

# TOWN OF SANDGATE



## Town & School District 2023 Fiscal Year Annual Report

# WARNING

The legal voters of the Town of Sandgate, Vermont are hereby warned and notified to meet at the Sandgate Town Hall on Monday, March 4th, 2024 at 7:00 pm for the purpose of acting on the following articles, with the exception of Article 1 which will be voted on by Australian Ballot on Tuesday, March 5th, 2024. Absentee and early voting is permitted on all matters to be voted on by Australian Ballot. The polls will be open at the Town Hall on March 5th, 2024 between 10:00 am and 7:00 pm.

To vote on the following Town and School Officers using Australian Ballot:

|  |   |   |
|--|---|---|
| <b>ARTICLE 1.</b>  | Auditor: 3-year term<br>Cemetery Commissioner: 3-year term<br>Constable: 1-year term<br>Delinquent Tax Collector: 1-year term<br>Grand Juror: 1-year term<br>Lister: 3-year term<br>School Director: 3-year term<br>School Moderator: 1-year term | Selectboard: 1-year term<br>Selectboard: 1-year term<br>Selectboard: 1-year term<br>Selectboard: 3-year term<br>Town Agent: 1-year term<br>Town Moderator: 1-year term<br>Town Treasurer: 3-year term |
| <b>ARTICLE 2.</b> To hear and act on the reports of the Town Officers.   |   |   |
| <b>ARTICLE 3.</b> Shall current property taxes be paid to the Town Treasurer on or before Oct 1, 2024?   |   |   |
| <b>ARTICLE 4.</b> Shall the Town authorize the Selectboard to spend budget surplus funds, that have been collected into a General and Highway "Rainy Day Fund"? *  |   |   |
| <b>ARTICLE 5.</b> Shall the Town appropriate \$7,500 to the Arlington Rescue Squad?  |   |   |
| <b>ARTICLE 6.</b> Shall the Town appropriate \$1,200 in support of Arlington Nursing Services?   |   |   |
| <b>ARTICLE 7.</b> Shall the Town appropriate \$3,000 in support of Arlington Recreation Park?  |   |   |
| <b>ARTICLE 8.</b> Shall the Town of Sandgate appropriate \$3,800 for the Martha Canfield Library?  |   |   |
| <b>ARTICLE 9.</b> Shall the Town of Sandgate vote to appropriate the total sum of \$2,882 for the following: Arlington Area Childcare, \$750; Arlington Community House, \$100; Bennington County Child Advocacy, \$200; Bennington County Conservation District, \$300; Bennington-Rutland Opportunity Council (BROC), \$137; Center for Independent Living, \$95; Center for Restorative Justice, \$250; Green-Up Day, \$50; PAVE, \$100; Southwestern Vermont Council on Aging, \$600; Tutorial Center, \$200; VT Association of Conservation Districts, \$100? |   |   |
| <b>ARTICLE 10.</b> Shall the Town vote to adopt a budget of \$608,185 to defray the expenses of the Town for the period of July 1, 2024 to June 30, 2025?  |   |   |
| <b>ARTICLE 11.</b> Shall the Town vote to roll over any excess funds in the pavement budget line item (Budgeted Amount \$30,000) into the Reserve Pavement Account?  |   |   |

\*As amended and passed at the May 9, 2022 Special Meeting, Article 3. from that meeting states- Shall the town authorize the selectboard to put surplus funds (if there are any) into a "Rainy Day Fund", in the next Fiscal year and all future years. The surplus money has been separated into a General and Highway Fund.

## TABLE OF CONTENTS

|  |       |
|--|-------|
| Appointed Officers                           | 52    |
| Appropriations                               | 53-55 |
| Assets & Compensations                       | 30    |
| Budget, Proposed - General                   | 32-33 |
| Budget, Proposed - Highway                   | 34-35 |
| Committee Reports                            | 2-11  |
| Consolidated Balance Sheet                   | 31    |
| Delinquent Tax Policy                        | 8     |
| Delinquent Tax Report                        | 9-10  |
| Dog Licenses                                 | 40    |
| Elected Officers                             | 51    |
| Property Transfers                           | 39    |
| School Board Meeting Minutes                 | 48-49 |
| School Board Report                          | 42-43 |
| School Board Warning                         | 41    |
| School Financials                            | 44-47 |
| State Representatives Report                 | 50    |
| Town Phone Directory                         | 56    |
| Town Meeting Minutes                         | 36-38 |
| Traffic Study                                | 10    |
| Treasurer's Reports                          | 12-35 |
| Vital Statistics: Births, Deaths & Marriages | 3     |

## 2023 SELECTBOARD COMMENTS

Joe Nolan, John Phelps, Charlie Pike, Linda Schmidt, Karen Tendrup

This past year, the Board welcomed new member Linda Schmidt. Joe Nolan continues as Chair.

In 2023, the Selectboard instituted and oversaw the following:

- installation of a generator at Town Hall
- rewriting of the town's Hazard Mitigation Plan, in conjunction with the Bennington County Regional Commission
- hiring of a contractor to provide technical assistance at Town Hall, for greater efficiency for town staff and for improved data security
- participation in the Municipal Technical Assistance Program, which provides support for a project of the Town's choosing
- participation in the Municipal Energy Resilience Program, which will assess the energy efficiency of Town Hall and the Town Garage
- traffic study on major Town roads.

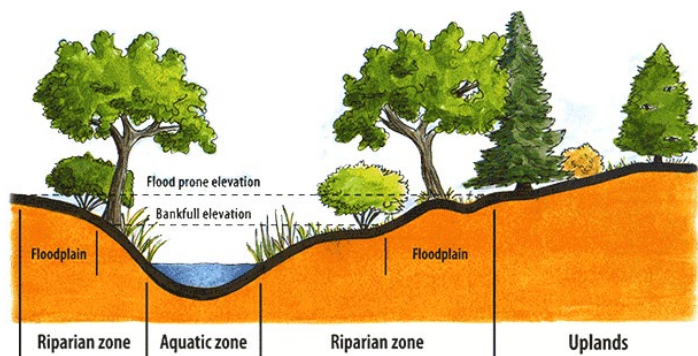
The Board would like to thank all who have given their time to help the Town this year. Support from residents is crucial to the health of Sandgate and is much appreciated. Special thanks to all who participated in a successful Green Up Day last spring.

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## SANDGATE CONSERVATION COMMISSION

Jean Eisenhart (Chair), Harry Rich, Rob Viglas, Dottie Sundquist, Jim Henderson

Our emphasis continues to be expanding riparian buffer zones along our rivers and streams. Vegetated riparian buffers provide erosion control, flood hazard protection and wildlife habitat. We are offering all owners of waterfront property free trees and shrubs to be planted along their stream banks. In 2023 three landowners along the Green River added trees and shrubs along their riverbanks. Interested landowners should



contact Jim Henderson (802-681-5374) to schedule a site visit or simply place an order for plants. If you are not interested in planting trees and shrubs but continue to be frustrated watching your property eroded downstream, simply stop mowing your lawn, hayfield, or pasture to the river's top of bank. This simple decision will allow native vegetation to re-establish and will help to curtail erosion.

## TOWN CLERK'S COMMENTS FOR 2023

Sandra Reidy, Sandgate Town Clerk

The Town Clerk office is open Monday through Thursday 9:30 to 12:30 and the vault is open during those office hours.

The Town Website is [www.sandgatevermont.org](http://www.sandgatevermont.org). The minutes of Selectboard meetings are posted online after each meeting and we post them on the bulletin board outside the office.

We are in volume 62 in the Sandgate Land Records. All volumes have been microfilmed up to and including volume 55. The Vermont State archives have a copy.

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## VITAL RECORDS FOR 2023

**BIRTHS:** Maxwell Alexander Lerner, Casper Mark Pike

**MARRIAGES:** Brook Hawley to Nathan Mattison, Anne Marie Smith to Ronald Hutchinson

**DEATHS:** Evelyn Buck (87), Joseph Ruocco (82), Julian Sheres (94)

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## WUERSLIN-STUECKLEN ARTS GRANT COMMITTEE

Jean Eisenhart, Chair; Pat Hall, Dona McAdams, Hasso Wuerslin, Jeanne Zoppel

There were 3 grants awarded in 2023:

1. Marlo Viglas: fashion illustration
2. Marlo Viglas: sewing machine, fabric, & patterns
3. John LeMay: oil painting & figure drawing

The "Arts" means creative endeavors including, but not limited to, visual arts, performing arts, and literature. The amount of each award will be determined by the Award Committee. It is for one year only. The Award check will be sent, when applicable, directly to the chosen institution or supplier of services. The number and amount of awards will vary depending on available funds.

Application forms are available at the Town Clerk's office or online at [sandgatevermont.org](http://sandgatevermont.org).

Respectfully submitted,  
Jean Eisenhart

## AUDITORS' REPORT

Valerie dePeyster, Sheila Kearns, Peter Markalunas

We have audited the select board orders, vendor invoices, checks issued and internal bank transfers for the Town of Sandgate for 2023. To the best of our knowledge, the consolidated balance sheet and other financial statements represented in this town report fairly reflect the financial position of the Town as of 12/31/2023. Town auditors do not serve as auditors for the town school district, nor are they responsible for audits of incorporated school districts, union school districts, or supervisory unions.

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## LISTERS' REPORT

Valerie dePeyster, Colleen Scholtz, Jeanne Zoppel

Sandgate's 2023 Grand List contained 346 parcels and 7 non-tax parcels totaling \$78,771,600 after exemptions. We are pleased to say there are no outstanding appeals.

The State has Sandgate listed as being 94.77% of fair market value, which gives us a coefficient of dispersion of 12.44.

**REMINDER: BY LAW ALL RESIDENTS MUST FILE THE VERMONT FORM HS-122 BY APRIL 15<sup>th</sup>.**

If you are no longer a resident, file Form HS-122W, the non-resident form.

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## FOREST FIRE WARDEN'S REPORT

Lynn Fielding

There was one fire this year: 9.5 acres at the top of Minister Mountain. 34 burn permits were issued for 2023. If you have any questions about burning or need a permit, please call Lynn Fielding at 802-375-2211. You do not need a burn permit when there is snow on the ground around the fire. **Burning in April and May is strongly discouraged.**



# ROAD FOREMAN REPORT

Jay Wilson, Skip Wilson

2023 was another busy and abnormal year for us: with the onset of winter months in 2022 we were forced to extend FEMA work into fall 2023. We had three FEMA projects left to complete, which included stacked rock walls on Chunks Brook Road and Lincoln Lane, as well as an 83' x 57' culvert install. All three projects were completed, and paperwork has been submitted to FEMA for reimbursement.

We completed a project on West Sandgate Road where our main goal was to make travel safer. Trees were cut and stumped, the existing ditch was filled in to create a shoulder, and a new ditch was excavated.

We completed a Better Roads grant for Rupert Road on Beebe Hill, which included tree clearing, culvert replacements, and stone-lined ditches. We then completed a second Better Roads grant on Snow Road, which also included tree clearing, culvert installs, and stone-lined ditches.

The town purchased a 2019 Doosan DX140 excavator that was used to complete both Better Roads grant projects and the remaining three FEMA projects.



Projects for 2024 include a Better Roads grant for West Road, with culvert replacement and stone-lined ditches. A second grant is through the Grants in Aid program, which will be on Rupert Road and will also include ditching and culvert replacement. The third project is a box-culvert install on West Sandgate Road, for which the town received a \$200,000 grant through the state of Vermont in 2022.

Since mud season decided to start in December this past year, we have been drawing gravel to sections of road that we know will be a problem in the spring. Although we are using coarser gravel than most residents are accustomed to seeing and that may be rough now, we are confident this will make a stronger base that will hold up better during the spring mud season.

We would like to thank the Town of Arlington Road Crew and administration for working with us to complete the Better Roads grant project on Rupert Road, and we look forward to working with them on future projects.

We also thank Jim Henderson for all of his help acquiring grants to keep improving town roads.

We can be reached at the town garage for any questions or concerns, at 802-375-8358.



## 2023 ZONING ADMINISTRATOR'S REPORT

Sheila Kearns

Activities for the past year include the issuance of 11 building permits: one for a new residence, one for a camp, five for accessory buildings, and four for remodel/alterations. The list of permits is provided below.

In addition to working on permit activities, the Zoning Administrator (ZA) provided support to the Planning Commission in completing the update of the Zoning Bylaws and Subdivision Regulations. This work was done with the assistance of grant funding obtained through the Bennington County Regional Commission (BCRC). The Planning Commission public hearing to take comments on the proposed Zoning Bylaw occurred on January 17, 2024. In 2024 the Selectboard will hold another public meeting to take comment on the bylaws prior to approving the updated bylaws for adoption.

The ZA also devoted time to working with property owners who did not submit permits or consult with the ZA before beginning building projects. In all cases these “after the fact” permits were ultimately approved. With the input of the members of the Planning Commission, the ZA makes every effort not to penalize property owners in these circumstances and hopes that all residents will take time to reach out to the Zoning Administrator with any questions or concerns about whether a permit is required.

### Permit Applications as of January 1, 2023:

| Applicant     | Location   | Request                                    | Action   |
|---------------|--|--|----------|
| Merrow        | 1285 West Rd. (Property ID 342000-00L)                 | foundation replacement                     | Approved |
| Pike          | 1971 Sandgate Rd. (Property ID 107500-00L)             | residence                                  | Approved |
| Donahue       | 7821 Sandgate Rd. (Property ID 14800-00L)              | deck & mud room                            | Approved |
| O'Brien/Jaffe | 1153 SE Corners Rd. (Property ID 208500-00B)           | shed                                       | Approved |
| Turner        | off West Rd. (Property ID 338500-00R)                  | camp                                       | Approved |
| del Corral    | 2155 Sandgate Rd. (Property ID 108500-00B)             | shed                                       | Approved |
| Plimpton      | Swearing Hill Rd. (Property ID 114800-0L0)             | deck                                       | Approved |
| Smith         | Corner of Rupert & West Roads (Property ID 605000-00L) | shed                                       | Approved |
| Kearns/Finn   | 4995 Sandgate Rd. (Property ID 131500-00B)             | greenhouse                                 | Approved |
| Sirman        | 3381 Sandgate Rd. (Property ID 118500-00L)             | garage replacement & laundry room addition | Approved |
| Goodell       | 509 Hamilton Hollow Rd (Property ID 252000-00L)        | unfinished garage with loft                | Approved |

## BOARD OF CIVIL AUTHORITY (BCA)

No action in 2023



## PLANNING COMMISSION / ZONING BOARD OF ADJUSTMENT

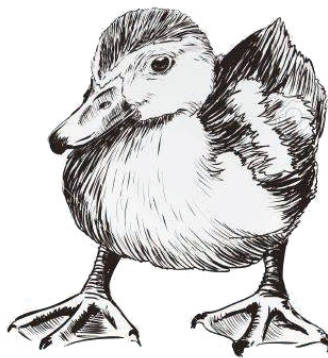
**Richard Zoppel (Chair), James Aschmann (Clerk), Brad Kessler,  
Rob Viglas, and Jean Eisenhart, Alternate. One position is vacant.**

In March of 2023 Caroline Kimball resigned from the Planning Commission and Zoning Board of Adjustment (PC/ZBA) due to her plans to move away from Sandgate. The PC/ZBA greatly misses Caroline's thoughtful contributions to our work and continues to be unable to fill the vacancy.

In addition to the regular review of permit applications and appeals, the PC/ZBA undertook a major revision of the Zoning Bylaws. This work was greatly supported by a planning grant that was obtained with the assistance of the Bennington County Regional Commission. With support from this grant, Janet Hurley, Planning Program Manager, assisted the PC/ZBA in updating the Bylaws to realign them with the town's current planning policies, address inconsistencies resulting from the many changes that have been made to state statute since the regulations were last updated, and identified shortcomings of the current regulations which have resulted in confusion or difficulties for applicants. The updated Bylaws also incorporate and update the existing Subdivision Regulations, expand Flood Hazard Regulations to include River Corridor Protections, and seek to improve the clarity of the regulations and the town's development review and permitting processes.

In early 2024, the amended Bylaws will be reviewed at a public hearing and the PC/ZBA's proposed Bylaws will be submitted to the Selectboard for their review, possible revisions, and eventual adoption. During the Selectboard review a second public hearing will allow for additional input from residents.

The PC/ZBA greatly appreciates the efforts made by property owners to obtain necessary permits for development but continues to find it necessary to require property owners to obtain proper permits after construction has already begun. We try not to penalize property owners when they must obtain these "after the fact" permits, and hope that all residents will take time to reach out to the Zoning Administrator with any questions or concerns about whether a permit is required.



# **DELINQUENT TAX COLLECTION POLICY**

## **Town of Sandgate, Vermont**

1. All delinquent taxes must be remitted to the Collector of Delinquent Taxes. The Town Treasurer is not authorized to accept any payment toward delinquent taxes.
2. As soon as the Tax Collection Warrant has been received from the Treasurer, the Delinquent Tax Collector will send a notice to each delinquent taxpayer each month for three months. The third letter will contain notice of the possibility of a tax sale.
3. Partial payments may be made on a monthly basis; however, payment arrangements which completely pay the bill before April 1st of the year succeeding the current tax due date will be required.
4. Mortgage and lien holder will be notified of the tax delinquency 30 days after the first notice has been sent if the delinquent taxpayer has not paid the taxes or contracted the Collector to make arrangement for payment.
5. There will be a \$20 fee charged for any returned check or other faulty payment of delinquent taxes.
6. Six months after the due date, the Collector will send notice of impending tax sale to sell as much of the property as is necessary to pay the taxes, costs, and fees associated with such a sale.
7. If no satisfactory payment arrangements have been made in one month or if the arrangements agreed to have not been met, the Collector of Delinquent Taxes will instruct a lawyer to begin the following actions to sell as much of the property on which the tax is due, as is necessary to pay the tax, cost and fees.
  - a) The delinquent taxpayer will be notified of the tax sale decision, that full payment must be received prior to the posted date of the impending tax sale, and that the costs of the tax sale will be borne by the taxpayer.
  - b) All mortgage holders and lien holders will be notified of the tax sale.
  - c) If full payment has not been received by the posted time and date of the tax sale, the tax sale will be held according to the procedure specified in 32V.S.A Section 5252.
  - d) Costs of preparing and conducting the sale, including legal fees up to a maximum of 15% of the amount of the delinquent tax, will be charged to the delinquent taxpayer.
8. In the event that no one purchases the property at tax sale, or if in the judgement of the Delinquent Tax Collector, proceeding with tax sale is unwise, the Collector shall collect the delinquent taxes using any or all the methods permitted by law.
9. Each taxpayer has the right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A Section 1535, which may be viewed in the Town Clerk's office.

Eleanor LaCross, Collector of Delinquent Taxes  
802-375-2801

## DELINQUENT TAX COLLECTOR'S REPORT

Eleanor LaCross, Collector

Town taxes are due upon receipt of your yearly tax bill. The final date for the treasurer to receive payment for 2023-2024 taxes was October 1st 2023. A mailing date of October 1st does not constitute payment of taxes in a timely manner and the 8% penalty and 1% interest will be applied to all taxes which do not arrive at town hall **on or before** October 1st of each year. 1% interest on the principal is charged per month or portion of the month that the tax remains unpaid. This is an interest rate of 12% per year.

### STATEMENT OF DELINQUENT TAXES AS OF DECEMBER 31, 2023

| NAME                     | PARCEL     | TOTAL            |
|--------------------------|------------|------------------|
| <b>2023</b>              |            |                  |
| Arrington, Lee           | 725500-00R | 3,755.11         |
| Barlow, Christopher      | 232500-00L | 5,209.42         |
| Beresford-Redman, B      | 615200-00R | 1,620.22         |
| Eppers-Sprainer, Amanda  | 336000-00B | 69.34            |
| Filipp, Alexander        | 424500-00L | 5,439.43         |
| Grogan, Heath E          | 307500-00R | 4,680.58         |
| Kennedy, Patrick         | 722500-00B | 539.16           |
| Kimball, Christopher     | 730300-0L0 | 171.30           |
| Low, Albert              | 312000-0R0 | 878.84           |
| Maue, Eugene             | 148500-00R | 3,358.65         |
| Merrill Lynch Trust      | 144500-0L0 | 167.19           |
| Miller, Charles          | 704700-00L | 222.78           |
| Mitchell, Edward         | 501000-00B | 573.12           |
| Mitchell, Edward         | 501500-00B | 4,203.21         |
| Mitchell, Edward         | 501000-0R0 | 448.00           |
| Pendleton, David         | 426500-00L | 5,392.95         |
| Salmon-Holgren, Lorraine | 612000-00R | 1,282.76         |
| Smith, Christopher       | 351500-0L0 | 16,744.29        |
| Towsley, Howard          | 144000-0L0 | 171.60           |
| Trombley, Nik            | 608000-00R | 3,550.68         |
| Vitka, Steve             | 612500-00R | 344.09           |
| <b>TOTAL FOR 2023</b>    |            | <b>58,822.72</b> |

## DELINQUENT TAX COLLECTOR'S REPORT- continued

|                               |            |                  |
|-------------------------------|------------|------------------|
| <b>2022</b>                   |            |                  |
| Koscinski, Michael            | 424000-00L | 1,895.97         |
| Maue, Eugene                  | 148500-00R | 1466.61          |
| Miller, Charles               | 704700-00L | 84.12            |
| Mitchell, Edward              | 501000-0R0 | 11.69            |
| <b>TOTAL FOR 2022</b>         |            | <b>3,458.39</b>  |
| <b>2021</b>                   |            |                  |
| Koscinski, Michael            | 424000-00L | 1,548.16         |
| <b>TOTAL FOR 2021</b>         |            | <b>1,548.16</b>  |
| <b>TOTAL DELINQUENT TAXES</b> |            | <b>63,829.27</b> |

## 2023 SANDGATE TRAFFIC STUDY REPORTS

Due to the perception of town residents that speeding occurs throughout town, The Sandgate Selectboard asked The Bennington County Regional Commission to conduct traffic studies on the following roads in 2023.

### Sandgate Road:

- Date: 4/4/2023-4/11/2023
- Location: Across from DePeyster's sugar house
- Speed Limit: 35 MPH
- Vehicles Analyzed: 4,117
- Average Speed: 37 MPH
- Fastest Speed: 73 MPH

### West Sandgate Road:

- Date: 4/11/2023-4/18/2023
- Location: Uphill from the pink cottage on the south side of road
- Speed Limit: 35 MPH
- Vehicles Analyzed: 1,911
- Average Speed: 36 MPH
- Fastest Speed: 75 MPH

### Rupert Road:

- Date: 5/17/2023-5/24/2023
- Location: South of Pero's Driveway
- Speed Limit: 35 MPH
- Vehicles Analyzed: 552
- Average: 34 MPH
- Fastest Speed: 70 MPH

### Sandgate Road North:

- Date: 7/18/2023 – 7/26/2023
- Location: Between the Hill Residence and Wuerslin Road
- Speed Limit: 25 MPH
- Vehicles Analyzed: 905
- Average Speed: 29 MPH
- Fastest Speed: 51

# SANDGATE CEMETERY COMMISSION 2023 ANNUAL REPORT

**Ann Hammerle, Kathleen Hill, Julie Robertson**

*"Cemeteries should be more than places where the stones lie on the ground. Cemeteries hold the stories of the people who have lived in the past....people who have shaped our past."*

—Audrey Bierhaus

Special thanks to the Town Selectmen for supporting us this year on two projects. First, the road crew installed the culvert for us that linked the old and new parts of the Center Hill Cemetery. This is a critical thoroughway for vehicles to travel and we very much appreciate the work done. Second, the Selectmen selected the town cemeteries to be the beneficiary of a municipal technical assistance program (MTAP), administered by BCRC. Unfortunately, we did not fit the criteria in the end to be a participant, but having the Selectboard support the town cemeteries is vital for future projects.

In October, we received word from our landscaping provider that they could not continue to provide mowing services for the town cemeteries, due to staffing shortages. We have contracted with another provider (at this writing) to begin in the spring. It is our intention to schedule additional mowing times for both the West Side and Center Hill cemeteries in 2024. The cemetery clean-up continues in all our cemeteries and we are always looking for volunteers to remove brush and weed whack. There are three cemeteries that we do not maintain through our landscaping service, but the Cemetery Commission takes note of what is needed at these locations throughout the year.

The new commissioner, Ann Hammerle, has adapted very quickly to the role and has a keen interest in cemetery affairs. We are very fortunate to have her on board.

Reserving a cemetery plot is open to residents and landowners only. In some cases, the commission may require a formal review. A plot can hold four (4) cremations OR one (1) casket. Currently, the donation amount is \$400, but we require corner markers, bearing one initial, to be placed. These markers can be obtained at most funeral services at your expense. Center Hill Cemetery is currently the only town cemetery available for burial.



In 2023, several longtime town residents were laid to rest in the Center Hill cemetery and we offer our condolences to the family and friends of these dear ones who contributed to shaping our past.

**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - General Fund**  
**July 1, 2022 through June 30, 2023**

|  |                    |
|--|--------------------|
| <b>Bank Balance: 7/1/22</b>              | \$138,563          |
| <b>Receipts:</b>                         |                    |
| Current Taxes Paid as of 6/30/23         | \$1,597,018        |
| Building Permit Fees                     | \$780              |
| Checking Interest                        | \$3,151            |
| Town Clerk Fees                          | \$5,295            |
| Hold Harmless Money                      | \$24,980           |
| <b>Total Receipts</b>                    | <b>\$1,631,224</b> |
| <b>TOTAL FUNDS AVAILABLE</b>             | <b>\$1,769,787</b> |
| <b>Expenses:</b>                         |                    |
| School Tax Share                         | \$938,504          |
| Highway Property Tax Share               | \$418,469          |
| <b>TOTAL TRANSFERS</b>                   | <b>\$1,356,973</b> |
| <b>SELECT BOARD SALARY AND EXPENSES</b>  |                    |
| Select Board Salaries                    | \$4,285            |
| <b>TOWN OFFICIAL SALARY AND EXPENSES</b> |                    |
| Auditors Salary                          | \$453              |
| Delinquent Tax Collector                 | \$6,998            |
| Town Clerk Salary                        | \$11,283           |
| Town Clerk Fees                          | \$5,295            |
| Assistant Town Clerk                     | \$3,077            |
| Treasurer Salary                         | \$13,506           |
| Assistant Treasurer                      | \$3,077            |
| Constable Salary                         | \$1,274            |
| Lister's Salary & Expenses               | \$4,323            |
| Misc Mileage & Reimbursement             |                    |
| Zoning Administrator Salary              | \$3,372            |
| Zoning Administrator Expenses            | \$94               |
| ZBA Planning Expenses                    |                    |
| Payroll Tax                              | \$32,046           |
| Vermont State Taxes                      | \$5,079            |
| Training Town Officers                   | \$20               |
| <b>GENERAL MAINTENANCE AND SUPPLIES</b>  |                    |
| Town Hall Utilities                      | \$6,299            |
| School House Utilities                   |                    |
| Office Supplies                          | \$2,982            |
| Computers, Software & Internet           | \$5,000            |
| Office Equipment Maintenance             |                    |
| Town Hall Major Repairs                  | \$11,831           |
| Town Hall Maintenance                    | \$9,485            |
| Postage                                  | \$556              |

**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - General Fund**  
**July 1, 2022 through June 30, 2023**

Page 2 of 2

|   |                    |
|---|--------------------|
| Town Report Expense                           | \$1,041            |
| Website Management                            | \$1,000            |
| Legal and Professional Fees                   | \$1,686            |
| <b>GENERAL SERVICES</b>                       |                    |
| Solid / Hazardous Waste / Recycle             | \$1,747            |
| BCSWA   | \$2,659            |
| BCRC  | \$3,000            |
| Fire Protection                               | \$24,521           |
| Insurance and Bonding                         | \$15,645           |
| BCA Meetings / Poll Workers                   | \$1,636            |
| VLCT Dues                                     | \$253              |
| Animal Control                                |                    |
| Sheriff Patrol Expense                        |                    |
| County Tax                                    | \$8,377            |
| <b>APPROPRIATIONS</b>                         |                    |
| Arlington Area Childcare                      | \$750              |
| Arlington Community House                     | \$100              |
| Arlington Nursing Service                     | \$1,200            |
| Arlington Recreation Park                     | \$3,000            |
| Arlington Rescue Squad                        | \$7,500            |
| Bennington County Conservation District       | \$300              |
| Bennington-Rutland Opportunity Council (BROC) | \$137              |
| Center for Independent Living                 | \$95               |
| Center for Restorative Justice                | \$250              |
| Green Up Day                                  | \$50               |
| Wuerslin-Stuecklen Scholarship                | \$350              |
| Martha Canfield Library                       | \$3,800            |
| Tutorial Center                               | \$200              |
| VT Association of Conservation Districts      | \$100              |
| Cemetery Commission                           | \$6,000            |
| Southwestern Vermont Council on Aging         | \$600              |
| State Money Not Transferred as of 6/30/23     | \$3,611            |
| Tax Rebates                                   | \$8,370            |
| Chargebacks                                   | \$10,308           |
| Fees  | \$30               |
| Due to From Highway Checking                  | \$31,274           |
| <b>GENERAL FUND EXPENSES</b>                  | <b>\$269,925</b>   |
| <b>TOTAL EXPENSES</b>                         | <b>\$1,626,898</b> |
| <b>Revenue minus Expenditure</b>              | <b>\$142,889</b>   |
| Accounted for as follows:                     |                    |
| <b>Bank Balance: 6/30/23</b>                  | <b>\$142,890</b>   |
| <b>Revenue minus Expenditure</b>              | <b>\$142,889</b>   |
| <b>Difference</b>                             | <b>\$1</b>         |



**TREASURER'S REPORT**  
**Reserve Accounts, 1 Year - July 1, 2022 - June 30, 2023**

|  |          |
|--|----------|
| <b>Planning / Zoning Fund</b>                      |          |
| Balance in Fund: 7/1/22                            | \$380    |
| Interest earned                                    | \$10     |
| Bank balance: 6/30/23                              | \$390    |
| <b>Emergency Management Fund</b>                   |          |
| Balance in Fund: 7/1/22                            | \$1,305  |
| Interest earned                                    | \$21     |
| Bank balance: 6/30/23                              | \$1,326  |
| <b>Records Restoration/Town Hall Building Fund</b> |          |
| Balance in Fund: 7/1/22                            | \$9,267  |
| Interest earned                                    | \$278    |
| Bank balance: 6/30/23                              | \$9,545  |
| <b>Property Reappraisal Fund</b>                   |          |
| Balance in Fund: 7/1/22                            | \$20,624 |
| Interest earned                                    | \$4      |
| Bank balance: 6/30/23                              | \$20,628 |
| <b>Wuerslin / Stuecklen Scholarship</b>            |          |
| Balance in Fund: 7/1/22                            | \$5,914  |
| Appropriation                                      | \$350    |
| Interest earned                                    | \$10     |
| Bank balance: 6/30/23                              | \$6,274  |
| <b>Wuerslin / Stuecklen CD</b>                     |          |
| Balance in Fund: 7/1/22                            | \$3,541  |
| Interest earned                                    | \$39     |
| Bank balance: 6/30/23                              | \$3,579  |
| <b>School House Fund</b>                           |          |
| Balance in Fund: 7/1/22                            | \$5,753  |
| Interest earned                                    | \$62     |
| Bank balance: 6/30/23                              | \$5,815  |
| <b>Holiday Party Fund</b>                          |          |
| Balance in Fund: 7/1/22                            | \$781    |
| Interest earned                                    | \$11     |
| Bank balance: 6/30/23                              | \$792    |

|                                |            |
|--------------------------------|------------|
| <b>Office Equipment Fund</b>   |            |
| Balance in Fund: 7/1/22        | \$1,061    |
| Carryover from 12/13 budget    |            |
| Interest earned                | \$21       |
| Bank balance: 6/30/23          | \$1,082    |
| <b>Miscellaneous Fund</b>      |            |
| Balance in Fund: 7/1/22        | \$12,012   |
| Carryover from 12/13 budget    |            |
| Interest earned                | \$240      |
| Bank balance: 6/30/23          | \$12,252   |
| <b>Legal Professional Fund</b> |            |
| Balance in Fund: 7/1/22        | \$22,104   |
| Interest Earned                | \$439      |
| Bank balance: 6/30/23          | \$22,543   |
| <b>Tax Stabilization Fund</b>  |            |
| Balance in Fund: 7/1/22        | \$18,997   |
| Disbursements:                 |            |
| Transfers for HW projects      |            |
| Interest Earned                | \$36       |
| Bank balance: 6/30/23          | \$19,033   |
| <b>Independent Audit</b>       |            |
| Balance in Fund: 7/1/22        | \$6,177    |
| Interest earned                | \$115      |
| Bank balance: 6/30/23          | \$6,292    |
| <b>Computer Grant</b>          |            |
| Balance in Fund: 7/1/22        | \$793      |
| Interest Earned                | \$10       |
| Bank balance: 6/30/23          | \$803      |
| <b>Recovery Fund</b>           |            |
| Interest earned                |            |
| ARPA Deposit                   | \$57,066   |
| Excavator Expense              | -\$109,995 |
| Bank balance: 6/30/23          | \$4,137    |

**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - General Fund**  
**July 1, 2023 through December 31, 2023**

|                        |           |
|------------------------|-----------|
| Bank balance: 7/1/2023 | \$142,890 |
|------------------------|-----------|

**Receipts:**

|                                |                    |
|--------------------------------|--------------------|
| Current Taxes                  | \$1,540,109        |
| Building Permit Fees           | \$425              |
| Town Clerk Fees                | \$6,373            |
| General Fund Checking Interest | \$3,511            |
| State Money Transfer           | \$19,217           |
| <b>TOTAL RECEIPTS</b>          | <b>\$1,569,635</b> |
| <b>TOTAL FUNDS AVAILABLE</b>   | <b>\$1,712,525</b> |

**EXPENSES**

|                            |                    |
|----------------------------|--------------------|
| School Property Tax Share  | \$1,003,825        |
| Highway Property Tax Share | \$340,000          |
| <b>TOTAL TRANSFERS</b>     | <b>\$1,343,825</b> |

**SELECTBOARD SALARY AND EXPENSES**

Selectboard Salaries

**TOWN OFFICIAL SALARY AND EXPENSES**

|  |          |
|--|----------|
| Auditors Salary                        | \$273    |
| Town Clerk Salary                      | \$5,988  |
| Town Clerk Fees                        | \$6,373  |
| Delinquent Tax Collector               | \$7,307  |
| Assistant Town Clerk                   | \$1,584  |
| Treasurer Salary                       | \$6,758  |
| Assistant Treasurer                    | \$1,584  |
| Constable Salary                       | \$656    |
| Lister's Salary & Expenses             | \$222    |
| Misc Mileage & Reimbursement           |          |
| Zoning Administrator Salary            | \$2,206  |
| Zoning Administrator Expenses          | \$64     |
| ZBA Planning Expenses                  |          |
| Emergency Coordinator                  |          |
| Health Officer Salary                  |          |
| Health Officer Expenses- Phone/Mileage |          |
| Payroll Tax                            | \$24,053 |
| Training Town Officers                 |          |

**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - General Fund**  
**July 1, 2023 through December 31, 2023**

Page 2 of 3

|   |         |
|---|---------|
| <b>GENERAL MAINTENANCE AND SUPPLIES</b>       |         |
| Town Hall Utilities                           | \$1,669 |
| School House Utilities                        |         |
| Office Supplies                               | \$782   |
| Computers Software & Internet                 | \$6,578 |
| Town Hall Maintenance                         | \$2,475 |
| Town Hall Major Repairs and Improvements      |         |
| Postage                                       | \$278   |
| Town Report Expense                           |         |
| Website Management                            |         |
| Legal and Professional Fees                   | \$104   |
| <b>GENERAL SERVICES</b>                       |         |
| Solid / Hazardous Waste / Recycle             | \$2,652 |
| Bennington County Sheriffs                    |         |
| Bennington County Solid Waste                 |         |
| BCRC  |         |
| Fire Protection                               |         |
| Insurance and Bonding                         | \$7,555 |
| BCA Meetings/Poll Workers                     |         |
| VLCT Dues                                     |         |
| Animal Control                                |         |
| Generator Cost                                | \$8,517 |
| County Tax                                    | \$2,826 |
| <b>APPROPRIATIONS</b>                         |         |
| Arlington Area Childcare                      | \$750   |
| Arlington Community House                     | \$100   |
| Arlington Nursing Service                     | \$1,200 |
| Arlington Recreation Park                     | \$3,000 |
| Arlington Rescue Squad                        | \$7,500 |
| Bennington County Child Advocacy              | \$200   |
| Bennington County Conservation District       | \$300   |
| Bennington-Rutland Opportunity Council (BROC) | \$137   |
| Cemetery Commission                           |         |
| Center for Independent Living                 | \$95    |
| Center for Restorative Justice                | \$250   |
| Green Up Day                                  | \$50    |
| Martha Canfield Library                       | \$3,800 |
| PAVE  | \$100   |

# TREASURER'S REPORT

## Cash Receipts & Disbursements - General Fund

### July 1, 2023 through December 31, 2023

Page 3 of 3

|  |                    |
|--|--------------------|
| Tutorial Center                          | \$200              |
| VT Association of Conservation Districts | \$100              |
| Southwestern Vermont Council on Aging    | \$600              |
| Wuerslin-Stuecklen Scholarship           | \$841              |
| Tax Rebates                              | \$15,569           |
| Due to From Highway Checking             | \$9,740            |
| Chargebacks                              | \$5,010            |
| <b>MISCELLANEOUS</b>                     |                    |
| <b>GENERAL FUND EXPENSES</b>             | <b>\$140,046</b>   |
| <b>TOTAL EXPENSES</b>                    | <b>\$1,483,871</b> |
| <b>Revenues Minus Expenditures</b>       | <b>\$228,654</b>   |
| Accounted for as follows:                |                    |
| General Fund Checking Balance: 12/31/23  | \$228,862          |
| Revenues Minus Expenditures              | \$228,654          |
| Unaccounted Surplus                      | \$208              |



# TREASURER'S REPORT

## Reserve Accounts, 6-month - July 1, 2023 - December 31, 2023

|  |          |
|--|----------|
| <b>Planning / Zoning Fund</b>                      |          |
| Balance in Fund: 7/1/23                            | \$390    |
| Interest earned                                    | \$19     |
| Bank balance: 12/31/23                             | \$409    |
| <b>Emergency Management Fund</b>                   |          |
| Balance in Fund: 7/1/23                            | \$1,326  |
| Interest earned                                    | \$38     |
| Bank balance: 12/31/23                             | \$1,364  |
| <b>Town Hall Building Fund/Records Restoration</b> |          |
| Balance in Fund: 7/1/23                            | \$9,545  |
| Interest earned                                    | \$305    |
| Bank balance: 12/31/23                             | \$9,850  |
| <b>Property Reappraisal Fund</b>                   |          |
| Balance in Fund: 7/1/23                            | \$20,628 |
| Interest earned                                    | \$2      |
| Bank balance: 12/31/23                             | \$20,630 |
| <b>Wuerslin / Stuecklen Scholarship</b>            |          |
| Balance in Fund: 7/1/23                            | \$6,276  |
| Interest earned                                    | \$13     |
| Bank balance: 12/31/23                             | \$6,289  |
| <b>Wuerslin / Stuecklen CD</b>                     |          |
| Balance in Fund: 7/1/23                            | \$3,579  |
| Interest earned                                    | \$45     |
| Bank balance: 12/31/23                             | \$3,624  |
| <b>School House Fund</b>                           |          |
| Balance in Fund: 7/1/23                            | \$5,815  |
| Interest earned                                    | \$76     |
| Bank balance: 12/31/23                             | \$5,891  |
| <b>Holiday Party Fund</b>                          |          |
| Balance in Fund: 7/1/23                            | \$792    |
| Interest earned                                    | \$19     |
| Bank balance: 12/31/23                             | \$811    |

|                                |          |
|--------------------------------|----------|
| <b>Office Equipment Fund</b>   |          |
| Balance in Fund: 7/1/23        | \$1,082  |
| Interest earned                | \$38     |
| Bank balance: 12/31/23         | \$1,120  |
| <b>Miscellaneous Fund</b>      |          |
| Balance in Fund: 7/1/23        | \$12,252 |
| Interest earned                | \$416    |
| Bank balance: 12/31/23         | \$12,668 |
| <b>Legal Professional Fund</b> |          |
| Balance in Fund: 7/1/23        | \$22,543 |
| Interest Earned                | \$795    |
| Bank balance: 12/31/23         | \$23,338 |
| <b>Tax Stabilization Fund</b>  |          |
| Balance in Fund: 7/1/23        | \$19,033 |
| Interest Earned                | \$41     |
| Bank balance: 12/31/23         | \$19,074 |
| <b>Independent Audit</b>       |          |
| Balance in Fund: 7/1/23        | \$6,292  |
| Interest earned                | \$216    |
| Bank balance: 12/31/23         | \$6,508  |
| <b>Recovery Fund</b>           |          |
| Balance in Fund: 7/1/23        | \$4,137  |
| Interest Earned                | \$0      |
| Bank balance: 12/31/23         | \$4,137  |
| <b>Computer Grant</b>          |          |
| Balance in Fund: 7/1/23        | \$803    |
| Interest Earned                | \$30     |
| Bank balance: 12/31/23         | \$833    |

**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - Highway**  
**July 1, 2022 through June 30, 2023**

|  |                  |
|--|------------------|
| Bank Balance 7/1/22                      | <b>\$179,535</b> |
| <b>Receipts:</b>                         |                  |
| Property Tax Share                       | \$418,469        |
| VT State Highway Aid                     | \$48,017         |
| Highway Checking Interest                | \$1,480          |
| Hold Harmless Money                      | \$74,939         |
| <b>TOTAL RECEIPTS</b>                    | <b>\$542,905</b> |
| <b>Transfers In</b>                      | <b>\$116,795</b> |
| <b>TOTAL FUNDS AVAILABLE</b>             | <b>\$839,236</b> |
| <b>Expenses</b>                          |                  |
| Road Foreman Salary                      | \$57,757         |
| Road Foreman Overtime                    | \$8,723          |
| Road Worker Salary                       | \$56,305         |
| Road Worker Overtime                     | \$9,212          |
| Uniforms/Shop Towels                     | \$1,620          |
| Payroll Tax Expenses                     |                  |
| Retirement Contribution                  | \$5,200          |
| Health Insurance                         |                  |
| Unemployment Insurance                   |                  |
| Workers' Comp. Insurance                 | \$2,201          |
| Drug Testing                             |                  |
| Training / Mileage                       |                  |
| Misc. Expenses                           | \$1,132          |
| Garage Maintenance                       | \$5,066          |
| Heating Oil                              |                  |
| Electric                                 | \$1,327          |
| Phone/ Internet/Radios                   | \$4,159          |
| Equipment Maintenance                    | \$43,915         |
| Tires                                    | \$4,331          |
| Fuel and Oil (Trucks/Equipment)          | \$41,491         |
| Oil and Lube                             | \$1,036          |
| Tools & Supplies                         | \$5,064          |
| Insurance & Liability (Garage / Vehicle) | \$3,022          |
| Road/Ditch Materials and Hauling         | \$69,025         |
| Sand (delivered)                         | \$16,871         |
| Salt (delivered)                         | \$26,421         |
| Calcium Chloride (delivered)             |                  |

**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - Highway**  
**July 1, 2022 through June 30, 2023**

Page 2 of 3

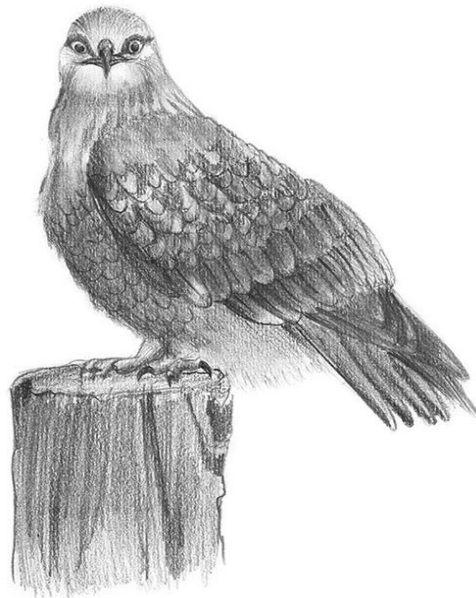
|                                     |                  |
|-------------------------------------|------------------|
| Tree and Brush Removal              |                  |
| Contracted Services                 | \$36,318         |
| Pavement Maintenance                | \$98             |
| Bridge / Culvert Program            | \$14,702         |
| Guard Rails                         | \$82             |
| Construction account                | \$10,000         |
| Road Equipment Fund Appropriation   | \$50,000         |
| Grant Funding                       | \$146,234        |
| Tandem Truck                        | \$74,000         |
| Minus June Payments Not Cashed      | -\$17,559        |
| <b>Total Disbursements</b>          | <b>\$677,753</b> |
| <b>Transfers Out</b>                | <b>\$116,706</b> |
| <b>Wire Fees</b>                    | <b>\$50</b>      |
| <b>Total Expenditures</b>           | <b>\$794,509</b> |
| <b>Revenues minus Expenditures</b>  | <b>\$44,727</b>  |
| Accounted for as follows:           |                  |
| Bank Balance: 6/30/23               | \$46,208         |
| Revenues minus Expenditures         | \$44,727         |
| Over payment Refunds                | \$1,481          |
| <b>Paving Fund</b>                  |                  |
| Balance as of 7/1/22                | \$25             |
| Interest                            |                  |
| Balance in fund as of 6/30/23       | \$25             |
| <b>Bridge &amp; Culvert Fund</b>    |                  |
| Balance as of 7/1/22                | \$116,657        |
| Interest                            | \$1,250          |
| Balance in fund as of 6/30/23       | \$117,907        |
| <b>Materials &amp; Hauling Fund</b> |                  |
| Balance as of 7/1/22                | \$21,374         |
| Interest                            | \$229            |
| Balance in fund as of 6/30/23       | \$21,603         |



**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - Highway**  
**July 1, 2022 through June 30, 2023**

Page 3 of 3

|                               |          |
|-------------------------------|----------|
| <b>Road Equipment Fund</b>    |          |
| Balance as of 7/1/22          | \$7,796  |
| Expenditures                  | \$57,229 |
| Additions                     | \$10,200 |
| FY 22/23 Budget Amount        | \$50,000 |
| Interest                      | \$129    |
| Balance in fund as of 6/30/23 | \$10,896 |
| <b>Miscellaneous Fund*</b>    |          |
| Balance as of 7/1/22          | \$3,867  |
| Interest                      | \$43     |
| Balance in fund as of 6/30/23 | \$3,910  |
| <b>Grant Proposal Fund*</b>   |          |
| Balance as of 7/1/22          | \$10,912 |
| Interest                      | \$113    |
| Balance in fund as of 6/30/23 | \$11,025 |
| <b>Construction Fund*</b>     |          |
| Balance as of 7/1/22          | \$24,433 |
| Interest                      | \$245    |
| Balance in fund as of 6/30/23 | \$24,678 |



**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - Highway**  
**July 1, 2023 through December 31, 2023**

|  |                  |
|--|------------------|
| Bank balance: 7/1/2023                   | \$46,208         |
|  |                  |
| Property Tax Share                       | \$340,000        |
| Grant Award                              | \$111,221        |
| VT State Highway Aid                     | \$79,632         |
| Highway Checking Interest                | \$1,966          |
| Hold Harmless Money                      |                  |
| <b>TOTAL RECEIPTS</b>                    | <b>\$532,819</b> |
| <b>TOTAL FUNDS AVAILABLE</b>             | <b>\$579,027</b> |
| <b>Expenses</b>                          |                  |
| Road Foreman Salary                      | \$30,871         |
| Road Foreman Overtime                    | \$416            |
| Road Worker Salary                       | \$29,333         |
| Road Worker Overtime                     | \$508            |
| Uniforms/shop towels                     | \$800            |
| Payroll Tax Expenses                     | \$4,676          |
| Retirement Contribution                  | \$3,251          |
| Health Insurance                         |                  |
| Unemployment Insurance                   | \$144            |
| Workers' Comp. Insurance                 | \$3,963          |
| Drug Testing                             |                  |
| Training / Mileage                       |                  |
| Garage Maintenance                       | \$804            |
| Heating Oil                              |                  |
| Electric                                 | \$551            |
| Phone/ Internet/Radios                   | \$1,792          |
| Equipment Maintenance                    | \$14,827         |
| Tires                                    | \$983            |
| Fuel and Oil (Trucks/Equipment)          | \$14,560         |
| Oil and Lube                             | \$410            |
| Tools & Supplies                         | \$4,844          |
| Insurance & Liability (Garage / Vehicle) | \$1,333          |
| Road/Ditch Materials and Hauling         | \$19,762         |
| Sand (delivered)                         | \$21,492         |
| Salt (delivered)                         | \$4,171          |
| Calcium Chloride (delivered)             |                  |
| Tree and Brush Removal                   |                  |

**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - Highway**  
**July 1, 2023 through December 31, 2023**

Page 2 of 3

|                                     |                  |
|-------------------------------------|------------------|
| Contracted Services                 | \$33,532         |
| Pavement Maintenance                | \$1,359          |
| Bridge / Culvert Program            | \$7,191          |
| Guard Rails/Signs                   | \$86             |
| Grant Funding                       | \$131,976        |
| Road Equipment Appropriation        | \$50,000         |
| Better Back Roads                   | \$12,368         |
| Grant in Aid Projects               | \$802            |
| Misc. Expenses                      | \$1,225          |
| Checks Cashed From Previous Budget  | \$3,965          |
| Sub-total:                          | \$401,995        |
|                                     |                  |
| <b>Total Disbursements</b>          | <b>\$401,995</b> |
| <b>Revenues Minus Expenditures</b>  | <b>\$177,031</b> |
|                                     |                  |
| Accounted for as follows:           |                  |
| <b>Bank Balance: 12/31/23</b>       | <b>\$177,993</b> |
| <b>Revenues Minus Expenditures</b>  | <b>\$177,031</b> |
| <b>Misc. Deposits</b>               | <b>\$962</b>     |
| <b>Paving Fund</b>                  |                  |
| Balance as of 7/1/23                | \$25             |
| Receipts:                           |                  |
| Interest                            | \$1              |
| Balance in fund as of 12/31/23      | \$26             |
|                                     |                  |
| <b>Bridge &amp; Culvert Fund</b>    |                  |
| Balance as of 7/1/23                | \$117,907        |
| Interest                            | \$1,540          |
| Balance in fund as of 12/31/23      | \$119,447        |
|                                     |                  |
| <b>Materials &amp; Hauling Fund</b> |                  |
| Balance as of 7/1/23                | \$21,603         |
| Interest                            | \$282            |
| Balance in fund as of 12/31/23      | \$21,885         |

**TREASURER'S REPORT**  
**Cash Receipts & Disbursements - Highway**  
**July 1, 2023 through December 31, 2023**

Page 3 of 3

| <b>Road Equipment Fund</b>     |          |
|--------------------------------|----------|
| Balance as of 7/1/23           | \$10,896 |
| FY 23/24 Appropriation         | \$50,000 |
| Equipment Payments             | \$31,149 |
| Interest                       | \$232    |
| Balance in fund as of 12/31/23 | \$29,979 |

| <b>Miscellaneous Fund</b>      |         |
|--------------------------------|---------|
| Balance as of 7/1/23           | \$3,910 |
| Interest                       | \$41    |
| Balance in fund as of 12/31/23 | \$3,951 |

| <b>Grant Proposal Fund</b>     |          |
|--------------------------------|----------|
| Balance as of 7/1/23           | \$11,025 |
| Interest                       | \$121    |
| Balance in fund as of 12/31/23 | \$11,146 |

| <b>Construction Account</b> |          |
|-----------------------------|----------|
| Balance as of 7/1/23        | \$24,678 |
| Interest                    | \$259    |
| Balance as of 12/31/23      | \$24,937 |



## TREASURER'S REPORT

### Cash Receipts & Disbursements - Cemetery Fund

July 1, 2022 - June 30, 2023

|                                      |                 |
|--------------------------------------|-----------------|
| <b>Balance in Checking (7/1/22)</b>  | <b>\$16,094</b> |
| Receipts:                            |                 |
| Appropriation                        | \$6,000         |
| Interest                             | \$151           |
| Expenditures                         | -\$6,900        |
| <b>Balance in Checking (6/30/23)</b> | <b>\$15,345</b> |
| <br>                                 |                 |
| <b>Cemetery CD Balance: 7/1/22</b>   | <b>\$12,214</b> |
| Plot Donations                       | \$800           |
| Interest                             | \$69            |
| <b>Cemetery CD Balance: 6/30/23</b>  | <b>\$13,083</b> |

### Cash Receipts & Disbursements - Lomborg Cemetery CD

July 1, 2022 - June 30, 2023

|                           |          |
|---------------------------|----------|
| Balance in bank (7/1/22)  | \$10,370 |
| Interest                  | \$115    |
| Balance in bank (6/30/23) | \$10,485 |

### Cash Receipts & Disbursements - Cemetery Fund

July 1, 2023- December 31, 2023

|   |                 |
|---|-----------------|
| Balance in Checking (7/1/23)                    | \$15,345        |
| Interest  | \$187           |
| Expenditures                                    | -\$1,320        |
| <b>Balance in Checking (12/31/23)</b>           | <b>\$14,212</b> |
| <br>  |                 |
| <b>Cemetery CD Balance: 7/1/23</b>              | <b>\$13,083</b> |
| Plot Donations                                  | \$800           |
| Interest  | \$166           |
| <b>CD Balance: 12/31/23, matures on 7/10/24</b> | <b>\$14,049</b> |

### Cash Receipts & Disbursements - Lomborg Cemetery CD

July 1, 2023 - December 31, 2023

|                              |          |
|------------------------------|----------|
| Balance in bank (7/1/2023)   | \$10,485 |
| CD Matures on 6/14/24        | \$131    |
| Balance in bank (12/31/2023) | \$10,616 |

**TREASURER'S REPORT  
SANDGATE SCHOOL DISTRICT  
FY22/23 Actual Budget**

|  |                     |
|--|---------------------|
| <b>Bank Balance – 7/1/22</b>           | <b>\$67,114.38</b>  |
| Revenues FY22/23                       | \$1,023,886.90      |
| Expenditures FY22/23                   | -\$861,666.51       |
| Interest                               | \$4,101.51          |
| <b>Total Funds Available – 6/30/23</b> | <b>\$233,436.28</b> |

**FY23/24 Budget 7/1/23-12/31/23**

|                                |                       |
|--------------------------------|-----------------------|
| <b>Actual Balance – 7/1/23</b> | <b>\$233,436.28</b>   |
| Revenue                        | \$1,223,006.00        |
| Expenditures                   | -\$355,510.55         |
| Interest                       | \$7,139.58            |
| <b>Fund Balance – 12/31/23</b> | <b>\$1,108,071.31</b> |

**Bus Reserve Fund 7/1/22 – 6/30/23**

|                                   |                    |
|-----------------------------------|--------------------|
| <b>Beginning Balance – 7/1/22</b> | <b>\$74,719.61</b> |
| Interest                          | \$677.77           |
| <b>Balance – 6/30/23</b>          | <b>\$75,397.38</b> |

**Bus Reserve Fund 7/1/23 - 12/31/23**

|                                   |                    |
|-----------------------------------|--------------------|
| <b>Beginning Balance – 7/1/23</b> | <b>\$75,397.38</b> |
| Interest                          | \$1,109.03         |
| <b>Balance – 12/31/23</b>         | <b>\$76,506.41</b> |

**Tuition and Special Ed Reserve Fund**

|                                  |                     |
|----------------------------------|---------------------|
| <b>Beginning Balance -7/1/22</b> | <b>\$200,533.04</b> |
| Interest                         | \$376.99            |
| <b>Balance -6/30/23</b>          | <b>\$200,910.03</b> |
| <b>Beginning Balance -7/1/23</b> | <b>\$200,910.03</b> |
| Interest                         | \$435.30            |
| <b>Balance - 12/31/23</b>        | <b>\$201,345.33</b> |

**Total All School District Funds 12/31/23-\$1,385,923**

**TREASURER'S REPORT**  
**STATEMENT OF TAXES RAISED**  
**as of December 31, 2023**

|   |                       |
|---|-----------------------|
| Total Grand List  | 787,195               |
| Total Taxes Billed: Due 10/01/23                            | 1,717,995.10          |
| Taxes Received in Good Time                                 | 1,574,699.39          |
| Delinquent Taxes before penalty and interest as of 10/02/23 | 143,295.71            |
| <b>Total Taxes Accounted for</b>                            | <b>\$1,717,995.10</b> |

**HOLD HARMLESS FUNDS**  
**as of December 31, 2023**

|                            |                 |     |
|----------------------------|-----------------|-----|
| Highway Portion            | \$70,308        | 75% |
| Town Portion               | \$23,436        | 25% |
| <b>Total</b>               | <b>\$93,744</b> |     |
| Transferred after 12/31/23 |                 |     |

**HIGHWAY STATE AID**  
**as of December 31, 2023**

|              |                    |
|--------------|--------------------|
| 23 July      | \$15,925.12        |
| 23 July      | \$15,925.10        |
| 23 August    | \$15,925.10        |
| 23 October   | \$17,836.11        |
| <b>Total</b> | <b>\$65,611.43</b> |

**CASH ON HAND - 07/01/2023**

The cash on hand is kept as surplus (Rainy Day Fund), to spend on any unexpected expenses through the next budget year, as stated in voted Article 3.



## TAX RATE FOR 2023-2024 FISCAL YEAR

| MUNICIPAL BUDGET                                |              |                                |
|---|--------------|--------------------------------|
| GENERAL FUND                                    |              |                                |
| Admin. Expenses                                 | \$54,923     |                                |
| Maintenance                                     | \$22,500     |                                |
| General Services                                | \$61,200     |                                |
| Appropriations                                  | \$18,732     |                                |
| <b>TOTAL GENERAL FUND</b>                       |              | <b>\$157,355</b>               |
| <b>TOTAL GENERAL FUND TO BE RAISED</b>          |              |                                |
|   |              | <b>\$157,355</b>               |
| HIGHWAY   |              |                                |
| Total Highway Budget                            | \$518,475    |                                |
| Highway State Aid                               | -\$62034     |                                |
| <b>TOTAL HIGHWAY TO BE RAISED</b>               |              | <b>\$456,441</b>               |
| <b>TOTAL MUNICIPAL TAXES TO BE RAISED</b>       |              | <b>\$613,796</b>               |
| Grand List: Total Municipality                  | \$787,195    |                                |
| General Fund Tax Rate (per 100)                 | 0.199893     |                                |
| Highway Tax Rate (per 100)                      | 0.579832     |                                |
| TOTAL MUNICIPALITY RATE (per 100)               | 0.779725     |                                |
| <b>MUNICIPAL TAX RATE WILL RAISE</b>            |              | <b>\$613,796</b>               |
| SCHOOL BUDGET                                   |              |                                |
| Homestead Tax Rate                              | \$1.3587     |                                |
| Non Residential Tax Rate                        | \$1.4230     |                                |
| Grand List: Homesteads                          | \$255,943    |                                |
| Non-Residential                                 | \$531,262    |                                |
| Total Raised: Homesteads                        | \$347,749.75 |                                |
| Total Raised: Non Residential                   | \$755,985.83 |                                |
| <b>TOTAL SCHOOL BUDGET TAXES TO RAISE</b>       |              | <b>\$1,103,736</b>             |
| LOCAL AGREEMENT TAX RATE                        |              |                                |
| Local Agreement Tax Rate                        | \$0.0028     |                                |
| Municipal Grand List                            | \$787,195    |                                |
| <b>TOTAL LOCAL AGREEMENT TAXES TO BE RAISED</b> |              | <b>\$2,029</b>                 |
| <b>TOTAL TAXES TO BE RAISED</b>                 |              | <b>\$1,719,560</b>             |
| Homestead Tax Rate, Municipal                   | \$0.7797     |                                |
| Homestead Tax Rate, School                      | \$1.3587     |                                |
| Homestead Tax Rate, Local Agreement             | \$0.0028     |                                |
| <b>TOTAL HOMESTEAD RATE</b>                     |              | <b>\$2.1413 (per thousand)</b> |
| Non-Residential Tax Rate, Municipal             | \$0.7797     |                                |
| Non-Residential Tax Rate, School                | \$1.4230     |                                |
| Non-Residential Tax Rate, Local Agreement       | \$0.0028     |                                |
| <b>TOTAL NON-RESIDENTIAL RATE</b>               |              | <b>\$2.2056 (per thousand)</b> |

| <b>2023/24 LOCAL AGREEMENT RATE</b> |              |   |
|-------------------------------------|--------------|---|
| Homestead Education Rate            | 1.3587       | Set by State  |
| Veterans Exemptions                 | \$160,000.00 | *The local agreement rate is found by dividing the forgone revenue by the total grand list. |
| Forgone Revenue                     | \$2,225.36   |   |
| Total Grand List                    | \$787,195.00 |   |
| Local Agreement Rate                | 0.0028       |   |

## MAIN DRIVERS OF TAX CHANGES VERSUS LAST YEAR

|            | <b>Municipal Grand List</b> |              |
|------------|-----------------------------|--------------|
|            | 2022/2023                   | 2023/2024    |
| Grand List | \$783,188.00                | \$787,195.00 |

| <b>2022-2023 RATE</b> |               |                 | <b>2023-2024 RATE</b> |               |                 |
|-----------------------|---------------|-----------------|-----------------------|---------------|-----------------|
|                       | Homestead     | Non-residential |                       | Homestead     | Non-residential |
| Municipal             | 0.7329        | 0.7329          | Municipal             | 0.7797        | 0.7797          |
| School                | 1.2597        | 1.3366          | School                | 1.3587        | 1.4230          |
| Local Agreement       | 0.0027        | 0.0027          | Local Agreement       | 0.0028        | 0.0028          |
| <b>Total</b>          | <b>1.9953</b> | <b>2.0722</b>   | <b>Total</b>          | <b>2.1413</b> | <b>2.2056</b>   |

| <b>DIFFERENCE FROM LAST YEAR</b> | <b>HOMESTEAD</b> | <b>NON-RESIDENTIAL</b> |
|----------------------------------|------------------|------------------------|
| Municipal                        | 0.0468           | 0.0468                 |
| School                           | 0.099            | 0.057                  |
| Local Agreement                  | 0.0001           | 0.0001                 |
| <b>Total</b>                     | <b>0.1459</b>    | <b>0.1039</b>          |

### GRAND LIST

FY 23/24 Grand List is \$4,007 higher than last year.

### MUNICIPAL BUDGET

FY 23/24 rate is 0.0468 higher than last year.

Total GF budget to be raised is \$1,843 higher than last year.

Total HW budget to be raised is \$37,972 higher than last year.

The increases are due to rising prices.

### SCHOOL BUDGET

Homestead Rate for FY 23/24 is 0.099 higher than last year.

Non-Residential Rate for FY 23/24 is 0.057 higher than last year.

### LOCAL AGREEMENT

The Local Agreement is .0001 higher than last year.

## ASSETS & COMPENSATION

### COMPENSATION 7/1/23 - 6/30/24

|                          |             |
|--------------------------|-------------|
| Auditors                 | Min wage    |
| Board of Civil Authority | Min wage    |
| Constable                | 1,311/year  |
| Health Officer           | 250/year    |
| Listers                  | Min wage    |
| Lister Reappraisal Years | 15/hour     |
| Road Foreman             | 30/hour     |
| Road Worker              | 28.40/hour  |
| School Board Salaries    | 2,439/year  |
| Select Board Chair       | 1,288/year  |
| Select Board Member      | 618/year    |
| Select Board Secretary   | 20/hour     |
| Town Clerk               | 11,593/year |
| Assistant Town Clerk     | 3,169/year  |
| Treasurer                | 13,911/year |
| Assistant Treasurer      | 3,169/year  |
| Webmaster                | 500/year    |
| Zoning Administrator     | 25/hour     |

### FIXED ASSETS

|   |
|---|
| Cemetery Equipment                          |
| Constable Safety Items                      |
| Fire Pumps & Related Equip.                 |
| Office Equipment                            |
| Vault                                       |
| 2018 International Dump Truck               |
| 2014 Mack Tandem Axle Dump Truck            |
| 2019 Ford F350 ¾-ton pickup w/plow & sander |
| 2014 John Deere 670G Grader                 |
| 2016 John Deere 6120E tractor/mower         |
| 2019 John Deere 310SL Backhoe               |
| 2019 Doosan DX140 Excavator                 |
| 3 Sanders                                   |
| 2 Stone Rakes                               |
| Ditch Leaf Blower                           |
| 2015 2500 gal. Chloride Tank                |
| 2015 525 gal. Chloride Tank                 |
| 2015 Pump for Chloride                      |
| Cemeteries, Town Garage, Town Hall/Office   |

### INDEBTEDNESS

The Sandgate General, Highway & School Funds have no indebtedness.



**TREASURER'S REPORT**  
**CONSOLIDATED BALANCE SHEET - TOWN FUNDS**  
**July 1, 2022 - June 30, 2023**

| FUND  | General     | Highway   | Equipment | Pavement | Bridge & Culvert | Materials & Hauling |
|---|-------------|-----------|-----------|----------|------------------|---------------------|
| Bank Balance: 7/1/22  | \$138,563   | \$179,535 | \$7,796   | \$25     | \$116,657        | \$21,374            |
| <b>Revenues</b>   | \$1,631,224 | \$659,700 | \$60,329  |          | \$1,250          | \$229               |
| Total Funds Available   | \$1,769,787 | \$839,235 | \$68,125  |          | \$117,907        | \$21,603            |
| <b>Expenditures</b>   | \$1,626,898 | \$794,509 | \$57,229  |          |                  |                     |
| Revenues minus Expenditures   | \$142,889   | \$44,726  | \$10,896  | \$25     | \$117,907        | \$21,603            |
| Available Funds: 6/30/2023  | \$142,889   | \$46,208  | \$10,896  | \$25     | \$117,907        | \$21,603            |
| GF Account Balances 6/30/23 - Computer Grant: \$803; Emergency Management: \$1,326; Holiday party: \$792; Independent Audit: \$6,292; Legal & Professional: \$22,543; Misc. Fund: \$12,252; Office Equip: \$1,082; Planning/Zoning: \$390; Property Reappraisal: \$20,628; Records Restoration/Town Hall Fund: \$9,545; School House: \$5,815; Tax Stabilization: \$19,033; Wuerslin-Stuecklen Grant: \$6,274 |             |           |           |          |                  |                     |
| HW Misc. Fund: \$3,910; Grand Proposal Fund: \$11,025; Construction Account: \$24,678   |             |           |           |          |                  |                     |
| *Recovery Fund (ARPA) Balance 6/30/23 - \$4,137   |             |           |           |          |                  |                     |
| <b>Total All Town Funds 6/30/23 - \$409,053</b>   |             |           |           |          |                  |                     |
| <b>CONSOLIDATED BALANCE SHEET - TOWN FUNDS</b>  |             |           |           |          |                  |                     |
| <b>July 1, 2023 - December 31, 2023</b>   |             |           |           |          |                  |                     |
| FUND  | General     | Highway   | Equipment | Pavement | Bridge & Culvert | Materials & Hauling |
| Bank Balance: 7/1/23  | \$142,890   | \$46,208  | \$10,896  | \$25     | \$117,907        | \$21,603            |
| <b>Revenues</b>   | \$1,569,635 | \$532,819 | \$50,232  | \$1      | \$1,540          | \$282               |
| Total Funds Available   | \$1,712,525 | \$579,027 | \$61,128  | \$26     | \$119,447        | \$21,885            |
| <b>Expenditures</b>   | \$1,483,871 | \$401,995 | \$31,149  |          |                  |                     |
| Revenues minus Expenditures   | \$228,654   | \$177,032 | \$29,979  | \$26     | \$119,447        | \$21,885            |
| Checking Balance: 12/31/23  | \$228,862   | \$177,993 | \$29,979  | \$26     | \$119,447        | \$21,885            |
| GF Account Balances 12/31/23 - Computer Grant: \$833; Emergency Management: \$1,364; Holiday Party: \$811; Independent Audit: \$6,508; Legal & Professional: \$23,338; Misc. Fund: \$12,668; Office Equipment: \$1,120; Planning/Zoning: \$409; Property Reappraisal: \$20,630; School House: \$5,891; Tax Stabilization: \$19,074; Town Hall/Records Restoration: \$9,850; Wuerslin-Stuecklen Grant: \$6,289 |             |           |           |          |                  |                     |
| HW Misc: \$3,951; Grant Proposals: \$11,146; Construction Account: \$24,937.  |             |           |           |          |                  |                     |
| *Recovery Fund (ARPA) Balance 12/31/23 - \$4,137  |             |           |           |          |                  |                     |
| <b>Total All Town Funds 12/31/23 - \$731,146</b>  |             |           |           |          |                  |                     |

## PROPOSED 2024-2025 SANDGATE BUDGET- GENERAL

|                                    | FY22/23<br>Budget | FY22/23<br>Actual | FY23/24<br>Budget | FY23/24<br>as of<br>12/31/23 | FY24/25<br>Budget to<br>Vote | Proposed<br>% change | \$ Change      |
|------------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|----------------------|----------------|
| <b>SALARY &amp; EXPENSES</b>       |                   |                   |                   |                              |                              |                      |                |
| Assistant Town Clerk               | \$3,077           | \$3,077           | \$3,169           | \$1,584                      | \$3,262                      | \$0                  | \$95           |
| Assistant Treasurer                | \$3,077           | \$3,077           | \$3,169           | \$1,584                      | \$3,264                      | \$0                  | \$95           |
| Auditor's Salaries                 | \$1,545           | \$453             | \$1,545           | \$273                        | \$1,545                      |                      |                |
| Constable Salary                   | \$1,273           | \$1,274           | \$1,277           | \$656                        | \$1,315                      | \$0                  | \$38           |
| Health Officer Expenses            | \$250             |                   | \$250             |                              | \$250                        |                      |                |
| Health Officer Salary              | \$250             |                   | \$250             |                              | \$250                        |                      |                |
| Listers Salaries & Expenses        | \$4,240           | \$4,323           | \$4,240           | \$222                        | \$4,240                      |                      |                |
| Office Training                    | \$500             | \$20              | \$500             |                              | \$500                        |                      |                |
| Payroll Tax Expenses               | \$4,774           | \$4,500           | \$5,000           | \$2,504                      | \$5,150                      | \$0                  | \$150          |
| Salaries (Selectmen)               | \$5,358           | \$4,285           | \$5,519           |                              | \$5,685                      | \$0                  | \$166          |
| Selectboard Expenses               |                   |                   |                   |                              | \$2,500                      |                      |                |
| Town Clerk Salary                  | \$11,255          | \$11,283          | \$11,593          | \$5,988                      | \$11,941                     | \$0                  | \$348          |
| Treasurer Salary                   | \$13,506          | \$13,506          | \$13,911          | \$6,758                      | \$14,328                     | \$0                  | \$417          |
| Website Management                 | \$500             | \$1,000           | \$500             |                              | \$500                        |                      |                |
| Zoning Admin Expenses              | \$1,000           | \$94              | \$1,000           | \$64                         | \$1,000                      |                      |                |
| Zoning Administrator Salary        | \$3,000           | \$3,372           | \$3,000           | \$2,206                      | \$3,500                      | \$0                  | \$500          |
| <b>TOTAL SALARIES/EXPENSES</b>     | <b>\$53,605</b>   | <b>\$50,263</b>   | <b>\$54,923</b>   | <b>\$21,839</b>              | <b>\$59,230</b>              | <b>\$0</b>           | <b>\$1,809</b> |
| <b>MAINTENANCE &amp; SUPPLIES</b>  |                   |                   |                   |                              |                              |                      |                |
| *Independent Audit                 | \$1,000           |                   | \$1,000           |                              | \$1,000                      |                      |                |
| *Legal & Professional Fees         | \$1,000           | \$1,686           | \$1,000           | \$104                        | \$1,000                      |                      |                |
| *Town Hall Major Repairs           | \$1,000           | \$11,831          | \$1,000           |                              | \$1,000                      |                      |                |
| Computer Software & Internet       | \$3,000           | <b>\$5,000</b>    | \$3,000           | <b>\$6,578</b>               | \$5,000                      | \$1                  | \$2,000        |
| Office Equipment                   |                   |                   |                   |                              |                              |                      |                |
| Office Equip. Maint.               | \$3,000           |                   | \$3,000           |                              | \$3,000                      |                      |                |
| Office Supplies                    | \$2,000           | <b>\$2,982</b>    | \$2,000           | \$782                        | \$2,000                      |                      |                |
| Postage                            | \$700             | \$556             | \$700             | \$278                        | \$700                        |                      |                |
| Schoolhouse Utilities              | \$300             |                   | \$300             |                              | \$300                        |                      |                |
| Town Hall Maint/Repairs            | \$4,000           | <b>\$9,485</b>    | \$4,000           | <b>\$2,475</b>               | \$4,000                      |                      |                |
| Town Hall Utilities                | \$4,500           | <b>\$6,299</b>    | \$4,500           | \$1,669                      | \$4,500                      |                      |                |
| Town Report Expense                | \$2,000           | \$1,041           | \$2,000           |                              | \$2,000                      |                      |                |
| <b>TOTAL MAINT. &amp; SUPPLIES</b> | <b>\$22,500</b>   | <b>\$38,879</b>   | <b>\$22,500</b>   | <b>\$11,886</b>              | <b>\$24,500</b>              | <b>\$0</b>           | <b>\$2,000</b> |
|                                    |                   |                   |                   |                              |                              |                      |                |
| <b>TOTAL EXPENSES</b>              | <b>\$76,105</b>   | <b>\$89,142</b>   | <b>\$77,423</b>   | <b>\$33,724</b>              | <b>\$83,730</b>              | <b>\$0</b>           | <b>\$3,809</b> |

# PROPOSED 2024-2025 SANDGATE BUDGET- GENERAL

Page 2 of 2

|                                      | FY 22/23<br>Budget | FY22/23<br>Actual | FY23/24<br>Budget | FY23/24<br>To date | FY24/25<br>Budget to<br>Vote | Proposed<br>% change | \$ Change       |
|--------------------------------------|--------------------|-------------------|-------------------|--------------------|------------------------------|----------------------|-----------------|
| Animal Control                       | \$400              |                   | \$400             |                    | \$400                        |                      |                 |
| BCA Mtgs / Poll Workers              | \$500              | \$1,636           | \$500             |                    | \$500                        |                      |                 |
| BCRC                                 | \$3,000            | \$3,000           | \$3,000           |                    | \$3,000                      |                      |                 |
| BCSWA                                | \$2,100            | \$2,659           | \$2,100           |                    | \$2,100                      |                      |                 |
| Traffic Control                      | \$6,000            |                   | \$6,000           |                    | \$6,000                      |                      |                 |
| Cemetery Commission                  | \$6,000            | \$6,000           | \$6,000           |                    | \$8,000                      | \$0                  | \$2,000         |
| County Tax                           | \$5,500            | \$8,377           | \$5,600           | \$2,826            | \$5,600                      |                      |                 |
| Fire Protection                      | \$25,000           | \$24,521          | \$25,500          |                    | \$27,700                     | \$0                  | \$2,200         |
| Insurance & Bonding                  | \$6,000            | \$15,645          | \$6,500           | \$7,555            | \$6,500                      |                      |                 |
| ISWAP                                | \$4,000            | \$1,747           | \$4,000           | \$2,652            | \$4,000                      |                      |                 |
| VLCT Dues                            | \$1,600            | \$253             | \$1,600           |                    | \$1,600                      |                      |                 |
| <b>TOTAL GENERAL SERVICES</b>        | <b>\$60,100</b>    | <b>\$63,837</b>   | <b>\$61,200</b>   | <b>\$13,033</b>    | <b>\$65,400</b>              | <b>\$0</b>           | <b>\$4,200</b>  |
| <b>TOTAL G.F TO BE VOTED</b>         | <b>\$136,205</b>   | <b>\$152,980</b>  | <b>\$138,623</b>  | <b>\$46,757</b>    | <b>\$149,130</b>             | <b>\$0</b>           | <b>\$10,507</b> |
| <b>APPROPRIATIONS</b>                |                    |                   |                   |                    |                              |                      |                 |
| Arlington Area Childcare             | \$750              | \$750             | \$750             | \$750              | \$750                        |                      |                 |
| Arlington Community House            | \$100              | \$100             | \$100             | \$100              | \$100                        |                      |                 |
| Arlington Nursing Service            | \$1,200            | \$1,200           | \$1,200           | \$1,200            | \$1,200                      |                      |                 |
| Arlington Recreation Park            | \$3,000            | \$3,000           | \$3,000           | \$3,000            | \$3,000                      |                      |                 |
| Arlington Rescue Squad               | \$7,500            | \$7,500           | \$7,500           | \$7,500            | \$7,500                      |                      |                 |
| Benn. Co. Child Advocacy             | \$200              | \$200             | \$200             | \$200              | \$200                        |                      |                 |
| BCCD                                 | \$300              | \$300             | \$300             | \$300              | \$300                        |                      |                 |
| BROC                                 | \$137              | \$137             | \$137             | \$137              | \$137                        |                      |                 |
| Burdett Commons                      | \$75               |                   | \$75              |                    |                              | -\$1                 | -\$75           |
| VCIL                                 | \$95               | \$95              | \$95              | \$95               | \$95                         |                      |                 |
| CRJ                                  | \$250              | \$250             | \$250             | \$250              | \$250                        |                      |                 |
| Green-Up Day                         | \$50               | \$50              | \$50              | \$50               | \$50                         |                      |                 |
| Wuerslin-Stuecklen Grant             | \$350              | \$350             | \$350             | \$350              | \$350                        |                      |                 |
| Martha Canfield Library              | \$3,800            | \$3,800           | \$3,800           | \$3,800            | \$3,800                      |                      |                 |
| PAVE                                 | \$100              | \$100             | \$100             | \$100              | \$100                        |                      |                 |
| SWVT Area Council on Aging           | \$600              | \$600             | \$600             | \$600              | \$600                        |                      |                 |
| Tutorial Center                      | \$200              | \$200             | \$200             | \$200              | \$200                        |                      |                 |
| VACD                                 | \$100              | \$100             | \$100             | \$100              | \$100                        |                      |                 |
| <b>Appropriations to be voted</b>    | <b>\$18,807</b>    | <b>\$18,732</b>   | <b>\$18,807</b>   | <b>\$18,732</b>    | <b>\$18,732</b>              | <b>-\$0</b>          | <b>-\$75</b>    |
| <b>Total GF &amp; Appropriations</b> | <b>\$155,012</b>   | <b>\$171,712</b>  | <b>\$157,430</b>  | <b>\$65,489</b>    | <b>\$167,862</b>             | <b>\$0</b>           | <b>\$10,432</b> |

# PROPOSED 2024-2025 SANDGATE BUDGET - HIGHWAY

|   | FY22/23<br>Budget | FY22/23<br>Actual | FY23/24<br>Budget | FY23/24 as<br>of<br>12/31/23 | FY24/25<br>Budget to<br>Vote | Proposed %<br>change | \$<br>Change   |
|---|-------------------|-------------------|-------------------|------------------------------|------------------------------|----------------------|----------------|
| <b>Salaries/Wages/Expenses</b>          |                   |                   |                   |                              |                              |                      |                |
| Drug Testing                            | \$250             |                   | \$250             |                              | \$250                        |                      |                |
| Health Insurance                        | \$15,000          | \$4,500           | \$15,000          |                              | \$15,000                     |                      |                |
| Payroll Tax Expenses                    | \$8,000           | <b>\$10,129</b>   | \$9,000           | \$4,676                      | \$9,000                      |                      |                |
| Retirement Contribution                 | \$4,790           | <b>\$5,200</b>    | \$8,000           | \$3,251                      | \$8,000                      |                      |                |
| Road Foreman Overtime                   | \$9,600           | \$8,723           | \$9,600           | \$416                        | \$9,600                      |                      |                |
| Road Foreman Salary                     | \$58,527          | \$57,757          | \$60,287          | \$30,871                     | \$62,096                     | 3%                   | \$1,809        |
| Road Worker Salary                      | \$36,050          | <b>\$56,305</b>   | \$59,087          | \$29,333                     | \$60,860                     | 3%                   | \$1,773        |
| Road Worker Overtime                    |                   | <b>\$9,212</b>    | \$9,500           | \$508                        | \$9,500                      |                      |                |
| Training/Mileage                        | \$400             |                   | \$400             |                              | \$400                        |                      |                |
| Unemployment Insurance                  | \$650             |                   | \$650             | \$144                        | \$650                        |                      |                |
| Uniforms/Shop Towels                    | \$3,000           | \$1,620           | \$3,000           | \$800                        | \$3,000                      |                      |                |
| Workers' Comp Insurance                 | \$14,420          | \$2,201           | \$15,000          | \$3,963                      | \$15,000                     |                      |                |
| <b>Total Sal./Wages/Exp.</b>            | <b>\$150,687</b>  | <b>\$155,646</b>  | <b>\$189,774</b>  | <b>\$73,962</b>              | <b>\$193,355</b>             | <b>1.9%</b>          | <b>\$3,581</b> |
| <b>Garage Equipment and Maintenance</b> |                   |                   |                   |                              |                              |                      |                |
| Construction Account                    | \$25,000          | \$10,000          |                   |                              |                              |                      |                |
| Electric                                | \$816             | <b>\$1,327</b>    | \$1,200           | \$551                        | \$1,200                      |                      |                |
| Equip Maint/Parts/Repairs               | \$20,000          | <b>\$43,915</b>   | \$20,000          | \$14,827                     | \$20,000                     |                      |                |
| Fuel & Oil (Trucks & Equip)             | \$17,000          | <b>\$41,491</b>   | \$35,000          | \$14,560                     | \$35,000                     |                      |                |
| Garage Maintenance                      | \$2,500           | <b>\$5,066</b>    | \$2,500           | \$804                        | \$2,500                      |                      |                |
| Heating Oil                             | \$3,000           |                   | \$5,000           |                              | \$5,000                      |                      |                |
| Ins & Liability (Garage/Vehicle)        | \$7,500           | \$3,022           | \$8,000           | \$1,333                      | \$8,000                      |                      |                |
| Oil & Lube (fuel oil)                   | \$3,000           | \$1,036           | \$4,000           | \$410                        | \$4,000                      |                      |                |
| Phone/Internet/Radios                   | \$4,500           | \$4,159           | \$5,000           | \$1,792                      | \$5,000                      |                      |                |
| Tires & Chains                          | \$4,000           | \$4,331           | \$4,000           | \$983                        | \$4,000                      |                      |                |
| Tools & Supplies                        | \$2,500           | <b>\$5,064</b>    | \$3,500           | \$4,844                      | \$3,500                      |                      |                |
| <b>Total Equip. and Main.</b>           | <b>\$89,816</b>   | <b>\$119,410</b>  | <b>\$88,200</b>   | <b>\$40,104</b>              | <b>\$88,200</b>              |                      |                |
| <b>Materials &amp; Hauling</b>          |                   |                   |                   |                              |                              |                      |                |
| Calcium Chloride (delivered)            | \$9,000           |                   | \$9,000           |                              | \$9,000                      |                      |                |
| Road/Ditch Materials & Hauling          | \$50,000          |                   | \$50,000          | \$19,762                     | \$50,000                     |                      |                |
| Salt (delivered)                        | \$25,000          | \$26,421          | \$25,000          | \$4,171                      | \$25,000                     |                      |                |
| Sand (delivered)                        | \$29,000          | \$16,871          | \$29,000          | \$21,492                     | \$29,000                     |                      |                |
| <b>Total Materials &amp; Hauling*</b>   | <b>\$113,000</b>  | <b>\$43,292</b>   | <b>\$113,000</b>  | <b>\$45,425</b>              | <b>\$113,000</b>             |                      |                |
| <b>Projects</b>                         |                   |                   |                   |                              |                              |                      |                |
| Bridge/Culvert Program *                | \$20,000          | \$14,702          | \$20,000          | \$7,191                      | \$20,000                     |                      |                |
| Contracted/Equip Rental                 | \$20,000          | \$36,318          | \$20,000          | \$33,532                     | \$20,000                     |                      |                |
| Guard Rails /Signs                      | \$2,000           | \$82              | \$2,000           | \$86                         | \$2,000                      |                      |                |
| Pavement Maintenance*                   | \$30,000          | \$98              | \$30,000          | \$1,359                      | \$30,000                     |                      |                |
| Tree & Brush Removal                    | \$4,000           |                   | \$4,000           |                              | \$4,000                      |                      |                |
| <b>Total Projects</b>                   | <b>\$76,000</b>   | <b>\$51,200</b>   | <b>\$76,000</b>   | <b>\$42,168</b>              | <b>\$76,000</b>              |                      |                |



# PROPOSED 2024-2025 SANDGATE BUDGET - HIGHWAY

Page 2 of 2

|                                   | FY22/23<br>Budget | FY22/23<br>Actual | FY23/24<br>Budget | FY23/24 as<br>of<br>12/31/23 | FY24/25<br>Budget to<br>Vote | Proposed %<br>change | \$<br>Change   |
|-----------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|----------------------|----------------|
| <b>Other</b>                      |                   |                   |                   |                              |                              |                      |                |
| Equip Reserve Fund Appropriation* | \$50,000          | \$50,000          | \$50,000          | \$50,000                     | \$50,000                     |                      |                |
| Misc. Expenses*                   | \$1,000           | <b>\$1,132</b>    | \$1,500           | \$1,225                      | \$1,500                      |                      |                |
| Grant Funding                     |                   | <b>\$146,234</b>  |                   | <b>\$131,976</b>             |                              |                      |                |
| <b>Total Other</b>                | <b>\$51,000</b>   | <b>\$197,366</b>  | <b>\$51,500</b>   | <b>\$183,201</b>             | <b>\$51,500</b>              |                      |                |
|                                   |                   |                   |                   |                              |                              |                      |                |
| <b>TOTAL H.W. EXPENSES</b>        | <b>\$480,503</b>  | <b>\$566,914</b>  | <b>\$518,474</b>  | <b>\$384,859</b>             | <b>\$522,055</b>             | <b>1%</b>            | <b>\$3,581</b> |
| Less Anticipated State Aid        | <b>\$62,832</b>   | \$62,832          | <b>\$62,034</b>   | \$62,034                     | <b>\$63,000</b>              | 2%                   | \$966          |
| <b>SUBTOTAL</b>                   | <b>\$417,671</b>  | <b>\$504,082</b>  | <b>\$456,440</b>  | <b>\$322,825</b>             | <b>\$459,055</b>             | <b>1%</b>            | <b>\$2,615</b> |



## **SANDGATE, VERMONT ANNUAL TOWN MEETING, MARCH 6, 2023**

The legal voters of the Town of Sandgate, Vermont met at the Sandgate Town Hall on Monday, March 6, 2023 at 7:00 p.m. for the purpose of acting on the following articles.

46 people were present. Chris Barlow, Town Moderator, brought the meeting to order at 7:02 p.m.

**Article 2.** Shall the Town authorize the Selectboard to borrow money, in anticipation of taxes, to pay current expenses of the Town for the ensuing year?

Valerie DePeyster moves the question. Julie Robertson seconds. All in Favor.

**Article 2 passes.**

**Article 3.** Shall the Town authorize the Selectboard to spend budget surplus funds, that have been collected into a Highway and General "Rainy Day" Fund?

Richard Zoppel moves the question. Margaret Phelps seconds. All in Favor.

**Article 3 passes.**

**Article 4.** Shall the Town of Sandgate vote to approve the collection of the Town and School taxes to be due on or before October 1, 2024?

Jeanne Zoppel moves the question. Margaret Phelps seconds. All in Favor.

**Article 4 passes.**

**Article 5.** Shall the Town of Sandgate appropriate \$7,500 to the Arlington Rescue Squad?

Sheila Kearns moves the question. Valerie De Peyster seconds. All in Favor.

**Article 5 passes.**

**Article 6.** Shall the Town of Sandgate vote \$1,200 in support of the Arlington Nursing Services?

Julie Robertson moves the question. Karen Tendrup seconds. All in Favor.

**Article 6 passes.**

**Article 7.** Shall the Town of Sandgate vote \$3,000 in support of Arlington Rec Park?

Jim Henderson moves the question. Jeanne Zoppel seconds. All in Favor.

**Article 7 passes.**

**Article 8.** Shall the Town of Sandgate appropriate \$3,800 for the Martha Canfield Library?

Margaret Phelps move the question. Jeanne Zoppel seconds. All in Favor.

**Article 8 passes.**

**Article 9.** Shall the Town of Sandgate vote to appropriate the total sum of \$2,957 for the following: Arlington Area Childcare, \$750; Arlington Community House, \$100; Bennington County Child Advocacy, \$200; Bennington County Conservation District, \$300; Bennington-Rutland Opportunity Council (BROC), \$137; Center for Independent Living, \$95; Center for Restorative Justice, \$250; Green-up Day, \$50; PAVE, \$100; Southwestern Vermont Council on aging, \$600; Tutorial Center, \$200; Vt Association of Conservation Districts, \$100?

Kathy Wagner asks what does the Center for Restorative Justice do? Sandra Reidy; Town Clerk/Treasurer, answers that the reports of all the appropriations is online at the Town of Sandgate website ([sandgatevermont.org](http://sandgatevermont.org)). Margaret Phelps comments that when a child gets in trouble with the law, the Center for Restorative Justice, helps the child work off the fine and time with community service.

Kathy Wagner moves the question. Richard Zoppel seconds. All in Favor.

**Article 9 passes.**

**Article 10.** Shall the Town vote to adopt a budget of \$675,830 to defray expenses of the Town for the period from July 1, 2023 to June 30, 2024?

Julie Robertson asks if the total amount reflects the Highway and Town budget amount? Valerie DePeyster states the answer is yes, but does not reflect the school budgeted amount.

Pauline Frost asks what expenses article 10 constitutes? Sandra Reidy answers that article 10 reflects the total amount from the proposed general and highway budget, on pages 30-33 in the Town Report.

There was a discussion about speeding in Town and a speed study. Kayla Zoppel asks if we have budgeted for the patrolling of the Town. Sandra Reidy, Treasurer, states that the proposed budget has \$6,000 dollars allotted for the patrol expense. Kayla asks if the budgeted amount for patrolling is not used, will it go into the "Rainy Day Fund" surplus. Sandra Reidy states that whatever funds are remaining in the General Fund checking and Highway checking accounts on the first day of the fiscal year (7/1/23) will be the surplus as a whole.

Richard Zoppel moves the question. Jim Henderson seconds. All in Favor.

**Article 10 passes.**

Moderator, Chris Barlow asks for a motion to allow the State Representatives to speak. Julie Robertson makes a motion. Sheila Kearns seconds.

Seth Bongartz speaks first, Kathleen speaks second. Bongartz/James have left a pile of reports, summarizing what they have accomplished this year as State Representatives.

Valerie DePeyster makes a motion to adjourn. Jean Eisenhardt seconds.

Meeting adjourned at 9:58 p.m.



## **2023 PROPERTY TRANSFERS**

**January 1, 2023 – December 31, 2023**

1. Ronald LaPointe of Lunenburg, MA to Ronald LaPointe of Lunenburg, MA
2. Robert Melvin of Rockland, MA to Kathleen Nee of Arlington, VT
3. John Bartels Jr of Dalton, MA to John Bartels Jr of Dalton, MA
4. Ronald Costa of Sandgate, VT to Kate Finnegan-Prans of Sandgate, VT
5. John Zak of Sandgate, VT to John Zak, Trustee of Sandgate, VT
6. Clark Kastner of Sandgate, VT to Silas Fuller of Sandgate, VT
7. Georgia Ruocco of Sandgate, VT to Georgia Ruocco of Sandgate, VT
8. Clark Kastner of Sandgate, VT to Silas Fuller of Sandgate, VT
9. Donald Park of Newtown Square, PA to Gregory Smith of Greenwich, NY
10. Edward Gust of Ulster Park, NY to Nina Lorcini of Sandgate, VT
11. Douglas Goodell of Manchester, VT to Donald Goodell & Cathy Flanagan of Manchester, VT
12. Douglas Goodell of Manchester, VT to Donald Goodell & Cathy Flanagan of Manchester, VT
13. Anne Kreffer of Manchester, VT to Thomas Corcoran of Sandgate, VT
14. Anne Kreffer of Manchester, VT to Thomas Corcoran of Sandgate, VT
15. Housman Family Trust to Kathleen McGraw of Granville, NY
16. Phoebe Sheres of Hilton Head, SC to Jennifer Smith of Beacon, NY
17. Sandgate Road LLC of Darien, CT to The Conservation Fund of Arlington, VA
18. Moore Quinn Family Trust of Pawlet, VT to John Blandford of Stamford, CT
19. Rebecca Alexander Altus of Sandgate, VT to Good Baldwin Trust of Tiburon, CA
20. Thomas Kenney of Sandgate, VT to Thomas Kenney of Sandgate, VT
21. Richard Bultman of West Rupert, VT to Hailey Davis of Helena, MT
22. Gorski Irrevocable Trust of Sandgate, VT to Alexander Gorski of Sandgate, VT



# DOG LICENSES

Sandy Reidy, Town Clerk

In 2023 there were 69 dogs licensed in the Town of Sandgate. I would like to thank all the people who cooperated with the licensing process.

If your dog has passed away, please contact the office, otherwise we need to see a current Rabies certificate and you need to license your dog.

**Please don't forget to license your dogs. Licenses are ready by the first of January each year for your convenience. All dogs must be licensed by April 1<sup>st</sup> of each year. There are late fees if animals are not licensed by that date.**

Lost or found animals should be reported to Erin McDermott (small animals), 375-2201 or Suzanne dePeyster (large animals), 375-6005. You should also call Second Chance Animal Shelter at 802-375-2898 because they run a hotline for lost or found animals.

## SCHEDULE OF DOG LICENSES AND FEES

|                           | Before April 1 <sup>st</sup> |
|---------------------------|------------------------------|
| Neutered/spayed dogs etc. | \$11.00                      |
| Unaltered dogs etc.       | \$16.00                      |

NOTE: If you become an owner/keeper of a dog that is over six months old after April 1<sup>st</sup>, you have 30 days to license that animal. All unlicensed dogs should be reported to the Town Clerk. Sandgate has an Animal Control Ordinance.

**A PERSON WHO FAILS TO LICENSE A DOG OR WOLF-HYBRID IN THE REQUIRED MANNER SHALL BE FINED UP TO \$500 (20 V.S.A. § 3550). The Rabies Control Hotline number is 1-800-4-Rabies.**

## RABIES VACCINATION LAW

All dogs or wolf-hybrids over three months of age shall be vaccinated against rabies. Initial vaccination is valid for 12 months. Within 9-12 months the animal must receive a booster vaccination. All subsequent vaccinations are valid for 36 months. (20 V.S.A. § 3581)



## SANDGATE TOWN SCHOOL DISTRICT WARNING

Legal voters of the Town of Sandgate School District of Sandgate, County of Bennington, State of Vermont, are hereby warned and notified to meet at 10:00 a.m. at the Sandgate Town Hall on **Tuesday March 5, 2024** to transact the following business:

- Article 1      To hear and act on the report of the School District Officers.
- Article 2      To authorize the School Board to borrow money by issue of notes not to excess of anticipated revenue for the fiscal year July 1, 2024 through June 30, 2025.
- Article 3      To elect one School Board Director for a three-year term by Australian ballot March 5, 2024.
- Article 4      Shall the voters of Sandgate School District approve the school board to expend \$1,496,866, which is the amount the school board has determined to be necessary for the ensuing fiscal?
- Article 5      To transact any other business proper to be brought before said Town School District Meeting.

Absentee voting is permitted on all matters to be voted by Australian ballot. For purposes of Australian balloting, the polls will be open from 10:00a.m. until 7:00p.m. on March 5, 2024.

Dated this 24th day of January, 2024

Sandgate Board of School Directors:

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Celeste Keel, Chairperson

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Eric Weissleder, Vice Chairperson

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Allan Tschorn, Clerk

# **SANDGATE SCHOOL DISTRICT BOARD OF DIRECTORS**

## **ANNUAL OFFICERS REPORT 2023-2024 (FY2024)**

**Celeste Keel (Chair), Allan Tschorn (Clerk), Eric Weissleder**

The Sandgate School District currently has 61 students receiving tuition at 11 schools. Pre-K students are enrolled in Fisher Elementary. Elementary schools attended by Sandgate students include: Fisher Elementary, Flood Brook, Grace Christian, Hiland Hall, Manchester Elementary (MEMS), Maple Street, and Sunderland School. Secondary Schools receiving Sandgate students include Arlington Memorial High School, Burr & Burton, Hiland Hall Middle School, and Long Trail School.

Our average daily membership (ADM) this year, calculated on student enrollment for a period of 20 days beginning the 11th day of school and ending the 30th day of school, is 65.85. Comparatively, our ADM for last year was 71.35. The equalized pupil is a two-year average of the average daily membership of the school district, and weights student's needs, such as early ed, grade level, economic disadvantaged students, English as a second language, and this year there is a new sparsity rating – which weights students in more rural settings - to establish an equalized pupil figure. The equalized pupil figure has been modified in name slightly, taking into account the forementioned criteria, and is now reflected on State reports as “Long Term Weighted Average Daily Membership” or LTW ADM. Our State calculated equalized pupil (LTW ADM) this year is 111.80 (compared to last year's 55.41). Using last year's methodology and student count, our per pupil education spending was \$20,510. To compare accurately year to year using the new student count method, our education spending per pupil in the current year is \$12,030 and we are projecting that figure to be \$13,521 in FY25. We are projecting a LTW ADM of 89.14 for FY25.

The Sandgate School District pays the prevailing tuition rate to public schools and up to the announced State average to approved private or independent schools. Currently, the State announced average for elementary tuition is \$16,756; the State announced average for 7th through 12th grade is \$18,266. It is important to note the State averages are only among larger union schools and do not average in the higher tuition rates common to smaller non-union schools. The announced tuitions to Arlington schools this year (FY24) is \$15,500 for elementary school and \$19,000 for grades 7 - 12. For the purpose of building the budget, an estimated 4% increase in State average tuitions (allowable tuition to private or independent schools) was used making the anticipated tuition to elementary schools \$17,426 and tuition to secondary schools \$18,997. The announced tuition for FY25 at Arlington is \$20,000 for elementary and \$21,000 for grades 7- 12.

The total budgeted expenditures for FY24 as approved at the annual meeting were \$1,299,351. At this time we are anticipating a slight deficit in the current budget year of \$989. In FY23, the district ran a deficit of \$15,537 – projected interest income in FY24 of \$800 was applied to that deficit and is listed as offsetting revenues of -\$14,737. The deficit in the FY24 column is a combination of the FY22 ending fund balance of -\$1,789 plus the interest projected for the current year presents the figure of -\$989 in the



offsetting revenue in the proposed budget. For FY25, the board has proposed a spending budget of \$1,496,866, which is an increase in expected expenses of about 15.2% and is reflective of anticipated increase in expenses in assessments and in tuition rates. The FY24 homestead educational tax rate for the current year is 1.3587. Based upon several factors, including State aid to education and a projected decrease in the Common Level of Appraisal (CLA), the anticipated homestead tax rate for FY25 is estimated to be 1.4715 – an increase of \$0.1128 or about 9%.

The board has authorized the SVSU, on behalf of the district, to look into various options and grants for replacing our aging school bus within the next year or so. There is no article on the warning this year to fund the bus sinking fund as we feel we already have enough in the fund along with the trade in value of our existing bus and possibly some of our reserve fund to cover the cost of a traditional school bus. The current value of the bus sinking fund is \$76,128 and a 1-year CD with \$6,367 in it, or about \$82,495 to use towards our bus replacement. An analysis of contracting a bus service last year proved to be quite expensive and lacked the flexibility of owning and operating our own bus.

There is no article on this year's warning about what to do with any unanticipated fund balance as we do not anticipate there to be a fund balance. Our current balance in the reserve fund to cover unanticipated expenses in tuition or special education is \$201,177.

To be sure tuition payments are not delayed, we ask that parents notify the School District via the office of the Superintendent of tuition requests or changes in receiving schools as soon as possible. The district uses a verification of residency form for all new tuition requests. Our meeting schedule has been a bit more sporadic this year and we have met on an as-needed-basis with a physical location at the SVSU office in Bennington and via a zoom link. Please let us know if you would be interested in joining one of our virtual meetings and we will be sure the proper links are provided.

Respectfully Submitted,  
Allan Tschorn, Clerk  
Celeste Keel (Chair) & Eric Weissleder  
Sandgate School District

| Sandgate School District |                   |                     |                     |                     |                   |               |
|--------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| REVENUE                  |                   |                     |                     |                     |                   |               |
| Actual FY21              | Actual FY22       | Actual FY23         | Budget FY24         | Budget FY25         | Variance          | % Var         |
| \$ 592                   | \$ 506            | \$ 4,101            | \$ 800              | \$ 800              | \$ -              | 0.00%         |
| \$ -                     | \$ 4,430          | \$ -                | \$ -                | \$ -                | \$ -              | --            |
| \$ 923,495               | \$ 853,110        | \$ 1,023,887        | \$ 1,300,340        | \$ 1,511,603        | \$ 211,263        | 16.25%        |
| \$ 13,968                | \$ 2,381          | \$ -                | \$ -                | \$ -                | \$ -              | --            |
| \$ -                     | \$ -              | \$ -                | \$ (1,789)          | \$ (15,537)         | \$ (13,748)       | 768.47%       |
| <b>\$ 938,055</b>        | <b>\$ 858,046</b> | <b>\$ 1,030,369</b> | <b>\$ 1,299,351</b> | <b>\$ 1,496,866</b> | <b>\$ 197,515</b> | <b>15.20%</b> |

| Sandgate School District EXPENDITURES |                 |                 |                 |                 |              |              |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------|--------------|
| Sandgate Borrowing Interest           |                 |                 |                 |                 |              |              |
| TOTAL DEBT SERVICE                    |                 |                 |                 |                 |              |              |
| Actual FY21                           | Actual FY22     | Actual FY23     | Budget FY24     | Budget FY25     | Variance     | % Var        |
| \$ -                                  | \$ -            | \$ -            | \$ 500          | \$ 500          | \$ -         | 0.00%        |
| \$ -                                  | \$ -            | \$ -            | \$ 500          | \$ 500          | \$ -         | 0.00%        |
| \$ 2,200                              | \$ 2,200        | \$ 2,200        | \$ 2,200        | \$ 2,200        | \$ -         | 0.00%        |
| \$ 168                                | \$ 168          | \$ 168          | \$ 168          | \$ 178          | \$ 10        | 5.75%        |
| \$ -                                  | \$ -            | \$ -            | \$ 500          | \$ 500          | \$ -         | 0.00%        |
| \$ -                                  | \$ -            | \$ -            | \$ 100          | \$ 100          | \$ -         | 0.00%        |
| \$ -                                  | \$ -            | \$ -            | \$ 210          | \$ 210          | \$ -         | 0.00%        |
| \$ -                                  | \$ -            | \$ -            | \$ 900          | \$ 900          | \$ -         | 0.00%        |
| <b>\$ 2,368</b>                       | <b>\$ 2,368</b> | <b>\$ 2,368</b> | <b>\$ 4,078</b> | <b>\$ 4,088</b> | <b>\$ 10</b> | <b>0.24%</b> |

| Audit Assessment |                 |                 |                 |                 |                 |                |
|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| TOTAL AUDIT      |                 |                 |                 |                 |                 |                |
| Actual FY21      | Actual FY22     | Actual FY23     | Budget FY24     | Budget FY25     | Variance        | % Var          |
| \$ 5,375         | \$ 5,375        | \$ 5,570        | \$ 4,400        | \$ 3,850        | \$ (550)        | -12.50%        |
| <b>\$ 5,375</b>  | <b>\$ 5,375</b> | <b>\$ 5,570</b> | <b>\$ 4,400</b> | <b>\$ 3,850</b> | <b>\$ (550)</b> | <b>-12.50%</b> |

| Transportation Assessment |                  |                  |                  |                 |                    |                |
|---------------------------|------------------|------------------|------------------|-----------------|--------------------|----------------|
| TOTAL TRANSPORTATION      |                  |                  |                  |                 |                    |                |
| Actual FY21               | Actual FY22      | Actual FY23      | Budget FY24      | Budget FY25     | Variance           | % Var          |
| \$ 12,393                 | \$ 15,387        | \$ 12,084        | \$ 26,639        | \$ 9,850        | \$ (16,789)        | -63.02%        |
| <b>\$ 12,393</b>          | <b>\$ 15,387</b> | <b>\$ 12,084</b> | <b>\$ 26,639</b> | <b>\$ 9,850</b> | <b>\$ (16,789)</b> | <b>-63.02%</b> |

| PreSchool Tuition - Public                |                  |                  |                  |                  |               |              |
|---|------------------|------------------|------------------|------------------|---------------|--------------|
| PreSchool Tuition - Private / Independent |                  |                  |                  |                  |               |              |
| TOTAL PRE-K                               |                  |                  |                  |                  |               |              |
| Actual FY21                               | Actual FY22      | Actual FY23      | Budget FY24      | Budget FY25      | Variance      | % Var        |
| \$ 19,262                                 | \$ 10,608        | \$ 25,592        | \$ 11,292        | \$ 11,652        | \$ 360        | 3.19%        |
| \$ -                                      | \$ -             | \$ -             | \$ -             | \$ -             | \$ -          | --           |
| <b>\$ 19,262</b>                          | <b>\$ 10,608</b> | <b>\$ 25,592</b> | <b>\$ 11,292</b> | <b>\$ 11,652</b> | <b>\$ 360</b> | <b>3.19%</b> |

|   |           |                |           |                |           |                |           |                |           |                |           |                |               |
|---|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|---------------|
| Early Childhood SpEd Assessment         | \$        | 9,908          | \$        | 6,829          | \$        | -              | \$        | 64,043         | \$        | 125,388        | \$        | 61,345         | 95.79%        |
| <b>TOTAL EARLY CHILDHOOD (EEE)</b>      | <b>\$</b> | <b>9,908</b>   | <b>\$</b> | <b>6,829</b>   | <b>\$</b> | <b>-</b>       | <b>\$</b> | <b>64,043</b>  | <b>\$</b> | <b>125,388</b> | <b>\$</b> | <b>61,345</b>  | <b>95.79%</b> |
| Elem Tuition - Public VT LEA            | \$        | -              | \$        | 286,889        | \$        | 321,371        | \$        | -              | \$        | -              | \$        | -              | --            |
| Elem Tuition- Sunderland                | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | 19,240         | \$        | 19,240         | --            |
| Elem Tuition- Manchester                | \$        | -              | \$        | -              | \$        | -              | \$        | 18,500         | \$        | 57,720         | \$        | 39,220         | 212.00%       |
| Elem Tuition- Fisher Elem               | \$        | 225,533        | \$        | -              | \$        | -              | \$        | 279,000        | \$        | 280,000        | \$        | 1,000          | 0.36%         |
| Elem Tuition- Salem Elementary / Other  | \$        | 26,505         | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -              | --            |
| Elem Tuition-Flood Brook                | \$        | -              | \$        | -              | \$        | -              | \$        | 18,500         | \$        | 19,240         | \$        | 740            | 4.00%         |
| Elem Tuition - Private VT LEA           | \$        | -              | \$        | -              | \$        | 145,105        | \$        | -              | \$        | -              | \$        | -              | --            |
| Elem Tuition-Maple St Schl              | \$        | 60,810         | \$        | 141,235        | \$        | -              | \$        | 50,463         | \$        | 34,852         | \$        | (15,611)       | -30.93%       |
| Elem Tuition-Long Trail                 | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -              | --            |
| Elem Tuition - Southshire               | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -              | --            |
| Elem Tuition- Hiland Hall               | \$        | 39,567         | \$        | -              | \$        | -              | \$        | 41,097         | \$        | 20,353         | \$        | (20,744)       | -50.48%       |
| Elem Tuition - Grace Christian          | \$        | -              | \$        | -              | \$        | -              | \$        | 8,589          | \$        | 9,048          | \$        | 459            | 5.34%         |
| Elem Tuition - Saratoga Independent Sch | \$        | -              | \$        | -              | \$        | -              | \$        | 31,395         | \$        | -              | \$        | (31,395)       | -100.00%      |
| Prior Year Adjustment                   | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -              | --            |
| <b>TOTAL ELEMENARY TUITION</b>          | <b>\$</b> | <b>352,415</b> | <b>\$</b> | <b>428,125</b> | <b>\$</b> | <b>466,476</b> | <b>\$</b> | <b>447,544</b> | <b>\$</b> | <b>440,453</b> | <b>\$</b> | <b>(7,091)</b> | <b>-1.58%</b> |

#### Sandgate School District EXPENDITURES

|                                |           |                |           |                |           |                |           |                |           |                |           |               |                |
|--------------------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|---------------|----------------|
| SU SpEd Assessment - Elem      | \$        | 9,917          | \$        | 11,084         | \$        | 25,093         | \$        | 40,191         | \$        | 117,246        | \$        | 77,054        | 191.72%        |
| <b>TOTAL ELEM RESOURCE RM</b>  | <b>\$</b> | <b>9,917</b>   | <b>\$</b> | <b>11,084</b>  | <b>\$</b> | <b>25,093</b>  | <b>\$</b> | <b>40,191</b>  | <b>\$</b> | <b>117,246</b> | <b>\$</b> | <b>77,054</b> | <b>191.72%</b> |
| Sec Tuition - Public VT LEA    | \$        | -              | \$        | 136,894        | \$        | 202,135        | \$        | -              | \$        | -              | \$        | -             | --             |
| Sec Tuition- Arlington         | \$        | 199,266        | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -             | --             |
| Sec Tuition- Mt. Anthony       | \$        | 14,800         | \$        | -              | \$        | -              | \$        | 385,500        | \$        | 354,000        | \$        | (31,500)      | -8.17%         |
| Sec Tuition- Taconic & Green   | \$        | 16,200         | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -             | --             |
| Sec Tuition - Private VT LEA   | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -             | --             |
| Sec Tuition-Burr & Burton      | \$        | 71,946         | \$        | -              | \$        | -              | \$        | 139,909        | \$        | 246,956        | \$        | 107,047       | 76.51%         |
| Sec Tuition-Long Trail         | \$        | 32,466         | \$        | -              | \$        | -              | \$        | 18,142         | \$        | -              | \$        | (18,142)      | -100.00%       |
| Sec Tuition - Red Fox          | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | -             | --             |
| Sec Tuition - Manchester       | \$        | -              | \$        | -              | \$        | -              | \$        | -              | \$        | 19,240         | \$        | 19,240        | --             |
| Sec Tuition - Maple St Schl    | \$        | 16,233         | \$        | -              | \$        | -              | \$        | 54,426         | \$        | 37,993         | \$        | (16,432)      | -30.19%        |
| Sec Tuition - Hiland Hall      | \$        | 18,600         | \$        | -              | \$        | -              | \$        | 20,549         | \$        | 30,529         | \$        | 9,981         | 48.57%         |
| On Behalf Tech Center Payment  | \$        | 13,968         | \$        | 3,219          | \$        | 5,381          | \$        | 11,529         | \$        | 14,888         | \$        | 3,359         | 29.14%         |
| Vocational Tuition-Local       | \$        | 2,962          | \$        | 3,294          | \$        | 5,698          | \$        | 9,772          | \$        | 14,329         | \$        | 4,557         | 46.63%         |
| <b>TOTAL SECONDARY TUITION</b> | <b>\$</b> | <b>386,441</b> | <b>\$</b> | <b>398,684</b> | <b>\$</b> | <b>447,046</b> | <b>\$</b> | <b>639,826</b> | <b>\$</b> | <b>717,936</b> | <b>\$</b> | <b>78,110</b> | <b>12.21%</b>  |

|   |           |                |           |                |           |                  |           |                  |           |                  |           |                |                |
|---|-----------|----------------|-----------|----------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|----------------|----------------|
| S.U. Office Assessment - Administration       | \$        | 38,327         | \$        | 37,715         | \$        | 37,374           | \$        | 23,778           | \$        | 18,361           | \$        | (5,417)        | -22.78%        |
| <b>TOTAL ASSESSMENT - SU Administration</b>   | <b>\$</b> | <b>38,327</b>  | <b>\$</b> | <b>37,715</b>  | <b>\$</b> | <b>37,374</b>    | <b>\$</b> | <b>23,778</b>    | <b>\$</b> | <b>18,361</b>    | <b>\$</b> | <b>(5,417)</b> | <b>-22.78%</b> |
| S.U. Office Assessment - Business Office      | \$        | -              | \$        | -              | \$        | -                | \$        | 9,854            | \$        | 7,229            | \$        | (2,625)        | -26.64%        |
| <b>TOTAL SU ASSESSMENT - FISCAL</b>           | <b>\$</b> | <b>-</b>       | <b>\$</b> | <b>-</b>       | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>9,854</b>     | <b>\$</b> | <b>7,229</b>     | <b>\$</b> | <b>(2,625)</b> | <b>-26.64%</b> |
| S.U. Office Assessment - HR                   | \$        | -              | \$        | -              | \$        | -                | \$        | 960              | \$        | 799              | \$        | (161)          | -16.77%        |
| <b>TOTAL ASSESSMENT - SU Human Resources</b>  | <b>\$</b> | <b>-</b>       | <b>\$</b> | <b>-</b>       | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>960</b>       | <b>\$</b> | <b>799</b>       | <b>\$</b> | <b>(161)</b>   | <b>-16.77%</b> |
| S.U. Office Assessment - Tech Admin           | \$        | -              | \$        | -              | \$        | -                | \$        | 11,663           | \$        | 7,668            | \$        | (3,995)        | -34.25%        |
| <b>TOTAL ASSESSMENT - SU Tech Admin</b>       | <b>\$</b> | <b>-</b>       | <b>\$</b> | <b>-</b>       | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>11,663</b>    | <b>\$</b> | <b>7,668</b>     | <b>\$</b> | <b>(3,995)</b> | <b>-34.25%</b> |
| S.U. Office Assessment - Operations/Maint     | \$        | 1,915          | \$        | 2,073          | \$        | -                | \$        | -                | \$        | -                | \$        | -              | --             |
| <b>TOTAL ASSESSMENT - SU Operations/Maint</b> | <b>\$</b> | <b>1,915</b>   | <b>\$</b> | <b>2,073</b>   | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>-</b>       | <b>--</b>      |
| S.U. Sped Assessment- Secondary SpEd          | \$        | 15,393         | \$        | 14,604         | \$        | 21,693           | \$        | 10,048           | \$        | 29,311           | \$        | 19,264         | 191.72%        |
| <b>TOTAL SECONDARY SPED ASSESSMENT</b>        | <b>\$</b> | <b>15,393</b>  | <b>\$</b> | <b>14,604</b>  | <b>\$</b> | <b>21,693</b>    | <b>\$</b> | <b>10,048</b>    | <b>\$</b> | <b>29,311</b>    | <b>\$</b> | <b>19,264</b>  | <b>191.72%</b> |
| S.U. Sped Admin Assessment                    | \$        | 4,159          | \$        | 3,642          | \$        | 3,858            | \$        | 4,535            | \$        | 2,535            | \$        | (2,000)        | -44.10%        |
| <b>TOTAL SPED ADMIN ASSESSMENT</b>            | <b>\$</b> | <b>4,159</b>   | <b>\$</b> | <b>3,642</b>   | <b>\$</b> | <b>3,858</b>     | <b>\$</b> | <b>4,535</b>     | <b>\$</b> | <b>2,535</b>     | <b>\$</b> | <b>(2,000)</b> | <b>-44.10%</b> |
| <b>TOTAL SANDGATE BUDGET</b>                  | <b>\$</b> | <b>857,873</b> | <b>\$</b> | <b>936,494</b> | <b>\$</b> | <b>1,047,154</b> | <b>\$</b> | <b>1,299,351</b> | <b>\$</b> | <b>1,496,866</b> | <b>\$</b> | <b>197,515</b> | <b>15.20%</b>  |

|   |   |   |                         |                      |                                  |  |   |                    |   |
|---|---|---|-------------------------|----------------------|----------------------------------|--|---|--------------------|---|
| District: <b>Sandgate</b><br>SU: <b>Southwest Vermont</b>   |   | <b>FY25 is the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY22 - FY24. LTWADM is required to be</b> |                         |                      | <b>T181</b><br>Bennington County |  | <div>Property dollar equivalent yield</div> <div><b>9,452</b></div>                             | <--See bottom note | <div>Homestead tax rate per \$9,452 of spending per LTWADM</div> <div><b>1.00</b></div> |
|   |   |   |                         |                      |                                  |  | <div>Income dollar equivalent yield per 2.0% of household income</div> <div><b>10,300</b></div> |                    |   |
| <b>Expenditures</b>   |   | <b>FY2022</b>   | <b>FY2023</b>           | <b>FY2024</b>        |                                  |  | <b>FY2025</b>   |                    |   |
| 1.  | <b>Budget</b> (local budget, including special programs, and full technical center expenditures)  | <b>\$857,129</b>  | <b>\$1,020,065</b>      | <b>\$1,301,140</b>   |                                  |  | <b>\$1,496,866</b>  | 1.                 |   |
| 2.  | plus Sum of separately warned articles passed at town meeting   | -   | -                       | -                    |                                  |  |   | 2.                 |   |
| 3.  | <b>Locally adopted or warned budget</b>   | <b>\$857,129</b>  | <b>\$1,020,065</b>      | <b>\$1,301,140</b>   |                                  |  | <b>\$1,496,866</b>  | 3.                 |   |
| 4.  | plus Obligation to a Regional Technical Center School District if any   | -   | -                       | -                    |                                  |  |   | 4.                 |   |
| 5.  | plus Prior year deficit repayment of deficit  | -   | -                       | -                    |                                  |  | <b>\$15,537</b>   | 5.                 |   |
| 6.  | <b>Total Expenditures</b>   | <b>\$857,129</b>  | <b>\$1,020,065</b>      | <b>\$1,301,140</b>   |                                  |  | <b>\$1,512,403</b>  | 6.                 |   |
| 7.  | S.U. assessment (included in local budget) - informational data   | -   | -                       | -                    |                                  |  | <b>\$318,387</b>  | 7.                 |   |
| 8.  | Prior year deficit reduction (included in expenditure budget) - informational data  | -   | -                       | -                    |                                  |  | <b>\$15,537</b>   | 8.                 |   |
| <b>Revenues</b>   |   |   |                         |                      |                                  |  |   |                    |   |
| 9.  | Offsetting revenues (categorical grants, donations, tuitions, surplus, etc.)  | <b>\$800</b>  | <b>\$800</b>            | <b>\$800</b>         |                                  |  | <b>\$800</b>  | 9.                 |   |
| 10.   | <b>Offsetting revenues</b>  | <b>\$800</b>  | <b>\$800</b>            | <b>\$800</b>         |                                  |  | <b>\$800</b>  | 10.                |   |
| 11.   | <b>Education Spending</b>   | <b>\$856,329</b>  | <b>\$1,019,265</b>      | <b>\$1,300,340</b>   |                                  |  | <b>\$1,511,603</b>  | 11.                |   |
| 12.   | Pupils (eqpup FY22 - FY24, LTWADM FY25)   | <b>53.68</b>  | <b>55.41</b>            | <b>63.40</b>         |                                  |  | <b>111.80</b>   | 12.                |   |
| <b>Education Spending per Pupil</b>   |   |   |                         |                      |                                  |  |   |                    |   |
| 13.   |   | <b>\$15,952.48</b>  | <b>\$18,394.96</b>      | <b>\$20,510.09</b>   |                                  |  | <b>\$13,520.60</b>  | 13.                |   |
| 14.   | minus Less ALL net eligible construction costs (or P&I) per Pupil pupil   | -   | -                       | -                    |                                  |  | -   | 14.                |   |
| 15.   | minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)  | -   | <b>\$19.69</b>          | -                    |                                  |  | -   | 15.                |   |
|   |   | based on \$60,000   | based on \$60,000       | based on \$66,206    |                                  |  | based on \$66,446   |                    |   |
| 16.   | minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup) | -   | -                       | -                    |                                  |  | -   | 16.                |   |
| 17.   | minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer pupils  | -   | -                       | -                    |                                  |  | -   | 17.                |   |
| 18.   | minus Estimated costs of new students after census period (per pupil)   | -   | -                       | -                    |                                  |  | -   | 18.                |   |
| 19.   | minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)  | -   | -                       | -                    |                                  |  | -   | 19.                |   |
| 20.   | minus Less planning costs for merger of small schools (per pupil)   | -   | -                       | -                    |                                  |  | -   | 20.                |   |
| 21.   | minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)   | -   | -                       | -                    |                                  |  | -   | 21.                |   |
| 22.   | minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.   | -   | -                       | -                    |                                  |  | -   | 22.                |   |
|   |   | threshold = \$18,789  | threshold = \$19,997    | threshold = \$22,204 |                                  |  | threshold = \$23,193  |                    |   |
| 23.   | Excess spending threshold   | <b>\$18,789.00</b>  | <b>\$19,997.00</b>      | <b>\$22,204.00</b>   |                                  |  | <b>\$23,193.00</b>  | 23.                |   |
| 24.   | plus Excess Spending per Pupil over threshold (if any)  | Suspended thru FY25   | Suspended thru FY25     | Suspended thru FY25  |                                  |  | Suspended thru FY25   | 24.                |   |
| 25.   | Per pupil figure used for calculating District Equalized Tax Rate   | <b>\$15,952</b>   | <b>\$18,395</b>         | <b>\$20,510</b>      |                                  |  | <b>\$13,520.60</b>  | 25.                |   |
| 26.   | District spending adjustment (minimum of 100%)  | <b>140.960%</b>   | <b>138.163%</b>         | <b>132.812%</b>      |                                  |  | <b>143.045%</b>   | 26.                |   |
|   |   | based on yield \$11,317   | based on yield \$13,314 | based on \$15,443    |                                  |  | based on \$9,452  |                    |   |
| <b>Prorating the local tax rate</b>   |   |   |                         |                      |                                  |  |   |                    |   |
| 27.   | Anticipated district equalized homestead tax rate (to be prorated by line 30)<br>[\$13,520.60 ÷ (\$9,452 / \$1.00)]   | <b>\$1.4096</b>   | <b>\$1.3816</b>         | <b>\$1.3281</b>      |                                  |  | <b>\$1.4304</b>   | 27.                |   |
|   |   | based on \$1.00   | based on \$1.00         | based on \$1.00      |                                  |  | based on \$1.00   |                    |   |
| 28.   | Act 127 tax cap (FY25 - FY29 eligible)  |   |                         |                      |                                  |  | <b>\$1.3945</b>   | 28.                |   |
| 29.   | Percent of Sandgate pupils not in a union school district   | <b>100.00%</b>  | <b>100.00%</b>          | <b>100.00%</b>       |                                  |  | <b>100.00%</b>  | 29.                |   |
| 30.   | Portion of district eq homestead rate to be assessed by town<br>(100.00% x \$1.43)  | <b>\$1.4096</b>   | <b>\$1.3816</b>         | <b>\$1.3281</b>      |                                  |  | <b>\$1.3945</b>   | 30.                |   |
| 31.   | <b>Common Level of Appraisal (CLA)</b>  | <b>102.22%</b>  | <b>109.68%</b>          | <b>97.75%</b>        |                                  |  | <b>94.77%</b>   | 31.                |   |
| 32.   | Portion of actual district homestead rate to be assessed by town<br>(\$1.3945 / 94.77%)   | <b>\$1.3790</b>   | <b>\$1.2597</b>         | <b>\$1.3587</b>      |                                  |  | <b>\$1.4715</b>   | 32.                |   |
|   |   | based on \$1.00   | based on \$1.00         | based on \$1.00      |                                  |  | based on \$1.00   |                    |   |
| If the district belongs to a union school district, this is only a <b>PARTIAL</b> homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.   |   |   |                         |                      |                                  |  |   |                    |   |
| 33.   | Anticipated income cap percent (to be prorated by line 30)<br>[(\$13,520.60 ÷ \$10,300) x 2.00%]  | <b>2.32%</b>  | <b>2.31%</b>            | <b>2.34%</b>         |                                  |  | <b>2.63%</b>  | 33.                |   |
|   |   | based on 2.00%  | based on 2.00%          | based on 2.00%       |                                  |  | based on 2.00%  |                    |   |
| 34.   | Portion of district income cap percent applied by State<br>(100.00% x 2.63%)  | <b>2.32%</b>  | <b>2.31%</b>            | <b>2.34%</b>         |                                  |  | <b>2.63%</b>  | 34.                |   |
|   |   | based on 2.00%  | based on 2.00%          | based on 2.00%       |                                  |  | based on 2.00%  |                    |   |
| 35.   |   | -   | -                       | -                    |                                  |  | -   | 35.                |   |
| 36.   |   | -   | -                       | -                    |                                  |  | -   | 36.                |   |
| - Following current statute, the Tax Commissioner recommended a property yield of \$9,452 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$10,300 for a base income percent of 2.0%, and a non-residential tax rate of \$1.442. These figures use the estimated \$24,000,000 surplus from the Education Fund. <b>New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.</b> |   |   |                         |                      |                                  |  |   |                    |   |
| - Final figures will be set by the Legislature during the legislative session and approved by the Governor.   |   |   |                         |                      |                                  |  |   |                    |   |
| - The base income percentage cap is 2.0%  |   |   |                         |                      |                                  |  |   |                    |   |

## **SANDGATE, VERMONT ANNUAL SCHOOL DISTRICT MEETING, MARCH 7, 2023**

**The legal voters of the Town of Sandgate School District, County of Bennington, State of Vermont, were warned and notified to meet at 10:00 a.m. at the Sandgate Town Hall on Tuesday, March 7, 2023 to transact the following business:**

**School Moderator; Chris Barlow brought the meeting to order at 10:00 am**

**There were 17 people present. Also present:** Kathleen James, State Representative.

**Moderator, Chris Barlow asks if we have a motion to allow Kathleen James to speak first. Richard Zoppel moves the question. Margaret Phelps seconds. All in favor.**

Kathleen James touches on the subject of school choice. She continues that a Supreme Court Case decided in June 2022, ruled the decision that states that send public dollars to independent schools, cannot exclude religious schools. Vermont has a clause in the State Constitution that states, Vermonters cannot be compelled to support any place of worship. This creates a conflict. The State Legislature has had two bills presented, Bill H.258 and S.66, one introduced through the House side and the other by the Senate. Kathleen believes that these bills would be very damaging to our system of choice, as we know it. She continues that these bills have been creating a lot of consternation in the State. Several State Delegate's, including herself, have been working very hard to start conversations up in the State House to make sure our Legislators understand how damaging these bills would be to school choice towns. One of the main changes this bill would affect Sandgate, is obligating school choice towns to choose only three schools to send tax dollars to. She states that she believes these 2 bills are dead in the water. She continues that there is a bill that the House Education Committee has been developing that was introduced on Friday. Kathleen believes this bill would be a great path forward. She continues that this bill requires any school, independent or religious, that wants to receive public tuition dollars would have to offer special education services. Act 173 already requires this. She continues that schools would be required to adhere to current anti-discriminatory rules and be accredited. Kathleen asks if there are any questions. Allan Tschorn, Sandgate School Director, asks where did the number three come from for the choice in the two bills in the Legislature. Kathleen responds that she does not know. Allan comments as to how arbitrary designating only three schools, in a given town, would be. Sheila Kearns comments that she had attempted to read bill H258 last night, and after reaching page 19 of the 82 pages, she decided that the most significant element to this bill is to read the names of the sponsors of the bill. Sheila continues that if someone has issues with the bill, contact these sponsors with questions and concerns. Kathleen James states that she had received some emails from people complaining about the bill H258, even though she is not in support of it. Kathleen continues that the Senate Education Committee would be useful to contact with concerns and questions on this matter, also.

Allan Tschorn states two representatives from the South West Supervisory Union are present. James Culkeen, Superintendent and Renee Gordon, Director of Finance and Operations.

Moderator, Chris Barlow asks for a motion to continue the meeting as warned. Allan Tschorn moves the question. Margaret Phelps seconds. All in favor.

**Article 1: To hear and act on the report of the School District Officers.**

Sheila Kearns asks if the school directors had any particular matters that are important to know about. Allan Tschorn; School Director comments that what we discussed previous about school choice is important to be informed on, as it can have great impact on our future landscape of education.

Richard Dahm asks if the merger of the two supervisory unions will have any impact on the buses. James Culkeen; Superintendent states that Arlington continues to offer transportation, independently.

Jessica Hill asks if all the buses in Arlington have cameras on board. James Culkeen will look into this matter. Jessica Hill asks who she should speak to about requiring cameras on school buses. Renee Gordon states the supervisory union takes care of these matters.

**Rick Dahm moves the question. Sheila Kearns seconds. All in favor. Article 1 passed.**

**Article 2: To authorize the School Board to borrow money by issue of notes not in excess of anticipated revenue for the fiscal year July 1, 2023 through June 30, 2024.**

**Sheila Kearns moves the question. Jeanne Zoppel seconds. All in favor. Article 2 passes.**

**Article 3: To elect one School Board Director for a three-year term by Australian ballot March 7, 2023.**

**Magaret Phelps moves the question. Richard Zoppel seconds. All in favor. Article 3 passes.**

**Article 4: Shall the voters of Sandgate School District approve the school board to expend \$1,299,351, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that the proposed budget, if approved, will result in education spending of \$20,510 per equalized pupil. This projected spending per equalized pupil is 11.5% higher than the spending for the current year.**

Jessica Hill asks why there is such a high increase this year. Allan Tschorn states that a jump of 62 students last year to 74 students this year and increases in tuition prices are the main factors in the rise in school taxes.

**Richard Zoppel moves the question. Margaret Phelps seconds. All in Favor. Article 4 passes.**

**Article 5: To transact any other business proper to be brought before said Town School District Meeting.**

Margaret Phelps would like to extend a grand thank you to Jeanne Zoppel, she is not running for re-election this year. Jeanne Zoppel has been on the Sandgate School Board for over 30 years. Round of applause for Jeanne.

**Rick Dahm makes a motion to adjourn the meeting. Richard Zoppel seconds.  
All in favor, meeting adjourned at 10:54 a.m.**

## 2024 Legislative Report: Reps. Kathleen James and Seth Bongartz

The 2024 legislative session began Wednesday, January 3. It's the second session of the two-year 2023–2024 biennium, with adjournment expected sometime in May.

During the session, representatives are in Montpelier every Tuesday through Friday and home every Saturday through Monday, with a one-week break over Town Meeting week in March.

The Vermont legislature meets in person at the State House. All floor sessions and committee meetings are livestreamed and archived for public viewing on the Vermont General Assembly website:  
<https://legislature.vermont.gov/>

Reps. Kathleen James and Seth Bongartz, who together represent the two-seat Bennington-4 district, are holding regular coffee hours during the 2024 session. Residents of this district (Arlington, Manchester, Sandgate and northwest Sunderland) are welcome to join these informal meetings. It's a great way to ask questions, raise concerns and stay informed about legislation. All meetings are held on Saturdays from 9 to 10:30 am.

James serves as ranking member of the House General and Housing Committee and as an assistant majority leader of the House Democratic Caucus. Bongartz serves as ranking member of the House Environment and Energy Committee and on the Legislature Committee on Administrative Rules.

### **Constituent Coffee Hours: 2024**

**January 13: Charlie's Coffee House**  
39 Bonnet Street, Manchester Center

**February 10: Wayside Country Store**  
3307 Vermont Route 313, West Arlington

**March 2: Bonnie and Clyde's**  
13 Old Mill Road, East Arlington

*March 2—5: See you at your annual town and school meetings!*

**March 23: Charlie's Coffee House**  
39 Bonnet Street, Manchester Center

**April 20: Wayside Country Store**  
3307 Vermont Route 313, West Arlington

**May 11: Bonnie and Clyde's**  
13 Old Mill Road, East Arlington

**June 8: Charlie's Coffee House**  
39 Bonnet Street, Manchester Center

Beyond these scheduled constituent meetings, it's easy to connect with your state legislators. We work hard to represent all residents with transparency, integrity and accountability. Please stay in touch and reach out anytime with questions or concerns. We respond to constituent correspondence as promptly as possible.

Note: To meet printing and mailing deadlines, this report was submitted to town clerks in early January. We provide frequent progress reports on social media and via our e-newsletter, delivered to your inbox throughout the session. Please join our mailing list by signing up at Kath's website. We also publish a mid-session report that we distribute at Town Meeting and post online, plus an end-of-session report that we post online and distribute to town halls.

**Rep. Kathleen James**  
Assistant Majority Leader  
General and Housing Committee,  
Ranking Member  
802.733.1435  
[KJames@leg.state.vt.us](mailto:KJames@leg.state.vt.us)  
Facebook: [Kathleen James VT State Representative](#)  
Web: [kathjamesforstaterep.com](http://kathjamesforstaterep.com)

*To receive our joint e-newsletters, join our shared mailing list at Kath's website*

**Rep. Seth Bongartz**  
Environment and Energy Committee,  
Ranking Member  
802.598.3477  
[SBongartz@leg.state.vt.us](mailto:SBongartz@leg.state.vt.us)  
Facebook: [Seth Bongartz Vermont State Representative](#)



## SANDGATE ELECTED TOWN OFFICERS

As of December 31, 2023

|                           | Term ending |  |
|---------------------------|-------------|--|
| Town & School Moderator   | 2024        | Sheila Kearns  |
| Town Clerk                | 2024        | Sandra Reidy   |
| Assistant Town Clerk      |             | Eleanor LaCross (appointed by Town Clerk)  |
| Assistant Town Clerk      |             | Katie Kenny (appointed by Town Clerk)  |
| Treasurer                 | 2025        | Sandra Reidy   |
| Assistant Treasurer       |             | Eleanor LaCross (appointed by Treasurer)   |
| Selectboard (Chair)       | 2024        | Joe Nolan  |
| Selectboard               | 2024        | Linda Schmidt  |
| Selectboard               | 2024        | John Phelps  |
| Selectboard               | 2024        | Charlie Pike   |
| Selectboard               | 2025        | Karen Tendrup  |
| State Officer & Constable | 2024        | Richard Dahm   |
| Delinquent Tax Collector  | 2024        | Eleanor Lacross  |
| Auditor                   | 2025        | Sheila Kearns  |
| Auditor                   | 2024        | Valerie dePeyster  |
| Auditor                   | 2026        | Peter Markalunas   |
| Lister                    | 2024        | Valerie dePeyster  |
| Lister                    | 2024        | Colleen Scholz   |
| Lister                    | 2025        | Jeanne Zoppel  |
| Town Agent                | 2024        | Jean Eisenhart   |
| Town Grand Juror          | 2024        | Jean Eisenhart   |
| Cemetery Commission       | 2025        | Julie Robertson  |
| Cemetery Commission       | 2024        | Kathleen Hill  |
| Cemetery Commission       | 2026        | Ann Hammerle   |
| School Director           | 2024        | Celeste Keel   |
| School Director           | 2025        | Allan Tschorn  |
| School Director           | 2026        | Eric Weissleder  |
| Justices of the Peace     | 2024        | Valerie dePeyster, Margaret Phelps,<br>Julie Robertson, Joyce Trachte, Nancy Tschorn |

## **SANDGATE APPOINTED OFFICERS**

as of December 31, 2023

### **CONSERVATION COMMISSION**

Jean Eisenhart (Chair), Jim Henderson, Harry Rich, Dottie Sundquist, Rob Viglas

### **PLANNING COMMISSION / ZONING BOARD**

Richard Zoppel (Chair), James Aschmann, Brad Kessler, Rob Viglas, Jean Eisenhart, Alternate

### **911 ADDRESSES**

Road Foreman, Town Clerk

### **ZONING ADMINISTRATOR**

Sheila Kearns

### **FIRE WARDENS**

Lynn Fielding (State appointed)

### **POUND KEEPER**

Erin McDermott - Small Animals

Suzanne dePeyster - Large Animals

### **TOWN SERVICE OFFICER**

Karen Tendrup

### **EMERGENCY FUEL COORDINATOR**

Selectboard

### **EMERGENCY MANAGEMENT COORDINATOR**

Selectboard

### **BCRC REPRESENTATIVES**

Sheila Kearns

### **BCSWA/ISWAP REPRESENTATIVE**

Selectboard

### **INSPECTOR OF LUMBER, SHINGLES & WOOD**

Dona McAdams

### **GREENUP DAY COORDINATORS**

Karen Tendrup, Sandy Reidy

### **FENCE VIEWERS**

Suzanne dePeyster, Joe Nolan

### **TREE WARDEN**

Joe Nolan

Selectboard

### **ARTS GRANT SCHOLARSHIP COMMITTEE**

Jean Eisenhart, Pat Hall, Dona McAdams, Hasso Wuerslin, Jeanne Zoppel

## **APPROPRIATIONS**

### **Arlington Area Childcare**

Our mission is to provide children (birth to school age) and their families with a safe, nurturing environment to allow them to meet their full potential. Children will learn through play based, meaningful experiences based on individual development in a consistent continuum across the ages. Happy Days' program will continue to grow through professional development and partnerships with families and community.

### **Arlington Community House**

The Canfield House has served the towns of Arlington, Sandgate and Sunderland as a community resource since 1947. Some of the groups that use the space are Burdett Commons, Girl Scouts, Boy Scouts, Cub Scouts, The Lions Club, Arlington Public Health Nursing Services, Park and Recreation Board, Battenkill Runners, Al Anon, Arlington Garden Club and the Senior Citizens Group.

### **Arlington Public Health Nursing Service, Inc.**

The foundation's mission is to improve the health of the citizens of Arlington, Sandgate and Sunderland, Vermont through scholarship awards to residents seeking to further their education in nursing or other health related fields, and by providing visiting nursing care services to the community.

### **Arlington Fire Department**

### **Arlington Recreation Park**

The public is invited to use park facilities, without charge (exception: a \$5 donation for golf is requested), on a non-reserved basis. Park facilities can be reserved for private functions and special events. Applications available at the park office. Basketball, baseball, canoeing, cookouts, fishing, fitness circuit, 9-hole golf (\$5 fee), nature trail, playground, putting green, soccer, swimming, tennis, tubing, volleyball.

### **Arlington Rescue Squad**

Our coverage area includes the towns of Arlington, Sunderland, Sandgate, Glastenbury and North Shaftsbury. We cover over 50 square miles of terrain, and average around 550 calls per year. Our mission is to be part of the community, and provide the best possible care to the people we serve.

### **Bennington County Child Advocacy Center (BCCAC)**

Our primary purpose is to help victims of sexual abuse, regardless of age. We also work with children who are victims of egregious physical abuse. We strive to reduce the stress and trauma that a survivor and their family may be feeling and assist them in getting whatever support they need as they heal. The BCCAC is available to provide support from disclosure to disposition, and beyond.

### **Bennington County Conservation District (BCCD)**

Conservation districts were first created by local citizens in 1937 to help conserve their water and soil. Now, every state in the nation is served by conservation districts border to border, each an official body created by an act of their state legislature.

Districts now focus on agricultural concerns, water quality, forestry, wildlife, environmental education, or other related issues. All conservation districts still share one important feature, we're bottom-up, locally-led organizations.

Vermont has fourteen conservation districts, some established according to county boundaries, others according to watershed boundaries. BCCD was established in 1946 to serve all of Bennington County and its four watersheds – the Mettowee, the Batten Kill, the Hoosic, and the Deerfield. For more information on VT’s other conservation districts, refer to the Vermont Association of Conservation Districts site.

### **Bennington County Regional Commission (BCRC)**

The Bennington County Regional Commission (BCRC) was created, pursuant to 24 V.S.A. Section 4341, by the seventeen towns and villages it serves and will work with and on behalf of those municipalities to build strong, resilient, and sustainable communities, to foster economic prosperity, and to promote a high quality of life for residents of the region.

This mission will be accomplished through direct planning and community development assistance to town and village governments, through preparation and implementation of regional plans and studies, and through synergistic working relationships with local and regional organizations. The BCRC will work cooperatively with local governments to establish and advance regional cohesiveness, actively advocate for adherence to adopted regional policies, and facilitate effective communication between local, state, and federal levels of government.

### **Bennington County Solid Waste Alliance**

The Alliance members include Arlington, Bennington, Dorset, Glastenbury, Manchester, Pownal, Rupert, Sandgate, Searsburg, Shaftsbury, Stamford, Sunderland, and Woodford. Their mission is to reduce the amount of waste disposed in landfills, by incineration or similar means by reducing the amount of waste generated, conserving resources and promoting recycling and reuse.

### **BROC Community Action**

BROC assists low-income Vermonters with basic needs, as well as helping them develop skills and resources for self-sufficiency through employment opportunities. Services include providing crisis fuel and utility assistance, weatherization, economic and workforce development and nutrition education.

### **Center for Restorative Justice (CRJ)**

The Center for Restorative Justice (CRJ) is a non-profit community justice agency that provides a full continuum of restorative justice programming and services helping both young people and adults take an active role in becoming positive, contributing members of their community. CRJ’s program continuum begins with prevention and intervention work in the schools through reentry work helping people returning to the community from incarceration.

### **Martha Canfield Library**

Board books for toddlers, large print books for seniors, the latest best sellers, classics, fiction, non-fiction, study tables, computers, video-conferencing, audio books, movies, games and puzzles, a community meeting room, art gallery, programs of current interest, historical reference collection — it’s all here, it’s all free. Come and enjoy!

### **Project Against Violent Encounters**

PAVE has been successfully providing services in Bennington County, Vermont, for over thirty years. They provides a full range of services to victims of domestic and sexual violence including a 24-hour hotline, advocacy programs, emergency assistance and housing, prevention & outreach.

**Southwestern Vermont Council on Aging**

A community force in creating and sustaining opportunities for elders and caregivers in our region to help assure that elders are able to maintain maximum independence and quality of life.

**The Tutorial Center (Manchester & Bennington)**

Founded in 1971, TTC is a non-profit organization that provides essential, quality educational support to individuals and families in southern Vermont and upper New York State. TTC's fundamental mission is to enhance literacy, work readiness, and other basic skills of adults and children in order to help individuals and youth succeed, strengthen community assets, and support workforce needs of employers.

**Vermont Association of Conservation Districts (VACD)**

The Vermont Rural Fire Protection Program, formerly known as the Vermont Dry Hydrant Program, helps reduce the risk of injury, loss of life, and damage to property and natural resources in rural areas. VACD works with the Vermont Rural Fire Protection Task Force to assist local fire departments and towns in their efforts to improve the safety welfare of Vermont communities through the installation of dry hydrants. The mission of the Vermont Rural Fire Protection Task Force is to improve the safety and welfare of Vermont communities by assisting local fire departments.

**Vermont Center for Independent Living (VCIL)**

VCIL believes that individuals with disabilities have the right to live with dignity and with appropriate support in their own homes, fully participate in their communities and to control and make decisions about their lives.

*Annual reports from most of these organizations can be found on the Town website, [sandgatevermont.org](http://sandgatevermont.org), under Local Resources.*

# PHONE DIRECTORY

## Emergency Calls (Ambulance, Fire & Police) - 911

|   |                   |          |
|---|-------------------|----------|
| ANIMAL CONTROL OFFICER - Large Animals  | Suzanne dePeyster | 375-6005 |
| ANIMAL CONTROL OFFICER - Small Animals  | Erin McDermott    | 375-2201 |
| ARLINGTON MEMORIAL HIGH SCHOOL  |                   | 375-2589 |
| ARLINGTON POST OFFICE   |                   | 375-6904 |
| ARLINGTON TOWN CLERK  |                   | 375-2332 |
| BENNINGTON COUNTY REGIONAL COMMISSION   |                   | 442-0713 |
| CASELLA LANDFILL  |                   |          |
| Transfer Station: 4561 Sunderland Hill Road, Arlington, VT 05250                      |                   |          |
| Hours: Mon, Tues, Thurs, Fri - 7:30-2:00; Sat, 7:30-11:30; Closed Wed, Sun & Holidays |                   | 362-4082 |
| CEMETERY COMMISSION   | Kathleen Hill     | 375-6543 |
| DELINQUENT TAX COLLECTOR  | Eleanor LaCross   | 375-2801 |
| FIRE DEPARTMENT (Other than emergency)  |                   | 375-2323 |
| FIRE WARDEN - Burning Permit  | Lynn Fielding     | 375-2211 |
| FISHER ELEMENTARY SCHOOL  |                   | 375-6409 |
| HIGHWAY DEPARTMENT  | Town Garage       | 375-8358 |
| ROAD LIAISON  | Selectboard       | 375-9075 |
| LISTERS   |                   | 375-9270 |
| MARTHA CANFIELD LIBRARY   | Phyllis Skidmore  | 375-6153 |
| PLANNING COMMISSION/ZONING BOARD  | Richard Zoppel    | 375-9270 |
| POUND KEEPER, ARLINGTON/SUNDERLAND  | Traci Mulligan    | 375-6121 |
| POUND KEEPER, RUPERT  |                   | 379-3004 |
| RESCUE SQUAD (Other than emergency)   |                   | 375-6589 |
| RUPERT TOWN CLERK   |                   | 394-7728 |
| SECOND CHANCE ANIMAL SHELTER  |                   | 375-0249 |
| SELECTBOARD   |                   | 375-9075 |
| STATE POLICE (Other than emergency)   |                   | 442-5421 |
| SUPERINTENDENT OF SCHOOLS   |                   | 375-9744 |
| BENNINGTON SHERIFF'S OFFICE   |                   | 442-4900 |
| TOWN CLERK'S OFFICE   | Sandra Reidy      | 375-9075 |
| TREASURER'S OFFICE  | Sandra Reidy      | 375-9075 |
| ZONING ADMINISTRATOR  | Sheila Kearns     | 379-9961 |

# **FIRE WARNING**

**A permit is required from the Fire Warden for any outdoor burning except when there is snow on the ground at the scene of the fire.**

**For brush and forest fires burning out of control  
or threatening buildings, call 911.**

**For a permit call Lynn Fielding at 375-2211.**

**PLEASE HELP US AVOID FIRES  
REPORT ANY UNATTENDED FIRES**

**NO SMOKING IN THE TOWN HALL**

**FOR EMERGENCIES (POLICE, FIRE, AMBULANCE) CALL 911**

**For non-emergencies:**

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**Police Department: 442-5421**

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**Fire Department: 375-2323**

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**Rescue Squad: 375-6589**

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## **ALL PUBLIC MEETINGS REQUIRE MINUTES**

The open meeting law requires minutes to be kept of all public meetings (1 V.S.A. § 312). The purpose of this rule is to make it easy for the public to know, within five days of the meeting, who was present, what was discussed, and what was decided at the meeting. Minutes do not have to be taken of executive sessions, although the vote to go into executive session, including mentions of the subjects to be discussed should be reflected in the minutes of the meeting (1 V.S.A. § 313). No minutes need to be taken of deliberative sessions of a board since this meeting is not a public meeting under law (1 V.S.A. § 310).