

ANNUAL REPORT



TOWN OF LUNENBURG, VERMONT

YEAR ENDING DECEMBER 31, 2023

Town Meeting will be held at 10:00 a.m.
on March 5 at the Lunenburg School.

Polls open at 10:00 a.m. and close at 7:00 p.m.
on March 5 at the Lunenburg School.

****Please bring this report with you.
Additional copies will not be available.**

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Directory

Town Office

Please verify current office hours on the town website: <https://www.lunenburg-gilmanvt.gov/>

Office of:	Phone	Email	Hours		
Town Clerk	(802) 892-5959	townclerk@lunenburg-gilmanvt.gov	Monday - Thursday 8am - 12pm / 1pm - 3pm	Friday 8am - 12pm	Saturday & Sunday Closed
Selectboard	(802) 892-1162	selectboard@lunenburg-gilmanvt.gov	Monday - Friday 9am - 1pm	Saturday & Sunday Closed	
Alden Balch Memorial Library	(802) 892-5365	aldenbalchlibrary@hotmail.com	Tuesday, Wednesday 1pm - 6pm	Thursday 10am - 1pm; 6pm - 8pm	Saturday 10am - 1pm
Auditors		auditors@lunenburg-gilmanvt.gov	Monday, Tuesday, Friday 9am - 4pm		
Tax Collector	(802) 892-5218	ldtc05906@gmail.com	Every Other Wednesday		
Transfer Station	(802) 892-6164		Wednesday & Saturday 8am - 5pm		

Non-Emergency Numbers

Lunenburg Highway Department	(802) 892-1175	
Lunenburg Fire Department	(802) 892-6611	lunenburgvfd@yahoo.com
Weeks Medical Center, Lancaster NH	(603) 788-4911	
Northeastern Vermont Regional Hospital	(802) 748-8141	
Lunenburg Health Officer	(805) 551-7732	lunenburg.tho@gmail.com
Essex County Sheriff's Department	(802) 676-3500	
Vermont State Police	(802) 748-3111	
Lunenburg Dog Officer	(603) 858-2941	

Rural Community Transportation

This service provides transportation for senior citizens to area meal sites and for Medicaid recipients to any medical appointment (i.e. doctor, dentist, chemotherapy, etc), as well as transportation for many other purposes. Call RURAL COMMUNITY Transportation at (802) 748-8170 to see if you may be eligible for transportation or for more information. Two (2) working days notice required for any transportation.

For Emergencies Please Dial 911

Auditor's Comments

We have examined the financial statements, documentation, and articles that were submitted for the Town of Lunenburg as shown in this report. We find that the Town's financial documentation is correct and is consistent with what is reflected in the bank statements from the Town's accounts with Passumpsic Bank. This was done by substantiating each and every invoice, charge and credit, for this last year, and reconciling it with the Town Bank Accounts.

The Auditors have begun a new chapter with their role in the Town of Lunenburg. From the beginning of 2023, and going forward into the future, those who hold an Auditor position will strive to be proactive in not only verifying data that is presented, and acquiring relevant data that may not be presented, but also to hold all elected positions accountable to the members of our community. We began this process by hosting monthly meetings, on the last Monday of each month, as a way to share what we have uncovered. The aim was to provide additional details and context on financial situations, to share a true analysis of the health of our Town, and to answer any questions that you, the citizens of the Town of Lunenburg may have.

These monthly informational meetings will continue going forward as a standard of the Auditor position. Anyone who wishes to ask specific questions related to the Town financial health, or inquire about specific charges or vendors or bank accounts, please feel free to do so at any time throughout the year. Continuing in the spirit of transparency, the Auditors will upload all meeting notes and relevant PDFS/documentation to our new and improved Town Website. This will allow anyone to access the information we present, even if they are unable to attend a meeting in person.

The Auditors have several projects upcoming this year, including: continuation of our substantiating and reconciling the Town's accounts going back 5 years; investigating sharp increases in rates from vendors & suppliers; assisting with the establishment of Standard Operating Procedures throughout the Town's departments to aid with effectiveness and ensure integrity.

The Auditors would like to sincerely thank all Town Officers, Boards and Commissions for their timely submission of annual reports for inclusion in this 2023 Town Report. The Auditors would like to also provide genuine gratitude to Patricia Scott for her service and dedication to our town. Despite not having adequate support, it is objectively true that Patricia Scott has kept Lunenburg functioning for many years. We appreciate the kind of moxy and grit something like that requires. And we are excited that Patricia is so willing to join us as we make vital improvements to the functioning of our town.

Thank you Lunenburg, the American Spirit still burns brightly here.

Luke Robinson
Cathy Scott
Valerie Fleury

Lunenburg Residents,

What a year it has been! Lots of things this year going on with the town! I would like to start by thanking our elected/appointed officials and our town employees. With everything that has been going on this year it has certainly kept everyone on their toes. I would also like to thank our residents, there has been so much involvement with not only attendance at board meetings, but also the other committees that have, at times, multiple meetings a month.

We had some struggles with the roads this year, between all the rain and our struggles to keep vacated positions full on the road crew. We have been given news from the state that we are eligible for FEMA funding to help alleviate some of these road repair costs, at least \$40,000. We are back to two full time workers and one part time, and things are moving forward. Thank you to everyone that did work for the crew over the last year.

We distributed close to \$200,000 dollars in ARPA funding to multiple groups in town to help with needs that they have had struggles to financially meet.

We launched a new and improved website! I would like to thank Josh Simonds for all his work on our previous website. He did exactly what was asked of him, and also did it for free! Our new website is up and running, and we had more information added to the site that had been requested that was not available on the old one. We also took the extra step to make our site a .gov, making the site look that much more official, and should also help us down the road in retaining grant funding, etc.

A committee was formed to draw up a new municipal plan, as we did not have an up-to-date plan on the books with the state. The Municipal Planning Committee has been guided by the voters, via handouts for voting and multiple meetings to come up with an outline of what the voters would like to see the town shape into moving forward. This plan will not only help to guide the board in a direction that people would like to see. This plan will also be vital in retaining more grant funding for the town moving forward.

The MERP committee was also formed this year. That group is gathering information for a grant that could be worth up to \$500,000 for efficiency upgrades to town owned buildings. They have had evaluations of all those buildings done and are waiting for those results to start pointing them to things that can be done, that will meet the requirements of that grant.

The Slow Down Lunenburg campaign is another thing that the board had tried to tackle this year. We have had the State Police, and Essex County Sherriff's department deploy their mobile radar units, and using ARPA funds purchase signs for residents to put out if they so choose to try to slow down the ongoing speeding problem here in town.

There are several other things going on, but I will let those groups toot their horns so to speak. Thank you to everyone that has taken the extra time this year to come to board and committee meetings!

Harry Williams

Board Chair

Letter from Highway Department

I would first like to start this letter by thanking my road crew for the great job they are doing and have done for the last few months. I would also like to thank all the contractors who have helped us get where we are supposed to be with the grants we received and all the FEMA projects ongoing. With that being said we have 5 active grants going on: 2 on Baptist Hill 2 on Pond Hill and one Safety grant.

We currently have 5 FEMA projects underway:

- 2 projects on Baptists Hill,
- 1 project on Powell Road
- 1 project on Russell Farm Road
- 1 project on Pond Hill Road.

As you can see, we will be very busy this summer with all the projects we have. Generally, we will have two trucks constantly on the road. As well as the grader, which after this past winter, will have to be on the road all the time.

So, a little background on your Road Crew:

Jeremiah Lawson was hired in the spring of 2023 to tend to the grading of the roads. Since July 2023, when I was hired, Jeremiah has become more than just our grader, he has been a laborer, a truck driver and a snow plow guy. He works for us anywhere from 10 to 30 hours a week. He also works for the water and sewer dept in Gilman as their treasurer, as well as serving as a Kingdom East Bus Driver.

Steve Colby was hired in September 2023, currently Steve is a laborer, a truck driver and a snowplow guy. Steve will be trained on the grader in the spring. Steve is also a Captain on the fire dept and has served as a pillar that holds the department together for over 20 years. Steve is constantly helping the community in all aspects from social events to Old Home Day to running The Bud Colby Horseshoe Tournament.

Gregg Williams was hired as the Road Forman in July 2023. I am a working Foreman, so I am a Laborer. Truck Driver, Grader Operator. I spent over 22 years in the ARMY, when I retired, I did some different jobs here and there. My last Job was with St. Johnsbury DPW for over 6 years where I had some good guys with lots of experience that trained me in water and sewer and road maintenance. I also served on the fire department for over 10 years. I have had the privilege of serving as a Lunenburg Polar Bear for over 10 years under the watchful eyes of Dana and Gerry who both groomed me to become the President of the club later on.

So, as you can see your Road Crew has served our town for many years and will continue to serve the greater good of Lunenburg/Gilman for many more years to come, you can count on one thing in this job you don't do it for the money and you don't do it for personal gain, you do it because you love your town.,

This year we are going to try something new; we are going to try and pave our own roads. We have a lot of roads that need some attention and leveling out, holes filled, patch work. Cold patch is a quick fix for winter months not for use in summertime.

With all this said we welcome any input from the town folks and our out of state taxpayers. Feel free to call the shop at any time, if we're not there leave a message, we prefer to come out and meet with you about your concerns so there are no miscommunications about what we can or cannot do.

Sincerely,

Gregg Williams
Road Foreman / Highway Department Director



2024 Town Officer: Candidates

Town Moderator for 1 Year.....Jacob Fournier
Select Board for 3 Years.....Nancy Benoit
Lister for 3 Years.....Linda Magoni
Auditor for 3 Years.....**Available**
First Constable for 1 Year.....**Available**
Cemetery Commissioner for 3 Years.....Carroll Macie

2023 Town Officer: Elected

Town Moderator for 1 Year.....Jacob Fournier
Select Board for 3 Years.....Gary Briggs
Lister for 3 Years.....Karen Danforth
Auditor for 3 Years.....Cathy Scott
Auditor for 2 Years.....Luke Robinson

WARNING

ANNUAL TOWN MEETING OF THE TOWN OF LUNENBURG

March 5th, 2024

The legal voters of the Town of Lunenburg are hereby notified and warned that there will be a Town Meeting at the Lunenburg School to conduct the following business on March 5th, at 10am.

Polls open at 10:00 am and close at 7:00 pm on March 5th at the Lunenburg School.

Lunch recess is from Noon - 1:00 pm.

Town Business Meeting

ARTICLES:

1. Officers: Town Moderator for one year, Town Select Board for three years, Lister for three years, Auditor for three years, Constable for one year, Cemetery Commissioner for three years.
2. Will the Town elect the following Library trustees: one for a term of five years?
3. Will the Town collect its taxes by its Treasurer, as heretofore done and if so, establish Friday October 11th, 2024 as the date when the property taxes are due and payable?
4. Will the Town spend a sum of \$1,000 per mile on Class 1, 2 and 3 Town Highways within the Town?
5. Will the Town vote to increase the Delinquent Tax Collector's fee from 5% to 8%?
6. Will the Town Accept the General Fund Budget as it appears in the Town Report?
7. To conduct any further Town Business to come before said Town.

Dated this 24th day of January 2024

Lunenburg Select Board
Harry Williams, *Chairman*
Gary Briggs
Nancy Benoit

ARPA Fund Disbursements			
<u>Requesting Organization</u>	<u>Amount Requested</u>	<u>Requester</u>	<u>Funds Awarded</u>
Lunenburg Cemetery Commission (Baptist Hill and Common)	\$10,000.00	Deb Thomas Carrroll Macie	\$5,000.00
Lunenburg Fire District #1	\$200,000.00	Gary Ingalls Myrlin Ball Albert Roy	\$50,000.00
Top of the Common Committee	\$35,000.00	Gary Fournier	\$20,000.00
Lunenburg Historical Society	\$25,000.00	Gary Fournier	\$15,000.00
Gilman Citizens (Repairs to common, fencing and bandstand)	\$3,000.00	Sharon Eaton	\$3,000.00
Lunenburg, Gilman & Concord Senior Citizens	\$20,000.00	Sharon Eaton & Board	\$20,000.00
Lunenburg Fire District #2	\$40,000.00	Gibb McLain	\$40,000.00
Citizens of Lunenburg (New signage for in front of the Town Office)	\$1,500.00	Jessica Simonds	\$1,500.00
Citizens of Lunenburg (Flowers and maintenance supplies for triangle)	\$500.00	Monica Eastman	\$500.00
Lunenburg Cemetery Association (Riverside)	\$20,000.00	Rodney Noble	\$10,000.00
Alden Balch Memorial Library	\$39,000.00	Deb Thomas	\$20,000.00
Lunenburg Polar Bears	\$10,000.00	Mike Mutascio	\$7,500.00
Municipal Plan Committee	\$5,000.00	Tina Breault	\$2,500.00
Lunenburg Veterans War Memorial	<u>\$1,000.00</u>	Caroll Macie	<u>\$1,000.00</u>
<u>TOTAL FUNDS :</u>	<u>\$410,000.00</u>		<u>\$196,000.00</u>
(Total Funds Available: \$196,000,00)			
(Total Funds Requested: \$410,000)			

TOWN OF LUNENBURG POLICY FOR THE COLLECTION OF DELINQUENT TAXES

1. A written agreement must be entered into by delinquent taxpayers and the DTC* or the DTC will proceed to item 9 below.
2. As soon as the warrant has been received, and each month thereafter, the DTC will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
3. Only payment arrangements that will pay all past years' tax bills in full before the due date of the next tax bill will be accepted.
 - a. Delinquent taxpayers can pay off multiple years' uncollected taxes in such arrangement, providing that all taxes are paid before the next tax bill. All arrangements must include the first payment upon execution.
4. Any property owner that has defaulted on their payment agreement in the past without written approval from the DTC shall be ineligible for future payment agreements and the DTC shall proceed with action in accordance with items 7 and 8 below.
5. Mortgage holders and lien holders will be notified of delinquent taxes 30 days after the first notice has been sent to the taxpayer and again prior to Tax Sale.
6. Any partial payments will be applied first to the interest portion of the total amount due, and the remainder will be divided proportionally between the principal amount of the tax due and the 5% penalty.
7. If the amount due is less than \$500 and no satisfactory payment arrangements have been made in one month, or if prior payment agreement has not been met, the DTC may file a complaint with Small Claims Court.
8. If the amount due is \$500 or more and no satisfactory payment arrangements have been made, or if prior payment agreement has not been met and taxes are due, the DTC shall take the following actions to begin the process of conducting a Tax Sale on the property, or as much of the property as is necessary to pay the tax, plus costs and fees:
 - a. The DTC will notify the taxpayer and all mortgage and lien holders of the Tax Sale decision, the date by which full payment must be received, and the cost to expect once the sale process begins.
 - b. If the deadline has passed and full payment has not been received, the DTC will proceed with a Tax Sale in accordance with the procedures specified in 32 V.S. A. 5252.
 - c. Costs of preparing for and conducting the sale, including legal fees to the maximum of 15% of the amount of the delinquent taxes, will be charged to the delinquent taxpayer.
9. The DTC will proceed to tax sale yearly on any property that is 2 years delinquent or after default of a written agreement as described above, after proper notification to the taxpayer in accordance with Vermont statutes. Tax sales will be attempted to close within 60 days of the close of the Town's fiscal year.
10. Each taxpayer has the right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A. 1535.
11. In the event that property is not purchased in Tax Sale, the DTC shall collect the delinquent taxes using any or all means permitted by law.

* See attached proposed Delinquent Tax Agreement

The Delinquent Tax Collector (DTC) has the right to alter these policies in rare and specific situations to advance the overall objectives of the Town of Lunenburg.

Delinquent Tax Report

2021 Totals = \$18,867.95

Austin, Fredrick S.	Demers, Holden	Grugnale, Rickie L <i>"Estate of J & G Associates LLC"</i>
Landry, Christopher	Lane, Dennis & Carol	Macdonald, Ian M & Becky L
Pigeon , Henry W & June C	Reddy, Steven J & Nash	Riverbend Management Solutions LLC
Welcome Wesley	Wood, Lois J	

2022 Totals = \$52,145.51

American Tower Corp.	Austin, Fredrick S.	Brown, Arthur
Burke, Christopher	Cataldo, Brittany	Colby, Heather
Collins, Della Rodger & Roland	Cote, Marcel	Demers, Holden
Dixon, Jeremy W & Sarah J	Dobson, John & Wright, Kathy	Farrow, Arthur
Finley, Robin	Girard, Paul T	Grugnale, Rickie L
Kovacs, Al & Patricia	Landry, Christopher	Lane, Daniel & Pearl
Lapage, Richard L jr. & Melissa J	Meggio, Josiphine	Mardin, Jody
Matheson, Howard Sr	Matheson, Robert & Rhonda	Pigeon, Henry W & June C
Reddy, Steven J & Nash	Riverbend Management Solutions, LLC	Rodriguez, Joseph A & Ana S
Roy, Ernest Jr	Sargent, Reginald Sr	Sigouin, Trish
Stinson, Brittany	Timson, Beatrice	Tobin, Robert B
Welcome, Wesley	Wood, Lois	

2023 Totals = \$110,021.85

Austin, Fredrick	Bartlett, Richard J	Begin, Ronald C
Brown, Arthur	Burke, Christopher	Carpenter, Kimberly
Cataldo, Brittany	Collins, Della Roger & Roland	Costa, Alex
Coulter, Dave	Demers, Holden	Dixon, Jeremy W & Sarah J
Dobson, John & Wright, Kathy	Downing, Christy	Esposito, Lawrence
Farnsworth, William	Farrow, Arthur	Finley, Robin

Gainer, Valerie	Girard, Paul T	Giunta, James E
Grugnale, Rickie L	Hagen, Jonathan	Hale, Jeffrey
Hearn, Chandler	Heinmuller, Matthew	Hnulik, Jaroslav
Jennings, Sheena	Kendall, Adam & Tabatha	Kenney, Arthur Jr
Kovacs, Al & Patricia	Landry, Christopher	Lane, Daniel & Pearl
Lane, Dennis & Carol	Lapage, Richard L Jr & Melissa J	Maggio, Josephine
Manning, Fran	Mardin, Jody	Marshall, Jeffery
Oneal, Donald R & Paula S	Poulin, Daniel P	Matheson, Roberta & Rhonda
Mclaughlin, Darrell	Moquin, Jason L	Pigeon, Henry W & June C
Reed, Nancy	Reddy, Steven J & Nash	Riverbend Management Solutions
Rodriguez, Joseph & Elizabeth I	Roy, David	Roy, Ernest Jr.
Rundgren, Shawn	Streeter, Glen	Stinson, Brittany
Sullivan, Francis C	Sullivan, James	Stroffeleno, Meghan
Timson, Beatrice	Tobin, Robert B	Verge, Jacqueline
Welcome, Wesley	Wood, Lois J	

***Delinquencies for
three or more consecutive years***

Austin, Fredrick	Grugnale, Rickie L	Landry, Christopher
Demers, Holden	Pigeon, Henry W & June C	Reddy, Steven J & Nash
Riverbend Management Solutions	Welcome, Wesley	Wood, Lois J.

2023 Delinquent Taxes Collected				
Date	Deposit #	Amount		Collector Fee
2/9/2023	149	\$1,145.60		
2/22/2023	153	\$618.00		
2/22/2023	153	\$540.35		
2/22/2023	153	\$1,100.00		
3/1/2023	155	\$31.02		
3/1/2023	155	\$2.02		
3/1/2023	155	\$1,002.40		
3/1/2023	154	\$2,366.72		
3/22/2023	157	\$68.82		
3/22/2023	157	\$1,796.54		
3/22/2023	157	\$3,114.80		
		\$11,786.27	5.00%	589.31
3/29/2023	158	\$5,311.98		
4/12/2023	159	\$1,364.50		
4/12/2023	159	\$300.00		
4/12/2023	159	\$3,303.42		
5/3/2023	160	\$1,257.93		
		\$11,537.83	5.00%	576.89
Tax Sale		\$45,587.78	5.00%	2279.39
6/7/2023	161	\$15.30		
6/7/2023	161	\$200.00		
6/21/2023	162	\$250.00		
6/29/2023	163	\$219.00		
7/12/2023	164	\$500.00		
7/12/2023	164	\$300.00		
7/12/2023	164	\$1,540.45		
		\$3,024.75	5.00%	151.24
7/12/2023	164	\$4,558.14		
7/12/2023	164	\$789.48		
8/28/2023	165	\$1,279.16		
8/28/2023	165	\$2,056.19		

8/28/2023	165	\$255.84		
8/28/2023	165	\$1,972.47		
8/28/2023	165	\$264.06		
8/28/2023	165	\$2,300.00		
8/28/2023	165	\$2,046.99		
8/28/2023	165	\$2,610.54		
8/28/2023	165	\$2,248.60		
9/7/2023	168	\$600.00		
		\$20,981.47	5.00%	1049.07
9/13/2023	172	\$206.30		
9/13/2023	172	\$426.43		
9/20/2023	176	\$1,752.57		
10/4/2023	186	\$3,000.00		
10/4/2023	186	\$492.00		
10/04/2023	186	\$265.00		
10/4/2023	186	\$1,218.76		
10/4/2023	186	\$3,355.40		
10/18/2023	205	\$2,230.58		
10/18/2023	205	\$500.00		
11/29/2023	209	\$1,544.64		
11/29/2023	209	\$5,146.98		
11/29/2023	209	\$5,138.55		
11/29/2023	209	\$2,281.11		
		\$27,558.32	5.00%	1377.92
12/22/2023	211	\$1,600.00		
12/22/2023	211	\$722.67		
12/22/2023	211	\$1,583.26		
12/22/2023	211	\$369.62		
12/22/2023	211	\$1,870.13		
12/22/2023	211	\$4,686.36		
		\$10,832.04	5.00%	541.60
Taxes Collected for 2023:		\$131,308.46		
	Total Tax Collector Fee:			6565.42

GRAND LIST

	2022	2023
Town	\$1,119,373.30	\$1,123,564.92
School	\$1,098,408.70	\$1,102,571.70

Statement of Taxes Raised

Town Grand List	\$1,119,373.30	\$1,123,564.92
School Listed Value		
Homestead	\$44,331,800.00	\$44,724,700.00
Non-Homestead	\$76,309,000.00	\$76,440,000.00
School List		
Homestead	\$443,318.00	\$447,247.00
Non-Homestead	\$763,090.00	\$764,400.00

Taxes Assessed & Billed on Above Grand List

	Resident	Non-Resident
General	\$0.3390	\$0.3390
Highway Fund	\$0.7106	\$0.7106
School	\$1.5459	\$1.7034
Total	\$2.5955	\$2.7530

Ian Parker
 Karen Danforth
 Linda Magoni
 Board of Listers
 (802)892-1162

ALDEN BALCH MEMORIAL LIBRARY 2023 TOWN REPORT

What a busy year 2023 was for the library, thanks to the Town's support! We offer free services 12 months of the year and have a lot going on and much more to do, but here is a snapshot of the past year:

- Lunenburg Elementary School weekly visits are happening again! Reaching our youngest population and turning them into lifelong readers and users of the library is our priority! We are able to reach nearly every child in town with Lunenburg Elementary School visits, Saturday morning story hour, and a monthly Story Hour at Head Start in Gilman. CLiF (Children's Literacy Foundation) awarded us the Revive Your Literacy Program grant, which included \$250 in new books ordered directly by CLiF and \$250 for a family event. Grants are never guaranteed, so when we apply for one and the answer is YES, we jump for joy!
- CLiF (Children's Literacy Foundation) awarded us the Rural Libraries Grant!! We received \$2,000 worth of new children's books; the school received \$500 worth of new children's books; a children's author will visit the school in the spring; and we get to sponsor a special event. What fabulous news for our little library! Duncan McDougal and Cassie Wilner from Clif Foundation visited for the Kick-Off Event and delivered over 100 new children's books!
- We held a Summer Reading Program featuring a visit from the Lunenburg Fire Truck, a yoga lesson by Kat Colby, painting lesson by Trustee Elaine Rentz, 70th birthday party for the librarian, and a pizza party to celebrate all the books read over the summer. Many local businesses donated prizes for our youngest readers. We also received the Vermont Department of Libraries grant and the Winnie Belle Learned Grant and updated the children's books.
- The first session of the Gilman Senior Center Book Discussion Group (catchy new name will be announced later this year!) was held. We meet every third Tuesday of the month at 10 a.m. at the Senior Center, and the State Library has donated books for discussion. Please join us!
- We applied for and received the Pilcrow Foundation 2-to-1 matching grant for children's books! The matching grant came from Gary Briggs (Aunt Sadie's Candles) who asked friends to donate for his 65th birthday. Over 70 new children's books will be added to the shelves before spring 2024 arrives!
- The Library's First Annual Home for the Holidays Decorating Contest sponsored by Aunt Sadie's Candles took place this year. Over 30 people attended the Celebration Party when the winners were announced. Everyone enjoyed this community event that made our lives brighter during the dark days of winter!
- We have started to tackle some building issues and look forward to spring to make a dent in the list of projects, i.e., chimney and brick façade repairs, new storm door, painting, and more.
- We have lots of new books and magazines, a welcoming space, computer and printer services, free Wi-Fi 24/7 (fingers crossed we have fiber optic service in 2024), home delivery of books, and special events throughout the year. We pack a lot into 18 hours a week! Please stop in and check us out!

Thank you to Dana Eastman for his services as bookkeeper and to everyone (too many to name!) who donated time and money to the library—WE APPRECIATE YOU! Thank you to the voters for your continued support at Town Meeting.

Deborah Thomas, Librarian
Bonnie Van Horne, Assistant

Angela Marchetti (2028)
Elaine Rentz (2027)
Monica Eastman (2026)
Katie Carpenter (2025)
Kelsey Wilkinson (2024)
Board of Trustees

LIBRARY HOURS:

Tuesday 1 p.m. to 6 p.m.
Wednesday 1 p.m. to 6 p.m.
Thursday 10 a.m. to 1 p.m. & 6 p.m. to 8 p.m.
Saturday 10 a.m. to 1 p.m.

ALDEN BALCH MEMORIAL LIBRARY 2023**CHECKING ACCOUNT:****INCOME:**

Balance on Hand, 01/01/2023	\$	11,204.00
Town Appropriation	\$	28,000.00
Donations	\$	3,621.00
Book Sale	\$	763.00
CLiF Revive Literacy Grant	\$	250.00
State Summer Program Grant	\$	300.00
Winnie Belle Learned Grant	\$	500.00
Interest from endowments (not withdrawn)	\$	-
Transfer from ARPA funds	\$	1,085.00

TOTAL INCOME	\$	45,723.00
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EXPENSES:

Wages	\$	13,489.00
VT Department of Labor tax due	\$	232.00
Quickbooks online payroll fee	\$	1,117.00
Books	\$	3,089.00
Magazines	\$	231.00
Cataloging and other supplies	\$	2,693.00
Passes, programs, events	\$	1,222.00
Computer upgrades/office expenses	\$	1,087.00
Pilcrow matching grant	\$	400.00
ARPA work completed (described below)	\$	1,085.00
Repairs, maintenance, other	\$	760.00
Utilities	\$	7,229.00

TOTAL EXPENSES	\$	32,634.00
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OPERATING BALANCE AS OF 12/31/2023	\$	13,089.00
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ARPA ACCOUNT:

Received from the Town	\$ 20,000.00
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Expenditures as of 12/31/2023:

Install handrail/repair cellar stairs	\$ 400.00
Window washing	\$ 190.00
Eliminator Pest Control 1st visit	\$ 495.00
	<u>\$ (1,085.00)</u>

ARPA account balance, 12/31/2023	<u>\$ 18,915.00</u>
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ENDOWMENT ACCOUNTS:

Franklin Bell Account (principal)	\$ 20,500.00
Enos Lamson account (principal)	\$ 3,500.00
Interest earned on both accounts 2023	\$ 23.00

Dana Eastman, Bookkeeper

LUNENBURG CEMETERY COMMISSONERS' REPORT 2023

The cemeteries were cleaned in the summer and fall and were mowed. The Corner Cemetery by the Common was repaired and painted in the fall, and the School split the cost with us for replacing the fence on the school side. Total mowing in 2023 was \$4,100** and the Town appropriation was \$3,750. Unless the Town increases the appropriation, we will have to use ARPA funds to pay annual expenses rather than repairing stones and fences. If anyone wants to help with cleaning stones, call Carroll Macie at 802-892-7746 or 802-505-3396.

Carroll D. Macie (2024), Deborah Thomas (2026), TBD (2025) Cemetery Commissioners

LUNENBURG CEMETERY FINANCIAL REPORTS

MAINTENANCE ACCOUNT 2023

INCOME:

Balance on hand as of 01/01/2023	\$ 473.16
Town Appropriation	3,750.00
ARPA funds	5,000.00
Transfer from Fence Account closed out	1,099.35
Interest Earned	<u>1.09</u>
TOTAL INCOME	\$ 10,323.60

DISBURSEMENTS:

Cleanup and Summer Maintenance	\$3,760.00**	
Office Expense (order for checks)	20.00	
Stone cleaning product	80.00	
Corner Cemetery repair and painting	565.00	
Fence repair (cost shared with school)	<u>1,500.00</u>	
TOTAL DISBURSEMENTS		<u>(\$ 5,925.00)</u>

Cemetery Maintenance Balance as of 12/31/2023 **\$ 4,398.60***

*All ARPA funds.

FENCE ACCOUNT 2023

INCOME:

Balance on hand as of 01/01/2023	\$ 1,438.96
Interest paid 2023	<u>.39</u>
TOTAL INCOME	\$ 1,439.35

DISBURSEMENTS:

Mowing (balance in Maintenance Account too low to pay)	(\$ 340.00)**
Closed out and funds transferred to Maintenance Account	<u>(\$1,099.35)</u>

Fence Account Balance as of 12/31/2023 \$ 0.00

Town of Lunenburg Municipal Plan Summary

As a result of information received in March 2023 related to a grant application, the Selectboard learned that Lunenburg was one of a handful of communities in Vermont with no Municipal Plan. Lacking a Municipal Plan has made Lunenburg ineligible for many grants and programs that the town could benefit from.

In May 2023, the Selectboard announced the formation of the Municipal Planning Committee to steer the process of creating a Municipal Plan that would include the community's top priorities and concrete actions that town officials could work to achieve. Lunenburg partnered with Northeastern Vermont Development Association (NVDA) who assigned one of their regional planners, Nicole Gratton, to guide the process and work with us on developing the plan.

The planning process took on many forms, all designed to engage residents to ensure the Municipal Plan reflected community directives. It began with a community assessment, which involved collecting data and trends specific to Lunenburg and then analyzing and interpreting those results.

Next came a community-wide survey to help develop a shared community vision. A series of three survey cards were made available throughout July and August asking residents to share what they love, want to change, and feel is missing from Lunenburg and Gilman. The response and the feedback we received was extraordinary! There was a total of 194 individual responses received, which translates to a 15.5% response rate (similar town's response rates were closer to 5%). This clearly demonstrated the community's interest in the plan and their desire to have an impact on its contents. The survey results were published and are available on the Town website.

In September and October, we held three focus group sessions broken into topics where community members were invited to come and have pizza, review the goals and actions derived from the community assessment and surveys, and brainstorm others actions they felt were needed in the community.

From there, our NVDA consultant rolled all this information into your Municipal Plan. This plan has been shared at meetings and with community reviewers who volunteered to be part of the process. Feedback from these meetings and reviews were incorporated into the final draft plan and the Planning Committee held a public hearing in December. As of the writing of this narrative, the Selectboard will be holding their public hearing on January 30, and the final action will be for the Selectboard to vote on adopting the plan at the February Selectboard meeting.

The Planning Committee wishes to thank everyone who took the time and effort to be part of the drafting process. Your input was invaluable and will result in a Town Plan that is truly reflective of the community's wants and needs.

Tina Breault
James Abbruscato
Brad Eaton
Gary Briggs

LUNENBURG VOLUNTEER FIRE DEPARTMENT
OPERATIONS BUDGET 2023

BUDGET INCOME:

BALANCE ON HAND AS OF JANUARY 1, 2023	\$7,204.17
TOWN APPROPRIATION 6/15/23	\$10,000.00
TOWN APPROPRIATION 10/25/23	\$10,000.00
INTEREST EARNED 2023	\$4.90
EQUIPMENT SOLD	\$2,000.00
UNCASHED CHECK	\$7.49
TOTAL:	\$29,216.56

DISBURSEMENTS:

TELEPHONE	\$1,818.48
RADIO EQUIPMENT & BATTERIES	\$2,562.30
STATION SUPPLIES & REPAIRS	\$1,081.66
FIRE GEAR & EQUIPMENT	\$9251.55
MEMBERSHIP DUES	\$738.00
OFFICE SUPPLIES	\$367.12
FIRE PREVENTION SUPPLIES	\$454.47
EQUIPMENT REPAIRS/MAINTENANCE	\$3,592.23
TRAINING	\$199.61
EQUIPMENT PURCHASED	\$1,900.00
TOTAL DISBURSEMENTS:	\$21,965.42

OPERATIONS BALANCE AS OF DECEMBER 31,2023	\$7,251.14
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Stephen Colby, Captain/LVFD Treasurer

**Lunenburg Fire District #1
Lunenburg, Vermont
ANNUAL OPERATIONS REPORT for 2023**

The water system delivered 3.7 million gallons of water to customers during the year 2023. All of the new systems are up and running great and we are working on closing out the project by working through the punch lists and warranty issues with the contractors, Alliance Contracting and subcontractors for the new equipment installed and working through some of the issues that we have encountered.

The Fire District was required to do a full round of water sampling for everything as the state has mandated due to the new water sources. This was a very expensive venture in order to meet State requirements. We have worked through most of that sampling with the assistance of many of our customers who have performed many samplings for Lead & Copper to monitor those effects of our water to homeowners plumbing systems. We will continue with the sampling programs as required until the state is satisfied with our compliance for all parameters.

We are currently working with a contractor to perform a complete Lead and Copper Service Line Audit and Inventory which is due to be completed by October of 2024 per State Water Supply Rule. We ask for your cooperation as we will be doing a house-to-house assessment of our service connections to each and every home connected to the water system.

Homeowners should be receiving letters requesting access for these purposes.

The Fire District will be facing some fairly big maintenance and reconstruction projects on the distribution systems in the coming next few years and will allocate and use our ARPA funds towards those goals for upgrades to infrastructure before seeking other additional funding.

I have enjoyed for the most part in serving this community for a number of years, in all kinds of weather and conditions to keep the water systems maintained and believe that I have done my best to keep the district in compliance with the EPA and State of Vermont's rules and regulations. I hope to pass this all on to a dedicated, responsible duly licensed water system operator soon.

This is your water system and you should all participate in the management and administration of the Fire District by attending meetings, serving as prudential committee members and assisting the current Prudential Committee with some very important decisions concerning the survival of our water system.

I would remind you that we are not affiliated with the Town of Lunenburg, and are a self-governing entity responsible for The Lunenburg Fire District No 1 water system only. You, as a Fire District No 1 resident are part owner and are responsible for the Operations and Maintenance of the water system.

We thank you for your continued support and cooperation!

Buddy Ball, Water Systems Operator
Lunenburg Fire District 1
Lunenburg, Vermont 05906-0182

Lunenburg Fire District #1

CLERK/TREASURER'S REPORT FOR 2023

The Lunenburg Fire District 1 in 2023 received \$1,972.32 from the Government Assistance LIHWAP program which paid off two customers delinquent accounts. All government assistance programs have now been closed.

Also, the Lunenburg Fire District 1, was Granted \$50,000.00 in ARPA funds from the Town of Lunenburg. This money will go for the future Neal Brook Bridge Project #123 that is slated to start in 2024 or 2025, at which time, we will have to remove our water line from the Neal Brook Bridge and find an alternate route across the brook to serve the 28 properties on the west side of town (20 of these properties use water). If any monies are left over from this project, they will go for other infrastructure repairs and upgrades. A big THANK YOU to the Town of Lunenburg for including us in the ARPA funds!

DELINQUENT ACCOUNTS REPORT:

2023 Delinquent Account Total - \$20,976.32

Gail Ball, Clerk/Treasurer and Delinquent Account Manager
Lunenburg Fire District #1

Lunenburg Fire District No. 1**Profit & Loss**

January through December 2023

Cash Basis

	Jan - Dec 23
Ordinary Income/Expense	
Income	
Reimbursed Expenses -	
Miscellaneous Revenue	2,100.06
WPL-225 VTSRF	72,747.42
Total Reimbursed Expenses -	74,847.48
Direct Public Support	
Government Assistance	1,126.47
Total Direct Public Support	1,126.47
Fire District Income	
Delinquent Account Collection	
Late Fees and Finance Charges	528.78
Delinquent Account Collection - Other	48.35
Total Delinquent Account Collection	577.13
CFC Share	30,218.86
Water Service Fees	
Miscellaneous Service Fee	197.00
Curbstop Fee	337.50
Basic Water Fee	42,110.43
Water Service Fees - Other	5,051.96
Total Water Service Fees	47,696.89
Total Fire District Income	78,492.88
Government Grants	
State Grants	50,000.00
Total Government Grants	50,000.00
Investments	
Interest-Savings	28.94
Total Investments	28.94
Uncategorized Income	200.87
Total Income	204,696.64
Gross Profit	204,696.64
Expense	
Payroll Expenses	24,094.65
Water Source Project	
Construction Costs	82,954.19
Total Water Source Project	82,954.19
Business Expenses	
Audit of Books	100.00
Annual Board Member Pay	372.00
Loan Interest	5,850.00
Bad Debts	45.00
Bank Charges	4.38
State Water Withdrawal Fee	202.45
Total Business Expenses	6,573.83
Facilities and Equipment	
Water Plant Equipment	891.54
Computer Equipment	
Printers	449.98
Software	4,374.89
Computer Equipment - Other	549.99

Lunenburg Fire District No. 1**Profit & Loss**

Cash Basis

January through December 2023

	Jan - Dec 23
Total Computer Equipment	5,374.86
Equip Rental and Maintenance	
Fuel	58.33
Total Equip Rental and Maintenance	58.33
Maintenance & Repairs	
Generator Servicing	481.25
Water Plant Heater-Servicing	3,600.93
Well Servicing	210.24
Mowing & Landscaping	250.00
Plowing & Sanding	1,350.00
Total Maintenance & Repairs	5,892.42
Materials & Supplies	
Miscellaneous	325.00
Total Materials & Supplies	325.00
Rent & Utilities	
Electricity	6,669.73
Heating Fuel	576.71
Office Rental	2,400.00
PO Box Rent	68.00
Total Rent & Utilities	9,714.44
Total Facilities and Equipment	22,256.59
Insurance	
Liability Insurance	2,511.00
Bond Insurance on Clerk	150.00
Total Insurance	2,661.00
Operations	
Shipping & Handling	108.16
Laboratory Testing	3,715.00
License Fee	80.00
Postage, Mailing Service	520.80
Printing and Copying	250.68
Supplies	
Office Supplies	417.58
Total Supplies	417.58
Telephone, Telecommunications	
WSO - Pager	250.20
Internet Service	1,254.12
Telephone	
Office	876.82
Water Plant	527.75
Total Telephone	1,404.57
Total Telephone, Telecommunications	2,908.89
Total Operations	8,001.11
Other Types of Expenses	
Advertising Expenses	96.00
Memberships and Dues	1,345.00
Total Other Types of Expenses	1,441.00
Reimbursed Expenses	
Water Plant Supplies	582.44
Water Plant Equipment	110.20
Computer updates, etc.	203.99

Lunenburg Fire District No. 1
Profit & Loss
January through December 2023

Cash Basis

	Jan - Dec 23
Quick Books Payroll Expense	190.80
Office Supplies	42.81
Total Reimbursed Expenses	1,130.24
Travel and Meetings	
Conference, Convention, Meeting	207.00
Total Travel and Meetings	207.00
Total Expense	149,319.61
Net Ordinary Income	55,377.03
Net Income	55,377.03

Lunenburg Fire District No. 1

Balance Sheet

As of December 31, 2023

Cash Basis

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
NRWA Savings Acct.#5172	13,960.11
Water Source Checking #3130	22,560.88
USDA Checking Account #6448	14,559.97
Capital Reserves Savings #632	50,899.09
Regular Checking Acct. #1109304	257.70
Total Checking/Savings	102,237.75
Accounts Receivable	
Accounts Receivable	-2,956.30
Total Accounts Receivable	-2,956.30
Other Current Assets	
Inventory Asset	2,281.41
*Undeposited Funds	2,324.54
Total Other Current Assets	4,605.95
Total Current Assets	103,887.40
Fixed Assets	
Water Distribution System	
Customer Meters and Readout Pad	31,273.90
Customer Curbstop Connections	24,600.00
Metering Equipment - Meter Pit	12,146.00
Main Line Valves	40,000.00
Distribution Mains	250,000.00
12 Fire Hydrants	98,880.00
Total Water Distribution System	456,899.90
Water Production Facility	
Remote Control Equipment	2,060.00
Pump Station Control Building	
Control Building Equipment	
Computer Controls and Software	
Level Transducer	450.00
Computer Controls and Software - Other	2,995.00
Total Computer Controls and Software	3,445.00
Control Building Equipment - Other	30,282.00
Total Control Building Equipment	33,727.00
Pump Station Control Building - Other	28,189.00
Total Pump Station Control Building	61,916.00
#6 Well Pump	3,811.00
#5 Well Pump	4,223.00
#4 Well Pump	3,811.00
#3 Well Pump	6,695.00
#2 Well Pump	1,957.00
Spring Pump	1,236.00
150K Concrete Storage Tank	309,000.00
Total Water Production Facility	394,709.00
Lands & Easements	
Lot 22-24.1	50,000.00
Lot 10-23	4,000.00
Lot 10-19.01	8,000.00
Lot 10-18	500.00
Lot 10-2.3	1,000.00

Lunenburg Fire District No. 1

Balance Sheet

Cash Basis

As of December 31, 2023

	Dec 31, 23
Lot 10-2.2	2,000.00
Total Lands & Easements	65,500.00
Furniture and Equipment	
Operator's Home Office	
Canon Pixma IP1600 Printer	250.00
Dell 5150 Computer	800.00
Total Operator's Home Office	1,050.00
Water Plant	1,200.00
Business Office	
Flat Screen Monitors - 2	229.94
HP All-in-One	350.00
HP Computer	900.00
Total Business Office	1,479.94
Total Furniture and Equipment	3,729.94
Total Fixed Assets	920,838.84
TOTAL ASSETS	1,024,726.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-1,365.06
Total Accounts Payable	-1,365.06
Other Current Liabilities	
Payroll Liabilities	5,347.25
Total Other Current Liabilities	5,347.25
Total Current Liabilities	3,982.19
Long Term Liabilities	
NRWA Loan #7616	13,585.09
USDA Loan # 91-01	81,923.81
Total Long Term Liabilities	95,508.90
Total Liabilities	99,491.09
Equity	
Opening Bal Equity	759,404.34
Retained Earnings	110,453.78
Net Income	55,377.03
Total Equity	925,235.15
TOTAL LIABILITIES & EQUITY	1,024,726.24

Lunenburg Fire District #2-Gilman, VT 2023

Financial Report

The following is the account used for general/ "day-to-day" business:

Waste Water Checking Account

Beginning Balance (January 1, 2023):	\$6,224.64
Customer Receipt/Deposits:	\$102,067.54
Low Income Assistance Program Direct Deposit:	\$7,479.56
Total Income:	\$115,771.74
Disbursements:	\$144,555.92
Overdrawn:	\$-28,784.18
Transferred from	
Water Checking/Sewer/Water Savings:	+\$34,828.00
Balance December 31, 2023:	\$6,043.82
Salary/Payroll:	\$48,394.84
VT Water Operating/Water Assoc./Water Protection	\$556.50
H2O Innovation	\$19,381.72
USDA Water Loan	\$21,656.00
USDA Sewer Loan	\$5,794.00
Endyne labs	\$4,860.00
USA Bluebook	\$954.56
Allen Engineering	\$1,280.10
Green Mountain Power:	\$13,431.91
Consolidated Comm./Internet/Paging:	\$2,289.58
M and T Bank	\$678.50
Postage	\$444.00
Staples/Office Supplies.:	\$377.50
Equip. Reimbursement	\$189.08
Walmart	\$46.66
Perras/Weed trimmer repair	\$39.96
Outside Sewer Repair/O'Reilly:	\$61.39
VT Dept. of Labor	\$100.99
VT Dept. of Taxes/941 Employer Tax	\$9,238.32
VT 436 Tax	\$1,244.00
Gas and Mileage:	\$747.52
Stiles Fuel:	\$3,165.97
VLCT Insurance/Annual Dues:	\$4,486.22
VLCT Audit	\$211.00
VT communication:	\$223.00
Morse and Son	\$2,100.00
EOS Research:	\$2,132.60
Yankee Generator:	\$470.00
Total Disbursements:	\$144,555.92

The Town of Lunenburg Historical Society

The Lunenburg Historical Society continues its work to preserve the history and heritage of Lunenburg, Gilman, South Lunenburg – our entire community! We are always looking for photos, diaries and other items to document the town's past. Especially welcome are photos to illustrate our Historical Society calendar. We are likewise always looking for photos that contribute to the pictorial record of our maple tradition, for display during the annual Maple Festival, which is slated for March 23 this year. Pictures of life in and around the Gilman mill and Gilman village during the mill years are also highly sought after. We urge anyone with photos or information that would help with any of these undertakings to contact us through a member or our website. Photos can typically be scanned and quickly returned.

Our hopes to begin interviewing some of the elder members of the community, to preserve their experiences before they are lost forever, unfortunately went unfulfilled this past year. The generation who had stories of growing up in the Great Depression and the World War II years are gradually leaving us, and we hope to gather their recollections before the opportunity is lost. If you are interested in helping with this effort, contact a member or contact us through our website.

The Society's other activities include helping people with Lunenburg family connections with genealogical research, sharing historical finds and information at our monthly meetings, and various special programs on subjects of historical interest. We revived the tradition of producing an annual calendar featuring photos of historical interest in 2024, and they are available at Lunenburg Variety, Alden Balch Library, Dalton Country Store, or by contacting a member or through the web site. Volunteer help selling advertisements to cover the cost of production is always welcome. If you would like to help, let us know. Calendars from previous years featuring photos of historical interest remain available.

We thank everyone who has donated items or otherwise helped out in the past year, and invite anyone with an interest in history to attend our meetings and programs. Regular meetings are the third Sunday of each month at 2 p.m., October through March, and the third Wednesday, at 7 p.m., April through September. There is no December meeting. Most meetings are at the Alden Balch Library. Memberships in the Society are encouraged, and cost only \$5.00 for an individual, \$10.00 for a family. Our website is lunenburghistoricalsociety.org. Also, keep watch for the return of our website at Lunenburgvt historical society.

Gary Fournier, President
802-274-6836

ARPA FUNDS SUMMARY 2023

Town of Lunenburg Historical Society

The Lunenburg Historical Society wishes to thank the Selectboard for the generous grant of ARPA funds to support improvements to the Old Town Hall. In applying for ARPA monies, we indicated the funds would be spent on installation of electrical service, repair of siding and windows, and exterior painting. The first item, installation of electrical service, was successfully accomplished in 2023. This will greatly aid work on the building as further renovations proceed. Painting of the gable end of the building facing the common was achieved largely through the generosity of local painting contractor Ron Nason, who donated his labor and equipment to get it done. Society volunteers also contributed many hours repairing siding and scraping paint. Remaining funds will be spent addressing some issues with floor supports, siding and window repairs, and additional painting.

Gary P. Fournier, President
Top of the Common Committee, Inc.



The Gilman Senior Center opened on April 6th with great anticipation from both our board of directors and people in our community. With a great many ups and downs we are well on our way to providing a safe and caring space for our Seniors and Community Members.

Chef Trish Hey started the kitchen from scratch and now Gibb McLain is helping in the kitchen and making sure the Center is running smoothly. Frances Sullivan generously donated his family home to make room for a parking lot and thanks to Casella Waste Management, their employees, and Supreme Seal Coating we now have a wonderful parking lot. Unlimited Building LLC, Marier Plumbing, and Colby Electric made sure we were ready to open. There are a few projects to finish before we can truly say we are done but with time it will happen.

In 2023 we have provided Meals on Wheels to 7,830 to Essex County people who are not able to drive, 1,350 meals at our Senior Center with an additional 225 To Go meals. Our goal in 2024 is to increase the Meals Site numbers as its so wonderful to sit, have lunch and visit with other Community Members. Lunch is available Tuesday through Friday, 11:30-1 p.m. Suggested donation is \$5.00.

Also, in 2023 our Monday Night Bingo has continued, and the attendance has been amazing. The doors open at 5 p.m. and Bingo begins at 6 p.m. We thank all our volunteers for doing such a great job making this happen.

A small group started a monthly book club and put in shelves to offer books to our community to borrow. Puzzles are always going and can be borrowed or traded for enjoyment at home.

The Board of Directors are so grateful to everyone who has helped us with transforming the building, donations, time, positive energy, or volunteering time. We look forward to what the future holds as we continue to grow our Center into a safe, healthy space for our community.

Board of Directors, Lunenburg, Gilman & Concord Senior
Citizens, Inc.

Audited Financial State will be available at Town Meeting

Letter from the Polar Bear Snowmobile Club

The following report reflects activities and events surrounding our 2022-23 season. And it was an exceptionally busy one!

The club was honored to be recognized as the 2022 VAST Snowmobile Club of the Year. Also recognized was Mike Minior, recipient of the VAST Ambition Award. Thanks to the Top of the Common Committee for allowing us to display our VAST award sign on The Common.

Club volunteers worked throughout the year on our 75 miles of trails. Even with winter's late appearance, our volunteer Grooming Team logged 2,000 miles grooming snow. Others attended numerous meetings, organized club activities, and managed the business-like infrastructure of the club. We launched our Trail Trustee Corps, which assigns certain trails to members to oversee.

A new snowmobile trail was constructed in the Maillet Road area. This included a large I-beam bridge and a snowmobile rest area dedicated to the life and legacy of landowner Mac Downing. A trailside outhouse was constructed with donated materials.

Organized activities included a club ride to Island Pond, Holiday party, Stake & Chew BBQ, VAST Annual Meeting support, and we received rave reviews for cooking some great food at Old Home Day. The club is consistently reflected in various printed and Internet media. We continued our support of local initiatives by donating to the Elementary School Calendar Fundraiser, plus donating to a local family impacted by a tragic fire.

Behind the scenes it was paramount to develop tactics that serve community interests. Our contact information was added to Vermont 911 dispatcher software. Trail maps were issued to the Lunenburg Fire Department. We made sure everyone knew Lunenburg Variety was open again providing supplies, food, and fuel. Club volunteers continued to maintain a winter parking area for camp owners in the Mt. Tug area. Another generous landowner allowed in-season trailer parking on their property near the Lancaster Bridge.

The Polar Bears Snowmobile Club appreciates the support of our landowners, residents, and friends of the club. We encourage anyone sixteen and above to join the club. Think snow!

Mike Mutascio
President



2023 Annual NRRRA Activity Report

To our NRRRA Communities:

Thank you for your Northeast Resource Recovery Association (NRRRA) Membership. We are grateful for your partnership and support of our mission to make recycling strong through economic and environmentally sound solutions.

NRRRA is one of only a handful of nonprofits in the country that enables communities to manage their own recycling programs by providing cooperative marketing and purchasing programs, technical assistance, and education.

Through your continued support and dedication, NRRRA has helped our members to manage and recycle over 81.5 million pounds of material last year!

Attached you will find your Annual Activity Report, detailing all your cooperative marketing and purchasing transactions for the calendar year. This report can be instrumental for New Hampshire facilities when completing the required NHDES Annual Facility Report.

The Annual Activity Report is a member-only benefit – along with cooperative marketing, which includes the NRRRA monthly pricing guide – and cooperative purchasing, which includes assistance with purchasing recycling infrastructure. Additional member benefits are technical assistance to help you tackle facility-specific challenges; educational programs and resources for operators, residents, and local decision makers; grant processing assistance; and discounts for NRRRA programs and events.

Finally, save the date for our 2024 Recycling Conference & Expo, “Next Level Recycling,” which will be held June 3rd and 4th at the Grappone Conference Center in Concord, NH. Join hundreds of attendees, exhibitors, speakers, and sponsors to discuss the tools and skills necessary to build thriving municipal recycling and waste reduction programs in your community.

You can learn more about your member benefits, as well as details about our upcoming conference and events, on our website: www.nrrarecycles.org.

From all of us here at NRRRA, we thank you for your continued membership and dedication to recycling!

Letter from Top of the Common Committee, Inc

Top of the Common Committee, Inc.

The Top of the Common Committee had ambitious plans to install central heat and paint the steeple of the Congregational Church in 2023, but these plans got pushed back to 2024, in part because of the difficulty in finding qualified contractors who are not already booked out months into the future. Some progress can be reported on the Old Town Hall, as electrical service was installed and the front of the building scraped and painted.

Our roster of community and fund-raising events has recovered from the Covid years and proceeds with a full schedule, from the Maple Festival in spring (slated for March 23rd this year) to the Gingerbread Bazaar in December. Dividing the Maple Festival activities between the Lunenburg and Gilman schools has seemed to work well, but whether that format will be used again this year depends on how remediation of chemical contamination at the Gilman building is resolved. Whatever else happens at the festival, our pancake breakfast at the Lunenburg building will remain a highlight, and, as always, sugarmakers will be welcoming visitors at their sugarhouses throughout town.

Four open-mic concerts (June through September) were held in 2023, and we plan as many again for 2024. Open-mics are the second Saturday of the month, 6 pm, at the Congregational Church. The town common hosted our Grub-on-the-Green celebration once more with a good crowd entertained by the Fireside Fiddlers. We also hosted "Sundays on the Common," a flea/farm market event enjoyed by customers despite attracting a small number of vendors. We encourage anyone with hand-made products or flea market items to sell to consider vending at this event.

The Gingerbread Bazaar moved back to Lunenburg in 2023 due to the contamination issues at Gilman. Look for it again in early December, location unknown at this time. This is a vendor event with a limited number of slots available. If you are interested in vending contact us through our website. (Listed below.)

Meanwhile, the mission of the Top of the Common Committee remains unchanged. Improvements to the Congregational Church such as installing heat and restoring additional stained-glass windows remain to be completed, and the steeple needs maintenance work more urgently with every passing year. And of course the Old Town Hall, despite some cosmetic improvements in the last year, awaits complete restoration.

Our mission, however, reaches well beyond simply renovating buildings. The goal is for the common and the buildings surrounding it to serve as a place for community to come together and interact, to make our postcard-perfect town center a place where residents and visitors alike can enjoy cultural, educational and recreational activities together.

Letter from Top of the Common Committee, Inc

If you wish to help financially, direct donations are always welcomed. We still have a few copies of our maple sugaring book, "A Wicked Good Run," for sale, and our Lunenburg t-shirts are available in a new color (navy blue)! It is also easy to contribute through on-line donation platforms such as Guidestar, PayPal Giving Fund, eBay for Charity, or Goodshop.com. You can also donate through Benevity, which matches employee donations, or ask your employer whether they match employee donations.

We still have a long way to go to complete the restoration of these historic buildings. We thank all who have given of their time, talents or money – our member and non-member volunteers who lend a hand with building improvement projects, all those who help at our fund-raising events through the year, and all who contribute to decorating the common and its surroundings for the holidays. We invite anyone interested in helping to join us. Committee meetings are the first Saturday of each month, 2 p.m. at the Alden Balch Memorial Library. If committee meetings aren't your thing, we'd be happy to put you on a list of volunteers willing to assist with fund-raisers or other activities. Our website is at topofthecommon.org.

Gary Fournier, President
802-892-5925

ARPA FUNDS SUMMARY 2023

Top of the Common Committee, Inc.

The Top of the Common Committee wishes to thank the Selectboard for the generous grant of ARPA funds to support our building restoration & maintenance activities. In applying for ARPA monies, the Committee cited two items on which the funds would be spent: Installation of a central heating system at the Congregational Church; and urgently needed painting and other maintenance work on the church steeple. Unfortunately we were not able to move ahead on these projects as we had hoped in 2023. This was in part due to the difficulty in finding qualified contractors who aren't already booked far into 2024 and beyond. We are awaiting a price estimate on the steeple project from one contractor who has expressed interest, and we will continue to seek other contractors who are willing to consider the job. We also hit a roadblock on the heat installation when a contractor who was interested and had provided a cost estimate was unable to provide the appropriate insurance coverage. We plan to push ahead with both these projects during 2024. Central heat will extend the building's functional season to include spring and fall. The painting and maintenance work on the steeple will prevent further deterioration requiring more extensive renovation in future.

Gary P. Fournier, President
Top of the Common Committee, Inc.

Letter from Old Home Day Committee

Old Home Day 2023 saw some new volunteers step up in big ways! Organizing and running the parade is a huge job in itself but thanks to their teamwork it was one of the best!

An entire family of volunteers organized and ran the junior cornhole tournament, bagged trash throughout the day, and hauled it away at the end.

We have also been able to count on several individuals who are always up for putting up posters, shopping for supplies, collecting donated items, and making calls. The members of both the Top of the Common Committee and Historical Society wear many hats at this and every other event we offer throughout the year as well.

However, the effort to keep providing affordable family fun and activities to our town and village is getting more and more challenging for the long-time members of these organizations. The lack of volunteers at critical times has forced us to make hard decisions about what we can offer and how many fundraisers we can actually do in between events. We are very appreciative of the town's yearly appropriation which pays for the band and the portable toilets but in order to do more, we need to fundraise more. If you are wanting to help in any way, please reach out to me or any other member or volunteer to see where your time and talents can benefit this event.

The committee would also like to extend our appreciation to the following business and community organizations for their generous support and participation in this annual event:

Lunenburg Variety store,
Girl Scouts Troop #30356,
Lunenburg Polar Bears Snowmobile Club,
Lunenburg/Gilman Senior Center,
Top of the Common Committee,
Town of Lunenburg Historical Society,
Alden Balch Memorial Library,
Bud Colby Annual Memorial Horseshoe Tournament,
as well as all the vendors and parade participants.

Our parade theme for Old Home Day 2024 is "Games We Play"! The float possibilities are pretty vast for this one! Start planning now and look for an announcement for our first planning meeting coming soon!

Financial information

Income:

Balance on hand for Jan. 1, 2023	\$2758.17
Maple Festival luncheon (fundraiser)	175.00
Town appropriation (9/06/2023)	800.00
Interest earned	<u>1.04</u>
Total	\$3734.21

Disbursements:

2022 outstanding debt	\$250.00
(check cashed in 2023)	
USPS box rental	68.00
OHD expenses:	
Equipment expenses:	
Canopies and supplies	339.96
Custom Cornhole Boards	470.00
Entertainment expenses:	
Band	500.00
Magic and Balloon Shows	800.00
Portable Toilets	<u>250.00</u>
Total	\$2,429.00

Available Balance	\$1,056.25
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Sincerely,
Dianne Peyton, *Committee Chairman*
1-802-751-9279

Lunenburg Veterans War Memorial

2023

2023 Beginning Balance: \$977.41

Deposits:

5/15/2023 - Town Allotment \$1,000

5/15/2023 - ARPA Fund Disbursement \$1,000

Total: \$2,977.41

2023 Spending:

4/1/2023 - U.S. Flag Store - Senior Center Flag & Pole: \$249.34

5/13/2023 - U.S. Flag Store - Pole for Gilman Ball Field: \$158.95

5/23/2023 - U.S. Flag Store - Cemetery Flags: \$288.22

5/23/2023 - U.S. Flag Store - 15' x 25' Flag over Road: \$847.99

9/28/2023 - McCormick - Whiteo: \$475.00

Total Spent 2023: \$2019.50

The \$1,000 ARPA Fund was used to pay for the 15' x 25' Flag that goes over the road. We have \$152.01 remaining of our ARPA fund disbursement.

President Carroll Macie

Kingdom East School Board Report

Kingdom East School District Community,

We greatly appreciate your continued support of all of our KESD schools! We exist to provide rigorous and engaging learning across a variety of environments to ensure the academic and social-emotional growth of ALL KESD students. In addition, we continue to focus on attracting and retaining high-quality staff to contribute to the growth of our students, and the vibrancy of our schools and communities. The KESD School Board is thankful for the heroic efforts of staff, parents and students to make our schools caring places that foster and support the character development and strong social and emotional health of our students.

Specifically, the KESD School Board would like to express our gratitude to Lyndon Town School Principal Amy Gale and Lunenburg School Principal Cheryl McVetty for their amazing contributions to their schools, communities and our district, as they plan for their upcoming retirements. With gratitude and appreciation, we wish Amy and Cheryl the very best in their well-deserved retirement!

Here are a few highlighted successes and continuous work with KESD's Strategic Priorities:

Quality & Robust Academics

- *Art, music, technology, and world language in all schools*
- *iReady data system to track student progress in literacy and math*

Character Development & Social-Emotional Health

- *Anti-bullying, Experiential, Athletics, Afterschool & Summer programs in all schools*

Community Connections

- *Ongoing strong partnerships with Kingdom Trails, Village Sports Shop, Burke Mountain, Lyndon Outing Club and Vermont Rural Education Collaborative (VREC) to provide healthy, engaging learning opportunities for all students*

Effective & Efficient Management of Resources

- *Ad Hoc Facilities committee working on comprehensive facilities plan across all schools*
- *Staff Recruitment and Retention Team working on attracting and retaining high-quality staff*

This report highlights our district programs, individual schools, and all of the details of the Board's proposed FY25 budget of **\$49,201,455**. Act 127, new legislation created to better support rural districts like KESD, provides an opportunity for the district to receive greater financial support from the Vermont State Education Fund. While budget development has been challenging due to a new method of counting students under Act 127, coupled with decreasing Common Level of Appraisals (CLAs), the proposed budget also offers an opportunity to continue to support students with the resources needed to meet our strategic priority of providing robust academics for ALL students.

Every policy, decision, and strategy considers our students, staff, and community following the KESD mission statement that guides our efforts:

"In partnership with the community, staff, and students, the Kingdom East School District is committed to providing a collaborative and equitable environment of educational excellence through rigorous learning experiences that develop individual and diverse talents and abilities of all our students to prepare them for successful lives as contributing, responsible citizens."



Cynthia Stuart
School Board Chair

On behalf of our entire team of board members, we thank you for your commitment to the Kingdom East School District and we look forward to serving the needs of our students and community now and into the future.

Sean McMannon
Superintendent of Schools





Lunenburg School

Cheryl McVetty, Principal

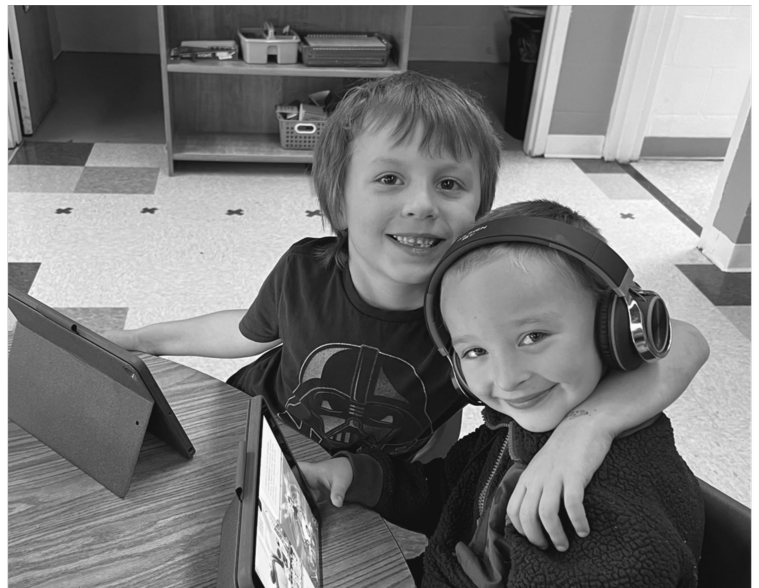


I want to thank my outstanding teachers and support staff for their commitment, dedication, and love for our school and students. Whenever and wherever someone or something is needed to support our students, everyone steps up to make our school operate successfully for our most important inhabitants, our students. I am beyond grateful for this team of educators.

At the beginning of the school year, our art teacher, Jennifer Parker, secured a grant through Burklyn Arts. The funds were used to hire a visiting artist who painted our mascot with students during their art classes. This opportunity and the final product added another positive initiative to our school culture. Our students “feed” the Lion when recognized for their responsible, respectful, and safe behavior. Celebrations are held, and the “Lions of the Month” are recognized for their positive influence.



This school year, we continue organizing events to unite our community. These events include our Meet & Greet BBQ, Literacy Night, Math Madness Night, Holiday Performance, Student-Led Conferences, Veterans’ Breakfast, and the Spring Fling. These opportunities enrich our students’ school experiences; having parents and the greater community join us strengthens our community bond. Thank you for your participation!

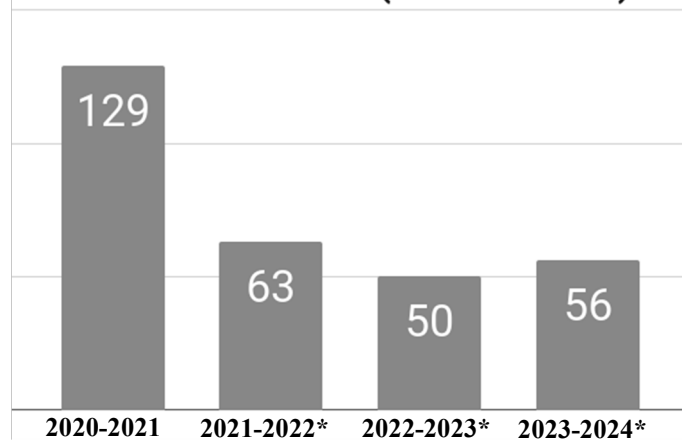


Our third, fourth, and fifth graders participate in two additional enrichments this year. On Fridays, the students engage in Drums Alive. This evidence-based wellness program improves physical, mental, and social-emotional well-being through cognition, drumming, movement, music, and rhythm. Secondly, the folks from White Mountain Science, Inc. (WMSI) work with the students on (STEM) activities, Science, Technology, Engineering & Math.

As I move through my eighth year as your principal, I would like to express my gratitude for your support as we work together to prepare our children for middle school. Educating them and being a part of their lives is an honor.

Grades: K–5
Classroom Teachers : 7.2
Special Educators: .5
Support Staff: 3
Students K-5: 56

Enrollment Trends (As of 10/1/23)



*6th-8th graders attending Concord



**ESSEX
COUNTY
SHERIFF'S
DEPT. STATE
OF VERMONT
Trevor Colby
Sheriff**

**91 Court House Dr
Guildhall, VT 05905
Tel: (802) 676-3500
Fax: (802) 676-3400**

**Essex County Sheriff's Department Report to Lunenburg Select Board for
the period of January 01, 2023 to December 31, 2023**

Our current contract in Lunenburg was increased to an average of 20 hours per week in April. During 2023, we responded to 118 incidents in Lunenburg. We wrote over 62 tickets and 68 warnings for motor vehicle violations in Lunenburg. Throughout the county we responded to 648 incidents.

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

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

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

Thank you for your continued support,
Sheriff Trevor Colby

Town of Lunenburg				
Profit & Loss Report				
2023 Actuals + 2024 Proposed Budget				
Income:	2023 Budgeted	2023 Actual Income	2024 Anticipated Income	% Change
3100 - Taxes				
3110 Property Taxes - Current	\$2,166,017.09	\$2,726,148.91	\$2,700,000.00	-0.96%
3120 Property Taxes - Delinquent	\$114,719.00	\$131,308.46	\$120,000.00	-8.61%
3130 Interest on Delinquent Taxes		\$2,557.41	\$2,300.00	-10.07%
3170 PILOT Program	\$2,000.00	\$11,978.11	\$11,000.00	-8.17%
3190 Taxes - Other	\$50,000.00	\$2,167.00	\$2,200.00	1.52%
3100 Taxes Total:	\$2,332,736.09	\$2,874,159.89	\$2,835,500.00	-1.35%
3200 - Licenses, Permits & Fees				
3210 Dog Licenses	\$1,075.00	\$1,099.79	\$1,000.00	-9.07%
3220 Permits		\$7,479.50	\$6,000.00	-19.78%
3230 Town Clerk Fees	\$15,000.00	\$35,756.68	\$35,000.00	-2.12%
3240 Liquor Licenses		\$0.00	\$70.00	
3270 Civil Authority Fees		\$0.00	\$200.00	
3200 Licenses Permits & Fees Total:	\$16,075.00	\$44,335.97	\$42,270.00	-4.66%
3300 - Intergovernmental Revenues				
3350 State Grants & Reimbursements *Note 1	\$380,000.00	\$222,454.40	\$250,032.80	12.40%
3351 Listers Grant	\$9,000.00	\$8,320.00	\$9,159.26	10.09%
3352 A.O.T. Highway Aid *Note 2	\$100,000.00	\$149,518.41	\$100,000.00	-33.12%
3300 Intergovernmental Revenue Total:	\$489,000.00	\$380,292.81	\$359,192.06	-5.55%
3400 - Charges for Services				
3404 Transfer Station Charges	\$65,000.00	\$47,902.86	\$48,860.92	2.00%
3404 Charges for Services - Other		\$713.00	\$750.00	5.19%
3400 Charges for Services Total:	\$65,000.00	\$48,615.86	\$49,610.92	2.05%
3500 - Miscellaneous Sources				
3503 Rent for Municipal Property	\$6,000.00	\$2,508.35	\$2,500.00	-0.33%
3504 Fines	\$1,000.00	\$365.48	\$350.00	-4.24%
3507 Interest on General Fund	\$275.00	\$348.22	\$350.00	0.51%
3500 Misc Sources Total:	\$7,275.00	\$3,222.05	\$3,200.00	-0.68%
Total Income	\$2,910,086.09	\$3,350,626.58	\$3,289,772.98	-1.82%
Grants & Loans				
3750 Grants (2023 ARPA Funds, awarded \$196,000)				
3750.10 Disbursement 1 - Cemetery Commission (Baptist Hill & Common		\$5,000.00		
3750.11 Disbursement 2 - Lunenburg Fire District #1		\$50,000.00		
3750.12 Disbursement 3 - Top of the Common Committee		\$20,000.00		
3750.13 Disbursement 4 - Lunenburg Historical Society		\$15,000.00		
3750.14 Disbursement 5 - Gilman Citizens		\$3,000.00		

3750.15 Disbursement 6 - Senior Citizens		\$20,000.00		
3750.16 Disbursement 7 - Lunenburg Fire District #2		\$40,000.00		
3750.17 Disbursement 8 - Citizens of Lunenburg		\$1,500.00		
3750.18 Disbursement 9 - Citizens of Lunenburg		\$500.00		
3750.19 Disbursement 10 - Lunenburg Cemetery Association		\$10,000.00		
3750.20 Disbursement 11 - Alden Balch Memorial		\$20,000.00		
3750.21 Disbursement 12 - Polar Bear Club		\$7,500.00		
3750.22 Disbursement 13 - Municipal Plan Committee		\$2,500.00		
3750.23 Disbursement 14 - Lunenburg Veterans War Memorial		\$1,000.00		
Total Grants Disbursed in 2023		\$196,000.00		
	2023 Budgeted	2023 Actual Spent	2024 Proposed	% Change
Expenses				
<i>4100 - General Government</i>				
<i>4130 - Executive</i>				
4130.10 Select Board Salaries <i>*Note 3</i>	\$9,000.00	\$9,000.00	\$9,000.00	0.00%
4130.40 Advertising <i>*Note 4</i>	\$7,500.00	\$514.20	\$4,000.00	677.91%
4130.45 Attorney <i>*Note 5</i>	\$8,000.00	\$0.00	\$14,000.00	
4130.50 Select Board Expenses	\$1,500.00	\$2,078.74	\$1,400.00	-32.65%
4130.60 Administrative Assistant <i>*Note 6</i>	\$6,000.00	\$4,950.00	\$600.00	-87.88%
4130.61 Audit	\$10,000.00	\$50.00	\$0.00	-100.00%
4130.70 Subscriptions & Fees		\$3,771.00	\$3,771.00	0.00%
4135.75 VCLT Membership		\$2,870.00	\$2,870.00	0.00%
4135.76 PACIF <i>*Note 7</i>		\$2,870.00	\$2,870.00	0.00%
4130 Executive Total:	\$42,000.00	\$26,103.94	\$38,511.00	47.53%
<i>4140 - Election & Registration Fees</i>				
4140.10 Town Clerk Salary <i>*Note 8</i>	\$27,175.00	\$25,000.00	\$25,550.00	2.20%
4140.11 Recording Program	\$3,500.00	\$3,190.00	\$3,480.00	9.09%
4140.12 Vital Records Repair	\$2,000.00	\$0.00	\$0.00	
4140.15 Assistant Town Clerk Salaries	\$24,000.00	\$18,507.20	\$15,600.00	-15.71%
4140.30 Town Clerk Health Insurance	\$1,000.00	\$2,166.54	\$2,400.00	10.78%
4140.50 Town Clerk Expense/Office	\$1,500.00	\$1,011.62	\$1,500.00	48.28%
4141.10 Election Official Salaries	\$600.00	\$490.00	\$600.00	22.45%
4135 Retirement	\$2,000.00	\$1,543.03	\$1,600.00	0.00%
4140 - Election Fees Total:	\$61,775.00	\$51,908.39	\$50,730.00	-2.27%
<i>4150 - Financial Administration</i>				
4150.12 (4150.02) Treasurer Salaries	\$3,805.00	\$20,000.00	\$20,440.00	2.20%
4150.50 Treasurer Expenses <i>*Note 9</i>	\$1,000.00	\$7,846.40	\$7,434.00	-5.26%
4150.60 Fees - Delinquent Tax Collector	\$857.00	\$6,565.43	\$6,000.00	-8.61%
4151.10 Auditors' Salaries <i>*Note 10</i>	\$3,300.00	\$3,600.00	\$3,600.00	0.00%
4151.80 Auditors' Supplies (Town Report)	\$2,500.00	\$1,900.00	\$2,299.91	21.05%
4152.91 Computer		\$6,508.00	\$2,000.00	-69.27%
4150 - Financial Administration Total:	\$11,462.00	\$46,419.83	\$41,773.91	-10.01%

	2023 Budgeted	2023 Actual Spent	2024 Proposed	% Change
4153 - Revaluation of Properties				
4153.10 Listers' Salaries	\$12,000.00	\$7,000.00	\$9,000.00	28.57%
4153.40 Tax Administration Program		\$0.00	\$600.00	
4153.50 Listers' Expenses	\$3,000.00	\$4,223.13	\$3,000.00	-28.96%
4153.51 Re-Appraisal <i>*Note 11</i>	\$49,800.00	\$55,829.59	\$30,000.00	-46.27%
4153.60 Re-Appraiser Miscellaneous Costs		\$0.00	\$400.00	
4153.90 Consultants	\$1,000.00	\$0.00	\$1,000.00	
4153 Revaluation of Properties Total:	\$65,800.00	\$67,052.72	\$44,000.00	-34.38%
4194 - General Government Buildings				
4194.10 Maintenance Salaries <i>*Note 12</i>	\$1,500.00	\$0.00	\$1,250.00	
4194.11 Tax Map	\$2,000.00	\$2,042.00	\$2,500.00	22.43%
4194.16 Copy Machine Contract	\$1,200.00	\$1,500.00	\$1,500.00	0.00%
4194.55 Municipal Building Utilities <i>*Note 13</i>	\$8,000.00	\$17,047.00	\$16,000.00	-6.14%
4194.60 Repairs & Maintenance	\$500.00	\$42.99	\$1,000.00	2226.12%
4194.70 Grounds - Sub Contractor <i>*Note 14</i>	\$20,000.00	\$22,156.00	\$22,000.00	-0.70%
4194.80 Supplies	\$3,500.00	\$82.00	\$100.00	21.95%
4194.83 Street Lighting	\$12,750.00	\$12,404.11	\$13,396.00	8.00%
4194.90 Bandstand	\$0.00	\$591.29	\$500.00	-15.44%
4194.91 War Memorial	\$1,000.00	\$2,000.00	\$1,000.00	-50.00%
4194 General Government Building Total:	\$50,450.00	\$57,865.39	\$59,246.00	2.39%
4196 Insurance				
4196.10 Insurance	\$55,000.00	\$54,964.81	\$52,000.00	-5.39%
4196 Insurance Total:	\$55,000.00	\$54,964.81	\$52,000.00	-5.39%
4200 Public Safety				
4210 Police				
4210.20 Sheriff's Fee <i>*Note 15</i>	\$50,000.00	\$21,645.00	\$50,000.00	131.00%
4210.30 Animal Control	\$1,200.00	\$1,955.28	\$1,800.00	-7.94%
4210 Police Total:	\$51,200.00	\$23,600.28	\$51,800.00	119.49%
4215 Ambulance				
4215.10 Lancaster Coverage <i>*Note 16</i>	\$58,590.00	\$50,000.00	\$58,590.00	17.18%
4215.30 Transfer to Gilman Rescue	\$5,000.00	\$5,000.00	\$5,000.00	0.00%
4215.40 Ambulance - Other		\$500.00	\$0.00	-100.00%
4215 Ambulance Total:	\$63,590.00	\$55,500.00	\$63,590.00	14.58%
4220 Fire Department				
4220.10 Transfer to Lunenburg Fire Department	\$25,000.00	\$20,180.00	\$21,794.00	8.00%
4220.11 Lunenburg Fire Department Utilities	\$6,000.00	\$8,996.87	\$9,000.00	0.03%
4220.15 Emergency Vehicle Repair (from 4915.30)		\$1,015.75	\$2,500.00	146.12%
4220.20 Emergency Vehicle Replacement		\$0.00	\$15,000.00	
4200 Fire Department Safety Total:	\$31,000.00	\$30,192.62	\$48,294.00	59.95%
4300 Highways Streets & Bridges <i>*Note 17</i>				
4312 Highway				
4312.08 Payroll Expenses <i>*Note 18</i>	\$0.00	\$0.00	\$0.00	
4312.10 Highway Salaries <i>*Note 19</i>	\$139,360.00	\$125,065.80	\$150,000.00	19.94%
4312.11 Highway Overtime	\$14,000.00	\$15,396.00	\$15,168.00	-1.48%

	2023 Budgeted	2023 Actual Spent	2024 Proposed	% Change
4312.20 Highway Payroll Taxes		\$0.00	\$0.00	
4312.30 Highway Health Insurance	\$11,050.00	\$9,144.63	\$6,000.00	-34.39%
4312.31 Physicals/Drug Testing		\$125.00	\$0.00	-100.00%
4312.40 Highway Retirement	\$4,307.50	\$8,007.80	\$11,000.00	37.37%
4312.41 Salt Shed Building		\$0.00	\$5,000.00	
4312.42 Salt	\$27,000.00	\$27,000.00	\$29,160.00	8.00%
4312.43 Sand	\$26,000.00	\$26,000.00	\$28,080.00	8.00%
4312.50 Expense/Office Supplies		\$727.80	\$250.00	-65.65%
4312.52 Highway Uniforms/ Clothing Allowance	\$4,200.00	\$3,799.30	\$1,500.00	-60.52%
4312.54 Utilities	\$8,015.00	\$9,790.76	\$11,000.00	12.35%
4312.55 Building Fuel - Pellets <i>*Note 20</i>	\$4,825.00		\$9,000.00	
4312.63 Building Maintenance	\$988.00	\$7,634.74	\$3,000.00	-60.71%
4312.65 Road Signs <i>*Note 21</i>	\$183.00	\$42.29	\$1,500.00	3446.94%
4312.66 Bridge Repair & Maintenance	\$0.00	\$446.51	\$5,000.00	1019.80%
4312.70 Vehicle Fuel	\$22,032.71	\$52,387.78	\$52,000.00	-0.74%
4312.71 Vehicle Maintenance & Repair	\$21,834.00	\$42,878.28	\$35,000.00	-18.37%
4312.80 Road Maintenance Materials	\$60,248.00	\$47,408.92	\$50,000.00	5.47%
4312.81 Unemployment Insurance	\$500.00	\$387.00	\$1,000.00	158.40%
4312.84 Tools	\$0.00	\$0.00	\$600.00	
4312.85 Equipment Rental	\$3,969.00	\$0.00	\$4,000.00	
4315.87 Transfer to Highway Vehicle Replacement	\$40,000.00	\$44,945.24	\$40,000.00	-11.00%
4312.90 Subcontracted Services	\$5,034.00	\$17,550.00	\$8,000.00	-54.42%
4312.91 Roadside Mowing		\$4,900.00	\$5,000.00	
4312.95 Paving Material		\$0.00	\$0.00	
4312.96 Paving Equipment		\$0.00	\$5,000.00	
Journal Entry #1 - Town Vehicle Loan Payment				
4300 Highway Total:	\$393,546.21	\$443,637.85	\$476,258.00	7.35%
4324 Transfer Station				
4324.10 Transfer Station Salaries <i>*Note 22</i>	\$24,044.44	\$29,355.24	\$30,001.06	2.20%
4324.40 Transfer Station Utilities <i>*Note 23</i>	\$3,800.00	\$4,929.51	\$5,000.00	1.43%
4324.50 Transfer Station Office Supplies	\$300.00	\$22.24	\$100.00	349.64%
4324.63 Building & Grounds Maintenance	\$4,000.00	\$6,733.19	\$1,000.00	-85.15%
4324.64 Equipment Maintenance <i>*Note 24</i>	\$3,000.00	\$720.38	\$8,000.00	1010.53%
4324.80 Tipping Fees C&D (construction & demo)	\$12,500.00		\$17,000.00	
4324.81 Tipping Fees MSW (general trash) <i>*Note 25</i>	\$12,500.00	\$33,215.94	\$17,000.00	
4324.82 NEKWMD <i>*Note 26</i>	\$12,400.00	\$14,922.73	\$15,818.09	6.00%
4324.83 Transportation Fee <i>*Note 27</i>	\$8,800.00	\$20,892.90	\$20,000.00	-4.27%
4324.87 Bags <i>*Note 28</i>	\$8,000.00	\$9,668.00	\$9,000.00	-6.91%
4324.88 Transfer Station Uniforms	\$800.00	\$883.00	\$900.00	1.93%
4324 Transfer Station Total:	\$90,144.44	\$121,343.13	\$123,819.15	2.04%
4415 Health				
4415.05 Green Up	\$100.00	\$100.00	\$100.00	0.00%
4415.10 Health Agencies	\$2,300.00	\$5,600.00	\$5,600.00	0.00%
4415.20 Health Officer <i>*Note 29</i>	\$6,700.00	\$0.00	\$0.00	
4415 Health Total:	\$9,100.00	\$5,700.00	\$5,700.00	0.00%

	2023 Budgeted	2023 Actual Spent	2024 Proposed	% Change
4520 Culture & Recreation				
4520.20 Old Home Day	\$700.00	\$800.00	\$800.00	0.00%
4520.30 Adult Basic Education	\$200.00	\$200.00	\$200.00	0.00%
4520 Culture & Recreation Total:	\$900.00	\$1,000.00	\$1,000.00	0.00%
4652 Economic Development				
4652.10 Economic Development Agencies	\$1,000.00	\$1,010.00	\$1,010.00	0.00%
4652.10 NRCD Essex County Nature Resource Cons.		\$0.00	\$1,000.00	
4652 Economic Development Total:	\$1,000.00	\$1,010.00	\$2,010.00	99.01%
4912 Special Revenue Funds				
4912.10 Transfer to Balch Library	\$28,000.00	\$25,000.00	\$25,000.00	0.00%
4912.50 Transfer to Cemeteries	\$5,500.00	\$6,750.00	\$5,000.00	-25.93%
4912.60 Trans to Fire District 1 - Lunenburg - Water	\$1,200.00	\$1,200.00	\$1,200.00	0.00%
4912.65 Trans to Fire District 2 - Gilman - Water & Sewer		\$1,200.00	\$1,200.00	0.00%
4912.7 Transfer to Senior center	\$10,000.00	\$10,000.00	\$10,000.00	0.00%
4912 Special Revenue Funds Total:	\$44,700.00	\$44,150.00	\$42,400.00	-3.96%
4915 Trust & Capital Reserves Fund *Note 30				
4915.15 Vehicle Loan Payments	\$60,000.00	\$26,768.24	\$26,768.24	0.00%
4915 Trust & Capital Reserves Total:	\$130,000.00	\$26,768.24	\$26,768.24	0.00%
4931 Payments to other Governments *Note 31				
4931.10 County *Note 32	\$3,200.00	\$39,193.05	\$42,000.00	7.16%
4931.20 School District *Note 33	\$1,649,500.00	\$1,633,831.81	\$1,764,538.35	8.00%
4931 Payments to other Gov Total:	\$1,652,700.00	\$1,673,024.86	\$1,806,538.35	7.98%
Total Expenses	\$2,754,367.65	\$2,730,242.06	\$2,934,438.65	7.48%
For Your Reference:			2023 Year End	2024 Proposed
Total Income			\$3,350,626.58	\$3,289,772.98
Total Expenses			\$2,730,242.06	\$2,934,438.65
End of Year Remainder			\$620,384.52	\$355,334.33

Disclaimers:

You will notice that there are several new line items that are listed this year that have never been listed before, and there are a few line items that have been omitted. This is an unfortunate side effect of ironing out a standardized process for accurately recording our income and expenses going forward. In auditing the last several years of accounts, it was discovered that the old Quickbooks software was periodically combining or omitting data on its own, due to issues that went unnoticed and were just compacted as the years passed. This was no one's fault, however the determination that a fresh and clean set of books was required became quite apparent. This year's Budget is reflective of the direction that our town will continue to take in displaying and providing accurate and transparent information.

Note 1: This amount is what is granted to our town treasurer by the state. These funds are received in monthly installments, and typically relate to: Lien releases, Municipality Disbursements, Class2 & Class3 Vouchers, Application Recordings and specific operating grants. According to the state financial board, there are a variety of additional funds potentially available, and these will be looked into throughout this upcoming year.

Note 2: The 2023 income is shown as being significantly higher than what it actually amounted to, because of a grant that was awarded for the 2023 year. Because the Grant was not distinguished as such in the old Quickbooks system, it was lumped into this income figure, inflating the value displayed. Going forward, within the new system, grants awarded will be separated so they are more clearly identified and easily tracked.

Note 3: Select Board salaries have not increased in 5 years.

Note 4: This reflects the anticipated cost for announcements and advertising fees for this year's Tax Sale.

Note 5: As we anticipate a Tax Sale this year, this value reflects the anticipated attorney fees for the tax sale. Based on the fees in years past, and current market conditions.

Note 6: In an effort to further cut down on expenses and get our spending under control, the Select Board has opted to not employ an Administrative Assistant for 2024. Instead, Board meetings in 2024 will be recorded and we will pay \$50/meeting notes to have someone listen to recordings and issue meeting notices.

Note 7: This service, "PACIF" is related to town employee consultations and information. Our current staff have all been active with receiving information, and we understand we will have a lot more questions that need answers in this upcoming year.

Note 8: The Town Clerk will receive a cost of living raise based on the Cost of Living Adjustment Rate of **2.20%** that was released by the State of Vermont Office of the State Treasurer. This specific rate applies to the Northeast Region.

Note 9: This now includes all Town Department's payroll tax fees and charges. The Treasurer position already handles the payment of all of these payroll related charges. We are just consolidating them into one expense category to more accurately reflect the actual cost.

Note 10: The Auditors will be requesting to change their current payment structure (a lump sum of \$1,200) to that of an hourly form. The goal is to ensure that moving forward, compensation is earned from work done, and not automatically awarded, regardless of level of effort (or lack of). The Auditors have requested of the Select Board to be paid at \$20.00/hour, with the expectation that each Auditor will work no more than 3 hours a week, on average, to keep the cost at or below \$3,600 a year. With the current operational processes, this is completely feasible.

Note 11: The town-wide re-appraisal that has been going on since 2022 will wrap up this year of 2024. This line item reflects the balance of fees the Town will be charged in 2024 for this service.

Note 12: This was originally under a different line item, Town Clerk fees, but will be separated going forward for accuracy and transparency.

Note 13: This line item reflects the cost of electricity and heating for the Town Office Building, including the Post Office electricity. The Board has identified this as an area that needs to be brought under control in 2024. This will include regulating the use of the buildings heating system, energy saving strategies and supplies, and re-evaluating the Post Office Rental Contract. The town has already been in contact with the primary tenant of that rental agreement, which is the Lancaster Post Office Department.

Note 14: This item represents the Mowing & Plowing services done for all Town owned properties, including the commons and the transfer station.

Note 15: This was originally budgeted for \$50,000 in 2023, however, grants covered much of the expenses that the Sheriff's department incurred, and they graciously passed that savings onto us. Which was really awesome of them to do.

Note 16: The Board has no influence over this cost. The cost is set by the Town of Lancaster. The 2024 cost represents an \$8,590 increase over 2024. The Board will continue to investigate other options.

Note 17: Our amazing Highway crew, led by Gregg Williams, has secured \$100,000 in grant funds for various projects!! These funds will be received once the road work has been completed, meaning the Town must outlay these fees for repairs prior to securing grant reimbursement. Since these have not yet been awarded, they will appear in the 2025 Annual Report, under the Grants and Loans section.

Note 18: 2024 payroll tax is being listed as "\$0.00". Going forward this expense will be included entirely under Treasurer expenses since they handle all payroll already.

Note 19: The 2023 Actual Spent is much lower than what was budgeted for 2023 because midway through this last year, we went several months being understaffed with highway crew. We have since hired an appropriate amount of highway crew, and the 2024 budget reflects what their pay will actually cost. The 2024 Highway salary is really only an increase of 7.63% over what 2023 would have amounted to being.

Note 20: We unfortunately could not get a confirmed and accurate total as to exactly what was spent on Pellets this year. We will be reviewing other vendors to procure pellets and are open to suggestions for supplier companies. The requirements are that the company must be able to provide quotes, and that they must be able to send statements and invoices per order, not waiting until end of year to provide one invoice with their estimation of expenses. That will no longer be tolerated among any vendor the town does business with.

Note 21: The Board has worked with the Town's insurer to add all named street signage to be covered by insurance for an additional cost of \$10/year. After meeting our mandatory deductible, all sign replacement as a result of theft or damage will be covered by our insurer. This is huge.

Journal Entry #1: Journal entries are a way to rectify a mistake in accounting, without attempting to delete or misrepresent that mistake. In this instance, the loan payment of \$26,768.24 was entered twice into the old Quickbooks software. It was entered as both a part of 4315.87 Transfer to Highway Vehicle Replacement & also entered as 4915.15 Vehicle Loan Payments. As with many other line items, we wish to make sure loans and grants etc, are separately displayed, so as to ensure complete transparency with funds and how they are spent. So to correct this error, while also setting up proper recording for the future, we made a journal entry to remove or "credit" the vehicle loan from 4315.87 Transfer to Highway Vehicle Replacement without just deleting the other line item.

Note 22: Transfer station employees will receive a cost of living raised based on the same 2.20% figure used in determining the Town Clerk salary raise. This figure comes from the Cost of Living Adjustment Rate of **2.20%** that was released by the State of Vermont Office of the State Treasurer.

Note 23: Due to the design of the startup of our Transfer Station each day it's open, we receive a penalty surcharge fee from the electric company. The Board is looking at options to rectify that situation ASAP in 2024.

Note 24: This is the anticipated cost for Compactor repairs that will be needed this year.

Note 25: The total of \$33,215.94 is actually the combined total of these two separate line items. We are unsure as to why these line items were chosen to be lumped together this year, when historically they have been separated. We are returning to these line items being separated to properly reflect 4324.81 Tipping Fees MSW (general trash) & 4324.80 Tipping Fees C&D(construction & demo). We chose 17,000 as the proposed expenses for both of these, from applying a 2.36% increase from 2023 total, and dividing it equally between the two line items for 2024. We realize this isn't ideal, however it does set us up properly to not have this issue again in the years going forward.

Note 26: Our Transfer Station is a member of the Northeast Kingdom Waste Management Division. This line item represents annual membership fees as well as additional fees paid based on the tonnage we send to Berlin, NH. NEKWMD has announced a 6% increase in fees from 2023. The Board has no influence or jurisdiction over these fees.

Note 27: This line item represents the cost of trucking our compactor trash and construction trash dumpster to and from Berlin, NH. The cost per round trip is \$415. It is the Board's belief that every round trip of both dumpsters and the tonnage cost in tipping fees should be covered by the income received from trash deposited into these dumpsters. The board will be working in 2024 to assure that happens.

Note 28: There is currently no auditing or accounting system of our bag inventory and income. The Board will assure that changes in 2024.

Note 29: The Health Officer position has been changed over the last several months, however historically, and currently, there are no expenses that are associated with the position. The current Health officer can

attribute that even though they have been active with 17 Health Officer related reports and claims these last 9 months, there has been no need to add expenses for the role.

Note 30: Going forward, These funds will be split into specific and clearly identifiable fund accounts. For instance, Vehicle Loan Payments, will be identified as WHICH vehicle the loan payments are for. Part of our new accounting strategy is having separate, and identifiable sub-accounts for any fund.

Note 31: These account for the majority of the costs to the town, and as such, account for the vast majority of drain on our tax dollars. It is our hope that our town can begin requesting more detailed information on how this money of ours is being utilized, and precisely how it is being managed. This endeavor is one that is incredibly important, and will be updated and reported on throughout the year by our own Town Auditors.

Note 32: This line item reflects the cost of support to the Essex County Courthouse (Staff, building expenses etc). Every town in Essex county pays for this support. This increase in cost from 2023 to 2024 is not controlled by our town or leadership.

Note 33: The Town has no jurisdiction or influence over this expense. This is also an incredibly difficult budget value to factor. Our budgets and predictions must be completed by February, however, the Kingdom East School District does not release their cost increases until mid way through the year. Therefore, we felt as though it would be best to take the past 5 year average of year to year line item increases that have been reported since 2017, and then apply that increase percentage to what the final cost was last year. The 5 year percentage increase came out to 15.80%, so we increased last year's final cost of \$1,633,831.81 by 15.80% to arrive at a projected figure of 1,933,977.24. This was deemed to be excessively high to reasonably budget for, especially with our Town's current financial state. So after deliberation, we came to an agreement to plan for an increase of 8%. Which is just over the 7.55% increase from 2022 to 2023. Copies of the Kingdom East budget will become available in the Town Clerk's office soon.

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