with the exception from May 1st to Labor Day pick up will be weekly. The same rule for the above-mentioned holidays applies to the pickup of recycled items. Bulky Waste Day will be July 15, 2023 from 8 AM to noon at 1342 VT Rte. 102, Bradley McVetty's residence.

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

FROM THE DESK OF THE TOWN CLERK

My Job performance reflects my relevant experience as a manager of a department responsible for ensuring adherence to regulations and Federal and State record-keeping requirements, including managing the department personnel. It also reflects, my taking the initiative to launch, projects during my time as Town Clerk and my willingness to engage in continuing education. I traditionally work my scheduled hours at Town Hall, 12 hours a week, plus extra hours for elections, grant writing, Selectboard Meetings, and Town Meetings. In addition, I work an average of 2.5 hours per week outside of scheduled hours.

DUTIES OF THE OFFICE OF TOWN CLERK

I oversee the Town Clerk's office and staffing for elections. As a team we carry out our statutory and ordinance responsibilities:

- Coordinate and oversee elections, Annual, Primary, General Federal and State, & Special Town elections.
- Schedule, organize, and administer election preparation, ballot building, Certification of Results, and oversee the hand count of Ballots.
- Appoint and train election workers with the Board of Civil Authority
- Assist the Selectboard with ordinance revisions, policies, and other needs.
- Maintain and update Land Records, Cemetery Deeds, and Vital Records
- Work with the Board of Civil Authority & Abatement on hearings and appeals.
- Management the Canine Licensing and report results to the Selectboard in the Annual Warrant (required by law) and to the State of Vermont, Department of Treasury
- Coordinate and disseminate the Annual Report
- Manage all Access to Public Records requests
- Facilitate Record Retention and Destruction
- Maintain the Clerk and Election sections of the website.

FROM THE DESK OF THE TOWN CLERK

- Sort and distribute mail, emails, and information received by phone to the appropriate Town Officials.
- Assist the Public and strive for excellence in customer service.


Initiatives Taken on Since My Appointment in August 2020

- COVID – Town Hall was reopened to the public, with safety protocols, and vault access resumed. COVID test kits have been made available to our community: we have disseminated approximately 4 cases of test kits. We also hosted a vaccination session.
- Created Welcome Packages and distribute them to new residents and property owners.
- Worked with Bruce Richardson to create a new website, due to the retirement of our previous website platform.
- September 2020; applied for LGER (Land Records Grant), receiving \$14,000. We used \$12,852.98 of that grant to employ local workers to input some of our land records into a new Digitized Land Records system from NEMRC, once the deadline approached and the company was hired to complete the inputting of the remainder of the 30 year records. The Assistant Town Clerk continues to enter all current Land Record Recordings.
- February 2021; applied for CTCL Grant, receiving \$5,000 to assist with Covid accommodations during elections.
- Applied for Drop Box Grant for election season and received \$960 to cover the costs.
- In 2021: Submitted SOS Grant for Covid costs during election, covering \$193.23
- In 2022: Submitted for Grant reimbursements for LHMP Survey Mailer, receiving \$728.80
- Successfully conducted the following elections:
 - November 3, 2020 General Election
 - March 2, 2021 Annual Town Meeting
 - March 1, 2022 Annual Town Meeting
 - June 16, 2022 Special Selectboard Election
 - August 9, 2022 State Primary

FROM THE DESK OF THE TOWN CLERK

- November 8, 2022 General Election
- Work with the Board of Civil Authority to review the voter checklist and send out challenge letters in the odd-numbered years. Meet with the BCA to approve election workers and the voter checklist before each election.
- Created and adopted a record retention policy. Currently reviewing and disposing of records as allowed by State Statute and Town Policy. This policy was drafted in 2021 and accepted by the Selectboard January 3, 2022.
- Audited and implemented a plan for correcting of draft minutes and not recorded minutes. Executed a plan to bring up to date all Selectboard, Zoning Board of Abatement, Planning Commission, Board of Listers, and Board of Civil Authority meeting minutes as required by State Statute.
- Audit and work with Vital Records to implement corrective measures for reporting to them. I was contacted by Vital Records with a refusal to issue us required Certified Paper, because we were not compliant with our reporting to them. We immediately became current with our Vital Records reporting and State Statutes.
- The Town Treasurer and I worked with a vendor to create a Network for our computer system, created a back-up system, and implemented remote access capability.

None of the above work would have been possible without the assistance of Bob Champagne-Willis, Town Treasurer: Suzy Irwin, Assistant Town Clerk: Sandy Gray, Lister & Health Officer: Bill Sanborn, Bob Snowman and Doug Lord (previous Selectmen), Election Workers: and all those who agree to take on positions with the Town of Maidstone. Mary von Alt, thank you for all the research you help with. In closing, I would just like to mention the environment that exists at Town Hall, which includes teamwork, camaraderie, and a true dedication to the Town of Maidstone. I look forward to continuing to serve our community.

Respectfully Submitted, 
Amy Pear, Maidstone Town Clerk

Town of Maidstone

Fire Warden's Report

2022

During the 2022 State of Vermont wildland (grass/brush) fire season the state received reports of 71 fires from 38 towns that burned about 72 acres.

The town of Maidstone experienced 3 wildland fires during the year. There were (9) nine calls answered by the North Stratford fire department. The Groveton fire department was called to Maidstone twice but was unable to respond due to lack of manpower. The Lancaster Fire Department then agreed to be put on automatic for any calls that Groveton had to Maidstone but none occurred. Additionally, there were (13) thirteen requests for EMS services (Groveton ambulance) throughout the year.

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

There were a total of 6 burning permits issued by Chelsey and Bill during the year.

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

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

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

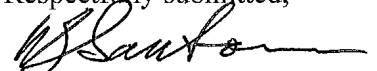
If there are any questions as to when a burning permit is, or is not required, or for any other questions that may arise, please call either the Fire Warden or Key Person. There is **no charge** for burning permits.

Fire Warden	Bill Sanborn	4488 Maidstone Lake Road	802-676-3902
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Key Person	Chelsey Palmer	2617 Vermont Route 102	802-473-8776
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All wildland fires should be reported to the Fire Warden or Key Person at the telephone numbers listed above, or to Fire Dispatch using 9-1-1.

Respectfully submitted,



William J. 'Bill' Sanborn
Forest Fire Warden

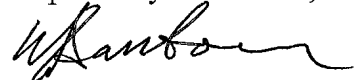
Town of Maidstone
Forest Fire Protection
Inventory of Tools and Equipment
2022

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

Town of Maidstone
Forest Fire Protection
Inventory of Tools and Equipment
2022

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

Respectfully Submitted,



William J. 'Bill' Sanborn
Forest Fire Warden

Town of Maidstone
Office of the Listers

The listers for the Town of Maidstone are responsible for maintaining the value of properties for the town, known as the Grand List. Each year, property sales (representing fair market value) are compared to Grand List values to see how accurate the Grand List is representing fair market value. In December, 2022, the Department of Property Valuation and Review (PVR) issued the 2022 Equalization Study results which showed that the Town of Maidstone had a Common Level of Appraisal (CLA) of 76.30% and a Coefficient of Dispersion (COD) of 18.68%.

The CLA is determined by comparing the values listed in the Grand List with all valid property sales over the past three years. A CLA less than 100% indicates that properties in our Grand List are valued at less than fair market value. A CLA under 85% necessitates a reappraisal. The Homestead Education Tax Rate (determined by the NEK School Choice District) and Non-Homestead Education Tax Rate (set by the legislature) are adjusted by the CLA.

The COD is a measure of how fairly distributed the property tax is within our town. A high COD means that many taxpayers are paying more than their fair share and many are paying less than their fair share. A COD over 20% necessitates a reappraisal.

Since our CLA is below 85%, the Town of Maidstone will be undergoing a reappraisal. Our last complete reappraisal was in 2019. Since we are less than five years from our last reappraisal, we have chosen to do a Statistical Update, which is a revaluation of all town properties but, unlike a complete reappraisal, does not require on-site property inspections except to confirm validity of the data for a sample of properties. The town has contracted with the New England Municipal Resource Center (NEMRC) to complete the Statistical Update. The work will begin in July, 2023 and be completed by May, 2024. Lodging of the Grand List and Grievance Hearings will be in June, 2024.

Please feel free to reach out to us at maidstonelisters@gmail.com if you have any questions.

Bob Champagne-Willis, Sandy Gray, Amy Pear

ANNUAL REPORTS
OF THE
NEK CHOICE SCHOOL
and
Essex North Supervisory Union
Canaan, VT
2022



INFORMATIONAL MEETING NOTICE

Monday, February 27, 2023, at 6pm
Guildhall Town Hall
13 Courthouse Dr. Guildhall, Vermont

Join Zoom Meeting

<https://us02web.zoom.us/j/87695783018?pwd=WGI2VGYxRm8wTGhuSFg4aVlROXZFQT09>

Meeting ID: 876 9578 3018

Passcode: 7mix3t

Or Call In

+1 646 558 8656

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

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

NEK Choice School District Warning

The legal voters of NEK Choice School District are hereby duly notified and warned to meet at their respective individual voting locations below, to vote for the Articles (1) through (5) by Australian Ballot on Tuesday, March 7th, 2023 with the polls open from 10:00 AM to 7:00 PM.

Town of Brunswick: Brunswick Community Office
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 the 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 the 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 \$6,856,029 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 \$23,076.24 per equalized pupil. This projected spending per equalized pupil is 15.5% higher than for the current year. (Australian Ballot)

ARTICLE 4. To elect Town 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)

NEK Choice School District Warning

Given unto our hands this 25th day of January, 2023.

Miles Etters

Miles Etters, Chair

Patricia Brown

Patricia Brown, Vice Chair

Carla Curtis

Carla Curtis

Sharon Ellingwood

Sharon Ellingwood

Betsy Fontaine

Melanie Jacques-Staats

Donna Loynd

Sonia Peters

Sonia Peters

Lyn Schmucker

Lyn Schmucker

Tim Thompson

Tim Thompson

Northeast Kingdom Choice Unified School District Annual Report


It is hard to believe we are presenting our seventh budget. The challenge of providing education for our children along with fiscal responsibility has increased greatly this year. Despite students having returned to their schools and a more “normal” setting, it has not been easy for schools to provide a pre-covid environment. Many state wide problems affect us all: housing difficulties, economic demands of increased health care, rising living costs, and job staffing shortages. These are vastly different challenges than prior to Covid and we will contend with these for a time.

NEK Choice has the added hurdle of a nearly new office. New lead positions, Superintendent Nathan Freeman and Business Administrator Jacob Wood, began this summer along with new assistants who support them, so there is much learning and familiarizing in our SU office this year. The other major effect on our towns is the reduced CLA's for property values. This greatly impacts property tax rates which, combined with increased educational rates, will result in tax increases for all. We are aware of this and work to minimize the impact on you when possible. The Budget process was the most difficult this year.

Hopefully the proposal to help tax payers with property tax relief will occur during the legislative session now in progress.

We continue to support the education of over 300 students who attend 35 different schools. Many challenges exist in the process of administering and assuring our students and parents/guardians are able to be successful in their pursuits. Many challenges are present and your continued participation and communication with our office is vital to our ability to support you. Your efforts to be aware and advocate for choice education are also very necessary to continue a successful district. We welcome your concerns, questions and trust you will contact us for support. Thank you for the opportunity to serve.

Respectfully on Behalf of the Board,



Miles Etter
NEK Choice Board Chair

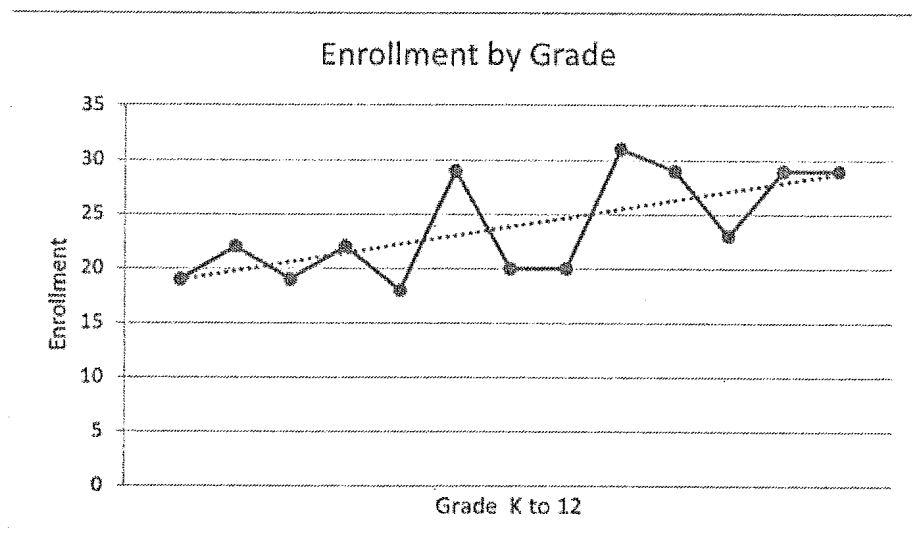
Report of the Superintendent

Dear Families and Community Members,

Upon my arrival at ENSU last July I set a goal to visit every town clerk by the end of the year. I've met a few so far and I will be on the road making visits this spring. I've also been visiting some of our receiving schools and would like to continue making these rounds as the year progresses.

Turning to the budget, you will immediately notice a large increase this year. The key reason: Last year's approved budget accounted for fewer students than the number who are currently enrolled. Specifically, we are paying tuition for 31 more students than we had budgeted for. This may have been a result of students re-enrolling into schools after pandemic homeschooling.

Obviously, enrollment numbers are the driving force behind the budget. While we can never know the future, we can look at our current student population to foresee declining enrollment over time. The chart below excludes Pre-K enrollment because there are various reasons why this number would skew the trend even lower. But there seems to be a clear trend of fewer students as time progresses.



This year's unanticipated enrollment may have caught us off guard, but I believe we will see our numbers settle over the next few years.

Also coming in the next few years is Act 127, which will adjust the school funding formula and provide education quality oversight. FY24 will be a data-gathering year, with per-pupil weighting to be adjusted for factors such as low income and low population density. One tool to gather this data will be the new Universal Income Declaration (UID) form. We are hoping that NEK Choice taxpayers may benefit from Act 127 and realize benefits in FY25.

I want to thank all our School Board members for their leadership, patience, and hard work. Your feedback is essential to our success. I look forward to traveling around our communities and getting to know our wonderful communities. Feel free to call me anytime at 802-266-3330 x202.

– Nate Freeman, Superintendent

Report of the Director of Student Support

Jennifer Lawcewicz

This year has been as busy as ever with the new Act 173 special education rule changes and new funding structure. We are thankful for the efforts of the entire special education team as we all work to meet the growing needs of our community. Coming out of the pandemic, we are seeing a significant increase in referrals for both intervention level services and special education evaluations. The greatest impact is with our youngest students in the areas of speech and early literacy.

I am proud of the improvements we have made as a department. We continue to contract with in-person related service providers including Speech & Language, Occupational Therapy, Physical Therapy, Sign Language, Teacher of the Blind and Visually Impaired, Teacher of the Deaf, a behavior consultant, a school psychologist, and the UVM I-Team. Irene Simons from Northeast Kingdom Human Services and Tina Tarryk from Mobile Counseling have brought in-person therapy to many students in need. Unlike many other districts, ENSU does not employ a full-time school psychologist but relies on the expertise of Beth Lemah and I to process most of the evaluations across the district, while contracting with a school psychologist for the more complex evaluations. This is a significant cost savings for the district when considering how much a full time school psychologist would cost each year.

In the Northeast Kingdom Choice District, the associate director, Beth Lemnah and I have worked hard to ensure that the needs of all students throughout the district are being met. We currently oversee 50 students on IEPs and 27 students on 504s or educational support plans as well as ensuring the evaluations of any new referrals or 3-year re-evaluations are completed. Beth and I work closely with schools throughout the Northeast Kingdom and New Hampshire to ensure that each student is receiving the services and supports that they need. We are currently working to process 9 new evaluations throughout the NEK Choice district.

I would like to thank the staff, administration, school boards, and community members for their continued support as we work to creatively meet increasing student needs. I feel very fortunate to live and work in a community that is so dedicated to its children.



Proven Expertise & Integrity

January 26, 2023

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, 2022. The following statements and schedules have been excerpted from the 2022 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

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

SCHEDULE 1

NEK CHOICE SCHOOL DISTRICT FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 1,096,344	\$ 1,096,344	\$ 1,096,344	\$ -
Resources (Inflows):				
Intergovernmental:				
State support	5,033,696	5,033,696	5,033,163	(533)
Other	-	-	2,001	2,001
Interest income	1,000	1,000	1,785	785
Amounts Available for Appropriation	<u>6,131,040</u>	<u>6,131,040</u>	<u>6,133,293</u>	<u>2,253</u>
Charges to Appropriations (Outflows):				
Regular instruction	4,917,727	4,917,727	4,947,926	(30,199)
Special education	258,450	258,450	320,237	(61,787)
Administrative and support services	251,555	251,555	247,121	4,434
Total Charges to Appropriations	<u>5,427,732</u>	<u>5,427,732</u>	<u>5,515,284</u>	<u>(87,552)</u>
Budgetary Fund Balance, June 30	<u>\$ 703,308</u>	<u>\$ 703,308</u>	<u>\$ 618,009</u>	<u>\$ (85,299)</u>
Utilization of unassigned fund balance	<u>\$ 393,036</u>	<u>\$ 393,036</u>	<u>\$ -</u>	<u>\$ (393,036)</u>

STATEMENT C

	General Fund
ASSETS	
Cash and cash equivalents	\$ 866,815
TOTAL ASSETS	<u>\$ 866,815</u>
LIABILITIES	
Accounts payable	\$ 248,806
TOTAL LIABILITIES	<u>248,806</u>
FUND BALANCES	
Nonspendable	-
Restricted	-
Committed	637,596
Assigned	65,712
Unassigned	(85,299)
TOTAL FUND BALANCES	<u>618,009</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 866,815</u>

STATEMENT E

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL
FUNDS FOR THE YEAR ENDED JUNE 30, 2022

	<u>General Fund</u>
REVENUES	
Intergovernmental revenues	\$ 5,035,164
Interest income	1,785
TOTAL REVENUES	<u>5,036,949</u>
EXPENDITURES	
Current:	
Regular instruction	4,947,926
Special education	320,237
Administrative and support services	247,121
TOTAL EXPENDITURES	<u>5,515,284</u>
NET CHANGE IN FUND BALANCES	(478,335)
FUND BALANCES - JULY 1	<u>1,096,344</u>
FUND BALANCES - JUNE 30	<u><u>\$ 618,009</u></u>

NEK CHOICE SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Regular instruction -				
Tuition:				
Pre-k	\$ 24,752	\$ 24,752	\$ 38,290	\$ (13,538)
Elementary	2,187,180	2,187,180	2,156,532	30,648
Secondary	2,647,373	2,647,373	2,706,167	(58,794)
Contractual services	58,422	58,422	46,937	11,485
	<u>4,917,727</u>	<u>4,917,727</u>	<u>4,947,926</u>	<u>(30,199)</u>
Special education -				
Assessment	258,450	258,450	320,237	(61,787)
	<u>258,450</u>	<u>258,450</u>	<u>320,237</u>	<u>(61,787)</u>
Administrative and support services -				
Supervisory union assessment	219,175	219,175	219,175	-
School board	19,988	19,988	16,272	3,716
Fiscal services	12,392	12,392	9,600	
Prior year expenses	-	-	2,074	(2,074)
	<u>251,555</u>	<u>251,555</u>	<u>247,121</u>	<u>1,642</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 5,427,732</u>	<u>\$ 5,427,732</u>	<u>\$ 5,515,284</u>	<u>\$ (90,344)</u>

NEK Choice School District

2023-2024 (FY24) Budget Approved by School Board

SUPERINTENDENT'S OFFICE	Approved Budget (FY23)	Proposed Budget (FY24)	Increase/ (Decrease)
Supervisory Union Assessment	231,699	285,971	54,272
Total Superintendent's Office:	231,699	285,971	54,272

SCHOOL BOARD			
Board Members Stipend	10,700	10,700	-
NEK Choice Clerk	50	50	-
NEK Choice Moderator	50	50	-
Audit Services	11,025	13,500	2,475
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	-
Total School Board:	30,475	32,950	2,475

TREASURER			
Treasurer Stipend	1,260	1,311	51
Total Treasurer:	1,260	1,311	51

REGULAR EDUCATION: PreK Tuition			
Tuition-Location TBD PreK \$3656 FY 23 (7)	25,592	26,360	768
Total PreK Tuition (7 students):	25,592	26,360	768

REGULAR EDUCATION: Elementary Tuition			
Tuition-Location TBD New Kindergarteners (4)	63,912	65,828	1,916
Tuition-Barnet K-6 (2)	19,313	40,686	21,373
Tuition-Burke Town K-6 (3)	53,571	55,932	2,361
Tuition-Canaan K-6 (8)	176,130	164,000	(12,130)
Tuition-Colebrook Elementary K-6 (2)	-	41,554	41,554
Tuition-Concord K-6 (7)	89,286	130,508	41,222
Tuition-Good Shepherd K-6 (5)	15,861	26,435	10,574
Tuition-Groveton Elementary K-6 (4)	32,974	82,068	49,094
Tuition-Lancaster Elementary K-6 (10)	233,321	237,150	3,829
Tuition-Lupine Montessori K-6 (2)	23,198	15,466	(7,732)
Tuition-Lyndon Town K-6 (9)	125,000	193,068	68,068
Tuition-Mount Royal Academy North K-6 (5)	25,039	79,890	54,851
Tuition-Newark K-6 (4)	71,428	74,576	3,148
Tuition-Peacham K-6 (0)	19,313	-	(19,313)
Tuition-Riverside K-6 (45)	687,071	742,545	55,474
Tuition-St. Johnsbury School K-6 (6)	68,079	102,000	33,921
Tuition-Stratford K-6 (10)	141,629	206,620	64,991
Tuition-Sunnybrook Montessori K-6 (1)	4,877	4,898	21
Tuition-Sutton K-6 (2)	35,714	37,288	1,574
Tuition-Thaddeus Stevens K-6 (4)	79,892	66,004	(13,888)
Tuition-Waterford K-6 (8)	96,563	162,744	66,181
Tuition-Woodland Community K-6 (5)	53,045	54,075	1,030
Total Elementary Tuition (146 students):	2,115,216	2,583,335	468,119

NEK Choice School District
2023-2024 (FY24) Approved Budget

REGULAR EDUCATION: Secondary Tuition (7-8/9-12)	Approved Budget (FY23)	Proposed Budget (FY24)	Increase/ (Decrease)
Tuition-Barnet 7-8 (1)	19,313	20,343	1,030
Tuition-Burke Town 7-8 (1)	35,714	18,101	(17,613)
Tuition-Canaan 7-8 (6)	144,200	132,000	(12,200)
Tuition-Colebrook Elementary 7-8 (1)	19,014	20,500	1,486
Tuition-Concord 7-8 (1)	71,428	18,644	(52,784)
Tuition-Danville 7-8 (1)	18,849	18,540	(309)
Tuition-Groveton Middle 7-8 (2)	16,487	41,033	24,546
Tuition-Lancaster Elementary 7-8 (1)	35,896	23,715	(12,181)
Tuition-Lyndon Town 7-8 (1)	35,714	18,644	(17,070)
Tuition-Mount Royal Academy North 7-8 (3)	5,008	47,935	42,927
Tuition-Newark 7-8 (1)	17,857	18,644	787
Tuition-Riverside 7-8 (12)	277,556	177,963	(99,593)
Tuition-St. Johnsbury School 7-8 (3)	22,693	51,000	28,307
Tuition-Stratford Public 7-8 (1)	17,704	20,662	2,958
Tuition-Thaddeus Stevens 7-8 (1)	34,695	16,501	(18,194)
Tuition-Waterford 7-8 (1)	19,313	20,343	1,030
Tuition-Blue Mountain Union High School 9-12 (0)	17,347	-	(17,347)
Tuition-Burke Mountain Academy 9-12 (3)	34,695	53,389	18,694
Tuition-Canaan 9-12 (14)	267,800	308,000	40,200
Tuition-Colebrook Academy 9-12 (5)	23,292	112,555	89,263
Tuition-Groveton High 9-12 (7)	104,003	133,565	29,562
Tuition-Holderness 9-12 (1)	17,347	17,796	449
Tuition-Killington Mountain School 9-12 (0)	34,695	-	(34,695)
Tuition-Lyndon Institute 9-12 (40)	735,482	858,072	122,590
Tuition-North Country Charter Academy 9-12 (2)	-	33,959	33,959
Tuition-North Country Union High School 9-12 (1)	19,055	17,510	(1,545)
Tuition-St. Johnsbury Academy 9-12 (31)	512,838	665,900	153,062
Tuition-White Mountain School 9-12 (3)	34,695	53,389	18,694
Tuition-White Mountain Regional 9-12 (11)	298,061	283,244	(14,817)
Extra Cost-St. Johnsbury Academy 9-12 Guided Studies (1)	9,337	9,500	163
Total Secondary Tuition (155 students):	2,900,088	3,211,447	311,359
Total Pre K, Elementary & Secondary Tuition (308 students):	5,040,896	5,821,142	780,246
Total Non Special Education Services:			
	53,400	58,462	5,062
SPECIAL EDUCATION: Services			
Total Special Education Services:	456,793	656,193	199,400
Grand Total of NEK Choice School District Expenditures:			
	5,814,523	6,856,029	1,041,506

Revenue Statement NEK Choice School District	Approved Revenue (FY23)	Est. Revenue (FY24)	Increase/ (Decrease)
Prior Year Surplus	-	-	-
Education Fund	5,813,523	6,855,029	1,041,506
Interest	1,000	1,000	-
Total Revenue:	5,814,523	6,856,029	1,041,506

District: Northeast Kingdom Choice USD		U065		Property dollar equivalent yield	Homestead tax rate per \$15,479 of spending per equalized pupil	
SU: Essex North		Essex County		15,479	1.00	
				17,600	Income dollar equivalent yield per 2.0% of household income	
Expenditures		FY2021	FY2022	FY2023	FY2024	
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$4,903,958	\$5,427,732	\$5,814,523	\$6,856,029	1.
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	-	-	-	-	2.
3.	Adopted or warned union district budget plus articles	\$4,903,958	\$5,427,732	\$5,814,523	\$6,856,029	3.
4.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-	4.
5.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-	5.
6.	Total Union Budget	\$4,903,958	\$5,427,732	\$5,814,523	\$6,856,029	6.
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-	7.
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	8.
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$696,090	\$394,036	\$1,000	\$1,000	9.
10.	Total offsetting union revenues	\$696,090	\$394,036	\$1,000	\$1,000	10.
Education Spending		\$4,207,868	\$5,033,696	\$5,813,523	\$6,855,029	11.
12.	Northeast Kingdom Choice USD equalized pupils	295.50	286.59	292.44	297.06	12.
Education Spending per Equalized Pupil		\$14,239.82	\$17,564.10	\$19,879.37	\$23,076.24	13.
14.	<i>minus</i> Less net eligible construction costs (or P&I) per equalized pupil	\$72.97	\$72.09	-	-	14.
15.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per equpup)	-	-	-	-	15.
16.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equpup)	-	-	-	-	16.
17.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equpup)	-	-	-	-	17.
18.	<i>minus</i> Estimated costs of new students after census period (per equpup)	-	-	-	-	18.
19.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equpup)	Exempt	Exempt	Exempt	Exempt	19.
20.	<i>minus</i> Less planning costs for merger of small schools (per equpup)	-	-	-	-	20.
21.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equpup)	-	-	-	-	21.
22.	Excess spending threshold	threshold = \$18,756 \$18,756.00	threshold = \$18,789 \$18,789.00	threshold = \$19,977 \$19,977.00	threshold = \$19,977 \$19,977.00	22.
23.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	23.
24.	Per pupil figure used for calculating District Equalized Tax Rate	\$17,564	\$19,879	\$19,879	\$23,076.24	24.
25.	Union spending adjustment (minimum of 100%)	159.703% based on yield \$10,998	175.659% based on yield \$11,317	149.312% based on yield \$13,314	149.081% based on yield \$13,314	25.
26.	Anticipated equalized union homestead tax rate to be prorated [\$23,076.24 + (\$15,479 / \$1.00)]	\$1.2948 based on \$1.00	\$1.5320 based on \$1.00	\$1.4931 based on \$1.00 0.02 Incentive	\$1.4908 based on \$1.00	26.
Prorated homestead union tax rates for members of Northeast Kingdom Choice USD		Equalized Rate	CLA	Est Tax Rate		
	FY 23 Eq Tax Rate	FY 2024	FY 2024	FY2024		
T021	Bloomfield	1.4090	1.4908	80.68%	1.8478	
T035	Brunswick	1.6988	1.4908	85.39%	1.7459	
T064	East Haven	1.5904	1.4908	92.18%	1.6173	
T083	Granby	1.5322	1.4908	91.38%	1.6314	
T088	Guildhall	1.5639	1.4908	80.02%	1.8630	
T108	Kirby	1.5812	1.4908	76.72%	1.9432	
T111	Lemington	1.4980	1.4908	93.08%	1.6016	
T118	Maldstone	1.7160	1.4908	76.30%	1.9539	
T144	Norton	1.7424	1.4908	96.90%	1.5385	
T216	Victory	1.5589	1.4908	84.55%	1.7632	
27.	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD [((\$23,076.24 + \$17,600) x 2.00%)]	2.72% based on 2.00%	2.04% based on 2.00%	2.55% based on 2.00%	2.62% based on 2.00%	27.
Prorated union income cap percentage for members of Northeast Kingdom Choice USD		FY2021	FY2022	FY2023	FY2024	
T021	Bloomfield	2.72%	2.04%	2.55%	2.62%	
T035	Brunswick	2.72%	2.04%	2.55%	2.62%	
T064	East Haven	2.72%	2.04%	2.55%	2.62%	
T083	Granby	2.72%	2.04%	2.55%	2.62%	
T088	Guildhall	2.72%	2.04%	2.55%	2.62%	
T108	Kirby	2.72%	2.04%	2.55%	2.62%	
T111	Lemington	2.72%	2.04%	2.55%	2.62%	
T118	Maldstone	2.72%	2.04%	2.55%	2.62%	
T144	Norton	2.72%	2.04%	2.55%	2.62%	
T216	Victory	2.72%	2.04%	2.55%	2.62%	

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

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 2.0%.

NEK CHOICE ESTIMATED TAX RATES FY24

ESTIMATED Tax Rates for FY24 with Variance to FY23 Tax Rates	FY23	Estimated FY24	Variance
Total Budget	\$5,814,523	\$6,856,029	\$1,041,506
Local Revenues	\$1,000	\$1,000	\$0
Education Spending	\$5,813,523	\$6,855,029	\$1,041,506
Equalized Pupils	292.44	297.06	\$5
Education Spending per Equalized Pupil	\$19,879	\$23,076	\$3,197
Dollar Equivalent Yield (Tax Commissioner' Recommendation)	\$13,314	\$15,479	\$2,165
NEK Choice Towns Equalized Homestead Tax Rate	\$1.4931	\$1.4908	-\$0.0023

NEK Choice Towns	FY23 Tax Rate	FY24 Common Level of Appraisal (CLA)	FY24 Estimated Tax Rate	Variance
Bloomfield	1.4090	80.68%	1.8478	0.4388
Brunswick	1.6988	85.39%	1.7459	0.0471
East Haven	1.5904	92.18%	1.6173	0.0269
Granby	1.5322	91.38%	1.6314	0.0992
Guildhall	1.5639	80.02%	1.8630	0.2991
Kirby	1.5812	76.72%	1.9432	0.3620
Lemington	1.4980	93.08%	1.6016	0.1036
Maidstone	1.7160	76.30%	1.9539	0.2379
Norton	1.7424	96.90%	1.5385	-0.2039
Victory	1.5589	84.55%	1.7632	0.2043

Current FY23 NEK Student Population by Town & Grade

NEK Choice Town	Pre-K	K-6	7-12	Total
Bloomfield	0	9	9	18
Brunswick	0	7	4	11
East Haven	0	18	25	43
Granby	0	0	7	7
Guildhall	0	22	15	37
Kirby	11	72	66	149
Lemington	0	6	12	18
Maidstone	0	9	9	18
Norton	0	6	7	13
Victory	0	1	7	8
Grand Totals	11	150	161	322



Proven Expertise & Integrity

January 20, 2023

Board of Directors
Essex North Supervisory Union
Canaan, Vermont 05903

We were engaged by the Essex North Supervisory Union and have audited the financial statements of the Essex North Supervisory Union as of and for the year ended June 30, 2022. The following statements and schedules have been excerpted from the 2022 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Superintendent's Office.

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Combining Balance Sheet - Nonmajor Special Revenue Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	Schedule D

RHR Smith & Company

RHR Smith & Company
Certified Public Accountants

STATEMENT C

ESSEX NORTH SUPERVISORY UNION

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Special Education Fund	Other Grants Fund	EPSDT/ Medicaid Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 63,059	\$ -	\$ -	\$ -	\$ -	\$ 63,059
Accounts receivable (net of uncollectibles)	59,385	-	-	1,817	15,423	76,625
Due from other governments	25,503	428,905	139,746	-	-	594,154
Prepaid items	12,173	-	-	-	-	12,173
Due from other funds	-	-	357,420	151,664	2,073	511,157
TOTAL ASSETS	<u>\$ 160,120</u>	<u>\$ 428,905</u>	<u>\$ 497,166</u>	<u>\$ 153,481</u>	<u>\$ 17,496</u>	<u>\$ 1,257,168</u>
LIABILITIES						
Accounts payable	\$ 18,598	\$ 239,568	\$ 481,547	\$ 8,246	\$ 15,506	\$ 763,465
Accrued expenses	9,222	6,967	23,058	484	-	39,731
Due to other governments	-	-	-	-	93	93
Due to other funds	84,689	426,468	-	-	-	511,157
TOTAL LIABILITIES	<u>112,509</u>	<u>673,003</u>	<u>504,605</u>	<u>8,730</u>	<u>15,599</u>	<u>1,314,446</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred revenues	-	-	36,947	144,866	-	181,813
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>36,947</u>	<u>144,866</u>	<u>-</u>	<u>181,813</u>
FUND BALANCES (DEFICITS)						
Nonspendable	12,173	-	-	-	-	12,173
Restricted	-	-	-	-	1,897	1,897
Committed	-	-	-	-	-	-
Assigned	35,438	-	-	-	-	35,438
Unassigned (deficit)	-	(244,098)	(44,386)	(115)	-	(288,599)
TOTAL FUND BALANCES (DEFICITS)	<u>47,611</u>	<u>(244,098)</u>	<u>(44,386)</u>	<u>(115)</u>	<u>1,897</u>	<u>(239,091)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	<u>\$ 160,120</u>	<u>\$ 428,905</u>	<u>\$ 497,166</u>	<u>\$ 153,481</u>	<u>\$ 17,496</u>	<u>\$ 1,257,168</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT E

ESSEX NORTH SUPERVISORY UNION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Special Education Fund	Other Grants Fund	EPSDT/ Medicaid Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Intergovernmental revenues	\$ 674,081	\$ 1,805,818	\$ 1,864,852	\$ 38,507	\$ 12,890	\$ 4,396,148
Charges for services	-	-	-	-	104,965	104,965
Interest income	335	-	-	-	-	335
Miscellaneous revenues	211,606	425	-	-	-	212,031
TOTAL REVENUES	<u>886,022</u>	<u>1,806,243</u>	<u>1,864,852</u>	<u>38,507</u>	<u>117,855</u>	<u>4,713,479</u>
EXPENDITURES						
Current:						
Superintendent's office	320,297	-	-	-	-	320,297
Treasurer's expenses	1,680	-	-	-	-	1,680
Transportation	243,347	-	-	-	-	243,347
Special services	229,778	-	-	-	-	229,778
Business administrator	109,350	-	-	-	-	109,350
Program expenditures	-	2,050,341	1,909,238	38,622	115,958	4,114,159
TOTAL EXPENDITURES	<u>904,452</u>	<u>2,050,341</u>	<u>1,909,238</u>	<u>38,622</u>	<u>115,958</u>	<u>5,018,611</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(18,430)	(244,098)	(44,386)	(115)	1,897	(305,132)
FUND BALANCES (DEFICITS) - JULY 1	<u>66,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,041</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 47,611</u>	<u>\$ (244,098)</u>	<u>\$ (44,386)</u>	<u>\$ (115)</u>	<u>\$ 1,897</u>	<u>\$ (239,091)</u>

See accompanying independent auditor's report and notes to financial statements.

ESSEX NORTH SUPERVISORY UNION

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 66,041	\$ 66,041	\$ 66,041	\$ -
Resources (Inflows):				
Intergovernmental:				
Local assessmentst	661,835	661,835	548,797	(113,038)
State transportation aid	71,000	71,000	125,284	54,284
Interest income	1,000	1,000	335	(665)
Miscellaneous				
Special services	169,710	169,710	218,860	49,150
Prior year adjustment	-	-	(7,254)	(7,254)
Amounts Available for Appropriation	<u>969,586</u>	<u>969,586</u>	<u>952,063</u>	<u>(17,523)</u>
Charges to Appropriations (Outflows):				
Current:				
Superintendent's office	358,470	358,470	320,297	38,173
Treasurer's expenses	2,809	2,809	1,680	1,129
Transportation	297,205	297,205	243,347	53,858
Special services	169,710	169,710	229,778	(60,068)
Business administrator	96,954	96,954	109,350	(12,396)
Total Charges to Appropriations	<u>925,148</u>	<u>925,148</u>	<u>904,452</u>	<u>20,696</u>
Budgetary Fund Balance, June 30	<u>\$ 44,438</u>	<u>\$ 44,438</u>	<u>\$ 47,611</u>	<u>\$ 3,173</u>
Utilization of assigned fund balance	<u>\$ 21,603</u>	<u>\$ 21,603</u>	<u>\$ -</u>	<u>\$ (21,603)</u>

See accompanying independent auditor's report and notes to financial statements.

ESSEX NORTH SUPERVISORY UNION

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Food Service Fund	Total
ASSETS		
Accounts receivable (net of uncollectibles)	\$ 15,423	\$ 15,423
Due from other funds	2,073	2,073
TOTAL ASSETS	<u>\$ 17,496</u>	<u>\$ 17,496</u>
LIABILITIES		
Accounts payable	\$ 15,506	\$ 15,506
Due to other governments	93	93
TOTAL LIABILITIES	<u>15,599</u>	<u>15,599</u>
FUND BALANCES		
Nonspendable	-	-
Restricted	1,897	1,897
Committed	-	-
Assigned	-	-
Unassigned	-	-
TOTAL FUND BALANCES	<u>1,897</u>	<u>1,897</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 17,496</u>	<u>\$ 17,496</u>

ESSEX NORTH SUPERVISORY UNION

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Food Service Fund	Total
REVENUES		
Intergovernmental	\$ 12,890	\$ 12,890
Charges for services	104,965	104,965
TOTAL REVENUES	<u>117,855</u>	<u>117,855</u>
EXPENDITURES		
Other	115,958	115,958
TOTAL EXPENDITURES	<u>115,958</u>	<u>115,958</u>
NET CHANGE IN FUND BALANCES	1,897	1,897
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ 1,897</u>	<u>\$ 1,897</u>

**Essex North Supervisory Union
2023-2024 (FY24) Proposed Budget**

Expenditures SUPERINTENDENT'S OFFICE	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan
GENERAL COSTS					
SUPERINTENDENT'S OFFICE:					
Superintendent Salary	\$116,000	\$120,000	\$4,000	\$60,000	\$60,000
Treasurer Stipend	\$1,747	\$1,817	\$70	\$909	\$909
Business Administrator Salary	\$70,000	\$70,000	\$0	\$35,000	\$35,000
AP Clerk/ Choice Student Coordinator Salary (1 FTE to 2 FTE)	\$37,440	\$89,784	\$52,344	\$44,892	\$44,892
Payroll & HR Benefits Coordinator Salary	\$43,680	\$50,112	\$6,432	\$25,056	\$25,056
Benefits	\$116,464	\$139,080	\$22,616	\$69,540	\$69,540
Advertising	\$1,700	\$1,750	\$50	\$875	\$875
Audit Services	\$14,175	\$21,500	\$7,325	\$10,750	\$10,750
Contracted Services	\$11,820	\$14,000	\$2,180	\$7,000	\$7,000
Dues & Fees-Registrations/Memberships	\$6,500	\$7,000	\$500	\$3,500	\$3,500
General Supplies/Books/Misc	\$4,800	\$5,000	\$200	\$2,500	\$2,500
Lease-NEK Expense Only	\$8,374	\$8,374	\$0	\$8,374	\$0
Legal Services	\$5,000	\$6,500	\$1,500	\$3,250	\$3,250
Postage	\$1,900	\$2,000	\$100	\$1,000	\$1,000
Prof/OLT Liab. Ins-Errors & Omissions/Liability Ins.	\$9,450	\$10,500	\$1,050	\$5,250	\$5,250
Repairs/Maintenance	\$2,364	\$0	(\$2,364)	\$0	\$0
Software	\$18,750	\$21,000	\$2,250	\$10,500	\$10,500
Telephone/Internet	\$8,000	\$9,000	\$1,000	\$4,500	\$4,500
Travel Expenses	\$6,000	\$6,000	\$0	\$3,000	\$3,000
Tuition Reimbursement	\$2,000	\$3,100	\$1,100	\$1,550	\$1,550
Total Supervisory Union Expenditures:	\$486,164	\$586,517	\$100,353	\$297,446	\$289,072

Expenditures TRANSPORTATION	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan
Owned Bus-Salary	\$8,000	\$10,500	\$2,500	\$0	\$10,500
Owned Bus-Benefits	\$612	\$805	\$193	\$0	\$805
Owned Bus-Repairs, Inspections, Fuel, Fees, Insurance, Supplies	\$19,550	\$19,800	\$250	\$0	\$19,800
Owned Bus-Lease Year -3 out of 3	\$13,829	\$17,500	\$3,671	\$0	\$17,500
Bus Service-Contracted Reg Student Transportation	\$205,000	\$210,115	\$5,115	\$0	\$210,115
Bus Service-Athletic Transportation, Contracted	\$30,000	\$30,000	\$0	\$0	\$30,000
Bus Service-Music/Field Trips Transportation, Contracted	\$18,500	\$18,500	\$0	\$0	\$18,500
Bus Service-CTE Transportation, Contracted	\$17,000	\$22,500	\$5,500	\$0	\$22,500
Total Transportation Expenditures:	\$312,491	\$329,720	\$17,229	\$0	\$329,720

Expenditures NON SPECIAL ED	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Director/Asst Director/Teacher/Paras/PK Para	\$159,587	\$163,720	\$4,133	\$42,607	\$121,113
Benefits-Director/Asst Director/Teacher/Paras/PK Para	\$51,842	\$88,585	\$36,743	\$15,826	\$72,759
Contracted Services-504 Only BMH,LI,Deaf,PT,OT,SLP,Blind, Subs	\$43,948	\$25,700	(\$18,248)	\$0	\$25,700
Equipment-504 Students	\$0	\$0	\$0	\$0	\$0
General Supplies/Dues & Fees-504 Students	\$129	\$2,029	\$1,900	\$29	\$2,000
Transportation/Tuition-504 Out of District	\$21,220	\$20,065	(\$1,155)	\$0	\$20,065
Total Non Special Ed Services:	\$276,726	\$300,099	\$23,373	\$58,462	\$241,637

Expenditures SPECIAL EDUCATION /SERVICES	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
Salaries-Director/Asst Director/Teachers/Paras/Subs	\$633,746	\$667,745	\$33,999	\$203,375	\$403,810	\$0	\$60,560
Salaries-Adaptive PE (IDEA Grant)	\$4,636	\$4,821	\$185	\$1,591	\$3,230		
Benefits-Director/Asst/Teachers/Paras	\$319,273	\$301,697	(\$17,576)	\$91,316	\$196,309	\$0	\$14,073
Benefits-Adaptive PE (IDEA Grant)	\$1,674	\$1,741	\$67	\$575	\$1,166		
Advertising	\$645	\$0	(\$645)	\$0	\$0		
Contracted Services-(IDEA-B & IDEA PreK Grant)	\$122,690	\$127,638	\$4,948	\$41,943	\$85,694		
Contracted Services-PT/OT/Speech/Visions/Deaf/Prof Dev	\$529,559	\$603,272	\$73,713	\$544,204	\$42,978	\$16,090	\$0
Dues & Registrations	\$7,924	\$8,206	\$282	\$5,196	\$3,010		
Equipment	\$4,900	\$4,900	\$0	\$2,507	\$2,393		
Equipment Maintenance	\$0	\$0	\$0				
General Supplies-Adaptive PE (IDEA Grant)	\$2,000	\$2,080	\$80	\$686	\$1,394		
General Supplies/Books/Software-Special Ed	\$11,326	\$13,139	\$1,813	\$5,068	\$8,071		
Postage	\$2,000	\$1,750	(\$250)	\$1,208	\$543		
Telephone	\$1,500	\$1,750	\$250	\$1,208	\$543		
Transportation-Out of District Placements	\$125,612	\$309,997	\$184,385	\$142,797	\$167,200		
Travel-Director/Asst Director	\$1,500	\$1,500	\$0	\$805	\$695		
Tuition-Out of District Placements/Other Spec Ed Tuitions	\$910,754	\$905,279	(\$5,475)	\$542,218	\$363,061		
Totals for Special Education Expenditures:	\$2,679,739	\$2,955,515	\$275,776	\$1,584,695	\$1,280,097	\$16,090	\$74,633

Expenditures GRANTS/Medicaid Funds	Approved Budget (FY23)	Proposed Budget (FY24)	Increase (Decrease)	NEK Choice	Canaan
Salaries	\$195,215	\$407,693	\$212,478	\$36,396	\$371,297
Benefits	\$106,189	\$227,410	\$121,221	\$33,703	\$193,707
Contracted Services	\$80,532	\$96,177	\$15,645	\$22,373	\$73,804
Dues & Fees	\$3,500	\$3,500	\$0	\$595	\$2,905
Supplies	\$16,660	\$16,660	\$0	\$2,832	\$13,828
Transportation	\$6,000	\$6,000	\$0	\$1,020	\$4,980
Totals for Grant/Medicaid Expenditures:	\$408,096	\$757,440	\$349,344	\$96,920	\$660,520

Grand Total of All Expenditures:	\$4,163,216	\$4,929,291	\$766,075	\$2,037,523	\$2,801,045
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Revenue Statement SUPERINTENDENT'S OFFICE/TRANSPORTATION	Revenue (FY23)	Estimated (FY24)	Increase (Decrease)	NEK Choice	Canaan
Transportation Aid Revenue from State	\$116,034	\$116,034	\$0	\$0	\$116,034
Interest	\$250	\$250	\$0	\$125	\$125
SU Assessments	\$455,024	\$563,567	\$108,543	\$285,971	\$277,597
Transportation Assessment	\$196,457	\$213,686	\$17,229		\$213,686
E-Rate Reimbursement	\$2,700	\$2,700	\$0	\$1,350	\$1,350
Prior Year Surplus	\$28,190	\$20,000	(\$8,190)	\$10,000	\$10,000
Total Superintendents Office/Transportation Revenue:	\$798,655	\$916,237	\$117,582	\$297,446	\$618,792

Revenue Statement NON SPECIAL ED SERVICES	Revenue (FY23)	Estimated (FY24)	Increase (Decrease)	NEK Choice	Canaan
Contracted Services-PD to BNSU	\$276,726	\$300,099	\$23,373	\$58,462	\$241,637
Total Non Special Ed Revenue:	\$276,726	\$300,099	\$23,373	\$58,462	\$241,637

Revenue Statement SPECIAL ED SERVICES	Revenue (FY23)	Estimated (FY24)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	SAU 7
EEE Assessment from District	\$10,793	\$11,276	\$483	\$5,091	\$6,185		
EEE Grant from State	\$25,000	\$33,622	\$8,622	\$10,841	\$22,781		
Special Ed Reimbursement from District	\$912,526	\$1,305,428	\$392,902	\$656,193	\$558,512	\$16,090	\$74,633
Mainstream Block Grant	\$926,081	\$0	(\$926,081)	\$0	\$0		
Census Block Grant	\$0	\$940,292	\$940,292	\$488,952	\$451,340		
Intensive Reimbursement from State	\$0	\$0	\$0	\$0	\$0		
Special Ed Extraordinary Reimbursement from State	\$674,339	\$528,617	(\$145,722)	\$333,916	\$194,702		
IDEA-B Grant Ages 3-21	\$127,000	\$132,080	\$5,080	\$88,494	\$43,586		
IDEA-B Preschool Grant	\$4,000	\$4,200	\$200	\$1,209	\$2,991		
Total Special Ed Revenue:	\$2,679,739	\$2,955,515	\$275,776	\$1,584,695	\$1,280,097	\$16,090	\$74,633

Revenue Statement Grants/Medicaid	Revenue (FY23)	Estimated (FY24)	Increase (Decrease)	NEK Choice	Canaan	Ferdinand	Stewartstown
ARP ESSER	\$0.00	\$320,452	\$320,452	\$14,929	\$305,523		
CFP Grants	\$358,073	\$366,956	\$8,883	\$62,382	\$304,574		
Medicaid Grant	\$50,023	\$70,032	\$20,009	\$19,609	\$50,423		
Total Grants/Medicaid Revenue:	\$408,096	\$757,440	\$349,344	\$96,920	\$660,520		

Grand Total All Revenues:	\$4,163,216	\$4,929,291	\$766,075	\$2,037,523	\$2,801,045	\$16,090	\$74,633
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MAIDSTONE PUBLIC MEETING

December 5, 2022 6:00 PM
Hybrid Meeting

CTO: 6:00 PM

ATTENDANCE: Brad McVetty (LHMP Comm.), Alison Low (NVDA), Bill Sanborn (LHMP Comm.), Sandy Gray (LHMP Comm.), Chris Von Alt (LHMP Comm.), Bob & Laurie Snowman, Bob & Andy Champagne-Willis, Lisa & Paul Plourde, Jan & Bruce Barker, Mary Von Alt, Burt & Carol Kline, June Lockert, Suzy Irwin and Amy Pear (scribe)

LHMP – Local Hazard Mitigation Plan discussion led by Alison Low with a power-point presentation. The Local Hazard Mitigation Committee members were present. The discussion included the following topics:

- How the Plan Deals with natural hazards and not man-made hazards
- Mitigation of natural Hazards before they become a problem. How FEMA funds can help with this.
- Process the Plan will take- Development, Public Comment Period, Plan Writing (NVDA), Submission of the Plan to the State, Plan returned from the State with Comments, Plan updated & resubmitted, Approval pending adoption, Community Adoption, Formal Approval Notice.
- Discussion about the concerns for the future, expressed in the survey, 111 surveys received back from the community, Alison expressed her appreciation, to our community, for submitting the most surveys returned to her to date by any town.
- Discussed that most people did not know where the Emergency Operation Center (EOC) is located and this should be shared better with the community
- Discussed the “Comprehensive range” of mitigation actions
- The Committee will meet next to evaluate the feasibility, prioritize, and set time lines to implement actions.

ADJOURN: 6:27 PM

Respectfully Submitted by Amy Pear

**Election Results for March 1, 2022
ANNUAL TOWN MEETING
By Australian Ballot**

- Article 1:** Shall the Town vote to collect its 2022 taxes from October 15, 2022 up to and including April 15, 2023 and pay same to Treasurer?
Yes - 33 votes No – 0 votes Blank - 1 votes
- Article 2:** Shall the Town vote to raise \$2,000 and put it in the “Reappraisal and Maintenance of the Grand List” fund?
Yes - 32 votes No – 1 votes Blank - 1 votes
- Article 3:** Shall the Town vote to raise \$1,000 for a donation to the Maidstone Lake Association to help support the “Aquatic Nuisance Prevention Program” at Maidstone Lake?
Yes - 32 votes No – 1 votes Blank - 1 votes
- Article 4:** Shall the Town vote to raise \$20,000 and put it in the earmarked “Town Road Rebuild Account” within the Highway Fund?
Yes - 33 votes No – 0 votes Blank - 1 votes
- Article 5:** Shall the Town vote to raise \$1,400 and put it in the earmarked “Cemetery” Fund?
Yes - 29 votes No – 2 votes Blank - 3 votes
- Article 6:** Shall the Town vote to raise \$254,401 to pay current expenses as requested in the proposed Budget plus the amounts raised in Articles 2,3,4, and 5?
Yes - 33 votes No – 0 votes Blank - 1 votes
- Article 8:** Shall the Town vote to hold its annual meeting on Tuesday, March 7, 2023 at 7:00 PM?
Yes - 32 votes No – 1 votes Blank - 1 votes

Due to Covid 19 there was no in-person Annual Town Meeting for 2022. The floor vote was moved to Australian Ballot, pursuant to Vermont General Statutes.

IMPORTANT PHONE NUMBERS

EMS

EMERGENCY SERVICES	Dial 9-1-1
Fire	Dispatch Center (Grafton) 603-787-6911
Essex County Sherriff's Dept	Trevor Colby 802-676-3500 91 Courthouse Dr., Guildhall, VT 05905
Vermont State Police	Derby Barracks 802-892-7759 St. Johnsbury 802-748-3111
Fish & Game Warden	St. Johnsbury 802-748-3111
Weeks Medical (Lancaster)	603-788-2521 (Clinic) 603-788-4911 (Hospital)
Poison Control	800-222-1222
Vermont Electric Coop	800-832-2667

SCHOOLS

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

Other

Essex County Court	802-676-3910
Maidstone Town Hall	802-676-3210