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WARNING
ANNUAL TOWN MEETING
TOWN OF GUILDHALL
MARCH 3, 2015

The citizens of the Town of Guildhall who are legal voters in the Annual Town Meeting are hereby warned and notified to meet at the Guild Hall on Tuesday, March 3, at 7:00 pm, to transact the following business, viz:

- 1) To hear and act on the reports of Town Officers; to accept the Guildhall Annual 2014 Town Report.
- 2) Shall the Town vote to collect its 2015 taxes up to and including October 15, 2015, by the Town Treasurer?
- 3) Shall the Town vote to authorize its auditors to print in the Town Report the names of delinquent taxpayers with the amounts and years owed?
- 4) Shall the Town authorize its Selectboard to incur debts for temporary loans, in anticipation of taxes for the year?
- 5) Shall the Town vote to use the 2014 General Fund surplus to pay expenses until 2015 tax monies become available?
- 6) Shall the Town vote to appropriate the sum of \$200.00 to Umbrella, an organization which helps victims of domestic violence throughout Essex County and the Northeast Kingdom?
- 7) Shall the Town vote to appropriate the sum of \$75.00 to the Vermont Center for Independent Living, an organization that provides services to the disabled in Essex County and the Northeast Kingdom?
- 8) Shall the Town appropriate the sum of \$50.00 to Northeast Kingdom Learning Services, an adult basic education program?
- 9) Shall the Town appropriate the sum of \$150.00 to the Red Cross' Northern Vermont Chapter for services in the event of disaster?
- 10) Shall the Town vote to approve a budget of \$359,877.97 plus any amounts warned and passed in articles #6-9 of this warning and set a tax rate in accordance with that budget?

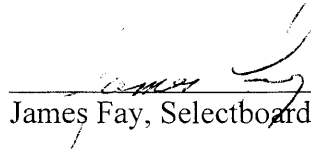
11) Shall the Town vote to continue to hold Town Meeting in the evening, starting at 7:00 pm?

12) To conduct any other business that may legally come before the Town?

Given unto our hands this 19th day of January, 2015


Richard Martin, Selectboard Chair


Timothy Cahill, Selectboard Vice-Chair


James Fay, Selectboard Clerk

Attest: Sam Swope, Town Clerk, January 19th, 2015



TOWN OF GUILDHALL

WARNING: ANNUAL ELECTION OF TOWN OFFICERS

The legal voters of the Town of Guildhall are hereby notified and warned to meet at the Guild Hall in said town on Tuesday, March 3, 2015, 10:00 a.m. – 7:00 p.m., to vote by Australian ballot for the following town officers:

One (1) Selectboard Member, 3-Year Term
One (1) School Moderator, 1-Year Term
One (1) Town Moderator, 1-Year Term
One (1) Lister, 3-Year Term
Two (2) Cemetery Commissioners, 3-Year Terms
One (1) Town Agent, 1-Year Term
One (1) Grand Juror, 1-Year Term
Six (6) Planning Commissioners, 2-Year Terms
One (1) Constable / Animal Control Officer, 1-Year Term
One (1) Delinquent Tax Collector, 1-Year Term
One (1) School Board Member, 3-Year Term
One (1) Town Clerk, 1-Year Term Completion*
One (1) Treasurer, 1-Year Term Completion*

Sam Swope, Town Clerk

*The Town Clerk and Treasurer, Sam Swope, has announced his resignation effective 3/2/2015; therefore, there will be a vacancy as of Town Meeting Day, which will be filled by election. However, to ensure continuity, the Town Clerk/Treasurer will perform his functions as usual up to and including Town Meeting Day (up until the votes are counted, at which point the newly elected Clerk and Treasurer will take over).

WARNING

NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE

MARCH 3, 2015

The legal voters of the Northeast Kingdom Waste Management District are hereby notified and warned to vote, by Australian Ballot, at the polling place and between the hours specified by their municipality on Tuesday, March 3, 2015 to act on the following article.

ARTICLE 1: Shall the voters authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$743,598?

Ralph Vincent	Laurie Eastman
Jim Dwyer	Paul R.
Kenneth Johnson	John P. [unclear]
Robert W. Sandberg	William D.
Tom Keen	Claude O. Phipps
Beatrix Burt	John Cope
Jim DeStefano	James W. Akeley
Ben Davis	Gene A. Perkins
Alma Daigle	Robert R. [unclear]
Tracy W. Sherbrook	Robert Smith
Timothy R. Oakley	Sheila [unclear]
Kianna F. [unclear]	
[unclear]	
Nikem Simmons	
Jack Sumner	
David Jones	

TOWN OFFICERS, ELECTED

<u>POSITION</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Town Clerk:	Sam Swope	2016
Town Treasurer:	Sam Swope	2016
Selectboard:	Richard "Stretch" Martin, Chair	2017
	Tim Cahill, Vice-Chair	2015
	James "Pete" Fay, Clerk	2016
Moderator:	George Blakeslee	2015
Auditors:	George Blakeslee	2016
	Rich Carlson	2017
	Elizabeth Brisson	2017
Listers:	George Blakeslee, Chair	2015
	Roger Brisson	2017
	Eileen Thietten	2016
Cemetery Commissioners:	Susan McVetty	2015
	Gary Brown	2015
	Elvina Allen	2016
Town Agent:	Christine Marcotte	2015
Grand Juror:	Richard Martin	2015
Justices of the Peace*:	Elvina Allen	2016
	Valerie Foy	2016
	Kelly McLain	2016
	Casey Dowland	2016
	Albert Tetreault	2016
Road Commissioner:	Tim Cahill	2016

ELECTED OFFICERS, CONT'D

Planning Commission:	Thomas Rogers, Chair	2015
	Dennis Bacon	2015
	Edward Clark	2015
	Ron Resden	2015
	Eileen Thietten	2015
	Laura Wilson	2015
Constable/Animal Control Officer:		
	Vacant	2015
Delinquent Tax Collector:		
	Valerie Foy	2015
School Board:	Marie Fay, Chair	2015
	Karen Guile	2016
	Christina McGrath	2017

TOWN OFFICERS, APPOINTED

Emergency Preparedness:	Valerie Foy	2015
Fire Warden:	Tim Cahill	2017
Poundkeeper:	Selectboard	2015
Health Officer:	Christine Marcotte	2015
Town Service Officer:	Albert Tetreault	2015
Viewer of Fences:	Don Ferguson	2015
	Richard Burgess	2015
	Tim Cahill	2015
Inspector of Shingles, Lumber and Coal:		
	Don Ferguson	2015
Weigher of Coal:	Don Ferguson	2015

TOWN OFFICERS, APPOINTED, CONT'D

NVDA Representative:	Tim Cahill	2015
E911 Coordinator:	Tim Cahill	2015
Water Commissioners:	Michael Holland	2015
	Gary Brown	2015
	Vacant	2015
Rep. to NEKWMD:	James "Pete" Fay	2015
Tree Warden:	Edward Clark	2015
Zoning Administrator:	Pat Rogers	2017
Website Committee:	George Blakeslee, Chair	2015
	Teri Anderson, Vice-Chair	2015
	Laura Wilson	2015
	Sam Swope, Clerk & Webmaster	2015

*Note: The JPs' terms expire on Tues., Nov. 8, 2016 the day of the federal elections.

SUMMARY OF TOWN MEETING 2014

The polls opened at 10 a.m. and closed at 7:00 p.m. for Australian balloting on the NEKWMD proposed budget and the election of Town Officers.

Moderator George Blakeslee called the meeting to order at 7:03 p.m.

The Moderator led the meeting in the Pledge of Allegiance to the American flag and reviewed the rules governing Town Meeting.

At 7:12 p.m., the Moderator recessed the Town portion of the meeting and called the Guildhall School District Meeting to order.

School Article #1 passed on a voice vote. School Article #2 also passed by voice vote as did School Article #3 and School Article #4.

The Moderator adjourned the School portion of the meeting and reconvened the Town portion of the meeting at 7:24 p.m.

By voice vote Article#1 passed.

Article #2, amended on a motion by Richard “Stretch” Martin and seconded by Tim Cahill, was defeated. The Moderator suggested that Article #2 might be reconsidered as the Town now had no set date by which it had to collect taxes. Richard “Stretch” Martin moved (and Tim Cahill seconded) reconsideration, which passed. Richard “Stretch” Martin moved (and Tim Cahill seconded) to strike “twice a year, on June 30, 2014 and on December 31, 2014, or shall the Town continue to collect its taxes.” By voice vote the amendment passed, as did the amended Article #2.

Articles #3 through #12 were passed on voice votes. Article #13, being a petitioned article, was moved by petitioner Richard Burgess, seconded by Jay Thietten, and failed on a voice vote. Article #14 (with a corrective amendment moved by James “Pete” Fay and seconded by Tim Cahill) passed by voice vote. Article #15 passed.

On a voice vote, the Town meeting was adjourned at 8:30 p.m.

Sam Swope, Town Clerk

OFFICERS' & FINANCIAL REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM OF

JANUARY 1 - DECEMBER 31, 2014

AUDITORS' REPORT

In accordance with 24 V.S.A. 1681, we have examined the accounts and records of the Town and School District of Guildhall, Vermont and to the best of our knowledge, the statements and reports herein show the accurate financial position of the Town and School Districts for the terms of January 1, 2014 – December 31, 2014 and July, 2013 – June 30, 2014.

From our perspective, we found the auditing process in 2014 had improved significantly due largely with the change in systems used to generate the financial reports. The Town Treasurer moved from using NEMRIC to QuickBooks. This made it easier for the auditors to more clearly understand the reports and verify the statements.

Also, auditors attended two training sessions provided by the State of VT. While these aren't mandatory, we feel it is our fiduciary responsibility to attend, when possible. Insights are gained by hearing from auditors in other towns, learning best practices and ensures our auditing process continues to be state compliant.

The Auditors would like to thank all Town Officers, Boards and Commissions for their timely submission of annual reports for inclusion in the Town Report. We also wish to thank Town Clerk and Treasurer, Sam Swope, and Office Assistant, Peter Gair, for their continued support of our work. Special thanks to Liz Brisson, Laura Wilson, and Rich Carlson who volunteered their proofreading skills.

Respectfully Submitted by The Guildhall Town Auditors:

George Blakeslee
Elizabeth Brisson
Richard Carlson

TOWN CLERK'S REPORT

In 2014, the Guildhall Town Clerk's office recorded 155 documents in the Guildhall Land Records, made 10 official copies of Guildhall vital records, issued 78 dog licenses, processed 21 property transfer tax returns (PTTRs), and assisted many assessors, lawyers, businesspeople, and citizens in searching the Guildhall Land Records, Grand List(s), Tax Map, vital records, zoning permits, and other archived information.

The Town Clerk prepared and recorded the minutes for all Selectboard meetings and the annual Town Meeting. The Town Clerk also managed the following elections: the annual election of town officers; the statewide (August) primary; the general (November) election; and a runoff election for two J.P. slots.

The Town Clerk oversaw the Board of Civil Authority in collaboration with the BCA's other members. The BCA, which consists of the Town Clerk, the Selectboard, and the Justices of the

Peace, oversees elections and hears property tax assessment appeals. This year, the BCA conducted its usual election-management business, overseeing the elections described above. There were no assessment appeals this year.

After Town Meeting 2014, I will be stepping down from my positions in town to pursue other opportunities. I've enjoyed getting to know my fellow Guildhall citizens over the past few years, and I've greatly appreciated the opportunity to serve you. Thanks!

Sam Swope, Town Clerk

GUILDHALL SELECTBOARD REPORT

It is always nice for everyone in town when the town business goes smoothly. The Selectboard would like to thank the Town Clerk and the different committees for making this possible. Thank you!

Some things of interest this year were:

1. With the purchase of the State land for \$1.00 the town now has its salt/sand shed on the new town property. This property can only be used for transportation uses and cannot be sold.
2. The State of New Hampshire, in cooperation with the State of Vermont, held another public meeting on possible options for replacing the Roger's Rangers Bridge. The bridge is still scheduled to be replaced in 2016.
3. The Guild Hall needs a new roof. Pat Rogers told the Selectboard the town should be able to get a grant given that it is a historic building. The Selectboard appointed Pat to head up a committee to seek grants for renovating the Guild Hall. The committee members are Dennis Bacon, Thomas Foss, Eileen Thietten, Jay Thietten and Sam Swope. The committee will be reporting on the project at Town Meeting.

Respectfully submitted,
Richard Martin
Selectboard Chair

GUILD HALL OFFICE HOURS & SERVICES AVAILABLE

Town Clerk/Treasurer's hours: Tuesday (4:00PM-7PM)

Friday (9:00AM-NOON and 1 PM-7PM)

INFORMATION AND SERVICES AVAILABLE

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

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

In order to be paid in a timely fashion, all bills/invoices must be received in the Treasurer's Office before 5:00 PM the Friday before the regularly scheduled Selectboard meeting.

2014 VITAL STATISTICS, GUILDHALL

Births

Cody J. Perreault, August 14, 2014, to Cody & Addie (Brown) Perreault

Cole J. Martin, March 21, 2014, to Peter & Katelyn Martin

Deaths

Charles Schwirzer, 1919 – 2014

Fred D. Shannon, 1936 – 2014

GUILDHALL INFORMATION

2014 - THE TOWN'S 253th YEAR

Chartered: October 10, 1761

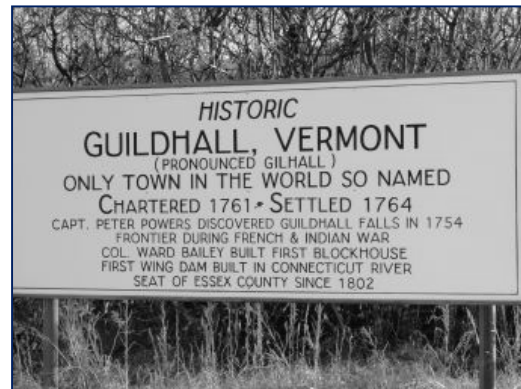
Land Area = 32.7 square miles

Population = 261 Registered Voters = 199

Town Office Phone: 676-3797

Town Office Fax: 676-3518

Clerk's Email: townclerk@guildhallvt.org



DOG LICENSES and the ANNUAL RABIES CLINIC

DOG LICENSES ARE DUE APRIL 1, 2015

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

\$8.00 for each neutered male or spayed female (\$10.00 if late)

\$12.00 for each non-neutered dog (\$16.00 if late)

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

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

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

This year's rabies clinic will be held at the Guild Hall on Saturday, March 21, 2015, from 9 a.m. to 10 a.m. Residents of Guildhall will be able to vaccinate their dogs for rabies and obtain their 2015 Guildhall dog licenses all in one convenient stop. Other than the rabies vaccine (\$13.00, available for both cats and dogs), the following shots will also be available: distemper (\$13.00, available for both cats and dogs), kennel cough (\$13.00, dogs only), Lyme disease (\$22.00, dogs only) and leukemia (\$22.00, cats only).

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

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

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

LOCAL ORDINANCES, TOWN OF GUILDHALL

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

Dog Ordinance

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

Ordinance Regulating Waste Disposal

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

Local Enforcement of Speed Limits on State Highway

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

Ordinance Establishing Stop Signs and Other Traffic Control Devices

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

Speed Limits on Unpaved Roads

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

Parking Ordinance

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

ATV Use on Town Roads

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

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

RUBBISH AND RECYCLING IN GUILDHALL

The Town provides curbside rubbish and recycling pickup to Guildhall residents; this service is paid for by municipal taxes. Our hauler is Earley Rubbish & Recycling. Pickup of rubbish and recycling takes place every Thursday morning. Sometimes, there are exceptions to this schedule; if so, the Town Clerk will post notice at the Town Office and on the Town website, www.guildhallvt.org.

Recycling bins are available at no cost at the Guildhall Town Office. Please recycle: it helps the environment and saves the town money, since the Town pays per ton to dispose of rubbish but does not pay per ton for recycling.

The Town will conduct “Bulky Days” from 8 AM to Noon on Saturday, May 16, 2015 and 8 AM to Noon on Saturday, November 7, 2015. These days, which have been wildly successful in recent years, allow residents to dispose of large items not ordinarily accepted for curbside pickup. As with schedule changes in trash pickup, please see the Town postings and the Town website for more information on Bulky Day.

Below is a list of the materials that can be recycled by Guildhall residents.

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

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

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

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

PLASTICS:

#1 PETE: All narrow and wide necks with a #1 symbol on the bottom of the container such as clear or colored soda bottles, salad dressing, peanut butter, ketchup, mayonnaise, and other jars. REMOVE CAPS.

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

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

GLASS: Ceramics, coffee mugs, plates, milk bottles, green, amber, red, blue, brown, and clear empty bottles, jars, pyrex, window glass, and mirrors (glass only).

NOTE: CLEAN AND REMOVE CAPS AND LIDS. LABELS AND RINGS MAY BE LEFT ON.

DO NOT INCLUDE: Regular household light bulbs, caps, and lids, which all go to the landfill.

WEBSITE EDITORIAL BOARD REPORT

The Town web site continues to serve as an effective means of communicating with citizens and voters in many ways. Notices of events, meetings and deadlines are posted, and individuals may subscribe to receive these automatically by email. All town documents and forms, from the Town Report to the Grand List, to the Tax Map, to Zoning Permits and the zoning bylaws, are now available on our website. We also encourage citizens to take advantage of the opportunity to list your Guildhall business on the site, and to submit Guildhall-related photos and images. Sam Swope serves as Webmaster, and the following policy guidelines are in effect:

The primary purposes of the site are to:

- provide useful information for townspeople,
- facilitate the conduct of town business,
- foster communication between townspeople and town government,
- promote local resources, and
- promote local cultural and historical attractions

The town website is provided as a convenience and serves as an additional source of information. It does not replace any traditional and/or statutory communication requirements of the Town. While every effort is made to keep the website up-to-date and the information accurate, documents available directly from town officers and boards will be considered the official versions in the event of discrepancy with information on the website.

The Website Editorial Board welcomes your comments and suggestions.

Respectfully submitted,
George Blakeslee
Teri Anderson
Laura Wilson
Sam Swope

LISTER BOARD REPORT

The Listers continued the process of site visits to update property and dwelling descriptions. The Town Tax Map, computer based property records and paper files are being updated and correlated. The Listers also continue to make site visits to all properties with active building permits to assess percent completion and update the property record.

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

The Town's 5-year assessment agreement with Portland Pipe Line, LLC was in its 3rd year. The standardized assessment process has proven to be acceptable to both parties.

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

The State Equalization Study COD and CLA values remained within prescribed limits indicative of overall equity in assessments in line with fair market values. The Town, therefore, will not need to conduct a town wide reappraisal in 2015.

HS-122 Reminder:

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

*For additional help and information, go to the Vermont Tax Department website.
(<https://secure.vermont.gov/hd/index>) Information is also available in your Vermont tax booklet.*

George Blakeslee
Roger Brisson
Eileen Thietten

Lister Hours:
Tuesday 4 – 6 PM & Friday 1 - 3 PM
Email: listeners@guildhallvt.org

GUILDHALL CEMETERIES REPORT

The Crawford Cemetery's chain link fence, three headstones and the sign were damaged in late November of 2013 when a car left the road and ran into the cemetery. Early in the spring, damaged fence sections were removed and replaced, and the stone and sign repairs were completed. Vermont Recreational Surfacing and Fencing, Inc. replaced 120 feet of fence (a 90 foot section was reimbursed by insurance but 120 feet made the front fence line look better). McCormack Whitco Memorials repaired the stones and Gary repaired the sign. The costs were covered by a combination of the insurance payment, some of the interest removed from the Permanent Fund Account, and volunteer work (tractor/loader, etc.). Gary raised the remaining fence in the front to match the new section and will paint it soon to complete the work.

The Court House Hill Cemetery fencing was replaced with pressure-treated lumber after necessary work to clear the line for it. That was a real improvement! Again, this was made possible by the use of the Permanent Fund interest. The plan for 2015 is to rebuild the sign.

The Nellie Smart Cemetery was the site of a White Mountain Daughters of the American Revolution Chapter dedication ceremony on September 13th. A bronze marker had been installed in cement between the stones of Samuel Howe, who had served in the Revolutionary War, and his wife Marcy Howe. The ceremony was well-attended. Perhaps you saw the article in the local newspaper with pertinent historical information. The fencing for that cemetery is also on the list for maintenance and painting during 2015, along with rebuilding the sign.

The Ridgwell Cemetery fencing will receive attention again this year as parts of it still need repair and painting.

The processes of mapping, gathering information concerning Deeds, and learning who is buried where in each plot, are ongoing.

RIDGWELL CEMETERY RATES, RULES AND REGULATIONS

- 1) The price for each lot:
 - Guildhall residents: \$400.00 plus a deposit of \$100 for the four corner markers. The \$100 will be refunded once the corner markers are in place.
 - Non-residents: \$1,000.00 plus a deposit of \$100 for the four corner markers. The \$100 will be refunded once the corner markers are in place.
- 2) Corner markers are mandatory, must be purchased at the same time cemetery lots are purchased, and must be installed level with the ground (not raised – for mowing purposes) before the ground is frozen the year the lot is purchased).
- 3) No burials will be completed and no monuments will be allowed unless the corner stones are installed

- 4) Cement vaults are required for all burials. No two-piece covers will be allowed. They must be one-piece six-inch thick covers. Urns are required for all cremated remains.
- 5) Up to four sets of remains in caskets are allowed in each 10' by 20' lot, or up to six urns with cremated remains will be allowed.
- 6) There will be no fencing or cement walls placed around individual lots.
- 7) There shall be no large trees planted and only shrubs three feet in height or less will be allowed. The Cemetery Commission shall have the right to dispose of all unsightly flowers and shrubs placed on lots. Neither the Town nor the Cemetery Commission will be responsible for damaged or removed shrubs or bushes.
- 8) Lots are not to be raised or built up. For the purpose of mowing they must be level with the surrounding ground. If renewing loam, permission must first be obtained from the Cemetery Commission, and the old loam must be removed so that the new loam will be level with the surrounding ground.
- 9) Any repair to damaged stones due to improper installation is the responsibility of the deed holder.
- 10) Perpetual care will consist of mowing and trimming only.
- 11) The Cemetery Commission will not purchase lots from lot owners, but will assist in the resale of said lots. After authority is received from the original owner to the Commission for resale and the original deed is turned in, the lot can be resold and a new deed prepared and issued to the new owner. The Town and Cemetery Commission shall retain the option to buy back sold lots at the original purchase price. Swapping of lots between deed holders is prohibited.
- 12) Winter burials (weather permitting) will be at the discretion of the Cemetery Commission.
- 13) The Guildhall Cemetery Commission will take reasonable precautions to protect from loss or damage, but it disclaims any and all responsibility for the loss or damage caused beyond its control from outside sources (caused by weather and acts of God) or from vandalism. Lot owners' Homeowners Insurance will usually cover any damage that might occur.

Effective January 2012

ZONING ADMINISTRATOR'S REPORT

Fourteen permits were processed in 2014. Of the fourteen, one was located in the Historical Village District zone requiring Planning Board approval.

- A. Village Historical District
 - a. Roof extensions of porch and dormers
- B. Rural Lands I, II, and III
 - a. Route 102
 - i. South – Land Subdivision
 - ii. North – Land Subdivision
 - iii. North - - Home
 - b. Granby Road
 - i. Basement and Home Addition
 - ii. Cabin with shower stall building and Storage Shed
 - c. Fellows Road
 - i. Woodshed
 - ii. Deck with Screened Room
 - iii. Storage Shed
- C. Forestry Conservation
 - a. Morin Road
 - i. Storage building
 - ii. Log Home
 - iii. House/Cabin
 - b. Lamont Road
 - i. Sugar House

The 2013 revised Town Plan and Zoning Bylaws are available at the Town Office and on the Guildhall Town Website. In addition, you are welcome to call the Zoning Administrator with any questions.

Respectfully submitted,
Patricia H. Rogers

PLANNING BOARD REPORT

The Planning Board was not busy this year but did support land trust transactions as well as support internet access for the residents of Guildhall. The Planning Board reappointed the current Zoning Administrator to another term. There were no permits that required the Planning Board approval.

Respectfully Submitted:
Tom Rogers, Chairperson Dennis Bacon
Ron Resden, Secretary Eileen Thietten
Ed Clark, Vice Chairperson Laura Wilson

GUILDHALL RENOVATION COMMITTEE

In early spring 2014, the Guildhall Board of Selectmen decided to appoint a committee for the purpose of developing a plan and applying for grants to fund the Guild Hall project. This action was based on the noticeable decline in the condition of the roof and the observed indentation in the roof over the main hall. The North Woods Journal carried an advertisement requesting residents to consider joining the committee.

The committee was appointed and immediately began outlining the roof and building needs. A building assessment was required by an architect. Guildhall applied for and received the Robert Sincerbeaux Grant Fund of \$250.00 or 50% of the cost as well as a grant selected qualified architect to complete the assessment. Results of assessment were received by April. The committee met with some local contractors to determine a course of action and to enable developing a budget as grant applications all require project and operating budget figures.

The decision resulted in consulting a historical building architect to map out the plan to include a budget based on the Guild Hall needs as identified. In addition, grants were identified, consultations with grantors were held, and possible donation sources were explored. This is the exact same process which was implemented for renovations and historical preservation projects for the Guildhall Community Church and Guildhall Public Library. Thus utilizing the same goal, “to fund the entire Guild Hall project with grants and donations.”

The USDA grant application is in the process of being filed for 30 – 35% of the total budget which is estimated at \$160,000.00. An application has been filed with the Tillottson Fund and requests will be sent to the Windham Foundation and the Freeman Foundation. Donations to date include “Cabin Fever” \$250.00, Conn Valley Snow-Riders \$750.00, Benton Masonic Lodge \$100.00 and \$5,000.00 from the Guild Hall maintenance fund has been allocated by the Select Board for the project. In addition, since the Guildhall Elementary School has utilized the Guild Hall since 1957, an article on the School District Meeting Warrant is requesting \$5,000.00 from the reserve fund for the project. Once the building insulation project is completed, Efficiency VT will reimburse up to \$5,000.00 for the expense. In 2010, an energy audit of the Guild Hall was completed so it is fortunate this is available as it would be another \$500.00 expense to the project. Lancaster EMS is assisting Guildhall in obtaining a \$10,000.00 – \$15,000.00 grant for a generator at the Guild Hall, the town designated shelter; serving to meet the needs of the pending town FEMA plan.

For further Guild Hall project information, see the information provided by our architect, Rob Bast, whose summary report follows. In an effort to maintain transparency, the team members are more than willing to answer questions and encourage discussion.

Respectfully submitted by the Project Team,
Dennis Bacon Sam Swope
Thomas Foss Eileen Thietten
Patricia Rogers Jay Thietten

Architect's Report

We were contacted by the Guild Hall Committee in the fall of 2014, and subsequently met with them, discussed the project and toured the building. We have reviewed a previous report, and have made three site visits. From these, we developed a proposal for plans to address four main issues:

1. Moisture in the building, particularly from subsurface water in the foundation.
2. Structural issues related to the removal of internal partitions to create the main hall about 94 years ago.
3. Energy and Electrical improvements to the building.
4. Roof replacement and ventilation.

For all of these, measurements of the building are needed, and some have already been taken.

With respect to item 1, we developed a concept for a perimeter drain in a newly created swale which would drain to the culvert at the south east corner of the property. This could be a discreet project, done with a local contractor independent of any other work on the building. It would not require work on the foundation itself. A drawing sufficient to execute this project has been presented to the committee.

With respect to item 2, which relates to the severe bowing and deformation of the roof and wall on the front of the building, we have a strategy in mind based on an initial review of the conditions. We have a team ready to develop plans for stabilizing this condition, and have made a proposal to do this.

With respect to item 3, we proposed review of existing energy efforts and electrical circuiting. The committee subsequently let us know that energy efforts previously made were sufficient for purposes of the various grant applications they are making, so this item is not in the critical path but is still important. However, we continue to recommend a professional review of the electrical circuiting for safety purposes.

Finally, the roof replacement should be expected to consider historic resource goals, in addition to durability and aesthetics and cost. We look forward to helping the committee and town select a replacement roof, and other facets of the project which meet objectives.

A more complete discussion is available in our proposal of 10/27/14, available from the committee.

Bast & Rood, Architects.

Robert S. Bast

ENHANCED 9-1-1 REPORT

If you are experiencing an emergency, please remember to make a voice call to 9-1-1 on your phone. If you are calling from a cell phone or using a VOIP connection, take note of where you are as this will help assure that call-takers can send help exactly where it is needed – fast.

Using Text-to-9-1-1 in Vermont

As of December 3, 2012, both Verizon Wireless and Sprint Nextel customers can send a text message to 9-1-1 from locations in Vermont for emergency help. The Sprint service is part of a four-month trial to test the technology with this provider. Verizon Wireless completed a successful six-month trial period in October, 2012, and is now a permanent provider of Text-to-9-1-1 in this state.

Guidelines: Customers should use the texting option only when a voice call to 9-1-1 is not an option. Making a voice call is still the most efficient way to get access to emergency services. As with any communication to 9-1-1, the texting function should only be used for emergency situations. It is very important to provide the location of the event and the nature of the emergency in the first message.

Abbreviations and slang, (IDK, THX, 2day, BTW, for example), should never be used.

Texts to 9-1-1 have the same 160 character limit as other text messages.

Wireless customers must have mobile phones that are capable of sending text messages. Usual charges will apply to texts made to 9-1-1.

Limitations: Text messaging is considered a “best efforts” service and there is no guarantee a text message will be sent, delivered or received in a timely manner, if at all. Sending a text to 9-1-1 may take longer than a voice call because someone must enter the text, send it through the system and then the 9-1-1 call taker has to enter a text response and send it back. Time is critical in a life-threatening emergency, and customers should be aware of this difference. Customers must be in range of cell towers in Vermont. If customers are outside or near the edge of the state when sending a text to 9-1-1, the message may not reach the Public Safety Answering Point (PSAP), based in Williston. Remember that the Sprint service is part of an *experimental trial* to evaluate a new technology. In an emergency, your best option is always to call 9-1-1 whenever possible.

The assignment of 9-1-1 numbers is done in the interest of public safety. When newly assigned numbers are required, measurements are made since the numbers are assigned on the basis of distance from intersections as well as on which side of the road the driveway is located. Having your number displayed (in a contrasting color) on the front of your house in a reflective 3” size, or alternatively on your mailbox or on a post at the end of your driveway for better visibility, would be ideal for Fire and Ambulance personnel.

If you have any questions or need an E 9-1-1 address assignment, please call the Town Office at 802-676-3797 .

FIRE WARDEN'S REPORT

Permit requests were down for this reporting period. Most requests were by phone with a few stopping by to pick-up a permit.

The largest category of requests were for campfires with a few brush piles thrown in. Permits are not required when the ground is covered with snow but I would still appreciate a phone call in case I am called by one of the local fire departments or a concerned citizen. Please feel free to call for a permit and if you have to leave a message, I will get back to you as soon as possible. When you burn please follow these rules:

- Keep a supply of water handy.
- Never leave your fire unattended.
- Always fully extinguish your fire.
- Never burn when it is windy.

State of Vermont Fire Statistics for 2014

	Vermont	Essex	Guildhall
Total # Fires	56	4	1
Total # Acres	164	4	1.5

As in previous years the majority of fires were caused by humans and none were caused by lightning strikes. Following the simple rules above can reduce the number of human caused fires and may save valuable structures and land. Half of the fires this year were from burning brush.

The rainfall totals for Guildhall were above average and Vermont recorded another wet year. Along with the wet year we did a very good job of controlling our fires.

Thank-you for your diligence and remember:

ONLY YOU CAN PREVENT FOREST FIRES!

Timothy G. Cahill
(802) 272-4486



WATER COMMISSIONERS' REPORT

2014 was a busy year for the GWS:

- we added a new customer to the system,
- had to repair a hydrant, damaged from a auto accident,
- had a few leaks to repair, as well as the routine flushing of hydrants, and
- water testing.

We met with the state in September to have a system wide survey done (we passed), but new and more stringent water testing will be required in complying with new state regulations. For this we will be turning over the testing portion to Timmy Bilodeau, who is the licensed contactor for the GWS.

In 2015, we hope to be able to paint the hydrants, as this did not happen last year. Gary found the original map of the system showing all shut offs and connections, so that is a big time saver. The rules and regulations of the GWS can be viewed or copies made, by visiting the town clerk.

Respectfully,
Michael Holland
Gary Brown

DELINQUENT WATER COLLECTION REPORT

DELINQUENT WATER RECEIPTS DURING 2014:						
TAX		WATER		INTEREST		TOTAL
YEAR/QTR		BILLS				
2013 A		\$95.96		\$8.64	\$6.00	\$110.60
2013 B		\$113.25		\$12.20	\$9.06	\$134.51
2013 C		\$301.50		\$35.85	\$24.12	\$361.47
2013D		\$941.25		\$56.87	\$75.30	\$1,073.42
2014A		\$652.64		\$57.95	\$52.21	\$762.80
2014B		\$470.00		\$18.79	\$37.60	\$526.39
2014C		\$685.25		\$11.72	\$54.82	526.39
TOTAL RECEIPTS:		\$3,259.85		\$202.02	\$259.11	\$3,720.98

WATER BILLS (PRINCIPAL) REMAINING DUE AS OF DECEMBER 31, 2014:							
TAX YEAR/QTR	NAME	PARCEL #	PRINCIPAL				
2012 D	Buth, Lynn	002-0035	\$75.00				
2013 A	Buth, Lynn	002-0035	\$75.00				
2013 B	Buth, Lynn	002-0035	\$75.00				
2013 C	Buth, Lynn	002-0035	\$75.00				
2013D	Buth, Lynn	002-0035	\$75.00				
2014A	Buth, Lynn	002-0035	\$75.00				
	Crowell, Jamie	102-8570	\$245.00				
	Hodgdon/Nelson (store)	002-0020	\$75.00				
2014B	Buth, Lynn	002-0035	\$75.00				
	Crowell, Jamie	102-8570	\$189.00				
	Hodgon/Nelson (store)	002-0020	\$75.00				
2014C	Buth, Lynn	002-0035	\$75.00				
	Crowell, Jamie	102-8570	\$168.50				
	Hdodgon, Allen	102-8635	\$117.50				
	Hodgdon/Nelson (store)	002-0020	\$75.00				
	Labens, Alain & Rita	102-8660	\$75.00				
	McLain, Reginald	003-0355	\$75.00				Pd Jan '15
	Moreno, Judith	102-8690	\$109.00				
	Perrault, Cody & Addy	102-8225	\$109.00				
TOTAL REMAINING PRINCIPAL DUE AS OF 12/31/14			\$1,913.00				
Total remaining principal owed as of 1/21/15 = \$1,838.00							

DELINQUENT TAX COLLECTION REPORT

DELINQUENT TAX RECEIPTS DURING 2014:							
TAX YEAR		REAL ESTATE		INTEREST		PENALTY	TOTAL
2012		\$3,795.21		\$876.56		\$309.20	\$4,980.97
2013		\$12,592.34		\$1,368.19		\$1,007.40	\$14,967.93
2014		\$13,043.10		\$272.31		\$1,043.44	\$14,358.85
TOTAL RECEIPTS		\$29,430.65		\$2,517.06		\$2,360.04	\$34,307.75
REAL ESTATE TAX (PRINCIPAL) REMAINING AS OF DECEMBER 31, 2014							
TAX YEAR				PARCEL #		REMAINING PRINCIPAL	
2012	Calef, Fred & Wanda			012-1225		\$742.15	
TOTAL 2012						\$742.15	
2013	Allen, Robert			008-0795		\$1,153.54	
	Calef, Fred & Wanda			012-1225		\$811.69	
	Rideout, Clifford			012-1025		\$1,151.78	
	Rowlett, Warren Sr.			008-3875		\$2,354.42	
TOTAL 2013						\$3,598.80	
2014	Allen, Robert			008-795		\$1,234.47	
	Calef, Fred & Wanda			012-1225		\$868.64	
	Call, Don H.			102-0625		\$1,625.62	
	Colby Mountain, LLC			010-0300		\$195.11	
	Coulstring, Denise			102-1975		\$564.71	
	Hodgdon/Nelson (store)			002-0020		\$1,196.95	
	Hynes, Margaret			001-2600		\$1,089.82	
	McLain, Kelly			003-0295		\$437.13	
	McLain, Reginald			003-0375		\$818.63	
	McLain, Reginald			003-0395		\$138.83	
	McLain, Reginald			003-0725.1		\$647.26	
	Moreno, Judith			102-8690		\$671.51	
	Pulli, Nicholas			004-0045		\$1,808.38	
	Rideout, Clifford			012-1025		\$1,281.38	
TOTAL 2014						\$12,578.44	
TOTAL DELINQUENT PROPERTY AX PRINCIPAL OWED 12/31/14							\$16,919.39
Total principal owed as of 01-21-2014 = \$16,843.53							

ROAD COMMISSIONER'S REPORT

This has been a year of generally average road maintenance requirements and costs. The most noteworthy items for the year were the spring rain damage on Fellows Road and moving of the town Salt Shed from the Peaslee property to its permanent location one mile west on Rt. 102.

We replaced one culvert on North Road. The new culvert is three times larger than the old one and will allow a much larger volume of water. The areas adjacent were rocked to control erosion. The road level was also raised to prohibit water from washing across the road.

The ditching project on Fellows Road is well underway but needs to continue this year towards Granby Road. The spring rains caused just under \$10,000.00 worth of damage and the area has been a problem for years. I feel that the extensive ditching and rock work should alleviate any problems in the area for years to come saving thousands of dollars.

Again I would like to thank AB Logging for all of their hard work and Carroll Concrete for donations of sand for our "Winter Sanding" program and during our Salt Shed moving.

Lunenburg has continued to plow and sand Lamotte Rd and that has worked very well. Guildhall will also continue to sand and plow all of Morin Road and the Eaton Farm Road.

Total Road Expenses: \$ 155,231.62 (Salt Shed deficit included)

General Highway - \$ 58,542.20

Class 2 Expenses - \$ 25,556.24

Class 3 Expenses - \$ 72,504.60

Class 2 State Aid - \$ 16,496.59 (Projected)

Class 3 State Aid - \$ 17,557.09 (Projected)

2014 Budget - \$ 102,131.00

2014 Expenses - \$ 156,613.04

 \$ 54,482.04 Overage

Note: The Salt Shed area preparation and moving expenses were approximately twice the amount that was in the "Municipal Storage" account and the overage was charged to the Road Budget.

Timothy G. Cahill
272-4486

THE GUILDHALL PUBLIC LIBRARY, INC. REPORT

Library winter hours have been eliminated this winter to reduce operating expenses. The Board of Directors plan to extend the normal summer hours listed below to better serve our constituents.

Summer hours are Monday and Wednesday 3:00-8:00 PM and Saturday 9:00 AM-1:00 PM.

Last spring the Guildhall Elementary School students utilized the library to enjoy story time and to sign out books of their choice.

Librarian, Valerie Foy, continues to purchase “Best Seller” books on a regular basis, as these types of books are what have been requested by our constituents. The Library has an extensive collection of area Town history books, if you have an interest in Essex and Coos County history. Basket Weaving and Ukrainian Eggs Art are offered as adult continuing education classes.

The Library has throws, tee shirts, sweat shirts, polo shirts, tote bags and greeting cards available for sale, as well as reproductions of the “Benton History” book for sale. DVD’s of Guildhall and Maidstone pictorial history are also still available.

Reggie and Kelly McLain donated an old picture of the library in dedication to the late Chet McLain; thank you Reggie and Kelly.

The Board of Directors continues to explore future projects to enhance the Library’s connection to area residents.

Submitted by

Dennis Bacon, on behalf of the Library Board

ESSEX COUNTY SHERIFF'S REPORT

The Town of Guildhall appropriated \$3,500.00 for use by the Sheriff's Department for the previous year. The estimated total billable hours under that contract total 140 and we are still spending down that allocation. We also continue to provide additional hours under grants to Guildhall that are not billed to the Town.

I completed a review of calls for service for the calendar year 2014. During that period, Guildhall had 59 calls for service. Of the 59 calls for service, the Sheriff's Department covered 43, which equates to 73%. VSP provided coverage for 16 of the calls, which translates into 27%.

In addition to responding to calls we provided patrols in the area. During the contract period we made 1238 traffic stops within Essex County. That is an increase of 550 stops from 2013. From the 1238 traffic stops we issued 275 citations. Of the 275 citations only 6 were written in Guildhall. The majority of the citations were written in Lunenburg and Concord where we also have patrol contracts. This year we did work with the Road Commissioner in an attempt to resolve some of the overweight truck permitting issues. While I know there are continuing issues, there were positive strides made in achieving some compliance on your local roads.

There has been transition in the Department with one full-time Deputy leaving and two part-time Deputies retiring. I have hired a new Deputy part-time. I have been working on a plan to backfill the vacancies. We will continue another year of patrolling V.A.S.T. trails through a contract with V.A.S.T. We will also be out providing traffic safety education through a grant from the Governor's Highway Safety Program.

We will also be developing a Restorative Justice Program this year and looking for volunteers to serve on the board. I will be seeking funds from the individual towns to pay mileage for the volunteers to attend meetings. It will be an opportunity to have local folks involved in determining consequences for offenders who choose to participate in the program. We anticipate applying for funding to also operate the Diversion program in Essex. The volunteer panel will serve both functions. I anticipate requesting towns to set aside up to \$300 for their towns participants to be reimbursed for mileage. It will be a great opportunity for our local towns and citizens to become more involved in the justice process.

Thank you for your continued support,
Sheriff Trevor Colby
Tel: 676-3500
Fax: 676-3400

Executive Committee Report

The NEKWMD finished 2014 with 40 of 49 towns reporting increased recycling volumes. This resulted in a District-wide increase of 15% more recycling compared to 2013. Recycling markets were steady to declining through the end of the year. Unfortunately, the steep drop in global oil prices drove the cost of many commodities, including recyclables, down in 2014.

There were no additions or subtractions to the District in 2014. We continue to serve the largest geographical area and largest number of towns (49) in the State. Our population served is 3rd in the state behind only Chittenden Solid Waste District and the Central Vermont Solid Waste Management District.

The Vermont legislature passed Act 148, the Universal Recycling Law, early in 2012. This piece of legislation includes, among other things, mandatory pay-as-you-throw for trash disposal and phased-in landfill bans for certain recyclables, leaf and yard wastes, and source separated organics. The NEKWMD assisted 14 towns in implementing unit-based pricing, held two hauler meetings, and served on a state-wide committee relating to the Universal Recycling Law in 2014. 2015 will see more of the same in helping our member communities comply with the law.

The NEKWMD is entering 2015 with a proposed budget of \$743,598 - an increase of 7% percent. The increase is in response to the provisions of the Universal Recycling Law. We will be entering 2015 with a surcharge rate increase of 5.6%. The surcharge on non-recycled waste (trash) will increase \$1.25 per ton to \$23.25 per ton in 2015. Our surcharge on trash remains just below the State average of \$24.04.

The NEKWMD was staffed by ten full-time and one part-time employee in 2014. Each of the member Towns is entitled to representation by at least one Supervisor. The Board of Supervisors is the principal authority over the NEKWMD and the primary means of contact with the member towns. The Board of Supervisors meets monthly with the District's Executive Director to set the direction of NEKWMD policy. The member Towns are also represented through their ability to vote on the NEKWMD budget at their Town Meeting in March.

Since the surcharge on trash is based on the amount of waste produced, members have a clear opportunity to control their waste management costs. Costs can decrease as waste generation rates decrease and recycling rates increase.

We would like to express our appreciation to our able staff for their continuing commitment to our mission. The 50,500 residents of 49 Towns throughout the Northeast Kingdom can be assured that the NEKWMD will continue to address their waste management concerns in a timely and environmentally sound fashion.

NEKWMD Executive Committee

NEKWMD 2015 Proposed Budget - Expense

BUDGET ITEM	2014 BUDGET	2015 PROPOSED BUDGET
ADMINISTRATION EXPENSES		
Advertising	\$1,000.00	\$2,000.00
Audit -- Financial	\$3,400.00	\$4,500.00
Audit -- Waste Haulers	\$6,000.00	\$6,000.00
Bank Charges	\$0.00	\$0.00
Books & Subscriptions	\$125.00	\$100.00
Cleaning	\$1,700.00	\$1,920.00
Copier	\$2,000.00	\$2,000.00
Dues/Permits/Fees/ Penalties	\$2,700.00	\$2,500.00
Heating Fuel	\$2,000.00	\$1,600.00
Interest Expense	\$0.00	\$0.00
Liability & Casualty & Emp. Prac.	\$14,621.00	\$15,070.00
Planning	\$5,000.00	\$5,000.00
Legal Fees	\$6,000.00	\$2,500.00
Postage	\$1,500.00	\$1,500.00
Office Supplies	\$2,500.00	\$3,000.00
Telephone - Office	\$3,000.00	\$3,200.00
Water/Sewer	\$1,500.00	\$1,400.00
TOTAL ADMINISTRATION	\$53,046.00	\$52,290.00
BUILDING EXPENSES		
Improvements	\$1,500.00	\$1,500.00
Electricity	\$8,500.00	\$8,800.00
Maintenance	\$2,000.00	\$2,000.00
Misc. Supplies	\$1,000.00	\$1,000.00
Trash Removal	\$2,000.00	\$2,100.00
TOTAL BUILDING	\$15,000.00	\$15,400.00
EQUIPMENT EXPENSES		
Purchases	\$1,000.00	\$1,000.00
Baler Repairs	\$8,000.00	\$10,000.00
Baler Supplies	\$7,000.00	\$9,000.00
Forklift Fuel	\$2,500.00	\$3,000.00
Forklift Repairs	\$6,000.00	\$5,000.00
Miscellaneous Equipment Repairs	\$1,000.00	\$1,000.00
Skidsteer Fuel	\$2,000.00	\$900.00
Skidsteer Repairs	\$2,000.00	\$1,750.00
Warehouse Supplies	\$2,000.00	\$2,000.00
Trucks--Diesel	\$33,200.00	\$28,000.00
Trucks--Repairs	\$7,000.00	\$10,000.00
TOTAL EQUIPMENT	\$71,700.00	\$71,650.00

NEKWMD 2015 Proposed Budget - Expense (Con't)

BUDGET ITEM	2014 BUDGET	2015 PROPOSED BUDGET
Gross Wages	\$311,606.00	\$334,800.00
Overtime Wages-- Warehouse	\$5,000.00	\$7,500.00
Fica (Employer Match)	\$19,010.00	\$21,225.00
Medi (Employer Match)	\$4,446.00	\$5,000.00
State Unemployment Insurance	\$11,200.00	\$13,500.00
VMERS (Retirement)	\$14,940.00	\$17,250.00
Workman's Compensation Insurance	\$13,500.00	\$25,896.00
Health Insurance/Health Savings	\$80,000.00	\$63,000.00
Mileage - Employee	\$6,300.00	\$6,300.00
Mileage- Supervisor's	\$5,500.00	\$5,900.00
Personnel Equipment	\$500.00	\$1,200.00
Training	\$1,000.00	\$1,000.00
Travel	\$200.00	\$200.00
TOTAL PERSONNEL	\$473,202.00	\$502,771.00
PROGRAMS EXPENSES		
Advertising	\$3,300.00	\$4,500.00
Permits & Fees	\$0.00	\$400.00
Composting	\$7,000.00	\$13,000.00
Composter/Bin	\$7,000.00	\$11,000.00
Education Outreach	\$14,230.00	\$20,087.00
Electronics Recycling	\$0.00	\$0.00
Hazmat Disposal	\$20,000.00	\$25,000.00
Hazmat Supplies	\$6,000.00	\$6,000.00
Special Collections	\$1,500.00	\$500.00
Tire Disposal	\$11,000.00	\$9,000.00
TOTAL PROGRAMS	\$70,030.00	\$89,487.00
SUB-TOTAL	\$682,978.00	\$731,598.00
DEBT REDUCTION PAYMENTS		
Interest	\$0.00	\$0.00
Principal	\$0.00	\$0.00
TOTAL DEBT REDUCTION	\$0.00	\$0.00
CAPITAL FUND		
Capital Improvement Fund	\$12,000.00	\$12,000.00
TOTAL CAPITAL FUND	\$12,000.00	\$12,000.00
TOTAL NEK EXPENSES	\$694,978.00	\$743,598.00

NEKWMD 2015 Proposed Budget - Revenue

BUDGET ITEM	2014 BUDGET	2015 PROPOSED BUDGET
Grants--St of VT	\$55,000.00	\$61,250.00
Hauling-Recycling Pick-ups	\$3,000.00	\$1,800.00
Hazardous Waste(CEG Fees)	\$2,000.00	\$5,000.00
Interest Income	\$0.00	\$0.00
Miscellaneous Income	\$0.00	\$0.00
Program Sale Composter/Bins	\$1,000.00	\$1,000.00
Programs- Oil Filter Program	\$500.00	\$500.00
Sale of Recyclables	\$145,000.00	\$174,895.00
Compost Income	\$1,000.00	\$1,000.00
Electronics Income	\$10,000.00	\$8,000.00
Scrap Metal Income	\$22,500.00	\$18,000.00
Battery Income	\$3,000.00	\$3,000.00
Tire Income	\$14,500.00	\$9,000.00
Surcharge--Waste Haulers	\$437,478.00	\$460,153.00
TOTAL NEK REVENUES	\$694,978.00	\$743,598.00

TREASURER'S REPORT

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

JANUARY 1, 2014 - DECEMBER 31, 2014

TOWN FINANCES, AT A GLANCE

Email: treasurer@guildhallvt.org

Cash on Hand, General Highway and Reserve: \$136,761

REVENUE GENERAL/HIGHWAY BROUGHT IN **\$249,746**

PLUS the 2013 Town Surplus, Roads carryover, and Tax Stabilization Fund: **\$71,961**

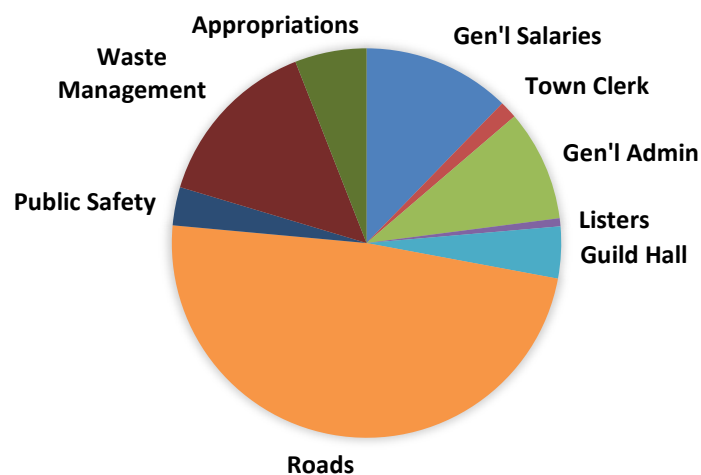
For **Total Revenue: \$321,707**

AND WE SPENT: **\$318,490**

Guildhall Municipal tax rate, 1994 to present



WHAT DID MY 2014 MUNICIPAL TAXES DO?



GENERAL & HIGHWAY FUND, REVENUE 2014

<u>TOWN REVENUE</u>	
Municipal Property Taxes	\$139,126.49
Current Use	\$36,969.00
Delinquent Taxes	\$29,430.65
Delinquent Penalties	\$2,360.04
Delinquent Interest	\$2,517.06
Checking Account Interest	\$112.78
Recording Fees	\$2,450.00
Hall and Table Rentals	\$160.00
Dog and Kennel Licenses	\$660.00
Car Registration Renewals	\$21.00
Zoning Permit Fees	\$592.00
Marriage License Recording	\$90.00
Copies	\$712.25
Certified Copies	\$30.00
Speeding Ticket Revenue	\$0.00
Miscellaneous	\$0.00
TOTAL TOWN REVENUE	<u>\$215,231.27</u>
<u>HIGHWAY REVENUE</u>	
Class 2 Highway State Aid	\$16,588.32
Class 3 Highway State Aid	\$17,726.00
Excess Weight Permits	\$200.00
TOTAL HIGHWAY REVENUE	<u>\$34,514.32</u>
TOTAL TOWN AND HIGHWAY REVENUE	<u>\$249,745.59</u>
<u>PROJECTED NON-TAX REVENUE 2014</u>	
Highway State Aid	\$34,000
Miscellaneous Town Revenue	\$7,400
TOTAL (rounded)	<u>\$41,400</u>

BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/14

ASSETS	
General Fund/Highway Cash on Hand	\$29,278.44
Reserve Accounts, Cash on Hand	\$107,483.04
Receivables, Delinquent Taxes	\$18,832.39
TOTAL ASSETS	\$155,593.87
LIABILITIES	
none	\$0.00
TOTAL LIABILITIES/NET WORTH	\$155,593.87

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

DEPARTMENT	2014 Budget	2014 Actual	2015 Proposed
OFFICER SALARIES AND WAGES			
Treasurer Salary	\$9,000.00	\$9,000.00	\$9,000.00
Auditor Salaries	\$1,500.00	\$1,500.00	\$1,500.00
Moderator Salary	\$300.00	\$300.00	\$300.00
Selectboard Salaries	\$3,600.00	\$3,600.00	\$3,600.00
Office Assistant Wages	\$1,500.00	\$2,377.50	\$2,400.00
Board of Civil Authority	\$800.00	\$800.00	\$500.00
FICA/MEDI	\$1,400.00	\$1,228.00	\$1,400.00
SUBTOTAL OFFICERS' SALARIES	\$18,100.00	\$18,805.50	\$18,700.00
DELINQUENT TAX COLLECTOR			
8% Delinquent Tax Penalty Fees Paid			
FICA/MEDI	\$100.00	\$181.00	\$200.00
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Postage	\$100.00	\$59.29	\$50.00
SUBTOTAL DELINQUENT TAX COLL	\$200.00	\$240.29	\$250.00
GENERAL ADMINISTRATION			
Bank Fees, Admin Costs	\$50.00	\$10.00	\$50.00
LOC/Woodsville, Interest	\$900.00	\$476.71	\$900.00
Registration Fees/Mileage	\$1,000.00	\$202.40	\$1,000.00
Town Report	\$760.00	\$595.71	\$650.00
Newspaper Ads	\$800.00	\$169.50	\$400.00
Computer Software	\$1,000.00	\$877.51	\$300.00
Computer Hardware	\$0.00	\$0.00	\$0.00
Computer Maintenance	\$2,000.00	\$3,998.13	\$2,000.00
Computer Training	\$0.00	\$1,136.25	\$200.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

DEPARTMENT	2014 Budget	2014 Actual	2015 Proposed
NEMRC Agreements (suppt & disaster recov)	\$1,900.00	\$1,907.29	\$1,900.00
Insurance and Bonds	\$6,900.00	\$6,269.00	\$6,900.00
VLCT Dues	\$1,100.00	\$1,071.00	\$1,100.00
Professional Services	\$0.00	\$0.00	\$0.00
Unemployment Compensation	\$0.00	\$0.00	\$0.00
Unemployment Contribution	\$100.00	\$56.12	\$100.00
Web Site Maintenance & Hosting	\$900.00	\$240.00	\$300.00
Essex County Tax	\$9,700.00	\$10,907.10	\$11,000.00
Costs, Fees and Refunds	\$0.00	\$0.00	\$0.00
Community Fund	\$240.00	\$200.00	\$240.00
Northumberland Property Taxes	\$20.00	\$12.78	\$20.00
Copier Machine Agreement	\$350.00	\$344.50	\$350.00
Miscellaneous	\$130.00	\$0.00	\$100.00
Capital Reserve Office Equip Account	\$0.00	\$0.00	\$0.00
Master Legal Fee Reserve Account	\$500.00	\$500.00	\$500.00
SUBTOTAL GENERAL ADMIN	\$28,350.00	\$28,974.00	\$28,010.00
TOWN CLERK'S OFFICE			
Town Clerk Salary	\$9,000.00	\$9,000.00	\$9,000.00
FICA/MEDI	\$830.00	\$684.00	\$830.00
Office Supplies	\$700.00	\$900.04	\$700.00
Postage/Box Rental	\$700.00	\$685.00	\$700.00
Telephone & Internet (FairPoint)	\$1,900.00	\$1,789.68	\$1,900.00
Treasurer's Supplies	\$0.00	\$237.95	\$150.00
Vermont Statute Books	\$100.00	\$156.36	\$150.00
Petty Cash Operating Transfer	\$50.00	\$50.00	\$50.00
Dog Licensing Supplies	\$65.00	\$62.50	\$70.00
Archival Supplies, Land Records	\$450.00	\$424.76	\$450.00
Acid Free Paper	\$200.00	\$277.20	\$300.00
SUBTOTAL TOWN CLERK'S OFFICE	\$13,995.00	\$14,267.49	\$14,300.00
LISTERS' OFFICE			
Lister Salaries	\$11,000.00	\$7,931.00	\$11,000.00
Lister Assistant Pay	\$50.00	\$0.00	\$50.00
Tax Map Operating Transfer Acct	\$100.00	\$100.00	\$100.00
FICA/MEDI	\$960.00	\$602.76	\$960.00
CAMA License (new cat. this year)		\$238.81	\$250.00
Computer Equip to Office Equip Reserve	\$0.00	\$0.00	\$0.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

DEPARTMENT	2014 Budget	2014 Actual	2015 Proposed
Training	\$600.00	\$270.00	\$600.00
Supplies/Expenses	\$300.00	\$234.06	\$300.00
Mileage	\$1,500.00	\$937.44	\$1,500.00
Newspaper Notices	\$100.00	\$0.00	\$100.00
Lister Software (APEX)	\$200.00	\$215.00	\$215.00
Postage	\$50.00	\$55.00	\$50.00
VALA Dues	\$50.00	\$50.00	\$50.00
SUBTOTAL LISTERS' OFFICE	\$14,910.00	\$10,634.07	\$15,175.00
ZONING SERVICES			
Zoning Administrator Salary	\$400.00	\$400.00	\$400.00
FICA/MEDI	\$35.00	\$0.00	\$0.00
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$0.00	\$0.00	\$0.00
SUBTOTAL ZONING SERVICES	\$435.00	\$400.00	\$400.00
PLANNING COMMISSION			
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$100.00	\$53.00	\$50.00
SUBTOTAL PLANNING COMMISSION	\$100.00	\$53.00	\$50.00
THE GUILD HALL			
Janitor Pay	\$1,600.00	\$1,014.70	\$1,500.00
FICA/MEDI	\$200.00	\$77.12	\$200.00
Janitor Supplies/Expenses	\$250.00	\$141.09	\$250.00
Kitchen Supplies/Expenses	\$0.00	\$400.00	\$0.00
Kitchen Capital Reserve Account	\$0.00	\$0.00	\$0.00
Care of Grounds, Summer	\$900.00	\$812.00	\$900.00
Care of Grounds, Winter	\$300.00	\$419.25	\$450.00
Maintenance/Repairs	\$800.00	\$742.39	\$800.00
Guild Hall Renovation Reserve Fund	\$2,500.00	\$2,500.00	\$2,500.00
Fuel	\$5,700.00	\$6,065.50	\$6,000.00
Electricity	\$1,600.00	\$2,160.63	\$2,500.00
Water Rent	\$300.00	\$259.00	\$300.00
Special Projects	\$0.00	\$0.00	\$0.00
SUBTOTAL GUILD HALL	\$14,150.00	\$14,591.68	\$15,400.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

DEPARTMENT	2014 Budget	2014 Actual	2015 Proposed
PUBLIC SAFETY			
Ambulance	\$4,000.00	\$3,287.50	\$4,000.00
Fire Protection	\$4,000.00	\$4,000.00	\$4,000.00
911 Expenses	\$0.00	\$0.00	\$0.00
Dog Catcher Fees	\$0.00	\$25.00	\$150.00
Humane Society Fees	\$150.00	\$30.00	\$150.00
Town Health Officer	\$0.00	\$0.00	\$0.00
Street Lights	\$2,400.00	\$2,649.87	\$2,800.00
Constable Salary and Expenses	\$0.00	\$0.00	\$1,100.00
SUBTOTAL PUBLIC SAFETY	\$10,550.00	\$9,992.37	\$12,200.00
WASTE MANAGEMENT SERVICES			
Monthly NEKWMD Surcharge Total	\$2,200.00	\$2,437.19	\$2,500.00
Rubbish and Recycling Pickup, Curbside	\$35,000.00	\$34,554.60	\$35,000.00
Tipping Fees	\$6,200.00	\$6,445.40	\$6,500.00
Miscellaneous (inc. Bulky Day)	\$1,600.00	\$1,801.90	\$1,800.00
SUBTOTAL WASTE MANAGEMENT	\$45,000.00	\$45,239.09	\$45,800.00
BUDGETED APPROPRIATIONS			
Rural Community Transport	\$155.93	\$155.93	\$155.93
ECNRCD	\$200.00	\$200.00	\$200.00
NVDA	\$200.00	\$200.00	\$375.00
Food Pantry, Lancaster	\$500.00	\$500.00	\$500.00
Green Up Vermont	\$0.00	\$0.00	\$0.00
Essex County Sheriff's Department	\$3,500.00	\$3,500.00	\$3,500.00
Caledonia Home Health	\$150.00	\$150.00	\$150.00
Northeast Kingdom Human Services	\$274.00	\$274.00	\$274.00
Weeks Memorial Hospital	\$375.00	\$375.00	\$375.00
Visually Impaired	\$50.00	\$50.00	\$50.00
NVT Area Agency on Aging	\$400.00	\$400.00	\$400.00
Guildhall Public Library	\$6,500.00	\$6,500.00	\$6,500.00
Lunenburg/Gilman Senior Center	\$0.00	\$0.00	\$500.00
Cemetery Fund Operating Transfer	\$6,000.00	\$6,000.00	\$6,000.00
SUBTOTAL BUDGETED APPROPRIATIONS	\$18,304.93	\$18,304.93	\$18,979.93
NON-HIGHWAY TOWN TOTALS	\$164,094.93	\$161,502.42	\$169,264.93
2014 NON-HIGHWAY SURPLUS		\$2,592.52	

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

DEPARTMENT	2014 Budget	2014 Actual	2015 Proposed
HIGHWAY			
General Highway			
Road Commissioner Salary	\$4,000.00	\$4,000.00	\$4,000.00
Road Commissioner Mileage			\$1,500.00
FICA/MEDI	\$306.00	\$304.00	\$306.00
Dry Hydrant Expenses	\$75.00	\$0.00	\$75.00
Miscellaneous Materials	\$100.00	\$127.92	\$100.00
Road Signs	\$250.00	\$295.84	\$250.00
Storage Facility Maintenance	\$1,000.00	\$31,863.71	\$0.00
Training	\$100.00	\$0.00	\$100.00
Retreatment Operating Transfer	\$1,000.00	\$1,000.00	\$1,000.00
Municipal Facility Storage Reserve Account	\$0.00	\$0.00	\$1,500.00
Salt	\$3,000.00	\$1,844.51	\$3,000.00
Winter Sand	\$7,500.00	\$12,555.47	\$10,000.00
Hauling Sand and Salt	\$3,000.00	\$962.50	\$1,500.00
Culverts	\$1,800.00	\$5,588.25	\$1,800.00
SUBTOTAL GENERAL HIGHWAY	\$22,131.00	\$58,542.20	\$25,131.00
Class 2 Highway			
Labor/Equipment/Class 2	\$5,500.00	\$6,942.38	\$10,000.00
Mowing	\$1,250.00	\$199.33	\$500.00
Material	\$5,000.00	\$3,617.87	\$6,000.00
Chloride	\$1,500.00	\$199.33	\$1,500.00
Grading, Summer	\$5,000.00	\$8,657.33	\$6,000.00
Snow Removal, Class 2	\$6,500.00	\$5,950.00	\$6,500.00
SUBTOTAL CLASS 2 HIGHWAY	\$24,750.00	\$25,566.24	\$30,500.00
Class 3 Highway			
Labor/Equipment, Class 3	\$5,500.00	\$29,172.80	\$25,500.00
Mowing	\$1,250.00	\$548.17	\$2,500.00
Material	\$10,000.00	\$6,971.54	\$12,000.00
Chloride	\$3,500.00	\$878.17	\$3,500.00
Grading, Summer	\$12,000.00	\$11,808.92	\$12,000.00
Snow Removal, Class 3	\$23,000.00	\$23,125.00	\$25,000.00
SUBTOTAL CLASS 3 HIGHWAY	\$55,250.00	\$72,504.60	\$80,500.00
SUBTOTAL ALL HIGHWAY	\$102,131.00	\$156,613.04	\$136,131.00
DEFICIT RESTORATION	\$0.00	\$0.00	\$54,482.04
TOTAL ALL HIGHWAY	\$102,131.00	\$156,613.04	\$190,613.04
LESS HIGHWAY CARRY-OVER	\$47,751.21	\$0.00	\$0.00
HIGHWAY GRAND TOTAL	\$54,379.79	\$156,613.04	\$190,613.04

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET, CONT'D

WARNED ARTICLES			
Umbrella, Domestic Violence Victims	\$100.00	\$200.00	\$200.00
Vermont Center for Independent Living	\$75.00	\$75.00	\$75.00
Northeast Kingdom Learning	\$0.00	\$0.00	\$50.00
Red Cross Northern Vt Chapter	\$100.00	\$100.00	\$150.00
SUBTOTAL WARNED ARTICLES	\$275.00	\$375.00	\$475.00
GRAND TOTALS	\$218,749.72	\$318,490.46	\$360,352.97

MUNICIPAL TAXES LEVIED & PROPOSED, 2014-2015

<u>2014 Municipal Taxes Levied</u>	
Budget Total (passed)	\$218,949.72
Less Unreserved Town Surplus	\$10,560.66
Less Tax Stabilization Reserve (partial)	\$20,000.00
Less Estimated Non-Tax Revenue	\$41,400.00
2014 Municipal Taxes Levied	\$166,989.06
<u>2015 Municipal Taxes Proposed</u>	
2015 Proposed Budget, inc. Town, Highway,	<u>\$360,352.97</u>
Highway Deficit Restoration, and Warned	
Less 2014 Non-Highway Surplus	\$2,592.52
Less Reserve Funds Spent	\$16,325.16
Less 2014 Funds Reserved for Highway & Spent	\$15,000.00
Less Estimated 2015 Non-Tax Revenue	\$40,000.00
<u>2015 Municipal Proposed (rounded)</u>	<u>\$286,435.30</u>

COMPARISON:

*The proposed taxes to be raised for 2015 Guildhall municipal services is **71% more** than the 2014 amount. The total dollar amount of taxes to be raised will **INCREASE**.*

Factors: 65% Budget increase; same Estimated Non-Tax Revenue; 80% smaller 2014 Town Surplus and 50% Reserve Fund increase.

RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY & RESERVE ACCOUNTS

<i>General and Highway, Checking, Woodsville Guaranty Savings, #26202953</i>	
Balance 12/31/13	<u>\$478,862.34</u>
Receipts (Revenue, School Taxes, Operating Transfers, Voids/Reissues, etc)	\$895,170.34
Disbursements (Expenses, Remittances, Operating Transfers, Voids/Reissues, etc)	\$1,344,754.24
Balance 12/31/14	<u>\$29,278.44</u>
Less Highway 2013 Surplus	\$62,751.21
2014 Deficit (to be restored in 2015)	<u>-\$33,472.77</u>
<u>RESERVE FUNDS IN GENERAL & HIGHWAY</u>	
<i>Lister Reappraisal, WGS, #650440</i>	
Balance 12/31/13	\$14,049.64
<u>Receipts:</u>	
Interest	\$10.57
State Reappraisal Assistance	\$0.00
<u>Disbursements:</u>	\$0.00
Service Charge	\$5.00
Operating Transfer to Gen'l, to pay to Vendors	\$0.00
Balance 12/31/14	<u>\$14,055.21</u>
<i>Lister Training, WGS, #654434</i>	
Balance 12/31/13	\$618.83
<u>Receipts:</u>	\$0.00
Interest	\$0.45
State Lister Training Assistance	\$385.96
<u>Disbursements:</u>	\$0.00
Service Charge	\$5.00
Operating Transfer to Checking, Reimburse for Lister Training	\$125.00
Balance 12/31/14	<u>\$875.24</u>
<i>Tax Map, WGS, #654437</i>	
Balance 12/31/13	\$8,255.51
<u>Receipts:</u>	\$0.00
Appropriation 2013	\$100.00
Interest	\$6.22
<u>Disbursements:</u> GIS Tax Map Maintenance	\$0.00
Balance 12/31/14	<u>\$8,361.73</u>

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

<i>Kitchen Capital, WGS, #654320</i>	
Balance 12/31/13	\$2,381.28
<u>Receipts:</u>	\$0.00
Interest	\$1.82
<u>Disbursements:</u>	\$0.00
Balance 12/31/14	<u>\$2,383.10</u>
<i>Office Equipment Capital, #654323</i>	
Balance 12/31/13	\$7,089.69
<u>Receipts:</u>	\$0.00
Appropriations or Operating Transfers	\$0.00
Interest	\$5.32
<u>Disbursements:</u>	\$0.00
Service Charge	\$5.00
Various Office Equipment Purchases, to GF	\$0.00
Balance 12/31/14	<u>\$7,090.01</u>
<i>Guild Hall Renovations, WGS, #654443</i>	
Balance 12/31/13	\$6,964.66
<u>Receipts:</u>	\$0.00
Interest	\$5.23
Peabody Grant	\$500.00
Appropriation 2013	\$2,500.00
<u>Disbursements:</u> Rebuild Guild Hall Steps	\$0.00
Balance 12/31/14	<u>\$9,969.89</u>
<i>Highway Retreatment Account, Connecticut River Savings, #8734746</i>	
Balance 12/31/13	\$11,695.51
<u>Receipts:</u>	\$0.00
Interest	\$34.88
Town Appropriation 2013	\$1,000.00
<u>Disbursements:</u>	\$0.00
Balance 12/31/14	<u>\$12,730.39</u>
<i>Petty Cash/Change Account</i>	
Balance 12/31/13	\$73.05
<u>Receipts:</u>	\$0.00
Operating Transfer from GF	\$50.00
<u>Disbursements:</u>	
Various petty cash expenditures, office	\$41.87
Balance 12/31/14	<u>\$81.18</u>

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

<i>Municipal Storage, WGS, #654332</i>	
Balance 12/31/13	\$15,930.43
<u>Receipts:</u>	\$0.00
Interest	\$11.99
<u>Disbursements:</u>	\$0.00
Service Charge	\$5.00
Salt Shed Construction	\$15,930.00
Balance 12/31/14	<u>\$7.42</u>
<i>Master Legal Fees, WGS, #654329</i>	
Balance 12/31/13	\$14,994.43
<u>Receipts:</u>	\$0.00
Appropriation 2013	\$500.00
Interest	\$11.27
<u>Disbursements:</u>	\$0.00
Operating Transfer to General Fund, Legal Fees	\$250.00
Balance 12/31/14	<u>\$15,255.70</u>
<i>Appraisal Update Reserve, WGS, #654326</i>	
Balance 12/31/13	\$2,341.58
<u>Receipts:</u>	
State Reappraisal Assistance	\$5,595.50
Interest	\$2.37
<u>Disbursements:</u>	\$0.00
Balance 12/31/14	<u>\$7,939.45</u>
<i>Guildhall/Maidstone War Memorial Fund, Passumpsic Savings #101560</i>	
Balance 12/31/13	\$408.57
<u>Receipts:</u>	
Deposit	\$0.00
Interest	\$0.27
Disbursements	\$0.00
Balance 12/31/14	<u>\$408.84</u>
<i>Lister Property Maintenance and Review, WGS, #648407</i>	
Balance 12/31/13	\$1,506.64
Receipts, Interest	\$1.13
Disbursements	\$0.00
Balance 12/31/14	<u>\$1,507.77</u>
<i>Portland Pipeline Reserve Account, WGS, # 725937</i>	
Balance 12/31/13	\$16,106.79
Receipts, Interest	\$118.71
Disbursements	\$0.00
Balance 12/31/14	<u>\$16,225.50</u>

GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET

Wages	2014 Budget	2014 Actual	2015 Budget
Treasurer Salary	\$175.00	\$175.00	\$175.00
Commissioner Salaries	\$1,200.00	\$800.00	\$1,200.00
Delinquent Water collector	\$0.00	\$253.47	\$0.00
FICA/MEDI	\$20.00	\$38.78	\$40.00
TOTAL	\$1,395.00	\$1,267.25	\$1,415.00
General Admin			
Office Supplies	\$0.00	\$0.00	\$0.00
Bank Fees	\$0.00	\$21.00	\$0.00
Postage	\$100.00	\$64.03	\$75.00
Computer Maint.	\$0.00	\$0.00	\$0.00
Advertising	\$0.00	\$0.00	\$50.00
Legal Services	\$0.00	\$0.00	\$0.00
TOTAL	\$100.00	\$85.03	\$125.00
Maintenance/Repair			
Testing Kits	\$74.69	\$438.00	\$500.00
Operator Applications	\$1,100.00	\$1,000.00	\$1,500.00
Utility Tax	\$0.00	\$0.00	\$0.00
Operation fees	\$200.00	\$35.82	\$40.00
Meters/Equipment	\$100.00	\$1,775.08	\$1,000.00
Fees to State	\$0.00	\$0.00	\$0.00
TOTAL	\$1,474.69	\$3,248.90	\$3,040.00
GRAND TOTAL	\$2,969.69	\$4,601.18	\$4,580.00

*In 1996, the Guildhall Water District borrowed capital from U.S.D.A. Rural Development in order to finance a new water delivery system, install meters and install fire hydrants. In part, the fees paid by Guildhall's 54 water users go to repay this loan. The note balance as of 12/31/14 is **\$85,645.59, and will be paid off in 2036.***

GUILDHALL CEMETERY COMPARATIVE BUDGET

Wages	Budget 2014	Actual 2014	Budget 2015
Treasurer Salary	\$75.00	\$75.00	\$75.00
Commissioner Salaries	\$150.00	\$150.00	\$150.00
Repairs Labor	\$1,000.00	\$913.50	\$1,000.00
Mowing Labor	\$4,200.00	\$4,320.00	\$4,800.00
FICA/MEDI	\$400.00	\$409.94	\$460.00
TOTAL	\$5,825.00	\$5,868.44	\$6,485.00
General Administration			
Office Supplies	\$20.00	\$0.00	\$20.00
Bank Charges	\$36.00	\$21.00	\$30.00
Miscellaneous	\$300.00	\$100.00	\$300.00
TOTAL	\$356.00	\$121.00	\$350.00
Gen'l Maintenance/Repair			
Gasoline	\$400.00	\$317.02	\$400.00
Maintenance and Supplies	\$300.00	\$3,918.22	\$500.00
TOTAL	\$700.00	\$4,235.24	\$900.00
GRAND TOTAL	\$6,881.00	\$10,224.68	\$7,735.00



Ridgwell Cemetery

GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS

Balance 12/31/13	\$10,333.18
Receipts	
Water Rent	\$18,732.67
Delinquent Rent	\$3,259.85
Delinquent Penalties	\$259.11
Delinquent Interest	\$202.02
Miscellaneous	\$0.00
Checking Interest	\$5.22
Insurante payment	\$753.32
Total Receipts	\$23,212.19
Disbursements	
USDA Loan Pay	\$6,562.00
Town of Northumberland	\$9,249.29
Expenses (see budget)	\$4,601.18
Total Disbursements	\$20,412.47
Balance 12/31/14	\$13,132.90

GUILDHALL CEMETERY CHECKING, RECEIPTS & DISBURSEMENTS

Adjusted Balance 12/31/13	\$8,706.38
Receipts	
Town Appropriation 2011	\$6,000.00
Checking Interest	\$3.87
Sale of Plots & Cornerstone Deposit	\$1,100.00
Permanent Care Interest Withdrawn	\$851.36
Insurance Reimbursement - Crawford Cem	\$2,997.00
Burial Fee	\$5.00
Reimbursement	\$5.12
TOTAL RECEIPTS	\$10,962.35
Disbursements	
Bank Charges	\$21.00
Supplies	\$521.22
Maintenance/Mowing Labor	\$5,233.50
Salaries (Commissioners & Treasurer)	\$225.00
FICA/MEDI (Employer Share)	\$409.94
Fuel	\$317.02
Refund for Cornerstone Placement	\$100.00
Contracted Services (Crawford Cem Work)	\$3,397.00
TOTAL DISBURSEMENTS	\$10,224.68
Balance 12/31/14	\$9,444.05

RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES

Cemetery Reserve Accounts, Passumpsic Savings Bank	
<i>Permanent Care, Passumpsic, #13131</i>	
Balance 12/31/13	\$5,750.89
<u>Interest:</u>	\$3.80
<u>Disbursements:</u>	\$851.36
Balance 12/31/14	<u>\$4,903.33</u>
<i>Nellie Smart, Passumpsic, #10400</i>	
Balance 12/31/13	\$2,813.11
<u>Interest:</u>	\$2.12
<u>Disbursements:</u>	\$0.00
Balance 12/31/14	<u>\$2,815.23</u>
<i>Court House Hill, Passumpsic, #4332</i>	
Balance 12/31/13	\$351.90
<u>Interest:</u>	\$0.27
<u>Disbursements:</u>	\$0.00
Balance 12/31/14	<u>\$352.17</u>
<i>Cemetery Remapping Fund, Passumpsic, #1227000703</i>	
Balance 12/31/13	\$2,518.99
Receipts	
Interest	\$1.89
Disbursements	\$0.00
Balance 12/31/14	<u>\$2,520.88</u>

PERPETUAL CARE DONORS, 1940-2014

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

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

PAYROLL, STIPENDS & VENDORS

<u>Payroll Summary</u>		
Blakeslee, George	Moderator	\$300.00
Blakeslee, George	Auditor	\$500.00
Blakeslee, George	Computer maint.	\$250.00
Blakeslee, George	Lister	\$4,841.37
Brisson, Elizabeth	Auditor	\$500.00
Brown, Gary	Guild Hall care	\$2,145.20
Brown, Gary	Cemetery care	\$5,283.50
Brown, Gary	Cemetery Comm.	\$50.00
Brown, Gary	Water Comm.	\$400.00
Cahill, Timothy	Elections	\$315.00
Cahill, Timothy	Selectboard	\$1,200.00
Cahill, Timothy	Road Comm.	\$4,000.00
Cahill, Timothy	Roads Labor	\$2,400.00
Carlson, Richard	Auditor	\$500.00
Fay, James	Selectboard	\$1,200.00
Foy, Valerie	Delinq. Tax Coll.	\$2,360.04
Foy, Valerie	Delinq. Water Coll.	\$259.11
Gair, Peter	Office Assistant	\$2,377.50
Martin, Richard	Selectboard	\$1,200.00
Rogers, Pat	Zoning Admin.	\$400.00
Rogers, Pat	Elections	\$45.00
Swope, Sam	Town Clerk	\$9,000.00
Swope, Sam	Treasurer	\$9,000.00
Swope, Sam	Cemetery Treas.	\$75.00
Swope, Sam	Water Treas.	\$175.00
Thietten, Eileen	Elections	\$90.00
Thietten, Eileen	Lister	\$3,838.56
	Total	\$52,705.28

PAYROLL, STIPENDS & VENDORS, CONT'D

Misc. Stipends		
Allen, Elvina	Elections	\$95.00
Allen, Elvina	Cemetery Comm.	\$50.00
Carlson, Richard	Elections	\$30.00
Carlson, Susan	Elections	\$15.00
Foy, Valerie	Elections	\$30.00
Holland, Mike	Water Comm.	\$400.00
McVetty, Susan	Elections	\$150.00
McVetty, Susan	Cemetery Comm.	\$50.00
McVetty, Alfred	Elections	\$180.00
Tetreault, Albert	Elections	\$210.00
	Total	\$1,210.00

Vendors	
A.B. Logging	\$122,945.08
All Metals Recycling	\$1,467.90
Cargill, Inc.	\$1,844.51
Earley Rubbish & Recycling	\$41,000.00
Fitch Fuel	\$1,882.30
Newport Sand & Gravel	\$17,479.39
Primmer, Piper, Eggleston & Cramer, PC	\$250.00
Smith & Town Printers	\$1,321.41
Stiles Fuel Co.	\$5,021.14
Tri-State Fire Protection	\$554.45
Total	\$193,766.18

TOWN/CITY OF: GUILDHALL

APRIL 1, 2014 GRAND LIST

The legislative body (generally select board) is charged with levying the tax rates necessary to raise the funds for education and general municipal purposes. Please provide the following information about your 2014 grand list property taxes. The education property tax rates are established by the Tax Commissioner. Therefore, we are only asking for data on the municipal rates.

Municipal Tax

Please report the municipal tax rate to be assessed against all taxpayers on your municipal grand list and the amount to be raised from taxes (before property tax adjustment credits) for municipal services (general fund, highway, etc.)

Municipal Tax Rate \$.4406

Total Municipal Taxes Levied \$ 164,748.03 **Municipal grand list x tax rate**

Indicate total as of the date of filing this form. It is understood that this figure will change if there are changes in the grand list total. If necessary, PVR will make adjustment using the electronic grand list of record.

Local Agreement Rate

School property taxes foregone as a result of non approved local agreements must be raised with a tax on the municipal grand list. If applicable, please indicate the local agreement tax rate to be assessed against all taxpayers on your municipal grand list.

Local Agreement Tax Rate \$ N/A

School Construction Rate (Act 144) \$ N/A **Only a few towns set this rate**

VILLAGES, FIRE DISTRICTS, OTHER TAXING DISTRICTS

Please report the following information for any other taxing jurisdictions within your town. 32 VSA §3461 et seq.			
Entity Name	'Grand List (1%)	Tax Rate	Taxes Assessed
		\$	\$
		\$	\$
		\$	\$
		\$	\$

I attest that the foregoing is true and accurate. I have attached a sample tax bill showing these rates.

Date: 8/15/2014

Attest: 
Town/City Clerk

Return to: State of VT
Tax Dept.- PVR
133 State St.
Montpelier VT 05633

PH: 828-5860
FAX 828-2824

2014 GRAND LIST

<u>Property Owner</u>	<u>Valuation</u>	<u>Property Owner</u>	<u>Valuation</u>
CHESSMAN SCHOOL SITE	3200	CALL DON	136500
COMMUNITY CHURCH	140500	CALL DON H	226600
COURTHOUSE HILL CEMETERY	5600	CANTIN DAVID	93000
CRAWFORD CEMETERY	10500	CANTIN DAVID & SARAH	15600
GUILDHALL ELEMENTARY SCHOOL	435100	CANTIN LIVING TRUST	413800
OLD MOUNTAIN SCHOOL SITE	4700	CANTIN PHILIP, TRUSTEE	240400
RAILROAD PARK	8500	CARLSON RICHARD & SUSAN	183700
RIDGWELL CEMETERY	14800	CARROLL CONCRETE	230700
SOUTH CEMETERY	8300	CHESSMAN DANIEL JAMES	41600
STATE LAND	26900	CHESSMAN JOHN	99400
TOWN OF GUILDHALL	10000	CHESSMAN JOHN D	56100
388 GUILDHALL TOWN RD LLC	56200	CHESSMAN JOHN D	210500
388 GUILDHALL TOWN ROAD LLC	113900	CHESSMAN-SCHAEFER GLORIA	45300
ALDERMAN LINDA H	187500	CHRENKO RICHARD TRUSTEE	86800
ALLAN ROBERT	65800	CHRISTENSEN STEVEN G.	109400
ALLEN ELVINA	133000	CLAPPER DAVID	61000
ALLIN WILLIAM	34200	CLARK DEAN & MARY JANE LIFE ESTATE	218200
AMEY ROY	319400	CLARK EDWARD W.	297800
ANDERSON TERI L	154800	COGGINS BRIAN T	24500
ASTLE WILLIAM	247800	COLBURN ASSOCIATES	40000
AUBURN STAR FARM	49700	COLBY AMOS	17000
AUBURN STAR FARM INC	32800	COLBY CRAIG C & SALLY A	26900
AUBURN STAR FARM INC	143200	COLBY KURT	113100
AVERY GENE	41700	COLBY LEE	46200
BACON DENNIS	260400	COLBY LEE	96100
BAGLEY DEMETRIUS	258000	COLBY MOUNTAIN FARM LLC	79300
BAGLEY DEMETRIUS H	454000	COLBY WESTON	36500
BAHNSEN JOHN A.	50600	CONTOIS DANIEL & TERESA	76800
BARNEY BRIAN	121600	COUCHON E. DOUGLAS	122800
BARNEY JOSHUA	25900	COULSTRING DENISE	30100
BARRIS-SPEKE CYNTHIA A	6100	CROSS SHELLY	137600
BAYE BENJAMIN D.	96300	CUNNINGHAM JEFF	103500
BEATTIE SALLY A	20100	CUNNINGHAM JEFF	175100
BENT ROBERT R	25200	DAVIS-DIEHL JALINE M	117100
BERRY ANDREW J.	266600	DEGNAN STEVEN	206800
BERRY HOMESTED REVOCABLE LIVING TRUST	97900	DENEALT THOMAS A	75200
BESAW ROBERT	19000	DOHERTY BERNARD	48000
BEVELAQUA, BARBARA S. TRUSTEE	122500	DOHERTY JAMES	101900
BISSON CHRISTIAN M	61900	DOWLAND BRYANT	126100
BISSONNETTE SHARON A	234100	DUBREUIL THOMAS H	280200
BLAKESLEE REVOCABLE LIVING TRUST	217200	EBEN JUDD JUSTICE CENTER	290000
BOULE DAVID	40700	EMERY CHARLES P	81100
BOURT JR RICHARD R	74000	ESSEX COUNTY COURTHOUSE	426600
BOUTHILLIER KORY	158800	ESTABROOKS MARY	277100
BREAULT LORA	35200	ESTATE OF MENZIES LESLIE B	237900
BREAULT, JOAN G.	92200	EVANS BRUCE E.	712300
BRISSON REVOCABLE LIVING TRUSTI	155300	FARRILL DANA	188800
BROWN GARY	166100	FARRINGTON WILLIAM E	41900
BROWN ROGER L	268800	FARRINGTON WILLIAM E	44700
BROWN TAMMY L	147800	FAY CHRISTOPHER	122200
BROWN TODD A & OLGA A LIFE ESTATE	238100	FAY CHRISTOPHER R	88300
BUGBEE ROBERT	196100	FAY JAMES M	206000
BULGER, RICHARD F	365700	FELLOWS IRVING F	37500
BURGESS RICHARD	166900	FELLOWS IRVING F	78600
BURGESS STEVEN A	66700	FERGUSON TRUST DONALD	367400
BUTH LYNN D.	148500	FIFE MARGARET	62800
CAHILL TIMOTHY G	112400	FORBES FARM PARTNERSHIP	147300
CALEF FRED & WANDA	46300	FORD JOHN E JR	113200

2014 GRAND LIST - CON'T

Property Owner	Valuation	Property Owner	Valuation
FOSS THOMAS W	290500	MARTIN PATRICIA	259200
FOUNDAS TINA E	160400	MARTIN RICHARD & MURIEL TRUSTEES	169300
FOY VALERIE MCVETTY	100800	MARTIN RICHARD & MURIEL TRUSTEES	1448900
FRIZZELL SHARON MAGUIRE	124600	MARTIRANI FRANK	182400
FULLER KARL	134600	MASON HARLEY	155600
GERRISH JODI	130300	MCCAULEY JAMES	50600
GOMEZ JORGE E.	30100	MCCAULEY JAMES	121600
GOULD HELEN	121900	MCGRATH ARTHUR III	178900
GREEN MOUNTAIN POWER	112900	MCLAIN KELLY	23300
GUILDHALL LIBRARY TRUSTEES	255800	MCLAIN REGINALD	7400
GUILDHALL TOWN HALL & OFFICES	185500	MCLAIN REGINALD	34500
GUILE KAREN	276600	MCLAIN REGINALD	127700
HAKANSSON MARK	162400	MCLAIN RONALD	16800
HALL GWENDOLYN	140500	MCLAIN RYAN	107500
HALL HELEN	35600	MCLAIN, REGINALD	203700
HALL TIMOTHY	14400	MCVETTY ALFRED ET AL	372700
HANSON SCOTT W	173000	MCVETTY ALFRED L JR	57400
HATFIELD CHARLES W	12700	MEADOWSEND TIMBERLAND LTD	630900
HODGDON ALLEN D	63800	MEHANNA DAWN	121300
HODGDON ALLEN D.	151400	MENDENHALL BRETT	81300
HODGDON KENNETH	40000	MORENO JUDITH F	89100
HODGDON KENNETH	78100	MORRIS GREGORY F ET AL	114300
HODGDON MURRAY	80700	MOUREY MARJORIE	133500
HODGDON MURRAY	184000	NADEAU IRENE	248600
HODGDON VAUGHN	10500	NAPOLITANO ROBERT	68200
HOLCOMB ROGERS TRUST OF GUILDHALL	300700	NELSON CHRISTOPHER E	50700
HOLLAND MICHAEL	220000	NELSON N PHILIP IV	190200
HORST ROLAND	315100	NELSON NELS III	322900
HOWE JOHN J III	167000	NELSON TRACEY E	67300
HUNT REVOCABLE TRUST	596300	NEWPORT SAND & GRAVEL	335900
HYNES MARGARET	77000	NEWPORT SAND AND GRAVEL CO. INC	516100
INGERSON WANDA C COLBY	120000	NILSEN KEVIN K.	92800
IRVING COREEN J	170400	NOURSE VT FARM LLC	180100
JACOVINO BERTHA	183200	NUGENT ROBERT	70700
JOHNSON DENNIS	13900	ORLOWSKI JOHN C	264200
JUDGE BONNIE	157900	PEASLEE JANICE L TRUST	163500
JUDGE FAMILY REVOCABLE TRUST	148600	PEASLEE JANICE L TRUST	442600
JUDGE WILLIAM ET AL	56600	PEASLEE JANICE TRUST	100000
KEESHIN LIVING TRUST	157300	PEAVY JEFFERY E	29100
KEESHIN NEAL	568900	PERREAU LT CODY	124800
KELLEY DANIEL J	118000	PERREAU LT MICHAEL	222000
KING WILLIAM	118100	PERRY GREG A.	224600
KURRELMAYER ELLEN	74900	PHELPS KEITH A	65100
LABENS ALAIN	181800	PHELPS LOREN ET AL	75900
LABENS MARC	95000	PILLAR LLC	351200
LANDRY CHARLES JR	126700	PLUMB DAVID G	22500
LEE DOTTIE-JANE	46800	PLUMLEY MATTHEW R	262300
LEE, L COURTLAND	57200	POLKEY JOHN	244800
LIADSA INVESTMENTS II LLC	255900	PORTLAND PIPE LINE	4869000
LIADSA INVESTMENTS II, LLC	75200	PORTO FRANK	30700
LORDAN PATRICK D	102500	POTTER ALBERT	165500
LOUTREL ELIZABETH D	42900	PULLI NICHOLAS	127200
LYNDES JOHN W	50800	RAINAULT GILBERT	324100
MACMAHAN DAN E	293600	RAMSDELL ROBERT	80100
MAGELLAN FORESTRY LLC	60600	RED DAM CONSERVATORY LLC	41100
MARION FELLOWS THOMEN HIGHLANDS LLC	70700	RED DAM CONSERVATORY LLC	42400
MARSH WILLIAM	176800	RESDEN RONALD	194000
MARTIN JERRY D	193600	RIDEOUT CLIFFORD	68300

2014 GRAND LIST - CON'T

<u>Property Owner</u>	<u>Valuation</u>		
ROGERS PETER	130100		
ROGERS PETER	170500		
ROGERS THOMAS	179500		
ROMANIW STEVEN	41300		
ROOT SHARON	167600		
ROSSER RICHARD	149900		
ROWLETT WARREN JR	134300		
SANDERS WILLIAM	20300		
SCHWIRZER IRENE LIFE ESTATE	110100		
SERGI RICHARD J	86100		
SHANNON KATHY BRADLEY BRIAN BRENDEN	103000		
SHAW JOHN E	218500		
SHEPARD PAUL	135200		
SHORES MELODY A	52900		
SHUTE HENRY JR	336200		
SILVER MARK (LT)	32500		
SILVESTER GUY	158700		
SIMPSON SUE ANN	116600		
SNYDER MICHAEL C	53000		
SPILLANE JACQUELINE H	153200		
SPINA WILLIAM	318900		
STEFANSKI WILLIAM J	124500		
STERLING CLOUTIER DARLENE M	194800		
STILES LOIS A, REVOC. TRUST	80600		
STREETER PRESCOTT	20300		
STYLES KELLY	147900		
SWOPE & DAVIS REVOCABLE LIVING TRUST	466400		
SWOPE SAMUEL J	204500		
TARDIFF ALBERT M.	105200		
TAYLOR MARY-ELLEN	152700		
TAYLOR MAUDETTE	62300		
TAYLOR MAUDETTE A ET AL	50900		
TAYLOR MAUDETTE A ET AL	126800		
TAYLOR MAUDETTE AMEY	18100		
TAYLOR MAUDETTE AMEY	36800		
TAYLOR MAUDETTE AMEY	74700		
TETREAULT ALBERT H	244900		
THE NATURE CONSERVANCY	89900		
THE NATURE CONSERVANCY	100300		
THIETTEN JAY	288800		
THOMAS GRAVEL ENTERPRISES LLC	270600		
TOPOLSKI ALAN S	156700		
TOWN OF GUILDHALL	35000		
TUCKER DALZELL	106900		
TULLY DIANE B.	36900		
VERMONT ELECTRIC COOPERATIVE, INC.	401200		
WARD TRUST U/D/T	303700		
WATSON MARK	175600		
WEART RICHARD E	7700		
WEART RICHARD E.	72300		
WHITAKER LTC. EDWARD	64000		
WHITEHEAD ELWYN	42700		
WILSON SHILO S	68200		
WINTERS FLORENCE	66000		
WINTERS FLORENCE	109800		
WORSTER GARY	134300		

SCHOOL DISTRICT REPORTS
TOWN OF GUILDHALL, VERMONT

FOR THE TERM
JULY 1, 2013 - JUNE 30, 2014

**WARNING
ANNUAL SCHOOL DISTRICT MEETING
GUILDHALL SCHOOL DISTRICT**

The citizens of the Town of Guildhall, Vermont who are legal voters of the Town School District are hereby warned and notified to meet at the Guild Hall at 7:00 o'clock in the evening on Tuesday, March 3, 2015 to transact the following business:

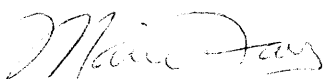
- Article 1:** Shall the voters authorize the School Directors to place unencumbered funds from the Fiscal Year 2015 Budget into the Reserve Fund for the purpose of (1) maintaining the town tax rate at the minimum state tax rate, (2) unanticipated tuition, (3) capital improvements to the school facility, and (4) short term loans to the Town of Guildhall, under the control and direction of the School Directors of the Guildhall School District?
- Article 2:** Shall the Guildhall School District pay tuition for all students in grade six according to Vermont State Statute?
- Article 3:** Shall the voters of the Guildhall School District authorize the Board of Directors to use \$5,000 of the Reserve Fund as a one-time donation to the Town of Guildhall for the restoration of the Town Hall?
- Article 4:** Shall the voters of the Guildhall School District appropriate \$819,215 necessary to fund the operation of the district for the school year beginning July 1, 2015?
- Article 5:** To transact any other business that may legally come before said meeting.

The legal voters of the Town of Guildhall are hereby notified and warned to meet at the Guild Hall in said town on Tuesday, March 3, 2015, between 10:00 am and 7:00 pm, to vote by Australian ballot for the following School Officers.

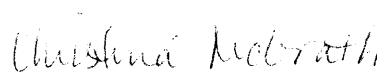
**One School Moderator for the term of one (1) year
One School Director for a term of three (3) years**

Given under our hands, the 14th day of January, 2015 A.D.

GUILDHALL SCHOOL DIRECTORS:

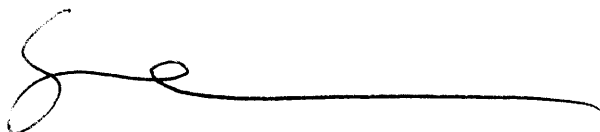

Marie Fay, Chairperson


Karen Guile, Member


Christina McGrath, Member

Received for record this 23rd day of January, 2015, A.D.

Attest: Sam Swope, Town Clerk, Town of Guildhall



GUILDHALL SCHOOL BOARD REPORT

This has been a quiet year dedicated to the education of our students. Last year the budget included \$75,000 again from the reserve fund to lower taxes. This year there will be a decrease from the reserve funds to \$50,000. We need to keep a reserve of about \$150,000 to pay for tuition up front to the WMRSD.

The energy recommendations for air quality have been completed in the school. A new entry door to the multi-purpose room has been installed. A review of the roof structure was completed and it was determined that the roof was designed to allow the snow to come from the roof. The energy costs for the heating of the building are not excessive, therefore, the board decided not to make any changes.

There are BIG changes coming in the legislature. They are really pushing for the consolidation of the districts. Please review Superintendent Rayburn's report for more information.

The legislature also approved preschool for students for ages 3-5 for 10 hours per week BUT no students can access any preschool programs in another state. That leaves many of the North Country preschool students without any preschool programs unless parents wish to drive long distances at least 4 times per day. I see this as discrimination against our students as their schools after grade 5/6 are usually in our neighboring state. This ruling has been tabled until the 2015-16 school year because of the increase to school budgets not planned for in the coming year.

The Common Core has been implemented in the Guildhall School, as many of the parents are aware. There is a new math program being implemented and I would suggest that each parent contact the school with questions. The board would support any training parents need to assist in the implementation of this program at home.

I continue to attend Regional and ESCU School Board meetings. We, again, had parent input to develop the budget. We thank George Blakeslee for agreeing to be our moderator that evening.

Sincerely,

Marie Fay
Chair, Guildhall School Board

SUPERINTENDENT'S REPORT

It is an honor to report on the progress of the Essex-Caledonia Supervisory Union over the past year. I would like to begin my report by thanking the thirty Board of Education members across the supervisory union. The time and sacrifice each Board Member makes to the towns he/she serves is honorable and worthy of respect. Thank you for your service to your towns.

Our Focus

We have had a great year working to achieve our goals while sustaining our work from previous years. Even though the Superintendent's Office is located away from the schools and towns, our mission is to ensure that all children from our SU towns receive the best education possible. To help us achieve our mission, the administrations and boards have focused on specific areas of our operations. These areas include:

- Fostering positive school climate;
- Transitioning teaching and learning strategies to meet the Common Core State Standards;
- Developing and implementing a Language Arts curriculum to meet the needs of all students across all disciplines;
- Preparing students to function in a global economy;
- Addressing the nutrition and health of staff and students.

I would like to thank the teachers and the support staff for the work they do each day. Their efforts bring us closer each day to achieving these goals.

ECSU-Wide Initiatives

The ECSU operates two pre-kindergarten programs, one in Waterford and one in Concord. In Lunenburg, the school district has a collaborative agreement with the Head Start program located in Gilman. These programs have been in operation for a number of years and have provided quality pre-kindergarten services and instruction to our students aged 3-5. The Vermont Legislature has recently passed a bill that allows for universal pre-kindergarten. Towns and districts will be responsible for this new initiative beginning in the fall of 2016. Some of these changes will come with a cost and we will continue to monitor how this will affect the budgets for the following school year.

Across the SU, we are moving to the new proficiency based learning and graduation requirements. Many schools, including independent schools, have already begun making this change. Part of this change is to write Personal Learning Plans for students in grades 7-12. These will be important elements of their learning progress and will individualize education for our students. We have a three year implementation plan to bring ECSU into full alignment with the Vermont requirements.

The voucher program is working well and we continue to find ways to improve this system of accountability. I encourage families that move into or out of the district to contact our office and update contact information.

The Common Core State Standards (CCSS) have gained much attention in the past few years. The ECSU has implemented a new math program and we continue to work on the Language Arts component of the CCSS. However, the biggest challenge is yet to come. The Smarter Balanced Assessment Consortium (SBAC) is the assessment tool associated with the transition to the Common Core. This new assessment will be web-based and require a level of technical sophistication that we have been teaching for the past two years. We are still building our capacity with this assessment and know that we will have more work to do after we take the SBAC in the spring of 2015. Vermont Students will continue to take the Science New England Common Assessment Program test for two more years.

The ECSU's website is up and running to communicate with the communities we serve. The site can be found at www.ecsuvt.org. Meeting agendas, minutes, and other information are available for districts that have adopted this tool.

A Look Ahead

This year will be a pivotal year for education, governance and finance. The Vermont Legislature clearly intends to bring change. The challenge as citizens is we do not have a direction which the legislature is leaning. At the time of this report, the legislative session is just underway. The consolidation of small schools, class-size, staff-to-student ratios, and governance will be the focus. I encourage residents to stay informed and communicate to your representatives and senators your feelings on these issues. I will be monitoring the session closely and can answer questions if you would like to contact me.

I am encouraged by the leadership at the Agency of Education. Secretary Rebecca Holcombe has brought a focus on quality and equity to the state level that has been missing for several years. Her use of data to inform discussions and decisions is refreshing.

It has been a privilege and honor to serve you and the communities of the Essex-Caledonia Supervisory Union. Please stop by our office in Concord or contact us by phone if you have any questions.

Respectfully submitted,
Brian C. Rayburn, Superintendent of Schools

PRINCIPAL'S REPORT GUILDHALL ELEMENTARY SCHOOL

First, I would like to thank the school board and community members for supporting our children and school. This school year has brought on yet another change in staffing. We are back to having two full-time teachers, and have reduced the time of our special educator to half-time. We currently have the support of one para-educator. There has been a shift within the district and state in that our special educators are now contracted through the central office and are shared between schools. This was the guiding force behind the shift in positions within our school.

With the adoption of the Common Core State Standards (CCSS), we are fully implementing our new math program, Eureka Math. We have also changed our report cards so that they are aligned to the CCSS. They are more concise and easier to read than our previous report cards. There has been a lot of negative publicity concerning the new standards; personally I feel that the shift is a positive one in that we are teaching concepts with more depth. Some of the expectations may seem to be out of reach, but as educators it is our job to take each child as far as they can possibly go. Change is often difficult and will take time before it all runs smoothly; we need to trust the process.

This year will be the first year that the students will not take the New England Common Assessment Program. With the shift to the CCSS, they will be assessed in the spring by taking the computer-based Smarter Balanced Assessment (SBAC). We have purchased new laptops and have upgraded our internet bandwidth in preparation for this assessment.

With your support, we are fortunate to offer educational trips that enhance our curriculum. In June of 2014, we took the students to the Boston Aquarium as a culmination to their study on the oceans and ocean life.

Additionally, our students benefit from the experiences offered through the Fairbanks Museum in St. Johnsbury. Our science curriculum is again enriched through this program. We sign up for classes that correspond with the science standards that are being taught in the classroom. Your support enables our children extended learning beyond the curriculum.

It is my pleasure to oversee and teach at the Guildhall Elementary School. I feel honored to be a part of such a positive, caring community of learners.

Respectfully submitted,
Cheryl McVetty, Principal

SCHOOL DISTRICT ENROLLMENT STATISTICS
ANTICIPATED FY16 ENROLLMENT

		Paid Tuitions				
	Guildhall School	Groveton School	Lancaster School	St. Johnsbury Academy	White Mtn Regional HS	
K:	0					
Grade 1:	2					
Grade 2:	2					
Grade 3:	2					
Grade 4:	2					
Grade 5:	4					
Grade 6:			0			
Grade 7:			3			
Grade 8:			1			
Grade 9:					3	
Grade 10:					2	
Grade 11:		1		1	3	
Grade 12:		1				
	12	2	4	1	8	
		Total paid tuitions:		15		
Elementary:	12					
Secondary:	15	\$31,888	\$58,901	\$15,995	\$116,306	
TOTAL:	27	Budgeted FY16 Tuition				

GUILDHALL SCHOOL FINANCES, AT A GLANCE!

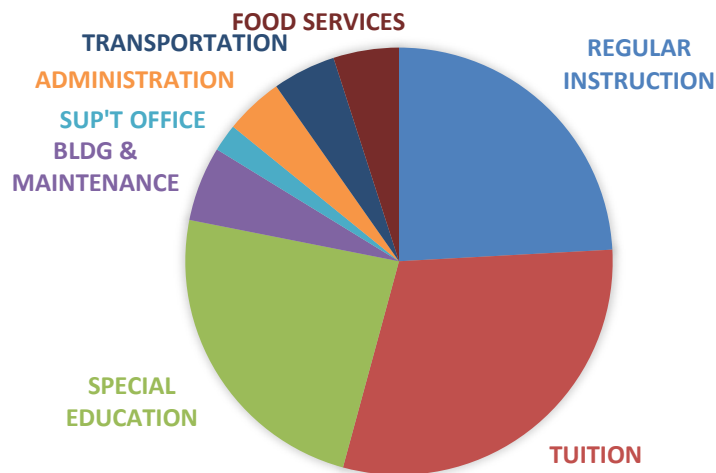
**Unencumbered Reserve
Account Balance as of
June 30, 2014**

\$401,596

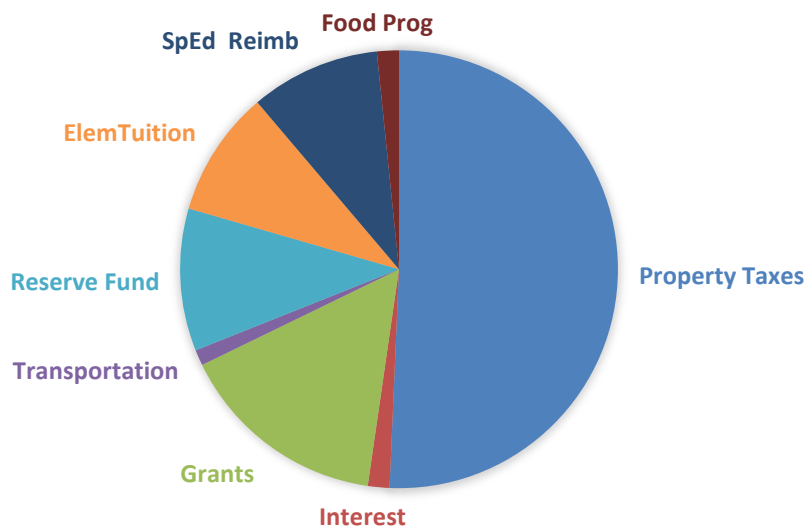
**REVENUE AND EXPENSES,
GENERAL FUND
WE BROUGHT IN
\$713,287**

**AND WE SPENT
\$683,225**

GUILDHALL SCHOOL EXPENDITURES FY14



GUILDHALL SCHOOL REVENUE FY14



GUILDHALL SCHOOL DISTRICT FINANCIAL STATEMENT, FY14
PERIOD JULY 1, 2013 – JUNE 30, 2014

		AGENCY Checking	Silver/ Allen	Bus Fund	John Long Trust	Reserve Fund
		Passumpsic Bank (Municipal NOW Account)**	Passumpsic Bank (Savings Acct)	Passumpsic Bank (CD)	Passumpsic Bank (CD)	Account To Be Opened with Passumpsic SB
JUNE STATEMENT BAL as of 6/30/13:		\$ 289,919.14	\$ 4,137.34	\$ 52,351.12	\$ 6,490.00	\$ 401,596.49
	Revenue received	\$ 821,095.23	\$ -	\$ -	\$ -	\$ -
	Bank Interest	\$ 11,380.62	\$ 3.44	\$ 109.13	\$ 17.72	\$ -
	Expenditures Paid	\$ (1,111,640.16)	\$ -	\$ (52,476.78)	\$ -	
JUNE STATEMENT BAL as of 6/30/14:		\$ 10,754.83	\$ 4,140.78	\$ (16.53)	\$ 6,507.72	\$ 401,596.49
Pending passage of article #3-Retire FY13 Deficit by using Reserve Fund:						(\$14,874.00)
Town Note to be repaid 8/15/14:						\$ (100,000.00)
Bus fund closed and transferred into reserve:						\$ 52,476.78
Food Service Kitchen Equipment per Board Approval - Meeting June 11, 2013:						\$ (19,829.21)
Per meeting dtd 5/15/14 to Operating Account:						\$ (23,214.35)
Pending passage of article #2-transfer out to General for FY15 tax stabilization:						\$ (75,000.00)
DECEMBER BALANCE as of 12/31/2014:						\$ 221,155.71
<u>Pending Town Meeting approval March 3, 2015:</u>						
Pending passage of article #1-transfer to Reserve for FY14 surplus:						\$ 30,062.08
Pending passage of article #4-transfer out to General for FY16 tax stabilization:						\$ (50,000.00)
ESTIMATED BALANCE pending Town Meeting outcome:						\$ 201,217.79

GUILDHALL SCHOOL DISTRICT BUDGET FY 16 BOARD APPROVED 16.24%

TOTALS:		\$704,733	\$819,215	\$114,482
Function Object	Description	Current Budget (FY15)	Proposed Budget (FY16)	Difference
1100	REGULAR EDUCATION:			
110	Teacher Salaries	\$100,242	\$115,177	\$14,935
111	Educational Leader	\$4,000	\$0	-\$4,000
115	Para Salaries	\$6,934	\$6,268	-\$666
120	Substitute Salaries	\$1,500	\$1,500	\$0
210	Health Benefits	\$33,212	\$34,541	\$1,329
211	Dental Benefits	\$1,111	\$1,111	\$0
220	Social Security	\$6,986	\$7,623	\$637
221	Medicare	\$1,634	\$1,783	\$149
232	VSTRS OPEB Payment	\$0	\$1,150	\$1,150
250	Worker's Compensation	\$890	\$971	\$81
260	Unemployment Compensation	\$1,386	\$1,023	-\$363
291	Flex Plan Fees	\$135	\$135	\$0
320	Professional Services	\$4,200	\$4,200	\$0
323	Enrichment: Fairbanks Museum	\$2,700	\$2,700	\$0
330	Purchased Services	\$8,250	\$8,250	\$0
430	Repair & Maintenance	\$175	\$175	\$0
580	Staff Travel	\$600	\$600	\$0
610	General/Office Supplies	\$2,400	\$2,400	\$0
640	Books & Periodicals	\$500	\$500	\$0
650	Audiovisual Materials	\$100	\$100	\$0
660	Manipulatives	\$100	\$100	\$0
670	Computer Software	\$850	\$850	\$0
730	Equipment	\$2,000	\$2,000	\$0
732	Computers	\$1,500	\$1,500	\$0
		\$181,405	\$194,656	\$13,252
2130	HEALTH SERVICES:			
330	OtherProfServ-Health	\$350	\$350	\$0
610	General Supplies	\$100	\$100	\$0
		\$450	\$450	\$0
2200	SUPPORT SERVICES-TECHNOLOGY			
330	Professional Services	\$1,500	\$1,500	\$0
670	Computer Software	\$300	\$300	\$0
		\$1,800	\$1,800	\$0

2213	INSTRUCTIONAL STAFF TRAINING RegEd			
338	Contract ProfDev-Teachers	\$3,500	\$3,500	\$0
		<u>\$3,500</u>	<u>\$3,500</u>	<u>\$0</u>
2220	SCHOOL LIBRARY SERVICES:			
640	Books & Periodicals	\$250	\$250	\$0
		<u>\$250</u>	<u>\$250</u>	<u>\$0</u>
2320	SUPERINTENDENTS OFFICE:			
331	Assessment of S.U. Services	\$18,795	\$18,529	-\$266
		<u>\$18,795</u>	<u>\$18,529</u>	<u>-\$266</u>
2310	SCHOOL BOARD:			
112	School Director's Salaries	\$1,500	\$1,800	\$300
220	Social Security	\$93	\$112	\$19
221	Medicare	\$22	\$26	\$4
250	Worker's Compensation	\$12	\$14	\$2
330	Reimb. Criminal Record Check	\$50	\$50	\$0
339	Training - Professional Development	\$1,500	\$1,500	\$0
341	Audit Assessment	\$4,000	\$4,000	\$0
360	Legal Services	\$1,000	\$1,000	\$0
522	Errors & Omissions/Liability Ins.	\$846	\$846	\$0
540	Advertising	\$450	\$450	\$0
580	Travel	\$300	\$300	\$0
610	General/Office Supplies	\$300	\$300	\$0
810	Dues & Fees	\$800	\$800	\$0
		<u>\$10,873</u>	<u>\$11,198</u>	<u>\$325</u>
2410	ADMIN. SUPPORT SERVS:			
535	Postage	\$200	\$200	\$0
		<u>\$200</u>	<u>\$200</u>	<u>\$0</u>
2490	TREASURER SERVICES:			
114	Treasurer Salary	\$500	\$500	\$0
220	Social Security	\$31	\$31	\$0
221	Medicare	\$7	\$7	\$0
250	Worker's Compensation	\$4	\$4	\$0
260	Unemployment Compensation	\$20	\$20	\$0
535	Postage	\$500	\$500	\$0
610	General/Office Supplies	\$200	\$200	\$0
		<u>\$1,262</u>	<u>\$1,262</u>	<u>\$0</u>

2520	FISCAL SERVICES:			
610	General/Office Supplies	\$350	\$350	\$0
910	Short Term Debt: Principle (2013 Deficit)	\$14,874	\$0	-\$14,874
		<u>\$15,224</u>	<u>\$350</u>	<u>-\$14,874</u>
2600	BLDG OPERATIONS & MAINTENANCE			
116	Custodial Wages	\$9,817	\$8,699	-\$1,118
119	Stipends	\$0	\$3,000	\$3,000
220	Social Security	\$609	\$725	\$117
221	Medicare	\$142	\$170	\$27
250	Worker's Compensation	\$78	\$92	\$15
260	Unemployment Compensation	\$268	\$310	\$42
411	Water & Sewage	\$1,000	\$1,000	\$0
422	Snow Removal Services	\$2,000	\$2,000	\$0
430	Repairs & Maint (to include computers)	\$7,000	\$7,000	\$0
431	Equipment Repair	\$400	\$400	\$0
442	Copier Lease Payments	\$500	\$500	\$0
521	Property Insurance	\$1,100	\$1,100	\$0
530	Telephone Service	\$1,700	\$1,700	\$0
531	Internet Connection Fees	\$5,400	\$5,400	\$0
610	General/Office Supplies	\$1,350	\$1,350	\$0
622	Electricity	\$2,300	\$2,300	\$0
624	Oil - 2850 gals @ 3.45	\$9,833	\$9,833	\$0
730	Equipment	\$850	\$850	\$0
731	Furniture & Fixtures	\$1,000	\$1,000	\$0
		<u>\$45,346</u>	<u>\$47,429</u>	<u>\$2,083</u>
2711	STUDENT TRANS. SERVICES:			
331	Transportation Assessment	\$37,091	\$42,000	\$4,909
		<u>\$37,091</u>	<u>\$42,000</u>	<u>\$4,909</u>
1100	REGULAR EDUCATION (Elementary)			
564	Tuition-Lancaster Elementary Gr 6	\$40,383	\$0	-\$40,383
		<u>\$40,383</u>	<u>\$0</u>	<u>-\$40,383</u>
1100	REGULAR EDUCATION (Secondary)			
564	Tuition-Lancaster MS 7-8	\$40,383	\$58,901	\$18,518
564	Tuition-White Mtn Reg HS 9-12	\$84,794	\$116,306	\$31,512
564	Tuition-Groveton HS 7-12	\$38,202	\$31,888	-\$6,314
566	Tuition-StJ Acad 9-12	\$16,065	\$15,995	-\$70
		<u>\$179,444</u>	<u>\$223,090</u>	<u>\$43,646</u>

1200 SPECIAL EDUCATION:

115	Para Salary	\$16,493	\$36,728	\$20,235
120	Substitutes	\$250	\$250	\$0
210	Health Benefits	\$5,473	\$12,806	\$7,334
220	Social Security	\$1,047	\$2,302	\$1,255
221	Medicare	\$245	\$538	\$293
250	Worker's Compensation	\$133	\$293	\$160
260	Unemployment Compensation	\$281	\$462	\$181
291	Flex Plan Fees	\$45	\$45	\$0
332	Special Education Assessment	\$37,464	\$36,345	-\$1,119
580	Staff Travel	\$250	\$250	\$0
610	General/Office Supplies	\$500	\$500	\$0
640	Books & Periodicals	\$500	\$500	\$0
660	Manipulatives	\$100	\$100	\$0
670	Computer Software	\$500	\$500	\$0
		<u>\$63,282</u>	<u>\$91,620</u>	<u>\$28,339</u>

2140 PSYCHOLOGICAL TESTING SERVICE:

330	OtherProfServ-Psychological	\$2,000	\$0	-\$2,000
		<u>\$2,000</u>	<u>\$0</u>	<u>-\$2,000</u>

2150 SPEECH PATHOLOGY SERVICES:

330	OtherProfServ-Speech	\$6,000	\$6,000	\$0
332	Speech Assessment	\$0	\$4,002	\$4,002
610	General/Office Supplies	\$200	\$200	\$0
		<u>\$6,200</u>	<u>\$10,202</u>	<u>\$4,002</u>

2160 OCCUPATIONAL THERAPY:

332	OT Assessment	\$3,136	\$3,677	\$541
		<u>\$3,136</u>	<u>\$3,677</u>	<u>\$541</u>

2213 INSTRUCTIONAL STAFF TRAINING SpEd

339	Trgn/ProfDev for Teachers	\$100	\$100	\$0
		<u>\$100</u>	<u>\$100</u>	<u>\$0</u>

2190 EXTENDED SCHOOL YEAR

110	Teacher -Case Manage. Summer Program	\$0	\$1,760	\$1,760
115	Para Summer Program	\$0	\$1,783	\$1,783
220	Social Security	\$0	\$220	\$220
221	Medicare	\$0	\$51	\$51
250	Worker's Compensation	\$0	\$28	\$28
260	Unemployment Compensation	\$0	\$100	\$100
		<u>\$0</u>	<u>\$3,942</u>	<u>\$3,942</u>

1200	SPECIAL EDUCATION: SECONDARY			
595	Purchased Service Out-of-State School	\$42,000	\$82,000	\$40,000
		<u>\$42,000</u>	<u>\$82,000</u>	<u>\$40,000</u>
2140	SpEd: PSYCHOLOGICAL SERVICES			
330	Prof Services - Psychological	\$3,500	\$3,500	\$0
		<u>\$3,500</u>	<u>\$3,500</u>	<u>\$0</u>
2150	SpEd: SPEECH SECONDARY			
330	Prof Services Speech	\$0	\$30,000	\$30,000
		<u>\$0</u>	<u>\$30,000</u>	<u>\$30,000</u>
2161	PHYSICAL THERAPY SERVS: SpEd			
330	Prof Services	\$2,800	\$2,800	\$0
		<u>\$2,800</u>	<u>\$2,800</u>	<u>\$0</u>
2711	STUDENT TRANS. SERVICES:			
519	Special Ed Transportation	\$5,000	\$5,000	\$0
		<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>
2720	CO-CURRICULAR STUDENT TRANS			
519	Transportation (field trips, etc.)	\$2,100	\$2,100	\$0
		<u>\$2,100</u>	<u>\$2,100</u>	<u>\$0</u>
3100	FOOD SERVICES:			
118	Food Service Salaries	\$14,792	\$15,471	\$679
120	Substitutes	\$200	\$200	\$0
210	Health Benefits	\$6,841	\$7,115	\$274
220	Social Security	\$930	\$972	\$42
221	Medicare	\$217	\$227	\$10
250	Worker's Compensation	\$118	\$124	\$5
260	Unemployment Compensation	\$275	\$231	-\$43
291	Flex Plan Fees	\$45	\$45	\$0
339	Training - ProfDev	\$250	\$250	\$0
430	Repair & Maintenance	\$500	\$500	\$0
580	Staff Travel	\$325	\$325	\$0
588	Travel-ProfDev	\$250	\$250	\$0
610	General Supplies	\$600	\$600	\$0
623	Bottled Gas	\$750	\$750	\$0
630	Food	\$12,500	\$12,500	\$0
		<u>\$38,593</u>	<u>\$39,560</u>	<u>\$967</u>

GUILDHALL SCHOOL DISTRICT - GENERAL FUND- SCHOOL YEAR 2013-2014

REVENUE/EXPENDITURE REPORT (Unaudited)

	AcctBudget	AcctYTD	AcctBudgetBalance
<u>GENERAL REVENUES</u>			
Property Taxes	314,327.00	361,548.29	47,221.29
Interest Income	150.00	11,380.62	11,230.62
Education Spending Grant	104,763.00	57,541.71	(47,221.29)
Small Schools Grant	29,473.00	40,000.00	10,527.00
Small School Stability Grant	-	4,150.00	4,150.00
State Aid-Transportation	12,466.00	8,299.00	(4,167.00)
Transfer From ReserveFund	75,000.00	75,000.00	-
Reg Elementary Tuition	66,500.00	66,500.00	-
SpEd MainstreamBlockGrant	8,984.00	8,984.00	-
SpEd Intensive Reimb	70,967.00	41,963.00	(29,004.00)
Prior Year Adj-SpEd	-	34.64	34.64
Revenue-EEE SpEd Pre-K	2,312.00	2,312.00	-
Purchased Services for Public LEA elem	-	24,025.20	24,025.20
ServicesTo VT LEA-Ostd SD	24,598.00	-	(24,598.00)
	709,540.00	701,738.46	(7,801.54)
<u>FOOD PROGRAM REVENUES</u>			
Local Food Program Revenue	2,500.00	2,554.80	54.80
(SubG) State-Lunch	140.00	130.93	(9.07)
(SubG) State-Breakfast	90.00	78.03	(11.97)
(SubG) State-BreakfastAdj	-	47.70	47.70
(SubG) State-Lunch Adj	-	62.40	62.40
(SubG) Federal-Lunch	4,500.00	5,454.16	954.16
(SubG) Federal-Breakfast	2,200.00	3,220.32	1,020.32
	9,430.00	11,548.34	2,118.34
TOTAL GENERAL FUND REVENUE	718,970.00	713,286.80	(5,683.20)
<u>GENERAL FUND EXPENDITURES</u>			
<u>61100-REGULAR INSTRUCTION</u>			
Teacher Salaries	80,922.00	91,371.18	(10,449.18)
Educational Leader	3,200.00	4,000.00	(800.00)
Para Salaries	5,964.00	3,257.27	2,706.73
Substitutes-Reg Ed	1,000.00	455.00	545.00
Health Benefits	32,780.00	31,971.06	808.94
Dental Benefits	1,111.00	920.11	190.89
Social Security	5,616.00	5,574.46	41.54
Medicare	1,314.00	1,303.48	10.52
Worker's Compensation	716.00	390.72	325.28
Unemployment Compensation	1,048.00	763.63	284.37
Flex Plan Fees	135.00	97.80	37.20
Professional Services	6,000.00	-	6,000.00
Enrichment Programs	3,000.00	1,621.89	1,378.11
Purchased Services	8,250.00	6,389.67	1,860.33
Repair & Maintenance	200.00	-	200.00

Tuition-White Mtn Reg K-6	13,179.00	13,460.65	(281.65)
Staff Travel	800.00	44.75	755.25
General/Office Supplies	2,400.00	4,070.10	(1,670.10)
Books & Periodicals	1,500.00	912.55	587.45
Audiovisual Materials	100.00	170.58	(70.58)
Manipulatives	100.00	-	100.00
Computer Software	500.00	-	500.00
Equipment	2,000.00	-	2,000.00
Computers	2,500.00	-	2,500.00
	<u>174,335.00</u>	<u>166,774.90</u>	<u>7,560.10</u>
<u>61100-REGULAR ED: SECONDARY</u>			
Tuition-White Mtn Reg HS 9-12	141,235.00	129,594.65	11,640.35
Tuition-Groveton HS 7-12	61,474.00	31,187.87	30,286.13
Tuition-StJ Acad 9-12	15,300.00	30,600.00	(15,300.00)
	<u>218,009.00</u>	<u>191,382.52</u>	<u>26,626.48</u>
<u>62130-HEALTH SERVICES</u>			
OtherProfServ-Health	350.00	-	350.00
General Supplies	100.00	-	100.00
	<u>450.00</u>	<u>-</u>	<u>450.00</u>
<u>62200-SUPPORT SERVICES-TECHNOLOGY</u>			
Professional Services	1,500.00	99.95	1,400.05
Computer Software	300.00	-	300.00
Computer Related Hrdw/Supplies	-	99.95	(99.95)
	<u>1,800.00</u>	<u>199.90</u>	<u>1,600.10</u>
<u>62213- INSTRUCTIONAL STAFF TRAINING</u>			
Contract ProfDev-Teachers	5,856.00	4,510.00	1,346.00
Contract ProfDev-Para	-	500.00	(500.00)
Trgn/ProfDev for Teachers	-	4,855.00	(4,855.00)
Travel - Prof Dev	-	902.51	(902.51)
	<u>5,856.00</u>	<u>10,767.51</u>	<u>(4,911.51)</u>
<u>62220-SCHOOL LIBRARY SERVICES</u>			
Books & Periodicals	500.00	-	500.00
<u>62321- SUPERINTENDENT'S OFFICE</u>			
Assessment of S.U. Services	14,152.00	14,152.00	-
<u>62310- SCHOOL BOARD</u>			
School Board Salaries	1,500.00	1,500.00	-
Social Security	93.00	93.00	-
Medicare	22.00	21.75	0.25
Worker's Compensation	12.00	-	12.00
ProfServ-Criminal Record Check	50.00	16.50	33.50
Audit Services	-	4,000.00	(4,000.00)
Legal Services	1,000.00	520.00	480.00
Errors & Omissions/Liability Ins.	1,800.00	805.00	995.00
Advertising	450.00	444.75	5.25
Travel	300.00	-	300.00

Supplies	300.00	63.00	237.00
Dues & Fees	800.00	856.05	(56.05)
	6,327.00	8,320.05	(1,993.05)
<u>62410-ADMIN SUPPORT SERVICES</u>			
Communications	-	965.31	(965.31)
Postage	500.00	16.29	483.71
Staff Travel	-	499.01	(499.01)
	500.00	1,480.61	(980.61)
<u>62490-TREASURER</u>			
Treasurer Salary	500.00	500.00	-
Social Security	31.00	31.00	-
Medicare	7.00	7.24	(0.24)
Worker's Compensation	4.00	1.98	2.02
Unemployment Compensation	20.00	-	20.00
Postage	500.00	147.58	352.42
General/Office Supplies	400.00	-	400.00
	1,462.00	687.80	774.20
<u>62520-FISCAL SERVICES</u>			
OtherProfServ-NEMRC	350.00	389.89	(39.89)
Assessment-Payroll	7,088.00	7,088.00	-
Purchased Service From SU	-	2,266.00	(2,266.00)
Audit Services	4,000.00	-	4,000.00
General/Office Supplies	200.00	10.35	189.65
Short Term Interest Expense	-	9,836.17	(9,836.17)
	11,638.00	19,590.41	(7,952.41)
<u>62600-BUILDING OPERATIONS & MAINTENANCE</u>			
Custodial Wages	6,568.00	8,876.09	(2,308.09)
Custodial Stipends	3,000.00	1,125.00	1,875.00
Substitutes-Maintenance	-	225.00	(225.00)
Social Security	593.00	633.97	(40.97)
Medicare	139.00	148.25	(9.25)
Worker's Compensation	75.00	28.27	46.73
Unemployment Compensation	295.00	110.29	184.71
Water & Sewage	1,000.00	496.75	503.25
Snow Removal Services	2,000.00	1,255.00	745.00
Repairs & Maintenance	7,000.00	6,597.77	402.23
Equipment Repair	500.00	-	500.00
Copier Lease Payments	750.00	135.42	614.58
Property Insurance	1,100.00	1,010.00	90.00
Telephone	2,000.00	1,029.54	970.46
Internet Fees	1,600.00	5,236.98	(3,636.98)
Supplies	1,200.00	1,704.12	(504.12)
Electricity	2,800.00	2,283.71	516.29
Heating Oil	10,935.00	7,650.44	3,284.56
Equipment <\$5,000	850.00	-	850.00
Equipment >\$5,000	1,000.00	-	1,000.00
	43,405.00	38,546.60	4,858.40

62711-STUDENT TRANSPORTATION

Bus Contract	34,691.00	30,132.20	4,558.80
Diesel Overage	2,400.00	282.30	2,117.70
	<u>37,091.00</u>	<u>30,414.50</u>	<u>6,676.50</u>

61200-SPECIAL EDUCATION

Teacher Salary-Case Management/Sch. Yr.	43,098.00	42,802.91	295.09
Para Salary	15,890.00	-	15,890.00
Substitutes-Special Ed	250.00	-	250.00
Health Benefits	23,403.00	16,848.67	6,554.33
Dental Benefits	555.00	601.07	(46.07)
Social Security	3,688.00	2,294.99	1,393.01
Medicare	863.00	536.64	326.36
Worker's Compensation	470.00	166.74	303.26
Unemployment Compensation	508.00	231.61	276.39
Flex Plan Fees	90.00	43.46	46.54
Staff Travel	250.00	-	250.00
General/Office Supplies	500.00	17.75	482.25
Books & Periodicals	500.00	-	500.00
Manipulatives	100.00	-	100.00
Computer Software	500.00	-	500.00
	<u>90,665.00</u>	<u>63,543.84</u>	<u>27,121.16</u>

61200-SPECIAL ED-INELIGIBLE COSTS

Para Salaries	-	16,993.00	(16,993.00)
Health Benefits	-	5,527.19	(5,527.19)
Social Security	-	993.69	(993.69)
Medicare	-	232.40	(232.40)
Worker's Compensation	-	49.77	(49.77)
Unemployment Compensation	-	194.09	(194.09)
Flex Plan Fees	-	38.74	(38.74)
	<u>-</u>	<u>24,028.88</u>	<u>(24,028.88)</u>

62140-PSYCHOLOGICAL SERVICES

OtherProfServ-Psychological	3,500.00	-	3,500.00
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62150-SPEECH PATHOLOGY

OtherProfServ-Speech	-	240.00	(240.00)
Staff Travel	450.00	-	450.00
General/Office Supplies	200.00	-	200.00
	<u>650.00</u>	<u>240.00</u>	<u>410.00</u>

62160-OCCUPATIONAL THERAPY

OtherProfServ-OT	7,000.00	-	7,000.00
Purchased Service From SU	-	2,498.45	(2,498.45)
	<u>7,000.00</u>	<u>2,498.45</u>	<u>4,501.55</u>

62190-SPECIAL ED-EXTENDED SCHOOL YEAR

Teacher -Case Manage. Summer Program	1,870.00	2,050.00	(180.00)
Para Summer Program	1,501.00	-	1,501.00
Social Security	209.00	127.10	81.90
Medicare	49.00	29.73	19.27

Worker's Compensation	27.00	-	27.00
Unemployment Compensation	104.00	-	104.00
	3,760.00	2,206.83	1,553.17
<u>62213-SPECIAL ED STAFF TRAINING</u>			
Contract ProfDev-Teachers	750.00	-	750.00
Trgn/ProfDev for Teachers	100.00	-	100.00
Travel-Prof Dev	-	235.61	(235.61)
	850.00	235.61	614.39
<u>61200-SPECIAL ED-DIRECT INSTRUCTION-SECONDARY</u>			
Travel Reimbursement	-	509.89	(509.89)
Purchased Service Out-of-State School	40,000.00	42,033.13	(2,033.13)
	40,000.00	42,543.02	(2,543.02)
<u>62140-PSYCHOLOGICAL SERVICES -SECONDARY</u>			
Prof Services - Psychological	3,500.00	2,450.00	1,050.00
<u>62150-SPEECH PATHOLOGY-SECONDARY</u>			
Prof Services Speech	12,000.00	7,370.00	4,630.00
Purchased Service Out-of-State School	-	13,706.07	(13,706.07)
	12,000.00	21,076.07	(9,076.07)
<u>62160-OCCUPATIONAL THERAPY-SECONDARY</u>			
PurchSer Out-of-State School-OT	-	1,033.58	(1,033.58)
PurchService-PT	-	2,236.00	(2,236.00)
	-	3,269.58	(3,269.58)
<u>62711-SPECIAL ED TRANSPORTATION -SECONDARY</u>			
Special Ed Transportation	2,500.00	2,584.32	(84.32)
<u>61200-EEE</u>			
EEE Professional Services	-	350.00	(350.00)
<u>62720-CO-CURR TRANSPORTATION</u>			
Transportation (field trips, etc.)	1,500.00	137.80	1,362.20
Enrichment Prog-Transportation	-	1,972.85	(1,972.85)
	1,500.00	2,110.65	(610.65)
<u>63100-FOOD SERVICES</u>			
Food Service Salaries	14,250.00	15,003.54	(753.54)
Substitutes-Food Service	200.00	390.00	(190.00)
Health Benefits	6,752.00	6,668.40	83.60
Social Security	896.00	892.64	3.36
Medicare	210.00	208.77	1.23
Worker's Compensation	114.00	46.09	67.91
Unemployment Compensation	253.00	179.73	73.27
Flex Plan Fees	45.00	45.00	-
Training - ProfDev	450.00	25.00	425.00
Repair & Maintenance	500.00	284.00	216.00
Staff Travel	250.00	489.29	(239.29)
Travel-ProfDev	250.00	-	250.00
General Supplies	600.00	-	600.00

Bottled Gas	750.00	903.18	(153.18)
Food	12,000.00	8,635.03	3,364.97
	37,520.00	33,770.67	3,749.33

65300-FUND TRANSFER

Transfer To Reserve Fund	-	64,739.62	(64,739.62)
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TOTAL GENERAL FUND EXPENDITURES	718,970.00	747,964.34	(28,994.34)
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TRANSFER TO RESERVES (Add back Not Actual FY14 Budgeted Exp) 64,739.62

PROJECTED SURPLUS/(DEFICIT) FY2014	-	30,062.08	
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The ECSU and its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 13-14 Angolano & Company, Certified Public Accountants of Shelburne, VT performed the audit. A team of four to five auditors spend approximately 3-5 days on site and additional documentation is sent directly to them for review. The audit examines the evidence that supports the amounts and disclosures in the financial statements provided by ECSU and each district. It also assesses the accounting principles and procedures utilized by all entities.

The audits were performed for 2014 but the results were not available by the printing deadline.

PAYROLL AND CONTRACTORS FY14

Guildhall School District - FY14 Salaries			
<u>Employee</u>		<u>Position</u>	<u>Salaries</u>
Gary	Brown	Custodian	\$ 10,001.09
Holly	Kachmarik	Food Service	\$ 15,003.54
Teri	Woodward	Paraeducator	\$ 20,250.27
Maria	Fay	School Board	\$ 500.00
Karen	Guile	School Board	\$ 500.00
Christina	McGrath	School Board	\$ 500.00
			\$ 1,500.00
Sheila	Arita	Substitute	\$ 605.00
Brian	Barney	Substitute	\$ 225.00
Kathleen	Sorochak	Substitute	\$ 240.00
			\$ 1,070.00
Megan	Birt	Teacher - Grade K-2	\$ 32,747.00
Jennifer	Lambert	Teacher - Special Educator	\$ 45,735.00
Cheryl	McVetty	Teacher - Grades 3-6 Lead Teacher	\$ 46,559.00
Colleen	Morneau	Teacher - Physical Education	\$ 4,597.00
Kathleen	Sorochak	Teacher - Music	\$ 4,442.09
Lydia	Walker-Wharton	Teacher - Art	\$ 4,094.00
			\$ 138,174.09
Jennifer	Lambert	Teacher - Summer School	\$ 2,050.00
Samuel	Swope	Treasurer	\$ 500.00
		FY14 TOTAL SALARIES	\$ 188,548.99

SCHOOL DISTRICT REVENUES, FY 16
SCHOOL DISTRICT ACT 68 FACTORS, FY 16

Act 68 Tax Factors				
Budget	\$	819,215	Base Amount	\$ 9,459
Changes	\$	-	Common Level of Appraisal	105.19%
Total	\$	819,215	VT Residential rate	\$ 1.00
- Revenue	\$	382,904	VT Non-Residential rate	\$ 1.54
Act 68 Expenses	\$	436,311		
Equalized Pupils		36.22	Income Sensitivity	
Act 68 Per Pupil Cost	\$	12,046	House Site Value	\$ 150,000
Residential Tax Rate	\$	1.21	Household Income	\$ 52,000
Non-Residential Rate	\$	1.46	Calculated Property Tax	\$ 1,815
Prior Year Per Pupil Cost	\$	10,776	Act 68 Benefit	\$ 662
Act 68 per pupil change		11.8%	Actual Property Tax	\$ 1,153
Projected Revenues FY16				
Total Local Revenue:	\$	307,142	\$	382,904
			\$	75,762
		Current FY15	Proposed FY16	Difference
Special Ed Block Grant		8,984	11,925	2,941
Special Ed Intensive		77,504	74,785	(2,719)
Early Essential Education (EEE)		2,312	2,062	(250)
Special Ed Extraordinary		-	44,370	44,370
Small Schools Grant		29,473	40,250	10,777
Transportation Aid		12,466	13,059	593
Elementary Tuition-Reg Ed		66,500	81,000	14,500
Bank Interest		150	250	100
Services From VT LEA (Granby)		25,323	26,637	1,314
Services From VT LEA (Granby)		-	28,477	28,477
Transfer From Reserve Account		75,000	50,000	(25,000)
Transfer From Reserve Account		-	-	-
Local Food Prog Revenue		2,500	2,200	(300)
State Match-Lunch		140	120	(20)
State Match-Breakfast		90	70	(20)
Federal-Lunch Reimbursement		4,500	5,000	500
Federal-Breakfast Reimb.		2,200	2,700	500

District: **Guildhall**
County: **Essex**

T088
Essex - Caledonia

Statutory calculation. See note at bottom of page. Recommended homestead rate from Tax Commissioner. See note at bottom of page.

9,459

1.00

Expenditures

		FY2013	FY2014	FY2015	FY2016	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$634,434	\$718,970	\$704,733	\$819,215	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	Locally adopted or warned budget	\$634,434	\$718,970	\$704,733	\$819,215	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Budget	\$634,434	\$718,970	\$704,733	\$819,215	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	\$108,553	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.

Revenues

10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$272,551	\$299,880	\$292,389	\$382,904	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	Offsetting revenues	\$272,551	\$299,880	\$292,389	\$382,904	13.

14.	Education Spending	\$361,883	\$419,090	\$412,344	\$436,311	14.
15.	Equalized Pupils (Act 130 count is by school district)	40.30	38.89	37.53	36.22	15.

16.	Education Spending per Equalized Pupil	\$8,979.73	\$10,776.29	\$10,987.05	\$12,046.13	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	-	-	18.
19.	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	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	20.
21.	minus Estimated costs of new students after census period	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	-	-	-	22.
23.	minus Less planning costs for merger of small schools	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015	NA	NA	NA	\$1,150	24.
		threshold = \$14,841	threshold = \$15,456	threshold = \$16,166	threshold = \$17,103	
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	25.
26.	Per pupil figure used for calculating District Adjustment	\$8,980	\$10,776	\$10,987	\$12,046	26.
27.	District spending adjustment (minimum of 100%) (\$12,046 / \$9,459)	102.943% <small>based on \$8,723</small>	117.761% <small>based on \$9,151</small>	118.331% <small>based on \$9,285</small>	127.351% <small>based on \$9,459</small>	27.

Prorating the local tax rate

28.	Anticipated district equalized homestead tax rate to be prorated (127.351% x \$1.000)	\$0.9162 <small>based on \$0.89</small>	\$1.1070 <small>based on \$0.94</small>	\$1.1596 <small>based on \$0.98</small>	\$1.2735 <small>based on \$1.00</small>	28.
29.	Percent of Guildhall equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	29.
30.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.27)	\$0.9162	\$1.1070	\$1.1596	\$1.2735	30.
31.	Common Level of Appraisal (CLA)	108.15%	119.80%	105.54%	105.19%	31.
32.	Portion of actual district homestead rate to be assessed by town (1.2735 / 105.19%)	\$0.8472 <small>based on \$0.89</small>	\$0.9240 <small>based on \$0.94</small>	\$1.0987 <small>based on \$0.98</small>	\$1.2107 <small>based on \$1.00</small>	32.

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

33.	Anticipated income cap percent to be prorated (127.351% x 1.94%)	1.85% <small>based on 1.80%</small>	2.12% <small>based on 1.80%</small>	2.30% <small>based on 1.94%</small>	2.47% <small>based on 1.94%</small>	33.
34.	Portion of district income cap percent applied by State (100.00% x 2.47%)	1.85% <small>based on 1.80%</small>	2.12% <small>based on 1.80%</small>	2.30% <small>based on 1.94%</small>	2.47% <small>based on 1.94%</small>	34.
35.	Percent of equalized pupils at union 1	-	-	-	-	35.
36.		-	-	-	-	36.

- Following current statute, the base education amount is calculated to be \$9,459. The Tax Commissioner has recommended base tax rates of \$1.00 and \$1.535. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 1.94%.

Comparative Data for Cost-Effectiveness, FY2016 Report **16 V.S.A. § 165(a)(2)(K)**

School: Guildhall Elementary School
S.U.: Essex - Caledonia S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2014 School Level Data

Cohort Description: Elementary school, enrollment < 100
 (47 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
 46 out of 47

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Windham Elementary School	PK - 6	17	2.27	-	7.49	-	-
	Guildhall Elementary School	K - 6	19	3.30	-	5.76	-	-
< - Larger	Elmore School	1 - 3	20	1.00	0.05	20.00	400.00	20.00
	Woodford Hollow School	PK - 6	20	2.80	0.50	7.14	40.00	5.60
	Sudbury Country School	K - 6	28	3.40	0.33	8.24	84.85	10.30
Averaged SCHOOL cohort data			65.43	6.69	0.78	9.78	84.06	8.60

School District: Guildhall
LEA ID: T088

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

FY2013 School District Data

Cohort Description: Elementary school district, FY2013 FTE < 100
 (45 school districts in cohort)

Grades offered in School District
 Student FTE enrolled in school district
 Current expenditures per student FTE **EXCLUDING** special education costs

Cohort Rank by FTE
 (1 is largest)
 43 out of 45

School district data (local, union, or joint district)

Smaller ->	Windham	PK-6	17.49	\$16,681
	Elmore	1-3	17.52	\$8,105
	Guildhall	K-6	18.13	\$17,174
< - Larger	Woodford	K-6	24.05	\$15,892
	Isle La Motte	PK-6	24.82	\$20,359
	Sudbury	K-6	26.87	\$16,561
Averaged SCHOOL DISTRICT cohort data			62.16	\$14,733

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2015 School District Data

LEA ID		School District	Grades offered in School District	School district tax rate			of prorated member district rates				
				SchlDist	SchlDist	SchlDist	MUN	MUN	MUN		
				Equalized Pupils	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate		
								Use these tax rates to compare towns rates.		These tax rates are not comparable due to CLA's.	
Smaller ->	T252	Woodford	K-6	22.19	10,214.47	1.0781	1.2601	111.35%	1.1317		
	T201	Sudbury	K-6	29.08	13,514.96	1.4265	1.4767	116.17%	1.2712		
	T167	Ripton	PK-6	34.80	16,663.39	1.7588	1.7467	98.53%	1.7727		
< - Larger	T088	Guildhall	K-6	37.53	10,987.05	1.1596	1.1596	105.54%	1.0987		
	T241	Whiting	PK-6	39.06	11,837.99	1.2495	1.3670	102.93%	1.3281		
	T239	Weybridge	PK-6	40.84	19,150.05	2.2092	1.8806	94.51%	1.9899		
	T028	Bridgewater	K-6	43.09	15,551.50	1.6414	1.6931	92.94%	1.8217		

The Legislature has required the Department of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

Town of Guildhall

Date Prepared: 7/1/2014

Homestead Education Tax Rate Calculation

Fiscal Year 2015

The Homestead Education Tax Rate is based in part on the education spending per equalized pupil of all the pupils residing in your town. Many town districts are also members of union school districts. Each town and union school district will have a tax rate based on its spending per pupil. For towns with multiple school districts, the tax rate is a combination of those rates as shown below.

Base homestead tax rate	\$0.98	
Base spending amount	\$9,285	
Excess spending threshold	\$16,166	
Average statewide education spending per equalized pupil	\$14,029	Actual Homestead Tax Rate
Common level of appraisal for Guildhall	105.54%	

Equalized homestead tax rate for Guildhall from town school district

1. Education spending per equalized pupil	\$10,987.05		
2. Net offsets for excess spending calculation	N/A		
3. Amount over excess spending threshold if any	\$0		
4. Education spending per equalized pupil plus any excess for tax rate		\$10,987.05	
5. District spending as a percent of base spending amount	118.33%		
6. District equalized tax rate equals line 5 times base rate		\$1.1596	
7. Percent of equalized pupils at town school district	100.00%		
8. Equalized tax rate from school district		\$1.1596	
9. Actual tax rate attributable to district	(\$1.1596 / CLA: 105.54%)		\$1.0987

Homestead Tax Rate

You should see this rate on your tax bill. \Rightarrow

\$1.0987

Non-Residential Education Tax Rate Calculation

Base Non-Residential Tax Rate / CLA

Base NR Rate: CLA:
\$1.515 / 105.54%

You should see this rate on your tax bill. \Rightarrow

Non-Residential Tax Rate

\$1.4355

ESSEX-CALEDONIA SUPERVISORY UNION FY 2016 BOARD APPROVED 12/08/2014

		Total ECSU Local:		\$ 515,251	\$ 504,124	\$ (11,127)
		Total Shared Costs:		\$ 969,161	\$ 1,393,306	\$ 424,145
		TOTAL COSTS:		\$ 1,484,412	\$ 1,897,430	\$ 413,018
Function	Object	Description	%	Current Budget FY15	Proposed Budget FY 16	Difference
2200		SUPPORT SERVICES: TECHNOLOGY				
	432	Tech Related Repairs & Maint.		\$2,700	\$2,700	\$0
	610	Supplies-Toner/Ink		\$4,000	\$4,000	\$0
	670	Computer Software		\$400	\$400	\$0
	672	Computer Related Hardware/Supl		\$300	\$300	\$0
	730	Computer Equipment		\$1,200	\$1,200	\$0
				\$8,600	\$8,600	\$0
2310		SUPPORT SERVICES: SUPERVISORY UNION				
	114	S.U. Board-Minutes Clerk		\$575	\$589	\$14
	220	Social Security		\$36	\$37	\$1
	221	Medicare		\$8	\$9	\$1
	250	Worker's Compensation		\$5	\$5	\$0
	260	Unemployment Compensation		\$13	\$13	\$0
	341	Audit Services		\$6,500	\$6,500	\$0
				\$7,137	\$7,152	\$15
2321		SUPERINTENDENT'S OFFICE				
	110	Superintendent Salary		\$94,756	\$96,163	\$1,407
	116	Admin Assistant/HR Wage		\$39,451	\$40,240	\$789
	199	Benefits Pd-In-Lieu-Of		\$600	\$600	\$0
	210	Health Benefits		\$42,918	\$39,915	-\$3,003
	211	Dental Benefits		\$1,160	\$1,045	-\$115
	220	Social Security		\$8,263	\$8,457	\$194
	221	Medicare		\$1,932	\$1,978	\$46
	240	Retirement Benefits		\$1,578	\$1,610	\$32
	250	Worker's Compensation		\$1,053	\$1,078	\$25
	260	Unemployment Compensation		\$352	\$352	\$0
	290	Disability Benefit		\$653	\$668	\$15
	291	Flex Plan Fees		\$90	\$90	\$0
	330	Criminal Records Check		\$150	\$500	\$350
	339	Training - Prof Dev		\$3,600	\$3,600	\$0
	522	Liability Insurance (Includes Bond)		\$2,000	\$2,000	\$0
	580	Staff Travel		\$7,200	\$7,200	\$0
	588	Travel - Prof Dev		\$300	\$300	\$0
	610	Office Supplies		\$3,000	\$3,500	\$500
	810	Dues & Fees		\$4,000	\$4,000	\$0
				\$213,056	\$213,295	\$239

Function	Object	Description	%	Current Budget FY15	Proposed Budget FY 16	Difference
2520		FISCAL SERVICES				
	111	Business Manager Salary		\$64,148	\$24,000	-\$40,148
	112	AP/Payroll/Bookkeeper		\$35,849	\$108,140	\$72,291
	114	Accounts Payable Clerk Wage		\$16,598	\$0	-\$16,598
	210	Health Benefits		\$18,057	\$36,473	\$18,416
	211	Dental Benefits		\$580	\$697	\$117
	220	Social Security		\$7,329	\$8,193	\$864
	221	Medicare		\$1,714	\$1,916	\$202
	240	Retirement Benefits		\$4,728	\$5,286	\$558
	250	Worker's Compensation		\$933	\$1,044	\$111
	260	Unemployment Compensation		\$510	\$704	\$194
	290	Disability Benefit		\$579	\$647	\$68
	291	Flex Plan Fees		\$90	\$135	\$45
	330	Prof Serv-Tyler Tech/TCP		\$36,560	\$33,500	-\$3,060
	339	Training - Prof Dev		\$2,300	\$2,300	\$0
	580	Staff Travel		\$1,000	\$1,500	\$500
	588	Travel - Prof Dev		\$1,000	\$1,000	\$0
	610	Office Supplies		\$3,500	\$3,500	\$0
	810	Dues & Fees		\$1,500	\$1,500	\$0
	819	Bank Fees		\$250	\$250	\$0
				\$197,225	\$230,784	\$33,559
2600		BLDG OPERATION & MAINTENANCE				
	116	Custodial Wage		\$3,024	\$3,024	\$0
	220	Social Security		\$187	\$187	\$0
	221	Medicare		\$44	\$44	\$0
	250	Worker's Compensation		\$24	\$24	\$0
	260	Unemployment Compensation		\$67	\$67	\$0
	421	Rubbish Removal		\$900	\$900	\$0
	430	Equipment Repair		\$1,200	\$1,200	\$0
	441	Office Rental		\$17,400	\$18,000	\$600
	530	Telephone		\$2,679	\$2,679	\$0
	531	Internet Service		\$1,068	\$1,068	\$0
	535	Postage		\$6,250	\$6,250	\$0
	540	Advertising		\$600	\$600	\$0
	610	Custodial Supplies		\$1,000	\$1,500	\$500
	622	Electricity		\$3,500	\$3,500	\$0
	624	Fuel		\$4,500	\$4,750	\$250
	730	Equipment		\$500	\$500	\$0
				\$42,943	\$44,293	\$1,350
2521		PAYROLL SERVICES				
	113	Payroll Clerk Wage		\$33,114	\$0	-\$33,114
	210	Health Benefits		\$8,093	\$0	-\$8,093
	211	Dental Benefits		\$580	\$0	-\$580

Function	Object	Description	%	Current Budget FY15	Proposed Budget FY 16	Difference
	220	Social Security		\$2,053	\$0	-\$2,053
	221	Medicare		\$480	\$0	-\$480
	240	Retirement Benefits		\$1,325	\$0	-\$1,325
	250	Worker's Compensation		\$262	\$0	-\$262
	260	Unemployment Compensation		\$176	\$0	-\$176
	290	Disability Benefit		\$162	\$0	-\$162
	291	Flex Plan Fees		\$45	\$0	-\$45
				\$46,290	\$0	-\$46,290
Shared Costs and District Specific Costs Begin Below						
2160		SHARED EMPLOYEE: Speech				
	110	Salary		\$0	\$86,444	\$86,444
	210	Health Benefits		\$0	\$10,036	\$10,036
	211	Dental		\$0	\$697	\$697
	220	Social Security		\$0	\$5,360	\$5,360
	221	Medicare		\$0	\$1,253	\$1,253
	240	Retirement Benefits		\$0	\$0	\$0
	250	Worker's Compensation		\$0	\$683	\$683
	260	Unemployment Compensation		\$0	\$352	\$352
	290	Disability Benefit		\$0	\$424	\$424
	291	Flex Plan		\$0	\$90	\$90
	339	Training-ProfDev		\$0	\$1,500	\$1,500
	580	Staff Travel		\$0	\$1,750	\$1,750
	588	Travel-ProfDev		\$0	\$300	\$300
	610	Supplies		\$0	\$0	\$0
				\$0	\$108,888	\$108,888
2160		SHARED EMPLOYEE: Occupational Therapist				
	110	Salary-OccupTherapist		\$64,293	\$74,580	\$10,287
	210	Health Benefits		\$12,766	\$16,490	\$3,724
	211	Dental		\$464	\$580	\$116
	220	Social Security		\$3,986	\$4,624	\$638
	221	Medicare		\$932	\$1,081	\$149
	240	Retirement Benefits		\$2,572	\$2,983	\$411
	250	Worker's Compensation		\$508	\$589	\$81
	260	Unemployment Compensation		\$176	\$176	\$0
	290	Disability Benefit		\$315	\$365	\$50
	291	Flex Plan		\$45	\$45	\$0
	339	Training-ProfDev		\$1,500	\$1,500	\$0
	580	Staff Travel		\$1,750	\$1,750	\$0
	588	Travel-ProfDev		\$300	\$300	\$0
	610	Supplies		\$0	\$0	\$0
				\$89,607	\$105,064	\$15,457

Function	Object	Description	%	Current Budget FY15	Proposed Budget FY 16	Difference
1100		SHARED EMPLOYEE: ELL				
	110	Salary-ELL		\$20,979	\$8,392	-\$12,587
	210	Health Benefits		\$10,729	\$4,435	-\$6,294
	211	Dental		\$290	\$116	-\$174
	220	Social Security		\$1,301	\$520	-\$781
	221	Medicare		\$304	\$122	-\$182
	250	Worker's Compensation		\$166	\$66	-\$100
	260	Unemployment Compensation		\$176	\$176	\$0
	290	Disability Benefit		\$103	\$41	-\$62
	291	Flex Plan		\$45	\$45	\$0
				\$34,093	\$13,914	-\$20,179
2711		TRANSPORTATION				
	519	Transportation (Bus Contract)		\$370,424	\$380,900	\$10,476
		Transportation Services: Maidstone				
	118	Bus Driver Salary		\$0	\$10,003	\$10,003
	120	Driver Subs		\$0	\$500	\$500
	220	Social Security		\$0	\$620	\$620
	221	Medicare		\$0	\$145	\$145
	250	Worker's Compensation		\$0	\$79	\$79
	260	Unemployment Compensation		\$0	\$176	\$176
	290	Disability Benefit		\$0	\$49	\$49
	430	Repair to Vehicles		\$0	\$3,000	\$3,000
	524	Pupil Transportation Insurance		\$0	\$750	\$750
	626	Fuel		\$0	\$5,000	\$5,000
				\$370,424	\$401,222	\$30,798
2310		Audit Services				
	341	Audit Services		\$24,000	\$24,000	\$0
				\$24,000	\$24,000	\$0
2130		Health Services: CONCORD				
	110	Salary-Nurse		\$0	\$53,300	\$53,300
	120	Substitute		\$0	\$500	\$500
	210	Health Benefits		\$0	\$19,630	\$19,630
	211	Dental Benefits		\$0	\$580	\$580
	220	Social Security		\$0	\$3,305	\$3,305
	221	Medicare		\$0	\$773	\$773
	232	VSTRS OPEB Payment		\$0	\$1,150	\$1,150
	250	Worker's Compensation		\$0	\$421	\$421
	260	Unemployment Compensation		\$0	\$176	\$176
	290	Disability Benefit		\$0	\$261	\$261
	291	Flex Plan		\$0	\$45	\$45
				\$0	\$80,141	\$80,141

Function	Object	Description	%	Current Budget FY15	Proposed Budget FY 16	Difference
1200		SPED-NEW for FY15 ACT153				
		Behavior Specialist: Concord/Waterford				
	110	Salary-SPED		\$0	\$56,491	\$56,491
	210	Health Benefits		\$0	\$19,630	\$19,630
	211	Dental		\$0	\$580	\$580
	220	Social Security		\$0	\$3,502	\$3,502
	221	Medicare		\$0	\$819	\$819
	232	VSTRS OPEB Payment		\$0	\$1,150	\$1,150
	240	Retirement Benefits		\$0	\$0	\$0
	250	Worker's Compensation		\$0	\$446	\$446
	260	Unemployment Compensation		\$0	\$176	\$176
	290	Disability Benefit		\$0	\$277	\$277
	291	Flex Plan		\$0	\$45	\$45
	580	Staff Travel		\$0	\$1,000	\$1,000
				\$0	\$84,117	\$84,117
		CONCORD				
1200	110	Salary-SPED		\$100,625	\$144,013	\$43,388
	210	Health Benefits		\$26,204	\$41,723	\$15,519
	211	Dental		\$1,161	\$1,741	\$580
	220	Social Security		\$6,239	\$8,929	\$2,690
	221	Medicare		\$1,459	\$2,088	\$629
	232	VSTRS OPEB Payment		\$0	\$2,300	\$2,300
	250	Worker's Compensation		\$795	\$1,138	\$343
	260	Unemployment Compensation		\$352	\$528	\$176
	290	Disability Benefit		\$493	\$706	\$213
	291	Flex Plan		\$90	\$135	\$45
	580	Staff Travel		\$375	\$500	\$125
				\$137,793	\$203,800	\$66,007
		WATERFORD				
1200	110	Salary-SPED		\$97,021	\$100,999	\$3,978
	117	Tutor		\$19,988	\$22,700	\$2,712
	210	Health Benefits		\$42,664	\$44,088	\$1,424
	211	Dental		\$1,450	\$1,451	\$1
	220	Social Security		\$7,255	\$7,669	\$414
	221	Medicare		\$1,697	\$1,794	\$97
	240	Retirement Benefits		\$800	\$908	\$108
	250	Worker's Compensation		\$924	\$977	\$53
	260	Unemployment Compensation		\$528	\$528	\$0
	290	Disability Benefit		\$573	\$606	\$33
	291	Flex Plan		\$135	\$135	\$0
	580	Staff Travel		\$375	\$375	\$0
				\$173,410	\$182,231	\$8,821

Function	Object	Description	%	Current Budget FY15	Proposed Budget FY 16	Difference
		LUNENBURG				
1200	110	Salary-SPED		\$69,649	\$94,111	\$24,462
	210	Health Benefits		\$15,187	\$39,260	\$24,073
	211	Dental		\$871	\$1,161	\$290
	220	Social Security		\$4,318	\$5,835	\$1,517
	221	Medicare		\$1,010	\$1,365	\$355
	250	Worker's Compensation		\$551	\$743	\$192
	260	Unemployment Compensation		\$352	\$352	\$0
	290	Disability Benefit		\$341	\$461	\$120
	291	Flex Plan		\$90	\$90	\$0
	580	Staff Travel		\$375	\$375	\$0
				\$92,744	\$143,753	\$51,009
		GUILDHALL				
1200	110	Salary-SPED		\$22,927	\$22,927	\$0
	210	Health Benefits		\$10,729	\$9,815	-\$914
	211	Dental		\$290	\$290	\$0
	220	Social Security		\$1,421	\$1,421	\$0
	221	Medicare		\$332	\$332	\$0
	250	Worker's Compensation		\$183	\$181	-\$2
	260	Unemployment Compensation		\$176	\$176	\$0
	290	Disability Benefit		\$112	\$112	\$0
	291	Flex Plan		\$45	\$45	\$0
	580	Staff Travel		\$375	\$375	\$0
				\$36,590	\$35,676	-\$914
2213		INSTRUCTIONAL STAFF TRAINING				
	339	Training-ProfDev		\$10,000	\$10,000	\$0
	588	Travel-ProfDev		\$500	\$500	\$0
				\$10,500	\$10,500	\$0
		Total Revenue- ECSU		FY15	Proposed FY16	Difference
		SU Local Assessment		\$515,251	\$504,124	-\$11,127
		District Specific Assessments		\$969,161	\$1,393,306	\$424,145
				\$1,484,412	\$1,897,430	\$413,018

ECSU ASSESSMENTS 2015-2016

ECSU LOCAL ASSESSMENT - FY 2016				
	FY15		FY 16	
	\$515,251		\$504,124	
Concord	25.96%	\$133,764	28.68%	\$144,603.00
Granby	1.04%	\$5,338	1.22%	\$6,140.00
Guildhall	3.65%	\$18,795	3.68%	\$18,529.00
Kirby	11.65%	\$60,003	11.44%	\$57,667.00
Lunenburg	22.50%	\$115,956	21.94%	\$110,609.00
Maidstone	1.94%	\$10,008	1.67%	\$8,402.00
Victory	1.42%	\$7,339	0.90%	\$4,524.00
Waterford	31.84%	\$164,047	30.48%	\$153,650.00
	100.00%	\$515,250	100.00%	\$504,124.00
All Fiscal Assessments are included in the ECSU Local Assessment				

Specific District Assessment (SPED/Audit/ELL/Transportation/OT/Nurse/Speech)				
	FY15		FY 16	
Concord	\$302,532.00		\$528,399	
Granby	\$4,936.00		\$6,803	
Guildhall	\$83,546.00		\$90,024	
Kirby	\$1,800.00		\$14,256	
Lunenburg	\$210,201.00		\$299,564	
Maidstone	\$4,936.00		\$27,614	
Victory	\$1,800.00		\$2,777	
Waterford	\$359,409.00		\$423,869	
	\$969,160		\$1,393,305	

****These assessments are the result of Act 153 of the VT Legislature****

Average Daily Membership Report for 2014-2015		
<i>Resident Disrict</i>	<i>FY15 Total</i>	<i>% of Total</i>
Concord	223.75	28.68%
Granby	9.5	1.22%
Guildhall	28.67	3.68%
Kirby	89.23	11.44%
Lunenburg	171.15	21.94%
Maidstone	13	1.67%
Victory	7	0.90%
Waterford	237.75	30.48%
	780.05	100.00%
ECSU local assessments are based on this percentage		

ESSEX-CALEDONIA S.U.- GENERAL FUND - FY2014
REVENUE/EXPENDITURE REPORT (Unaudited)

	FY14 Budget	FY14 Actual	Difference
<u>51510-BANK INTEREST</u>			
Interest Income	\$ -	\$ 379.35	\$ (379.35)
<u>51931-LOCAL ASSESSMENT</u>	\$ -	\$ 379.35	\$ (379.35)
Local Assessment Concord	\$ 104,967.00	\$ 104,967.00	\$ -
Local Assessment Waterford	\$ 133,147.00	\$ 133,147.00	\$ -
Local Assessment Lunenburg	\$ 92,990.00	\$ 92,990.00	\$ -
Local Assessment Guildhall	\$ 14,152.00	\$ 14,152.00	\$ -
Local Assessment Maidstone	\$ 8,368.00	\$ 8,368.00	\$ -
Local Assessment Granby	\$ 4,717.00	\$ 4,717.00	\$ -
Local Assessment Kirby	\$ 47,131.00	\$ 47,131.00	\$ -
Local Assessment Victory	\$ 4,717.00	\$ 4,717.00	\$ -
	<u>\$ 410,189.00</u>	<u>\$ 410,189.00</u>	<u>\$ -</u>
<u>51932-P/R ASSESSMENT</u>			
PR Assessment Concord	\$ 13,127.00	\$ 13,127.00	\$ -
PR Assessment Waterford	\$ 13,127.00	\$ 13,127.00	\$ -
PR Assessment Lunenburg	\$ 13,127.00	\$ 13,127.00	\$ -
PR Assessment Guildhall	\$ 7,088.00	\$ 7,088.00	\$ -
PR Assessment Maidstone	\$ 2,100.00	\$ 2,100.00	\$ -
PR Assessment Granby	\$ 1,312.00	\$ 1,313.00	\$ (1.00)
PR Assessment Kirby	\$ 1,313.00	\$ 1,313.00	\$ -
PR Assessment Victory	\$ 1,312.00	\$ 1,313.00	\$ (1.00)
	<u>\$ 52,506.00</u>	<u>\$ 52,508.00</u>	<u>\$ (2.00)</u>
<u>51933-AUDIT ASSESSMENT</u>			
Audit Assessment Concord	\$ -	\$ 4,800.00	\$ (4,800.00)
Audit Assessment Waterford	\$ -	\$ 4,000.00	\$ (4,000.00)
Audit Assessment Lunenburg	\$ -	\$ 4,000.00	\$ (4,000.00)
Audit Assessment Guildhall	\$ -	\$ 4,000.00	\$ (4,000.00)
Audit Assessment Maidstone	\$ -	\$ 1,800.00	\$ (1,800.00)
Audit Assessment Granby	\$ -	\$ 1,800.00	\$ (1,800.00)
Audit Assessment Kirby	\$ -	\$ 1,700.00	\$ (1,700.00)
Audit Assessment Victory	\$ -	\$ 1,700.00	\$ (1,700.00)
	<u>\$ -</u>	<u>\$ 23,800.00</u>	<u>\$ (23,800.00)</u>
<u>51941- PURCHASED SERVICES</u>			
SU Services to Concord	\$ -	\$ 7,920.00	\$ (7,920.00)
SU Services to Waterford	\$ -	\$ 5,580.00	\$ (5,580.00)
SU Services to Lunenburg	\$ -	\$ 3,780.00	\$ (3,780.00)
SU Services to Guildhall	\$ -	\$ 720.00	\$ (720.00)
	<u>\$ -</u>	<u>\$ 18,000.00</u>	<u>\$ (18,000.00)</u>
<u>51990- MISC REVENUES</u>			
Misc-Other Local Revenue	\$ -	\$ 5,774.11	\$ (5,774.11)
<u>54200-INDIRECT RATE-UNRESTRICTED</u>			
Indirect Rate-Unrestricted	\$ -	\$ 12,481.14	\$ (12,481.14)

55720-VSBIT REFUND

VSBIT Refund	\$	-	\$	3,394.00	\$	(3,394.00)
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TOTAL GENERAL FUND REVENUE	\$	462,695.00	\$	526,525.60	\$	(63,830.60)
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GENERAL FUND EXPENDITURES**62200-TECHNOLOGY SERVICES**

Computer & Network Maintenance	\$	2,700.00	\$	2,881.07	\$	(181.07)
Supplies-Toner/Ink	\$	3,500.00	\$	2,565.03	\$	934.97
Computer Software	\$	400.00	\$	695.93	\$	(295.93)
Computer Related Hrdw/Supl	\$	200.00	\$	732.96	\$	(532.96)
	\$	6,800.00	\$	6,874.99	\$	(74.99)

62310-S.U. BOARD

Minutes Clerk's Salary	\$	549.00	\$	273.75	\$	275.25
Social Security	\$	34.00	\$	16.97	\$	17.03
Medicare	\$	8.00	\$	3.98	\$	4.02
Worker's Compensation	\$	4.00	\$	1.79	\$	2.21
Unemployment Compensation	\$	22.00	\$	3.34	\$	18.66
Prof Services-Contracted	\$	-	\$	187.75	\$	(187.75)
Training - Prof Dev	\$	-	\$	480.00	\$	(480.00)
Audit Services	\$	-	\$	30,300.00	\$	(30,300.00)
Legal Services	\$	-	\$	72.00	\$	(72.00)
Advertising/incls. School Spring Share	\$	-	\$	266.00	\$	(266.00)
	\$	617.00	\$	31,605.58	\$	(30,988.58)

62321-SUPERVISORY SERVICES

Superintendent Salary	\$	91,530.00	\$	91,530.00	\$	-
Admin Assistant/HR Wage	\$	37,710.00	\$	38,489.00	\$	(779.00)
Substitute - Clerical	\$	-	\$	215.00	\$	(215.00)
Benefits Pd-In-Lieu-Of	\$	600.00	\$	600.00	\$	-
Health Benefits	\$	42,562.00	\$	41,639.46	\$	922.54
Dental Benefits	\$	1,178.00	\$	1,111.10	\$	66.90
Social Security	\$	8,013.00	\$	7,756.94	\$	256.06
Medicare	\$	1,874.00	\$	1,814.14	\$	59.86
Retirement Benefits	\$	1,508.00	\$	1,539.46	\$	(31.46)
Worker's Compensation	\$	1,021.00	\$	(557.05)	\$	1,578.05
Unemployment Compensation	\$	640.00	\$	473.60	\$	166.40
Disability Benefit	\$	634.00	\$	637.08	\$	(3.08)
Flex Plan Fees	\$	90.00	\$	90.00	\$	-
Criminal Records Check	\$	50.00	\$	25.00	\$	25.00
Training - Prof Dev	\$	-	\$	2,413.66	\$	(2,413.66)
Liability Insurance (Includes Bond)	\$	2,000.00	\$	-	\$	2,000.00
Staff Travel	\$	7,200.00	\$	8,793.77	\$	(1,593.77)
Travel - Prof Dev	\$	300.00	\$	276.70	\$	23.30
Office Supplies	\$	2,000.00	\$	3,129.29	\$	(1,129.29)
Dues & Fees	\$	4,000.00	\$	4,566.00	\$	(566.00)
	\$	202,910.00	\$	204,543.15	\$	(1,633.15)

62520- FISCAL SERVICES

Business Manager Salary	\$ 56,566.00	\$ 67,355.39	\$ (10,789.39)
Assist to the Business Mgr Wage	\$ 34,277.00	\$ 29,423.41	\$ 4,853.59
Accounts Payable Clerk Wage	\$ 13,874.00	\$ 14,482.51	\$ (608.51)
Overtime	\$ -	\$ 887.49	\$ (887.49)
Benefits Pd-In-Lieu-Of	\$ -	\$ 2,100.00	\$ (2,100.00)
Health Benefits	\$ 23,506.00	\$ 15,269.78	\$ 8,236.22
Dental Benefits	\$ 1,119.00	\$ 555.55	\$ 563.45
Social Security	\$ 6,492.00	\$ 6,978.22	\$ (486.22)
Medicare	\$ 1,518.00	\$ 1,632.06	\$ (114.06)
Retirement Benefits	\$ 4,189.00	\$ 3,936.70	\$ 252.30
Worker's Compensation	\$ 828.00	\$ 742.79	\$ 85.21
Unemployment Compensation	\$ 896.00	\$ 659.69	\$ 236.31
Disability Benefit	\$ 513.00	\$ 654.13	\$ (141.13)
Flex Plan Fees	\$ 86.00	\$ 45.00	\$ 41.00
NEMRC & Tech Support	\$ 200.00	\$ 118.59	\$ 81.41
Training - Prof Dev	\$ 2,300.00	\$ -	\$ 2,300.00
Annual Audit	\$ 7,000.00	\$ -	\$ 7,000.00
Staff Travel	\$ 1,000.00	\$ 369.88	\$ 630.12
Travel - Prof Dev	\$ 1,000.00	\$ 73.96	\$ 926.04
General/Office Supplies	\$ 2,000.00	\$ 1,882.01	\$ 117.99
Dues & Fees	\$ 250.00	\$ 125.00	\$ 125.00
Bank Fees	\$ 250.00	\$ 150.00	\$ 100.00
	\$ 157,864.00	\$ 147,442.16	\$ 10,421.84

62521-PAYROLL SERVICES

Payroll Clerk Wage	\$ 31,637.00	\$ 32,523.73	\$ (886.73)
Overtime	\$ -	\$ 547.44	\$ (547.44)
Health Benefits	\$ 15,825.00	\$ 8,684.97	\$ 7,140.03
Dental Benefits	\$ 589.00	\$ 555.55	\$ 33.45
Social Security	\$ 1,961.00	\$ 1,995.41	\$ (34.41)
Medicare	\$ 459.00	\$ 466.64	\$ (7.64)
Retirement Benefits	\$ 1,265.00	\$ 1,322.91	\$ (57.91)
Worker's Compensation	\$ 250.00	\$ 221.28	\$ 28.72
Unemployment Compensation	\$ 320.00	\$ 236.80	\$ 83.20
Disability Benefit	\$ 155.00	\$ 73.98	\$ 81.02
Flex Plan Fees	\$ 45.00	\$ 45.00	\$ -
	\$ 52,506.00	\$ 46,673.71	\$ 5,832.29

62600-BUILDING OPERATION

Head Custodian/Custodial Wages	\$ 2,891.00	\$ 2,483.25	\$ 407.75
Social Security	\$ 179.00	\$ 154.00	\$ 25.00
Medicare	\$ 42.00	\$ 36.06	\$ 5.94
Worker's Compensation	\$ 23.00	\$ 16.09	\$ 6.91
Unemployment Compensation	\$ 116.00	\$ 28.69	\$ 87.31
Rubbish Removal	\$ 900.00	\$ 822.00	\$ 78.00
Repairs & Maint. of Building/Cust.	\$ 1,200.00	\$ 230.00	\$ 970.00
Office Rental	\$ 16,800.00	\$ 16,800.00	\$ -
Telephone Service	\$ 2,679.00	\$ 2,102.82	\$ 576.18

Internet Service Agreement	\$	1,068.00	\$	1,023.80	\$	44.20
Postage	\$	6,000.00	\$	5,108.71	\$	891.29
Advertising	\$	600.00	\$	315.00	\$	285.00
Custodial Supplies	\$	1,000.00	\$	2,118.65	\$	(1,118.65)
Electricity	\$	3,500.00	\$	3,514.14	\$	(14.14)
Fuel	\$	4,500.00	\$	3,543.63	\$	956.37
Equipment < \$5,000	\$	500.00	\$	-	\$	500.00
	\$	41,998.00	\$	38,296.84	\$	3,701.16

TOTAL GENERAL FUND EXPENDITURES	\$	462,695.00	\$	475,436.43	\$	(12,741.43)
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UNAUDITED SURPLUS/(DEFICIT) FY2014	\$	-	\$	51,089.17	\$	(51,089.17)
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AUDITED FUND BALANCE AS FY2013 72.76

UNAUDITED FUND BALANCE AS FY2014	\$	51,161.93
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The ECSU and its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 12-13 Angolano & Company, Certified Public Accountants of Shelburne, VT performed the audit. A team of four to five auditors spends approximately 3-5 days on site and additional documentation is sent directly to them for review. The audit examines the evidence that supports the amounts and disclosures in the financial statements provided by ECSU and each district. It also assesses the accounting principles and procedures utilized by all entities. There audits were performed for 2013 but the results were not available by the printing deadline.