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2012 TOWN MEETING WARNING

WARNING ANNUAL TOWN MEETING TOWN OF GUILDHALL MARCH 6, 2012

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 6, 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 2011 Town Report.
- 2) Shall the Town vote to collect its 2012 taxes up to and including October 15, 2012, 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 2011 General Fund surplus to pay expenses until 2012 tax monies become available?
- 6) Shall the Town vote to appropriate the sum of \$300.00 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 vote to appropriate the sum of \$400.00 to the Area Agency on Aging of Northern Vermont, for services to the elderly?
- 9) Shall the Town appropriate the sum of \$50.00 to Northeast Kingdom Learning Services, an adult basic education program?
- 10) Shall the Town appropriate the sum of \$250.00 to the Red Cross' Northern Vermont Chapter for services in the event of disaster?

2012 TOWN MEETING WARNING, CONT'D

- 11) Shall the Town vote to appropriate the sum of \$3,500.00 to the Essex County Sheriff's Department, for law enforcement services?
- 12) Shall the Town vote to appropriate the sum of \$300.00 to Colonel Town Recreation, for the purpose of subsidizing Guildhall residents' pool pass access?
- 13) Shall the Town vote to appropriate the sum of \$500.00 to the Lancaster Food Pantry?
- 14) Shall the Town vote to appropriate the sum of \$16,000 to establish a reserve account for the appraisal of the Portland Pipeline to be expended at the sole discretion of the Guildhall Lister Board?
- 15) Shall the Town increase the property tax exemption available to all qualified people, to include all veterans 50% or greater disabled, from \$10,000 of appraisal value to \$40,000 of appraisal value in accordance with V.S.A. #3802 (11) to be effective April 1, 2012?
- 16) Shall the town vote to have the office of Road Commissioner an appointed and not an elected position?
- 17) Shall the Town vote to approve a budget of **\$279,558.46** plus any amounts warned and passed in articles #6-15 of this warning and set a tax rate in accordance with that budget?
- 18) Shall the Town vote to continue to hold Town Meeting in the evening, starting at 7:00pm?
- 19) To conduct any other business that may legally come before the Town?

Given unto our hands this 26th day of January, 2012


Thomas Dubreuil, Selectboard Chair


Richard Martin, Selectboard Clerk

Attest: Sam Swope, Town Clerk, January 26, 2012



2012 TOWN OFFICER ELECTION WARNING

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 6, 2012, 10:00 a.m. – 7:00 p.m., to vote by Australian ballot for the following town officers:

One (1) Moderator, One-year Term
One (1) Constable, One-year Term
One (1) Delinquent Tax Collector, One-year Term
One (1) Town Agent, One-year Term
One (1) Grand Juror, One-year Term
One (1) Board of Selectmen member, Three-year Term
One (1) Board of Selectmen member, One-year term completion
One (1) Lister, Three-year term
One (1) Lister, Two-year term completion
One (1) Cemetery Commissioner, Three-year Term
One (1) Cemetery Commissioner, Two-year term completion

Attest:  _____, Sam Swope, Town Clerk

January 21, 2012

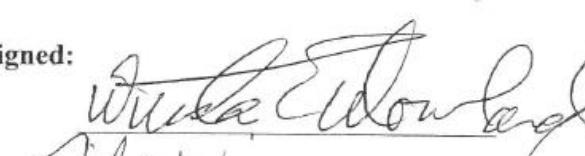

2012 NEK WASTE MANAGEMENT DISTRICT WARNING

WARNING NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE MARCH 6, 2012

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 6, 2012 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 \$ 642,750.00?

Signed:

	
Mike Toward	
Richard V. Zhan	Clay Topham
Ralph Kime	Joe Cape
Larry Phillips	James Ashley
John W. [illegible]	Gene a. Perkins
John Kelle	Christelle Carther
Brian C. Day	Pratt Smith
Kiwan Flanders	Tim Drowin
James Eastman	
Mark [illegible]	
Steve Gray	
Dan [illegible]	
Steve [illegible]	
James Batchelder	
Gene Dugan	Heather Burt

TOWN OFFICERS, ELECTED

<u>POSITION</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Town Clerk:	Sam Swope	2013
Town Treasurer:	Laura Wilson	2013
Selectboard:	Tom Dubreuil, Chair	2012
	Vacant	2012
	Richard "Stretch" Martin, Clerk	2014
Moderator:	George Blakeslee	2012
Auditors:	George Blakeslee	2013
	Roger Brisson	2014
	Elizabeth Brisson	2014
Listers:	Teri Anderson, Co-Chair	2014
	George Blakeslee, Co-Chair	2012
	Roger Brisson (temp. appointment)	2012
Cemetery Commissioners:	Gary Brown	2012
	Susan McVetty (temp. appointment)	2012
	Matthew Smith	2013
Town Agent:	Vacant	2012
Grand Juror:	Richard Martin	2012
Justices of the Peace:	Alfred McVetty, Sr.	2012
	Barbara Peaslee Smith	2012
	Patricia Rogers	2012
	Albert Tetreault	2012
	Eileen Thietten	2012
Road Commissioner:	Barbara Peaslee Smith	2013

ELECTED OFFICERS, CONT'D

Planning Commission:	Thomas Rogers, Chair	2013
	Teri Anderson	2013
	Dennis Bacon	2013
	Edward Clark	2013
	Ron Resden	2013
	Laura Wilson	2013
Constable/Animal Control Officer:		
	Robert MacIlvane	2012
Delinquent Tax Collector:		
	Alfred McVetty, Sr.	2012
School Board:	Sharal Plumley, Chair	2013
	Matt Smith, Vice-Chair	2012
	Helen Martin, Clerk	2014

TOWN OFFICERS, APPOINTED

Civil Defense:	Robert MacIlvane	2012
Fire Warden:	Barbara Peaslee Smith	2013
Poundkeeper:	Selectboard	2012
Energy Coordinator:	Dennis Bacon	2012
Health Officer:	Daniel Mowery	2013
Town Service Officer:	Daniel Mowery	2012
Viewer of Fences:	Don Ferguson	2012
Inspector of Shingles, Lumber and Coal:		
	Don Ferguson	2012

TOWN OFFICERS, APPOINTED, CONT'D

Weigher of Coal:	Don Ferguson	2012
NVDA Representative:	Vacant	2012
e911 Coordinator:	Susan McVetty	2012
Water Commissioners:	Dennis Bacon	2012
	Michael Holland	2012
	Matthew Smith	2012
Rep. to NEKWMD:	Tom Dubreuil	2012
Tree Warden:	Edward Clark	2012
Zoning Administrator:	Patricia Rogers	2014
Zoning Board of Adjustment:	Teri Anderson	2012
	Ron Resden	2012
	Allison Rogers	2012
	Matt Smith	2012
	Jay Thietten	2012
	Vacant	2012
	Vacant	2012
Website Committee:	George Blakeslee, Chair	2012
	Teri Anderson, Vice-Chair	2012
	Sam Swope, Clerk & Webmaster	2012
	Laura Wilson	2012

SUMMARY OF TOWN MEETING 2011

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 7:01 p.m.

The Moderator led the meeting in The Pledge of Allegiance and observed a moment of silence for those Guildhall residents who had passed away in 2010.

The Town portion of the meeting recessed in order to open and conduct the Guildhall School District Meeting. In the School District portion of the meeting, George Blakeslee was elected Moderator for one year; Helen Martin was elected to a term of three years as School Board Director.

School District Articles #3 and #4 passed.

After a debate, it was voted to postpone consideration of Article #5, the school budget, to a date in May to be set by the School Directors to continue the consideration of Article #5.

After a vigorous debate and several proposed amendments, Article #6, which related to the status of fifth-grade students at the Guildhall School, was defeated on a voice vote.

The School District meeting was adjourned at approximately 8:30 p.m., at which point the Moderator called for a brief recess.

The Town portion of the meeting was reconvened at 8:37 p.m.

Articles #1 through #13 were passed on voice votes. Article #14 was withdrawn at the request of the petitioner. Article #15, the municipal budget, was passed, with several amendments requested by Road Commissioner Barbara Peaslee Smith; the final municipal budget total with all amendments and warned articles was \$265,602.93. Article #16 passed on a voice vote and Article #17 was passed by unanimous consent. The Moderator then announced the new Town website to the assembly.

On a voice vote, the Town meeting was adjourned at 9:01 p.m.

Submitted by Sam Swope, Town Clerk

OFFICERS' & FINANCIAL REPORTS

TOWN OF GUILDHALL, VERMONT

FOR THE TERM OF

JANUARY 1 - DECEMBER 31, 2011

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. To the best of our knowledge, the statements and reports herein show the accurate financial position of the Town and School District for the terms January 1, 2011-December 31, 2011 and July 1, 2010-June 30, 2011, respectively.

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 Sam Swope, Office Assistant Peter Gair and Treasurer Laura Wilson for their continued support of our work. Special thanks to Laura Wilson and Teri Anderson who volunteered their proofreading skills.

The Auditors:

George Blakeslee

Roger Brisson

Elizabeth Brisson

Email: *auditors@guildhallvt.org*



Guildhall Town Green, Autumn

GUILDHALL SELECTBOARD REPORT

The budget for year 2012 was developed by three Select board members, myself - Thomas Dubreuil, LJ Holland, and Richard Martin. We met as the Selectboard, along with boards, officers, and committees of Guildhall.

Listed are things we have completed in the year 2011:

- Water meters have been installed and are up and running.
- This year a salt shed was voted in and installed under a three year contract with Peaslee's Potato Farm. (which has been the location for years)
- There was also discussion on starting a land committee in order to find property for the town to own for the use of a shed for further growth.
- The property on the Morin Road was sold at the sum of \$32,500 to John Chessman.
- We have finally gotten the survey complete on the Garrow property, and it is ready to be sold.
- A safe has been purchased and a policy is in place for the protection of the town debit card. A sign out sheet was added to the policy.
- The board voted to replace the steps of the Guildhall.

As Chair, I feel we gave it our best. Thank you for letting us serve you as part of the town body.

Respectfully,

A handwritten signature in black ink, appearing to read "Thomas Dubreuil". The signature is fluid and cursive, with a large, stylized initial 'T'.

Thomas Dubreuil,
Selectboard Chair

TOWN CLERK'S REPORT

In 2011, the Guildhall Town Clerk's office recorded 120 documents in the Guildhall Land Records, made 5 official copies of Guildhall vital records, issued 68 dog licenses, wrote 3 marriage licenses, registered 21 new voters, processed 17 property transfer tax returns (PTTRs), processed 11 vehicle registration renewals, 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 Annual Town Meeting Election of 2011.

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 Selectmen, and the Justices of the Peace, oversees elections and conducts property tax assessment appeals. This year, the BCA conducted its usual election-management business, overseeing the Annual Town Meeting Election and maintaining the voter checklist. There were no property tax assessment appeals requested of the BCA this year.

Also in 2011, the BCA issued recommendations to the Legislative Apportionment Board at the request of that body on the LAB's proposed decennial changes to Vermont House District Essex-Caledonia-1, of which Guildhall is a part. These proposed changes would leave the old boundaries essentially intact; the only change would be the removal of the Town of Bloomfield from the district. The BCA voted unanimously to concur with the proposed changes.

The Board of Abatement, which consists of all BCA members plus the Town Treasurer, considers requests for the abatement of taxes. In 2011, the Board of Abatement heard one such request, which was denied.

Sam Swope, Town Clerk



Town Clerk's Office

GUILD HALL OFFICE HOURS & SERVICES AVAILABLE

Town Clerk: Tuesday (9:00AM-NOON and 1 PM-7PM) & Thursday (9:00AM-NOON)

Please note that the Town Clerk's hours have changed. These changes are effective on Tuesday, March 13, 2012.

INFORMATION AND SERVICES AVAILABLE

- o Absentee Ballots
- o Advance Directive (Living Will) Vermont Registry Forms
- o Cemetery Plots, Maps and Indexes
- o Current Use Applications, State of Vermont
- o Dog and Kennel Licenses
- o Driveway Permits
- o Green Mountain Passports
- o Guildhall Note Cards
- o The History of Guildhall, by Everett C. Benton
- o Homestead Declaration Forms, State of Vermont
- o Land Records
- o Liquor License Applications
- o Marriage Licenses
- o Minutes of Meetings: Annual Town Meeting, Selectboard, Board of Civil Authority, Board of Abatement, Planning Commission
- o Property Tax Records and Tax Maps, Town of Guildhall
- o Rabies Clinics, during the month prior to dog licensing deadline
- o Recycling Bins
- o Vehicle Registration Renewals
- o Vermont Statutes Annotated, Law Books
- o Vermont State Income Tax Forms
- o Vital Records (Marriage, Birth, Death, Burial)
- o Voter Registration "Checklist" Applications
- o Zoning and Subdivision Permits and Regulations

Note: After selling hunting licenses as an official vendor, the Town Clerk has decided that it creates an unsustainable paperwork burden on the Town. However, anyone is welcome to use our patron computer to buy Vermont hunting licenses online; this process is more efficient. Also, the Vermont Fish & Game rule books are available for free in the Town Office.

Please contact the Town Clerk for the latest Selectboard meeting time.

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 Thursday before the regularly scheduled Selectboard meeting.

2011 VITAL STATISTICS, GUILDHALL

Births

Brody L. Martin, November 22nd, 2011, to Peter and Katelyn Martin

Marriages

Michelle E. Foy & Kris A. Petrin, July 11th, 2011*

Annika L. Tetreault & Curt T. Chaffee, August 20th, 2011

Kelly M. Truland & Taylor J. Ingerson, September 24th, 2011

*Although this marriage took place in Maidstone, the marriage license was issued by the Guildhall Town Clerk and is therefore recorded in the Guildhall Vital Records.

Deaths

Warren A. Rowlett, April 22nd, 2011

Naomi M. Hodgdon, July 28th, 2011

GUILDHALL INFORMATION:

2011 - THE TOWN'S 250th YEAR

Chartered: October 10, 1761

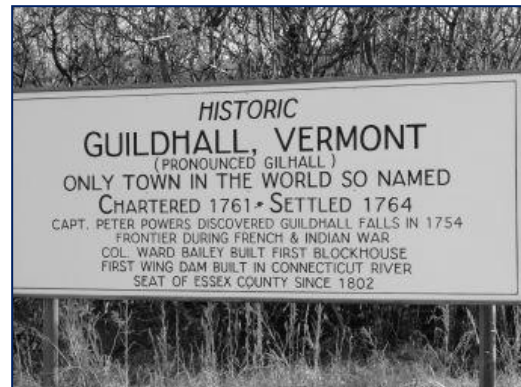
Town Acreage=32.7 square miles

Population=261 Registered Voters=207

Town Office Phone: 676-3797

Town Office Fax: 676-3518

Clerk's Email: townclerk@guildhallvt.org



DOG LICENSES

DUE APRIL 1, 2012

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:

\$4.00 for each neutered male or spayed female

\$8.00 for each non-neutered dog

\$3.00 additional fee for the state spaying and neutering program

\$1.00 additional fee for the state rabies control program

If the license fee for any dog is not paid by April 1, its owner or keeper may thereafter procure a license for that year by paying a fee of 50% in excess of that otherwise required.

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.

The Towns of Guildhall and Maidstone will be holding a joint rabies clinic at the Guild Hall on Saturday, March 17, 2012, from 1 p.m. to 3 p.m. The clinic will be conducted by Dr. John Anderson of Lancaster Veterinary Hospital. The following vaccines will be available:

Rabies: \$12.00

Feline or K9 distemper: \$12.00

Kennel cough: \$12.00

Lyme disease: \$22.00

Feline leukemia: \$22.00

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)

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.

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, with no specific fee per bag of trash. Our hauler is Earley Rubbish & Recycling. Pickup of rubbish and recycling takes place every Thursday morning, with the following exception: rubbish and recycling will be picked up on Wednesday, November 23rd, instead of on Thursday, November 24th, which is Thanksgiving Day. To ensure pickup, residents must have their rubbish and recycling out by 8:00 a.m.

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 two “Bulky Days” in 2012, one in the spring or early summer and one in the fall. These days, which have been wildly successful in recent years, allow residents to dispose of large items not ordinarily accepted for curbside pickup. The Town Clerk will post notices of these days as soon as possible, and you can also call him with questions on this matter at any time.

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

At the March 2010 Annual Town Meeting, voters approved an article authorizing the Town to spend a designated sum for the design, creation and maintenance of a municipal website. Following that vote, the Selectboard appointed a volunteer Website Editorial Board, made up of George Blakeslee, Teri Anderson, Laura Wilson, and Sam Swope. That group set to work creating the website. Working with website designer Annie Bartlett, <http://www.guildhallvt.org> was launched just after Town Meeting 2011. Guildhall is now one of the few towns in Essex County with a website! The site has proven effective in 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!

At the organizational meeting in April, the Editorial Board appointed Sam Swope to serve as Webmaster, and established the following policy to guide its work:

The primary purposes of the site are to:

1. provide useful information for townspeople,
2. facilitate the conduct of town business,
3. foster communication between townspeople and town government,
4. promote local resources, and
5. 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 accurate, information and 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 legislature issues and tax issues including computer programs supported by the tax department. Both Teri Anderson and George Blakeslee 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 3-year assessment agreement of the Portland Pipe Line was in its 3rd and final year and negotiations have begun for the next appraisal. As part of the agreement we have been exploring a standardized assessment process acceptable to both parties.

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

Contracted with professional appraiser Ed Clodfelter (utilizing funds from the Analysis and Maintenance of Property Values reserve account) to develop a response to the State Equalization Study resulting in our COD and CLA values remaining within prescribed limits preventing the need to conduct a town wide reappraisal in 2012.

HS-131 Reminder:

The Homestead Declaration is no longer required to be filed each year. The declaration filed in calendar year 2010 will remain on record until that declaration is withdrawn because the property is sold or there is a change in the use of the entire parcel. Town Residents who have filed their Homestead Declaration with the State DO NOT have to file again in 2012 unless a change in the property occurs.

Note: The claim for a property tax adjustment must still be filed each year. The filing due dates, eligibilities and the process remains the same but there is a new form – form HS-145.

For any 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.

Teri Anderson
George Blakeslee
Roger Brisson

Lister Evening Hours:
Tuesdays 5 – 7 PM
Email: listers@guildhallvt.org

GUILDHALL CEMETERIES REPORT

CEMETERY RATES, RULES & REGULATIONS

(REVISED – effective January 2012)

- 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.

GUILDHALL CEMETERIES REPORT (CONT'D)

In 2011, the focus was on general maintenance. Fence work was completed at the Ridgwell Cemetery and general repairs on all others. The sign was repainted for the Ridgwell Cemetery and will be rehung in the spring. In the Crawford Cemetery, work was done in the back of the lot which included cutting trees and brushing out around stones which had been hidden by the overgrowth. For those who wish information about Guildhall Cemeteries, there are two different maps of the Ridgwell Cemetery and an index to all four Guildhall Cemeteries written by Nancy Dodge in the vault at the Town Office, available upon request.

TREE WARDEN'S REPORT

No legal actions were taken under Title 13, Sections 3601 through 3609 of the Vermont Statutes Annotated (crimes involving cutting of trees). I continue to consult with Dr. David Houston, Plant Pathologist as well as the Vermont Department of Forests, Parks and Recreation. Forestry officials in Vermont are increasingly concerned about a number of exotic pests that are already in Vermont or close to our border. Below is a list of some of the most dangerous ones:

The HEMLOCK WOLLY ADELGID is a tiny insect that attacks forest and ornamental hemlock trees. Infected trees die within 4 to 6 years. The most obvious sign of infestation is a white woolly mass found on the underside of twigs at the base of needles. In 2007 it was found on native trees in southern Vermont.

SIREX WOODWASP is a wood-boring insect that attacks conifers. A single adult was found in Lamoille County in 2007.

The ASIAN LONGHORNED BEETLE has not yet been found in Vermont, but was found in August, 2008 in Worcester MA. Over one third of all Vermont trees are susceptible to this insect that weakens and kills trees.

The EMERALD ASH BORER is a wood-boring insect that attacks and kills ALL native ash species. In 2008 this insect was found just 30 miles from the Vermont border in Carignan, Quebec.

The sooner we find new infestations, the better our chances will be to slow the spread or eradicate the diseases caused by these insects. Information on all of these pests and more can be found at the Town Office and the website of the Vermont Department of Forests, Parks and Recreation. If you suspect that you have sighted any of these pests, try to capture the insect and then contact the Forest Biology Laboratory at 802-241-3606 as well as the Tree Warden at 802-676-3967. Do not try to remove or destroy infected trees as this may only spread the disease.

Ed Clark, Tree Warden

ZONING ADMINISTRATOR'S REPORT

For the year 2011, ten (10) zoning permits were submitted and approved. One permit required Planning Board approval as it was located in the Historical Village District. The permit fee remained at \$37.00 for 2011.

Summary of permits issued:

Village Historical District: Storage shed

Industrial District: replacement of cement silo and auxiliary silo

Fellows Road:

- sub division of 77 acres into two (2) lots:
- Foundation for porch
- Three season room and garage addition

Route 102:

- Deck extension
- Pole Shed
- Sawdust Shed
- Sign

North Road:

- Addition and deck to mobile home

Zoning Bylaws Reminders: The following items require zoning permits:

- Buildings larger than 4 feet x 6 feet or 24 square feet.
- Signs
- Sub-divisions

Please refer to the Guildhall Zoning Bylaws and Town Plan or call the Zoning Administrator with any questions.

Your compliance is appreciated and questions are most welcome.

Patricia H. Rogers,
Zoning Administrator

PLANNING BOARD REPORT

The Planning Board met to approve a storage shed in the village historical district. Copies of the second draft of the zoning bylaws were distributed with minor additions and corrections provided by individual members. The Flood Plain section was not reviewed pending updates for specifics models from the state. Model plans were received at the first of the year 2012 so a meeting will be scheduled. The delay is believed to be the result of “Irene” and state not responding to helpline messages.

Also, the telecommunication section needs to be updated based on information just provided by NVDA. 2012 shall see the bylaw revision completed.

Respectfully Submitted:

Tom Rogers, Chairperson
Members: Ron Resden – Secretary
Ed Clark – Vice Chairperson

Teri Anderson - Member
Dennis Bacon - Member
Laura Wilson – Member

ENHANCED 9-1-1 REPORT

A recent press release and news stories about the new Vermont Emergency 9-1-1 system have created the impression that individuals experiencing an emergency can contact the 9-1-1 system via text messaging, or send videos to the 9-1-1 call centers. Those features are still in development and thus are not currently available.

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.

In April, the Guildhall 2011 ESN-ESA data was verified with Derby State Police Barracks as the Public Safety Answering Point, with Essex County Law Enforcement, Lancaster Fire Department and Weeks Memorial Hospital being our service providers. The databases which list road names with odd/even ranges were updated, and the ALI Audit: GIS Site Match Report was sent in after the telephone number database (Automatic Location Information) was matched with the GIS (Geographic Information Systems) database and corrections were made.

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 or contact me directly at 802-328-3646.

Susan McVetty, Guildhall E 9-1-1 Coordinator

FIRE WARDEN'S REPORT

Permits were issued during the permit season, with many notifying me by telephone of their intent to burn even during the winter months. This is always a good practice in case of a call from the local fire departments.

Please call for a permit and if you leave a message ...

I *will* call back *if* Not Safe *or if* State has Issued a "Burn Ban"; otherwise it's permitted.

Always *keep water nearby whenever you burn,

*never leave fire unattended

*do not burn when windy.

The State of Vermont Fire Statistics for 2011:

	Vermont	Essex	Guildhall
Total # Fires*	28	0	0
Total # Acres	38.3	0	0

*Fires caused by — 2 Lightning, 26 Human caused fires which resulted in 38 acres (3 campfire, 1 smoking, 13 debris (brush), 3 arson, 1 children, 5 misc.)

Total Rainfall for Essex County April-October was 44.45".

Average Annual Precipitation for Essex County is 38.64".

It is with your safe practices that we are doing well - Keep it up!!

Thank you!

Barbara J Peaslee Smith

328-3879 - home

328-4415 - farm



WATER COMMISSIONERS' REPORT

This past year found the GWC very busy; there are several areas that were addressed.

First and foremost was the implementation of going to a metered water service. What this means is that all of the users on the water system pay for what they use, creating a fairer system in which they can control their bill. This is done by a set rate of \$75.00 as a base fee, and a rate of \$4.25 per 1,000 Gallons of water used. The base fee covers the costs associated with monitoring the quality of the water as mandated by the state, and hopefully will build a buffer to accommodate any future changes in state water regulations, as well as any repairs needed to the system.

The meters are read quarterly and billed, giving the users a smaller bill as opposed to the old system of twice a year.

The switch to metered service can also be seen as a “green” movement in that with the help of the State several substantial leaks were detected and repaired saving thousands of gallons of wasted water and reducing Guildhall’s overall usage from Northumberland’s system.

Finally, a new set of rules and regulations was adopted and disseminated to all water users in June 2011, outlining the responsibility of homeowners and businesses as to their costs and certain repairs, whether or not said home/business is occupied.

Working together with the Guildhall Water Commissioners, the Delinquent Tax Collector has helped in keeping unpaid bills to a bare minimum.

It is the hopes of the current GWC, that by maintaining the water system and monitoring usage trends we can keep the bills at an affordable rate, especially with the help of homeowners being prudent and correcting leaks in their homes, and updating fixtures to more water friendly types.

Respectfully submitted,

Michael Holland, chairperson
Dennis Bacon
Matthew Smith

DELINQUENT WATER COLLECTION REPORT

DELINQUENT WATER RECEIPTS DURING 2011:					
TAX YEAR	WATER BILLS	INTEREST	PENALTY	TOTAL	
2007	\$262.50	\$12.95	\$0.00	\$275.45	
2008	\$352.63	\$134.58	\$0.00	\$487.21	
2009	\$527.63	\$157.79	\$0.00	\$685.42	
2010	\$2,327.71	\$298.27	\$0.00	\$2,625.99	
2011	<u>\$3,344.00</u>	<u>\$122.69</u>	<u>\$247.52</u>	<u>\$3,714.21</u>	
TOTAL RECEIPTS:	\$6,814.47	\$726.28	\$247.52	\$7,788.27	
WATER BILLS OWED AS OF DECEMBER 31, 2011:					
TAX YEAR		PARCEL #	WATER BILL		
2010	Lund (Jailhouse)	004-0045	<u>\$122.29</u>	pd in full in Jan '12	
	TOTAL 2010		\$122.29		
2011	Buth (Mortgage Company)	002-0035	\$75.00		
	Crowell, Jamie	102-8570	\$189.75		
	Hodgdon/Nelson (Store)	002-0020	\$83.50		
	Lund (Jailhouse)	004-0045	<u>\$325.00</u>	pd in full in Jan '12	
	TOTAL 2011		\$673.25		
TOTAL DELINQUENT WATER BILLS OWED AS OF DECEMBER 31, 2011:					
\$795.54	(\$348.25 as of 01-20-2012)				

Submitted by Alfred McVetty, Delinquent Tax Collector

DELINQUENT TAX COLLECTION REPORT

DELINQUENT TAX RECEIPTS DURING 2011:					
TAX YEAR	REAL ESTATE	INTEREST	PENALTY	TOTAL	
2009	\$2,713.62	\$895.93	\$217.09	\$3,826.64	
2010	\$14,216.96	\$1,843.51	\$1,137.38	\$17,197.85	
2011	<u>\$19,407.33</u>	<u>\$296.52</u>	<u>\$1,552.60</u>	<u>\$21,256.45</u>	
TOTAL RECEIPTS:	\$36,337.91	\$3,035.96	\$2,907.07	\$42,280.94	

REAL ESTATE TAX (PRINCIPAL) OWED AS OF DECEMBER 31, 2011:					
TAX YEAR		PARCEL #	PRINCIPAL		
2010	Tetreault, Albert & Geraldine	007-0350	<u>\$692.36</u>	pd \$317.56 in Jan '12	
	TOTAL 2010		\$692.36		
2011	Allan, Robert	008-0795	\$1,015.89		
	Calef, Fred & Wanda	012-1125	\$714.83	pd \$704.90 in Jan '12	
	Denault, Thomas	001-3925	\$631.46		
	Hynes, Margaret	001-2600	\$1,188.80	pd \$228.24 in Jan '12	
	Tetreault, Albert & Geraldine	007-0350	\$2,163.95		
	Tucker, Dalzell	008-1750	<u>\$137.53</u>		
	TOTAL 2011		\$5,852.46		

TOTAL DELINQUENT PROPERTY TAX PRINCIPAL OWED AS OF DECEMBER 31, 2011: \$6,544.92 (\$5,294.22 as of 01-20-2012)					
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Submitted by Alfred McVetty

ROAD COMMISSIONER'S REPORT

What a Crazy Weather Year!

Many Records were Broken ... Most Snowfall, Most Rain, Crazy Storms ... !!

Many thanks to our contractor AB Logging, Inc. and their Crew for quick response and for repairing the damage to our roads. Many towns have a full-time road crew; we rely on a sub-contractor who dropped his other jobs to fix our roads.

Applied for and received a Grant for repair work on Granby Road.

The town now has a covered Storage Salt/Sand shed located at the Peaslee VT Potato Farm. A copy of the lease agreement can be found at the Town Clerks Office.

Issued three (3) Driveway Permits. As with any permit, the Town has thirty (30) days to approve or disapprove. All driveway permits must comply with the Town's Adopted Road and Highway Standards. A copy may be obtained at the Town Clerks office.

Total Expenses on Roads -	\$166,252.31	
- \$ 19364.87		Storage Shed Proj had separate Acct
- \$ 39267.00		FEMA reim from Storm damage
- \$ 8103.40		VT portion from Storm damage
- <u>\$ 8560.00</u>		Grant money from Granby Rd Project
	\$ 90957.04	
- \$ 16015.61		Class 2 Highway State Aid
- <u>\$ 17054.70</u>		Class 3 Highway State Aid
	\$ 57886.73	Amount Raised by Property Taxes
\$ 92150.00		2011 Budget
<u>\$ 90957.00</u>		Expense after above Income
\$ 1193.00		** UNDER BUDGET**!!

Remember - different weather conditions mean different driving conditions!!

Town Roads are posted at 35mph ... all year.

Submitted by,
Barbara J Peaslee Smith
Road Commissioner

ROAD EXPENSES

2011	North 2.01 mi	Breault .51	Pendri .15	Maplewood .34	Granby 3.93	Fellows 5.17	Boucher .11	Morin 1.73	LaMotte 1.53	Total 15.48
PLOW	2495	1806.25	660	812.50	6641.25	6585	772.50	2201.25	1421.25	23395
SAND	663	558	239.50	351	1349	1297	263.50	526.5	293.50	5541
<i>Total</i>	<i>3158</i>	<i>2364.25</i>	<i>899.50</i>	<i>1163.50</i>	<i>7990.25</i>	<i>7882</i>	<i>1036</i>	<i>2727.75</i>	<i>1714.75</i>	<i>28936</i>
<u>Regular</u>										
L/E/Trkg	826	217.50			3037.23	4570.75		291	1000	9942.48
Materials	1379.50	467.50			4337.50	3741.75		89	462	10477.25
Grading	2897.50	945		260	5170	5557.50		332.50	332.50	15495
<i>Total</i>	<i>5103</i>	<i>1630</i>		<i>260</i>	<i>12544.73</i>	<i>13870</i>		<i>712.50</i>	<i>1794.50</i>	<i>35914.73</i>
<u>Projects</u>										
L/E/Trkg					2251	9963				12214
Materials					4363.40	15233.30				19596.70
Grading					380	4085				4465
<i>Total</i>					<i>6994.40</i>	<i>29281.30</i>				<i>36275.70</i>
<u>Storm</u>										
L/E/Trkg				350	110	14298.50		1726.50	2851.50	19336.50
Materials						10657.60		1575	2058	14290.60
Grading						1235		475		1710
<i>Total</i>				<i>350</i>	<i>110</i>	<i>26191.10</i>		<i>3776.50</i>	<i>4909.50</i>	<i>35337.10</i>
TOTALS	8261	3994.25	899.50	1773.50	27639.38	77224.40	1036	7216.75	8418.75	136463.53
COST/MI	\$4110	7832	5997	5216	7032.92	14941	9418	4172	5502	8815

HEALTH OFFICER'S REPORT

The Town Health Officer received a few complaints this year. One of those was a housing rental issue which was resolved. The Guildhall Elementary School was inspected and passed. A Day Care Facility also passed inspection. By the March Town Meeting, it is expected that all public buildings will have been inspected. There were trash-dumping issues on the Morin Road. The Town Health Officer cleaned up the site. As of 01-03-12, another trash-dumping problem has arisen. The destroyed NO DUMPING signs on the Morin Road will have to be replaced. I am asking that if you have any issues which need to be addressed by the Health Officer, please feel free to call me at 802-839-8111 (cell phone) or e-mail me at guildhalltho@aol.com. All conversations will be confidential. Have a Safe and Healthy Year.

Submitted by Daniel L. Mowery

THE GUILDHALL PUBLIC LIBRARY, INC. REPORT

The Board of Directors listened to the requests for more and different services to support the needs of the residents of Town of Guildhall and implemented many of their ideas. One of these requests was for the Library to begin a collection of North Country Books and Authors which the Library has done and is now continuing to add to this collection.

Visit the Library's new web site.

<https://sites.google.com/site/guildhallpubliclibrary/homelibrary/home>

Winter hours: Monday and Wednesday 4:00–8:00 PM

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

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. Valerie and her assistants, provide Halloween, Christmas and Summer Reading programs for the area children. Children story time reading was offered again this year. As a continuing education for adults, basket weaving was offered during the summer months.

The Guildhall and Maidstone's 250th Anniversary celebration was enjoyed by many people from around the area. The Parade and Fireworks being the focal points of the weekend, there were also a baked bean supper, pancake breakfast, flea market, area musical talent entertaining people on the common, ice cream sundaes, roast corn, tours of the various building around the common, book signing by Howard Coffin and Howard Mosher, and reflections on the years past of the two towns slide show presented at the library. Previous area residents returned to enjoy and participate in the parade. This was all made possible by donations of area businesses, private individuals and organized by Guildhall Public Library Directors. 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

NEKWMD EXECUTIVE COMMITTEE REPORT

The NEKWMD finished 2011 in remarkably strong financial condition. Recycling markets were strong throughout the year. The most successful year in terms of recycling revenues allowed us to end the year with a surplus of \$107,759.14. Spending for the year was \$43,900 more than budgeted, while revenues exceeded projections by over \$151,600.

The sale of recyclables generated \$240,016 in revenues for 2010. That figure represents almost 38% of the 2011 budget. While strong recycling markets were responsible for much of the excess revenue, surcharge revenue exceeded projections by \$27,000.

The NEKWMD is entering 2012 with a proposed budget of \$642,750 an increase of under 2%. However, due to the increased revenues through the sale of recyclables the surcharge on non-recycled waste will remain the same in 2012 (\$22.55). Our surcharge on trash remains just below the average throughout the State of Vermont.

Other District fees for recycling bins, home composters, and tires will remain at their 2011 rates. Fees for electronic devices were eliminated July 1, 2011 due to legislation passed by the State of Vermont in 2010.

The District welcomed the town of Marshfield in 2011. We continue to serve the largest geographical area and largest number of towns in the State.

The NEKWMD was staffed by eight full-time and four part-time employees in 2011. Each of the member Towns is entitled to representation by at least one Supervisor. The Board of Supervisors is the principle authority over the NEKWMD and the primary means of contact with the member towns. The Board of Supervisors meets monthly and sets the direction of NEKWMD policy. The member Towns are also represented through their ability to vote on the NEKWMD budget their Town Meeting in March.

The NEKWMD will continue to promote unit-based pricing for the disposal of trash. Since fees for NEKWMD membership are based primarily 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.

In 2012 the NEMWMD will be looking to strengthen outreach to businesses and seasonal residents while also promoting greater participation in recycling programs throughout the Northeast Kingdom.

The 41,700 residents of 45 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 COMPARATIVE BUDGET

	A	K	L	M	N
1	BUDGET ITEM	2010 ACTUAL	2011 BUDGET	2011 ACTUAL as of 12-31-11	2012 PROPOSED BUDGET
2	ADMINISTRATION EXPENSES				
3	Advertising	\$601.11	\$ 400.00	\$854.31	\$600.00
4	Audit -- Financial	\$4,400.00	\$ 3,000.00	\$3,000.00	\$3,200.00
5	Audit -- Waste Haulers	\$4,924.57	\$ 4,000.00	\$2,768.68	\$4,800.00
6	Bank Charges	\$20.00	\$ 50.00	\$0.00	\$50.00
7	Books & Subscriptions	\$217.85	\$ 125.00	\$0.00	\$125.00
8	Cleaning	\$1,680.00	\$ 1,600.00	\$1,560.00	\$1,700.00
9	Copier	\$1,249.80	\$ 1,850.00	\$1,264.47	\$1,400.00
10	Dues/Permits/Fees/Penalties	\$3,042.12	\$ 2,500.00	\$2,765.45	\$2,500.00
11	Heating Fuel	\$1,397.70	\$ 1,900.00	\$1,420.08	\$2,000.00
12	Liability & Casualty & Emp. Prac.	\$9,712.00	\$ 10,000.00	\$10,963.00	\$10,000.00
13	Legal Fees	\$200.00	\$ 500.00	\$85.00	\$500.00
14	Postage	\$2,717.01	\$ 2,500.00	\$2,665.02	\$2,500.00
15	Office Supplies	\$3,243.21	\$ 2,300.00	\$3,673.52	\$2,300.00
16	Telephone - Office	\$2,993.45	\$ 3,600.00	\$2,957.35	\$3,300.00
17	Water/Sewer	\$1,434.87	\$ 1,300.00	\$1,356.50	\$1,500.00
18	TOTAL ADMINISTRATION	\$37,833.69	\$ 35,625.00	\$35,333.38	\$36,475.00
19	BUILDING EXPENSES				
20	Improvements	\$4,545.78	\$ 2,000.00	\$1,032.49	\$2,000.00
21	Electricity	\$9,184.06	\$ 9,000.00	\$7,972.08	\$8,000.00
22	Maintenance	\$8,092.34	\$ 4,000.00	\$4,132.25	\$4,000.00
23	Misc. Supplies	\$2,150.18	\$ 1,000.00	\$961.77	\$1,000.00
24	Trash Removal	\$2,833.63	\$ 2,500.00	\$1,871.60	\$2,500.00
25	TOTAL BUILDING	\$26,805.99	\$ 18,500.00	\$15,970.19	\$17,500.00
26	EQUIPMENT EXPENSES				
27	Purchases	\$1,079.90	\$1,000.00	\$981.36	\$1,000.00
28	Baler Repairs	\$4,120.67	\$ 8,000.00	\$7,461.25	\$8,000.00
29	Baler Supplies	\$5,787.64	\$ 6,000.00	\$5,984.51	\$6,000.00
30	Forklift Fuel	\$3,973.05	\$ 1,900.00	\$2,791.82	\$2,000.00
31	Forklift Repairs	\$3,620.73	\$ 6,000.00	\$7,129.35	\$7,000.00
32	Miscellaneous Equipment Repairs	\$511.39	\$ 1,000.00	\$3,335.89	\$1,000.00
33	Skidsteer Fuel	\$1,027.92	\$ 900.00	\$673.51	\$500.00
34	Skidsteer Repairs	\$2,708.04	\$ 3,000.00	\$2,870.46	\$3,000.00
35	Warehouse Supplies	\$0.00	\$ 1,000.00	\$2,472.13	\$1,000.00
36	Trucks--Diesel	\$17,208.42	\$ 17,000.00	\$26,578.74	\$22,000.00
37	Trucks--Repairs	\$9,202.30	\$ 7,000.00	\$9,587.92	\$7,000.00
38	INTL.--CDL & Drug Testing	\$125.00	\$ -		
39	TOTAL EQUIPMENT	\$49,365.06	\$52,800.00	\$69,866.94	\$58,500.00
40	Gross Wages	\$244,045.69	\$ 253,884.00	\$257,002.12	\$274,690.00
41	Overtime Wages--Warehouse	\$1,182.82	\$ 3,000.00	\$6,183.07	\$5,000.00
42	Fica (Employer Match)	\$14,728.15	\$ 15,927.00	\$15,726.94	\$17,043.00
43	Medi (Employer Match)	\$3,444.51	\$ 3,725.00	\$3,678.02	\$3,984.00
44	State Unemployment Insurance	\$1,389.48	\$ 2,500.00	\$4,309.84	\$5,616.00
45	VMERS (Retirement)	\$9,330.01	\$ 12,265.00	\$11,877.66	\$12,433.00
46	Workman's Compensation Insurance	\$10,128.00	\$ 12,000.00	\$8,190.00	\$10,000.00
47	Health Insurance/Flex Spending	\$83,114.49	\$ 106,174.00	\$133,957.95	\$106,259.00
48	Mileage - Employee	\$4,971.02	\$ 6,000.00	\$4,988.57	\$5,000.00
49	Mileage- Supervisor's	\$6,454.90	\$ 5,000.00	\$6,575.98	\$4,000.00
50	Personnel Equipment	\$94.99	\$ 500.00	\$399.60	\$500.00
51	Training	\$406.10	\$ 500.00	\$1,229.00	\$750.00
52	Travel	\$0.00	\$ 100.00	\$161.70	\$200.00
53	TOTAL PERSONNEL	\$379,290.16	\$ 421,575.00	\$454,280.45	\$445,475.00

NEKWMD COMPARATIVE BUDGET (CONT'D)

	A	K	L	M	N
				2011	2012
54	BUDGET ITEM	2010 ACTUAL	2011 BUDGET	ACTUAL as of 12-31-11	PROPOSED BUDGET
55	PROGRAMS EXPENSES				
56	Advertising	\$1,522.94	\$ 3,000.00	\$1,198.06	\$3,000.00
57	Permits & Fees	\$239.00	\$ 300.00	\$205.00	\$300.00
58	Composting	\$17,648.39	\$ 7,000.00	\$7,700.47	\$8,000.00
59	Composter/Bin	\$1,672.00	\$ 2,500.00	\$759.00	\$2,500.00
60	Education Outreach	\$11,428.12	\$ 12,000.00	\$11,324.31	\$12,000.00
61	Electronics Recycling	\$20,346.93	\$ 20,000.00	\$10,365.40	\$1,000.00
62	Hazmat Disposal	\$28,441.47	\$ 23,000.00	\$32,997.84	\$25,000.00
63	Hazmat Supplies	\$5,608.71	\$ 5,000.00	\$9,216.92	\$6,000.00
64	Special Collections	\$3,681.73	\$ 4,000.00	\$3,718.95	\$4,000.00
65	Tire Disposal	\$12,981.30	\$ 14,000.00	\$9,975.85	\$11,000.00
66	TOTAL PROGRAMS	\$103,570.59	\$ 90,800.00	\$87,461.80	\$72,800.00
67					
68	SUB-TOTAL	\$596,865.49	\$ 619,300.00	\$662,912.76	\$630,750.00
69	DEBT REDUCTION PAYMENTS				
70	Interest	\$1,193.38			
71	Principal	\$0.00	\$ -		
72	TOTAL DEBT REDUCTION	\$1,193.38	\$ -		
73	CAPITAL FUND				
74	Capital Improvement Fund	\$11,500.00	\$ 12,000.00	\$12,000.00	\$12,000.00
75	TOTAL CAPITAL FUND	\$11,500.00	\$ 12,000.00	\$12,000.00	\$12,000.00
76					
77	TOTAL NEK EXPENSES	\$609,558.87	\$ 631,300.00	\$674,912.76	\$642,750.00
78					
79	REVENUES		2011 BUDGET	2011 ACTUAL as of 12-31-11	2012 PROPOSED BUDGET
80	Grants--St of VT	\$24,100.81	\$ 43,000.00	\$46,104.79	\$44,000.00
81	Hauling--Recycling Pick-ups	\$3,426.45	\$ 3,500.00	\$3,146.26	\$3,300.00
82	Hazardous Waste (CEG Fees)	\$4,343.31	\$ 4,000.00	\$3,067.10	\$3,400.00
83	Interest Income	\$100.29	\$ 100.00	\$118.72	\$50.00
84	Miscellaneous Income	\$11,660.15	\$ 1,000.00	\$3,191.52	\$1,500.00
85	Program Sales--Composter/Bins	\$1,296.50	\$ 2,000.00	\$1,012.36	\$1,000.00
86	Programs- Oil Filter Program	\$501.60	\$ 700.00	\$300.00	\$500.00
87	Sale of Recyclables	\$173,942.40	\$ 120,000.00	\$240,015.62	\$134,000.00
88	Compost Income	\$9,109.25	\$ 4,000.00	\$5,943.95	\$4,000.00
89	Electronics Income	\$15,688.35	\$ 20,000.00	\$7,482.25	\$21,000.00
90	Scrap Metal Income	\$17,882.50	\$ 15,000.00	\$29,367.41	\$16,000.00
91	Battery Income	\$3,153.28	\$ 3,000.00	\$2,927.17	\$3,000.00
92	Tire Income	\$11,663.32	\$ 15,000.00	\$13,029.77	\$11,000.00
93	Surcharge--Waste Haulers	\$395,047.37	\$ 400,000.00	\$426,964.98	\$400,000.00
94	TOTAL NEK REVENUES	\$671,915.58	\$ 631,300.00	\$782,671.90	\$642,750.00

TREASURER'S REPORT

TOWN OF GUILDHALL, VERMONT

FOR THE TERM

JANUARY 1, 2011 - DECEMBER 31, 2011

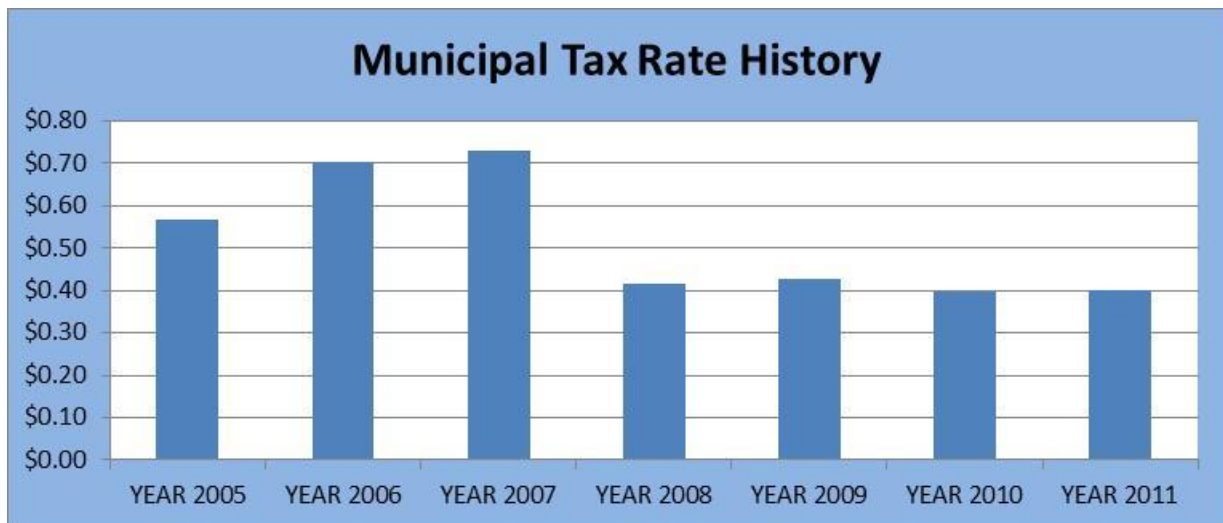
TOWN FINANCES, AT A GLANCE!

Email: treasurer@guildhallvt.org

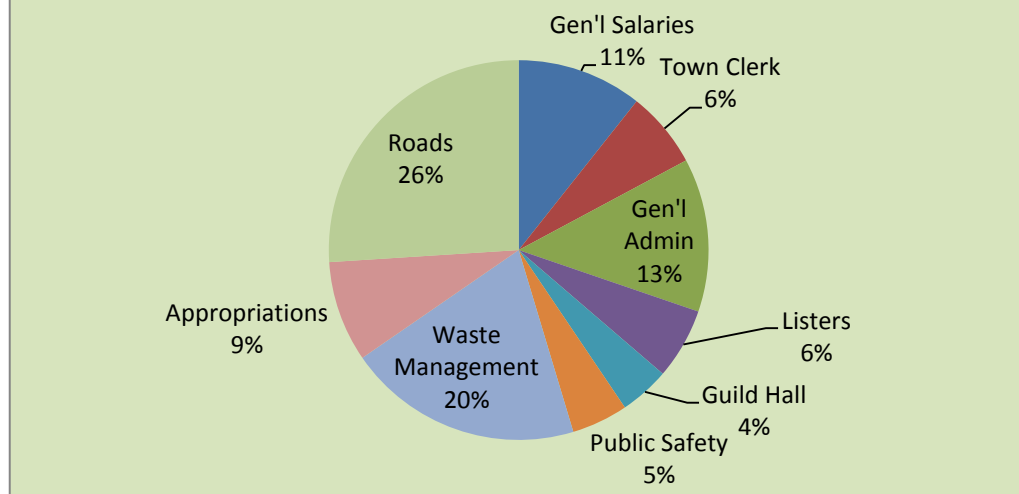
**Cash on Hand,
General Highway and
Reserve:
\$175,980**

**REVENUE AND EXPENSES,
GENERAL/HIGHWAY:
WE BROUGHT IN
\$299,224**
*PLUS \$116,123 from the 2010 Town
Surplus, 2010 Roads carryover, and the
Tax Stabilization Fund*

**AND WE SPENT
\$311,007**



What did my 2011 municipal taxes do?



GENERAL & HIGHWAY FUND, REVENUE

<u>TOWN REVENUE</u>	
Municipal Property Taxes	\$135,942.80
Current Use	\$26,756.00
Delinquent Taxes	\$36,337.91
Delinquent Penalties	\$2,907.07
Delinquent Interest	\$3,035.96
Checking Account Interest	\$110.51
Recording Fees	\$3,436.00
Hall and Table Rentals	\$190.00
Dog and Kennel Licenses	\$388.00
Car Registration Renewals	\$33.00
Zoning Permit Fees	\$322.00
Marriage License Recording	\$60.00
Copies	\$482.00
Certified Copies	\$10.00
Speeding Ticket Revenue	\$77.50
Miscellaneous	\$4.87
<u>TOTAL TOWN REVENUE</u>	<u>\$210,093.62</u>
<u>HIGHWAY REVENUE</u>	
Class 2 Highway State Aid	\$16,015.61
Class 3 Highway State Aid	\$17,054.70
Excess Weight Permits	\$130.00
FEMA--May 2011 flooding	\$39,267.00
Town Highway Grant--Granby Rd	\$8,560.00
Vermont FEMA	\$8,103.40
<u>TOTAL HIGHWAY REVENUE</u>	<u>\$89,130.71</u>
<u>TOTAL TOWN AND HIGHWAY REVENUE</u>	<u>\$299,224.33</u>
<u>PROJECTED NON-TAX REVENUE 2012</u>	
Highway State Aid	\$33,070
Miscellaneous Town Revenue	\$5,502
Town Forest Conveyance Proceeds	\$32,500
<u>TOTAL (rounded)</u>	<u>\$71,072</u>

BALANCE SHEET, GENERAL/HIGHWAY & RESERVE FUNDS, 12/31/11

ASSETS	
General Fund/Highway Cash on Hand	\$103,751.88
Reserve Accounts, Cash on Hand	\$72,228.25
Receivables, Delinquent Taxes	\$6,544.92
Receivable, Conveyance of Town Forest	\$32,500.00
TOTAL ASSETS	<u>\$215,025.05</u>
LIABILITIES	
Realtor Fee, Town Forest	\$2,978.00
State of Vermont, Marriage License Fees	\$105.00
Fund Balance	\$211,942.05
TOTAL LIABILITIES/NET WORTH	<u>\$215,025.05</u>

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET

DEPARTMENT	2011 Budget	2011 Actual	2012 Budget
OFFICER SALARIES AND WAGES			
Treasurer Salary	\$9,000.00	\$9,000.00	\$9,000.00
Auditor Salaries	\$1,500.00	\$1,375.00	\$1,500.00
Moderator Salary	\$100.00	\$100.00	\$300.00
Selectboard Salaries	\$3,600.00	\$3,600.00	\$3,600.00
Office Assistant Wages	\$4,000.00	\$1,750.00	\$3,000.00
Board of Civil Authority	\$600.00	\$330.00	\$700.00
FICA/MEDI	\$1,800.00	\$1,336.11	\$1,400.00
SUBTOTAL OFFICERS' SALARIES	\$20,600.00	\$17,491.11	\$19,500.00
DELINQUENT TAX COLLECTOR			
8% Delinquent Tax Penalty Fees Paid		\$3,491.78	
FICA/MEDI	\$225.00	\$267.12	\$286.00
Supplies/Expenses	\$50.00	\$0.00	\$50.00
Postage	\$20.00	\$0.00	\$20.00
SUBTOTAL DELINQUENT TAX COLL	\$295.00	\$3,758.90	\$356.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET (CONT'D)

DEPARTMENT	2011 Budget	2011 Actual	2012 Budget
GENERAL ADMINISTRATION			
Bank Fees, Admin Costs	\$50.00	\$0.00	\$50.00
LOC/Woodsville, Interest	\$300.00	\$497.26	\$400.00
Registration Fees/Mileage	\$500.00	\$678.50	\$1,000.00
Town Report	\$700.00	\$757.38	\$760.00
Newspaper Ads	\$700.00	\$1,645.55	\$900.00
Computer Software	\$300.00	\$288.98	\$300.00
Computer Hardware	\$0.00	\$0.00	\$0.00
Computer Maintenance	\$1,000.00	\$1,603.00	\$3,000.00
Computer Training	\$200.00	\$0.00	\$200.00
NEMRC Agreement	\$1,150.00	\$1,147.36	\$1,181.78
Insurance and Bonds	\$5,380.00	\$5,551.00	\$5,611.00
VLCT Dues	\$1,000.00	\$958.00	\$1,000.00
Professional Services	\$541.00	\$1,042.75	\$600.00
Unemployment Compensation	\$0.00	\$0.00	\$0.00
Unemployment Contribution	\$100.00	\$86.71	\$100.00
Web Site Maintenance	\$2,000.00	\$1,690.00	\$850.00
Essex County Tax	\$7,875.00	\$8,320.23	\$9,869.57
Costs, Fees and Refunds	\$10.00	\$0.00	\$10.00
Community Fund	\$300.00	\$60.00	\$300.00
Northumberland Property Taxes	\$20.00	\$13.40	\$15.00
Copier Machine Agreement	\$400.00	\$325.00	\$350.00
Broker and Atty's Fees, Town Forest	\$0.00	\$0.00	\$2,978.00
Miscellaneous	\$600.00	\$537.35	\$550.00
Capital Reserve Office Equip Account	\$2,000.00	\$2,000.00	\$2,000.00
Master Legal Fee Reserve Account	\$3,000.00	\$3,000.00	\$9,000.00
SUBTOTAL GENERAL ADMIN	\$28,126.00	\$30,202.47	\$41,025.35

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET (CONT'D)

DEPARTMENT	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>2012 Budget</u>
TOWN CLERK'S OFFICE			
Town Clerk Salary	\$9,000.00	\$9,000.00	\$9,000.00
FICA/MEDI	\$689.00	\$688.56	\$689.00
Office Supplies	\$800.00	\$939.67	\$950.00
Postage/Box Rental	\$800.00	\$747.90	\$800.00
Postage Meter Rental	\$350.00	\$459.04	\$460.00
Telephone	\$1,700.00	\$1,800.38	\$1,800.00
Treasurer's Supplies	\$100.00	\$259.02	\$260.00
Vermont Statute Books	\$100.00	\$0.00	\$100.00
Petty Cash Operating Transfer	\$50.00	\$50.00	\$50.00
Dog Licensing Supplies	\$100.00	\$77.56	\$100.00
Archival Supplies, Land Records	\$400.00	\$407.84	\$400.00
Acid Free Paper	\$200.00	\$0.00	\$200.00
SUBTOTAL TOWN CLERK'S OFFICE	\$14,289.00	\$14,429.97	\$14,809.00
LISTERS' OFFICE			
Lister Salaries	\$9,000.00	\$8,304.00	\$11,000.00
Lister Assistant Pay	\$500.00	\$62.50	\$150.00
Tax Map Operating Transfer Acct	\$1,000.00	\$1,000.00	\$100.00
FICA/MEDI	\$842.00	\$642.72	\$842.00
High Speed Internet/Software	\$1,000.00	\$876.84	\$1,000.00
Computer Equip to Office Equip Reserve	\$0.00	\$0.00	\$0.00
Training	\$500.00	\$695.00	\$750.00
Supplies/Expenses	\$1,500.00	\$1,374.22	\$1,500.00
Mileage	\$1,000.00	\$395.00	\$1,000.00
Newspaper Notices	\$100.00	\$0.00	\$100.00
Property Files Update	\$300.00	\$0.00	\$0.00
Postage	\$200.00	\$0.00	\$100.00
VALA Dues	\$50.00	\$50.00	\$50.00
SUBTOTAL LISTERS' OFFICE	\$15,992.00	\$13,400.28	\$16,592.00
ZONING SERVICES			
Zoning Administrator Salary	\$500.00	\$500.00	\$500.00
FICA/MEDI	\$38.00	\$38.24	\$38.00
Supplies/Expenses	\$0.00	\$0.00	\$0.00
Newspaper Notices	\$100.00	\$0.00	\$100.00
SUBTOTAL ZONING SERVICES	\$638.00	\$538.24	\$638.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET (CONT'D)

DEPARTMENT	2011 Budget	2011 Actual	2012 Budget
Supplies/Expenses	\$100.00	\$0.00	\$100.00
Newspaper Notices	\$100.00	\$0.00	\$100.00
SUBTOTAL PLANNING COMMISSION	\$200.00	\$0.00	\$200.00
THE GUILD HALL			
Janitor Pay	\$2,200.00	\$241.96	\$350.00
FICA/MEDI	\$170.00	\$64.37	\$75.00
Janitor Supplies/Expenses	\$100.00	\$86.50	\$100.00
Kitchen Supplies/Expenses	\$0.00	\$0.00	\$0.00
Kitchen Capital Reserve Account	\$0.00	\$0.00	\$0.00
Care of Grounds, Summer	\$800.00	\$730.53	\$800.00
Care of Grounds, Winter	\$500.00	\$745.00	\$750.00
Maintenance/Repairs	\$1,700.00	\$813.80	\$800.00
Guild Hall Renovation Reserve Fund	\$0.00	\$0.00	\$2,500.00
Fuel	\$4,000.00	\$5,237.99	\$6,000.00
Electricity	\$1,450.00	\$1,232.66	\$1,250.00
Water Rent	\$425.00	\$412.75	\$350.00
Special Projects	\$2,500.00	\$490.00	\$1,000.00
SUBTOTAL GUILD HALL	\$13,845.00	\$10,055.56	\$13,975.00
PUBLIC SAFETY			
Ambulance	\$4,300.00	\$3,946.12	\$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	\$0.00	\$0.00
Humane Society Fees	\$150.00	\$0.00	\$150.00
Town Health Officer	\$750.00	\$251.87	\$1,250.00
Street Lights	\$2,500.00	\$2,329.26	\$2,350.00
Constable Salary and Expenses	\$1,500.00	\$231.17	\$1,500.00
SUBTOTAL PUBLIC SAFETY	\$13,200.00	\$10,758.42	\$13,250.00
WASTE MANAGEMENT SERVICES			
Monthly NEKWMD Surcharge Total	\$2,500.00	\$2,192.08	\$2,200.00
Rubbish and Recycling Pickup, Curbside	\$35,000.00	\$34,060.00	\$35,000.00
Tipping Fees	\$6,700.00	\$5,820.01	\$5,850.00
Miscellaneous	\$2,000.00	\$2,380.99	\$2,400.00
SUBTOTAL WASTE MANAGEMENT	\$46,200.00	\$44,453.08	\$45,450.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET (CONT'D)

DEPARTMENT	2011 Budget	2011 Actual	2012 Budget
BUDGETED APPROPRIATIONS			
Rural Community Transport	\$155.93	\$155.93	\$155.93
ECNRCD	\$200.00	\$200.00	\$200.00
NVRCD	\$75.00	\$75.00	\$100.00
NVDA	\$200.00	\$0.00	\$200.00
Green Up Vermont	\$0.00	\$0.00	\$50.00
Caledonia Home Health	\$450.00	\$450.00	\$450.00
Northeast Kingdom Human Services	\$281.00	\$281.00	\$274.00
Weeks Memorial Hospital	\$375.00	\$375.00	\$375.00
Visually Impaired	\$50.00	\$50.00	\$50.00
Guildhall Public Library	\$6,500.00	\$6,500.00	\$6,500.00
Tax Stabilization Fund		\$0.00	\$20,000.00
Lunenburg/Gilman Senior Center	\$500.00	\$0.00	\$500.00
Cemetery Fund Operating Transfer	\$6,000.00	\$6,000.00	\$6,000.00
SUBTOTAL BUDGETED APPROPRIA	\$14,786.93	\$14,086.93	\$34,854.93
HIGHWAY			
General Highway			
Road Commissioner Salary	\$4,000.00	\$4,000.00	\$4,000.00
FICA/MEDI	\$306.00	\$306.00	\$306.00
Dry Hydrant Expenses	\$0.00	\$0.00	\$0.00
Miscellaneous Materials	\$0.00	\$3,830.56	\$0.00
Road Signs	\$150.00	\$0.00	\$150.00
Storage	\$1,000.00	\$1,000.00	\$1,000.00
Training	\$0.00	\$0.00	\$100.00
Retreatment Operating Transfer	\$1,000.00	\$1,000.00	\$1,000.00
Municipal Storage Reserve Account	\$0.00	\$0.00	\$5,000.00
Salt	\$2,500.00	\$1,996.05	\$4,000.00
Winter Sand	\$5,000.00	\$2,228.65	\$7,000.00
Gravel	\$0.00	\$0.00	\$0.00
Hauling Sand and Salt	\$1,000.00	\$1,062.50	\$2,000.00
Culverts	\$1,000.00	\$0.00	\$1,000.00
SUBTOTAL GENERAL HIGHWAY	\$15,956.00	\$15,423.76	\$25,556.00

GENERAL & HIGHWAY FUNDS COMPARATIVE BUDGET (CONT'D)

DEPARTMENT	2011 Budget	2011 Actual	2012 Budget
Class 2 Highway			
Labor/Equipment/Class 2	\$2,000.00	\$5,412.00	\$4,000.00
Maintenance	\$0.00	\$0.00	\$0.00
Mowing	\$400.00	\$420.00	\$500.00
Material	\$4,000.00	\$7,595.00	\$6,000.00
Chloride	\$1,500.00	\$467.25	\$0.00
Grading, Summer	\$4,500.00	\$5,415.00	\$6,000.00
Snow Removal, Class 2	\$7,600.00	\$6,641.25	\$8,000.00
SUBTOTAL CLASS 2 HIGHWAY	\$20,000.00	\$25,950.50	\$24,500.00
Class 3 Highway			
Labor/Equipment, Class 3	\$8,000.00	\$35,462.63	\$12,000.00
Maintenance	\$4,000.00	\$1,270.00	\$0.00
Mowing	\$1,500.00	\$1,610.00	\$2,000.00
Material	\$9,000.00	\$32,304.05	\$25,000.00
Chloride	\$5,000.00	\$2,202.75	\$0.00
Grading, Summer	\$10,000.00	\$15,880.00	\$12,000.00
Snow Removal, Class 3	\$19,000.00	\$16,753.75	\$20,000.00
SUBTOTAL CLASS 3 HIGHWAY	\$56,500.00	\$105,483.18	\$71,000.00
TOTAL ALL HIGHWAY	\$92,456.00	\$146,857.44	\$121,056.00
LESS HIGHWAY CARRY-OVER			-\$42,147.82
HIGHWAY GRAND TOTAL			\$78,908.18
WARNED ARTICLES			
Umbrella, Domestic Violence Victims	\$300.00	\$300.00	\$300.00
Vermont Center for Independent Living	\$75.00	\$75.00	\$75.00
NVT Area Agency on Aging	\$400.00	\$400.00	\$400.00
Red Cross Northern Vt Chapter	\$250.00	\$250.00	\$250.00
Food Pantry, Lancaster	\$100.00	\$100.00	\$500.00
Northeast Kingdom Learning	\$50.00	\$50.00	\$50.00
Portland Pipeline Appraisal Reserve	\$0.00	\$0.00	\$16,000.00
Essex County Sheriff's Department	\$3,500.00	\$3,500.00	\$3,500.00
Colonel Town Recreation, Pool Pass Access	\$300.00	\$300.00	\$300.00
SUBTOTAL WARNED ARTICLES	\$4,975.00	\$4,975.00	\$21,375.00
GRAND TOTALS	\$265,602.93	\$311,007.40	\$300,933.46

MUNICIPAL TAXES LEVIED & PROPOSED, 2011-2012

<u>2011 Municipal Taxes Levied</u>	
Budget Total (passed)	\$265,602.93
Less Unreserved Town Surplus	\$48,975.28
Less Tax Stabilization Reserve (partial)	\$25,000.00
Less Estimated Non-Tax Revenue	\$38,399.00
<u>2011 Municipal Taxes Levied</u>	<u>\$153,228.65</u>
<u>2012 Municipal Taxes Proposed</u>	
2012 Proposed Budget	\$300,933.46
Less 2011 Town Surplus	\$60,075.06
Less Tax Stabilization Reserve	\$4,676.86
Less Estimated 2012 Non-Tax Revenue	\$71,072.00
(including proceeds of Town Forest	
of \$32,500)	
<u>2012 Municipal Proposed (rounded)</u>	<u>\$165,110</u>

COMPARISON:

*The Guildhall 2012 proposed amount of taxes to be raised is **7.8% greater** than the 2011 amount. The dollar amount of taxes to be raised will **increase**.*

RECEIPTS & DISBURSEMENTS, GENERAL/HIGHWAY & RESERVE ACCOUNTS

<i>General and Highway, Checking, Woodsville Guaranty Savings, #26202953</i>	
Balance 12/31/10	<u>\$91,123.10</u>
Receipts (Revenue, School Taxes, Operating Transfers, Voids/Reissues, etc)	\$901,008.78
Disbursements (Expenses, Remittances, Operating Transfers, Voids/Reissues, etc)	\$888,380.00
Balance 12/31/11	<u>\$103,751.88</u>
Less Highway Carry-over	
	<u>\$42,147.82</u>
Less Highway 2011 Surplus (rounded)	<u>\$1,529.00</u>
2011 Available Town Surplus (to be applied as revenue)	<u>\$60,075.06</u>
<u>RESERVE FUNDS IN GENERAL & HIGHWAY</u>	
<i>Lister Reappraisal, WGS, #650440</i>	
Adjusted Balance 12/31/10	<u>\$8,244.07</u>
<u>Receipts:</u>	
Interest	\$25.86
State Reappraisal Assistance	\$3,119.00
<u>Disbursements:</u>	\$0.00
Operating Transfer to Gen'l, to pay to Vendors	\$225.00
Balance 12/31/11	<u>\$11,163.93</u>
<i>Lister Training, WGS, #654434</i>	
Adjusted Balance 12/31/10	<u>\$519.75</u>
<u>Receipts:</u>	\$0.00
Interest	\$0.82
State Lister Training Assistance	\$386.02
<u>Disbursements:</u>	\$0.00
Operating Transfer to Checking, Reimburse for Lister Training	\$330.00
Balance 12/31/11	<u>\$576.59</u>
<i>Tax Map, WGS, #654437</i>	
Adjusted Balance 12/31/10	<u>\$9,366.71</u>
<u>Receipts:</u>	\$0.00
Appropriation 2011	\$1,000.00
Interest	\$21.29
<u>Disbursements:</u> GIS Tax Map Maintenance	\$1,390.00
Balance 12/31/11	<u>\$8,998.00</u>

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

<i>Kitchen Capital, WGS, #654320</i>	
Adjusted Balance 12/31/10	\$2,384.06
<u>Receipts:</u>	\$0.00
Interest	\$5.99
<u>Disbursements:</u>	\$0.00
Balance 12/31/11	<u>\$2,390.05</u>
<i>Office Equipment Capital, #654323</i>	
Adjusted Balance 12/31/10	\$6,348.15
<u>Receipts:</u>	\$0.00
Appropriations or Operating Transfers	\$2,000.00
Interest	\$13.95
<u>Disbursements:</u>	\$0.00
Various Office Equipment Purchases, to GF	\$1,219.93
Balance 12/31/11	<u>\$7,142.17</u>
<i>Guild Hall Renovations, WGS, #654443</i>	
Adjusted Balance 12/31/10	\$4,445.03
<u>Receipts:</u>	\$0.00
Interest	\$10.43
Appropriation 2011	\$0.00
<u>Disbursements:</u> Rebuild Guild Hall Steps	\$2,500.00
Balance 12/31/11	<u>\$1,955.46</u>
<i>Highway Retreatment Account, Connecticut River Savings, #8734746</i>	
Adjusted Balance 12/31/10	\$8,545.96
<u>Receipts:</u>	\$0.00
Interest	\$64.57
Town Appropriation 2011	\$1,000.00
<u>Disbursements:</u>	\$0.00
Balance 12/31/11	<u>\$9,610.53</u>
<i>Petty Cash/Change Account</i>	
Balance 12/31/10	\$30.77
<u>Receipts:</u>	\$0.00
Operating Transfer from GF	\$50.00
<u>Disbursements:</u>	
Various petty cash expenditures, office	\$44.41
Balance 12/31/11	<u>\$36.36</u>

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

<i>Municipal Storage, WGS, #654332</i>	
Adjusted Balance 12/31/10	\$30,218.86
Receipts:	0
Interest	\$70.95
Disbursements: Salt Shed Construction	\$19,394.87
Balance 12/31/11	\$10,894.94
<i>Master Legal Fees, WGS, #654329</i>	
Adjusted Balance 12/31/10	\$13,375.24
Receipts:	0
Appropriation 2011	\$3,000.00
Interest	\$31.52
Disbursements:	\$0.00
Operating Transfer to General Fund, Legal Fees	\$5,848.82
Balance 12/31/11	\$10,557.94
<i>Appraisal Update Reserve, WGS, #654326</i>	
Adjusted Balance 12/31/10	\$ 2,335.13
Receipts:	
Interest	\$5.87
Disbursements:	\$0.00
Balance 12/31/11	\$2,341.00
<i>Tax Stabilization Fund, WGS, #723368, CD</i>	
Balance 12/31/10	\$29,529.62
Interest	\$147.24
Disbursements	\$0.00
Apply As Revenue, As Per Town Meeting 2011	\$25,000.00
Balance 12/31/11	\$4,676.86
<i>Guildhall/Maidstone War Memorial Fund, Passumpsic Savings #101560</i>	
Balance 12/31/10	\$376.19
Receipts:	
Interest	\$0.57
Disbursements	\$0.00
Balance 12/31/11	\$376.76

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

Lister Property Maintenance and Review, WGS, #648407	
Balance 12/31/10	\$1,503.89
Receipts, Interest	\$3.77
Disbursements	\$0.00
Balance 12/31/11	<u>\$1,507.66</u>

*Note: Reserve accounts
are earmarked!*

*Funds from these accounts
may only be expended for
purposes the voters
originally established!*



Town Salt Shed, November 2011

GUILDHALL WATER DISTRICT, COMPARATIVE BUDGET

Wages	2011 Budget	2011 Actual	2012 Budget
Treasurer Salary	\$175.00	\$175.00	\$175.00
Delinquent Water Fee	\$0.00	\$241.52	\$0.00
FICA/MEDI	\$13.50	\$31.86	\$13.50
TOTAL	<u>\$188.50</u>	<u>\$448.38</u>	<u>\$189.00</u>
General Admin			
Office Supplies	\$100.00	\$72.43	\$100.00
Bank Fees	\$0.00	\$31.25	\$0.00
Postage	\$100.00	\$39.88	\$100.00
Computer Maint.	\$0.00	\$245.00	\$0.00
Advertising	\$100.00	\$0.00	\$100.00
Legal Services	\$0.00	\$0.00	\$0.00
TOTAL	<u>\$300.00</u>	<u>\$388.56</u>	<u>\$400.00</u>
Maintenance/Repair			
Testing Kits	\$500.00	\$438.00	\$500.00
Operator Applications	\$500.00	\$0.00	\$500.00
Utility Tax	\$250.00	\$80.42	\$250.00
Utility, State	\$0.00	\$1,264.74	\$0.00
Meters/Equipment	\$3,000.00	\$1,980.66	\$3,000.00
Fees to State	\$500.00	\$0.00	\$500.00
TOTAL	<u>\$4,750.00</u>	<u>\$3,763.82</u>	<u>\$4,000.00</u>
GRAND TOTAL	<u>\$5,238.50</u>	<u>\$4,600.76</u>	<u>\$4,589.00</u>

*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 53 water users go to repay this loan. The note balance as of 12/31/11 is **\$91,665.07, and will be paid off in 2036.***

GUILDHALL CEMETERY COMPARATIVE BUDGET

Wages	Budget 2011	Actual 2011	Budget 2012
Treasurer Salary	\$75.00	\$75.00	\$75.00
Commissioner Salaries	\$150.00	\$150.00	\$150.00
Repairs Labor	\$2,000.00	\$380.00	\$1,000.00
Mowing Labor	\$4,300.00	\$3,980.00	\$4,000.00
FICA/MEDI	\$360.00	\$343.11	\$350.00
TOTAL	\$6,885.00	\$4,928.11	\$5,575.00
General Administration			
Office Supplies	\$20.00	\$0.00	\$20.00
Postage	\$0.00	\$0.00	\$0.00
Advertising	\$0.00	\$0.00	\$0.00
Miscellaneous	\$350.00	\$0.00	\$300.00
Flag Pole Set	\$0.00	\$157.00	\$0.00
TOTAL	\$370.00	\$157.00	\$320.00
Gen'l Maintenance/Repair			
Gasoline	\$160.00	\$250.78	\$400.00
Maintenance and Supplies	\$350.00	\$198.48	\$300.00
TOTAL	\$510.00	\$449.26	\$700.00
GRAND TOTAL	\$7,765.00	\$5,534.37	\$6,595.00



Ridgwell Cemetery, Fall 2011

GUILDHALL WATER DISTRICT, RECEIPTS & DISBURSEMENTS

Adjusted Balance 12/31/10	\$2,495.27
Receipts	
Water Rent	\$30,279.45
Delinquent Rent	\$1,047.46
Delinquent Penalties	\$241.20
Delinquent Interest	\$1,011.52
Miscellaneous	\$494.52
Operating Transfer, from GF for shortfall	\$1,700.00
Void/Reissue Old Check	\$70.00
Checking Interest	\$1.41
Total Receipts	\$34,845.56
Disbursements	
USDA Loan Pay	\$6,562.00
Town of Northumberland	\$23,863.75
Expenses (see budget)	\$4,600.76
Pay Back Advance to Town	\$1,700.00
Total Disbursements	\$36,726.51
Balance 12/31/11	\$614.32

GUILDHALL CEMETERY CHECKING, RECEIPTS & DISBURSEMENTS

Adjusted Balance 12/31/10	\$5,095.99
Receipts	
Town Appropriation 2011	\$6,000.00
Checking Interest	\$2.58
Sale of Plots	\$500.00
Permanent Care	\$0.00
TOTAL RECEIPTS	\$6,502.58
Disbursements	
Expenses (see budget)	\$5,534.37
TOTAL DISBURSEMENTS	\$5,534.37
Balance 12/31/11	\$6,064.20

RECEIPTS & DISBURSEMENTS, CEMETERY RESERVES

Cemetery Reserve Accounts, Passumpsic Savings Bank	
<i>Permanent Care, Passumpsic, #13131</i>	
Balance 12/31/10	\$5,728.55
Interest:	\$8.40
Disbursements:	\$0.00
Balance 12/31/11	\$5,736.95
<i>Nellie Smart, Passumpsic, #10400</i>	
Adjusted Balance 12/31/10	\$2,801.64
Interest:	\$4.13
Disbursements:	\$2,805.77
Balance 12/31/11	
<i>Court House Hill, Passumpsic, #4332</i>	
Balance 12/31/10	\$349.62
Interest:	\$0.47
Disbursements:	\$0.00
Balance 12/31/11	\$350.09
<i>Cemetery Remapping Fund, Passumpsic, #1227000703</i>	
Balance 12/31/10	\$2,509.63
Receipts	
Interest	\$3.74
Disbursements	\$0.00
Balance 12/31/11	\$2,513.37

PERPETUAL CARE DONORS, 1940-2011

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 Guy
 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
 Glen and Susan Stevens
 R.E. and Hattie York

PAYROLL, MISCELLANEOUS & CONTRACTORS

<u>PAYROLL</u>		
Anderson, Teri	Lister	\$4,632.00
Anderson, Teri	BCA	\$15.00
Blakeslee, George	Lister	\$3,224.00
Blakeslee, George	Auditor	\$500.00
Blakeslee, George	Moderator	\$100.00
Blakeslee, George	Computer Maintenance	\$1,200.00
Brisson, Roger	Auditor	\$375.00
Brisson, Roger	Lister	\$448.00
Brisson, Elizabeth	Auditor	\$375.00
Brown, Gary	Guild Hall Lawn Care	\$600.00
Brown, Gary	Cemetery Maintenance	\$4,360.00
Brown, Gary	Cemetery Commissioner	\$50.00
Clark, Edward	BCA	\$45.00
Dubreuil, Tom	Selectboard	\$1,200.00
Dubreuil, Tom	BCA	\$30.00
Gair, Peter	Office Assistant	\$1,660.00
Holland, Lj	Selectboard	\$1,200.00
Holland, Lj	BCA	\$45.00
Martin, Richard	Selectboard	\$1,200.00
McVetty, Alfred	Delinquent Tax Collector	\$3,491.78
McVetty, Alfred	Delinquent H2O Collector	\$241.52
McVetty, Alfred	BCA	\$95.00
McVetty, Alfred	Lister Assist	\$62.50
McVetty, Susan	BCA	\$90.00
Mowery, Daniel	Town Health Officer	\$114.75
Peaslee Smith, Barbara	BCA	\$60.00
Peaslee Smith, Barbara	Road Commissioner	\$4,000.00
Rogers, Patricia	Zoning Administrator	\$500.00
Rogers, Patricia	BCA	\$15.00
Swope, Sam	Town Clerk	\$9,000.00
Swope, Sam	Webmaster	\$180.00
Swope, Sam	Janitor	\$241.96
Wilson, Laura	Treasurer	\$9,000.00
Wilson, Laura	Water & Cemetery	\$250.00
	TOTALS	<u>\$48,601.51</u>

PAYROLL, MISCELLANEOUS & CONTRACTORS, (CONT'D)

<u>MISCELLANEOUS STIPENDS</u>		
Brisson, Roger	Auditor	\$125.00
McVetty, Susan	Cemetery Commissioner	\$50.00
McVetty, Susan	BCA	\$15.00
Smith, Matthew	Cemetery Commissioner	\$50.00
Tetreault, Albert	BCA	\$45.00
Thietten, Eileen	BCA	\$35.00
	TOTALS	\$320.00
<u>CONTRACTORS</u>		
A.B. Logging	roads contractor	\$122,792.55
The Company Doctor	web site design/creation	\$1,400.00
Clodfelter, Edgar	appraisal services	\$225.00
Early Rubbish & Recycling	trash and recycling hauler	\$39,660.60
Gray's Trucking & Excavation	roads	\$3,866.89
Ingerson Builders	Guild Hall front steps	\$2,500.00
Lancaster, Town of	fire and ambulance	\$7,375.00
Martin, Peter	bucket loader, salt shed	\$900.00
Nelson, Phil	kitchen/plumbing repair	\$86.00
Newport Sand and Gravel	trucking, material, storage	\$6,450.15
Peaslee's Vermont Potatoes	roads, plowing, etc.	\$13,626.63
Primmer, Piper, Eggleston & Cramer	legal fees	\$5,848.62
Smith, Bruce	Guild Hall shutters repair	\$450.00
Smith & Town Printer	printing services	\$1,454.10
Stiles Fuel	fuel and furnace	\$5,312.99
Tri State Fire Protection	emergency lights	\$492.50
Truline Land Surveyors	land survey services	\$480.00
Zizza's Lock & Security	lock changes, Guild Hall	\$539.00
	TOTAL	\$213,460.03



Route 102 South at Town Green, December 2011

MUNICIPAL TAX RATE 2011

TOWN/CITY OF: GUILDHALL

APRIL 1, 2011 GRAND LIST

The legislative body (generally selectboard) 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 2011 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 \$.4017 \$381,516.87 x
Total Municipal Taxes Levied \$ 153,228.65 .4017
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 \$ _____

Only a few towns set this rate

School Construction Rate (Act 144) \$ _____

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: 8/12/11

Attest: [Signature]
Town/City Clerk

Form 427-2011

AS BILLED GRAND LIST 2011

Property Owner	Assessment	Property Owner	Assessment
ALDERMAN LINDA H	138900	BROWN TAMMY L	146400
ALDERMAN LINDA H	58400	BROWN TODD A.	238100
ALLAN ROBERT	65800	BUGBEE ROBERT	196100
ALLIN WILLIAM	34200	BULGER RICHARD	163100
AMEY MARK E	81300	BULGER RICHARD F	125400
AMEY ROY	319400	BURGESS RICHARD	166900
ANDERSON TERI L	154800	BUTH LYNN D.	148500
ASTLE WILLIAM	247800	CAHILL TIMOTHY G	124400
AUBURN STAR FARM	49700	CALEF FRED & WANDA	46300
AUBURN STAR FARM INC	32800	CALL DON	136500
AUBURN STAR FARM INC	143200	CALL DON H	82800
AVERY GENE	41700	CALL DON H	226600
BACON DENNIS	260400	CANTIN DAVID	93000
BAGLEY DEMETRIUS	258000	CANTIN DAVID & SARAH	15600
BAGLEY DEMETRIUS H	352200	CANTIN HARLAND	413800
BAHNSEN JOHN A.	50600	CANTIN PHILIP THEODORE	240400
BARNEY BRIAN	124000	CARLSON RICHARD & SUSAN	183700
BARRIS-SPEKE CYNTHIA A	6100	CARON NORMAN	40700
BARSKI TREVOR	75200	CARROLL CONCRETE	230700
BAYE BENJAMIN D.	96300	CENTRAL VERMONT PUBLIC SERVICE CORP	105000
BEATTIE MICHAEL W	299100	CHESSMAN DANIEL JAMES	41600
BENOIT JERRY D	218500	CHESSMAN JOHN	99400
BENT ROBERT R	25200	CHESSMAN JOHN D	228200
BENTON LODGE	310500	CHESSMAN SCHOOL SITE	3200
BERRY ANDREW J.	215800	CHESSMAN-SCHAEFER GLORIA	45300
BERRY WILLIAM	97900	CHRENKO RICHARD TRUSTEE	86800
BESAW ROBERT	19000	CHRISTENSEN STEVEN G.	109400
BEVELAQUA, BARBARA S. TRUSTEE	122500	CLAPPER DAVID	61000
BISSELL MEREDITH C	96900	CLARK DEAN	189400
BISSON CHRISTIAN M	61900	CLARK EDWARD W.	297800
BISSONNETTE SHARON A	234100	COGGINS BRIAN T	24500
BLAKESLEE GEORGE E	217200	COLBURN ASSOCIATES	40000
BOSWELL CHERYL	98600	COLBY AMOS	17000
BREAULT, JOAN G.	92200	COLBY CRAIG C & SALLY A	26900
BRIGGS ROBERT SR	35800	COLBY KURT	0
BRISSON ROGER	153300	COLBY KURT	113100
BROWN GARY	166300	COLBY LEE	46200
BROWN ROGER L	229900	COLBY LEE	96100

2011 AS BILLED GRAND LIST, CONT'D

Property Owner	Assessment	Property Owner	Assessment
COLBY MOUNTAIN FARM LLC	79200	FORD JOHN E JR	113200
COLBY WESTON	36500	FOUNDAS TINA E	160400
COMMUNITY CHURCH	140500	FOUNDATION FOR THE PRESERVATION OF THE	127200
CONTOIS DANIEL & TERESA	76800	FOY VALERIE MCVETTY	100800
COOK JAY III	41800	FRIZZELL SHARON MAGUIRE	124600
COOK JAY III	44300	FULLER KARL	134600
COUCHON E. DOUGLAS	122800	GOMEZ JORGE E.	30100
COULSTRING DENISE	30100	GOULD HELEN	121900
COURTHOUSE HILL CEMETERY	5600	GUILDHALL ELEMENTARY SCHOOL	37700
CRAWFORD CEMETERY	10500	GUILDHALL TOWN HALL & OFFICES	185500
CROSS SHELLY	137600	HAKANSSON MARK	159200
CUNNINGHAM JEFF	175100	HALL GWENDOLYN	140500
CUNNINGHAM JEFF	103500	HALL HELEN	35600
DAVIS ALAN H.	466400	HALL TIMOTHY	14400
DEGNAN STEVEN	206800	HANSON SCOTT W	173000
DENAULT THOMAS A	40900	HATFIELD CHARLES W	12700
DOHERTY BERNARD	48000	HAWKINS JERALD	152900
DOHERTY JAMES	38300	HODGDON ALLEN D	63800
DOHERTY JAMES	91000	HODGDON ALLEN D.	151400
DOWLAND BRYANT	126100	HODGDON KENNETH	40000
DOWSE BETHANY	130300	HODGDON KENNETH	78100
DUBREUIL THOMAS H	284300	HODGDON MURRAY	184000
EBEN JUDD JUSTICE CENTER	290000	HODGDON MURRAY	80700
EMERY CHARLES P	81100	HODGDON VAUGHN	10500
ESSEX COUNTY COURTHOUSE	424100	HOLLAND MICHAEL	222500
ESTABROOKS MARY	277100	HORST RAE E	35200
EVANS BRUCE E.	47100	HORST RAE E.	315100
EVANS BRUCE E.	676800	HOWE JOHN J III	167000
FARRILL DANA	188800	HUNT JONATHAN	596300
FARRINGTON WILLAIM E	41900	HYNES MARGARET	77000
FARRINGTON WILLIAM E	44700	INGERSON WANDA C COLBY	120000
FAY JAMES M	206000	IRVING COREEN J	170400
FAY, JAMES M	88300	JACOVINO BERTHA	183200
FELLOWS IRVING F	78600	JOHNSON DENNIS	13900
FELLOWS IRVING F	37500	JUDGE BONNIE	157900
FERGUSON TRUST DONALD	367400	JUDGE FAMILY REVOCABLE TRUST	148600
FIFE MARGARET	62800	JUDGE WILLIAM ET AL	56600
FORBES FARM PARTNERSHIP	147300	KEESHIN LIVING TRUST	157300

2011 AS BILLED GRAND LIST, CONT'D

Property Owner	Assessment	Property Owner	Assessment
KEESHIN NEAL	568900	MCVETTY ALFRED L JR	57400
KELLEY DANIEL J	118000	MEADOWSEND TIMBERLAND LTD	666100
KING WILLIAM	118100	MEHANNA DAWN	121300
KLINEFELTER JOHN	250800	MENZIES LESLIE B	237900
KLINEFELTER JOHN	6000	MORRIS GREGORY F ET AL	114300
KURRELMeyer ELLEN	116500	MOUREY MARJORIE	133500
LABENS ALAIN	181800	NADEAU IRENE	236400
LABENS MARC	95000	NAPOLITANO ROBERT	68200
LAMOTTE RODNEY	68200	NELSON CHRISTOPHER E	50700
LANDRY CHARLES JR	126700	NELSON N PHILIP IV	190200
LEE DOTTIE-JANE	46800	NELSON NELS III	322900
LEE, L COURTLAND	57200	NEWPORT SAND & GRAVEL	335900
LIADSA INVESTMENTS LP	255900	NEWPORT SAND AND GRAVEL CO. INC	516100
LOUTREL ELIZABETH D	42900	NILSEN KEVIN K.	92800
LUMNAH ALCIDE J	124800	NOURSE VT FARM LLC	180100
LYNDES JOHN W	50800	NUGENT ROBERT	70700
MACDONALD JOHN	31400	OLD MOUNTAIN SCHOOL SITE	4700
MACKILLOP KAY I	124500	ORLOWSKI JOHN	83300
MACMAHAN DAN E.	293600	ORLOWSKI JOHN C	234700
MAGELLAN FORESTRY LLC	60600	PEASLEE BERT	163500
MARSH WILLIAM	162400	PEASLEE JANICE	100000
MARTIN JERRY D	190200	PEASLEE JANICE	170100
MARTIN PATRICIA	259200	PEASLEE JANICE	442600
MARTIN RICHARD & MURIEL TRUSTEES	1427700	PERREAULT MICHAEL	222000
MARTIRANI FRANK	182400	PERRY GREG A.	224600
MASON HARLEY	155600	PHELPS KEITH A	65100
MCCAULEY JAMES	50600	PHELPS LOREN ET AL	84000
MCCAULEY JAMES	121600	PILLAR LLC	52200
MCCLAIN REGINALD	127700	PILLAR LLC	92300
MCGRATH ARTHUR III	178900	PILLAR LLC	48400
MCKENNEY EMMA H.	66700	PILLAR, LLC	227500
MCLAIN KELLY	23300	PLUMB DAVID G	22500
MCLAIN REGINALD	7400	PLUMLEY MATTHEW R	262300
MCLAIN REGINALD	34500	PORTLAND PIPE LINE	4800000
MCLAIN RONALD	16800	PORTO FRANK	30700
MCLAIN RYAN	93200	POTTER OPAL	165500
MCLAIN, REGINALD	203700	PRECOURT LAURIE A.	102500
MCVETTY ALFRED ET AL	372700	QUENTIN & MARY PEAVY IRREVOCABLE TRUST	29100

2010 AS BILLED GRAND LIST, CONT'D

Property Owner	Assessment	Property Owner	Assessment
RAILROAD PARK	8500	STILES LOIS A, REVOC. TRUST	80600
RAINAULT GILBERT	320700	STREETER PRESCOTT	20300
RAMSDELL ROBERT	80100	STYLES KELLY	147900
RED DAM CONSERVATORY LLC	41100	SWOPE SAMUEL J	204500
RED DAM CONSERVATORY LLC	42400	TARDIFF ALBERT M.	105200
RESDEN RONALD	194000	TAYLOR MARY-ELLEN	152700
RICHARDSON PETER, TRUSTEE	36000	TAYLOR MAUDETТА	62300
RIDEOUT CLIFFORD	65700	TAYLOR MAUDETТА A ET AL	50900
RIDGEWELL GARNET - LIFE ESTATE	108000	TAYLOR MAUDETТА A ET AL	126800
RIDGWELL CEMETERY	14800	TAYLOR MAUDETТА AMEY	74700
RIDGWELL GARNET	158800	TAYLOR MAUDETТА AMEY	36800
RIENDEAU PAUL	62200	TAYLOR MAUDETТА AMEY	18100
ROGERS PATRICIA H	300700	TETREAULT ALBERT H	244900
ROGERS PETER	170500	THE NATURE CONSERVANCY	100300
ROGERS PETER	130100	THE NATURE CONSERVANCY	89900
ROGERS THOMAS	178300	THIETTEN JAY	288800
ROMANIW STEPHEN	41300	THOMAS DONALD	92500
ROOT SHARON	167600	THOMAS DONALD	56500
ROSSER RICHARD	149900	THOMAS GRAVEL ENTERPRISES LLC	163300
ROWLETT WARREN SR	134300	THOMEN IRVING GARLAND	70700
SANDERS WILLIAM	20300	TOPOLSKI ALAN S	156700
SCHWIRZER CHARLES	110100	TOWN FOREST	51000
SERGI RICHARD J	86100	TOWN OF GUILDHALL	10000
SHANNON FRED	103000	TOWN OF GUILDHALL	35000
SHEPARD PAUL	135200	TUCKER DALZELL	106900
SHORES MELODY A	52900	TULLY DIANE B.	36900
SHUTE HENRY JR	336200	VERMONT ELECTRIC COOPERATIVE, INC.	358000
SILVER HELEN	133000	WARD TRUST U/D/T	303700
SILVER MARK (LT)	32500	WATSON MARK	162100
SILVESTER GUY	163600	WEART RICHARD E	7700
SIMPSON SUE ANN	116600	WEART RICHARD E.	72300
SMALE, ORDERA H. FAMILY REVOCABLE TRUST	109200	WHITAKER MAJ. EDWARD	64000
SNYDER MICHAEL	53000	WHITEHEAD ELWYN	42700
SOUTH CEMETERY	8300	WINTERS FLORENCE	109800
SPILLANE JACQUELINE H	153200	WINTERS FLORENCE	66000
SPINA WILLIAM	318900	WORSTER GARY	134300
STATE LAND	26900		
STERLING, DARLENE M	97800		

SCHOOL DISTRICT REPORTS
TOWN OF GUILDHALL, VERMONT

FOR THE TERM
JULY 1, 2010 - JUNE 30, 2011

GUILDHALL SCHOOL DISTRICT WARNING

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 6, 2012 to transact the following business:

Article 1: To elect a School Moderator for the term of one (1) year.

Article 2: To elect a School Director for a term of three (3) years.

Article 3: Shall the voters authorize the School Directors to place unencumbered funds in the Reserve Fund for the purpose of (1) maintaining the town tax rate at the minimum state tax rate, (2) unanticipated Secondary Tuition, and (3) Capital Improvements to the school facility, under the control and direction of the School Directors of the Guildhall School District?


Article 4: Shall the voters of the Guildhall School District appropriate \$634,434 necessary for the support of its school for the school year beginning July 1, 2012?

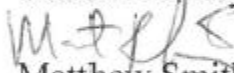
Article 5: Shall the voters of the Guildhall School District, beginning March 2013, elect two additional school directors for one-year terms? This action will bring the total Guildhall School District Board of Directors to a total of five. (If this article passes there will be three positions elected each year: one three-year term and two one-year terms.)


Article 6: Effective starting 2013, shall the Guildhall School District Directors and Moderator thereafter be elected by Australian paper ballot from 10:00 am to 7:00 pm on Annual Town Meeting Day, using the same methods, guidelines and timetable currently in use to nominate and elect municipal officers in the Town of Guildhall?

Given under our hands, the 3rd
day of February, 2012, A.D.

GUILDHALL SCHOOL DIRECTORS:


Sharal Plumley, Chairperson


Matthew Smith, Vice-Chairperson


Helen R. Martin, Clerk

GUILDHALL SCHOOL BOARD REPORT

The Guildhall School Board faced some difficult issues in 2011. Last March, at the Annual School District Meeting, a large Capital Reserve balance of approximately \$375,000 was brought to the attention of the School Board Directors. This raised concern from both the community and the board in terms of the acquisition, transparency, and utilization of such funds. A small portion of these funds were used to purchase classroom technology, to install security cameras on the exterior of the building, and to update lighting with current energy efficient lighting fixtures. Moving forward the Board intends to work with the town auditors to develop a thoughtful and transparent plan for reducing this balance.

Three special school district meetings were held in 2011. The first was held on May 23rd to approve the school budget for the 2011-2012 school year, the second on August 10th to approve the use of surplus funds to pay expenses of piloting a one-year program for gifted and talented students who have been identified through a process showing them to have a need for this education, and the third on November 3rd to approve the rescission of the article presented on August 10th in its entirety. These meetings saw a steady increase in attendance with 101 people attending the November 3rd meeting. These issues are of concern and have resulted in an increased level of involvement by the community at our monthly school board meetings.

Despite the Board's challenges, our school continues to move in a positive direction for our children while reducing per pupil cost.

Classroom technology has been enhanced by the installation of an interactive projector in each classroom. Small document cameras were purchased to replace outdated overhead projectors. Two iPads were purchased through district Special Education funds as well. A Technology Integration Specialist has been contracted through North Country Education Services to provide monthly training to both staff and students on the new technologies and how to use these tools to support instruction.

The board would like to recognize the hard-work and dedication of our teachers and staff who work diligently to provide a safe learning environment for our students. Guildhall students continue to perform well on the high-stakes NECAP testing. Scores for 2011 revealed seventy percent of our students scoring proficient or above in Math and ninety percent scoring proficient or above in Reading. Winter and spring performances at the Guild Hall continue to delight and impress all who attend.

Respectfully submitted,

Sharal Plumley
Guildhall School Board Chair

SUPERINTENDENT'S REPORT YEAR IN REVIEW, 2011

This past year has brought many successes and challenges. The majority of our schools met adequate yearly progress and all schools have made significant gains on the statewide assessments. Using a combination of state, local, and classroom assessments we continue to measure student achievement and make instructional changes to ensure student success. We have begun implementing the new Common Core Standards which will result in students acquiring a much deeper understanding of both Mathematics and English/Language Arts. Vermont has adopted these new national standards and is working with the Smarter Balance Assessment Consortium to create a new state assessment starting in the 2013-2014 school year. A subset of teachers led by our literacy, math, and curriculum coordinators are receiving professional development from experts in the field and are in turn working with all teachers during in-service days and after school meetings. Vertical teams are in place in each school to ensure a logical progression of instruction from preschool through grade twelve. Through the implementation of these rigorous standards it is expected that all students will be "College or Career" ready when they graduate.

Each town has its unique issues with some experiencing dropping enrollment, high special education costs, increasing secondary costs and in the case of Kirby and Waterford increasing enrollments. Beginning in August, we had a variety of staff changes with several new teachers coming on board and one new administrator. We settled a two year teacher/staff contract and were successful in negotiating Supervisory Union wide contracts for bussing and oil. Our goal is to continue to work as a collaborative Supervisory Union while still maintaining local control.

As my tenure as Superintendent comes to a close, I want to thank the ECSU and school staff for their tireless efforts to make our schools the best they can be. I look forward to continuing as Curriculum Director and supporting our teachers and staff so that academically all students can achieve success.

Jill L. Peck, M.Ed.
Superintendent of Schools

LEAD TEACHER'S REPORT GUILDHALL ELEMENTARY SCHOOL

The school year began with two teachers and two special education paraprofessionals. There are now eleven students in grades kindergarten through second grade, with ten students in grades three through five. The students of the Guildhall community and surrounding towns are very fortunate to be offered such a positive student/teacher ratio.

We continue to offer our students “specials” throughout the week. The students participate in a physical education or a health class on Monday mornings with Mrs. Colleen Moreau. On Tuesday mornings, they have music classes with Miss Tabitha Paquette, and on Wednesday mornings, the students have art with Mrs. Lydia Walker-Whorton. This year we also have the support of a technology teacher who visits two or three times a month. We purchased two interactive projectors for each classroom. Our technology teacher supports teachers and students alike as we learn to operate the projectors together.

Another positive component that our school is offered is the support of a literacy coordinator. Once a week, students and teachers work closely with the district's literacy teacher to improve writing skills and techniques. As we work toward curriculum goals, we also have the support of a math coordinator who visits our school once or twice a month.

This year marks the sixth year of the implementation of the *Everyday Mathematics* program that was adopted by the school district. The program is a standards-based, spiraling curriculum that is aligned to the National Council of Teachers of Mathematics standards as well as the Vermont Framework of Standards and Learning Opportunities. Being our sixth year of implementation, the spiraling curriculum has shown positive results across grade levels and on standardized tests.

The positive feedback from the community as well as outside visitors is very encouraging. The atmosphere within our small school is a warm, welcoming environment for all of those who enter.

Respectfully Submitted,

Cheryl McVetty

SCHOOL DISTRICT ENROLLMENT STATISTICS,
AS OF 10/1/2011

				Attending Schools			
Grade	Resident	Non-Resident		<u>Lancaster</u> <u>Elementary</u>	<u>Groveton</u> <u>Middle/High</u> <u>School</u>	<u>White</u> <u>Mtn</u> <u>Regional</u> <u>HS</u>	<u>St. Johnsbury</u> <u>Academy /</u> <u>Vocational</u>
Pre-School							
Kindergarten	1	2					
Grade 1	4	2					
Grade 2	1	1					
Grade 3	2						
Grade 4	1	2					
Grade 5	4	2		1			
Grade 6	2			2			
Grade 7	3			2	1		
Grade 8	2				1	1	
Grade 9	2				1	1	
Grade 10	1						1
Grade 11	0						
Grade 12	2						2
Total	25	9		5	3	2	3

GUILDHALL SCHOOL FINANCES, AT A GLANCE!

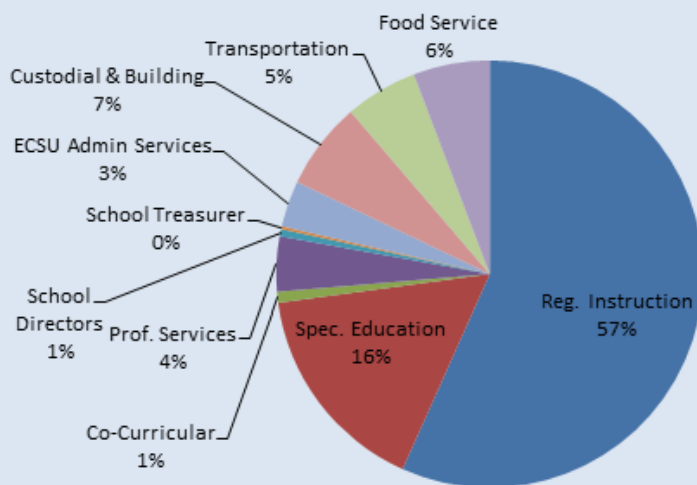
**Unencumbered Reserve
Account Balance as of
June 30, 2011**

\$408,765

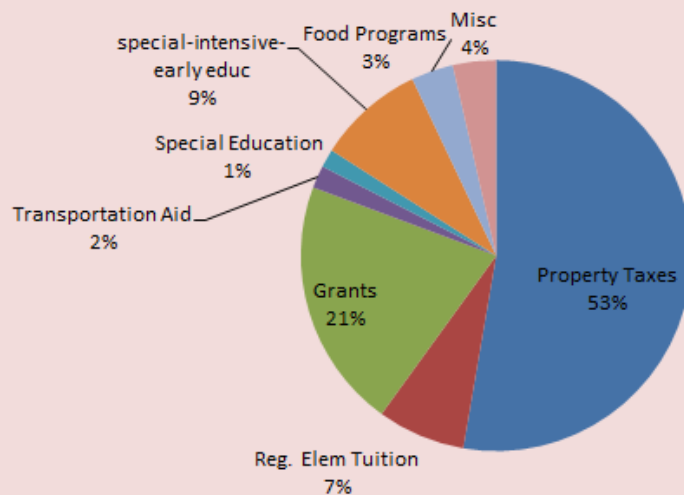
**REVENUE AND EXPENSES,
GENERAL FUND
WE BROUGHT IN
\$726,324**

**AND WE SPENT
\$552,812**

Guildhall School Expenditures FY11



Guildhall School Revenue Sources FY11



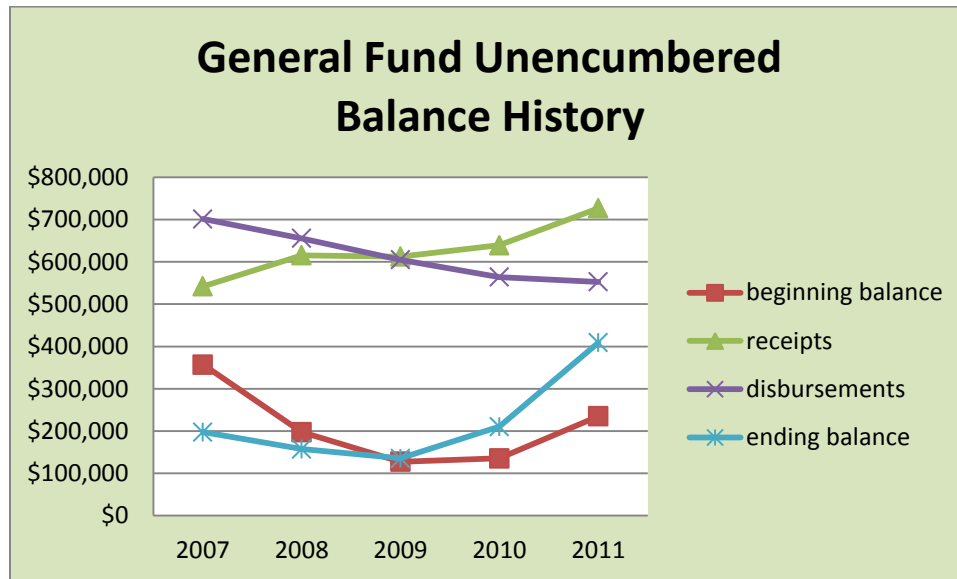
GUILDHALL SCHOOL DISTRICT FINANCIAL STATEMENT, FY11
 PERIOD JULY 1, 2010 – JUNE 30, 2011

	<u>BEGINNING BALANCE</u>	<u>Revenue</u>	<u>Bank Interest</u>	<u>Expenditures</u>	<u>ENDING BALANCE</u>
Passumpsic General Fund Ckg:	\$ 234,962.29	\$ 726,323.89	\$ 291.03	\$ 552,811.79	\$ 408,765.42
John Long Fund:	\$ 6,358.09	\$ -	\$ 59.95	\$ -	\$ 6,418.04
Silver/Allen Leased:	\$ 4,119.85	\$ -	\$ 8.32	\$ -	\$ 4,128.17
CD #61207:	\$ 51,312.92	\$ -	\$ 499.99	\$ -	\$ 51,812.91



The Guildhall School, Summer 2011

GUILDHALL SCHOOL UNENCUMBERED GENERAL FUND BALANCE HISTORY



General Fund Unencumbered Balance History					
Fiscal Year ending June 30	2007	2008	2009 *	2010 **	2011
beginning balance	\$356,888	\$197,504	\$127,637	\$135,277	\$234,962
receipts	\$541,903	\$615,302	\$612,436	\$639,088	\$726,618
disbursements	\$701,287	\$655,523	\$604,795	\$564,074	\$552,812
ending balance	\$197,504	\$157,282	\$135,278	\$210,291	\$408,768
* 2009 adjusted beginning balance					
** 2010 no Financial Statement submitted; estimated from Revenue/Expense report					

GUILDHALL SCHOOL DISTRICT, COMPARATIVE BUDGET

GUILDHALL SCHOOL DISTRICT BUDGET FY 13 (Final)					6.68%
		Totals	\$594,680	\$634,434	\$39,754
Function	Object	Description	Current Budget (FY12)	Proposed Budget (FY13)	Difference
1100		REGULAR INST. PROGRAMS:			
	110	Teacher Salaries	\$90,735	\$92,784	\$2,049
	111	Educational Leader	\$3,200	\$3,200	\$0
	115	Music Para Salary	\$3,104	\$1,598	-\$1,506
	120	Substitute Salaries	\$325	\$500	\$175
	210	Health Benefits	\$35,621	\$27,570	-\$8,051
	211	Dental	\$1,018	\$1,034	\$16
	290	Disability	\$0	\$420	\$420
	220	Social Security	\$6,024	\$6,081	\$57
	221	Medicare	\$1,409	\$1,422	\$13
	250	Worker's Compensation	\$748	\$775	\$27
	260	Unemployment Compensation	\$83	\$545	\$462
	270	Tuition Reimbursement - see 2213			\$0
	291	Flex Plan Fees	\$0	\$90	\$90
	330	Purchased Services	\$1,500	\$8,250	\$6,750
	430	Repair & Maintenance -See 612			\$0
	564	Groveton Gr. Elem	\$27,284	\$14,324	-\$12,960
	564	Lancaster Elementary	\$65,620	\$110,248	\$44,628
	564	Groveton High School - Includes Gr 7 -12	\$13,008	\$28,648	\$15,640
	564	Lancaster Gr 7 & 8			
	564	White Mountain Regional HS	\$14,719	\$30,910	\$16,191
	566	St. Johnsbury Academy Gr. 9-12	\$27,750	\$14,570	-\$13,180
	580	Staff Travel	\$800	\$800	\$0
	610	General Supplies	\$2,000	\$2,400	\$400
	612	Repair Supplies	\$200	\$200	\$0
	640	Books and Periodicals	\$1,500	\$1,500	\$0
	650	Audiovisual Materials	\$200	\$100	-\$100
	660	Manipulatives	\$150	\$100	-\$50
	670	Computer Software	\$500	\$500	\$0
	730	Equipment	\$2,000	\$1,000	-\$1,000
	730.1	Internet Connection moved to 2600			\$0
	732	Computers	\$2,000	\$2,500	\$500
1200		SPECIAL ED. PROGRAMS:			
	110	Teacher Salary--Case Management/Sch. Yr.	\$4,500	\$4,500	\$0
	110.2	Case Management Summer Program-moved to 2190			
	115	Para Salary	\$41,752	\$38,147	-\$3,606
	115.1	Para Summer Program-moved to 2190			
	120	Substitutes	\$325	\$0	-\$325
	210	Health Benefits	\$13,484	\$12,194	-\$1,290
	220	Social Security	\$3,099	\$2,644	-\$455
	221	Medicare	\$725	\$618	-\$107
	250	Worker's Compensation	\$395	\$337	-\$58
	260	Unemployment Compensation	\$615	\$394	-\$221
	290	Disability	\$0	\$187	\$187
	291	Flex Plan Fees	\$0	\$90	\$90
	270	Tuition Reimbursement moved to 2213			\$0
	320	Prof. Ed Services	\$36,000	\$0	-\$36,000
	330	Other Professional Services	\$6,000	\$35,000	\$29,000
	566	St. Johnsbury Academy IS	\$22,838	\$0	-\$22,838
	610	General Supplies	\$300	\$500	\$200
	640	Books and Periodicals	\$400	\$500	\$100
	660	Manipulatives	\$200	\$100	-\$100
	670	Computer Software	\$500	\$500	\$0
	730	Equipment (\$200 included in supplies)	\$200	\$0	-\$200
1420		CO-CURRICULAR ACTIVITIES:			
	510	Transportation. (Fairbanks, field trips, etc.)-Moved to 2720			
	330	Professional Services-Fairbanks Tuition	\$2,600	\$3,000	\$400

SCHOOL DISTRICT COMPARATIVE BUDGET, CONT'D

		GUILDHALL SCHOOL DISTRICT BUDGET FY 13 (Final)			6.68%
		Totals	\$594,680	\$634,434	\$39,754
Function	Object	Description	Current Budget (FY12)	Proposed Budget (FY13)	Difference
2130		HEALTH SERVICES:			
	330	Other Professional Services	\$200	\$200	\$0
	610	General Supplies	\$100	\$100	\$0
2142		PSYCHOLOGICAL TESTING SERVICE:			
	330	Other Professional Services	\$4,500	\$3,500	-\$1,000
2150		SPEECH PATHOLOGY SERVICES:			
	115	Speech Para	\$5,595	\$5,699	\$104
	220	Social Security	\$347	\$353	\$6
	221	Medicare	\$81	\$83	\$2
	250	Worker's Compensation	\$44	\$45	\$1
	260	Unemployment Compensation	\$137	\$109	-\$28
	330	Other Professional Services	\$0	\$12,000	\$12,000
	580	Staff Travel	\$450	\$450	\$0
	610	General Supplies	\$200	\$200	\$0
2160		OCCUPATIONAL THERAPY:			
	330	Other Professional Services	\$7,000	\$7,000	\$0
2190		EXTENDED SCHOOL YEAR SERVICES (Summer School)			
	110	Teacher -Case Management Summer Program	\$1,200	\$1,200	\$0
	115	Para Summer Program	\$2,000	\$2,000	\$0
	220	Social Security		\$198	\$198
	221	Medicare		\$46	\$46
	250	Worker's Compensation		\$25	\$25
	260	Unemployment Compensation		\$61	\$61
2213		INSTRUCTIONAL STAFF TRAINING RegEd			
	338	Course Reimbursement (Formerly Tuition Reim	\$1,200	\$5,856	\$4,656
2213		INSTRUCTIONAL STAFF TRAINING SpecEd			
	338	Course Reimbursement (Formerly Tuition Reim	\$1,200	\$0	-\$1,200
2220		SCHOOL LIBRARY SERVICES:			
	640	Books and Periodicals	\$500	\$500	\$0
2310		BOARD OF EDUCATION SERVICES:			
	112	School Director's Salaries	\$1,500	\$1,500	\$0
	220	Social Security	\$56	\$93	\$37
	221	Medicare	\$13	\$22	\$9
	250	Worker's Compensation		\$12	\$12
	330	Reimb. Criminal Record Check	\$100	\$100	\$0
	522	Errors & Omissions/Liability Ins.	\$0	\$1,670	\$1,670
	540	Advertising	\$300	\$600	\$300
	580	Travel	\$300	\$300	\$0
	610	General Supplies	\$200	\$200	\$0
	810	Dues & Fees	\$1,000	\$800	-\$200
2313		TREASURER SERVICES:			
	110	Treasurer Salary	\$600	\$600	\$0
	220	Social Security	\$37	\$226	\$189
	221	Medicare	\$8	\$53	\$45
	250	Worker's Compensation	\$16	\$29	\$13
	260	Unemployment Compensation	\$15	\$70	\$55
	535	Postage	\$1,000	\$500	-\$500
	610	General Supplies	\$350	\$450	\$100
2321		OFFICE OF THE SUPERINTENDENT:			
	331	Assessment of S.U. Services	\$11,404	\$11,683	\$279

SCHOOL DISTRICT COMPARATIVE BUDGET, CONT'D

GUILDHALL SCHOOL DISTRICT BUDGET FY 13 (Final)					6.68%
		Totals	\$594,680	\$634,434	\$39,754
Function	Object	Description	Current Budget (FY12)	Proposed Budget (FY13)	Difference
2520		FISCAL SERVICES:			
	330	NEMRC Agreement	\$500	\$500	\$0
	331	Payroll/Accounts Payable share	\$6,000	\$5,350	-\$650
	330.2	Future Planning 403(b)	\$0	\$0	\$0
	610	General Supplies	\$225	\$225	\$0
2600		OPER. & MAINT. OF THE PLANT:			
	118	Custodial Salaries	\$7,000	\$7,020	\$20
	220	Social Security	\$395	\$435	\$40
	221	Medicare	\$92	\$102	\$10
	250	Worker's Compensation	\$517	\$55	-\$462
	260	Unemployment Compensation	\$137	\$135	-\$2
	411	Water & Sewage	\$1,000	\$1,000	\$0
	422	Snow Removal Services	\$2,000	\$2,000	\$0
	424	Lawn Care Service	\$2,500	\$2,000	-\$500
	430	Repairs & Maint (to include computers)	\$2,500	\$7,000	\$4,500
	431	Equipment Repair	\$500	\$500	\$0
	442	Copier Lease Payments	\$0	\$500	\$500
	521	Property Insurance	\$4,500	\$773	-\$3,727
	530	Telephone Service	\$2,000	\$2,000	\$0
	531	Internet Connection Fees	\$780	\$1,600	\$820
	610	General Supplies	\$1,400	\$1,700	\$300
	622	Electricity	\$2,800	\$2,600	-\$200
	624	Oil - 2850 gals @ 3.645	\$7,000	\$10,388	\$3,388
	730	Equipment	\$700	\$1,000	\$300
	731	Furniture & Fixtures	\$1,500	\$1,500	\$0
	730.1	Copier-see 442	\$400		-\$400
	733	Furniture & Fixtures-see 731	\$0		\$0
2711		STUDENT TRANS. SERVICES:			
	519	Bus Contract	\$33,681	\$34,691	\$1,010
	510.4	Special Ed Transportation	\$0	\$0	\$0
	627	Diesel Overage	\$2,000	\$2,400	\$400
2711		STUDENT TRANS. SERVICES:			
	519	Special Ed Transportation	\$0	\$2,400	\$2,400
2720		CO-CURRICULAR STUDENT TRANSPORTATION			
	519	Transportation. (Fairbanks, field trips, etc.)	\$2,283	\$3,000	\$717
3100		FOOD SERVICES:			
	118	Food Service Salaries	\$13,971	\$13,889	-\$82
	120	Substitutes	\$200	\$200	\$0
	210	Health Benefit	\$6,863	\$6,097	-\$766
	220	Social Security	\$804	\$874	\$70
	221	Medicare	\$188	\$204	\$16
	250	Worker's Compensation	\$1,014	\$111	-\$903
	260	Unemployment Compensation	\$196	\$157	-\$39
	290	Disability	\$0	\$68	\$68
	291	Flex Plan Fees	\$0	\$45	\$45
	339	Conference/Workshops	\$500	\$450	-\$50
	430	Repair & Maintenance	\$500	\$500	\$0
	580	Staff Travel - training		\$50	\$50
	610	General Supplies (Including small equipment)	\$150	\$600	\$450
	623	Bottled Gas	\$600	\$1,000	\$400
	630	Groceries	\$10,000	\$10,000	\$0
	730	Equipment-- \$500 included in supplies	\$200		-\$200

GUILDHALL SCHOOL REVENUE & EXPENSE REPORT

	Budget	Actual	Budget Balance
GENERAL FUND REVENUES			
31110-000.02 Property Taxes - Current	383,039.43	383,039.43	0.00
31311-000.00 Reg. Elem Tuition/Student	49,758.00	52,896.00	-3,138.00
31310-000.00 Interest on Checking	400.00	291.03	108.97
31310-000.01 Int-41398-Silver/Allen	-	7.47	-7.47
31310-000.02 Int-732789-JohnLong	-	(31.02)	31.02
31310-000.03 Int-3224000182-CD	-	(36.69)	36.69
31610-000.00 Food Svce - Sales/Student	2,800.00	2,673.80	126.20
31990-000.00 Misc & Refunds	-	204.82	-204.82
31990-000.01 Warren Rowlett Fund	-	133.00	-133.00
32790-000.00 Sub-Grants	-	1,882.00	-1,882.00
33110-000.00 General State Suppt Grant	102,756.33	102,756.33	0.00
33143-000.00 Small School Supprt Grant	32,000.00	40,230.00	-8,230.00
33146-000.00 Small School Financi Supp	-	3,479.34	-3,479.34
33150-000.00 Transportation Aid	12,000.00	13,374.00	-1,374.00
33201-000.00 Special Education	10,000.00	10,951.00	-951.00
33202-000.00 Intensive Reimbursement	10,000.00	33,623.00	-43,623.00
33204-000.00 Early Essential Education	3,329.00	-	3,329.00
33430-000.00 State Match-Food Program	50.00	90.63	-40.63
33432-000.00 Child Nutrition Breakfast	-	36.37	-36.37
33433-000.00 Breakfast Adjustment	-	123.30	-123.30
34110-000.00 ARRI Ed Spending	17,163.00	17,163.00	0.00
34430-000.00 School Lunch Reimbursemen	1,258.00	3,078.62	-1,820.62
34432-000.00 School Breakfast Reimburs	638.00	1,430.46	-792.46
34436-000.00 Hot Lunch Commodities	-	742.00	-742.00
35200-900.00 Adjust to Prior Year	-	(638.00)	638.00
35900-000.00 Misc. Other Sources	-	2,961.00	-2,961.00
TOTAL REVENUE	625,192.00	692,705.35	-67,513.35
61100 REGULAR INSTRUCTION			
61100-100.00 Teachers Salaries	87,283.00	79,620.96	7,662.04
61100-100.10 Educational Leader	3,200.00	3,200.08	-0.08
61100-100.20 Summer School Reg Instr	1,200.00	2,220.00	-1,020.00
61100-110.00 Para-Educators Salaries	-	4,013.80	-4,013.80
61100-110.20 Music Assistant	2,000.00	1,724.40	275.60
61100-110.30 Art Teacher	-	3,791.06	-3,791.06
61100-120.00 Substitute Teachers	330.00	473.00	-123.00
61100-210.00 Group Insurance (Health)	30,399.00	27,822.61	2,776.39
61100-210.10 Group Dental Benefit	1,126.00	1,003.36	122.64
61100-220.00 Social Security	3,437.00	6,224.68	-787.68
61100-220.10 Medicare	1,271.00	1,318.42	-247.42
61100-230.00 Worker's Compensation	740.00	-	740.00
61100-260.00 Unemployment Compensation	337.00	726.99	-169.99
61100-270.00 Tuition Reimbursement	1,200.00	340.00	860.00
61100-330.00 Other Professional Servs.	1,300.00	1,336.00	-36.00
61100-361.23 St Johnsbury Acad Gr 9-12	42,431.00	41,623.00	806.00
61100-364.10 Northumberland Gr 7-8	63,261.00	42,131.82	23,109.18
61100-364.11 WMR Gr 6-8	37,566.00	49,998.72	-12,432.72
61100-364.22 WMRHS Gr 9-12	14,412.00	14,017.79	394.21
61100-364.24 Lyndon Inst Tuition	28,033.00	28,008.00	27.00
61100-380.00 Travel	800.00	302.60	297.40
61100-610.00 General Supplies	2,000.00	2,131.12	-131.12
61100-640.00 Books and Periodicals	1,300.00	1,331.83	148.13
61100-650.00 Audio Visual	200.00	-	200.00
61100-660.00 Manipulative Devices	150.00	-	150.00
61100-670.00 Computer Software	300.00	-	300.00

GUILDHALL SCHOOL REVENUE & EXPENSE REPORT (CONT.)

	Budget	Actual	Budget Balance
61100-730.00 Equipment	1,000.00	109.00	891.00
61100-730.10 Computers	780.00	-	780.00
61100-732.00 Computer Fund	2,000.00	1,236.25	763.75
	333,098.00	315,369.51	17,728.49
61211 SPECIAL EDUCATION			
61211-100.00 Teacher Salary	-	1,243.20	-1,243.20
61211-110.00 Para Educators Salary	38,071.00	34,479.76	3,591.24
61211-110.10 Case Mgmt/Sch. Yr.	4,500.00	4,500.08	-0.08
61211-110.20 Case Mgmt/Summer Prog.	1,200.00	-	1,200.00
61211-115.00 Para-educators Salary	-	1,504.28	-1,504.28
61211-115.10 Para Summer Prog.	1,500.00	167.31	1,332.69
61211-120.00 Substitutes	250.00	-	250.00
61211-210.00 Group Insurance	18,801.00	19,179.64	-378.64
61211-210.10 Group Dental Benefit	-	15.28	-15.28
61211-220.00 Social Security	2,249.00	2,785.41	-536.41
61211-220.10 Medicare	526.00	491.83	34.17
61211-250.00 Worker's Compensation	358.00	296.33	61.67
61211-260.00 Unemployment Compensation	344.00	267.32	76.68
61211-270.00 Course/Workshop Tuition	1,200.00	150.00	1,050.00
61211-270.10 Course Reimbursement-Para	200.00	-	200.00
61211-320.00 Professional Ed. Services	22,000.00	2,348.66	19,651.34
61211-330.00 Purch Prof Servs/Behav Sp	12,000.00	-	12,000.00
61211-319.00 Transport/Travel - Other	-	401.90	-401.90
61211-360.00 Tuition	23,285.00	21,120.00	2,165.00
61211-610.00 General Supplies	600.00	67.74	532.26
61211-640.00 Books and Periodicals	400.00	548.90	-148.90
61211-660.00 Manipulatives	200.00	-	200.00
61211-670.00 Computer Software	500.00	265.26	234.74
61211-730.00 Equipment	200.00	-	200.00
	128,384.00	89,832.90	38,551.10
61400 CO-CURRICULAR ACTIVITIES			
61400-100.00 Bus Driver's Salary	5,000.00	-	5,000.00
61400-120.00 Substitutes	100.00	-	100.00
61400-220.00 Social Security	310.00	-	310.00
61400-220.10 Medicare	73.00	-	73.00
61400-250.00 Worker's Compensation	408.00	-	408.00
61400-320.00 Prof-Ed Services	-	4,320.02	-4,320.02
61400-320.10 FICA	-	267.82	-267.82
61400-320.11 Fairbanks Tuition	4,400.00	-	4,400.00
61400-320.20 MEDI	-	62.66	-62.66
	10,291.00	4,650.50	5,640.50
62130 NURSE SERVICES			
62130-330.00 Other Professional Servic	150.00	-	150.00
62130-610.00 General Supplies	100.00	-	100.00
	250.00	-	250.00
62136 OCCUPATIONAL SERVICES			
62136-300.00 Occupational Therapist	11,500.00	6,396.00	5,104.00
62142 PSYCHOLOGICAL TESTING			
62142-330.00 Other Professional Servic	4,500.00	-	4,500.00
62150 SPEECH & LANGUAGE SERV.			
62150-115.00 Speech Aide Salary	5,600.00	4,299.77	1,300.23
62150-220.00 Social Security	347.00	266.58	80.42
62150-220.10 Medicare	81.00	62.33	18.67

GUILDHALL SCHOOL REVENUE & EXPENSE REPORT (CONT.)

	Budget	Actual	Budget Balance
62150-250.00 Worker's Compensation	44.00	33.97	10.03
62150-260.00 Unemployment Compensation	120.00	78.69	41.31
62150-330.00 Prof Serv-Speech ElemSpEd	-	11,505.00	-11,505.00
62150-380.00 Travel	650.00	356.00	294.00
62150-610.00 General Supplies	200.00	-	200.00
	7,042.00	16,602.34	-9,560.34
62222 LIBRARY SERVICES			
62222-610.00 General Supplies	-	142.50	-142.50
62222-640.00 Books and Periodicals	500.00	-	500.00
	500.00	142.50	357.50
62310 SCHOOL DIRECTORS			
62310-100.00 School Directors Salaries	1,500.00	1,500.00	0.00
62310-220.00 Social Security	93.00	100.25	-7.25
62310-220.10 Medicare	22.00	14.50	7.50
62310-330.10 Reimb. Criminal Rec. CK	100.00	102.40	-2.40
62310-360.00 Legal Services	-	38.00	-38.00
62310-340.00 Advertising	300.00	569.86	-269.86
62310-380.00 Travel	300.00	-	300.00
62310-610.00 General Supplies	100.00	-	100.00
62310-810.00 Dues and fees (V.S.B.A.)	1,000.00	700.00	300.00
	3,415.00	3,025.01	389.99
62313 SCHOOL TREASURER			
62313-110.00 Treasurer's Salary	600.00	600.00	0.00
62313-220.00 Social Security	37.00	37.20	-0.20
62313-220.10 Medicare	9.00	-	9.00
62313-250.00 Worker's Compensation	5.00	-	5.00
62313-260.00 Unemployment Compensation	13.00	-	13.00
62313-330.10 Postage	1,000.00	145.76	854.24
62313-610.00 General Supplies	350.00	395.43	-45.43
	2,014.00	1,178.39	835.61
62321 SUPERVISORY UNION			
62321-331.00 Assessment of SU Services	11,685.00	17,685.00	-6,000.00
62520 Fiscal Services			
62520-330.00 NEMRC Agreement	775.00	-	775.00
62520-330.10 Payroll/Accounts Payable	6,000.00	-	6,000.00
62520-330.20 Future Planning 403b	400.00	-	400.00
62520-370.00 Audit Services	-	1,750.00	-1,750.00
62520-610.00 General Supplies	225.00	-	225.00
	7,400.00	1,750.00	5,650.00
62600 CUSTODIAL & BUILDING			
62600-100.00 Custodial Services	6,375.00	7,646.08	-1,271.08
62600-220.00 Social Security	395.00	479.49	-84.49
62600-220.10 Medicare	92.00	23.56	68.44
62600-250.00 Worker's Compensation	517.00	-	517.00
62600-260.00 Unemployment Compensation	137.00	-	137.00
62600-411.00 Water & Sewage	1,400.00	1,000.00	400.00
62600-422.00 Snow Removal Services	2,000.00	1,450.20	549.80
62600-424.00 Lawn Care Service	2,500.00	1,255.00	1,245.00

GUILDHALL SCHOOL REVENUE & EXPENSE REPORT (CONT.)

	Budget	Actual	Budget Balance
62600-430.00 Repairs & Main. of Build.	2,500.00	3,499.10	-999.10
62600-430.10 Equipment Repair	500.00	-	500.00
62600-521.00 Property & Boiler Ins.	4,500.00	4,639.70	-139.70
62600-530.00 Telephone	2,000.00	1,727.94	272.06
62600-530.20 Internet Access	-	1,537.33	-1,537.33
62600-610.00 General Supplies	1,200.00	1,526.37	-326.37
62600-622.00 Electricity	2,400.00	2,039.39	360.61
62600-624.00 Oil	6,725.00	7,531.04	-806.04
62600-730.00 Equipment	700.00	2,125.00	-1,425.00
62600-730.10 Copier Fund	400.00	450.00	-50.00
62600-733.00 Furniture & Fixtures	1,500.00	-	1,500.00
	35,841.00	36,930.20	-1,089.20
62700 TRANSPORTATION			
62700-100.00 Bus Driver's Salary	12,000.00	-	12,000.00
62700-100.21 Field Trips/Extra Trips	-	818.90	-818.90
62700-120.00 Substitutes	400.00	-	400.00
62700-220.00 Social Security	769.00	-	769.00
62700-220.10 Medicare	180.00	-	180.00
62700-250.00 Worker's Compensation	978.00	-	978.00
62700-260.00 Unemployment Compensation	172.00	-	172.00
62700-430.10 Repair To Vehicles	3,200.00	-	3,200.00
62700-510.10 Student Trans. Services	-	27,665.90	-27,665.90
62700-510.40 Sp. Education Transport.	4,000.00	1,948.50	2,051.50
62700-524.00 Pupil Transportation Ins.	500.00	-	500.00
62700-627.00 Diesel Fuel	4,000.00	75.40	3,924.60
62700-732.00 Vehicle	10,000.00	-	10,000.00
	36,199.00	30,508.70	5,690.30
63100 FOOD SERVICE			
63100-110.00 Salaries	13,000.00	15,276.75	-2,276.75
63100-110.01 Substitutes	200.00	-	200.00
63100-120.00 Hot Lunch Substitute	-	55.00	-55.00
63100-210.00 Group Insurance (Health)	5,864.00	5,686.56	177.44
63100-220.00 FICA Expense	756.00	653.14	102.86
63100-220.10 MEDI Expense	177.00	151.76	25.24
63100-250.00 Workers Comp	954.00	-	954.00
63100-260.00 Unemployment Comp	172.00	-	172.00
63100-270.00 Course Reimbursement	500.00	-	500.00
63100-430.00 Repair & Maintenance	500.00	47.50	452.50
63100-610.00 General Supplies	150.00	7.00	143.00
63100-623.00 Bottled Gas	600.00	843.00	-243.00
63100-630.00 Groceries	10,000.00	8,790.56	1,209.44
63100-730.00 Equipment	200.00	689.00	-489.00
	33,073.00	32,200.27	872.73
64000 BUILDING			
64000-450.00 Construction Services	-	237.50	-237.50
TOTAL EXPENDITURES	625,192.00	556,508.82	68,683.18

PAYROLL AND CONTRACTORS, CALENDAR YEAR 2011

Guildhall School District - FY11 Salaries			
Employee		Position	Salary
Teachers			
Lambert	Jennifer	Teacher - Grade K-2	\$ 48,160.18
McVetty	Cheryl	Teacher - Grade 3-6	\$ 42,624.14
Morneau	Colleen	Teacher - Physical Education	\$ 4,320.02
Walker-Wharton	Lydia	Teacher - Art	\$ 3,791.06
		Total	\$ 98,895.40
Support Staff			
Ball	Megan	Para-Educator	\$ 17,775.64
Hunt	Elizabeth	Para-Educator - Speech	\$ 4,299.77
Nelson	Karen	Para-Educator	\$ 22,389.51
Paquette	Tabitha	Para-Educator - Music	\$ 1,724.40
		Total	\$ 46,189.32
Custodian			
Brown	Gary	Total	\$ 8,771.08
Hot Lunch			
Kachmarik	Holly	Total	\$ 15,276.75
Substitutes			
Arita	Sheila	Total	\$ 530.00
Treasurer			
Wilson	Laura	Total	\$ 600.00
School Board			
Brown	Patricia		\$ 500.00
Plumley	Sharal		\$ 500.00
Smith	Mattew		\$ 500.00
		Total	\$ 1,500.00
		Grand Total	\$ 171,762.55

EDUCATION TAX RATE FY12

Vermont Department of Taxes

NOTICE of EDUCATION TAX RATES for FISCAL YEAR 2012

TOWN OF GUILDHALL

Prepared: June 30, 2011

NON-RESIDENTIAL TAX RATE

Non-Residential Tax Rate to be Assessed: \$ 1.1422

HOMESTEAD TAX RATE

Homestead Tax Rate to be Assessed: \$ 0.8441

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.

Town-specific information on education tax rate calculations is available on the Department of Taxes website at:

<http://www.state.vt.us/tax/pvredtaxrates.shtml>

By law, the legislative body in each municipality shall bill each property taxpayer at the homestead or non-residential rate as determined by the Commissioner for their municipality.
32 V.S.A. Sec. 5402(b)(1)

If you have questions about your education tax rates, please call the Vermont Department of Taxes at (802) 828-5860.

ORIGINAL: Chair Selectboard / City Council

COPY: Town / City Treasurer

SCHOOL DISTRICT REVENUES, FY 13

GUILDHALL SCHOOL DISTRICT REVENUES FY 13			
Totals	179,833	272,551	92,718
Revenue	Current Year	Proposed	Difference
Elementary Tuition	\$62,000	\$64,000	\$2,000
Interest	\$375	\$275	-\$100
Miscellaneous	\$0	\$0	\$0
Small Schools Grant	\$28,000	\$38,000	\$10,000
Transportation Aid	\$12,000	\$12,000	\$0
Mainstream Block Grant	\$10,951	\$10,793	-\$158
Intensive Reimbursement	\$49,000	\$47,387	-\$1,613
Early Essential Education	\$3,000	\$1,293	-\$1,707
Transfer from Reserved Account	\$0	\$59,000	\$59,000
Local Sales to Students	\$2,800	\$2,600	-\$200
Federal School Lunch	\$2,138	\$3,000	\$862
Federal Breakfast	\$1,032	\$1,400	\$368
State School Lunch Match	\$120	\$90	-\$30
State School Lunch	\$0	\$0	\$0
Special Ed Tuition	\$0	\$27,713	\$27,713
Federal Education Jobs Fund	\$8,417	\$0	-\$8,417

SCHOOL DISTRICT ACT 68 FACTORS, FY 13

Budget	\$	634,434
Changes	\$	-
Total	\$	634,434
- Revenue	\$	272,551
Act 68 Expenses	\$	361,883
Equalized Pupils		40.30
Act 68 Per Pupil Cost	\$	8,980
Residential Tax Rate	\$	0.83
Non-Residential Rate	\$	1.28
Prior Year Per Pupil Cost	\$	9,871
Act 68 per pupil change		-9.0%

Base Amount	\$	8,891
Common Level of Appraisal		108.15%
VT Residential rate	\$	0.89
VT Non-Residential rate	\$	1.38

Income Sensitivity	
House Site Value	\$ 150,000
Household Income	\$ 52,000
Calculated Property Tax	\$ 1,245
Act 68 Benefit	\$ 415
Actual Property Tax	\$ 830

GUILDHALL PRIOR YEAR COMPARISONS

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by DOE

ESTIMATES
ONLY

District: Guildhall County: Essex		T088 Essex - Caledonia		Enter your choice for FY13 base education amount. See note at bottom of page.		Enter your choice for estimated homestead base rate for FY2013. See note at bottom of page.	
				8,891		0.89	
Expenditures							
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	FY2010	FY2011	FY2012	FY2013		1.
		\$586,119	\$625,192	\$594,680	\$634,434		
2.	plus Sum of separately warned articles passed at town meeting	+	-	-	-		2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-	-		3.
4.	Act 68 locally adopted or warned budget	\$586,119	\$625,192	\$594,680	\$634,434		4.
5.	plus Obligation to a Regional Technical Center School District if any	+	-	-	-		5.
6.	plus Prior year deficit reduction if not included in expenditure budget	+	-	-	-		6.
7.	Gross Act 68 Budget	\$586,119	\$625,192	\$594,680	\$634,434		7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-		8.
9.	Prior year deficit reduction (if included in expenditure budget) - informational data	-	-	-	-		9.
Revenues							
10.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$144,070	\$122,233	\$182,473	\$272,551		10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	+	-	-	-		11.
12.	plus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	+	-	-	-		12.
13.	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-		13.
14.	Total local revenues	\$144,070	\$122,233	\$182,473	\$272,551		14.
15.	Education Spending	\$442,049	\$502,959	\$412,207	\$361,883		15.
16.	Equalized Pupils (Act 130 count is by school district)	44.84	43.27	41.76	40.30		16.
17.	Education Spending per Equalized Pupil	\$9,858.36	\$11,623.73	\$9,870.86	\$8,980		17.
18.	minus Less net eligible construction costs (or P&I) per equalized pupil	-	-	-	-		18.
19.	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	-	-		19.
20.	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 or amount paid in tuition for those students	-	-	-	-		20.
21.	minus Less upco costs if excess is solely attributable to new upco spending if district has 20 or fewer equalized pupils	-	-	-	-		21.
22.	minus Estimated costs of new students after census	-	-	-	-		22.
23.	minus Less planning costs for merger of small schools	-	-	-	-		23.
24.	plus Excess Spending per Equalized Pupil over threshold (if any)	+	-	-	-		24.
25.	Per pupil figure used for calculating District Adjustment	\$9,858	\$11,624	\$9,871	\$8,980		25.
26.	District spending adjustment (minimum of 100%) (\$8,980 / \$8,891)	115.383%	136.046%	115.530%	100.998%		26.
Prorating the local tax rate							
27.	Anticipated district equalized homestead tax rate to be prorated (100.998% x \$0.890)	\$0.9923	\$1.1700	\$1.0051	\$0.8989		27.
28.	Percent of Guildhall equalized pupils not in a union school district	100.000%	100.000%	100.000%	100.00%		28.
29.	Portion of district eq homestead rate to be assessed by town (100.000% x \$0.90)	\$0.9923	\$1.1700	\$1.0051	\$0.8989		29.
30.	Common Level of Appraisal (CLA)	101.88%	109.21%	119.07%	108.15%		30.
31.	Portion of actual district homestead rate to be assessed by town (\$0.899 / 108.15%)	\$0.9740	\$1.0713	\$0.8441	\$0.8312		31.
<p>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.</p>							
32.	Anticipated income cap percent to be prorated (100.998% x 1.80%)	2.08%	2.45%	2.08%	1.82%		32.
33.	Portion of district income cap percent applied by State (100.000% x 1.82%)	2.08%	2.45%	2.08%	1.82%		33.
34.	Percent of equalized pupils at union 1	-	-	-	-		34.
35.		-	-	-	-		35.

- Following current statute, the base education amount would be \$8,891. That would require base education tax rates of \$0.89 and \$1.38. The administration has stated that tax rates could remain flat at \$0.87 and \$1.36 if statewide education spending is level and the base education amount is set at \$8,723. Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 1.80%.

GUILDHALL FY13 COMPARISON DATA FOR COST EFFECTIVENESS

Comparative Data for Cost-Effectiveness 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.edu/doe/>

FY2011 School Level Data

Cohort Description: Elementary school, enrollment < 100 (48 schools in cohort)					Cohort Rank by Enrollment (1 is largest) 47 out of 48			
School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tch'r Ratio	Stu / Admin Ratio	Tch'r / Admin Ratio
< Larger	East Haven School	K - 6	14	2.80	0.20	5.00	70.00	14.00
	Guildhall Elementary School	K - 6	19	2.10	-	8.05	-	-
	Suzbury Country School	K - 6	20	3.90	0.30	5.13	68.67	13.00
	Wintham Elementary School	K - 6	20	2.10	0.25	9.52	80.00	8.40
	Lake Elmore School	1 - 3	21	1.00	-	21.00	-	-
Averaged SCHOOL cohort data			62.10	6.56	0.76	9.46	81.36	8.50

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. This year figures include district assessments to SUs. Doing so makes districts more comparable to each other. The consequence is that THESE FIGURES ARE ONLY COMPARABLE TO FIGURES USED IN THE SIMILAR FILES FOR FY10, FY11, and FY12.

FY2010 School District Data

Cohort Description: Elementary school district, FY2009 FTE < 100 (47 school districts in cohort)				Cohort Rank by FTE (1 is largest) 45 out of 47	
School district data (local, union, or joint district)		Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	
< Larger	Plymouth	K-6	12.39	\$26,580	Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuition and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.
	Wintham	PK-6	17.35	\$18,071	
	Guildhall	K-6	17.89	\$14,448	
	Elmore	1-3	20.43	\$6,397	
	Woodford	K-6	29.75	\$11,890	
< Larger	Suzbury	K-6	31.99	\$11,840	
Averaged SCHOOL DISTRICT cohort data			61.21	\$13,391	

FY2012 School District Data

LEA ID School District		Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SD Equalized Pupils	SD Education Spending per Equalized Pupil	SD Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
< Larger	T131 Morgan	-	38.10	13,616.90	1.3866	1.2729	1.0214	1.2452
	T167 Ripton	-	40.42	14,508.81	1.4774	1.4830	0.9092	1.6311
	T163 Reading	-	40.93	15,006.45	1.5280	1.5094	0.9878	1.5281
	T088 Guildhall	-	41.76	9,870.86	1.0051	1.0051	1.1907	0.8441
	T251 Woodbury	-	48.78	12,486.68	1.2715	1.3213	1.0312	1.2813
	T226 Waterville	-	52.06	13,190.97	1.3432	1.3995	0.8351	1.6040
	T028 Bridgewater	-	56.98	10,746.63	1.0943	1.3158	0.9806	1.3418

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.

ESSEX-CALEDONIA SUPERVISORY UNION BUDGET 2012-2013

ESSEX-CALEDONIA SUPERVISORY UNION BUDGET FY 2013 (Final)							
			Totals		364,057	380,481	16,424
Program/ Function	Level	Object	Description		Proposed Budget F12	Proposed Budget F13	Difference
100-2321		110	Superintendent Salary (unfilled)		12,427	95,000	82,573
		116	Administrative Assistant Wage	25.0%	13,390	9,000	-4,390
			Chief of Operations		58,380	-	-58,380
		210	Health Benefit		39,619	24,330	-15,289
		211	Dental Benefit		1,210	638	-572
		220	Social Security		5,220	6,326	1,106
		221	Medicare		1,221	1,479	258
		240	Retirement Benefit		2,871	360	-2,511
		250	Worker's Compensation		665	822	157
		260	Unemployment Compensation		112	353	241
		270	Staff Development		2,400	-	-2,400
		290	Disability Benefit		413	510	97
		291	Flex Plan Fees		79	56	-23
		330	Criminal Records Check		50	50	0
		339	Training - Prof Dev		-	1,300	1,300
		522	Liability Insurance (Includes Bond)		12,824	2,147	-10,677
		523	Bond Insurance		422		-422
		580	Staff Travel		4,200	4,200	0
		588	Travel - Prof Dev		-	300	300
		610	Office Supplies		3,150	3,600	450
		810	Dues & Fees		4,000	4,000	0
			Sub-Total		162,653	154,471	-8,182
100-2420		810	Dues & Fees		350	-	-350
100-2520		111	Fiscal Manager Salary	66.7%	22,094	40,020	17,926
			Assistant Fisc Manager Wage		36,000	-	-36,000
		116	Human Resources Wage	25.0%	-	9,000	9,000
		113	Payroll Clerk Wage		30,200	30,202	2
		114	Accounts Payable Clerk Wage		-	26,499	26,499
		210	Health Benefit		42,420	43,468	1,048
		211	Dental Benefit		1,688	1,489	-199
		220	Social Security		5,348	6,336	988
		221	Medicare		1,251	1,482	231
		240	Retirement Benefit		3,813	4,229	416
		250	Worker's Compensation		753	835	82
		260	Unemployment Compensation		164	824	660
		270	Staff Development		2,080	-	-2,080
		290	Disability Benefit		467	518	51
		291	Flex Plan Fees		144	131	-13
		330	Prof Serv-Computer Tech Support		1,500	1,500	0
		330	Prof Serv-NEMRC Annual Support		400	700	300
			Annual Audit		4,500	7,000	2,500
		339	Training - Prof Dev		-	2,300	2,300
		580	Staff Travel		500	450	-50
		588	Travel - Prof Dev		-	1,000	1,000
		610	Office Supplies		3,150	3,600	450

ECSU BUDGET 2012-2013, CONT'D

ESSEX-CALEDONIA SUPERVISORY UNION BUDGET FY 2013 (Final)						
			Totals		364,057	380,481
						16,424
Program/ Function	Level	Object	Description		Proposed Budget F12	Proposed Budget F13
		670	Computer Software		100	-
		730	Computer Equipment		1,500	1,500
		810	Dues & Fees		150	250
		811	Bank Fees		200	250
			Sub-Total		158,422	183,583
100-2600		112	Custodial Wage		2,758	2,760
		220	Social Security		171	171
		221	Medicare		40	40
		250	Worker's Compensation		216	22
		260	Unemployment Compensation		23	97
		330	Copier Maintenance Agreement		945	900
		421	Rubbish Removal		630	850
		430	Equipment Repair		2,100	2,100
		441	Office Rental		15,000	15,000
		521	Property Insurance		809	
		530	Telephone		4,410	4,000
		531	Internet Service		800	1,000
		535	Postage		2,205	2,500
		540	Advertising		400	600
		610	Custodial Supplies		1,000	1,000
		622	Electricity		2,625	2,887
		624	Fuel		4,500	4,500
		730	Equipment		1,500	1,500
		800	Copier Fund		2,500	2,500
			Sub-Total		42,632	42,428
			Total General Fund		364,057	380,481
			ESSEX-CALEDONIA SUPERVISORY UNION BUDGET REVENUE FY 13			
			Totals		364,057	380,481
						16,424
			Revenue		Current Year	Proposed FY13
						Difference
			Local Assessments		285,031	292,064
			Limited Local Assessments		79,026	76,417
			Fund Balance		0	12,000

ECSU ASSESSMENTS 2012-2013

					% of Increase / Decrease	ECSU LOCAL ASSESSMENT W/\$12,000 From Fund Bal	% of Increase / Decrease
		ECSU LOCAL ASSESSMENT FY 11	ECSU LOCAL ASSESSMENT FY 12	ECSU LOCAL ASSESSMENT FY 13			
School	%	FY 11	FY 12	FY13		FY13	
		\$292,135.00	\$285,033.00	\$304,064		\$292,064	
Concord	0.33	\$96,404.55	\$94,060.89	\$100,341.00	6.68%	\$96,381.00	2.47%
Granby	0.01	\$2,921.35	\$2,850.33	\$3,041.00	6.69%	\$2,921.00	2.48%
Guildhall	0.04	\$11,685.40	\$11,401.32	\$12,163.00	6.68%	\$11,683.00	2.47%
Kirby	0.05	\$14,606.75	\$14,251.65	\$15,203.00	6.68%	\$14,603.00	2.47%
Victory	0.01	\$2,921.35	\$2,850.33	\$3,041.00	6.69%	\$2,921.00	2.48%
Lunenburg	0.27	\$78,876.45	\$76,958.91	\$82,097.00	6.68%	\$78,857.00	2.47%
Maidstone	0.02	\$5,842.70	\$5,700.66	\$6,081.00	6.67%	\$5,841.00	2.46%
Waterford	0.27	\$78,876.45	\$76,958.91	\$82,097.00	6.68%	\$78,857.00	2.47%
			\$285,033.00	\$304,064.00		\$292,064.00	
		ECSU P/R & A/P ASSESSMENT FY 11	ECSU P/R & A/P ASSESSMENT FY 12	ECSU P/R & A/P ASSESSMENT FY 13			
School	%	FY 11	FY 12	FY13			
		\$79,026	\$79,026	\$76,417	-3.30%		
Concord	0.31	\$24,342	\$24,342	\$23,689	-2.68%		
Lunenburg	0.31	\$24,342	\$24,342	\$23,689	-2.68%		
Waterford	0.31	\$24,342	\$24,342	\$23,689	-2.68%		
Guildhall	0.07	\$6,000	\$6,000	\$5,350	-10.83%		

ECSU ACTUAL REVENUE/EXPENSES 2010-2011

	<u>Budget</u>	<u>Actual</u>	<u>Budget Balance</u>
GENERAL FUND REVENUES			
51510 BANK INTEREST			
51510-000.00 Interest Income	-	525.83	-525.83
	-	525.83	-525.83
51931 LOCAL ASSESSMENT			
51931-000.01 Concord	96,405.00	96,405.00	0.00
51931-000.02 Waterford	78,876.00	78,876.00	0.00
51931-000.03 Lunenburg	78,876.00	78,876.00	0.00
51931-000.04 Guildhall	11,685.00	11,685.00	0.00
51931-000.05 Granby	2,921.00	2,921.00	0.00
51931-000.06 Maidstone	5,843.00	5,843.00	0.00
51931-000.07 Victory	2,922.00	2,920.50	1.50
51931-000.08 Kirby	14,607.00	14,607.00	0.00
	292,135.00	292,133.50	1.50
51932 P/R & A/P ASSESSMENT			
51932-000.01 Concord PR/AP Assess	24,342.00	24,342.00	0.00
51932-000.02 Waterford PR/AP Assess	24,342.00	24,342.00	0.00
51932-000.03 Lunenburg PR/AP Assess	24,342.00	24,342.00	0.00
51932-000.04 Guildhall PR/AP Assess	-	6,000.00	6,000.00
	73,026.00	79,026.00	6,000.00
51980-000.01 Prior Year Refunds	-	256.60	-256.60
USE OF FUND BALANCE	12,000.00		-12,000.00
51990 MISC REVENUES			
51990-000.00 Misc Revenue	-	7,692.61	-7,692.61
TOTAL GENERAL FUND REVENUE	377,161.00	379,634.54	-14,473.54
62200 TECHNOLOGY SERVICES			
62200-330.00 Computer Tech Support	1,500.00	2,319.95	-819.95
62200-730.00 Computer Equipment	1,500.00	1,546.95	-46.95
62310-360.00 Legal Fees	-	646.01	-646.01
	3,000.00	4,512.91	-1,512.91
62321 SUPERVISORY SERVICES			
62321-110.00 Superintendent	12,427.00	4,954.20	7,472.80
62321-110.01 Adm Assistant Salary	13,390.00	25,020.95	-11,630.95
62321-110.10 Chief of Operation Salary	58,380.00	56,680.00	1,700.00
62321-210.00 Health Benefits	37,732.00	33,841.11	3,890.89
62321-210.10 Dental Benefits	1,210.00	741.56	468.44
62321-210.40 Cafeteria Plan	79.00	162.37	-83.37
62321-210.50 Disability Benefits	413.00	133.16	279.84
62321-220.00 Social Security	5,220.00	5,376.60	-156.60
62321-220.10 Medicare	1,221.00	1,252.14	-31.14
62321-240.00 Retirement Benefits	2,871.00	3,268.09	-397.09
62321-250.00 Workers Compensation	665.00	3,100.00	-2,435.00
62321-260.00 Unemployment Compensation	112.00	919.45	-807.45
62321-270.00 Staff Development	2,400.00	5,942.50	-3,542.50
62321-330.00 Other Prof Services	-	90.00	-90.00

ECSU ACTUAL REVENUE/EXPENSES 2010-2011, CONT'D.

	Budget	Actual	Budget Balance
62321-330.10 Reimb Criminal Check	50.00	122.75	-72.75
62321-522.00 Liability Insurance	12,824.00	5,187.60	7,636.40
62321-540.00 Advertising	-	150.36	-150.36
62321-580.00 Travel	4,200.00	3,620.60	579.40
62321-610.00 General Supplies	-	979.75	-979.75
62321-640.00 Books & Periodicals	-	1,435.15	-1,435.15
62321-810.00 Dues & Fees	4,000.00	3,414.00	586.00
	<u>157,194.00</u>	<u>156,392.34</u>	<u>801.66</u>
62420 SPECIAL EDUCATION			
62420-670.00 Computer Software	100.00	736.20	-636.20
62420-730.00 Equipment	-	75.00	-75.00
62420-810.00 Dues & Fees	350.00	404.13	-54.13
	<u>450.00</u>	<u>1,215.33</u>	<u>-765.33</u>
62520 FISCAL SERVICES			
62520-110.00 Fiscal Manager Salary	22,093.00	14,224.69	7,868.31
62520-110.10 Asst Fiscal Manager Sal	33,949.00	33,948.98	0.02
62520-210.00 Health Benefits	36,696.00	17,478.96	19,217.04
62520-210.10 Dental Benefits	1,125.00	1,830.09	-705.09
62520-210.40 Cafeteria Plan	96.00	55.10	40.90
62520-210.50 Disability Benefits	275.00	194.91	80.09
62520-220.00 Social Security	3,475.00	2,884.41	590.59
62520-220.10 Medicare	813.00	674.59	138.41
62520-240.00 Retirement Benefits	2,242.00	1,980.32	261.68
62520-250.00 Workers Compensation	443.00	-	443.00
62520-260.00 Unemployment Compensation	96.00	107.48	-11.48
62520-270.00 Staff Development	1,680.00	1,165.00	515.00
62520-330.00 NEMRC Support	400.00	7,203.73	-6,803.73
62520-580.00 Travel	500.00	490.70	9.30
62520-610.00 General Supplies	-	287.80	-287.80
62520-810.00 Dues & Fees	150.00	-	150.00
	<u>104,033.00</u>	<u>82,526.76</u>	<u>21,506.24</u>
62521 PAYROLL			
62521-110.00 PR Salary	39,276.00	38,678.68	597.32
62521-210.00 Health Benefits	12,993.00	22,994.96	-10,001.96
62521-210.10 Dental Benefits	563.00	546.01	16.99
62521-210.40 Cafeteria Plan	48.00	50.50	-2.50
62521-210.50 Disability Benefits	192.00	189.84	2.16
62521-220.00 Social Security	2,435.00	2,266.62	168.38
62521-220.10 Medicare	569.00	530.12	38.88
62521-240.00 Retirement Benefits	1,571.00	1,426.16	144.84
62521-250.00 Workers Compensation	310.00	-	310.00
62521-260.00 Unemployment Compensation	68.00	304.00	-236.00
62521-270.00 Staff Development	400.00	-	400.00
	<u>58,425.00</u>	<u>66,986.89</u>	<u>-8,561.89</u>
62526 AUDIT SERVICES			
62526-330.00 Audit	4,500.00	7,700.00	-3,200.00

ECSU ACTUAL REVENUE/EXPENSES 2010-2011, CONT'D.

	<u>Budget</u>	<u>Actual</u>	<u>Budget Balance</u>
62600 BUILDING OPERATION			
62600-110.00 Custodial Salary	2,758.00	2,760.16	-2.16
62600-220.00 Social Security	171.00	171.08	-0.08
62600-220.10 Medicare	40.00	40.04	-0.04
62600-250.00 Workers Compensation	216.00	-	216.00
62600-260.00 Unemployment Compensation	23.00	-	23.00
62600-421.00 Rubbish Removal	630.00	654.50	-24.50
62600-430.00 Repair & Maint Equipment	2,100.00	447.00	1,653.00
62600-430.10 Copier Maint Agreement	945.00	630.00	315.00
62600-441.00 Office Rent	15,000.00	15,000.00	0.00
62600-521.00 Office Contents Insurance	630.00	-	630.00
62600-521.10 Computer Insurance	179.00	-	179.00
62600-530.00 Telephone	4,410.00	4,614.99	-204.99
62600-530.10 Postage	2,207.00	3,634.72	-1,429.72
62600-530.20 Internet Access	800.00	863.88	-63.88
62600-532.00 Fidelity Bond	425.00	-	425.00
62600-540.00 Advertising	400.00	1,912.92	-1,512.92
62600-610.00 General Supplies	1,000.00	517.18	482.82
62600-610.10 Office Supplies	6,300.00	8,323.50	-2,023.50
62600-622.00 Electricity	2,625.00	2,949.28	-324.28
62600-624.00 Fuel	4,500.00	2,952.80	1,547.20
62600-670.00 Computer Software	-	1,995.00	-1,995.00
62600-730.00 Office Equipment	1,500.00	295.98	1,204.02
62600-800.20 Copier Fund	2,500.00	-	2,500.00
	<u>49,359.00</u>	<u>47,763.03</u>	<u>1,593.97</u>
65200 ADJUSTMENTS/REPAYMENTS			
65200-900.10 PSB ACH Fees	200.00	266.73	-66.73
65300-900.20 Misc Bank Fees	-	98.42	-98.42
	<u>200.00</u>	<u>365.15</u>	<u>-165.15</u>
TOTAL EXPENDITURES	<u>377,161.00</u>	<u>367,462.41</u>	<u>9,696.59</u>
UNAUDITED SURPLUS/(DEFICIT) FY2011	<u>-</u>	<u>12,172.13</u>	

The Essex-Caledonia Supervisory Union is audited on an annual basis by Angolano & Company, Certified Public Accountants of Shelburne, Vermont. A team of four to five auditors spends approximately 3-5 days on site and additional documentation is sent directly to them for review. ECSU was audited in November 2011 with results not available by the printing deadline. The audit examines the evidence that supports the amounts and disclosures in the financial statements provided by ECSU. It also assesses the accounting principles and procedures that are used.