

ANNUAL REPORT



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

**MAIDSTONE
VT**

**FOR THE YEAR ENDING
December 31, 2020**

TABLE OF CONTENTS

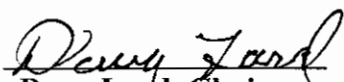
TABLE OF CONTENTS.....	1
ANNUAL TOWN WARNING	2
ESTIMATED REVENUE AND EXPENSES FOR 2021.....	3
ANNUAL WARNING FOR ELECTED TOWN OFFICIALS.....	4
TOWN OFFICERS INFORMATION	5
TOWN HALL INFORMATION	6
IMPORTANT PHONE NUMBERS.....	7
AUDITORS' CERTIFICATION	8
AUDITORS' REPORT	9-12
BUDGET TO ACTUAL FOR 2020.....	13-14
HIGHWAY BUDGET TO ACTUAL 2020.....	15
ESTIMATED HIGHWAY REVENUE AND EXPENSES 2021.....	15
TREASURER'S REPORT	16-18
TAX REVENUE.....	18
EARMARKED FUNDS.....	19
TREASURER'S REPORT FOR HIGHWAY FUND.....	20
GRANT ACTIVITY	21
DELINQUENT TAXPAYERS	22
VITAL STATISTICS.....	23
PLANNING AND ZONING BOARD	23
LICENSING & PERMITS	24
SOCIAL SERVICES.....	25
RUBBISH & RECYCLING.....	25
FIRE WARDEN'S REPORT	26
INVENTORY OF FIRE PROTECTION TOOLS	27-28
SCHOOL DISTRICT REPORTS.....	29-43
NEK CHOICE SCHOOL DISTRICT WARNING	30
NEK CHOICE SCHOOL DISTRICT ANNUAL REPORT	31
SUPERINTENDENT'S REPORT	32
AUDITORS' REPORT	33-35
NEK CHOICE SCHOOL DISTRICT BALANCE SHEET	36
NEK CHOICE SCHOOL DISTRICT 2020-2021 BUDGET.....	37-39
NEK CHOICE SCHOOL DISTRICT ESTIMATED TAX RATES.....	40
ESSEX NORTH SUPERVISORY UNION 2020-2021 BUDGET	41-42
DIRECTOR OF STUDENT SUPPORT REPORT	43
TOWN MEETING MINUTES.....	44-46

WARNING
TOWN OF MAIDSTONE ANNUAL TOWN MEETING
March 2, 2021


The legal voters of the Town of Maidstone are hereby warned and notified to meet in the Maidstone Town Hall in said Town on March 2, 2021, from 10:00 AM to 7:00 PM to transact the following business by Australian ballot:

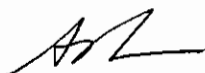
- Article 1: Shall the Town vote to collect its 2021 taxes from October 15, 2021 up to and including April 15, 2022 and pay same to Treasurer?
- Article 2: Shall the Town vote to raise \$2,000 and put it in the "Reappraisal and Maintenance of the Grand List" fund?
- Article 3: Shall the Town vote to raise \$1,000 for a donation to the Maidstone Lake Association to help support the "Aquatic Nuisance Prevention Program" at Maidstone Lake?
- Article 4: Shall the Town vote to raise \$20,000 and put it in the earmarked "Town Road Rebuild Account" within the Highway Fund?
- Article 5: Shall the Town vote to raise \$10,000 and put it in the earmarked "Reserve" Fund?
- Article 6: Shall the Town vote to create a "Direct Fire Support Fund" to defray any fire response or other fire maintenance related expenses, at the discretion of the Selectboard, and raise \$2,500 and put into the Direct Fire Support Fund?
- Article 7: Shall the Town vote to raise \$245,374 to pay current expenses as requested in the proposed Budget plus the amounts raised in Articles 2, 3, 4, 5 and 6?
- Article 8: Shall the Town vote to hold its annual meeting on Tuesday, March 1, 2022 at 7:00 PM?

By the Selectboard members of the Town of Maidstone:


Doug Lord, Chairman


Bradley McVetty


Robert Snowman

Attest: 
Amy Pear, Town Clerk

Polls open at Maidstone Town Hall, from 10:00 AM to 7:00 PM.

Dated this 20th day of JANUARY, 2021

ESTIMATED REVENUE AND EXPENSES FOR 2021

Estimated Town Revenue

Other Revenue

State of VT Pilot Revenue	\$	44,000.00
State of VT Hold Harmless C/U	\$	14,000.00
Town Hall Income	\$	3,500.00
Trash Bags Income	\$	700.00
Zoning Application Fee	\$	850.00
Dog Licenses	\$	320.00
Interest Income	\$	2,000.00
Total Estimated Revenue	\$	65,370.00

Estimated Town Expenses

Administrative Expenses

Town Clerk Wages	\$	15,842.00
Cleaning Wages	\$	1,400.00
Town Treasurer Wages	\$	11,829.00
Assistant Town Clerk Wages	\$	2,250.00
Assistant Town Treasurer Wages	\$	800.00
Lister Wages	\$	6,600.00
Moderator Wages	\$	100.00
Selectboard Wages	\$	3,200.00
Selectboard Secretary Wages	\$	500.00
Ballot Clerk Wages	\$	300.00
Town Auditors Wages	\$	400.00
Zoning Wages	\$	600.00
Mileage Reimbursement	\$	100.00
Unemployment Taxes	\$	175.00
Employment Taxes	\$	3,330.00
Town Officer's Training Expense	\$	1,500.00
Total	\$	48,926.00

General Town Expenses

Advertising Expense	\$	500.00
Town Reports Expense	\$	600.00
Maps/Contract Update Expenses	\$	700.00
Legal and Professional Expense	\$	5,000.00
VLCT Dues	\$	1,320.00
NVDA	\$	500.00
PACIF	\$	4,400.00
Town Hall Office Supplies	\$	2,000.00
Town Hall Postage	\$	700.00
Town Hall Software	\$	6,800.00
Town Hall Electricity	\$	1,000.00
Town Hall Fuel Oil	\$	2,500.00
Town Hall Telephone	\$	1,100.00
Town Hall Repair & Maintenance	\$	4,000.00
Animal Licenses	\$	300.00
Total	\$	31,420.00
Highway Expense	\$	70,000.00

Waste & Recycling Expenses

Landfill Transport	\$	9,000.00
Tip Fees	\$	8,000.00
Scale	\$	150.00
Waste Pickup	\$	17,000.00
Recycling	\$	13,000.00
Additional Trips	\$	1,000.00
Trash Bags	\$	3,500.00
Waste Management - NEKWMD	\$	2,200.00
Bulky Waste Day	\$	1,200.00
Total	\$	55,050.00

Public Safety Expenses

Groveton Ambulance Service	\$	4,160.00
Groveton Fire Department	\$	3,000.00
N Stratford Fire Department	\$	2,000.00
Total	\$	9,160.00

Social Services

NEK Human Services	\$	218.00
Guildhall Library	\$	1,000.00
Northern VT VACD	\$	100.00
Caledonian Home Health	\$	150.00
VT Ctr For Ind Living	\$	150.00
American Red Cross	\$	250.00
Essex Sheriffs Dept	\$	250.00
Rural Community Trans	\$	300.00
Essex Country Nat Res	\$	300.00
Area Agency on Aging	\$	300.00
NEK Learning	\$	100.00
Lancaster Food Pantry	\$	100.00
Green Up Day	\$	50.00
Northwoods Stewardship Center	\$	250.00
Total	\$	3,518.00

Assessor Contract	\$	3,300.00
Mowing & Clean up	\$	2,500.00
County Tax Expense	\$	21,500.00

2021 Budget Proposal	\$	245,374.00
-----------------------------	-----------	-------------------

Appropriations

Maintenance of the Grand List Fund	\$	2,000.00
Lake Association	\$	1,000.00
Highway Town Rebuild Account	\$	20,000.00
Reserve Fund	\$	10,000.00
Direct Fire Support Fund	\$	2,500.00
Total Appropriations	\$	35,500.00

2021 Estimated Municipal Taxes

2021 Town Budget plus warned articles	\$	280,874.00
Less Estimated Non-Tax Revenue	\$	65,370.00
2021 Estimated Municipal Taxes to be levied		\$215,504.00

TOWN OF MAIDSTONE

WARNING: ANNUAL ELECTION OF TOWN OFFICERS

The legal voters of the Town of Maidstone are hereby warned and notified to meet at the Town Hall in the said Town of Maidstone on Tuesday, March 2, 2021, 10:00 AM to 7:00 PM to vote by Australian ballot for the following Town Officers:

One (1) Moderator – 1 Year Term

One (1) Town Clerk – 2 Year Term (Completing the unexpired 3 year term)

One (1) Town Treasurer – 3 Year Term

One (1) Delinquent Tax Collector – 1 Year Term

One (1) Selectboard Member – 3 Year Term


One (1) Lister – 3 Year Term

One (1) Constable – 1 Year Term

One (1) Auditor – 3 Year Term

One (1) Auditor – 1 Year Term (Completing the unexpired 3 year term)

Attest:



Amy Pear, Town Clerk JANUARY 20, 2021

TOWN OFFICERS

		Term Expires
Town Moderator	David Atkinson	2021
Town Clerk	Bonnie Lovell (resigned Aug. 15, 2020)	2023
	Amy Pear (Appointed Aug 2020)	2021
Assistant Town Clerk	Susan Irwin (Appointed by Town Clerk)	2021
Town Treasurer	Robert Champagne-Willis	2021
Delinquent Tax Collector	Robert Champagne-Willis	2021
Listers	Amy Pear	2021
	Robert Champagne-Willis	2022
	Marianne Bouthillier	2023
Selectmen	Bradley McVetty	2021
	Robert Snowman	2022
	Douglas Lord	2023
Constable	Raymond Lovell	2021
Town Auditors	Donna Bouthillier	2021
	Nancy Desrochers (resigned Dec 31, 2020)	2022
	Christopher Von Alt	2023

APPOINTED BY SELECTMEN

Road Commissioner	Bradley McVetty	2021
Fire Warden	William Sanborn	2025
Key Person	Chelsey Palmer (Appointed by Fire Warden)	
Tree Warden	John Perreault	2021
Pound Keepers	Selectmen	
Health Officer	Wendy Bennett	2021
Town Services Officer	Wendy Bennett	2021
Zoning Administrator	Lloyd Tippitt	2021
Administrative Assistant	Bonnie Lovell	2021
NVDA Representative	David Atkinson	
Emergency Mgmt Coordinator	Amy Pear	
NEKWMD Representative	Amy Pear	2021
Town Agent	Vacant	

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
- Permits and Regulations for Zoning, Subdivisions and Driveways (www.maidstone-vt.org)
- Land Records, Property Record Cards, Lister Cards, and Tax Maps (<https://maidstone.lr-1.com/>)
- Marriage License Applications
- Vital Records (Marriage, Birth, Death, Burial)
- Minutes of Meetings: Annual Town Meeting, Selectboard, Board of Civil Authority, Board of Abatement, and Zoning
- Vermont Statutes Annotated ("Law Books" or online – State of Vermont - <https://legislature.vermont.gov/statutes>)
- Green Mountain Passports – A Vermont State Park Visitor's Pall Discount Program for Seniors and Veterans
- Application for VSNIP -
- Homestead Declaration Forms (online - State of Vermont - <https://tax.vermont.gov/property-owners/homestead-declaration>)
- Current Use Applications (online - State of Vermont - <https://tax.vermont.gov/property-owners/current-use>)
- Books – On Maidstone Lake (A History) and John Rich of Maidstone VT

OTHER SERVICES

Fire Warden (Bill Sanborn) 802-676-3902 wjs3902@outdrs.net
Key Person (Chelsey Palmer) 802-751-5481 palmers8719@gmail.com
Zoning Administrator (Lloyd Tippitt) 802-676-3651

IMPORTANT PHONE NUMBERS

EMS

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

SCHOOLS

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

Legislative Representation

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

Elected Auditors' Report for Fiscal Year 2020

January 18, 2021

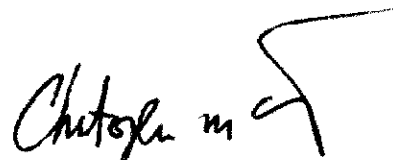
To the Registered Voters of the Town of Maidstone
Town of Maidstone
Maidstone, VT 05905

We have audited the Town's financial records for 2020. This report is being sent 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 2020. 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


Christopher von Alt

Town of Maidstone, VT 2020 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 2020.

Scope and Methodologies

References

- I. Financial Statements provided by the Town Treasurer
 - A. 2020 Treasurer's Report with supporting details
 - B. 2020 Bank Reconciliation with supporting details
 - C. Delinquent Tax Collector's Report with supporting details

Background

Work began on the 2020 Audit on January 8, 2020; it was completed on January 18, 2020.

Statutorily Required Materials

Financial Condition of the Town

As of 12/31/20, the Town had assets totaling \$719,422.16: \$ 265,966.03 in the General Fund; \$50 in petty cash; \$312,803.42 in the Highway Fund; and \$140,602.71 in other Earmarked Funds. Some of the 2020 Educational Taxes that the Town must pay to the State were due in 2020, and the remainder is due in 2021. That remainder totals \$460,377.23

Summary of Receipts and Expenditures

Tax Receipts and Expenditures

The Town of Maidstone is authorized by the State of Vermont to collect Educational Taxes on the State's behalf. During 2019, the Town instituted a new procedure for billing and collecting taxes. This new procedure was approved by the voters in 2018 by Australian ballot. Historically, the Town sent tax bills out once a year in September. These taxes were due by October 15th and became delinquent and subject to interest payments and penalties after that date. Starting in 2019, a different tax bill was sent in September. This tax bill broke the total due into two approximately equal payments, the first payment due on October 15, 2019, and the second payment due on April 15, 2020. Any taxes due on October 15th that were not paid became delinquent; however, due to State Statutes, only interest can be charged on these past due amounts. No penalties can be charged on any amounts past due until after the final payment date, which is currently April 15th. Additional information may be found in the Town's document Policy for the Collection of Delinquent Taxes dated January 16, 2020.

After authorized adjustments were made to the Grand List, the Town sent out tax bills totaling \$1,138,870.92. Of that amount, \$569,436.16 was due on October 15, 2020 and an additional \$569,434.76 is due on April 15, 2021. In addition, \$400,317.15 of the 2019 taxes was due on April 15, 2020. Of the \$569,436.16 due on October 15, 2020, \$552,356.87 was collected by 10/15/20, and an additional delinquent amount totaling \$51,459.96 was received by 12/31/20. Accounts of the Delinquent

Town of Maidstone, VT 2020 Audit Report

Tax Collector state that \$ 4,052.26 remained delinquent after 12/31/20. It can therefore be established that there are no missing or unaccounted for tax payments that were due on October 15, 2020. Some taxpayers decided to pay the second half of their taxes in 2020, although not due until April of 2021. The Town received an additional \$141,059.06 in prepayments of this nature. The total amount of non-delinquent taxes received in 2020 was \$1,050,509.27. An additional \$428,375.70 is due on April 15, 2020. Table 1 below also provides this information in greater detail.

Reference Dates	Previous Years	Sent in 2019 due 4/15/20	Sent in 2020 due 10/15/20	Sent in 2020 due Year 4/15/21	Totals
Taxes					
Sent /due	NA	400,317.15	569,436.16	569,434.76	1,539,188.07
Collected	NA	357,093.34	552,356.87	141,059.06	1,050,509.27
Remaining	NA	43,223.81	17,079.29	428,375.70	488,678.80
Delinquent Taxes (DT)					
Past Due	12,288.41	43,223.81	0.00	0.00	55,512.22
Collected	-9,654.61	-41,805.35	0.00	0.00	-51,459.96
Remaining	2,633.80	1,418.46	0.00	0.00	4,052.26
DT Interest	NA	5,117.19	0.00	0.00	5,117.19
DT Penalty	NA	3,479.19	0.00	0.00	3,479.19
Total DT Collected					60,056.34

The Town paid the State of Vermont \$879,391 in Educational Taxes during 2020. Since the non-delinquent taxes that were received in 2020 totaled \$1,050,509.27, with an additional \$2,014.00 received from the State, the balance of the revenue (Municipal Tax Revenue) received through taxes is \$153,119.17. This figure does not include the additional \$20,013.00 in tax revenue collected to pay County taxes.

During 2020, the Town collected \$ 60,056.34 in delinquent taxes, interest, and penalties. Of this amount, \$9,654.61 were due between 2015 and 2018 and \$41,805.35 was due in 2019. An additional \$5,117.19 was collected in interest and \$3,479.19 in penalties. The penalties collected are paid to the Delinquent Tax Collector as compensation for that person's efforts on the Town's behalf.

Highway Fund

The Highway Fund opening balance was \$306,861.23. The Highway Fund raised a total of \$151,613.04 in grants. Highway Fund expenses totaled \$235,568.39. The net, i.e., revenue minus expenses, for the Highway Fund was therefore a negative amount, -\$83,057.81. An appropriation of \$89,000 to the Highway Fund that was approved during Town Meeting resulted in a net change in the Highway Fund Balance of \$ 5,942.19, leaving a remaining balance in the fund of \$312,803.42 as of 12/31/20.

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; the Town Road Rebuild Funds, which accounts for road rebuild projects, such as the replacement of the culvert on Maidstone Lake Road that was completed with funding from a grant this year; and the Clean Water Act, which addresses problems associated with Storm Water runoff entering our rivers, lakes, and ponds.

Other Receipts

The Town's revenue totaled \$493,388.98. Of that amount, \$153,119.17 was raised in Municipal Taxes; \$20,013.00 was raised to pay County taxes; \$60,056.34 came from the collection of delinquent taxes including interest and penalties; \$110,997.24 was received in grants from the State of Vermont; an

Town of Maidstone, VT 2020 Audit Report

additional \$131,324.01 was received from other grants; \$14,176.70 was received in licenses and fees; and an additional \$3,702.52 was received in interest payments.

Other Expenditures

The Town's expenses for 2020, without including Educational Taxes, totaled \$432,328.34. 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 designated funds, which are called Earmarked Funds 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 gain of \$61,060.64, 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 \$112,700 from the General Fund into other Earmarked funds, that was authorized during the 2020 Town Meeting: \$89,000 into the Highway Fund; \$3,500 into the Grand List fund; and \$20,000 into the Reserve Fund; The Reserve Fund was established by voters during the 2018 Town Meeting. The Earmarked funds also include a Grant Activity Column, which is not an Earmarked Fund, that was authorized by the Town. It is included to communicate the additional grants that were collected by the Town. Most of these funds were used to offset the costs associated with the Covid-19 pandemic.

Outstanding Payables

Some of the 2020 Educational Taxes that the Town must pay to the State were due in 2020; the remainder that is due in 2021 is \$ 460,377.23.

Report of Deficit

The Town has no debts at this time.

Trust Funds and Bonds

None

Other Information

Financial Policies and Internal Controls:

During 2020, none of the Town's policies were revised and or updated. There has been one temporary change in procedures due to COVID-19. As signatures are more challenging to obtain, the Town now has a signature desk in the main room at Town Hall where the Selectboard can sign any documents. On a weekly basis, The Treasurer notifies the Selectboard of any checks drawn on our accounts. As Selectboard Chair, Doug Lord signs off on all recurring checks (payroll, utilities, etc.) and all three Selectmen sign off on any unusual invoices (contract payments, lawyer bills, etc.). In the past, the monthly Selectman's Warrant, showing all checks issued in the prior month, was signed at the monthly Selectboard meeting. Now, the warrant is left on the signing desk for the Selectmen to individually review all checks and sign the warrant. The signature desk is also used for the Selectmen to sign contracts.

Town of Maidstone, VT 2020 Audit Report
Statement of Revenue and Expenses

Town of Maidstone, VT												
Statement of Revenues and Expenses					December 31, 2020							
	General Fund	Highway Fund	Total Earmarked Funds	Total All Funds	Equipment	Animal	Grand List	Cemetery Restoration	Book Restoration	Town Plan and Zoning	Grant Activity	Reserve
Revenues												
Taxes raised on behalf of Essex County	20,013.00	0.00	0.00	20,013.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal Taxes	153,119.17	0.00	0.00	153,119.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent taxes with interest & Penalties	60,056.34	0.00	0.00	60,056.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State of VT	59,422.60	51,574.64	0.00	110,997.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants	8,226.61	100,038.40	23,059.00	131,324.01	0.00	0.00	3,196.00	0.00	0.00	0.00	19,863.00	0.00
Licenses and Fees	12,732.70	0.00	1,444.00	14,176.70	0.00	0.00	0.00	0.00	1,444.00	0.00	0.00	0.00
Other Revenue (Bank Interest)	2,444.33	897.54	360.65	3,702.52	111.44	0.00	109.33	13.01	9.87	14.43	0.00	102.57
Total Revenues	316,014.75	152,510.58	24,863.65	493,388.98	111.44	0.00	3,305.33	13.01	1,453.87	14.43	19,863.00	102.57
Expenditures												
Administration	67,684.31	0.00	21,743.69	89,428.00	1,430.49	72.00	378.20	0.00	0.00	0.00	19,863.00	0.00
Town Hall Office	16,045.51	0.00	85.60	16,131.11	0.00	0.00	0.00	0.00	32.66	0.00	0.00	52.94
Waste and Recycling	47,472.80	0.00	0.00	47,472.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	8,120.00	0.00	0.00	8,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assessor Contract	3,527.50	0.00	0.00	3,527.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services	4,718.00	0.00	0.00	4,718.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aquatic Invasive Species (AIS) Program	5,049.54	0.00	0.00	5,049.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Fund	0.00	235,568.39	0.00	235,568.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cemetery	2,300.00	0.00	0.00	2,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Tax	20,013.00	0.00	0.00	20,013.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	174,930.66	235,568.39	21,829.29	432,328.34	1,430.49	72.00	378.20	0.00	32.66	0.00	19,863.00	52.94
Revenues less expense	141,084.09	(83,057.81)	3,034.36	61,060.64	(1,319.05)	(72.00)	2,927.13	13.01	1,421.21	14.43	0.00	49.63
Authorized Inter-fund Transfers	-112,700.00	89,000.00	23,700.00	0.00	0.00	200.00	3,500.00	0.00	0.00	0.00	0.00	20,000.00
Net Change in Fund Balance	28,384.09	5,942.19	26,734.36	61,060.64	(1,319.05)	128.00	6,427.13	13.01	1,421.21	14.43	0.00	20,049.63
Fund Balances												
Fund Balances 12/31/19	237,831.94	306,861.23	113,868.35	658,361.52	37,774.47	168.38	34,092.21	4,319.29	2,685.64	4,795.86	0.00	30,032.50
Fund Balances 12/31/20	266,016.03	312,803.42	140,602.71	719,422.16	36,455.42	296.38	40,519.34	4,332.30	4,106.85	4,810.29	0.00	50,082.13
Bank Balance 12/31/20	266,016.03	312,803.42	140,602.71	719,422.16	36,455.42	296.38	40,519.34	4,332.30	4,106.85	4,810.29	0.00	50,082.13
Bank Balance less Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Town of Maidstone
2020 Budget vs. Actual

	Budget	Received	(Over)/Under
01-4005 · Current Year Municipal Tax 2019	\$ -	\$ 73,611.80	\$ (73,611.80)
01-4005 · Current Year Municipal Tax 2020	\$ 222,465.00	\$ 132,982.86	\$ 89,482.14
01-4010 · Delinquent and Late Property Tax Revenue	\$ -	\$ 21,500.64	\$ (21,500.64)
01-4015 · Delinquent Property Tax Interest	\$ -	\$ 5,117.19	\$ (5,117.19)
01-4020 · Delinquent Property Tax Penalty	\$ -	\$ 3,479.19	\$ (3,479.19)
01-4025 · Grants Received	\$ -	\$ 376.00	\$ (376.00)
01-4050 · State of VT Pilot Revenue	\$ 44,000.00	\$ 45,493.60	\$ (1,493.60)
01-4055 · State of VT Hold Harmless C/U	\$ 13,800.00	\$ 13,929.00	\$ (129.00)
01-4075 · Milfoil Grant & Lake Ass Cont	\$ -	\$ 7,850.61	\$ (7,850.61)
01-4100 · Miscellaneous Income	\$ -	\$ 5,068.20	\$ (5,068.20)
01-4140 · Dog Licenses (Town Clerk)	\$ 320.00	\$ 372.00	\$ (52.00)
01-4210 · Town Clerk Fees (General)	\$ 3,500.00	\$ 5,382.50	\$ (1,882.50)
01-4240 · Zoning Application Fee	\$ 840.00	\$ 1,100.00	\$ (260.00)
01-4245 · Driveway Permit Fee	\$ -	\$ -	\$ -
01-4265 · Trash Bags Income	\$ 700.00	\$ 810.00	\$ (110.00)
01-4070 · Interest Income	\$ 500.00	\$ 2,444.33	\$ (1,944.33)
Total Income	\$ 286,125.00	\$ 319,517.92	

	Budget	Expensed	(Over)/Under
01-5110 · Town Clerk Wages	\$ 15,600.00	\$ 15,600.00	\$ -
01-5115 · Cleaning Wages	\$ 1,300.00	\$ 1,256.60	\$ 43.40
01-5120 · Town Treasurer Wages	\$ 9,360.00	\$ 9,360.00	\$ -
01-5125 · Assistant Town Clerk Wages	\$ 2,000.00	\$ 2,000.00	\$ -
01-5135 · Delinquent Tax Collector Wages	\$ -	\$ 3,479.19	\$ (3,479.19)
01-5145 · Lister Wages	\$ 6,200.00	\$ 6,536.25	\$ (336.25)
01-5150 · Moderator Wages	\$ 100.00	\$ 100.00	\$ -
01-5155 · Selectboard Wages	\$ 3,200.00	\$ 3,200.00	\$ -
01-5160 · Selectboard Secretary Wages	\$ 500.00	\$ 500.00	\$ -
01-5165 · Ballot Clerk Wages	\$ 600.00	\$ 660.82	\$ (60.82)
01-5170 · Zoning Wages	\$ 840.00	\$ 720.00	\$ 120.00
01-5175 · Town Auditor Wages	\$ 900.00	\$ 400.00	\$ 500.00
01-5180 · Mileage Reimbursement	\$ 300.00	\$ 35.48	\$ 264.52
01-5205 · Unemployment Taxes	\$ 400.00	\$ 250.79	\$ 149.21
01-5210 · Employment Taxes	\$ 4,200.00	\$ 3,325.28	\$ 874.72
01-5215 · Town Officer's Training Expense	\$ 3,000.00	\$ 420.00	\$ 2,580.00
01-5220 · Advertising Expense	\$ 500.00	\$ 326.00	\$ 174.00
01-5225 · Town Reports Expense	\$ 1,200.00	\$ 612.25	\$ 587.75
01-5230 · Maps/Contract Update Expenses	\$ 700.00	\$ 700.00	\$ -
01-5245 · Legal and Professional Expense	\$ 5,000.00	\$ 12,083.65	\$ (7,083.65)
01-5250 · VLCT Dues	\$ 1,320.00	\$ 1,320.00	\$ -
01-5255 · NVDA	\$ 500.00	\$ 500.00	\$ -
01-5260 · PACIF	\$ 4,004.00	\$ 4,298.00	\$ (294.00)
01-5300 · Town Hall Office Supplies	\$ 2,000.00	\$ 1,402.12	\$ 597.88
01-5302 · Town Hall Animal Licence Fee	\$ 300.00	\$ 200.00	\$ 100.00
01-5305 · Town Hall Postage	\$ 700.00	\$ 1,373.04	\$ (673.04)
01-5310 · Town Hall Software	\$ 6,250.00	\$ 6,333.26	\$ (83.26)

Town of Maidstone
2020 Budget vs. Actual

01-5315 · Town Hall Electricity	\$ 1,000.00	\$ 849.25	\$ 150.75
01-5320 · Town Hall Fuel Oil	\$ 3,300.00	\$ 1,915.49	\$ 1,384.51
01-5325 · Town Hall Telephone	\$ 1,100.00	\$ 1,162.16	\$ (62.16)
01-5330 · Town Hall Repair & Maintenance	\$ 2,500.00	\$ 2,810.19	\$ (310.19)
01-5334 · Landfill Transport	\$ 9,000.00	\$ 8,975.00	\$ 25.00
01-5335 · Tip Fees	\$ 8,000.00	\$ 7,924.37	\$ 75.63
01-5339 · Scale	\$ 300.00	\$ 148.40	\$ 151.60
01-5340 · Waste Pickup - Town	\$ 8,500.00	\$ 7,880.00	\$ 620.00
01-5343 · Waste Pick up - Lake	\$ 8,500.00	\$ 7,880.00	\$ 620.00
01-5344 · Recycling - Town	\$ 6,500.00	\$ 5,525.00	\$ 975.00
01-5345 · Recycling - Lake	\$ 6,500.00	\$ 5,525.00	\$ 975.00
01-5346 · Additional Trips	\$ 1,000.00	\$ 265.00	\$ 735.00
01-5347 · Trash Bags	\$ -	\$ -	\$ -
01-5348 · Waste Management - NEKWMD	\$ 1,900.00	\$ 2,190.91	\$ (290.91)
01-5350 · Bulky Waste Day	\$ 1,200.00	\$ 1,159.12	\$ 40.88
01-5355 · Groveton Ambulance Service	\$ 3,120.00	\$ 3,120.00	\$ -
01-5360 · Groveton Fire Department	\$ 3,000.00	\$ 3,000.00	\$ -
01-5365 · N Stratford Fire Department	\$ 2,000.00	\$ 2,000.00	\$ -
01-5370 · Direct Fire Support	\$ 5,000.00	\$ -	\$ 5,000.00
01-5375 · Assessor Contract	\$ 3,300.00	\$ 3,527.50	\$ (227.50)
01-5385 · Property Tax Refunds Expense	\$ -	\$ -	\$ -
01-5390 · Milfoil Expense	\$ -	\$ 5,049.54	\$ (5,049.54)
01-5700 · Donations NEK Human Services	\$ 218.00	\$ 218.00	\$ -
01-5705 · Donations Guildhall Library	\$ 1,000.00	\$ 1,000.00	\$ -
01-5710 · Donations Northern VT VACD	\$ 100.00	\$ 100.00	\$ -
01-5715 · Donation Caledonian Home Health	\$ 150.00	\$ 150.00	\$ -
01-5720 · Donations VT Ctr For Ind Living	\$ 150.00	\$ 150.00	\$ -
01-5725 · Donations American Red Cross	\$ 250.00	\$ 250.00	\$ -
01-5730 · Donations Essex Sheriffs Dept	\$ 250.00	\$ 250.00	\$ -
01-5735 · Donations Rural Community Trans	\$ 300.00	\$ 300.00	\$ -
01-5740 · Donations Essex Country Nat Res	\$ 250.00	\$ 250.00	\$ -
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	\$ -
01-5950 · County Tax Assessment	\$ 20,013.00	\$ 20,013.00	\$ -
07-5020 · Cemetery Mowing	\$ 2,500.00	\$ 2,300.00	\$ 200.00
02-5010 - Highway Expense	\$ 69,000.00	\$ 69,000.00	\$ -
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	\$ 3,500.00	\$ 3,500.00	\$ -
01-5010 - Appropriation - Reserve Fund	\$ 20,000.00	\$ 20,000.00	\$ -
01-5010 - Appropriation - Animal Fund	\$ 200.00	\$ 200.00	\$ -
01-5010 - Appropriation - MWA	\$ -	\$ 500.00	\$ (500.00)
Total Expense	\$ 286,125.00	\$ 287,630.66	

Treasurer's Report

2020 Highway Fund Budget to Actual

	Budget	Actual
Revenue		
Highway Class 2 State Aid	\$ 24,000.00	\$ 25,238.29
Highway Class 3 State Aid	\$ 15,000.00	\$ 15,668.83
Supplimental Income		\$ 10,607.52
Grants Received		\$ 100,038.40
Highway Overweight Permits		\$ 60.00
Interest Income		\$ 897.54
Town Appropriation - Highway Rebuild	\$ 20,000.00	\$ 20,000.00
Town Highway Budget	\$ 69,000.00	\$ 69,000.00
Total Revenue	\$ 128,000.00	\$ 241,510.58
Expenditures		
Highway Class 2 Summer	\$ 27,000.00	\$ 33,104.50
Highway Class 2 Winter	\$ 27,000.00	\$ 18,564.42
Highway Class 3 Summer	\$ 27,000.00	\$ 43,910.05
Highway Class 3 Winter	\$ 27,000.00	\$ 15,176.42
Town Road Rebuild	\$ 20,000.00	\$ 124,073.00
Clean Water Act		\$ 740.00
Total Expenditures	\$ 128,000.00	\$ 235,568.39

Highway Fund Estimated Revenue and Expenses 2021

<u>Estimated Highway Revenue</u>	
Highway Class 2 State Aid	\$ 25,000.00
Highway Class 3 State Aid	\$ 15,000.00
Town Appropriation - Highway Rebuild	\$ 20,000.00
Town Highway Budget	\$ 70,000.00
Total Highway Revenue	\$ 130,000.00

<u>Estimate Highway Expenses</u>	
Highway Class 2 Summer	\$ 23,000.00
Highway Class 2 Winter	\$ 23,000.00
Highway Class 3 Summer	\$ 23,000.00
Highway Class 3 Winter	\$ 23,000.00
Town Road Rebuild	\$ 38,000.00
Total Highway Expenses	\$ 130,000.00

**Treasurer's Report
General Fund
January 1, 2020 to December 31, 2020
REVENUES**

2020 Taxes Received on time	\$ 659,388.00
2020 Taxes Received late (10/16/2020 to 12/31/2020)	\$ 34,027.93
2020 Municipal Taxes paid directly by State	\$ 2,014.00
2019 Taxes Received on time	\$ 357,093.34
Delinquent Property Tax Revenue from 2014 to 2019	\$ 51,459.96
Delinquent Property Tax Interest	\$ 5,117.19
Delinquent Property Tax Penalty	\$ 3,479.19

STATE OF VERMONT

Pilot Revenue	\$ 45,493.60
Hold Harmless	\$ 13,929.00
Investment Income	\$ 2,444.33

GRANTS

Milfoil Grant - due from 2019	\$ 2,801.07
Milfoil Grant - 2020 reimbursement	\$ 5,049.54
Equalization Study Grant	\$ 376.00

FEES & FINES

Miscellaneous Income	\$ 5,068.20
Dog License Fees	\$ 372.00
Town Clerk Income	\$ 5,382.50
Zoning Application Fees	\$ 1,100.00
Trash Bag	\$ 810.00

LESS

Education Taxes	
NEK School Choice - June 2020	\$ 130,249.50
NEK School Choice - October 2020	\$ 115,077.50
Act 68, State Education Fund - June 2020	\$ 288,765.10
Act 68, State Education Fund - December 2020	\$ 345,299.00

TOTAL 2020 REVENUE **\$ 316,014.75**

EXPENDITURES

ADMINISTRATION

Town Clerk Wages	\$ 15,600.00
Cleaning Wages	\$ 1,256.60
Town Treasurer Wages	\$ 9,360.00
Assistant Town Clerk	\$ 2,000.00
Delinquent Tax Collector Wages	\$ 3,479.19
Lister Wages	\$ 6,536.25
Moderator Wages	\$ 100.00
Selectboard Wages	\$ 3,200.00
Selectboard Secretary Wages	\$ 500.00
Ballot Clerk Wages	\$ 660.82
Zoning Wages	\$ 720.00
Auditor Wages	\$ 400.00

Mileage Reimbursement Wages	\$ 35.48
Unemployment Taxes	\$ 250.79
Employment Taxes	\$ 3,325.28
Town Officer's Training Expense	\$ 420.00
Advertising Expense	\$ 326.00
Town Reports Expense	\$ 612.25
Maps/Contract Updates Expense	\$ 700.00
Legal and Professional Expense	\$ 12,083.65
VLCT Dues	\$ 1,320.00
NVDA	\$ 500.00
PACIF	\$ 4,298.00

TOWN HALL

Office Supplies	\$ 1,402.12
Animal License Fees	\$ 200.00
Postage	\$ 1,373.04
Software	\$ 6,333.26
Electricity	\$ 849.25
Fuel/Oil	\$ 1,915.49
Telephone	\$ 1,162.16
Repair & Maintenance	\$ 2,810.19

WASTE & RECYCLING

Landfill Transport	\$ 8,975.00
Tip Fees	\$ 7,924.37
Scale Fees	\$ 148.40
Waste Pickup - Town	\$ 7,880.00
Waste Pickup - Lake	\$ 7,880.00
Recycling - Town	\$ 5,525.00
Recycling - Lake	\$ 5,525.00
Additional Trips	\$ 265.00
Trash Bags	\$ -
Waste Management - NEKWMD	\$ 2,190.91
Bulky Waste Day	\$ 1,159.12

PUBLIC SAFETY

Groveton Ambulance Contract	\$ 3,120.00
Groveton Fire Department	\$ 3,000.00
North Stratford Fire Department	\$ 2,000.00
Direct Fire Expense	\$ -

Assessor Contract	\$ 3,527.50
--------------------------	-------------

MILFOIL

Milfoil Mitigation Wages and Payroll Costs	\$ 5,049.54
--	-------------

SOCIAL SERVICES

NEK Human Services	\$ 218.00
Guildhall Library	\$ 1,000.00
Northern VT VACD	\$ 100.00
Caledonia Home Health	\$ 150.00
VT Center for Individual Living	\$ 150.00
American Red Cross	\$ 250.00
Essex County Sheriff's Dept	\$ 250.00
Rural Community Transportation	\$ 300.00

Essex County Natural Resources	\$ 250.00
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
Memphramagog Watershed Association	\$ 500.00
County Tax	\$ 20,013.00
Prior Filing Errors	\$ -
Cemetery Mowing	\$ 2,300.00
TOTAL DISBURSEMENTS	\$ 174,930.66

SUMMARY OF GENERAL FUND CHECKING ACCOUNT

2020 GENERAL FUND BEGINNING BALANCE 1/1/2020	\$ 237,631.94
ADD TOTAL 2020 REVENUE	\$ 316,014.75
SUBTRACT TOTAL 2020 DISBURSEMENTS	\$ 174,930.66
SUBTRACT TOTAL 2020 APPROPRIATIONS	\$ 112,700.00
2020 GENERAL FUND ENDING BALANCE 12/31/2020	\$ 266,016.03

Treasurer's Report 2020 TAX REVENUES

	Due on 10/15/2020	Due on 4/15/2021	Total
Tax Bills issued for 2020			
Municipal Tax	\$ 112,706.27	\$ 112,706.44	\$ 225,412.71
Education Tax	\$ 456,729.89	\$ 456,728.32	\$ 913,458.21
Total	\$ 569,436.16	\$ 569,434.76	\$ 1,138,870.92
Tax Collections in 2020			
Municipal Tax	\$ 109,035.56	\$ 28,399.95	\$ 137,435.51
Education Tax	\$ 443,321.31	\$ 112,659.11	\$ 555,980.42
Total	\$ 552,356.87	\$ 141,059.06	\$ 693,415.93
2020 Taxes owed as of 12/31/2020			
Municipal Tax	\$ 3,670.71	\$ 84,306.49	\$ 87,977.20
Education Tax	\$ 13,408.58	\$ 344,069.21	\$ 357,477.79
Total	\$ 17,079.29	\$ 428,375.70	\$ 445,454.99

2020 TAX OBLIGATIONS

2020 Obligations to be paid in 2021

Local Education, second payment of 2020 taxes, due April 30, 2021	\$ 115,077.50
State Payment, second payment of 2020 taxes, due June 1, 2021	\$ 345,299.73
Total 2020 Obligations to be paid in 2021	\$ 460,377.23

Treasurer's Report for Book Restoration January 1, 2020 to December 31, 2020	
REVENUES	
BEGINNING BALANCE	\$ 2,685.64
REVENUE	
Investment Income	\$ 9.87
Recording Fees Collected	\$ 1,444.00
2020 REVENUE	\$ 1,453.87
EXPENDITURES	
ADMINISTRATION	
Digitization of Records	\$ 32.66
TOTAL DISBURSEMENTS	\$ 32.66
2020 BEGINNING BALANCE	\$ 2,685.64
TOTAL REVENUE	\$ 1,453.87
TOTAL DISBURSEMENTS	\$ 32.66
FYE 12/31/2020 BALANCE	\$ 4,106.85

Treasurer's Report for Equipment Fund January 1, 2020 to December 31, 2020	
REVENUES	
BEGINNING BALANCE	\$ 37,774.47
REVENUE	
Investment Income	\$ 111.44
2020 REVENUE	\$ 111.44
EXPENDITURES	
ADMINISTRATION	
Copier Lease and Contract	\$ 1,332.49
Vacuum Cleaner	\$ 98.00
	\$ 1,430.49
TOTAL DISBURSEMENTS	\$ 1,430.49
2020 BEGINNING BALANCE	\$ 37,774.47
TOTAL REVENUE	\$ 111.44
TOTAL DISBURSEMENTS	\$ 1,430.49
FYE 12/31/2020 BALANCE	\$ 36,455.42

Treasurer's Report for Grand List Fund January 1, 2020 to December 31, 2020	
REVENUES	
BEGINNING BALANCE	\$ 34,092.21
REVENUE	
Investment Income	\$ 109.33
Reappraisal Grant	\$ 3,196.00
Transfer from General Fund	\$ 3,500.00
2020 REVENUE	\$ 6,805.33
EXPENDITURES	
ADMINISTRATION	
Payroll for Reappraisal	\$ 378.20
TOTAL DISBURSEMENTS	\$ 378.20
2020 BEGINNING BALANCE	\$ 34,092.21
TOTAL REVENUE	\$ 6,805.33
TOTAL DISBURSEMENTS	\$ 378.20
FYE 12/31/2020 BALANCE	\$ 40,519.34

Treasurer's Report for Cemetery Restoration Fund January 1, 2020 to December 31, 2020	
REVENUES	
BEGINNING BALANCE	\$ 4,319.29
REVENUE	
Investment Income	\$ 13.01
2020 REVENUE	\$ 13.01
EXPENDITURES	
ADMINISTRATION	
TOTAL DISBURSEMENTS	\$ -
2020 BEGINNING BALANCE	\$ 4,319.29
TOTAL REVENUE	\$ 13.01
TOTAL DISBURSEMENTS	\$ -
FYE 12/31/2020 BALANCE	\$ 4,332.30

Treasurer's Report for Plan & Zoning January 1, 2020 to December 31, 2020	
REVENUES	
BEGINNING BALANCE	\$ 4,795.86
REVENUE	
Investment Income	\$ 14.43
2020 REVENUE	\$ 14.43
EXPENDITURES	
ADMINISTRATION	
TOTAL DISBURSEMENTS	\$ -
2020 BEGINNING BALANCE	\$ 4,795.86
TOTAL REVENUE	\$ 14.43
TOTAL DISBURSEMENTS	\$ -
FYE 12/31/2020 BALANCE	\$ 4,810.29

Treasurer's Report for Reserve Fund January 1, 2020 to December 31, 2020	
REVENUES	
BEGINNING BALANCE	\$ 30,032.50
REVENUE	
Appropriation	\$ 20,000.00
Investment Income	\$ 102.57
2020 REVENUE	\$ 20,102.57
EXPENDITURES	
Check Printing	\$ 52.94
TOTAL DISBURSEMENTS	\$ 52.94
2020 BEGINNING BALANCE	\$ 30,032.50
TOTAL REVENUE	\$ 20,102.57
TOTAL DISBURSEMENTS	\$ 52.94
FYE 12/31/2020 BALANCE	\$ 50,082.13

Treasurer's Report for Animal Fund January 1, 2020 to December 31, 2020	
REVENUES	
BEGINNING BALANCE	\$ 168.38
REVENUE	
Appropriation	\$ 200.00
2020 REVENUE	\$ 200.00
EXPENDITURES	
Shelter Fee	\$ 72.00
TOTAL DISBURSEMENTS	\$ 72.00
2020 BEGINNING BALANCE	\$ 168.38
TOTAL REVENUE	\$ 200.00
TOTAL DISBURSEMENTS	\$ 72.00
FYE 12/31/2020 BALANCE	\$ 296.38

Treasurer's Report for Highway January 1, 2020 to December 31, 2020	
REVENUES	
BEGINNING BALANCE	\$ 306,861.23
Appropriation	\$ 89,000.00
REVENUE	
Revenue Received	\$ 51,574.64
Investment Income	\$ 897.54
Grants Received	\$ 100,038.40
2020 REVENUE	\$ 241,510.58
EXPENDITURES	
ADMINISTRATION	
Highway Expenses	\$ 235,568.39
TOTAL DISBURSEMENTS	\$ 235,568.39
2020 BEGINNING BALANCE	\$ 306,861.23
TOTAL REVENUE	\$ 241,510.58
TOTAL DISBURSEMENTS	\$ 235,568.39
FYE 12/31/2020 BALANCE	\$ 312,803.42

Grant Activity January 1, 2020 to December 31, 2020	
REVENUES	
BEGINNING BALANCE	\$ -
REVENUE	
Grants Received	\$ 19,863.00
2020 REVENUE	\$ 19,863.00
EXPENDITURES	
ADMINISTRATION	
Grant Expenditures	\$ 19,863.00
TOTAL DISBURSEMENTS	\$ 19,863.00
2020 BEGINNING BALANCE	\$ -
TOTAL REVENUE	\$ 19,863.00
TOTAL DISBURSEMENTS	\$ 19,863.00
FYE 12/31/2020 BALANCE	\$ -

see detailed explanation

see detailed explanation

**Town of Maidstone
Highway Funds - 2020**

\$ 306,861.23 Beginning Balance

	Highway Fund	Town Road Rebu	Clean Water Act
Beginning Balance 1/1/2020	\$ 29,008.14	\$ 263,993.09	\$ 13,860.00
Income			
State of Vermont:			
Class 2 Road Aid	\$ 25,238.29		
Class 3 Road Aid	\$ 15,668.83		
Supplimental Payment		\$ 10,607.52	
Grants Received		\$ 100,038.40	
Appropriations from Town:			
Highway Fund	\$ 69,000.00		
Town Rebuild Account		\$ 20,000.00	
Other:			
Overweight Permits	\$ 60.00		
Interest	\$ 897.54		
Total Income 2020	\$ 110,864.66	\$ 130,645.92	\$ -
Expenditures			
Highways			
Summer Class 2	\$ 33,104.50		
Winter Class 2	\$ 18,564.42		
Summer Class 3	\$ 43,910.05		
Winter Class 3	\$ 15,176.42		
Town Road Rebuild		\$ 124,073.00	
Clean Water Act			\$ 740.00
Total Expenditures 2020	\$ 110,755.39	\$ 124,073.00	\$ 740.00
End Balance	\$ 29,117.41	\$ 270,566.01	\$ 13,120.00
Combined End Balance 12/31/2020	\$ 312,803.42		

**Grant Activity
2020**

	LGER Grant	Digitization Grant	CTCL Grant	SOS Grant	Lister Grant	Total
Income	\$ 945.62	\$ 12,852.98	\$ 5,000.00	\$ 960.00	\$ 104.40	\$ 19,863.00
Expense:						
Labor		\$ 1,996.45	\$ 527.04			\$ 2,523.49
Supplies	\$ 225.62		\$ 1,356.02			\$ 1,581.64
Capital		\$ 829.99	\$ 3,116.94	\$ 960.00		\$ 4,906.93
Software		\$ 2,000.00				\$ 2,000.00
Travel					\$ 104.40	\$ 104.40
Contract Work	\$ 720.00	\$ 8,026.54				\$ 8,746.54
Total Expense:	\$ 945.62	\$ 12,852.98	\$ 5,000.00	\$ 960.00	\$ 104.40	\$ 19,863.00

LGER Grant	From the State of Vermont, the Local Government Expense Reimbursement (LGER) grant reimbursed the town for expenses incurred due to COVID-19. For Maidstone, the largest early expense was for the professional disinfecting of town hall, making it safer for staff.
Digitization Grant	Act 137 Digitization of Land Records provided funds for digitizing at least 5 years of land records. With town halls closed due to COVID-19, the push was for land records to be made available online for researchers. Currently, the last five years of land records are available. https://maidstone.lr-1.com/
CTCL Grant	The Center for Tech and Civil Life provided funding to town halls to accommodate for voting in the age of COVID-19. This grant was used for extra payroll on election day as well as extensive purchasing of election supplies, including voting booths, tables, computers, stanchions and signage.
SOS Grant	The Secretary of State's office for Vermont provided funding for secure, outside drop boxes for election ballots.
Lister Grant	To encourage lister education, the Department of Property Valuation and Review provides reimbursement for travel, lodging and meals to listers for courses provided by the state.

Town of Maidstone
Delinquent Tax Collector Report
December 31, 2020

*on budget plan

Real Estate Tax (Principal) Owed as of December 31, 2020

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	Allen, Evelyn	\$	188.23
	Kachmarik, Andrew*	\$	206.99
	Mahurin, Roland	\$	37.34
	Ryan, Sally	\$	40.95
	Tanguay, Michael	\$	143.55
	Wiedeman, Frank & Deborah	\$	801.40
2020	No delinquent tax for 2020 until April 2021		
	Note: There are taxpayers who did not pay their 1st installment, however, they are not considered "delinquent" until April 15, 2021.		
	The total uncollected tax which was due on October 15, 2020 is \$17,079.29.		

Delinquent Tax Collections in 2020

Real Estate Taxes from 2016	\$	2,223.72
Real Estate Taxes from 2017	\$	3,205.88
Real Estate Taxes from 2018	\$	4,225.01
Real Estate Taxes from 2019	\$	<u>41,805.35</u>
Total collected in 2019	\$	51,459.96
Interest collected in 2020	\$	5,117.19
Penalty collected in 2020	\$	3,479.19
Total Delinquent Taxes, Interest and Penalties collected in 2020	\$	60,056.34



Robert Champagne-Willis
Delinquent Tax Collector

VITAL STATISTICS

Event	Name	Date	Place
Births:	None		
Marriages:	Cole Noyes Mariah Perreault	September 26, 2020	Maidstone
	Bruce Hodge Rebecca Knopp Risler	September 12, 2020	Maidstone
	Lathan Jacobson Christabelle Devlin	June 20, 2020	Maidstone
Deaths:	John Lovell, Jr	April 01, 2020	Maidstone

Planning & Zoning Board

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

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

Respectfully Submitted,
Sean McCarthy, Zoning/Planning Board Chairman

LICENSES & PERMITS

DOG LICENSES – In the year 2020 Maidstone issued 44 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.

License Fees: Jan. 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
If you get a dog between Oct. 31 and Dec. 31, or a 6 mo. old puppy	Male or Female	\$ 9.00
	Neutered or Spayed	\$ 7.00

Special License: \$30.00 up to 10 dogs kept for breeding purposes. \$3.00 each additional dog.
Kennel Permit: \$10.00 for two or more dogs kept for sale or breeding purposes not for your own use.

Late Fees: 50% in excess of that otherwise required is paid on all licenses and permits Issued after April 1st unless the dog is obtained or becomes 6 months old after April 1st. Vermont Statutes Title 20 section 3582.

All dogs must have a current rabies certificate issued by a licensed veterinarian before a town license can be obtained. In March, the Selectmen or their designated appointee will be taking a list of all dogs within the town. All dogs not licensed within a reasonable time after April 1st may have to be destroyed. VSA T20 SS3621.

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

ZONING PERMITS – No land or building development as defined in the Zoning Bylaw may commence unless a zoning permit has been issued by the Zoning Administrator, Lloyd Tippitt, Telephone 802-676-3651. Zoning Permit Applications may be picked up at the Town Office during business hours or can be mailed upon request by calling 802-676-3210 or you can download and print from the town website. A fee of \$85.00 must accompany each application. The fee for an appeal or conditional use permit is \$102.00. In 2020 there were 13 permits granted. All property owners are required by law to record the following permits at Maidstone Town Office, upon receiving an approved application: Wastewater System and Potable Water Supply Permits and/or Well Permits and Shoreland Protection Individual Permits.

SOCIAL SERVICES

NEK Council on Aging (1-800-642-5119)	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 31, 2021 from 8 AM to noon at 1342 VT Rte. 102, Bradley McVetty's residence.

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

Town of Maidstone

Fire Warden's Report

2020

During the 2020 State of Vermont wildland (grass/brush) fire season the state received reports of 94 fires from 42 towns that burned about 133 acres which was considerably more than the 22 acres burned in 2019.

The town of Maidstone experienced 2 wildland fires during the year. There were (5) five calls answered by the North Stratford fire department and (4) four calls answered by the Groveton fire department, including two fires, a fire alarm activation and a number of accidents. Additionally, there were 21 twenty-one requests for EMS services (Groveton ambulance) throughout the year.

This past fall the Stratford fire department came to the lake for a training session on the dry fire hydrant located at the boat launch area. In doing so the hydrant was back-flushed and pumped and found to be in good working order. The dry hydrant at the McKenzie pond has been taken out-of-service until spring when it can be worked on.

There were a total of 12 burning permits issued by Chelsey and Bill during the year.

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

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

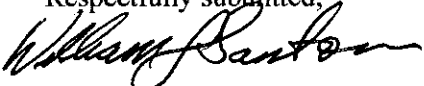
Also, please remember that any fire kindled must be attended at all times and shall be totally extinguished before leaving it, even if it is raining or there is snow covering the site.

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

Fire Warden	Bill Sanborn	4488 Maidstone Lake Road	802-676-3902
-------------	--------------	--------------------------	--------------

Key Person	Chelsey Palmer	2617 Vermont Route 102	802-751-5481
------------	----------------	------------------------	--------------

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

Respectfully submitted,

William J. 'Bill' Sanborn
Forest Fire Warden

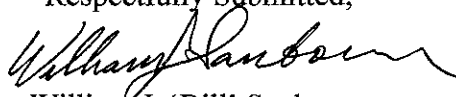
Town of Maidstone
Forest Fire Protection
Inventory of Tools and Equipment
2020

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	Serviceable/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
2020

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

2020
ANNUAL REPORTS
OF THE
NEK CHOICE SCHOOL DISTRICT



INFORMATIONAL MEETING NOTICE
Monday, February 22, 2021 at 6:00 PM
Call in Remotely with Phone Number 312-626-6799
Zoom Meeting ID: 824 2613 4947 Passcode: 791899

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

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

NEK CHOICE SCHOOL DISTRICT WARNING

The legal voters of NEK Choice School District are hereby duly notified and warned to meet at their respective individual voting locations below, to vote for Articles One (1) through Four (4) by Australian Ballot on Tuesday, March 2, 2021, with the polls open from 10:00 AM to 7:00 PM.

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

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

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

ARTICLE 3. Shall the voters of the NEK Choice School District approve the Board of Directors to expend \$5,427,732 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 \$17,893 per equalized pupil This projected spending per equalized pupil is 24.27% higher than for the current year. (Australian Ballot)

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

Given unto our hands this 14th day of January, 2021.

NEK Choice School District Board Chair


Miles Etter

NEK Choice Unified School District Annual Report

As you read this recap of our year, we trust that you are healthy and successfully enduring the challenges that COVID-19 thrust upon us last March. Many changes have dramatically impacted our lives. School life for our students, their families, and the many people who support school life have been confronted with dramatic change. We have risen to meet the obstacles with adaptation and perseverance. As we plan for the 2021 – 2022 school year, the hope is for a return to good health throughout society and greater opportunities for our school children.

Throughout the spring and fall, our district was able to connect with many students and families whose needs were stretched and find support for those needs. Much hard work from our supervisory staff is greatly appreciated. This board has not met in person since our last Annual Meeting but has continued to work and meet via the internet. Reflection of our path, exploring the idea of a non-operating choice district that gathered in December 2015, received approval from the State Board of Education January 17, 2017. With voter approval March 2017 and the initial operation in the summer of 2017, has revealed that challenges and successes are part of the commitment. We have worked to ensure that students' learning will be afforded the best opportunities to meet their needs and that we will do this with fiscal responsibility. I am grateful to the commitment and work of our board members, who strive to meet these goals to support our children's development.

As we work on the 2021 – 2022 budget, several factors are noteworthy with the increases. Budget incomes, surplus and reserve funds from our beginning years have been utilized annually to offset taxes. We are planning to continue this but see less money available from these sources. The financial incentive for merging is in its last year. Fiscal year 2023 and on, will have no state incentives to help us. We also will lose the 5% throttle which checked volatility next year. Planning for the loss of these supports will impact contributions from surplus and reserve funds. Tuition rates that have previously increased minimally have greater increases this year. Many school concerns will be addressed in this year's legislative session. Comparing projected budgets from the original presentation to the State Board of Ed with our actual budget history reflects good work thus far. We are at lower rates than projected and will have the challenge of moving beyond the state supported 5 years with Act 46 in 2022 – 2023.

The other future concern involves potential change with the Canaan School District joining an Interstate school district and the impact on the Essex North Supervisory Union. This change is two years out but we have been aware, involved, and advocating for our NEK Choice District students. There is information about this on the ENSU website.

Our office has expressed appreciation for cooperation from parents and guardians with our voucher process. Continue to use the office when problems, questions, and concerns arise. You may also reach out to your school board member. Our website is ensuvt.org/NEK.

Stay Healthy, Well, and Informed
Respectfully,

Miles Etter
NEK Choice Chair



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

Dear Families and Community Members,

As your Superintendent of Schools, I am honored to continue to serve the NEK Choice communities of Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, and Victory. COVID-19 has created many unprecedented challenges for the educational needs of our children. In March 2020, schools quickly attempted to transition to remote learning, which brought the attention to the many longstanding disparities in our rural communities related to internet connectivity, food insecurities and social-emotional, physical health and well-being. As we reopened schools in the fall either in-person, remotely or in a hybrid model, we are attempting to recover from the long absences and are now more than ever challenged to transform teaching in our schools into more equitable and effective learning environments.

During the pandemic, NEK Choice enrollments slightly declined with families transitioning to and from our communities and ten students choosing to enroll in Vermont's Agency of Education Home Study Program. We currently have a total of 284 verified students in the school district attending 35 different schools around the region. Twenty-one percent of our students require supports and services of special education including contract services related to speech and language, occupational therapy, physical therapy, sign language, psychologists and behavioral interventions. Director of Student Services, Jennifer Lawcewicz and Associate Director of Student Services, Beth Lemnah have done an outstanding job, based on surveys from our families, advocating for the individual case management needs of these 60 students attending schools in both New Hampshire and Vermont.

Based on our projections for the FY2022 budget, we anticipate a 5.4% rise in rates increasing our tuition costs by \$514,338 and a decrease in offsetting revenues from the prior year of \$302,054. Our total expenditures less revenues account for the educational spending request of \$5,033,696 which calculates our equalized pupil costs at \$17,893 and our NEK Choice Homestead Tax Rate to \$1.64. Under our articles of agreement, this is the last year of any incentives and/or throttles limiting community taxes from increasing or decreasing by 5%. Some towns have already reached the NEK Choice rate and others will be protected for this final year.

If you would like more information or have questions or concerns pertaining to the budgets or educational needs of your children, feel free to contact me directly or visit our website at www.ensuvt.org/NEK. We will be holding our Budget Information Meeting on Monday, February 22nd remotely via Zoom Meeting Id: 824 2613 4947 Passcode: 791899 at 6:00PM or join us by phone at (312) 626-6799. I look forward to continuing to be a strong fiscal agent for the district while providing a choice in educational experiences for our students and families.

Stay safe, stay healthy, stay well,

Karen E. Conroy
Superintendent of Schools
Essex North Supervisory Union

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



December 1, 2020

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

We have audited the financial statements of the governmental activities and the major fund of NEK Choice School District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 7, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

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

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, the one misstatement detected as a result of audit procedures and corrected by management was not material. The adjustment made was to remove an erroneous accounts payable to the Supervisory Union.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 1, 2020.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Restriction on Use

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

Very truly yours,

Fothergill Segale & Valley, CPAs

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

NEK CHOICE SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND
AND RECONCILIATION TO THE STATEMENT OF NET POSITION

JUNE 30, 2020

	Governmental Fund <u>General Fund</u>
ASSETS	
Cash in banks	\$ 2,132,037
Total assets	<u>\$ 2,132,037</u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts payable	\$ 1,247
Due to School Districts	380,272
Due to Essex North Supervisory Union	<u>24,796</u>
Total liabilities	<u>406,315</u>
Fund Balance	
Committed	487,596
Assigned for FY2021	695,090
Assigned for future budgets	<u>543,036</u>
Total fund balance	<u>1,725,722</u>
Total liabilities and fund balance	<u>\$ 2,132,037</u>
 RECONCILIATION TO THE STATEMENT OF NET POSITION:	
TOTAL FUND BALANCE - GOVERNMENTAL FUNDS and NET POSITION - GOVERNMENTAL ACTIVITIES	 <u>\$ 1,725,722</u>

NEK Choice School District
2021-2022 (FY22) Approved Budget

SUPERINTENDENT'S OFFICE	Approved Budget (FY21)	Proposed Budget (FY22)	Increase/ (Decrease)
Supervisory Union Assessment	\$203,460	\$219,175	\$15,715
Total Superintendent's Office:	\$203,460	\$219,175	\$15,715

SCHOOL BOARD			
Board Members Salary	\$10,007	\$10,293	\$286
NEK Choice Clerk	\$50	\$50	\$0
NEK Choice Moderator	\$50	\$50	\$0
Payroll Taxes	\$773	\$795	\$22
Audit Services	\$8,000	\$11,000	\$3,000
Legal Services	\$2,000	\$3,000	\$1,000
Advertising	\$1,700	\$1,700	\$0
Postage, Printing & Publishing	\$500	\$500	\$0
Dues & Fees-VSBA Data/Dues/New Member Trainings	\$3,323	\$3,400	\$77
Supplies	\$200	\$200	\$0
Total School Board:	\$26,603	\$30,988	\$4,385

TREASURER			
Treasurer Salary	\$544	\$1,200	\$656
Payroll Taxes	\$42	\$92	\$50
General Supplies	\$100	\$100	\$0
Total Treasurer:	\$686	\$1,392	\$706

REGULAR EDUCATION: PreK Tuition			
Tuition-Location TBD PreK \$3536 FY 22 (7)	\$24,115	\$24,752	\$637
Total PreK Tuition (7 students):	\$24,115	\$24,752	\$637

REGULAR EDUCATION: Elementary Tuition			
Tuition-Location TBD New Kindergarteners (4)	\$60,000	\$68,000	\$8,000
Tuition-Barnet (3)	\$0	\$54,000	\$54,000
Tuition-Burke Town K-6 (5)	\$76,500	\$89,215	\$12,715
Tuition-Canaan K-6 (9)	\$170,000	\$171,000	\$1,000
Tuition-Clonlara K-6 (2)	\$41,080	\$30,610	(\$10,470)
Tuition-Colebrook Elementary K-6 (4)	\$75,272	\$77,124	\$1,852
Tuition-Concord K-6 (4)	\$76,500	\$71,372	(\$5,128)
Tuition-Groveton Elementary K-6 (2)	\$50,765	\$32,014	(\$18,751)
Tuition-Lancaster Elementary K-6 (10)	\$164,611	\$174,260	\$9,649
Tuition-Lunenburg Elementary (1)	\$15,300	\$17,843	\$2,543
Tuition-Lyndon Town K-6 (7)	\$61,200	\$124,901	\$63,701
Tuition-Newark K-6 (3)	\$107,100	\$53,529	(\$53,571)
Tuition-Peacham K-6 (1)	\$0	\$18,270	\$18,270
Tuition-Riverside K-6 (47)	\$640,123	\$719,335	\$79,212
Tuition-St. Johnsbury School K-6 (6)	\$56,182	\$66,096	\$9,914
Tuition-Stratford K-6 (9)	\$100,864	\$154,692	\$53,828
Tuition-Sunnybrook Montessori K-6 (4)	\$0	\$19,260	\$19,260
Tuition-Sutton K-6 (3)	\$30,600	\$53,529	\$22,929
Tuition-Thaddeus Stevens K-6 (6)	\$160,031	\$91,830	(\$68,201)
Tuition-Waterford K-6 (5)	\$76,500	\$90,000	\$13,500
Tuition-Woodland Community K-6 (1)	\$9,690	\$10,300	\$610
Total Elementary Tuition (136 students):	\$1,972,318	\$2,187,180	\$214,862

NEK Choice School District

2021-2022 (FY22) Approved Budget

REGULAR EDUCATION: Secondary Tuition (7-8/9-12)	Approved Budget (FY21)	Proposed Budget (FY22)	Increase/ (Decrease)
Tuition-Burke Town 7-8 (1)	\$76,500	\$17,843	(\$58,657)
Tuition-Canaan 7-8 (6)	\$37,000	\$120,000	\$83,000
Tuition-Clonlara 7-8 (1)	\$0	\$16,720	\$16,720
Tuition-Colebrook Elementary 7-8 (1)	\$37,636	\$19,281	(\$18,355)
Tuition-Concord 7-8 (3)	\$30,600	\$53,529	\$22,929
Tuition-Danville 7-8 (1)	\$0	\$18,000	\$18,000
Tuition-Groveton Middle 7-8 (1)	\$0	\$16,007	\$16,007
Tuition-Lancaster Elementary 7-8 (6)	\$91,450	\$104,556	\$13,106
Tuition-Lyndon Town 7-8 (5)	\$30,600	\$89,215	\$58,615
Tuition-Newark 7-8 (4)	\$61,200	\$71,372	\$10,172
Tuition-Riverside 7-8 (17)	\$276,278	\$284,240	\$7,962
Tuition-St. Johnsbury School 7-8 (2)	\$11,236	\$22,032	\$10,796
Tuition-Stratford Public 7-8 (1)	\$16,811	\$17,188	\$377
Tuition-Thaddeus Stevens 7-8 (2)	\$43,645	\$33,440	(\$10,205)
Tuition-Waterford 7-8 (1)	\$15,300	\$0	(\$15,300)
Tuition-Woodland Community 7-8 (1)	\$9,690	\$10,300	\$610
Tuition-Arlington 9-12 (1)	\$17,450	\$16,720	(\$730)
Tuition-Burke Mountain Academy 9-12 (1)	\$16,252	\$16,720	\$468
Tuition-Canaan 9-12 (10)	\$129,500	\$200,000	\$70,500
Tuition-Charter Academy 9-12 (1)	\$14,280	\$0	(\$14,280)
Tuition-Colebrook Academy 9-12 (2)	\$92,062	\$43,134	(\$48,928)
Tuition-Danville 9-12 (3)	\$14,790	\$54,000	\$39,210
Tuition-East Burke 9-12 (1)	\$16,252	\$16,720	\$468
Tuition-Groveton High 9-12 (7)	\$82,839	\$117,803	\$34,964
Tuition-Holderness 9-12 (1)	\$16,252	\$16,720	\$468
Tuition-LEARN 9-12 (1)	\$10,715	\$0	(\$10,715)
Tuition-Lyndon Institute 9-12 (29)	\$370,594	\$575,215	\$204,621
Tuition-New Mexico Military Institute 9-12 (1)	\$14,582	\$0	(\$14,582)
Tuition-North Country Charter Academy 9-12 (1)	\$0	\$15,682	\$15,682
Tuition-North Country Union High School 9-12 (1)	\$17,548	\$19,425	\$1,877
Tuition-St. Johnsbury Academy 9-12 (21)	\$512,198	\$407,925	(\$104,273)
Tuition-White Mountain School 9-12 (1)	\$0	\$16,720	\$16,720
Tuition-White Mountain Regional 9-12 (11)	\$257,554	\$227,348	(\$30,206)
Extra Cost-St. Johnsbury Academy 9-12 Guided Studies (1)	\$27,720	\$9,518	(\$18,202)
Total Secondary Tuition (146 students):	\$2,348,534	\$2,647,373	\$298,839
Total Pre K, Elementary & Secondary Tuition (289 students):	\$4,344,967	\$4,859,305	\$514,338
REGULAR EDUCATION: Services			
Total Non Special Education Services:	\$77,587	\$58,422	(\$19,165)
SPECIAL EDUCATION: Services			
Total Special Education Services:	\$250,655	\$258,450	\$7,795

Grand Total of NEK Choice School District Expenditures:	\$4,903,958	\$5,427,732	\$523,774
--	--------------------	--------------------	------------------

Revenue Statement NEK Choice School District	Est. Revenue (FY21)	Est. Revenue (FY22)	Increase/ (Decrease)
Prior Year Surplus	\$695,090	\$393,036	(\$302,054)
Education Fund	\$4,207,868	\$5,033,696	\$825,828
Interest	\$1,000	\$1,000	\$0
Total Revenue:	\$4,903,958	\$5,427,732	\$523,774

District: Northeast Kingdom Choice USD		Property dollar equivalent yield		U065 Essex North		Homestead tax rate per \$10,763 or spending per equalized pupil	
County: Essex		10,763		12,825		1.00	
						Income dollar equivalent yield per 2.0% of household income	
Expenditures		FY2019	FY2020	FY2021	FY2022		
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$5,423,799	\$5,340,056	\$4,903,958	\$5,427,732	1.	
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-	2.	
3.	Adopted or warned union district budget plus articles	\$5,423,799	\$5,340,056	\$4,903,958	\$5,427,732	3.	
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	4.	
5.	plus Prior year deficit repayment of deficit	-	-	-	-	5.	
6.	Total Union Budget	\$5,423,799	\$5,340,056	\$4,903,958	\$5,427,732	6.	
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-	7.	
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	8.	
Revenues							
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	-	\$12,888	\$696,090	\$394,036	9.	
10.	Total offsetting union revenues	-	\$12,888	\$696,090	\$394,036	10.	
11.	Education Spending	\$5,423,799	\$5,327,168	\$4,207,868	\$5,033,696	11.	
12.	Northeast Kingdom Choice USD equalized pupils	286.79	289.20	295.50	281.32	12.	
13.	Education Spending per Equalized Pupil	\$18,912.10	\$18,420.36	\$14,239.83	\$17,893.13	13.	
14.	minus Less net eligible construction costs (or P&I) per equalized pupil	\$72.92	\$72.90	-	-	14.	
15.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per equpup)	-	-	-	-	15.	
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equpup)	-	-	-	-	16.	
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equpup)	-	-	-	-	17.	
18.	minus Estimated costs of new students after census period (per equpup)	-	-	-	-	18.	
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equpup)	-	Exempt	Exempt	Exempt	19.	
20.	minus Less planning costs for merger of small schools (per equpup)	-	-	-	-	20.	
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equpup)	-	-	-	-	21.	
22.	plus Excess spending threshold	\$17,816.00	\$18,311.00	\$18,756.00	\$18,789.00	22.	
23.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	23.	
24.	plus Per pupil figure used for calculating District Equalized Tax Rate	\$18,912	\$18,420	\$14,240	\$17,893.13	24.	
25.	Union spending adjustment (minimum of 100%)	185,050% based on \$10,220	172,994% based on yield \$10,948	129,480% based on \$10,998	166,247% based on yield \$10,763	25.	
26.	Anticipated equalized union homestead tax rate to be prorated	\$1.8505 based on \$1.00	\$1.7299 based on \$1.00	\$1.2948 based on \$1.00	\$1.6625 based on \$1.00	26.	
	Less ACT153 2 cents Fifth Year of Operation Incentive	1.7705 .08 Cents	1.6699 .06 Cents	1.2548 .04 Cents	1.6425 .02 Cents		
Prorated homestead union tax rates for members of Northeast Kingdom Choice USD		Equalized Rate		CLA		Tax Rate	
		FY 2021	FY 2022	FY 2022	FY 2022	FY21 P	
T021	Bloomfield	1.5386	1.6155	104.02%	1.5531		
T035	Brunswick	1.2548	1.6425	94.67%	1.7349		
T064	East Haven	1.2548	1.6425	92.62%	1.7733		
T083	Granby	1.1577	1.2158	99.80%	1.2180		
T088	Guildhall	1.1576	1.2155	103.80%	1.1710		
T108	Kirby	1.2548	1.6425	102.26%	1.6062		
T111	Lemington	1.4500	1.5225	104.00%	1.4639		
T118	Maidstone	1.1576	1.2155	94.99%	1.2796		
T144	Norton	1.2548	1.6425	90.40%	1.8169		
T216	Victory	1.8756	1.7818	101.12%	1.7621		
27.	Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD	2.92% based on 2.00%	2.81% based on 2.00%	2.13% based on 2.00%	2.79% based on 2.00%	27.	
	[(17,893.13 + \$12,825) x 2.00%]						
Prorated union income cap percentage for members of Northeast Kingdom Choice USD		Equalized Rate		CLA		Tax Rate	
		FY 2021	FY 2022	FY 2021	FY 2022	FY20 P	
T021	Bloomfield	2.92%	2.81%	2.13%	2.79%		
T035	Brunswick	2.92%	2.81%	2.13%	2.79%		
T064	East Haven	2.92%	2.81%	2.13%	2.79%		
T083	Granby	2.92%	2.81%	2.13%	2.79%		
T088	Guildhall	2.92%	2.81%	2.13%	2.79%		
T108	Kirby	2.92%	2.81%	2.13%	2.79%		
T111	Lemington	2.92%	2.81%	2.13%	2.79%		
T118	Maidstone	2.92%	2.81%	2.13%	2.79%		
T144	Norton	2.92%	2.81%	2.13%	2.79%		
T216	Victory	2.92%	2.81%	2.13%	2.79%		

- Following current statute, the Tax Commissioner recommended a property yield of \$10,763 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$12,825 for a base income percent of 2.74% and a non-residential tax rate of \$1.73. 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 FY22

ESTIMATED Tax Rates for FY22 with Variance to FY21 Tax Rates	FY21	FY22 ESTIMATED	Variance
Total Budget	\$4,903,958	\$5,427,732	\$523,774
Local Revenues	\$696,090	\$394,036	(\$302,054)
Education Spending	\$4,207,868	\$5,033,696	\$825,828
Equalized Pupils	295.50	281.32	(14.18)
Education Spending Per Equalized Pupil	\$14,240	\$17,893	\$3,653
Dollar Equivalent Yield (Tax Commissioner's Recommendation)	\$10,998	\$10,763	(\$235)
Equalized Homestead Tax Rate	\$1.2948	\$1.6625	\$0.3677
Merger Tax Rate Incentive	\$0.0400	\$0.0200	(\$0.0200)
NEK Choice Towns Homestead Tax Rate (after incentive)	\$1.2548	\$1.6425	\$0.3877

NEK Choice Towns	FY21 Tax Rate	FY22 Common Level of Appraisal (CLA)	FY22 Estimated Tax Rate	Variance
Bloomfield	\$1.4519	104.02%	\$1.5531	\$0.1012
Brunswick	\$1.3195	94.67%	\$1.7349	\$0.4154
East Haven	\$1.3203	92.62%	\$1.7733	\$0.4530
Granby	\$1.1318	99.80%	\$1.2180	\$0.0862
Guildhall	\$1.0960	103.80%	\$1.1710	\$0.0750
Kirby	\$1.2232	102.26%	\$1.6062	\$0.3830
Lemington	\$1.3412	104.00%	\$1.4639	\$0.1227
Maidstone	\$1.1726	94.99%	\$1.2796	\$0.1070
Norton	\$1.3356	90.40%	\$1.8169	\$0.4813
Victory	\$1.8071	101.12%	\$1.7621	(\$0.0450)

NEK Student Population by Town & Grade

Town	Pre-K	Grades K-6	Grades 7-12	Total
Bloomfield	1	10	10	21
Brunswick		4	6	10
East Haven	3	17	23	43
Granby			6	6
Guildhall	4	13	12	29
Kirby	12	66	50	128
Lemington		7	7	14
Maidstone	1	9	6	16
Norton		5	6	11
Victory		2	4	6
Grand Totals	21	133	130	284

Essex North Supervisory Union
2021-2022 (FY22) Budget Approved 11/30/20

Expenditures SUPERINTENDENT'S OFFICE	Approved Budget (FY21)	Proposed Budget (FY22)	Increase (Decrease)	NEK Choice	Canaan
GENERAL COSTS					
SUPERINTENDENTS OFFICE:					
Superintendent Salary	\$106,000	\$111,000	\$5,000	\$55,500	\$55,500
Treasurer Salary	\$1,615	\$1,680	\$65	\$840	\$840
Business Administrator Salary	\$55,702	\$57,930	\$2,228	\$28,965	\$28,965
Admin Asst/Accounts Payable/NEK Residency Clerk Salary	\$33,280	\$34,611	\$1,331	\$17,306	\$17,306
Payroll & Human Resource Benefits Coordinator Salary	\$37,315	\$38,808	\$1,493	\$19,404	\$19,404
Benefits	\$125,366	\$121,933	(\$3,433)	\$60,967	\$60,967
Advertising	\$1,575	\$1,654	\$79	\$827	\$827
Audit Services	\$11,445	\$11,000	(\$445)	\$5,500	\$5,500
Cleaning Costs	\$0	\$3,900	\$3,900	\$1,950	\$1,950
Computer Equipment	\$500	\$2,125	\$1,625	\$1,063	\$1,063
Contracted Services	\$6,295	\$6,075	(\$220)	\$3,038	\$3,038
Dues & Fees-Registrations/Memberships	\$7,875	\$8,164	\$289	\$4,082	\$4,082
General Supplies	\$4,235	\$5,162	\$927	\$2,581	\$2,581
Lease-NEK Expense Only (Was heat exp in FY 21)	\$3,750	\$2,723	(\$1,028)	\$2,723	\$0
Legal Services	\$2,550	\$5,000	\$2,450	\$2,500	\$2,500
Postage	\$2,038	\$1,891	(\$147)	\$946	\$946
Prof/OLT Liab. Ins-Errors & Omissions/Liability Ins.	\$5,000	\$5,117	\$117	\$2,559	\$2,559
Repairs/Maintenance	\$0	\$480	\$480	\$240	\$240
Software	\$20,770	\$20,100	(\$670)	\$10,050	\$10,050
Telephone/Internet	\$9,123	\$9,780	\$657	\$4,890	\$4,890
Trash Removal	\$0	\$2,600	\$2,600	\$1,300	\$1,300
Travel Expenses	\$7,000	\$4,500	(\$2,500)	\$2,250	\$2,250
Tuition Reimbursement	\$2,000	\$2,000	\$0	\$1,000	\$1,000
Total Supervisory Union Expenditures:	\$443,434	\$458,233	\$14,799	\$230,478	\$227,755

Expenditures TRANSPORTATION	Approved Budget (FY21)	Proposed Budget (FY22)	Increase (Decrease)	NEK Choice	Canaan
Owned Bus-Salary	\$10,152	\$11,420	\$1,268	\$0	\$11,420
Owned Bus-Benefits	\$777	\$874	\$97	\$0	\$874
Owned Bus-Repairs, Inspections, Fuel, Fees	\$10,000	\$8,515	(\$1,485)	\$0	\$8,515
Owned Bus-Lease Year 2 out of 3	\$0	\$13,829	\$13,829	\$0	\$13,829
Bus Service-Contracted Reg Student Transportation	\$191,323	\$188,400	(\$2,923)	\$0	\$188,400
Bus Service-Athletic Transportation, Contracted	\$34,450	\$28,417	(\$6,033)	\$0	\$28,417
Bus Service-Music/Field Trips Transportation, Contracted	\$19,500	\$19,500	\$0	\$0	\$19,500
Bus Service-CTE Transportation, Contracted	\$4,500	\$26,250	\$21,750	\$0	\$26,250
Total Transportation Expenditures:	\$270,702	\$297,205	\$26,503	\$0	\$297,205

Expenditures NON SPECIAL ED	Approved Budget (FY21)	Proposed Budget (FY22)	Increase (Decrease)	NEK Choice	Canaan
Salaries-Director/Asst Director/Admin Asst/Teacher/Paras	\$61,239	\$117,996	\$56,757	\$46,407	\$71,589
Benefits-Director/Asst Director/Admin Asst	\$17,463	\$32,834	\$15,371	\$10,515	\$22,319
Contracted Services-504 Only BMH,LI,Deaf,PT,OT,SLP,Blind	\$31,790	\$16,380	(\$15,410)	\$0	\$16,380
Equipment-504 Students	\$3,500	\$1,000	(\$2,500)	\$1,000	\$0
General Supplies-504 Students	\$1,000	\$1,500	\$500	\$500	\$1,000
Total Non Special Ed Services:	\$114,992	\$169,710	\$54,718	\$58,422	\$111,288

Expenditures SPECIAL EDUCATION /SERVICES	Approved Budget (FY21)	Proposed Budget (FY22)	Increase (Decrease)	NEK Choice	Canaan	Other	Other
Salaries-Director/Asst Director/Admin Asst/Teachers/Paras/Subs	\$504,689	\$513,656	\$8,967	\$165,345	\$339,922	\$0	\$8,389
Salaries-Teachers/Paras (IDEA Grant)	\$65,966	\$70,475	\$4,509	\$10,570	\$59,905	\$0	\$0
Benefits-Director/Asst/Admin Asst/Teachers/Paras	\$259,737	\$233,245	(\$26,492)	\$51,251	\$180,519	\$0	\$1,475
Benefits-Teachers/Paras (IDEA Grant)	\$57,756	\$55,096	(\$2,660)	\$8,264	\$46,832	\$0	\$0
Advertising	\$500	\$1,000	\$500	\$500	\$500	\$0	\$0
Contracted Services-(IDEA Grant)	\$3,954	\$0	(\$3,954)	\$0	\$0	\$0	\$0
Contracted Services-PT/OT/Speech/Visions/Deaf/Prof Dev	\$256,412	\$277,790	\$21,378	\$224,664	\$49,350	\$3,776	\$0
Dues & Registrations	\$9,800	\$11,649	\$1,849	\$4,791	\$6,858	\$0	\$0
Equipment	\$16,500	\$21,579	\$5,079	\$9,245	\$12,334	\$0	\$0
Equipment Maintenance	\$1,000	\$1,000	\$0	\$250	\$750	\$0	\$0
General Supplies-Special Ed	\$14,650	\$19,097	\$4,447	\$7,810	\$11,287	\$0	\$0
Postage	\$1,000	\$1,300	\$300	\$650	\$650	\$0	\$0

Telephone	\$700	\$1,500	\$800	\$750	\$750	\$0	\$0
Transportation-Turning Points/New School of Montpelier	\$66,606	\$27,700	(\$38,906)	\$12,700	\$15,000	\$0	\$0
Travel-Director/NEK Case Manager	\$8,652	\$4,500	(\$4,152)	\$1,685	\$2,815	\$0	\$0
Tuition-Out of District Placements/LI Spec Ed Tuition	\$246,521	\$193,031	(\$53,490)	\$140,368	\$52,663	\$0	\$0
Totals for Special Education Expenditures:	\$1,514,443	\$1,432,618	(\$81,825)	\$638,843	\$780,135	\$3,776	\$9,864

Expenditures GRANTS/Medicaid Funds	Approved Budget (FY21)	Proposed Budget (FY22)	Increase (Decrease)	NEK Choice	Canaan
Salaries	\$154,273	\$82,631	(\$71,642)	\$17,765	\$64,866
Benefits	\$75,583	\$45,823	(\$29,760)	\$8,795	\$37,028
Contracted Services	\$32,368	\$51,400	\$19,032	\$23,644	\$27,756
Supplies	\$8,060	\$0	(\$8,060)	\$0	\$0
Totals for Grant/Medicaid Expenditures:	\$270,284	\$179,854	(\$90,430)	\$50,204	\$129,650

Grand Total of All Expenditures:	\$2,613,855	\$2,537,620	(\$76,235)	\$977,946	\$1,546,033
---	--------------------	--------------------	-------------------	------------------	--------------------

Revenue Statement SUPERINTENDENT'S OFFICE/TRANSPORTATION	Revised (FY21)	Estimated (FY22)	Increase (Decrease)	NEK Choice	Canaan
Transportation Aid Revenue from State	\$75,000	\$71,000	(\$4,000)	\$0	\$71,000
Interest	\$1,000	\$1,000	\$0	\$500	\$500
SU Assessments	\$406,920	\$435,630	\$28,710	\$219,175	\$216,454
Transportation Assessment	\$195,702	\$226,205	\$30,503	\$0	\$226,205
E-Rate Reimbursement	\$4,200	\$0	(\$4,200)	\$0	\$0
Prior Year Surplus	\$31,314	\$21,603	(\$9,711)	\$10,802	\$10,801
Total Superintendents Office/Transportation Revenue:	\$714,136	\$755,438	\$41,302	\$230,478	\$524,960

Revenue Statement NON SPECIAL ED SERVICES	Revised (FY21)	Estimated (FY22)	Increase (Decrease)	NEK Choice	Canaan
Contracted Services-PD to ENSU	\$114,992	\$169,710	\$54,718	\$58,422	\$111,288
Total Non Special Ed Revenue:	\$114,992	\$169,710	\$54,718	\$58,422	\$111,288

Revenue Statement SPECIAL ED SERVICES	Revised (FY21)	Estimated (FY22)	Increase (Decrease)	NEK Choice	Canaan	Other	Other
EEE Assessment from District	\$86,464	\$22,183	(\$64,281)	\$4,642	\$17,541	\$0	\$0
EEE Grant from State	\$25,000	\$30,400	\$5,400	\$6,384	\$24,016	\$0	\$0
Special Ed Reimbursement from District	\$525,781	\$526,583	\$802	\$253,808	\$261,250	\$1,661	\$9,864
Mainstream Block Grant	\$209,400	\$212,400	\$3,000	\$64,444	\$147,956	\$0	\$0
Intensive Reimbursement from State	\$508,736	\$498,736	(\$10,000)	\$280,883	\$215,738	\$2,115	\$0
Special Ed Extraordinary Reimbursement from State	\$31,386	\$16,745	(\$14,641)	\$9,848	\$6,897	\$0	\$0
IDEA-B Grant Ages 3-21	\$123,722	\$125,571	\$1,849	\$18,834	\$106,737	\$0	\$0
IDEA-B Preschool Grant	\$3,954	\$0	(\$3,954)	\$0	\$0	\$0	\$0
Total Special Ed Revenue:	\$1,514,443	\$1,432,618	(\$81,825)	\$638,843	\$780,135	\$3,776	\$9,864

Revenue Statement Grants/Medicaid	Revised (FY21)	Estimated (FY22)	Increase (Decrease)	NEK Choice	Canaan	Other	Other
NEKCA Grant	\$2,739	\$0	(\$2,739)	\$0	\$0		
CFP Grants	\$223,434	\$116,175	(\$107,259)	\$20,912	\$95,263		
Medicaid Grant	\$44,111	\$63,679	\$19,568	\$29,292	\$34,387		
Total Grants/Medicaid Revenue:	\$270,284	\$179,854	(\$90,430)	\$50,204	\$129,650		

Grand Total All Revenues:	\$2,613,855	\$2,537,620	(\$76,235)	\$977,947	\$1,546,033	\$3,776	\$9,864
----------------------------------	--------------------	--------------------	-------------------	------------------	--------------------	----------------	----------------

Report of the Director of Student Support
Jennifer Lawcewicz

As I reflect upon the many achievements and challenges of the past year, I am thankful for the talented and flexible special education team I am so fortunate to work with. Together, we have adapted and stretched to support not only all students on education plans, but many other students who struggled with remote learning.

At Canaan Schools, we currently have three special education teachers and 11 paraprofessionals who support 31 students with individualized education plans (IEPs). I provide case management for the other 30 students at Canaan who are on 504 or education support plans. Our Administrative Assistant, Lori Kolatschek, manages the accounting, payroll, and Medicaid for our department in collaboration with the main office.

I am proud of the improvements we have made as a department. We have successfully increased our contracts with in-person related service providers to include Speech & Language, Occupational Therapy, Physical Therapy, Sign Language, Teacher of the Blind and Visually Impaired, Teacher of the Deaf, and the UVM I-Team. The addition of Irene Simons from Northeast Kingdom Human Services has brought in-person therapy and behavioral supports to many students in need. We have also expanded our own capacity to provide evaluations by purchasing evaluation materials and conducting them primarily in-house. Additionally, we have been able to reduce our out of district placements from 5 students down to 2 students district-wide.

In the NEK Choice District, my Associate Director, Beth Lemnah, has worked hard to ensure that the needs of all students are being met. She currently oversees 53 students on IEP/504/EST plans as well as ensuring the evaluations of any new referrals or 3-year re-evaluations are completed. I oversee the other 7 students who attend schools in the northern portion of the NEK Choice district. Beth has been instrumental in assisting Riverside School with their transition to becoming approved for special education, which is allowing them to provide special education services for NEK Choice students at their school of choice.

Looking forward, we are working to develop a life skills program for students with significant learning needs at Canaan Schools so we can provide more individualized and meaningful opportunities for students through authentic experiences. By utilizing our existing staff, we are able to maximize the specialized strengths of our teachers and work flexibly to meet student needs. We will continue to collaborate with SAU7 to ensure the needs of our shared students are being met and to proactively align course offerings with student needs and interests.

I would like to thank the staff, administration, school boards, and community members for their continued support as we work to continuously improve our practices in these unprecedented times. I am looking forward to the year ahead and the opportunities it offers.

Draft MAIDSTONE ANNUAL TOWN MEETING

March 3, 2020

CTO: 7:00 P.M.

ATTENDANCE: David Atkinson, Sharon Atkinson, Andy Champagne-Willis, Bob Champagne-Willis, Tammy Cunnington, Bert Desrochers, Nancy Desrochers, Maggie Fish, Robert Fish, John Gonyer, Carol Gorham, Sam Gorham, Bruce Hobough, Susan Irwin, Hanne Kistner, June Lockert, Doug Lord, Bonnie Lovell, Brad McVetty, Cheryl McVetty, Jason McVetty, Kathy Noyes, Amy Pear, Carl Ramsdell, Sandra Ramsdell, Mary Richardson, Linda Sanborn, Bill Sanborn, Bob Snowman, Lloyd Tippitt, Chris Von Alt, Mary Von Alt. Also attending Linwood Mixer and Kaden Cunnington.

The Selectboard spoke about Elaine Hodge's 13 years of service. They wanted to recognize and thank Elaine for her dedicated years at the Town Office. Also to Shawn Conant who has retired, thank you for your years of service. You both will be missed.

Bob Snowman appointed Dave Atkinson to act as Moderator. Brad McVetty seconded and the motion passed.

ARTICLE 1. Shall the Town vote to collect its 2020 taxes from October 15, 2020 up to and including April 15, 2021 and pay same to Treasurer?

Lloyd Tippitt moved to accept Article 1 as printed. Doug Lord seconded the motion. No discussion being held, the motion passed.

ARTICLE 2: Shall the Town vote to raise \$3,500 and put it in the "Reappraisal and Maintenance of the Grand List" fund?

Bert Desrochers moved to accept Article 2 as printed. Bob Snowman seconded the motion. No discussion being held, the motion passed.

ARTICLE 3: Shall the Town approve a \$1,000 donation from the General Fund to the Maidstone Lake Association to help support the "Aquatic Nuisance Prevention Program" at Maidstone Lake?

Amy Pear moved to accept Article 3 as printed. Bob Champagne-Willis seconded the motion.

Doug Lord moved to amend Article 3 to read "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?

Sam Gorham moved to accept the amended Article 3. Bob Snowman seconded the motion. No discussion being held, the motion passed.

ARTICLE 4: Shall the Town vote to raise \$20,000 and put it in the earmarked "Town Road

Rebuild Account” within the Highway Fund?

Lloyd Tippitt moved to accept Article 4 as printed. Chris Von Alt seconded the motion. No discussion being held, the motion passed.

ARTICLE 5: Shall the Town vote to raise \$20,000 and put it in the earmarked “Reserve” Fund?

Maggie Fish moved to accept Article 5 as printed. Doug Lord seconded the motion. After some discussion to explain what the Reserve Fund is used for, the motion passed.

ARTICLE 6: Shall the Town vote to raise \$200 and put it in the earmarked “Animal” Fund?

Doug Lord moved to accept Article 6 as printed. Bob Snowman seconded the motion. After some discussion to explain what the Animal Fund is used for, the motion passed.

ARTICLE 7: Shall the Town vote to raise \$241,425 to pay current expenses as requested in the proposed budget plus the amounts raised in Articles 2, 3, 4, 5 and 6?

Bruce Hobaugh moved to accept Article 7 as printed. Bob Snowman seconded the motion. With some discussion on items within the budget, the motion passed.

ARTICLE 8: Shall the Town of Maidstone appropriate the sum of five hundred dollars (\$500) to the Memphremagog Watershed Association (MWA) for invasive species spread prevention?

Chris Von Alt moved to accept Article 7 as printed. Bruce Hobaugh seconded the motion. After some discussion to explain what this money is used for, the motion passed.

ARTICLE 9: Shall licenses for the sale of malt and vinous beverages be granted in the Town of Maidstone and Shall spirits and fortified wines be sold in the Town of Maidstone?

Bob Champagne-Willis moved to accept Article 9 as printed. Andy Champagne-Willis seconded the motion. Floor Vote (by paper) was taken.

Shall licenses for the sale of malt and vinous beverages e granted in this town?

Yes – 20 No – 11 Motioned passed.

Shall spirits and fortified wines be sold in this town?

Yes – 21 No – 10 Motioned passed.

ARTICLE 10: Shall the Town vote to close the Lister Education Fund that is no longer used and has depleted its funds since 2018?

Lloyd Tippitt moved to accept Article 10 as printed. Amy Pear seconded the motion.

Doug Lord moved to amend Article 10 to read Shall the Town vote to close all Earmarked Funds that are no longer active and all funds have been depleted. Bert Desrochers seconded the motion. With no discussion, the motion passed.

ARTICLE 11: Shall the Town vote to hold its annual meeting on Tuesday, March 2, 2021 at 7 o'clock p.m.?

Maggie Fish moved to accept Article 11 as printed. Susan Irwin seconded the motion. With no discussion, the motion passed.

ARTICLE 12: To transact any other nonbinding business deemed necessary and proper when met.

Lloyd Tippitt moved to accept Article 12 as printed. Mary Von Alt seconded the motion. With no other business or discussion, the motion passed.

ADJOURNMENT: Bob Snowman moved to adjourn at 7:48 p.m. Doug Lord seconded, and the motion passed.

MINUTES as taken by Bonnie Lovell, Town Clerk

Notes

Notes