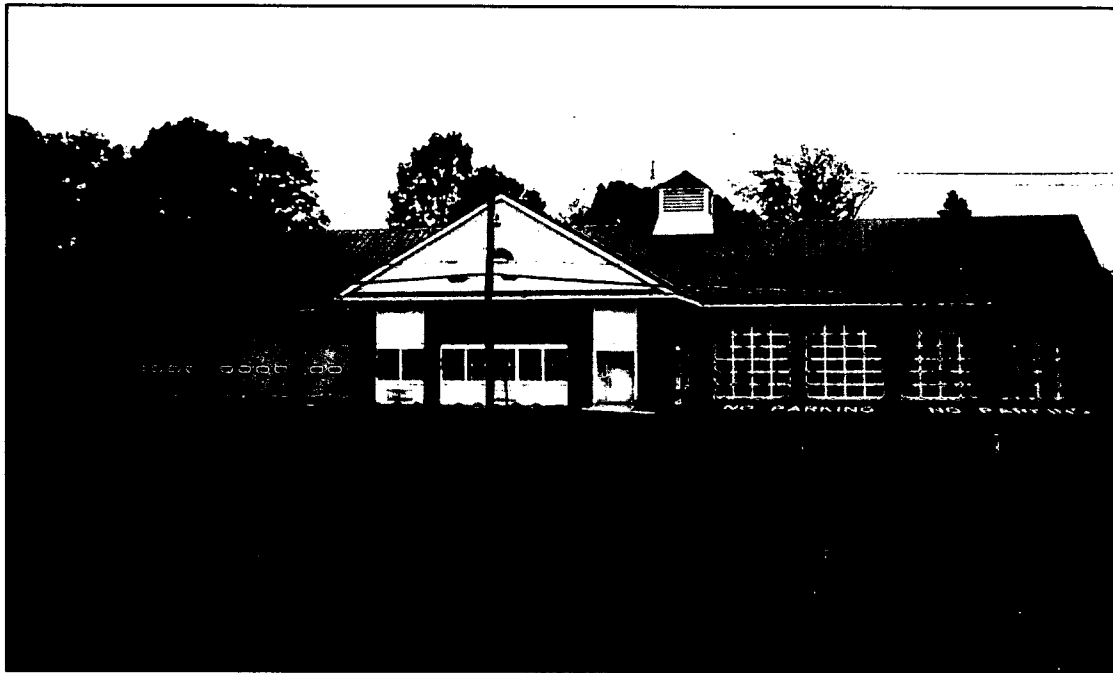


*Town Of Highgate
Vermont*



*Annual Report
For the year ending
December 31, 2003*

The Town of Highgate has lost,

a few good men.

We are honored to have such outstanding and committed men serve the Town of Highgate. Each man served us in a different capacity with unending generosity for the betterment of the Town of Highgate. After many years of being part of this community, they will be missed. We appreciate their commitment and their families for allowing them to be part of the Town of Highgate.

OWEN C. MCCUIN, JR.

JEAN LOUIS RAINVILLE

WOODBURY EDWARD ROUSE, SR.



AUDITORS'
ANNUAL REPORT
TOWN OF HIGHGATE
VERMONT

For the Year Ending
DECEMBER 31, 2003

Please bring this report
to Town Meeting.

Announcement

**Highgate volunteers offer free day care at the Highgate
Town Meeting. Toddlers through 12 year olds will find story
hour, have posters, games, and popular materials, and
even help with their homework so voting parents can enjoy
Town Meeting without distraction.**

CONTACT: Dick Harper
868-3351

Printed by Authority
Regal Art Press, Inc.
St. Albans, Vermont

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TOWN OFFICERS

Town Moderator	Richard Cassidy
Clerk & Treasurer	Cora A. Baker
First Constable	David Cooper
Second Constable	Vacant
Delinquent Tax Collector	Judy Vanslette
Town Agent, appointed	Bill Rowell

SELECTMEN

Brian P. Rowell	Term expires March 2004
Richard J. Noel	Term expires March 2005
Stephen Bushey	Term expires March 2006

AUDITORS

Ron Nye, appointed	Term expires March 2004
Paulette Tatro	Term expires March 2005
Betty Tinella	Term expires March 2006

LISTERS

Shawn Neill	Term expires March 2004
Shirley Fecteau	Term expires March 2005
Peter St. Germain	Term expires March 2006

TRUSTEE OF THE TRUST FUNDS

G. Paul Desorcie	Term expires March 2004
Norbert Rainville	Term expires March 2005
Henry Laroche	Term expires March 2006

LIBRARY TRUSTEES

Linda Haugland	Term expires March 2004
Jo Anne Campbell	Term expires March 2005
Patty Rainville	Term expires March 2006
Sandra Zelazo	Term expires March 2007
Virginia Holiman	Term expires March 2008

CEMETERY COMMISSIONERS

Dennis Nolan	Term expires March 2004
Clarence Miller	Term expires March 2005
Kevin Spears	Term expires March 2006
Charles T. Nye	Term expires March 2007
Ron Nichols	Term expires March 2008

JUSTICES OF THE PEACE

Richard Cassidy	Claire Choiniere	John Ferland	Henry Laroche
Corey McCuin	Clarence Miller	Dennis Nolan	

APPOINTED OFFICERS

Fence Viewers	Gilbert Boucher, John Ferland, vacant
Tree Warden	Steve Ploof
Fire Marshall-State Appointed	David Desorcie
Measurer of Wood & Lumber	Brian P. Rowell
Grand Juror	Romeo Boyer
Town Service Officer	Cora Baker
Animal Control	Raymond Dixon
Sewage Officers	Larry Kempton
	Henry Laroche

HEALTH OFFICERS

Larry Kempton, State Appointed	Term expires 2004
Henry Laroche, Deputy	Term expires 2004

PLANNING COMMISSION

David Baker	Term expires 2004
Shirley Fecteau	Term expires 2004
Bruce Ryan	Term expires 2004
Alan Reynolds	Term expires 2005
James P. Paquette, Chairman	Term expires 2005
Woodbury Rouse, Jr.	Term expires 2005
Paulette Unwin	Term expires 2006

BOARD OF ADJUSTMENT

Richard Trombley, Chairman	Term expires 2004
Luc Dupuis	Term expires 2004
Michael Patnode	Term expires 2004
Robin Noyes	Term expires 2005
Tim Reynolds	Term expires 2005
Georgette Johnson	Term expires 2006
Paulette Unwin	Term expires 2006

REGIONAL PLANNING COMMISSION

David Baker	Term expires 2004
Bruce Ryan	Term expires 2004

ECONOMIC ADVISORY COUNCIL

Gilbert Boucher	Paul Desorcie
Dianne McLaughlin	Judy Vanslette

SOLID WASTE MANAGEMENT COMMITTEE

Richard J. Noel	Brian P. Rowell	Stephen Bushey
Steve Ploof	Larry Kempton	

2003 - TOWN MEETING MINUTES - 2003

Town Meeting was called to order on March 4th, 2003 at 10:07 AM by Richard Cassidy, Town Moderator.

ARTICLE #1: Moderator Cassidy declared the polls open and announced the list of town officers' positions to be elected by Australian ballot from 10 AM to 7 PM. We then Pledged Allegiance to the flag. The Moderator mentioned the MVU Australian Ballots also from 10-7 PM.

ARTICLE #2: To receive and act on the reports of the town officers for the past year. Motion made by Mark Maskell, seconded by Gary Hakey. Cora Baker corrected page 40 of Historical Society hours printed 9 – 12 should be 9 – 2. There was no discussion. Moderator declared the ayes have it. Article carried.

Moderator Cassidy introduced Representative Albert Perry. Representative Perry stated he is on the House Appropriations Committee and the General Assembly. They are working on the July 1, 2003 – June 30, 2004 budget. Revenues for 2004 are not expected to increase; yet programs costs will be increasing. Good news. The Franklin Highgate Road TH3 expects construction of Franklin portion in 2003 and Highgate portion in 2004. The Governor has the Missisquoi Bay Bridge top priority for funding in the House Committee and it is supported. Paulette Tatro noted concern with Governor's proposal in the Vhab prescription program to be decreased. The proposal would increase deductible for seniors; they spend their savings and use up assets before receiving assistance. Representative Perry stated he believes this is counter productive and that for every \$2 saved, it will cost \$3 because Federal support will be less. Mark Kemp stated the Department of Education needs to be accountable to someone. Perry stated the proposal, which addresses accountability is to have the Commissioner of Education to work under Governor. Perry agrees with this.

Moderator Cassidy introduced Representative Norman McAllister. Representative McAllister stated he is on the Agriculture Committee. He enjoys the challenge of being a freshman legislator. His committee is considering the merger of Hood and Dairy-Lea and the ramifications to the Vermont farmers. They are trying a triage team, interest buy downs, work on North East Compact and the retailer end. Commissioner of Agriculture title may be changed to Secretary of Agriculture. Tax reform – First proposal was to remove the farm buildings and land from grand list but they considered owners of forested land did not need a break. They proposed that 50% income had to be from the land in order to remove it from both grand lists. He expects farm buildings to be removed. Norman did not agree with this proposal but finally had to agree with other committee members. Another proposal is: tourism pays for some of property taxes. McAllister stated he is in favor of consolidation of supervisory unions but should be administered properly.

Moderator Cassidy entertained a motion to adjourn Town Meeting. The motion was made by Mark Maskell to recess town meeting and enter school district meeting to transact the following business, seconded by Richard Fortin. Voice vote taken, the ayes have it. Moderator declared motion carried. Richard Cassidy, Town Moderator turned the meeting over to Richard Harper, School Moderator.

ARTICLE 1: To elect from the legal voters of said Town the following officers:

1. One Moderator for the ensuing year. Motion made by David Roddy, seconded by Richard Cassidy, to nominate Richard Harper. The Moderator asked if there were any other nominations. Hearing none, Norman McAllister made the motion to cease debate. Moderator called for the vote. All in favor. Moderator declared, ayes have it. Cora Baker, Town Clerk, gave Richard Harper oath of office.

2. One School Director for a term of (2) years. A motion was made by Jean Gagne to nominate Pat McGovern, second was by Joyce Lafar. The motion was made by Gary Hakey to close the nominations. It was seconded by Mark Maskell. Pat McGovern spoke shortly about living in Highgate for 9 years and having 2 daughters in Highgate School system. Moderator called the vote. Voice vote. All in favor. None opposed.

3. One School Director for a term of (3) years. Mark Maskell asked if Beth Lockerby would continue another term. She agreed. The motion was made by Mark Maskell to nominate Beth Lockerby. It was seconded by Marie Langevin. Melanie Sartwell made the motion to close the nominations and instructed the clerk to cast one vote for Beth Lockerby. It was seconded by David Roddy. All in favor. None opposed.

ARTICLE 2: To act on the report of the School Directors. Motion was made by Mark Maskell to accept the report of the School Directors. It was seconded by Sandy Zelazo. Mark Maskell asked if there were 386 students. The school board stated yes. Dr. McCarthy, superintendent, stated the superintendent's letter should have been submitted in the town report and was available on the table. Voice vote, moderator declared ayes have it.

ARTICLE 3: Will the voters of the Highgate Town School District authorize the School Directors to borrow money to pay current expenditures in anticipation of taxes and to sign notes for that purpose. Motion was made by Gary Hakey, seconded by Richard Fortin. There was no discussion. All in favor none opposed. Ayes have it.

ARTICLE 4: Will the voters of the Highgate Town School District approve the School Budget, in the amount of \$3,271,203 for the fiscal year 2004. A motion to approve the budget was made by Paulette Tatro, second by Jean Gagne. Steve Scott, chairman of the School Board showed a power point presentation discussing the various budget changes. 2003 budget was \$3,121,965 and 2004 budget is proposed \$3,271,203. This is \$149,138 increase, 4.78%. Mark Maskell asked about the \$99,000 carryover and why we carry this over? Dr. McCarthy stated this carryover is start up money for summer payroll. Dr. McCarthy stated the cost shift for special education from Elementary Schools to MVU is a 2% increase. The cost per student is \$8,200 includes transportation and special education. Mark stated there were 15 people who voted in the supervisory budget and the town does not get to vote separately on this budget. It is a very large amount. Gary Hakey stated this is part of the budget and we should be able to discuss this at town meeting. Note taken and agreed by Moderator. Melanie Sartwell discussed the advantages of using the superintendent's office consolidating Highgate, MVU, Sheldon, Franklin and Swanton. There are 3 members from each school, 15-members. Superintendent proposes the budget to the Board and the 15-member board approves. Budget is divided by student count. Mark asked about special education checks. He is concerned with checks and balances of special education students versus dollars received. Cora Baker, school treasurer, stated the special education check does not indicate student names. Money is deposited into account and MVU bills the elementary school monthly. Mark wanted to know why this method is used. Melanie Sartwell school board director stated the state does it this way. Jeff Sharp wanted to know if staff is helping with the health care increase. Dr. McCarthy stated staff pays 10% which means co-pay is more. Robert Fortin asked if actual teachers' salaries could be reported in town report. Lena McAllister talked about education courses offered at UVM. Jean Gagne moved the question. All approved to move the question. The moderator asked for voice vote, but a show of 7 hands was made for a paper ballot. Paper ballots cast: Total 164 Yes-85 No-79. Moderator Harper declared school budget carried.

Lucie Fortin, Highgate Public Library, Librarian, spoke about new activities in the library, new hours and asked people to join the Friends of the Library. Also there is a drawing. Underneath chairs are magnets. Colored magnets win. You must go to the library to claim prize.

Article 5: To transact any other business legally authorized to be transacted, considered appropriate and necessary when met. Melanie Sartwell and Steven Scott presented David Roddy and Beth Lockerby with books donated to the Highgate School Library. Beth Lockerby presented David Roddy with a hammer.

Dr. McCarthy, superintendent stated the Town of Swanton has asked the superintendent's office to move. Richard Cassidy sold land to the school a few years ago and a suggestion was to put a leased building on the land and lease the land from the school for the superintendent's office and possibly share with Head Start. The expenses and revenues would be equal. By law the superintendent's office may not own a building. Mark Maskell says we will not benefit from this. Dr. McCarthy would like a show of hands if the voters think this is a good suggestion. About half raised their hands.

Moderator Harper asked for a motion to adjourn Town school meeting and to reconvene after lunch with the town meeting. A motion was made by Mark Maskell, seconded by Gary Hakey. Voice vote. Moderator Harper adjourned the meeting for a Chicken & Biscuit lunch served by the Highgate Volunteer Fire Department.

Moderator Cassidy brought the town meeting back to order.

ARTICLE #3: Shall the voters of the Town of Highgate appropriate the amount of \$387,643.73 to meet the expenses and liabilities for the Highway Department, \$235,190.000 to be raised by taxes. A motion was made by Richard Harper, and seconded by Claude Chevalier. Larry Kempton, Town Administrator, spoke about the budget and revenues. Mark Maskell wanted to know what type of tires was replaced on the grader. Steve Ploof, Highway Foreman, stated the same as before. Voice vote. The moderator declared the ayes have it.

ARTICLE #4: Shall the voters of the Town of Highgate appropriate the amount of \$19,000.00 to meet the expenses and liabilities for the Library. A motion was made by Marie Langevin, and seconded by Mark Maskell. Voice vote. There was no discussion. Ayes have it. Moderator declared motion carried.

ARTICLE #5: Shall the voters of the Town of Highgate approve a sum of \$33,773.84 to be raised by taxes per year for the next two years (for a total of \$67,547.68) for law enforcement coverage by the Franklin County Sheriff. There was a motion made by Richard Harper and seconded by Mark Maskell. A discussion followed. Robert Brown stated the sheriff receives \$32 an hour. How are the hours divided? Larry Kempton explained 20 hours in Highgate/40 hours total for the 3 towns of Highgate, Franklin and Sheldon. Mark Maskell asked "what is the role of constable"? The Town is obligated by statute to put constable on ballot but there has been no money, no training, no health or liability insurance, no car nor a gun provided. \$6,000 was designated for 2002. Mark wanted to know what prompted this article. Larry stated he has received more calls about four wheelers, break ins (vandalism) and drug complaints in the town. Ray Dixon wanted to know if there is a report of sheriff hours. Yes. Voice vote. There were a few noes. Moderator asked for a show of seven hands for a paper ballot, there were only 1 or 2. Moderator ayes appear to have it. Moderator Cassidy declared the motion carried.

ARTICLE #6: Shall the voters of the Town of Highgate appropriate the amount of \$404,962.00 to meet the expenses and liabilities for the General Fund, \$147,421.00 to be raised by taxes. A motion was made by Richard Harper and seconded by Shirley Fecteau. Richard Noel amended the article. The line item Franklin County Assessment was actually billed at \$26,938 which was less than expected. The amount was \$4,062.00 less. Also the article #5 for police passed and Richard Noel amended the line item for police for \$6,000.00 to zero. Richard Noel amended the budget from \$404,962 to \$394,900 and to be raised by taxes from \$147,421 to \$137,359. A discussion followed about the recreation department, programs offered and building plans. The question was asked by Chris Messier why the fire department did not receive the entire \$37,800.00 budget for 2002. Richard Noel stated the general fund ran into problems. A grant was received as well as money from the fire department to keep the general fund from borrowing money at year end. The fire department met with the Selectboard in December 2002; since they had more than \$20,000 to finish the year it was requested by the fire department to not receive the remaining budgeted funds. Richard Noel thanked the fire department for this. Vote on the question. Voice vote, motion was accepted as amended. Moderator declared motion carried. The Moderator asked the voters if the article as amended was accepted. The voters agreed.

ARTICLE #7: To see if the voters of the Town of Highgate will set the final date of payment for 2003 property taxes to be Monday, October 27, 2003 at 6:00 PM or postmarked October 27, 2003. Mark Maskell made the motion and it was seconded by Shirley Fecteau. Voice vote, none opposed, the ayes have it.

ARTICLE #8: To see if the voters of the Town of Highgate will authorize the Selectmen to borrow money to pay current expenses in anticipation of taxes, and sign notes for that purpose. The motion was made by Mark Maskell, second by Carter Bushey. Voice vote, ayes have it.

ARTICLE #9: To see if the voters of the Town of Highgate will approve the sum of \$5,000.00 to be raised by taxes to be used to clear, fence, and maintain the stones and grounds of town cemeteries. Motion made by Mark Maskell, seconded by Paulette Tatro. Someone asked if lots were still for sale. Yes. Voice vote, motion carried.

ARTICLE #10: Shall the voters of the Town of Highgate approve an amount of up to \$75,000.00 from transfer station funds for the replacement of the Highway Department's 1995 dump truck and plow. A motion was made by Gary Hakey and seconded by Mark Maskell. Richard Noel, Selectboard chair, motioned to amend the article from \$75,000.00 to \$65,000.00. He stated there are two vendors with bids: J&B and Clark's. There is a \$20,000 carryover in the Highway Department to apply to the truck purchase and a trade-in of between \$20,000-\$22,000. There is \$60,000 available in the transfer station. Some transfer station funds were spent in 2002 and it is expected that Casella will replace some of this. Ann Dandurand asked why the truck was being replaced. Richard stated because of high mileage of 90,000 and the trade in value is now good. Previous trade-ins have proven it is best to trade more frequently. Richard Noel detailed the specs of the new proposed vehicle. Ray Dixon motioned to cease debate. Voice vote to cease carried. Moderator Cassidy asked for the vote on the amended article. Voice vote. Approved, there were a couple of noes. The motion carried.

ARTICLE #11: Shall the voters of the Town of Highgate approve a sum of \$44,334.38 from transfer station funds to fulfill an out of court settlement regarding the Dalcourt property. Motion made by Mark Maskell, seconded by Richard Harper. Richard Noel stated this article was based on a lawsuit concerning a tax sale on the Dalcourt property after the statute of limitations has expired, but the out of court agreement is to pay the family. If we did go to court there would be attorney's fees and still a possibility of losing the land. There is \$60,000.00 in the transfer station fund and by September with the haulers fees and slope payment to be received from Casella there should be no problem with this expense. Mark Maskell asked what the plans for this land are. A feasibility study in 1997 suggested possibly a gas utility, town water system, multifamily structures such as senior housing, recreation, and this land gives access to already owned town land. Larry Kempton, town administrator, stated the town has a contract with Casella for \$2.00 per ton but the current contract does not have provisions for any more. The Selectmen have amended the contract provision to allow an increase in fees to the Town. We receive

approximately \$4,000 - \$6,000 per month and expect another \$25,000.00 from Casella for the slope stabilization assistance. Mark Maskell asked about the way the trash payment is calculated and on what. Gerald Choiniere asked for point of order not to discuss this contract. It is irrelevant to the article. Moderator agreed with point of order. This property is under a lot of utility easements. It is a parcel containing 55.7 acres. Larry talked by the riverwalk trail proposal. Ray Dixon stated the town voted by straw vote a few years back to give Dalcourt the land back and the town did not. Ann Dandurand stated the town is not in business of purchasing land and have lost 11 years in taxes as it is. Patti Britch stated we do owe the Dalcourt family something. Gerald Choiniere moved the question. All in favor of voice vote, no there was a show of 7 hands for a paper ballot. Total ballots cast: 103 Yes 85 No 16. There were 2 ballots unaccounted for. Moderator Cassidy declared the motion carried.

ARTICLE #12: Shall the voters of the Town of Highgate approve a sum of \$35,280.00 to be raised by taxes for the Missisquoi Valley Rescue. The motion was made by Evangeline Larocque, second by Gary Hakey. Mark Maskell wanted someone to discuss this article. Dave St. Pierre spoke about increased insurance costs, increases in wages of 4% and medical supplies. Missisquoi Valley Rescue does bill health insurance companies but after 80% payment the 20% has to be written off. Maurice Parah asked if they refused to pick up anyone. Dave stated under certain circumstances, yes. The Rescue has 2 full time and 2 part time employees. Nights and weekends are volunteers. Voice vote, all in favor, none opposed, moderator declared article carried.

ARTICLE #13: To see if the voters of the Town of Highgate will approve the sum of \$25,000.00 to be raised by taxes toward the purchase of a new pumper for the Highgate Volunteer Fire Department. A motion was made by Claude Chevalier and seconded by Carter Bushey. Moderator stated the same article was voted last year and they are saving for a truck. There was no discussion. Voice vote. Moderator declared article carried.

ARTICLE #14: Shall the voters of the Town of Highgate approve a sum of \$25,000.00 from the Community Development Fund for the purchase of one acre of land on Mill Hill Road and the lifting of a deed restriction on adjoining Town property from the D.W. Steele Estate. Motion made by Richard Harper, seconded by Richard Fortin. Larry Kempton, town administrator, stated this land is a 2 ½ acre parcel with road frontage of about 200 feet behind Lamkin Street and beside Mill Hill Road. It is known as the Pine Lot. It was given access by the width of a team of horses and the land can only be used for a pine lot unless this deed restriction is released. The Town owns a 1 acre parcel adjacent to this parcel and the 2 ½ parcel would be accessible through this. Appraisal of both lots was \$40,000.00. There are no particular plans but the land is a deep sandy soil that could be used for housing, municipal sewage, logging and it is valuable piece of land near the village center. The Selectboard does not know about the steepness. Richard Noel stated a construction company was willing to build a road thru the property but the town cannot give permission without clearing the title. Joe Rainville wanted to know how many acres the town currently owns. 190 total. Lori Choiniere had concerns about a sewage system so close to the river. Richard Noel just stated this is just possibilities. David Rouse wanted to know why adjoining property owners could not purchase the property, but the land does not adjoin some of the owners land. Randy Feeley stated there should be an estimate of putting in a road. Larry stated the 1 acre lot is currently assessed on the grand list at \$19,000. Voice vote. The voice vote was very close. There were 7 hands for a paper ballot. Total ballots cast were: 95 Yes 54 No 41 Motion carried.

Moderator Cassidy wanted to know where the reappraisal money comes from. Henry Laroche stated from the State of Vermont. Cora Baker showed where the revenue was reported and the separate account where the money is accounted for. Robert Brown wanted to know what happens if the other town don't vote the police article in. Larry Kempton stated the Town of Highgate would still have 200 hours.

To transact any other business legally authorized to be transacted, considered proper and necessary when met. Motion to adjourn was made by Richard Harper, second by Gary Hakey. Voice vote, all in favor. Moderator adjourned the meeting at 3:21 PM.

Richard Cassidy, Town Moderator
Richard Harper, School Moderator
Richard Noel, Selectboard Chairman
Attest: Cora Baker, Town Clerk

Results of March 4, 2003 Town Meeting Australian Ballots Total votes cast: 372
Stephen Bushey-124
Richard E. Flint-119
Jennifer J. Ploof-119

WARNING – 2004 ANNUAL TOWN OF HIGHGATE AND HIGHGATE SCHOOL DISTRICT MEETING

The legal qualified voters of the Town of Highgate, Vermont are hereby warned and notified to meet at the Highgate Elementary School Gymnasium on Tuesday, March 2nd, 2004 at 10:00 in the forenoon to transact the following business, viz:

ARTICLE #1: To elect the following officers, balloting to be by Australian Ballot, March 2nd, 2004, from 10:00 a.m. to 7:00 p.m. at the Highgate Elementary School Gymnasium, pursuant to Title 17, Chapter 55, Section 2642.

- (a) A Moderator for the ensuing year.
- (b) One Town Clerk for the term of one year.
- (c) One Town Treasurer for the term of one year.
- (d) One Selectman for a term of three years.
- (e) One Lister for a term of three years.
- (f) One Auditor for a term of three years.
- (g) One First Constable for a term of one year.
- (h) One Second Constable for a term of one year.
- (i) One Tax Collector for a term of one year.
- (j) One Trustee of Trust Funds for a term of three years.
- (k) One Library Trustee for a term of five years.
- (l) One Cemetery Commissioner for a term of five years.
- (m) One Town Agent for a term of one year.

ARTICLE #2: To receive and act on the reports of the town officers for the past year.

RECESS TOWN MEETING AND ENTER TOWN SCHOOL DISTRICT MEETING TO TRANSACTION THE FOLLOWING BUSINESS.

The legal qualified voters of the Town of Highgate and Town of Highgate School District are hereby warned and notified to meet at the Highgate Elementary School Gymnasium, Highgate Center, Vermont, on Tuesday, March 2, 2004 at 10:00 am in the forenoon to transact the following business:

Article 1: To elect from the legal voters of said Town the following officers:

- 1. One Moderator for the ensuing year;
- 2. One School Director for a term of two [2] years;
- 3. One School Director for a term of three [3] years.

Article 2: To act on the report of the School Directors.

Article 3: Will the voters of the Highgate Town School District authorize the School Directors to borrow money to pay current expenditures in anticipation of taxes and to sign notes for that purpose.

Article 4: Will the voters of the Highgate Town School District approve the School Budget, in the amount of \$3,431,286.00 necessary for the fiscal year 2005 on page 75.

Article 5: To transact any other business legally authorized to be transacted, considered appropriate and necessary when met.

Dated at Highgate Center, VT this 29th day of January, 2004.

Steven Scott

Melanie Sartwell

Pat McGovern

Tom Racine

Beth Lockerby

ADJOURN THE TOWN SCHOOL DISTRICT MEETING AND REENTER THE TOWN MEETING.

ARTICLE #3: Shall the voters of the Town of Highgate appropriate the amount of \$383,732.72 to meet the expenses and liabilities for the Highway Department, \$228,412.56 to be raised by taxes beginning on page 28.

ARTICLE #4: Shall the voters of the Town of Highgate appropriate the amount of \$23,865.00 to meet the expenses and liabilities for the Library on page 37.

ARTICLE #5: Shall the voters of the Town of Highgate appropriate the amount of \$442,901.67 to meet the expenses and liabilities for the General Fund, \$112,668.25 to be raised by taxes beginning on page 20.

ARTICLE #6: To see if the voters of the Town of Highgate will set the final date of payment for 2004 property taxes to be Wednesday, October 27, 2004 at 6:00 PM or postmarked October 27, 2004.

ARTICLE #7: To see if the voters of the Town of Highgate will authorize the Selectmen to borrow money to pay current expenses in anticipation of taxes and expend any unanticipated revenues, such as grants or gifts.

ARTICLE #8: To see if the voters of the Town of Highgate will approve the sum of \$5,000.00 to be raised by taxes to be used to clear, fence and maintain the stones and grounds of town cemeteries.

ARTICLE #9: Shall the voters of the Town of Highgate approve an amount of up to \$50,000.00 from transfer station funds for the replacement of the Highway Department's backhoe.

ARTICLE #10: Shall the voters of the Town of Highgate approve a sum of \$35,280.00 to be raised by taxes for the Missisquoi Valley Rescue on page 41.

ARTICLE #11: Shall the voters of the Town of Highgate approve a sum of up to \$30,000.00 to be raised by taxes to add to the TH3 Franklin Road Escrow Account?

ARTICLE #12: Shall the voters of the Town of Highgate approve the sum of \$25,000.00 to be raised by taxes, to be added to the fire truck escrow account, toward the purchase of a new pumper for the Highgate Volunteer Fire Department.

ARTICLE #13: Shall the voters of the Town of Highgate appropriate the amount of \$12,000.00 to be raised by taxes for the Highgate Volunteer Fire Department for the purchase of 2 SCBA packs to meet OSHA Standards?

To transact any other business legally authorized to be transacted, considered proper and necessary when met.

Dated this 26th day of January, AD, 2004.

Attest: Cora A. Baker, Clerk

Richard J. Noel, Chairman
Brian P. Rowell
Stephen Bushey



Historical H. J. Lyons store on Gore Street - 1916

SELECTBOARD REPORT

The Town of Highgate Selectboard extends its sincere appreciation to all elected officials, members of each board, commission and committee, staff and volunteers who have worked so hard over the past year to improve the quality of life in Highgate.

Highgate Integrated Transfer Station and Recycling Station

As in the past, the Town held two household hazardous waste (HHW) collection events as a part of our Solid Waste Management Plan. These collections are required by the Vermont Agency of Natural Resources. The events were co-sponsored by the Town of Franklin. The contractor was APT Environmental, Inc., of Milton. HHW collections are scheduled for May ? and October ? this year. Please watch for further announcements.

A complete list of solid waste management services and programs is available at the Municipal Office Building or at the Transfer Station. Recycling continues to be a complimentary service for Highgate residents only.

With assistance from a Vermont Agency of Natural Resources grant and the Northwest Regional Planning Commission, the Town's Solid Waste Implementation Plan has been revised and submitted to the state for approval. This new plan, the first update since 1994, will require an expanded education effort and more recycling. The Town must also adopt "unit based pricing", meaning that customers will pay based on the amount of waste they produce.

We sincerely appreciate the great cooperation and service the Town receives from Casella Waste Systems, Inc., operators of the Highgate Solid Waste Transfer Station.

Vermont Agency of Transportation Grants

Progress is being made on the construction of 1,400 feet of sidewalk, curbing and drainage along the west side of the Gore Road from VT Rte 78 north to the Ice Arena, thanks to a \$100,000 Bicycle and Pedestrian Grant. Engineering and design is being developed by our design consultant, Provan and Lorber of Littleton, New Hampshire, with construction expected in 2004 or 2005. The Selectboard hopes to incorporate the realignment of the Gore Road and VT Rte 78 intersection with this project. We believe this will be the first step toward recreating a village atmosphere in Highgate Center; a signal to visitors and pedestrians that our town is more than just a place to drive through as fast as possible.

The Town was fortunate to be able to take advantage of an \$80,000 structures grant from the Vermont Agency of Transportation for the replacement of the Saxe Brook culvert on the Ballard Road.

Infrastructure

Working with land use planner David Spitz, the Town has used a \$14,000 DHCA Municipal Planning Grant to develop a capital program and a capital budget, in preparation for the consideration of an impact fee ordinance. We now have a tool to plan for necessary capital investments, determine the impact of development growth on this level of investment and ascertain that developers pay their fair share of these capital expenses.

The Selectboard has had a series of encouraging conversations with Gary Fiske of North Country Cable TV in Enosburg Falls. In light of the fact that Highgate residents do not have access to cable television or high speed internet connections, we are investigating the possibility of a municipal telecommunications utility that would serve all Highgate residents. We view these as critical pieces of infrastructure that would make Highgate a better place to live and work.

The Town continues to work to develop the state's first municipal natural gas utility. In May, Richard Noël and our administrator met with gas suppliers and transporters at the TransCanada Pipeline Annual Meeting in Toronto, Ontario. In 2003, we met with the staff of Senators Jeffords and Leahy, the Vermont Department of Public Service, the Economic Development Council of Northern Vermont and the Franklin County Industrial Development Corporation, several Vermont electrical utility companies and several utility developers. In March, we were invited to testify before the Vermont House Commerce Committee. The Town is currently working with developers in preparation of a proposal to construct a gas pipeline, an electrical generating plant and associated infrastructure. We continue to firmly believe that bringing natural gas to Highgate will help us to attract good paying, local jobs for our citizens and to focus development in the village areas, thus helping us protect and retain our valuable farm and forest lands.

Public Safety

The Selectboard has generally been pleased with the results of the first year of our two year contract with the Franklin County Sheriff's Office for the delivery of public safety services. Complaints about unlawful all terrain vehicle use and public vandalism have been greatly reduced from recent years. We have improved our traffic ordinance and adopted a loitering ordinance to broaden the sheriff's authority to react to public concerns. As always, we would appreciate your opinions about the delivery of public safety services in Highgate.

Transportation Issues

The Town, with the valuable assistance of the county's legislative delegation, continues to press the Vermont Agency of Transportation to complete the reconstruction and paving of Town Highway 3, the Franklin Road. Swanton Representative John Winters is to be congratulated for his untiring efforts for the benefit of this project. The contract for Phase I of this project, in Franklin Village, has been awarded and work should begin early this spring. However, due to the budget pressures that all state agencies are facing, we will need to continue to press the agency and the legislature to assure funding for this long overdue project.

Thank you,

Town of Highgate Selectboard
Richard Noël, Chairman
Stephen Bushey
Brian Rowell

TOWN ADMINISTRATOR'S REPORT

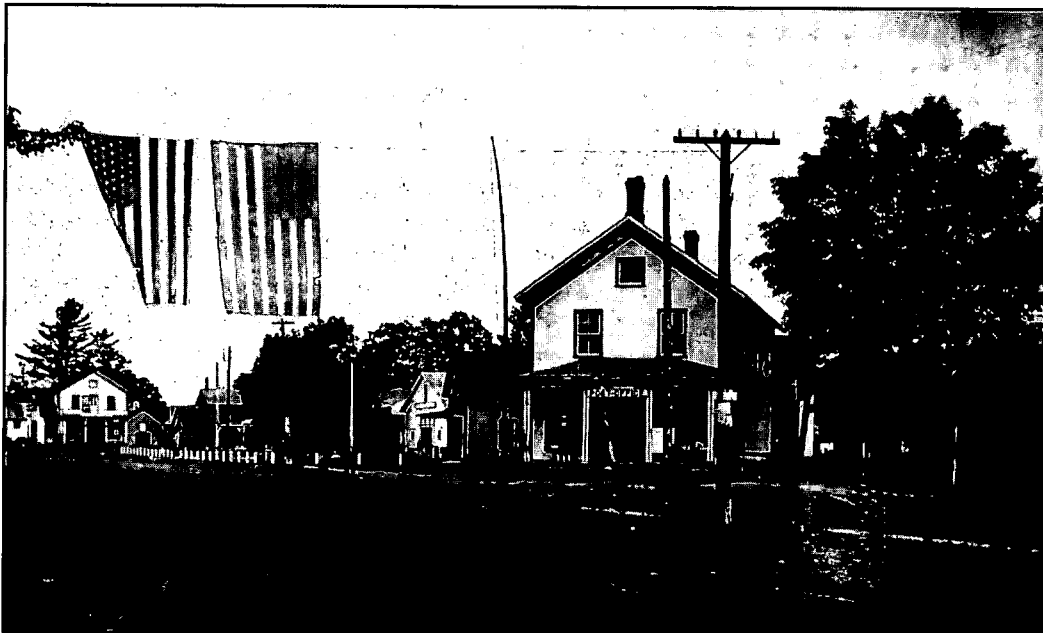
Most of the major efforts of this office are detailed in the Selectboard's report. The effort to establish a municipal gas utility continues to take a significant amount of time. However, this project has greater potential to positively affect the Town of Highgate than any other in the foreseeable future.

The Town has been fortunate to have received valuable grant assistance from the Vermont Agencies of Transportation and Natural Resources and Department of Housing and Community Affairs.

We have made many trips to Montpelier representing the Town of Highgate's interests before boards, commissions and the legislature. The state government must be kept aware of the needs of rural towns and of the consequences of state policy on local property taxpayers.

Successful town government requires the volunteer efforts of many interested, informed citizens. If you are or anyone you know is interested in serving on a Town board or commission, please contact any current Town official or call this office at 868-4922 (email: lkempton@highgate.k12.vt.us).

Thank you,
Larry Kempton, Town Administrator



Franklin Street (VT RT 78) from Decatur Street
The post office was in Lyon Store

HIGHWAY REPORT**HIGHWAY MILEAGE REPORT**

State Aid No. 2	20.990
State Aid No. 3	41.470
TOTAL	62.460

Class 4 Roads	6.340
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State Highway U.S. 7	6.209
Interstate Highway I-89	6.287
Interstate Ramps	0.473
State Highway 78	7.735
State Highway 207	1.991
TOTAL	22.695

RESURFACING (done by Pike Industries):

<u>Road #</u>	<u>Name</u>	<u>Shim</u>	<u>Overlay</u>	<u>Miles</u>
6	Brosseau	X		.20
14	Rainville	X	X	.70
15	Shipyard	X	X	.43
35	Monument	X	X	.85
47	Machia	X		1.00
64	Mill Hill	X	X	.15
69	Tanglewood	X	X	.10

Projects Completed:

1. Slope stabilization behind the transfer station (with G.W. Tatro).
2. Reconstruction along Mill Hill Road (stormwater controls, repaving, curb board and guard rails).
3. Saxe Brook concrete box culvert on Ballard Road (with Winco Construction).
4. Town wide culvert and highway inventory update.

2004 Projects

The proposed Gore Road sidewalk is still in the design phase, with a required Phase I archaeological study scheduled for early this spring. If state and federal funds are available, construction could begin late this year. We continue to monitor erosion along the Machia Road near where major reconstruction was required a few years ago.

The Town put a new tandem axle truck into service late last year. With the same manpower and essentially the same fuel, maintenance and insurance costs as the smaller trucks, the tandem axle truck can carry twice the payload, greatly improving the efficiency of operation. We feel the added purchase cost will be returned at trade-in after nine years of service.

We were sorry to have Howard "Boy" Vanslette leave the Highgate Highway Department in 2003 to take the position of Road Foreman in the Town of Franklin. We wish him all the best and look forward to working in cooperation with Franklin as we have in the past.

We welcome Philip "Butch" Brosseau to our department. Butch brings a wealth of experience to our department and is well known and respected in our community.

As the Highway Foreman, I want to thank the crew members of the Highway Department for their dedication and effort throughout the year. Winter brings snow and ice from October through April. Your highway employees spend many long hours keeping your town highways open and safe. I want to take this opportunity, also, to thank District 8 of the Vermont Agency of Transportation for their help with all of our projects throughout the year.

Thank You,
 Stephen Ploof
 Highway Foreman

RECREATION DEPARTMENT REPORT

As in prior years, major efforts were made to maintain and upgrade our recreation facilities again in 2003. With the Town's tax appropriation support for recreation at the same level it has been since 1993, we are pleased that our recreation activities have been able to grow with the support of user fees and commercial sponsors.

The major 2003 improvements involved remodeling the public restrooms at the arena. In 2004, we plan to prepare for the installation of new bleachers at the arena.

A recreation committee was established this year for the purpose of generating ideas for recreational activities for the community. Jean Gagne, Karen Fortin, Brenda Spears, Brian Spears and Guy Choiniere were instrumental in developing the following activities this past summer:

- Youth baseball clinic
- Softball pitching camp
- Golf Clinic
- Boys and Girls soccer clinics
- Family fun nights in July

The activities were very successful and saw participation from preschoolers to retirees. Many more events are planned for this summer; please keep an eye out for dates. The committee solicits ideas for any recreational activity that can be enjoyed by the community. So if you have a talent and a couple of hours to make your community a better place, please contact Jean Gagne.

We were pleased with the good weather and great participation we received at our first fund-raising golf tournament held on August 15 at the Richford Country Club. Current plans call for two fund-raising golf outings this year in August and again in September.

We are investigating the possibility of sponsoring an all terrain vehicle rally at the Franklin County Field Days site. We look forward to the return of our Calcutta raffle dinner on June 26.

I want to thank the many, many families that make use of our recreation facilities. All of our efforts are for your benefit, but would not be possible without your support.

Recreation Director
Walter Medor

ZONING ADMINISTRATOR'S REPORT

The Town of Highgate processed 166 land use permit applications in 2003. The breakdown of applications was as follows:

Family Dwellings	36
(Includes 7 mobile home replacements)	
Accessory Structures and Uses	74
Commercial Structures and Uses	5
New Wastewater Disposal Systems	24
Replacement Wastewater Disposal Systems	18
Driveways	9

Five (5) applications were forwarded to the Zoning Board of Adjustment (ZBA) for conditional use review

In addition to these quasi-judicial responsibilities, the members of the ZBA were very active in working with the Planning Commission to help update the Town's zoning bylaws. The Selectboard adopted major revisions to the Town's zoning bylaws and subdivision regulations on April 17, giving the Town a great new set of planning tools.

All necessary municipal land use permit applications are available at the Town Clerk's office. Farm structures do not require a permit, but the Town must be notified of the intention to build a farm structure. Notification forms are available, also.

Copies of the Town's land use regulations (zoning, floodplain, subdivision and wastewater) are available at the Town Clerk's office. For information or to schedule an appointment, please call the Administrator's office at 868-4922.

The Town is always in need of concerned citizens to serve on its boards and commissions. Workshops and training sessions are available. For information or to volunteer, contact any board or commission member or the Administrator's office. Appointments are approved by the Selectboard.

We extend our sincere appreciation to each board and commission member for their many hours of dedicated community service.

Sincerely,

Larry Kempton, Zoning Administrator & Sewage Officer
Henry Laroche, Deputy Sewage Officer

HEALTH OFFICERS' REPORT

We were greatly saddened on April 23, 2003 at the sudden death of Woodbury Rouse, Sr. "Woody" was a dedicated public servant who dearly loved the Town and the people of Highgate. We were pleased that Henry Laroche was willing to assume the responsibilities of Deputy Health Officer at "Woody's" passing.

The Vermont Department of Health works to protect and promote the health of all citizens. The following are some of the essential services available to residents of Highgate.

Town Health Officer Program

Every Vermont town has a Health Officer who is nominated by the Selectboard and appointed by the Commissioner of Health. Health Officers work with the Health Department to investigate and reduce local public health threats, to resolve citizen complaints on topics as varied as animal bites, sewage problems, infectious diseases and rental housing concerns and to respond to disasters.

The Health Officer and Deputy Health Officer responded to numerous complaints during the year regarding failed septic systems, substandard rental units, animal bites and related issues. The Animal Control Officer, Ray Dixon, continues to do an excellent job responding to calls from people concerning animal bites, nuisance dogs and rabies. He can be reached directly at 868-4503. The Rabies Hotline is 1-800-472-2437.

Vaccine-Preventable Diseases

Vermont's children enjoy one of the best immunization rates in the country. Proper vaccinations help ensure adequate protection against diseases, contribute to saving health care dollars and minimize lost time from school or child care and, for parents, from work.

Reportable Disease Investigation

The Department of Health investigates all cases of reportable diseases such as hepatitis, meningitis, measles, pertussis (whooping cough) and epidemic diarrhea to determine the cause, to recommend measures to control including current treatment standards and to prevent further spread of the disease

In addition, new public health issues emerge every year. Some new public health issues and challenges being addressed by the Health Department include emergency preparedness for natural or man made disasters; expansion of substance abuse (including heroin, alcohol, marijuana and other drugs) prevention and treatment; and access to health care including mental health, special health needs and dental care.

If you would like more information about these efforts or if you have a health concern, please call the Vermont Department of Health, St. Albans District Office, at 524-7970. Please visit their website at www.state.vt.us/health for recent publications, news updates and other current information.

Wastewater Permits

The Town's sewage ordinance requires that all new or replacement sewage disposal systems must be reviewed and permitted prior to construction. All new systems must be designed by a licensed engineer or site technician. All installed systems must be inspected before being covered with dirt and being issued a certificate of compliance.

The Vermont Legislature continues to discuss the state's wastewater regulations. Contact the state permit specialist at 879-5656 with questions regarding state wastewater permits.

The Asbestos and Lead Poisoning Abatement Program is a law passed by the legislature. For information on this program, please call 1-800-439-8550. Henry and I appreciate the support we receive from the Vermont Health Department during the year. If you would like to become a deputy health officer, please give us a call.

Sincerely,

Larry Kempton, Health Officer

Henry Laroche, Deputy Health Officer

PLANNING COMMISSION REPORT

2003 saw the culmination of over two years of dedicated work by your Planning Commission to completely update the Town's Zoning Bylaws and Subdivision Regulations. These land use regulations guide the day to day governance of land development in the Town of Highgate. The changes we recommended were officially adopted by the Selectboard on April 17. We want to thank Catherine Dimitruk of the Northwest Regional Planning Commission for her invaluable input and assistance.

Over the past year, we have worked with the Selectboard and Land Use Planner David Spitz to develop a capital plan and a capital budget, in preparation for consideration of an impact fee. This year, we will be working again with the Northwest Regional Planning Commission as we update our five year Municipal Plan.

The activity report for the year 2003 reflects another busy year for the Commission. We reviewed 2 planned residential developments, 3 boundary line adjustments and 18 subdivision applications, creating 32 lots. We expect development pressure in the Town of Highgate to continue and increase for the next several years. All of our meetings are open to the public. We encourage interested citizens to offer their suggestions for our consideration.

In April of this year, we were saddened at the loss of long-time Planning Commission member Woodbury "Woody" Rouse, Sr. "Woody" had attended the April 7 Planning Commission just two weeks before his death. It was heartening to find that "Woody's" son, Woodbury Rouse, Jr., was willing to fill the vacancy his father left behind.

I would like to thank the Selectboard, our municipal staff and, especially, the members of the Planning Commission for their service. A special thanks goes to David Baker and Bruce Ryan for representing Highgate on the Board of Directors of the Northwest Regional Planning Commission. If you have questions or suggestions or are interested in serving on the planning commission, call me at 868-3847 or the Town Administrator at 868-4922.

Thank you,

James "Pete" Paquette, Chairman



2003 TOWN REPORT

The Regional Commission is an organization formed by and serving the municipalities of Franklin and Grand Isle Counties. The Commission has been providing planning and development assistance to communities for over twenty-five years. All municipalities in the region are entitled to equal voting representation by two locally appointed members to the governing Board of Commissioners. **Highgate is currently represented on the Board of Commissioners by: Dave Baker and Bruce Ryan, and by Jennifer Ploof on the Transportation Advisory Committee.**

This year the Commission provided municipal assistance in the following areas:

- ❖ data collection and analysis
- ❖ municipal plan and bylaw review, development, update, and adoption
- ❖ geographic information services, including mapping
- ❖ grant applications, grant administration
- ❖ site plan and subdivision reviews and state permits, including Act 250 proceedings
- ❖ emergency response planning and disaster mitigation planning

The Commission assisted and supported the efforts of Highgate this year by working with the Planning Commission to complete revisions to the zoning bylaws and subdivision regulations, including GIS maps, and providing assistance on the Riverwalk Trail project. The Commission also assisted with completing a state required Solid Waste Implementation Plan, creating Road Map Atlases for emergency personnel and coordinating meetings and provided technical assistance on a potential Brownfields site (Young's Landfill).

The Commission also sponsors regional planning programs, provides a forum for inter-municipal cooperation, and participates in state regulatory proceedings for projects that have impact across municipal boundaries. Regional planning projects this year included:

- ◆ Mitigation planning for natural and man-made hazards in Franklin and Grand Isle Counties
- ◆ Development of a Regional Road Map for Franklin and Grand Isle Counties
- ◆ Lake Champlain Byways planning in Grand Isle and Franklin Counties
- ◆ Development of telecommunications bylaw language
- ◆ Assistance with the Missisquoi Bay Bridge replacement project
- ◆ Public involvement for recreation path planning in Grand Isle County
- ◆ Education forums and workshops for local officials
- ◆ Completion of a regional long-range transportation plan

This coming year, the Commission will complete an update of the region's transportation plan, continue work with a volunteer committee and the State to push for timely replacement of the Missisquoi Bay Bridge, complete a Regional Emergency Services Communication Plan and a Regional Hazard Mitigation Plan, and continue our efforts to provide increased services to our member municipalities.

The Commission has no regulatory or taxing authority; however each year we do request a per capita assessment from our members in support of local and regional planning activities and to help offset costs and provide local matching funds needed for other sources of state and federal funding. For the coming year the Board voted to maintain the municipal assessment rate of \$0.82 per capita, based on the 2000 US Census population.

Your continued support for local and regional planning is greatly appreciated. Remember, we are your resource -- please call on us for assistance with planning, zoning, transportation, recreation, mapping or data needs. For more information, please visit our office at 7 Lake Street in St. Albans, contact your municipal representatives, or give us a call at 1-800-564-5958.

**TREASURER'S REPORT
GENERAL FUND
COMPARATIVE BALANCE SHEET**

ASSETS	12/31/02	12/31/03
Cash & Cash Equivalents	\$5,776.71	\$17,368.01
Receivable 2003 Prepaid Taxes		19,121.53
Due to Planning Commission	(5,425.37)	0.00
Restricted:		
Preservation	6,063.52	10,275.76
Reappraisal	53,027.82	62,560.41
Cemetery Restoration	7,663.44	9,025.84
Ambulance Escrow	16,645.70	25,024.36
FEMA-Disaster Recovery	2,208.09	0.00
TH3 Franklin Rd ROW	66,984.42	67,687.61
Fire Truck Escrow	25,003.25	124,268.50
Delinquent Taxes	108,944.87	82,786.35
Reserve for Uncollectible Taxes	(108,944.87)	(82,786.35)
Deferred Expense	454.09	139.09
Due from Tax Collector-Principal	5,722.95	1,729.77
Due from Tax Collector-Int & Pen.	571.21	194.95
Total Assets	<u>\$184,695.83</u>	<u>\$337,395.83</u>

LIABILITIES & FUND BALANCE

Accounts Payable-Collector	\$454.09	\$139.09
Deferred Revenue	6,294.16	1,924.72
Fund Balance	<u>177,947.58</u>	<u>335,332.02</u>
Total Liabilities & Fund Balance	<u>\$184,695.83</u>	<u>\$337,395.83</u>

The Town borrowed notes in 2002.

	Borrowed	Repaid	Balance
General Fund	\$150,000.00	\$150,000.00	\$0.00
Highway Fund	\$0.00	\$0.00	\$0.00

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
For the Year Ended December 31, 2003

REVENUES	Budget	Actual	Favorable (Unfavorable)	2004 Proposed
To be raised by taxes*	2,586,556.84	\$2,433,278.91	(\$153,277.93)	\$112,668.25
Prepayment 2003 Unbilled Taxes...	0.00	19,121.53	19,121.53	0.00
Delinquent Taxes Collected.....	75,000.00	167,778.18	92,778.18	75,000.00
Delinquent Interest.....	5,000.00	8,200.19	3,200.19	5,000.00
Tax Collector-Receiveable.....	5,841.00	5,840.07	(0.93)	1,785.63
Fees.....	20,000.00	46,561.40	26,561.40	25,000.00
Beverage Licenses.....	500.00	700.00	200.00	500.00
Dog Licenses.....	2,700.00	2,668.50	(31.50)	2,700.00
Rent/Water/Tops/Misc.....	1,000.00	1,696.00	696.00	1,000.00
Swanton Village 2004.....	140,000.00	155,329.09	15,329.09	150,000.00
Swanton Village 2003.....	0.00	0.00	0.00	44,379.78
Interest.....	1,000.00	1,131.30	131.30	1,000.00
State of Vermont-Current Use.....	21,176.00	25,730.10	4,554.10	0.00
Refuge/Fish & Wildlife.....	5,000.00	5,324.00	324.00	5,000.00
State of Vermont-Traffic Fines.....	1,500.00	1,085.14	(414.86)	1,500.00
Balance on Hand.....				17,368.01
Total Anticipated Revenues.....	<u>\$2,865,273.84</u>	<u>\$2,874,444.41</u>	<u>\$9,170.57</u>	<u>\$442,901.67</u>

OTHER FINANCING SOURCES

Delinquent Tax Penalty.....	\$13,889.40
Preservation**.....	6,513.12
Reappraisal**.....	12,870.80
Cemetery**.....	1,362.40
Ambulance**.....	8,378.66
FEMA Disaster Recovery**.....	90,959.00 ***
TH3 Franklin Rd ROW**.....	703.19
Homeland Security Fire Dept Grant**	22,972.00
Fire Truck Escrow**.....	99,265.25
Total Other Financing Sources.....	<u>\$256,913.82</u>

Total Revenues..... **\$3,131,358.23**

*\$2,586,556.84 includes General Fund 234,236.84 + School 2,117,130.00 + Highway 235,190.00.

**The independent auditors' recommend monies earmarked for specific projects be reported in revenues.

***The Town served as lead town for the VT Disaster Recovery Grant. This grant was completed in 2003.

EXPENDITURES	Budget	Actual	Favorable (Unfavorable)	2004 Proposed
Administrator's Salary.....	32,000.00	\$32,000.00	\$0.00	\$32,000.00
Clerk & Treasurer Salary.....	34,100.00	34,100.00	0.00	35,500.00
Other Salaries.....	36,000.00	38,162.25	(2,162.25)	42,000.00
Fica & Medicare.....	8,900.00	9,287.27	(387.27)	9,960.00
Retirement-VMERS.....	3,700.00	3,732.32	(32.32)	3,850.00

GENERAL FUND CONTINUED

EXPENDITURES	Budget	Actual	Favorable (Unfavorable)	2004 Proposed
Selectmen & Admin Expenses.....	\$2,000.00	\$2,772.96	(\$772.96)	\$2,800.00
Adminstrator Education Expenses...	0.00	0.00	0.00	3,600.00
Clerk & Treasurer Expenses.....	3,000.00	3,000.00	0.00	3,000.00
Listers' Expenses.....	3,500.00	2,970.87	529.13	3,500.00
Tax Collector's Expenses.....	500.00	445.57	54.43	500.00
Dog Expenses.....	3,700.00	3,686.13	13.87	4,800.00
Office Supplies.....	4,000.00	3,439.67	560.33	4,000.00
Office Equipment.....	2,500.00	1,344.73	1,155.27	2,000.00
Complex Fuel/Electricity.....	15,000.00	15,251.93	(251.93)	18,000.00
Telephone.....	2,000.00	1,785.68	214.32	2,000.00
Complex Repair/Maintenance.....	6,000.00	2,864.90	3,135.10	8,000.00
Library Maintenance & Utilities.....	5,000.00	3,999.94	1,000.06	8,000.00
Streetlights.....	20,000.00	20,437.06	(437.06)	21,000.00
Officers' Expenses.....	500.00	375.00	125.00	500.00
Legal.....	4,500.00	2,100.51	2,399.49	3,000.00
Police****.....	33,773.84	28,259.10	5,514.74	33,773.84
VLCT.....	2,526.00	2,526.00	0.00	2,802.00
Municipal Insurances.....	48,000.00	47,267.58	732.42	51,000.00
Computer Main & Update.....	2,500.00	1,831.00	669.00	2,500.00
Town Report & Postage.....	3,000.00	3,338.76	(338.76)	3,555.35
Town Newsletter.....	350.00	197.94	152.06	250.00
Franklin County Assessment.....	26,938.00	26,937.49	0.51	25,424.48
Zoning & Planning.....	12,000.00	3,860.57	8,139.43	6,000.00
Enhanced 911.....	500.00	248.00	252.00	250.00
Refunds.....	300.00	0.00	300.00	300.00
Highgate Fire Dept.....	37,800.00	37,800.00	0.00	37,800.00
Recreation.....	28,000.00	28,000.00	0.00	28,000.00
Parks.....	2,000.00	1,033.65	966.35	2,000.00
Health Officers.....	600.00	590.00	10.00	600.00
Interest.....	6,000.00	4,688.01	1,311.99	5,000.00
Election Expenses.....	1,000.00	2,268.61	(1,268.61)	1,200.00
Home Health.....	5,285.00	5,285.00	0.00	5,285.00
Northwestern Counseling.....	1,700.00	1,700.00	0.00	1,700.00
Independent Living.....	380.00	380.00	0.00	380.00
Northern Cons & Dev.....	50.00	50.00	0.00	50.00
Franklin Cty Industrial Develop.....	1,000.00	1,000.00	0.00	1,000.00
Champlain Valley Aging.....	1,100.00	1,100.00	0.00	1,200.00
Summer Concert Series.....	2,500.00	2,500.00	0.00	2,500.00
Foster Grandparents.....	325.00	325.00	0.00	325.00
Northwest Regional Plannning.....	2,786.00	2,786.00	0.00	2,786.00
Highgate Little League.....	500.00	500.00	0.00	500.00
Family Center.....	350.00	350.00	0.00	350.00
Citizen Advocacy.....	500.00	500.00	0.00	500.00
Unit for Special Invest.....	500.00	500.00	0.00	1,000.00
Voices Against Violence.....	250.00	250.00	0.00	500.00
Association for the Blind.....	500.00	500.00	0.00	500.00

GENERAL FUND CONTINUED

EXPENDITURES	Budget	Actual	Favorable (Unfavorable)	2004 Proposed
Memorial Day.....	\$800.00	\$800.00	\$0.00	\$900.00
Holiday Decorations.....	1,000.00	1,000.00	0.00	1,000.00
Hi-Swans.....	1,200.00	1,200.00	0.00	1,200.00
GASB 34 Implementation.....	5,000.00	0.00	5,000.00	2,000.00
Highgate Cares.....	2,500.00	2,500.00	0.00	2,500.00
Total Budgetary Expenditures.....	<u>\$420,413.84</u>	<u>\$393,829.50</u>	<u>\$26,584.34</u>	<u>\$434,641.67</u>
ARTICLES				
Library Budget.....	\$19,000.00	\$19,000.00	\$0.00	Warning
Missisquoi Valley Rescue.....	35,280.00	35,280.00	0.00	Warning
MVR Ambulance*.....	8,260.00	8,260.00	0.00	\$8,260.00
Fire Dept Truck.....	25,000.00	25,000.00	0.00	Warning
Cemeteries.....	5,000.00	5,000.00	0.00	Warning
Total Articles.....	<u>\$92,540.00</u>	<u>\$92,540.00</u>	<u>\$0.00</u>	<u>\$8,260.00</u>
OTHER FINANCING USES				
Prop Tax to Highway.....	\$235,190.00	\$235,190.00	\$0.00	Warning
Prop Tax to School.....	2,117,130.00	2,117,130.00	0.00	Warning
Historical Society.....		0.00		\$1,000.00
Delinquent Tax Collector.....		13,506.11		
Preservation Expenses**.....		2,300.88		
Reappraisal**.....		3,338.21		
FEMA Disaster Recovery**.....		93,167.09 ***		
Homeland Security Expense**.....		22,972.00		
Total Other Financing Uses.....		<u>\$2,487,604.29</u>		
Total Expenditures.....		<u>\$2,973,973.79</u>		<u>\$442,901.67</u>
Revenues Over Expenditures.....		\$157,384.44		
Fund Balance, Beginning.....		\$177,947.58		
Fund Balance, Ending.....		<u>\$335,332.02</u>		

*\$41,300.00 for MVR ambulance was approved at 2001 town meeting. \$8,260 is to be raised by taxes for (5) five consecutive years.

**The independent auditors' recommend monies expended for specific projects be reported in expenditures.

***The Town served as lead town for the VT Disaster Recovery Grant. This grant was completed in 2003.

****\$67,547.68 for police was approved at 2003 town meeting. \$33,773.84 is to be raised by taxes for (2) consecutive years. This years' expenditure was based on 10 months service.

GENERAL FUND

For the Year Ended December 31, 2003

CHECKING #8103/0360006

Beginning Balance 1/1/03	\$5,576.71
Deposits	3,902,835.29
Withdrawals	<u>3,872,122.46</u>
Ending Balance	<u>\$36,289.54</u>

PRESERVATION SAVINGS #4301/4200072577

Beginning Balance 1/1/03	\$6,063.52
Deposits	\$6,437.00
Interest	76.12
Total Deposits Plus Beginning Balance	12,576.64
Expenditures	<u>2,300.88</u>
Ending Balance	<u>\$10,275.76</u>

CEMETERY RESTORATION MM #03-1027-9

Beginning Balance 1/1/03	\$7,663.44
Cemetery Reimbursement Trust Funds	687.67
Interest	129.68
Transfer from General Fund	<u>545.05</u>
Ending Balance	<u>\$9,025.84</u>

REAPPRAISAL CD & MM#348381

Beginning Balance MM 1/1/03	<u>\$53,027.82</u>
State of Vermont	11,893.00
Interest on MM	977.80
Total Deposits Plus Beg. Balance	65,898.62
Expenditures	<u>3,338.21</u>
Ending Balance	<u>\$62,560.41</u>

FEMA-DISASTER RECOVERY #312768

Beginning Balance 1/1/03	\$2,208.09
Fema - State of Vermont	90,959.00
Total Deposits Plus Beginning Balance	93,167.09
Expenditures	<u>93,167.09</u>
Ending Balance	<u>\$0.00</u>

AMBULANCE ESCROW #0044542862

Beginning Balance 1/1/03	\$16,645.70
Deposit	8,260.00
Interest	118.66
Ending Balance	<u>\$25,024.36</u>

TH3 FRANKLIN RD ROW MM #491-006505-0

Beginning Balance 1/1/03	\$66,984.42
Interest	<u>703.19</u>
Ending Balance	<u>\$67,687.61</u>

FIRE TRUCK ESCROW MM #0044545047

Beginning Balance 1/1/03	\$25,003.25
Deposit	25,000.00
Donation Joe Desorcie Family	73,943.92
Interest	321.33
Ending Balance	<u>\$124,268.50</u>

Anticipated Revenue from Fire Department CD \$13,545.70 for Truck Escrow

GRAND LIST COMPARISON

Year	Grand List	School	Town	Tax Rate	Amt of Tax to Raise	Swanton Village	State Land
1994	1,097,322.50	1.13	0.38	1.51	1,656,956.98	127,646.41	4,080.00
1995	1,622,396.77	1.11	0.18	1.29	2,092,891.83	194,102.66	4,380.00
1996	1,592,379.00	0.90	0.23	1.13	1,799,388.27	186,441.33	4,721.79
1997	1,640,182.00	1.32	0.24	1.56	2,558,683.92	174,175.80	5,179.00
Education Municipal TOTAL	1,661,577.00 1,679,962.00	1.19 0.24		1.19 0.24 1.43	1,977,276.63 <u>403,190.88</u> 2,380,467.51	161,906.53	5,138.00
1998	1,679,962.00						
1998							
1998							
1999	1,677,028.26	1.27		1.27	2,129,825.89		
Education Municipal TOTAL	1,697,820.26	0.22		0.22 1.49	<u>373,520.46</u> 2,503,346.35	172,330.94	5,014.00
1999							
1999							
1999							
2000	1,690,719.00	1.23		1.23	2,079,584.37		
Education Municipal TOTAL	1,715,131.00	0.27		0.27 1.50	<u>463,085.37</u> 2,542,669.74	141,909.08	4,788.00
2000							
2000							
2000							
2001	1,718,200.24	1.41		1.41	2,422,662.34		
Education Municipal TOTAL	1,746,265.24	0.24		0.24 1.65	<u>419,103.66</u> 2,841,766.00	160,611.86	5,450.00
2001							
2001							
2001							
2002	1,766,999.35	1.54		1.54	2,721,179.00		
Education Municipal TOTAL	1,796,552.35	0.25		0.25 1.79	<u>449,138.09</u> 3,170,317.09	132,256.31	5,505.00
2002							
2002							
2002							
2003	1,763,510.19	1.20		1.20	2,116,212.22		
Education Municipal TOTAL	1,763,510.19	0.27		0.27 1.47	<u>476,147.75</u> 2,592,359.97		
2003							
2003							
2003							

STATEMENT OF TAXES RAISED
Calendar Year Ended December 31, 2003

2003 Municipal & Education Grand List	\$1,763,510.19
2003 Taxes Assessed and Billed in 2003:	
Original Billing	\$2,592,359.97
Swanton Village	155,329.09
Total Taxes Assessed and Billed	<u>\$2,747,689.06</u>
2003 Taxes Accounted For in 2003:	
Collected by Treasurer	\$2,433,278.91
Collected by Tax Collector	68,705.76
Uncollected by Tax Collector	82,786.35
Abatements/Refunds	7,588.95
Swanton Village	155,329.09
Total Taxes Accounted For	<u>\$2,747,689.06</u>

DELINQUENT PROPERTY TAX REPORT

Year	01/01/03 Uncollected	Collected	Due From Tax Collector	Abated Adj.	12/31/03 Uncollected
1988	\$2,053.75				\$2,053.75
1989	1,845.20				1,845.20
1990	1,595.29				1,595.29
1991	1,307.04				1,307.04
1992	1,458.75				1,458.75
1993	1,762.17				1,762.17
1994	1,762.17				1,762.17
1995	2,385.21				2,385.21
1996	2,089.37				2,089.37
1997	2,884.44				2,884.44
1998	2,644.07				2,644.07
1999	2,755.01				2,755.01
2000	2,773.50				2,773.50
2001	4,919.74	\$1,749.43			3,170.31
2002	108,944.87	98,679.02	\$373.74	\$240.56	9,651.55
2003	157,140.66	67,349.73	1,356.03	5,648.55	82,786.35
Totals	<u>\$298,321.24</u>	<u>\$167,778.18</u>	<u>\$1,729.77</u>	<u>\$5,889.11</u>	<u>\$122,924.18</u>

DELINQUENT TAXES AS OF 12-31-03

	Total	2003	2002	1988-2001
Badger, Megan	\$407.19	\$407.19		
Balentine, Ella	71.05	71.05		
Banyea, Mark	807.03	807.03		
Barney, Joseph & Penny	423.36	423.36		
Barney Joseph & Penny	1,384.74	1,384.74		
Barnes, Mark	35.40	35.40		
Barnes, Mark	26.22	26.22		
Berry, Rocky & Julie	346.92	346.92		
Blouin, Jeffrey & Lisa	1,364.16	1,364.16		
Bluto, Timothy & Rena	220.50	220.50		
Bohannon, Floyd	1,311.24	1,311.24		
Brault, Mark & Suzanne	1,527.33	1,527.33		
Bruce, Darrell & Amy	1,375.92	1,375.92		
Bruyette, John & Linda	1,386.21	1,386.21		
Burnor, John & Nellie	182.56	82.32	\$100.24	
Burnor, Linda & Nellie	3,894.54	1,702.26	2,072.82	\$119.46
Burnor, Nellie/Graham, Martha	136.71	136.71		
Bushey, David & Amy	1,467.06	1,467.06		
Bushey, Scott & Lisa	1,115.73	1,115.73		
Bushey, William & Tammy	1,749.30	1,749.30		
Byors, John	617.40	617.40		
Byors, John	802.62	802.62		
Cadieux, Theresa	171.99	171.99		
Chevrier Jr., Armand & Ernestine	214.62	214.62		
Church, Francine & Almon	694.60	694.60		
Cline, Spencer & Ramona	743.82	743.82		
Comerica Bank	485.10	485.10		
Conley, Andrew	859.95	859.95		
Coon, Melvin & Luce, Joan, Many Family Trust	1,693.71	1,693.71		
Cooper, Kevin & Jessica	1,314.18	1,314.18		
Derosia, Carlene & Laroche, Jane	725.46	687.96	37.50	
Domina, Raymond & Kelly	1,693.44	1,693.44		
Dragon, John & Terry	1,896.30	1,896.30		
Dudley, Myron & Ester	1,500.87	1,500.87		
Dumont, Raymond & Sherry	906.99	906.99		
Duprey, David & Barbara	1,571.23	1,026.06	545.17	
Flanagan, Terrance & Sharon	1,030.47	1,030.47		
Fothergill, John & Talbot, Diane	2,550.45	2,550.45		
Gagne, Mark & Jean	1,924.23	1,924.23		
Gagne, Mark & Jean	211.68	211.68		
Gale, Raymond & Collette	1,018.71	1,018.71		
Gilcris, Edmund, Doris, Raymond & Juliette	106.34	106.34		
Graham, Robert & Martha	1,283.31	1,283.31		
Greenia, Douglas & Priscilla	807.62	489.51	318.11	
Hardy, Jeff & Coleen	1,569.96	1,569.96		
Hemingway III, Louis	188.16	188.16		
Hemond, Thomas & Paula	2,720.48	1,472.94	1,247.54	
Hoague, Brad	182.28	182.28		
Hoague, Lynford & Dore	1,489.11	1,489.11		

DELINQUENT TAXES AS OF 12-31-03

	Total	2003	2002	1988-2001
Hoague, Raquel	\$ 1,521.45	\$ 1,521.45		
Jedco, Inc.	354.27	354.27		
Johnson, Becky L.	642.39	642.39		
King, Jason & Brandy	1,168.87	0.00	\$1,168.87	
Kittell, Robert & Martha	368.97	368.97		
Lafar, Madeline	527.21	527.21		
Lapan Jr., Lawrence & Laurie	1,056.93	1,056.93		
Laplante Sr., Richard & Edna	277.83	277.83		
Larocque, Rhoda & Severy, Rosalie	1,589.07	1,589.07		
Letourneau, William	864.36	864.36		
Locke, Kathy	583.59	583.59		
Locke, Kathy	698.25	698.25		
McAllister, Norman & Lena	939.33	939.33		
Machia, Donald	793.80	793.80		
Marsha, Michael & Diane	1,153.95	1,153.95		
Marshall, Timothy	296.94	296.94		
Martin Sr., Edwin & Dewing, Janice	366.03	366.03		
Medor, Perley & Blais, Karen	989.31	989.31		
Merchant, Chad & Heather	682.08	682.08		
Messier, Christopher & Debra	1,638.08	993.72	644.36	
Meunier, Ken	48.51	48.51		
Moore, Christopher	1,215.69	1,215.69		
Mosher, Douglas & Sharon	1,263.10	1,263.10		
Mosher, Douglas & Sharon	502.74	502.74		
Mulheron, Jill & Bockus, Roy	1,578.78	1,578.78		
Nadeau, Dennis & Wendy	130.00	130.00		
Nadeau, Dennis & Wendy	379.26	379.26		
Nadeau, Dennis & Wendy	896.70	896.70		
Nadeau, Dennis & Wendy	242.55	242.55		
Nye, Douglas	1,178.94	1,178.94		
Olds, Lee & Lori	1,721.33	1,514.10	207.23	
Pageau, Jean & Denise	205.80	205.80		
Partlow, Sally	223.44	223.44		
Pelican, Eric	130.83	130.83		
Pelican, Faye	1,336.23	1,336.23		
Pelkey, Alan & Linda	693.05	693.05		
Pelican, Faye & Eric	1,115.73	1,115.73		
Pfeiffer, Dan & Angela	1,246.56	1,246.56		
Ploof, Eugene & Shirley	690.90	690.90		
Renewable Resources	36,394.56	2,718.03	3,309.71	\$30,366.82
Reynolds, John	323.40	323.40		
Rooney, Robert	795.27	795.27		
Ryan, Dean & Cindy	249.90	249.90		
Salters, Raymond & Rose	1,033.64	1,033.64		
Sartwell, Charles & Kimberly	896.70	896.70		
Sartwell, Charles & Kimberly	645.33	645.33		
Thompson, Lester	992.25	992.25		
Wobanki Inc.	72.03	72.03		
TOTAL	<u>\$122,924.18</u>	<u>\$ 82,786.35</u>	<u>\$ 9,651.55</u>	<u>\$30,486.28</u>

HIGHWAY FUND **COMPARATIVE BALANCE SHEET**

ASSETS	12/31/02	12/31/03
Cash & Cash Equivalents	<u>\$20,053.73</u>	<u>\$15,382.72</u>
Total Assets	<u>\$20,053.73</u>	<u>\$15,382.72</u>
LIABILITIES & FUND BALANCE		
Fund Balance	<u>\$20,053.73</u>	<u>\$15,382.72</u>
Total Liabilities & Fund Balance	<u>\$20,053.73</u>	<u>\$15,382.72</u>

SAVINGS ACCT #2488/0360145 **December 31, 2003**

Beginning Balance 1/1/03		\$20,053.73
Deposits	\$477,664.41	
Interest	134.37	
Tax Anticipation Note		
Total Deposits Plus Beginning Balance		<u>\$497,852.51</u>
Total Expenditures		<u>\$482,469.79</u>
Ending Balance		<u>\$15,382.72</u>

HIGHWAY FUND **STATEMENT OF REVENUES AND EXPENDITURES** **For the Year Ended December 31, 2003**

	Budget	Actual	Favorable Unfavorable)	2004 Proposed
REVENUES				
Overweight Permit Fees.....	\$200.00	\$300.00	\$100.00	\$300.00
Interest.....	200.00	134.37	(65.63)	150.00
State Aid.....	132,000.00	139,487.44	7,487.44	139,487.44
Balance On Hand.....				15,382.72
Total Anticipated Revenues.....	\$132,400.00	\$139,921.81	\$7,521.81	\$155,320.16
OTHER FINANCING SOURCES				
Prop Tax from Gen Fund.....	\$235,190.00	\$235,190.00	\$0.00	\$228,412.56
Gore Road Sidewalk Project.....		17,378.74		
Saxe Brook Culvert Project.....		<u>85,266.23</u>		
Total Revenue & Other Fin. Sources....		<u>\$477,756.78</u>		\$383,732.72

HIGHWAY FUND CONTINUED
STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	Budget	Actual	Favorable Unfavorable)	2004 Proposed
Salaries.....	\$98,000.00	\$94,775.79	\$3,224.21	\$105,000.00
Fica & Medicare.....	7,840.00	7,250.30	589.70	8,400.00
Retirement VMERS.....	3,950.00	3,791.06	158.94	4,200.00
Insurance BCBS.....	15,000.00	13,633.62	1,366.38	9,000.00
Electricity.....	200.00	615.30	(415.30)	650.00
Telephone.....	1,000.00	789.37	210.63	1,000.00
Training.....	300.00	0.00	300.00	300.00
Equipment Rental.....	8,500.00	6,671.44	1,828.56	4,000.00
Equipment Purchase.....	4,000.00	0.00	4,000.00	7,000.00
Signs.....	1,500.00	1,533.53	(33.53)	1,500.00
Tree Maintenance.....	2,000.00	1,350.00	650.00	2,000.00
Parts & Repairs.....	18,000.00	29,920.54	(11,920.54)	18,000.00
Rockfines & Gravel.....	20,000.00	19,612.11	387.89	22,000.00
Salt & Sand.....	20,000.00	21,459.78	(1,459.78)	20,000.00
Chloride.....	15,000.00	13,652.40	1,347.60	15,000.00
Culverts.....	4,500.00	3,645.32	854.68	3,000.00
Gas & Oil.....	10,000.00	9,822.39	177.61	10,000.00
Resurface & New Construction.....	135,000.00	128,429.47	6,570.53	135,000.00
Bridges & Guardrails.....	1,000.00	1,435.00	(435.00)	500.00
Subcontractors.....	300.00	0.00	300.00	300.00
Interest.....	1,500.00	0.00	1,500.00	1,500.00
Total Budgetary Expenditures.....	<u>\$367,590.00</u>	<u>\$358,387.42</u>	<u>\$9,202.58</u>	<u>\$368,350.00</u>
OTHER FINANCING USES				
Replace Dump Truck.....	\$20,053.73	\$20,053.73	\$0.00	
Replace Backhoe.....		\$0.00		\$15,382.72
Gore Road Sidewalk Project.....		19,213.94		
Saxe Brook Culvert Project.....		<u>84,772.70</u>		
Total Other Financing Uses.....		\$124,040.37		
Total Expenditures.....		<u>\$482,427.79</u>		<u>\$383,732.72</u>
Revenues Over Expenditures.....		(\$4,671.01)		
Fund Balance, Beginning.....		<u>20,053.73</u>		
Fund Balance, Ending.....		<u>\$15,382.72</u>		

SPECIAL FUND TYPES
STATEMENT OF REVENUES AND EXPENDITURES
For the Year Ended December 31, 2003

	Board of Adjustment	Transfer Station Fund	Planning Commission
REVENUES			
Fees	\$10,209.76	\$54,964.24	\$1,425.00
Interest		908.61	
Legal Fees Reimbursement	2,849.16		
Budgeted from GF	1,678.58		2,181.99
Water Planning Grant			1,470.00
Impact Planning Grant			4,200.00
Slope Stabilization Reimbursement		32,526.70	
Lot Rent		1,800.00	
Solid Waste Plan Grant		828.79	
Stockpile Soil Payment		1,063.00	
Hazardous Waste Grant		391.00	
Haz Day-Franklin Town		462.00	
Total Revenues	<u>\$14,737.50</u>	<u>\$92,944.34</u>	<u>\$9,276.99</u>
EXPENDITURES			
Administrator's Salary	\$8,000.00		
Clerical Salary	380.00		\$1,010.00
Fica & Medicare	641.12		77.28
Supplies/Postage	351.38		163.70
Office Equipment	729.14		728.97
Officers' Expenses	615.00		759.00
Legal	3,361.60		
Advertising	259.26		873.41
Archaeological Monitoring	400.00		
Capitol Plan Impact Expense			11,090.00
Testing/Certification		\$10,695.20	
Solid Waste Mgmt Plan		3,784.75	
Slope Stabilization		12,153.71	
Dalcourt Property Purchase		44,320.34	
Purchase 2004 International Truck		64,635.58	
Total Expenditures	<u>\$14,737.50</u>	<u>\$135,589.58</u>	<u>\$14,702.36</u>
Revenues over Expenditures	\$0.00	(\$42,645.24)	(\$5,425.37)
Fund Balance, Beginning	<u>50.00</u>	<u>70,654.90</u>	<u>5,425.37</u>
Fund Balance, Ending	<u>\$50.00</u>	<u>\$28,009.66</u>	<u>\$0.00</u>

COMBINED BALANCE SHEET

ASSETS			
Cash & Cash Equivalents	\$50.00		\$0.00
Transfer Station Money Market		\$18,009.66	
Landfill Closure *		10,000.00	
Total Assets	<u>\$50.00</u>	<u>\$28,009.66</u>	<u>\$0.00</u>
Fund Balance	<u>\$50.00</u>	<u>\$28,009.66</u>	<u>\$0.00</u>

* Funds must be set aside to accomplish monitoring of closed landfill as per VSA 10, Chpt 159.

TRANSFER STATION FUND

For the Year Ended December 31, 2003

Money Market #12-6942/360014

Beginning Balance Transfer Station 1/1/03		\$70,654.90
Deposits	\$92,035.73	
Interest on Money Market	908.61	
Total Beginning Balance Plus Revenues		\$163,599.24
Expenditures	\$124,894.38	
Landfill Certification	10,695.20	
Total Expenditures		<u>\$135,589.58</u>
Ending Balance		<u>\$28,009.66</u>

HIGHGATE COMMUNITY DEVELOPMENT FUND

12 MONTHS ENDING DECEMBER 31, 2003

ASSETS:	12/31/03	12/31/02
Mortgages on Local Properties	\$7,758.90	\$7,979.90
Corporate Bonds	138,908.51	122,343.90
Money Market Funds	29,718.01	44,830.40
Cash & Check Book	<u>1,013.58</u>	<u>494.10</u>
Total Trust Funds	<u>\$177,399.00</u>	<u>\$175,648.30</u>

TRANSACTIONS:

Income:	
Interest on Investments	\$7,281.90
Capital Gain On Sale of Assets	<u>1,670.28</u>
Total	\$8,952.18

EXPENSES:

Highgate Gas Development	
Legal Fees	\$558.90
Attendance at conferences	991.74
Total Highgate Gas Development	\$1,550.64
Steele Griswold Project	2,551.88
Bank Management Fees	2,499.96
Paul Desorcie, Administrator	<u>599.00</u>
Total	\$7,201.48

Net Transactions

\$1,750.70

Paul DeSorcie, Administrator

RECREATION

Comparative Balance Sheet

ASSETS	12/31/02	12/31/03
Recreation Checking/MM	\$20.06	\$0.00
Reserved:		
Interior Renovation Project*		17,765.40
Adopt A Decoration**	882.16	1,211.63
Highgate Cares:		
Highgate Cares Grant	1,480.21	0.00
Highgate Cares Programs	<u>8.28</u>	<u>0.00</u>
Total Assets	<u>\$2,390.71</u>	<u>\$18,977.03</u>
Fund Balance	<u>\$2,390.71</u>	<u>\$18,977.03</u>

*The 2003 Ending Balance in the Recreation Checking is designated toward an interior renovation project.

** Adopt A Decoration was started in 1999 with donations.

MONEY MARKET #491-006385-8

Beginning Balance 1/1/03		\$2,390.71
Deposits	\$193,334.17	
Interest	94.65	
Total Deposits Plus Beginning Balance		\$195,819.53
Expenditures	\$176,842.50	
Ending Balance		<u>\$18,977.03</u>

RECREATION

STATEMENT OF REVENUES AND EXPENDITURES

For the Year Ended December 31, 2003

REVENUES	Budget	Actual	Favorable (Unfavorable)	2004 Proposed
Miscellaneous.....	\$0.00	\$12.62	\$12.62	\$0.00
Interest on Checking.....	100.00	94.65	(5.35)	100.00
Advertising Signs.....	10,000.00	8,400.00	(1,600.00)	11,300.00
Facility Rental.....	113,793.00	125,307.75	11,514.75	125,000.00
Programs.....	34,000.00	26,925.80	(7,074.20)	31,500.00
Concessions.....	<u>3,500.00</u>	<u>2,188.00</u>	<u>(1,312.00)</u>	<u>3,000.00</u>
Total Anticipated Revenues.....	\$161,393.00	\$162,928.82	\$1,535.82	\$170,900.00
OTHER FINANCING SOURCES				
Budgeted from General Fund.....	\$28,000.00	\$28,000.00	\$0.00	\$28,000.00
Donations.....		1,500.00		
Adopt A Decoration.....		<u>1,000.00</u>		
Total Revenues.....		<u>\$193,428.82</u>		\$198,900.00
REGULAR OPERATING EXPENSES				
Manager's Salary.....	\$34,000.00	\$34,000.00	\$0.00	\$35,500.00
Other Salaries.....	39,400.00	32,776.25	6,623.75	45,000.00
Fica & Medicare.....	6,351.00	5,108.49	1,242.51	6,500.00

RECREATION CONTINUED

REGULAR OPERATING EXPENSES	Budget	Actual	Favorable (Unfavorable)	2004 Proposed
Insurance BCBS.....	16,792.00	9,775.47	7,016.53	21,000.00
Retirement VMERS.....	0.00	192.00	(192.00)	900.00
Office Supplies/Equipment.....	500.00	474.69	25.31	500.00
Advertising Supplies.....	500.00	358.61	141.39	500.00
Utilities.....	43,000.00	43,851.48	(851.48)	45,000.00
Building & Grounds.....	25,000.00	23,859.65	1,140.35	20,000.00
Ice Systems.....	5,000.00	10,553.50	(5,553.50)	5,000.00
Zamboni Repairs.....	1,000.00	67.80	932.20	1,000.00
Facility Rental Expense.....	500.00	0.00	500.00	500.00
Contracted Services.....	500.00	0.00	500.00	500.00
Programs.....	16,500.00	13,665.54	2,834.46	16,500.00
Concessions.....	350.00	0.00	350.00	500.00
Total Reg Operating Expenses.....	\$189,393.00	\$174,683.48	\$14,709.52	\$198,900.00

OTHER FINANCING USES

Adopt A Decoration.....	\$670.53
John LeClair Grant.....	1,480.21
Highgate Cares Programs.....	8.28
Total Expenditures.....	<u>\$176,842.50</u>

Revenues over Expenditures.....	<u>\$16,586.32</u>
Fund Balance, Beginning.....	<u>\$2,390.71</u>
Fund Balance, Ending.....	<u>\$18,977.03</u>



R.R. STATION, HIGHGATE CENTER VT. 39.

St. J. & L. C. Railroad Station, Highgate Ctr, early 1900's,
looking west with the old Highgate High School in background.

**PAYROLL
GENERAL FUND**

Other Salaries	
Auditor-Stephen Bushey	175.00
Auditor-Susan M. Gladden	63.00
Auditor-Paulette Tatro	287.00
Clerical-Shirley Fecteau	435.00
Lister-Henry Laroche	1,359.00
Lister-Shawn Neill	1,980.00
Lister-Peter St. Germain	5,019.75
Lister-Shirley Fecteau	8,860.50
Selectman-Richard Noel	1,250.00
Selectman-Brian Rowell	1,000.00
Selectman-Stephen Bushey	1,000.00
Assistant Clerk-Suzanne Dupuis	<u>16,733.00</u>
Total Other Salaries	38,162.25
Clerk & Treasurer- Cora Baker	34,100.00
Tax Collector-Judy Vanslette	13,506.11
Cleaning- Donna Smith	1,625.00
Reappraisal-Shirley Fecteau	360.00
Henry Laroche	1,431.00
Clarence Miller	408.00
Elections- Suzanne Dupuis	54.00
Shirley Fecteau	44.00
Henry Laroche	142.00
Shawn Neill	49.00
Paulette Tatro	35.00
Enhanced 911-Shirley Fecteau	126.00
Henry Laroche	122.00
Administrator- Larry Kempton	32,000.00
HIGHWAY	
Mike Bockus	30,448.58
Philip Brosseau	2986.00
Stephen Ploof	36,954.54
Howard Vanselette	<u>24,386.67</u>
Total	94,775.79
Gore Road Sidewalk Project	
Consultant-James Smith	1,043.00
ZONING	
Secretarial-Shirley Fecteau	380.00
Administrator-Larry Kempton	8,000.00
PLANNING	
Secretarial-Shirley Fecteau	1,010.00
RECREATION	
Director-Walter Medor	34,000.00
Other Salaries-Assistants	
Henry Benedict	1,050.00
Rita Benedict	216.25
Robert Hilliker, Jr.	16,540.00
Wilfred Lussier	2145.00
Alan Reynolds	4,505.00
Larry Tatro	<u>8,320.00</u>
Total Other Salaries	32,776.25

LIBRARIAN'S REPORT

The Highgate Public Library was a lively center in town. We sponsored 24 adult programs with 247 attending and 117 children and young adult programs with 2629 participating. We made 48 Daycare Bookbag visits and 2 home deliveries. We celebrated the newborns of Highgate with a Born to Read Program, hosted a Parenting Workshop by Louise Dietzel, sponsored our second annual Plant Swap, book discussions and scrap booking. We celebrated National Library Week, Miss Spider's Tea Party, Free Comic Book Day, Cat in the Hat, monthly Pajama Parties with Ms. Hemingway and more. Our Summer Feast reading program was an amazing success beginning with the Backpack Theater, special programs by Judith Witters and Mr. Mann's Underland and ending with a celebration in the park. We also had many food related story hours, book discussions and YA programs.

This year the library has received two generous grants. The Franklin County Early Education Advisory Council received a federal grant aimed at early education (ages 0-8). As part of this grant every library in Franklin County received \$5000 for parenting resources. In Highgate the money was used to buy equipment, books, videos, and magazine subscriptions for the public library, the school library and daycare providers. Please stop by the library to review all the new parent resources now available.

The other grant is from the Vermont Public Library Foundation, Inc. which awarded the second year Freeman Grant of \$5843. This money will be used for support staff to continue the very popular After-school Program, a digital camera and a sign for the library.

With the monies from the VPLF-Freeman grants, VT Summer grant, Success by Six grant, and the Tyler Place donation the Highgate Public Library has been able to increase adult programming by 600% and children's programming by 780% this past year. With this increase in programming the circulation of all library materials has increase 147% over last year.

The Long Range Planning Committee for the library has completed a 5 year plan for the library. It was sent the state and has received "Envisioning Excellence."

The library has met Vermont State Standards again this year but needs to work on two areas, a technology plan and competitive salary for library employees. The trustees and I believe the librarian's managerial position needs to receive equal compensation as other positions in the town. The library has become a vital part of the Highgate community and we want to see it continue to move forward.

We would like to thank all that have made a contribution to the library this year by way of donations or by volunteering. Donations, cash, books or others, are always welcome. Volunteers are often the success of any program and that is very much the case at the library. We thank all the volunteers for their time and effort in helping the community.

Finally I will be stepping down as librarian, I will miss all the new friends I have made. I wish to thank all the trustees past and present for their help and support over the last four years. They work very hard to give the library and staff the direction it needs. I plan to be a part of the library community by starting a Friends of the Highgate Library group to continue raising money for library programming and equipment.

The library telephone number is 868-3970. The Trustees meet on the first Tuesday of the month at 4:30PM in the library.

The library hours are: Monday, Tuesday, Wednesday, and Thursday 2:00PM – 6:00PM
Tuesday, Wednesday and Saturday 9:00AM – 12:00PM

Respectfully submitted, Lucie Fortin, Librarian

Highgate Public Library Treasurer's Report

CHECKING ACCOUNT

Receipts

Balance on hand 1/1/03	\$3,655.22
Highgate Trust Funds	92.00
Town Funds	19,000.00
Supplies Refund	8.43
Book Sale - Town Meeting	378.95
Book Sale	155.00
Donation: Tyler Place	400.00
Donation: FSNU/Workshop	400.00
Parent Resource Grant	5,000.00
VT Summer Grant	100.00
FGI - Comm. Part. Grant	230.00
Success x Six Grant	140.00
E-Rate Telephone Discount	1,848.00
Child's Play Refund	167.00
Historical Society	16.15
Transfer from Freeman Savings	<u>4,901.03</u>
Total receipts	<u>\$32,836.56</u>
Total balance & receipts	\$36,491.78

Expenditures

Librarian's salary	\$8,060.00
Support and cataloging staff	3,773.13
Social Security & Medicare	905.36
Cataloging Supplies	280.11
Travel & Workshops	259.62
Memberships & Dues	170.00
Postal (box, stamps, book returns)	434.56
General Supplies	1,092.12
Story Hour	190.10
Telephone & Internet	2,826.78
Books & Magazines	8,637.65
Software	181.94
Special programs	2,939.46
Technical Support	100.00
Equipment	<u>2,883.28</u>
Total Expenditures	\$32,734.11
 Balance on hand 12/31/03	 <u>\$3,757.67</u>

SAVINGS ACCOUNT

Balance on Hand 1/1/03	\$ 1,334.60
Interest earned	7.93
Copier & book fines	199.16
CS Grant	358.58
2nd Place Float Award	50.00
Book Sale	62.00
Milk Promotion Donation	33.85
Pin Fundraiser	<u>20.00</u>
Total Balance and Receipts	\$ 2,066.12

Balance on Hand 12/31/03	<u>\$ 2,066.12</u>
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ANDERSON ACCOUNT - Restricted

Balance on Hand 1/1/03	\$ 2,416.19
Interest Earned	9.90
Donation: Tyler Place	200.00
Food Sale	<u>215.15</u>
Total Balance & Receipts	<u>\$ 2,841.24</u>

Withdrawals

Transfer to Savings acct. Copier)	<u>64.16</u>
Balance on Hand 12/31/03	<u>\$ 2,777.08</u>

VPLF - Freeman Account - Restricted

Balance of Hand 1/1/03	\$ 4,462.91
Grant: VPLF-Freeman Year 2	5,843.00
Interest	<u>16.40</u>
Total Balance & Receipts	<u>\$ 10,322.31</u>

Withdrawals

Transfer to checking	<u>\$ 4,901.03</u>
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Balance on Hand 12/31/03	<u>\$ 5,421.28</u>
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LIBRARY BUDGET

	2003 Budget	Amount Expended	Favorable Unfavorable	2004 Proposed Budget
Librarian's Salary	\$ 8,060.00	\$ 8,060.00	\$0.00	\$13,000.00
Employer Social Security & Medicare	790.00	747.52	42.48	1,165.00
Support Staff	1,500.00	1,433.13	66.87	2,200.00
Cataloging Collection	750.00	557.11	192.89	0.00
Travel & Workshops	200.00	209.62	-9.62	250.00
Memberships and Dues	250.00	170.00	80.00	200.00
Postal	300.00	434.56	-134.56	450.00
General Supplies	650.00	845.97	-195.97	800.00
Story Hour	200.00	190.10	9.90	0.00
Telephone & Internet	1,200.00	978.78	221.22	1,200.00
Books & Magazines	3,200.00	3,840.77	-640.77	3,200.00
Reference Material*	500.00	0.00	500.00	500.00
Software	200.00	181.94	18.06	200.00
Special Programs	400.00	664.65	-264.65	400.00
Technical Support	300.00	100.00	200.00	300.00
Equipment	<u>500.00</u>	<u>558.31</u>	<u>-58.31</u>	<u>0.00</u>
Totals	\$19,000.00	\$ 18,972.46	\$27.54	\$23,865.00

Expenditures from other incomes:

E-Rate Grant (telephone)	\$ 1,848.00
Special Program(Dietzel)-Donations	800.00
Books - Town Meeting Sale	384.85
Books - Child's Play Refund	167.00
Travel and Workshop - VLC Grant 2002	50.00
Special Program (Chapman) - SX6 Grant	140.00
Special Programs (Witters) - VT Summer Grant	100.00
Special Programs - Float Award	49.42
Special Programs - Milk Promo Grant	34.94
Supplies - FGI Community	230.00
Supplies - Historical Society	16.15
VPL - Freeman Year 1 Grant	4,512.97
VPL - Freeman Year 2 Grant	428.32
Parent Resource Grant	<u>5,000.00</u>
Total Expenditures	\$ 32,734.11

*Since over \$2500 of the Parent Resource Grant was spent on reference material, the \$500 budgeted was spent on regular books and magazines.

Highgate Volunteer Fire Department

Your Fire Department Officers are:

Mike Smith = Chief
Dan Hazard Jr. = 1st Assistant Chief
Landis Beyor = 2nd Assistant Chief
Ernie Bouchard = Captain
Robert Bedard = Captain
Dan Hazard = Lieutenant

Your Business Officers are:

Keith Ploof = President
Sharon Bousquet = Secretary
Joe Depatie = Treasurer

Your Fire Department responded to 95 calls in 2003

Structure Fires - 7

Good Intent calls - 3

Mutual Aid - 9

EMS/AED calls - 6

Non-Structure Fires - 5

Other - 35

False Alarms - 0

10/50 - 30

We would like to thank all the townspeople for your support this past year and look forward to serving you in the coming year.

This past July the Department was surprised to learn that the late Joe Desorcie had left the Fire Department \$73,943.92 to be used for a new Pumper. Our thanks go to the Family of Joe Desorcie.

As always, training continues weekly. Anyone that has a few hours to spare, feel free to stop by the station any Monday night.

Highgate Volunteer Fire Department



Highgate Fire Department, 1973

Left to Right: John Boudro, Jim Peyrat, Pete Malaney, Dennis Cassidy
George Greenwood, Everett Peyrat, Bob Graham, Daniel Desorcie,
Bob Ploof, Hibbard Pudvah, Joe Desorcie, Alvin Ploof

Treasurer's Report Highgate Volunteer Fire Department

	Budget 2003	Actual 2003	Budget 2004
Balance on Hand January 1, 2003.....		\$7,342.05	
RECEIPTS			
Town of Highgate Budget.....	\$37,800.00	\$37,800.00	\$37,800.00
Donations.....		3,055.25	
Interest Savings.....		46.60	
Services.....		460.00	
Fundraising.....		7,766.75	
Miscellaneous.....		6,464.78	
Grant Reimbursement.....		25,972.00	
Total Receipts.....		<u>\$81,565.38</u>	<u>\$37,800.00</u>
EXPENSES			
Fuel.....	\$1,800.00	\$1,068.52	\$1,800.00
Truck Maintenance.....	10,000.00	3,575.35	10,000.00
Equipment Maintenance.....	1,050.00	874.86	1,050.00
Maintenance Supplies.....	275.00	419.59	500.00
Office Supplies.....	500.00	1,006.57	750.00
Radio Repair.....	1,000.00	2,148.35	1,400.00
Dispatch.....	1,500.00	1,100.00	1,500.00
Telephone.....	1,500.00	1,657.31	1,800.00
Training.....	2,000.00	1,224.97	2,000.00
Fire Prevention.....	50.00	4.18	500.00
Uniforms.....	1,000.00	1,787.93	500.00
Air Packs.....	5,000.00	2,484.40	5,000.00
P.P.E. (Personal Protective Equipment).....	5,000.00	3,042.80	3,000.00
Dry Hydrants.....	1,500.00	0.00	1,500.00
Fundraising.....		3,391.79	0.00
Building Maintenance.....	2,000.00	10.12	2,000.00
New Equipment.....	3,625.00	4,872.91	4,000.00
Miscellaneous.....		2,579.83	
Grant		22,972.00	
Dues and Subscriptions.....		517.45	500.00
	<u>\$37,800.00</u>	<u>\$54,738.93</u>	<u>\$37,800.00</u>
Balance on Hand December 31, 2003.....		<u><u>\$34,168.50</u></u>	
Reserved:			
Equipment ordered not yet received		\$22,000.00	
Rescue Sled		<u>\$1,400.00</u>	
Remaining available balance		<u>\$10,768.50</u>	

Respectfully Submitted by Joseph Depatie, Treasurer HVFD

Missisquoi Valley Rescue, Inc.
Annual Report of Cash Receipts and Disbursements
For the year ended December 31, 2003

	2003 Actual	2003 Budget	Proposed 2004 Budget
Receipts:			
Projects	\$2,673	\$2,000	\$2,000
Memorial Equipment Fund	3,670	3,000	3,000
Donations	1,705	1,000	1,000
Interest	186	200	200
Billings Received	169,045	160,000	164,000
Heavy Rescue Billings Received	0	0	
Community Support	100,800	100,800	100,800
Miscellaneous	8,277 *	0	0
Total Receipts	286,356	267,000	271,000
Disbursements:			
Payroll	119,302	133,000	130,000
Payroll Taxes	9,518	12,000	12,000
Medical Insurance	13,403	16,000	16,200
Contract Labor	910	0	1,800
Office Supplies	4,318	3,500	3,100
Advertising and P.R.	1,995	2,500	2,000
Gas and Diesel	3,601	3,000	4,000
Projects	0	500	500
Training	1,093	4,000	3,000
Insurance	35,166	36,000	34,000
Communications	588	1,000	1,000
Oxygen	2,464	3,000	2,500
Medical Supplies	4,416	6,000	6,000
Janitorial Supplies	1,532	1,000	1,500
Equipment	11,768 *	3,000	4,000
Heavy Rescue	1,582	4,000	5,000
Heavy Rescue Building	1,064	1,000	1,200
Equipment Maintenance	295	500	500
Vehicle Maintenance	5,261	4,000	4,500
Building Maintenance	1,163	1,000	1,200
Telephone	1,535	1,500	1,500
Uniforms and Accessories	295	2,500	1,500
Personal Protection Equip.	924	1,000	1,000
Infection Control	0	500	500
Professional Services	27,459	26,000	32,000 **
Miscellaneous	864	500	500
Total Disbursements	250,516	267,000	271,000
Net Receipts over (under)			
Disbursements	35,840	0	0

Missisquoi Valley Rescue, Inc.
Annual Report of Cash Receipts and Disbursements
 For the year ended December 31, 2003

Continued

	2003 Actual	2003 Budget	Proposed 2004 Budget
Net Receipts over (under)			
Disbursements	35,840	0	<u>0</u>
Prior Period Adjustment (2002 Medical Insurance payment)	<u>(\$3,830)</u>		
Net Increase in Account Balance	\$32,010		
Beginning Account Balance	<u>42,569</u>		
Ending Account Balance	<u><u>\$74,579</u></u>		
Account balances at 12/31/03			
General Business Account	\$15,294		
Payroll Account	3,694		
Memorial Equipment Account	<u>55,591</u>		
	<u><u>\$74,579</u></u>		

* The rescue squad received \$8,277 from the Homeland Security Defense Fund, this money was intended for and so used, to purchase needed equipment.

** The breakdown of professional services is as follows:

	2003	2004 Budget
Accounting	3,200	3,200
Billing Fees	15,734	15,800
Dispatching	<u>8,523</u>	<u>13,000</u>
	<u><u>27,457</u></u>	<u><u>32,000</u></u>

Missisquoi Valley Rescue, Inc.
Community Support Request
 For the year ending December 31, 2004

Budgeted community support for 2004

		<u><u>\$100,800</u></u> (found in 2004 budget)
Highgate	35%	
Swanton	65%	<u>\$35,280</u>
		<u>65,520</u>
		<u><u>\$100,800</u></u>

TOWN OF HIGHGATE

2003

MISSISQUOI VALLEY RESCUE, INC.**ANNUAL STATISTICS REPORT****2003**

The Board of Directors and members of MVR would like to report that we have had a very busy, but successful year. Some of this past year's statistics are as follows:

<u>TOTAL AMBULANCE CALLS:</u>	887
 TOTAL SWANTON CALLS:	594 (66.97%)
TOTAL HIGHGATE CALLS:	285 (32.13%)
TOTAL MUTUAL AID CALLS:	08 (00.90%)
 TOTAL DAYSHIFT CALLS:	562
TOTAL NIGHTSHIFT CALLS:	325
 <u>TOTAL VOLUNTEER MEMBERSHIP:</u>	22
 FULL TIME PAID	2
PART TIME PAID	2

(NOTE) PAID PERSONNEL ALSO MEET DUTY REQUIREMENTS AS VOLUNTEERS!!!

EMT-I	6
EMT-B	7
ECA	5
CPR/DRIVERS	4

MVR has also supported many community activities in addition to providing ambulance and rescue services to Swanton and Highgate. Some major highlights are as follows:

SWANTON SUMMER FESTIVAL
 FRANKLIN COUNTY FIELD DAYS
 MEMORIAL DAY PARADES (Swanton & Highgate)
 LATCHKEY PROGRAMS (Swanton & Highgate)
 NUMEROUS CPR/FIRST AID CLASSES FOR THE PUBLIC
 457 RESIDENTS TRAINED OR RECERTIFIED IN CPR
 NUMEROUS CUB SCOUT AND DAY CARE TOURS
 MEDICAL SUPPORT FOR ALL MVUHS VARSITY SPORTS EVENTS
 KEITH COOPER RUN
 AUTOMATIC EXTERNAL DEFIBRILLATION TRAINING FOR SVPD, SVFD, & HVFD.

Highgate Trust Funds**St Louis Cemetery Association**

Balance	12/31/02	\$30,560.00
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Bequests:

03/17/03 William & Claire Remillard	\$200.00
06/16/03 Cyrille & Karen Gagne	700.00
06/16/03 Adam & Desiree Rice	400.00
10/06/03 Ida Laroche	100.00
10/20/03 Louis & Theresa Bouchard	100.00

Total Bequests	<u>1,500.00</u>
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Balance	12/31/03	<u>\$32,060.00</u>
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East Highgate Cemetery

Balance	12/31/02	\$3,496.72
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Bequests:

10/06/03 James Britch	\$800.00
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Balance	12/31/03	<u>\$4,296.72</u>
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Checking Account #00643205

Balance	01/01/03	\$72.07
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Deposits:

Banknorth VT CD Interest	\$396.75
People's Trust CD Interest	595.95
People's Trust Money Market Interest	296.91
Edward Jones Bond Interest	582.60
Banknorth VT Saving Interest	5.62

Total Deposits	<u>1,877.83</u>
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Beginning Balance Plus Deposits	\$1,949.90
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Disbursements:

12/31/03 St Louis Cemetery Assoc \$32,060.00@2.65%	\$849.59
12/31/03 Highgate Ctr Cem Assoc \$18,393.98@2.65%	487.44
12/31/03 St Johns Cemetery \$ 9,320.00@2.65%	246.98
12/31/03 Highgate Public Library \$ 2,300.00@2.65%	60.95
12/31/03 East Highgate Cem. \$ 4,296.72@2.65%	113.86
12/31/03 Sherwood Cem. \$ 1,200.00@2.65%	31.80
12/31/03 Highgate Historical Soc \$ 1,000.00@2.65%	26.50
12/31/03 Norbert Rainville, Secretary/Treasurer	100.00

Total Disbursements	<u>1,917.12</u>
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Balance	12/31/03	<u>\$32.78</u>
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Summary of Trust Funds 12/31/03

St Louis Cemetery Association	\$32,060.00
Highgate Center Cemetery Association	18,393.98
St. Johns Cemetery	9,320.00
Highgate Public Library	2,300.00
East Highgate Cemetery	4,296.72
Sherwood Cemetery	1,200.00
Highgate Historical Society	1,000.00
Total Trust Funds	<u>\$68,570.70</u>

Time Deposits

People's Trust Money Market #364162	\$30,000.00
People's Trust Certificate of Deposit #805843	20,000.00
People's Certificate of Deposit #805845	6,000.00
Edward Jones Bond #6730993810	10,000.00
Banknorth VT Saving #001052604	2,570.70
Total Time Deposits	<u>\$68,570.70</u>

Sherwood Cemetery Saving Acct #004-0013989

Beginning Balance	01/01/03	\$798.35
Deposits:		
Trust Fund Interest		\$48.00
Chittenden Bank CD		108.12
Chittenden Bank Savings Interest		3.41
Beginning Balance Plus Deposits		957.88
Expenses 12/11/03 Town of Highgate - Mowing		<u>175.00</u>
Ending Balance	12/31/03	<u>\$782.88</u>

Chittenden Bank CD #00338545 \$4,000.00

Trustees: G. Paul Desorcie, Norbert Rainville, Henry Laroche

HIGHGATE HISTORICAL SOCIETY

Thanks to all who have helped The Highgate Historical Society this past year. We have expanded our collection and have done some repairs to the building. As curator I have committed to have a display again at the Vermont History Expo in Tunbridge on June 26th and 27th 2004. This will be the 5th year Highgate has had a display of Highgate history.

Our Museum will be open May to October on the 1st and 3rd Sundays form 9:00 am to 2:00 pm, or by calling Charles T. Nye, curator at 868-4619 for an appointment.

Please support and visit your History Center in Highgate. Membership is only \$5.00 per year. Donations are gratefully accepted.

Respectfully, Charles T. Nye, Curator

Highgate Cemetery Commissioners

The Highgate Cemetery Commissioners met several times over the past year. Larry Witham was hired to do the mowing and as usual did a fine job. We thank you Larry.

We continue to upgrade the appearance of the East Highgate Cemetery. This year Kevin and Laurel Spears replaced the old gate on the south end with a new fence. They also have been cleaning up the inside of the stone fence hoping to plant grass in the spring.

On May 10, Clarence Miller obtained the services of Pete Paquette and his backhoe on lags (at no charge) and Chad Therrian (a high school student) to landscape the Deal Cemetery. We worked approximately 5 hours to move and level the soil in between the stones. There were many piles of dirt and ruts that were left for one reason or another in between the stones, and we eventually leveled the area. In the process we found 5 stones buried under grass and dirt. They were up-righted and placed on their bases. Approximately 2 yards of top soil which Pete Paquette donated was spread and leveled. We finished by seeding a pound of grass seed and now a lawnmower can be used. Plans for next year are to have man-size stones put in as a barrier surrounding the perimeter of the cemetery.

With a \$3,000.00 grant from the Vermont Old Cemetery Association for abandoned cemetery restoration, four members of the Vermont Youth Conservation Corporation worked the week of August 11th in the Sherwood Cemetery repairing and straightening stones. They were assisted by Cemetery Commissioner, Charles T. Nye. Ron Kilburn represented VOCA. Highgate Cemetery Commissioner Ron Nichols furnished sand for the Sherwood work. Work was also done in the Hyde Cemetery and East Highgate Cemetery. A sign has been placed at the East Highgate, Hyde and Sherwood Cemeteries. See below.

We thank the taxpayers for their financial support. We are always looking for volunteers and would be glad to take donations of lawn mowers, chainsaws and money.

Respectfully - Charles T. Nye, Dennis Nolan, Kevin Spears, Clarence Miller, Ron Nichols



Town of Highgate Auditors' Report

We, the auditors of the Town of Highgate, have examined the accounts of your Town Officers. We believe those reports show the true financial conditions of the town.

Paulette Tatro, Betty Tinella, Ron Nye

Elizabeth Tinella, Paulette Tatro, Ronald Nye January 26th, 2004

BIRTHS

Name of Child	Birth Date
Riley Elizabeth Machia	July 19, 1998 (not reported until 2003)
Gavin Luke Parent	November 5, 2002
Lexie Ines Ferland	January 9, 2003
Nevaeh Rayne Beyor	January 10, 2003
Brielle Sara Charleston	February 11, 2003
Abigail Rose Reed	March 29, 2003
Madison Lyn Conley	March 29, 2003
Brianna Eileen Lyford	April 5, 2003
Gavin Robert LaFountain	April 10, 2003
Devin Michael Wells	April 11, 2003
Samantha Emily Hallock	April 16, 2003
Abigail Rose Bessette	May 10, 2003
Isabella Marie Hoague	May 12, 2003
Carter Michael Letourneau	May 15, 2003
Zachary Thomas Foy	June 1, 2003
Owen Michael Greenwood	June 4, 2003
Shelby Lin Gilbar	June 18, 2003
Ayden Joseph Pedersen	June 20, 2003
Connor James Pelletier	July 8, 2003
Brock Robert Donna	August 2, 2003
Donaven Matthew Martin	August 10, 2003
Natalie Annette Oliver	August 16, 2003
Claire Deborah Beaulieu	August 27, 2003
Makenna May Connelly	September 7, 2003
Logan James Murphy	September 8, 2003
Logan Matthew Martel	September 9, 2003
Denise Ann Berger	September 22, 2003
Jesse Mikael DeHaven	September 25, 2003
Emily Grace King	September 27, 2003
Connor Daniel Chevalier	October 5, 2003
Abigail Elizabeth Gagne	October 12, 2003
Rhianna Grace Sweeney	October 29, 2003
Emily Lynn Stetson	November 11, 2003
Jacob Robert Noel	November 14, 2003
Emily Amelia Wimble	November 18, 2003
Alexis Grace Choiniere	December 7, 2003

MARRIAGES

	Residence	Date	Place
Eric Christopher Young	Highgate	03/01/03	St. Albans
Wendy Jean Katon	Highgate		
Perry Lee Donna	Highgate	03/15/03	Swanton
Mari Beth Pudvah	Highgate		
Robert James Cook	Highgate	03/15/03	Sheldon
Angela Marie Plouff	Highgate		
Gary Richard Greenough	Highgate	03/15/03	Sheldon
Rebecca Anne Lane	Highgate		
Ronald Anthony Lussier	Highgate	05/02/03	Highgate
Melissa Mae Curran	Highgate		

MARRIAGES	Residence	Date	Place
Daniel Lee Bennett Stacy Melissa LaFar	Highgate Highgate	05/10/03	Highgate
Robert Francis Hilliker, Jr. Valarie Jean Weld	Highgate Richford	05/13/03	East Berkshire
Brian Edward Benoit Jennifer Lynn Hale	Highgate Highgate	06/07/03	Richford
Jeremy Lee Conley Casey Lyn Lavigne	Highgate Highgate	06/13/03	Highgate Falls
Robert Louis Greenia Nicole Lorraine Hemingway	Highgate Highgate	06/21/03	Highgate
Adam Francis Dragon Trisha Marie Gabree	Highgate Highgate	06/28/03	Highgate Spgs
Raymond E. Desroches Sandra L. Wolkiewicz	Highgate Highgate	07/03/03	Putney
Bret E. McCuin Morgan Lee Vanslette	Highgate Spgs Highgate Spgs	07/04/03	Highgate Spgs
Jason M. Noel Laura Lee Dash	Highgate Highgate	07/05/03	North Sheldon
Thomas Allen Thompson Bridget Rae Denault	Highgate Franklin	07/12/03	St Albans
Mark Emery Bombardier Jennifer Ann Jette	Highgate Highgate	07/12/03	Swanton
Troy Allen Adams Melissa Ann Cherrier	Highgate Highgate	07/12/03	Swanton
Jamie Paul Machia Darci L. Greenia	Highgate Highgate	07/19/03	Sheldon
Jason Michael Butler Carrie Ann LaPan	Highgate Highgate	07/19/03	St. Albans
Kyle Anthony Trushaw Robin Lynn Gagne	Johnson Highgate	07/19/03	Highgate
Shaun Christopher Gibson Jessica Lynn Cushing	Highgate Highgate	07/20/03	Highgate
Andrew Leon Prive Heather Anne Durkee	Highgate Highgate	08/16/03	Highgate
Todd Blair Bushey Kathy J. Collins	Highgate Swanton	08/23/03	Sheldon

MARRIAGES

	Residence	Date	Place
Robert J. Lafar, Jr. Carla C. Laroche	Highgate Highgate	08/30/03	Franklin
Thomas Reed O'Dell Shirley Marie Touchette	Highgate Highgate	09/01/03	Enosburgh
Daniel Paul Gallagher Rachel Lise Parent	St. Albans Highgate	09/06/03	Swanton
Gordon Richard Nicholson Lynn Michele Ovitt	Highgate Sprs Highgate Sprs	09/07/03	Highgate Sprs
Adam Michael Viens Mary Louise Hall	Highgate Highgate	09/13/03	Milton
Robert Allen St. Francis, Jr. Ellen Jeanne Scott	Highgate Highgate	09/20/03	Highgate
Adam Thomas Domina Brandy Lynn Clogston	Highgate Highgate	09/20/03	St. Albans Town
Denis Origene Fortin II Claire Elizabeth Snider	Highgate Highgate	09/27/03	Highgate
Joshua Adam Renaudette Tiffany Tara Caster	Highgate Swanton	09/27/03	Colchester
Adrian Amon McClelland Kathleen Suzanne Wagoner	Boynton Beach, FL Champlain, NY	09/27/03	Highgate
Raymond Harold Vincent, Jr. Jennifer Jean Ledoux	Highgate Sprs Highgate Sprs	09/27/03	Highgate
Daniel James Ladieu Belinda Marie Poquette	Highgate Highgate	10/18/03	St. Albans City
Joel Kevin Paquette Cathy Ann Elwood	Highgate Sprs Highgate Sprs	10/31/03	St. Albans Town
Warren Michael Fresn Pauline B. J. Pelkey	Highgate Highgate	12/06/03	Highgate Falls

CIVIL UNIONS

	Residence	Date	Place
Kristen Elizabeth Brown Tracy Layne Laibson	Minneapolis, MN Minneapolis, MN	12/31/02	Highgate
Daisy Mercado Milagros Trevino	Fresh Meadows, NY Fresh Meadows, NY	06/21/03	Highgate
Roxanne C. Nimmer Mary Agnes Ortiz	Mesilla Park, NM Mesilla Park, NM	07/03/03	Highgate

CIVIL UNIONS	Residence	Date	Place
Amy Lynn Morris	Highgate	09/20/03	Highgate
Tammie Joe Craig	Highgate		
Mark Alan Coumbes	Miami, FL	09/24/03	Highgate
Stanley Matz	Miami, FL		
Patricia Suzanne Palmiere	Roslindale, MA	10/25/03	Highgate
Amy Jean West	Roslindale, MA		

DEATHS

Name	Date
Jean Louis Rainville	12/31/02
Roger L. Cooper	01/23/03
Helen A. Hine	02/07/03
Owen C. McCuin, Jr.	03/09/03
Carol Anne Machia	03/21/03
Lillian A. Lapan	03/26/03
Eunice Esther Minckler	04/16/03
Woodbury Edward Rouse	04/23/03
Marshall Caley Chaffee	05/03/03
Annette Bertha Loyer	05/14/03
James M. Bessette	05/17/03
Cheryl Linda Eldred	05/17/03
Adam Joseph Rice	06/07/03
Scott Lee Bushey	06/23/03
Clarence Bernard Duprey	06/27/03
Beverlyann Ellen Delisle	06/29/03
Christopher M. FitzGerald	08/08/03
Lillian Margaret Rice	11/03/03
Alfred Richard Martin	12/11/03
Iona Alice Bushey	12/15/03

BURIAL PERMITS

Jean Louis Rainville	01/06/03
Roger Leo Cooper	01/27/03
Carol Anne Machia	03/25/03
Lillian Adeline Lapan	03/29/03
Eunice Esther Minckler	04/18/03
Gerald H. Cross	04/21/03
Woodbury Edward Rouse	04/28/03
Wilma Ellis Coon	06/07/03
Lucien R. Rainville	06/11/03
Adam Joseph Rice	06/13/03
Adalene A. Lemnah	06/25/03
Verle R. Houghaboom	06/26/03
Clarence Bernard Duprey	07/01/03
Hazel Florence Krieg	07/08/03
Phyllis Mae Lemnah	07/30/03
Exilda G. Murray	08/27/03
Iona A. Bushey	12/19/03

HIGHGATE TOWN SCHOOL DISTRICT

ANNUAL REPORT

July 1, 2002 - June 30, 2003

Highgate Elementary School District
Principal's Report

"We believe that Highgate children will become motivated, self-confident life-long learners. They will be innovative decision-makers who possess academic, social, and technological knowledge. As caring and respectful individuals, they will be able to successfully communicate in an ever-changing world."

Our mission statement continues to play a vital role in the everyday activities within our school. The staff strives to attain excellence in the curricula as well as encouraging good citizenship and social skills that will strengthen our children's ability to become productive, life long learners.

New professional staff at Highgate Elementary consists of: Miss Sara Baughman, Choral & Instrumental Music and Ms. Heather Campbell, Technology Coordinator. New paraprofessionals include Mrs. Kelly Hoague, Mrs. Priscilla Taylor, Debra Lindley and Miss Melissa Walker.

The administrative team includes Madeline Young as Principal and Mr. Wayne Tarr as Assistant Principal.

We are also fortunate to have Mrs. Kosha Patel as a literacy coordinator. Mrs. Patel works with the 4-6 grade level teams assisting with literacy instruction for one day each week. We share this position with Sheldon Elementary School where Mrs. Patel works four days each week.

Improvements in student performance remain our focal point. The new federal No Child Left Behind Act requires schools to disseminate specific information about our school and it states specifically how Title monies must be used. Starting in the Fall of 2003 Highgate Elementary School must issue an annual public report card detailing information about student achievement on state tests. Professional development activities for teachers and para-professionals are on-going to ensure high-quality instruction. Aligning literacy instruction in kindergarten through the sixth grade continues to be our primary focus of the 2002-2004 Literacy Action Plan.

We are into the fourth and last year of Vermont's School Improvement Grant. For the past three years we have been given financial and technical assistance from the Department of Education to improve our state assessment scores. According to the No Child Left Behind Act of 2001, all students (100%) must be proficient in mathematics and English Language Arts by 2014 and schools must show adequate yearly progress each year of this twelve year cycle. Additionally, the Vermont Comprehensive Assessment Program dictates that our children in grades two, four, and five will be assessed in the areas of mathematics, writing, reading, and science. Fifth grade students will also participate in the PASS assessment. The No Child Left Behind Act also requires that the NAEP assessment be administered each year at the fourth grade level. I am pleased to be able to inform the community that our second, fourth and fifth grade students that were tested in March 2003 made adequate yearly progress in all required areas.

The Data Committee meets each month to discuss and disaggregate student performance data. We welcome community members to become involved in the yearly process of defining our areas of need by looking at the assessment data that is provided from the State as well as from our local/school assessments.

Ms. Heather Campbell was hired to be our school's technology coordinator. The No Child Left Behind Act states that all children must be computer literate by the eighth grade. With this in mind, all students along with their teachers attend weekly classes to improve their technology skills and integrate the technology component with grade level curricula.

It is extremely important to note that the Community of Highgate continues to be actively engaged in the lives of our young children. We enjoy having visitors in the school and we especially look forward to our Senior Citizen Luncheon that is held annually in the spring. The Parent School Connection's inexhaustible endeavors can be seen daily throughout each of the two buildings. The playground project is in its final stages and plans for a walking path around the arena and school grounds is the next project before we can bring it all to fruition. Additional activities/opportunities that the group works hard to bring each to our children include the Halloween Party and Santa's Workshop, Thanksgiving Baskets, field trips, sport equipment, fund raising, and mini-grants. Community members have also been involved in the Action Plan, Open House, Highgate Actors Theatre, field trips, and Literary Annual. The above are just a few of their noteworthy efforts. Thank you!

The Early Childhood Programs including the EEE Preschool, Head Start and the playgroup for children 3 & 4 years of age continue to be an intricate part of our school day. The Champlain Valley Head Start program tries to meet the social and emotional needs of our preschool children. Mrs. Betsy Bennett instructs fourteen three, four and five year olds for four hours each day, three days a week. The Highgate EEE Preschool, instructed by Mrs. Lise Gagner, meets three days each week for four hours each day, and has an enrollment of thirteen children. Additionally, three & four year old children along with their parents participate in the Highgate Playgroup. Mrs. Michelle Beaulieu and Mrs. Michelle Douglas volunteer their time to work with the playgroup children each Monday and Friday. The presence of these Early Childhood Programs are enjoyable and necessary for the individual needs of the community. We are so fortunate to be able to provide families of young children with early intervention opportunities that have been recommended and applauded in preparing children to be life long learners.

Mrs. Suzanne LaRocque was honored at the Twenty-Third Annual Outstanding Teachers Recognition Day at the University of Vermont on October 22, 2003. Suzanne graduated from Highgate High School in 1969 and she has been a teacher at our school for thirty years! She was recognized for her vast experience in elementary education and her commitment to children. Suzanne is a sensitive, caring and very skilled educator. This is a prestigious award and we are very proud of her accomplishments.

Mr. Paul Bangs was also honored last year as a recipient of the Channel 5 Star Teacher of the Year Award. Madelaine White and Sarah Dill, two of his former fifth grade students, wrote a letter to Channel 5 News applauding Paul for his dedication and commitment to fifth grade

students. Mr. Bangs and his classroom were highlighted on the Channel 5 News last spring. This award is special because it is initiated by children!

I am proud to be principal of a school where the staff works hard, is competent and knowledgeable in the areas of curriculum and they remain current in their understanding of educational issues and strategies. I am also very appreciative of the school directors for their commitment to the children of Highgate. They truly base their decisions on what is best for children while trying to maintain a budget and stay abreast with educational initiatives. On behalf of Mr. Tarr, the staff and students, I would like to express my gratitude to the citizens of Highgate for their continued support of our school.

Respectfully submitted,

Madeline B. Young
Principal



Highgate School, Highgate Center, built circa 1907

The Highgate Elementary School District
Board of Directors Report

Another year has come and gone. Many changes are taking place within the district. Legislative activity at both the federal and state levels is presenting challenges and opportunities for the administration. The Board would like to touch on a few of the major areas of activity.

The federal "No Child Left Behind Act" (NCLBA) is into the second year of implementation. The Governor and state Legislators are working diligently to insure that the federal requirements fit within the existing state educational framework. Such a broad piece of legislation will need ongoing adjustments, which has already presented a level of uncertainty and frustration. However, the Governor has expressed "cautious optimism" for the potential long-term benefits of the reform effort.

The "Individuals with Disabilities Education Act" (IDEA) has gone through numerous changes over time and will continue to change as it is impacted by NCLBA at the federal level and "The Equal Opportunity Act (Act 68, formerly Act 60) and "The Comprehensive System of Educational Services"(Act 117) at the state level. On October 02, 2001 President Bush ordered the creation of the "President's Commission on Excellence in Special Education". The commission held numerous hearings throughout the nation and made the following three broad recommendations; 1) Focus on results, not process. 2) Embrace a model of prevention not a model of failure. 3) Consider children with disabilities as general education children first. The Governor is looking for ways to alleviate the mounting pressures of special education costs on local school districts. Two areas that are being pursued are continued requests for full federal funding for special ed along with the strengthening of the early care and education system.

This leads us to another emerging effort within the educational community. In September of 2001 the "Universal Access to Early Learning Opportunities (UAELO) project began an initiative to support early learning opportunities for all 3 and 4 year olds in Franklin County. This project in conjunction with the "Head Start" program, which is now in full swing at Highgate Elementary, are committed to expanding early learning opportunities. The upcoming legislative session is sure to be addressing numerous Early Ed initiatives.

Finally we arrive at the state's "Equal Opportunity Act" (formerly Act 60), which is now known as Act 68. This revised act has created the Legislative Committee on Cost Containment. This committee is responsible for investigating possible areas of cost containment within the educational system. The committee will report to the Legislature in areas of:

1. Special education uniform standards and litigation reduction.
2. Review district size for economies of scale in administrative services.
3. Review teacher-student ratios and class size.

4. Coordinated staff/teacher recruitment, state-funded assistance with bargaining.
5. Review state and local mandates.
6. Joint purchasing of services and supplies.
7. Health insurance and workers' compensation.
8. Technology savings.
9. Improved facilities utilization, including program collocation.
10. Technical education: efficiencies and alternatives in funding.
11. Financial implication of interplay between special education, technical education, and local schools.
12. Alternatives to the inflation index.

On a local and more personal level, all of these mandates could not be achieved without the continued efforts and support of the Board, Administration, Support Staff, and Community.

This year, Melanie Sartwell will leave the Board after many years of service. A stickler for detail and money management, her support and history of service will not be easily matched. Her heart is, and always has been in the best interest of our children.

Tom Racine will also leave his position on the Board. Each member plays an integral part in the oversight of activities. Tom's interest in the whole educational system and drive to raise the standard and open up communications will hopefully be passed on to new members.

We must point out to the residents of Highgate that the roof of the Elementary School has become a serious issue. We have made numerous repairs over a long period of time, however problems with leaking and ice jams continue. We ask that our article to replace a portion of the roof be considered not only to protect our town's investment, but also the safety of our children.

As you can see the public education system is dynamic and broad. The Board would like to encourage members of the community to become constructively involved in the local learning community. We will attempt to do our best to keep our citizens informed in a growing and complex system.

Respectfully submitted,

Steven Scott, Chair
Melanie Sartwell
Beth Lockerby
Pat McGovern
Tom Racine

HIGHGATE SCHOOL DISTRICT REPORT OF THE SUPERINTENDENT OF SCHOOLS

The children of our community and your school represent our greatest investment. Under the leadership of our Principal, Mrs. Madeline Young, and our Assistant Principal, Wayne Tarr, the Highgate School Board of Directors, staff, students, and parents are working collaboratively to make our school the best it can be and to create a positive and effective culture for learning and teaching.

The Franklin Northwest Supervisory Union Central Office continues to work closely with the Highgate School especially in the area of curriculum. Melissa Stavola, the Director of Curriculum and Instruction, has worked with the instructional staff and administration in the area of action planning, grant applications, and teaching strategies. Faith Johnson, Content Specialist, continues to support the implementation of the new math curriculum. George Raynak, Technology Coordinator, spends many hours supporting technology, providing staff training, and advising the staff and administration. Dr. Jeff Benay, Director of Indian Education, has provided facilitation for several staff development activities as well as supporting teachers, parents, and the administration on establishing positive educational opportunities for a large number of students. Rebecca Hart, the Business Manager, administers many supervisory union fiscal services, which involves federal, state, and local funding sources. Linda Chaim oversees the special education programs in all the elementary schools. Additionally, the central office staff handles many personnel items including certification, credentials, finger printing, and benefit information.

The FNWSU Central Office administers federal and state grants that support programs such as supplemental reading, student and program assessment, and curriculum development in science, language arts, foreign language, and math. Federal grants for Safe and Drug Free Schools supported many after school programs. Other federal and state funds are used to support library resources, mini-grants, and staff development. The Indian Education Program, through Dr. Jeff Benay, has assisted in funding cultural programs, curriculum development, mentoring, the learning center and programs in collaboration with institutions of higher education.

The total enrollment as of October 1, 2003 was 371 and can be broken down by grade level as follows: Kindergarten, 46; Grade 1, 53; Grade 2, 62; Grade 3, 56; Grade 4, 47; Grade 5, 48; Grade 6, 59.

The announced tuition rates for the 2004-2005 school year are \$6,132 for Grades 1-6, and \$3,066 for Kindergarten.

The Highgate Board of Directors and the Administration have developed a budget for the 2004-2005 school year that will provide an effective and challenging education for your students. The budget is fiscally responsible with most of the increase in the budget coming in increased costs for health benefits, contractual obligations, and special education costs. I urge you to support this budget on Town Meeting Day.

Respectfully submitted,

Dr. John J. McCarthy
Superintendent of Schools

**HIGHGATE SCHOOL DISTRICT
SCHOOL DIRECTORS' TERM EXPIRATIONS**

Steven Scott, Chairperson	2005
Melanie Sartwell, Vice Chair	2004
Beth Lockerby, Clerk	2006
Pat McGovern	2005
Thomas Racine	2004

**VERMONT MUNICIPAL BOND BANK
White Building Renovation Project**

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
FY2000	\$0.00	\$18,715.96	\$18,715.96
FY2001	\$50,000.00	\$20,923.75	\$70,923.75
FY2002	\$50,000.00	\$19,036.25	\$69,036.25
FY2003	\$50,000.00	\$16,998.75	\$66,998.75
FY2004	\$50,000.00	\$14,911.25	\$64,911.25
FY2005	\$50,000.00	\$12,771.25	\$62,771.25
FY2006	\$50,000.00	\$10,568.75	\$60,568.75
FY2007	\$50,000.00	\$8,306.25	\$58,306.25
FY2008	\$50,000.00	\$5,993.75	\$55,993.75
FY2009	\$50,000.00	\$3,631.25	\$53,631.25
FY2010	\$50,000.00	\$1,218.75	\$51,218.75
	\$500,000.00	\$133,075.96	\$633,075.96

HIGHGATE SCHOOL DISTRICT BALANCE SHEET

	June 30, 2002	June 30, 2003
ASSETS:		
Cash & Cash Equivalent	\$37,557	\$151,530
Total Assets:	\$37,557	\$151,530
LIABILITIES & EQUITY:		
Payroll Withholdings & Liabilities	\$56,233	\$64,516
Fund Equity	-\$18,676	\$87,014
Total Liabilities & Equity:	\$37,557	\$151,530

Fund Balance:

Current Year's Carryover Reported to reduce next year's Taxes	-\$18,676	\$87,014
Unreported Fund Balance from Prior Year to reduce next year's Taxes	-\$20,000	\$0 *
minus unexpended Grant monies to be spent in following school year	\$5,178	\$0 *
	-\$2,881	\$0
Unreserved Fund Balance (goes towards subsequent tax year)	-\$6,735	\$87,014

* Revenues & Expenditures for FY2004 not reported in
June 2003, due to K-12 budgetary expenses not approved

HIGHGATE SCHOOL DISTRICT Revenue Report July 1, 2002 - June 30 , 2003
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	Revenues Budgeted	Actual FY03 Received	Variance
Peoples Trust Bank Balance, 7/1/2002	(\$14,822)	(\$21,557)	(\$6,735)
Grant Fund Balance, 7/1/2002	\$2,881	\$2,881	\$0
Subtotal - Beginning Balances	(\$11,941)	(\$18,676)	(\$6,735)
Local Share Property Taxes	\$703,371	\$703,371	\$0
State Share Property Taxes	\$2,013,946	\$2,013,946	\$0
General State Support Grant	\$2,050,013	\$2,050,013	\$0
Add'l Funding from Education Fund	\$380,443	\$380,443	
Special Education State Aid	\$540,669	\$646,031	\$105,362
Non-SpecEduc Aid Reimbursement			\$0
Transportation Reimbursement	\$103,508	\$103,508	\$0
2001 Transportation Adjustment	\$4,759	\$4,759	\$0
Capital Debt State Aid	\$6,432	\$6,432	\$0
State of VT Hot Lunch Reimbursements	\$0	\$62,267	\$62,267
Interest Income	\$10,000	\$11,326	\$1,326
Miscellaneous Reimb./Refunds:	\$0	\$5,692	\$5,692
2002 Vocational Tuition Reimb. (NWTC)	\$0	\$1,513	\$1,513
Subtotal - General Fund Revenues:	\$5,813,141	\$5,989,300	\$176,159
Success by Six Grant	\$0	\$4,446	\$4,446
School Improvement Grant	\$0	\$14,000	\$14,000
Act 230 Grant	\$0	\$0	\$0
Playground Grant	\$0	\$69,937	\$69,937
Best Grant	\$0	\$1,000	\$1,000
Subtotal - Grant Revenues:	\$0	\$89,383	\$89,383
TOTAL REVENUES & Cash Balances	\$5,801,200	\$6,060,008	\$258,808
minus total Expenditures:		(\$5,969,241)	
Total Fund Balance FY2003		\$90,767	
Unexpended Grant balance(s) - Reserved for FY04		\$3,753	
General Fund Balance FY2003		\$87,014	
Reported to State Dept of Education for			
FY04 Property Tax purposes:**			
Add'l FY02 Carryover		(\$6,735)	
Projected FY03 Fund Balance		\$93,749	
		\$87,014	

**HIGHGATE SCHOOL DISTRICT
FINANCIAL STATEMENTS FY2003**

		FY2003 Budget	FY2003 Expenditures	Variance
1100	<u>Instructional Programs:</u>			
110	Teachers' Salaries	\$950,928	\$957,656	-\$6,728
110.2	Extra-Curricular Salaries	\$2,800	\$2,000	\$800
119	Paraprofessionals' Salaries	\$62,594	\$75,979	-\$13,385
120	Substitutes' Salaries	\$14,500	\$14,906	-\$406
120.1	Long Term Substitutes' Salaries	\$0	\$0	\$0
210	Health Insurance	\$160,695	\$161,053	-\$358
210.1	Dental Insurance	\$10,786	\$11,035	-\$249
220	Social Security	\$78,858	\$81,126	-\$2,268
240	Municipal Retirement	\$2,504	\$2,321	\$183
250	Workers Compensation	\$4,639	\$4,528	\$111
260	Unemployment Compensation	\$0	\$74	-\$74
300	Contracted Services	\$2,000	\$1,342	\$658
320	Contracted Services	\$1,000	\$0	\$1,000
430	Repair & Maintenance	\$14,400	\$20,393	-\$5,993
540	Advertising / Printing	\$1,500	\$3,882	-\$2,382
550	Literary Annual	\$1,000	\$1,000	\$0
560	Vocational Tuition	\$26,025	\$28,824	-\$2,799
580	Travel / Mileage	\$0	\$133	-\$133
610	Instructional Supplies	\$30,000	\$23,227	\$6,773
640	Instructional Books	\$8,000	\$2,221	\$5,779
650	Audiovisuals	\$0	\$0	\$0
660	Manipulatives	\$1,500	\$2,202	-\$702
670	Computer Software	\$0	\$0	\$0
730	Instructional Equipment	\$4,000	\$3,551	\$449
	Subtotal - Instructional Programs	\$1,377,729	\$1,397,453	-\$19,724
1210	<u>Special Education Programs</u>			
110	Teachers' Salaries	\$160,975	\$186,960	-\$25,985
115	Paraprofessionals' Salaries	\$175,666	\$156,808	\$18,858
120	Substitutes' Salaries	\$7,500	\$7,384	\$116
130	Tutors' Salaries	\$10,000	\$12,627	-\$2,627
210	Health Insurance	\$64,527	\$56,959	\$7,568
210.1	Dental Insurance	\$2,186	\$1,664	\$522
220	Social Security	\$27,092	\$27,854	-\$762
240	Municipal Retirement	\$7,027	\$5,851	\$1,176
250	Workers Compensation	\$1,594	\$1,590	\$4
260	Unemployment Compensation	\$0	\$3,897	-\$3,897
320	Contracted Professional Services	\$70,000	\$8,742	\$61,258
400	Purchased Property Services	\$0	\$200	-\$200

		FY2003 Budget	FY2003 Expenditures	Variance
<u>1210</u>	<u>Special Education Programs</u>			
561	Tuition to Other VT LEAs	\$0	\$0	\$0
566	Tuition to Private Schools	\$25,000	\$57,254	-\$32,254
580	Travel / Mileage	\$500	\$46	\$454
610	Instructional Supplies	\$7,500	\$1,074	\$6,426
730	Instructional Equipment	\$800	\$291	\$509
	Subtotal - Special Education Programs	\$560,367	\$529,204	\$31,163
<u>1211</u>	<u>Essential Early Education</u>			
331	FNWSU Assessment	\$49,013	\$49,013	\$0
	Subtotal - EEE	\$49,013	\$49,013	\$0
<u>2120</u>	<u>Counseling Services</u>			
110	Counselor's Salary	\$41,125	\$41,820	-\$695
210	Health Insurance	\$6,296	\$6,296	\$0
210.1	Dental Insurance	\$514	\$540	-\$26
220	Social Security	\$3,146	\$3,146	\$0
250	Workers Compensation	\$185	\$185	\$0
610	Supplies	\$180	\$0	\$180
640	Books	\$25	\$0	\$25
660	Manipulatives	\$250	\$0	\$250
	Subtotal - Counseling Services	\$51,721	\$51,986	-\$265
<u>2130</u>	<u>Health Services</u>			
110	Nurse's Salary	\$37,600	\$39,360	-\$1,760
120	Substitutes' Salaries	\$500	\$302	\$198
210	Health Insurance	\$4,220	\$4,220	\$0
210.1	Dental Insurance	\$0	\$0	\$0
220	Social Security	\$3,199	\$3,357	-\$158
250	Workers Compensation	\$169	\$169	\$0
430	Repair & Maintenance	\$125	\$62	\$63
610	Health Supplies	\$1,000	\$1,164	-\$164
670	Computer Software	\$500	\$266	\$234
	Subtotal - Health Services	\$47,313	\$48,900	-\$1,587
<u>2150</u>	<u>Speech Language Services</u>			
110	Speech Pathologist's Salary	\$31,725	\$0	\$31,725
115	Paraprofessional Salary	\$10,742	\$10,981	-\$239
210	Health Insurance	\$6,296	\$0	\$6,296
210.1	Dental Insurance	\$514	\$0	\$514
220	Social Security	\$3,249	\$840	\$2,409
240	Municipal Retirement	\$430	\$434	-\$4
250	Workers Compensation	\$191	\$191	\$0
300	Contracted Services	\$5,000	\$36,965	-\$31,965
610	Supplies	\$500	\$0	\$500
	Subtotal - Speech Services	\$58,647	\$49,412	\$9,235

		FY2003	FY2003	
		<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
<u>2213</u>	<u>Instructional Staff Training</u>			
270	Course Reimbursement	\$5,000	\$19,122	-\$14,122
270.1	Instructional Training	\$2,500	\$2,157	\$343
271	Action Plans	\$2,500	\$0	\$2,500
	<i>Subtotal - Instructional Staff Training</i>	\$10,000	\$21,279	-\$11,279
<u>2220</u>	<u>Library Services</u>			
110	Librarian's Salary	\$44,650	\$46,740	-\$2,090
115	Paraprofessional Salary	\$2,162	\$1,616	\$546
120	Substitutes' Salaries	\$500	\$235	\$265
210	Health Insurance	\$3,148	\$3,148	\$0
210.1	Dental Insurance	\$514	\$540	-\$26
220	Social Security	\$3,860	\$3,958	-\$98
250	Workers Compensation	\$213	\$213	\$0
430	Equipment Repair	\$350	\$61	\$289
490	Other Purchased Services	\$200	\$0	\$200
580	Conference Travel	\$250	\$65	\$185
610	Library Supplies	\$620	\$76	\$544
640	Library Books	\$6,500	\$3,438	\$3,062
650	Audiovisuals	\$500	\$243	\$257
670	Computer Software	\$2,500	\$1,429	\$1,071
730	Equipment	\$1,000	\$0	\$1,000
	<i>Subtotal - Library Services</i>	\$66,967	\$61,762	\$5,205
<u>2225</u>	<u>School-Wide Technology</u>			
110	Coordinator's Salary	\$21,632	\$18,536	\$3,096
220	Social Security	\$1,655	\$1,418	\$237
250	Workers Compensation	\$97	\$97	\$0
430	Repair & Maintenance	\$2,875	\$817	\$2,058
530	Telephone / GovNet	\$5,000	\$5,000	\$0
580	Conference / Travel	\$1,000	\$1,065	-\$65
610	Supplies	\$1,800	\$1,842	-\$42
640	Books	\$150	\$0	\$150
670	Computer Software	\$11,500	\$0	\$11,500
739	Computer Equipment	\$8,000	\$11,052	-\$3,052
	<i>Subtotal - School-Wide Technology</i>	\$53,709	\$39,827	\$13,882
<u>2310</u>	<u>Board of Education</u>			
110	Board Salaries	\$3,350	\$3,350	\$0
111	Secretary's Salary	\$500	\$577	-\$77
220	Social Security	\$295	\$300	-\$5
300	Contracted Professional Services	\$0	\$0	\$0
330	Negotiations	\$500	\$0	\$500
360	Legal Services	\$2,000	\$4,180	-\$2,180
610	Supplies	\$200	\$832	-\$632

		FY2003 Budget	FY2003 Expenditures	Variance
<u>2310</u>	<u>Board of Education</u>			
739	Land Purchase	\$5,000	\$5,000	\$0
810	VSBA Dues	\$1,300	\$1,300	\$0
	Subtotal - Board of Education	\$13,145	\$15,540	-\$2,395
<u>2321</u>	<u>Superintendent's Office</u>			
331	Central Office Assessment	\$53,129	\$53,129	\$0
333	Special Education Assessment	\$43,178	\$43,178	\$0
	Subtotal - Superintendent's Office	\$96,307	\$96,307	\$0
<u>2410</u>	<u>Principal's Office</u>			
110	Principal's Salary	\$54,080	\$55,000	-\$920
110.1	Assistant Principal's Salary	\$46,800	\$47,600	-\$800
110.2	Substitute Coordination	\$1,000	\$0	\$1,000
111	Secretaries' Salaries	\$39,462	\$38,992	\$470
120	Substitutes' Salaries	\$1,000	\$745	\$255
210	Health Insurance	\$25,852	\$27,872	-\$2,020
210.1	Dental Insurance	\$1,397	\$1,397	\$0
210.2	LongTerm Disability Insurance	\$250	\$214	\$36
220	Social Security	\$10,889	\$10,807	\$82
240	Municipal Retirement	\$0	\$1,384	-\$1,384
250	Workers Compensation	\$641	\$641	\$0
430	Repair & Maintenance	\$0	\$695	-\$695
530	Telephone	\$5,000	\$3,899	\$1,101
531	Postage	\$1,000	\$1,160	-\$160
580	Travel / Conference	\$50	\$0	\$50
610	Supplies	\$500	\$587	-\$87
730	Equipment	\$500	\$6,985	-\$6,485
800	Miscellaneous	\$0	\$0	\$0
810	Dues	\$300	\$744	-\$444
	Subtotal - Principal's Office	\$188,721	\$198,722	-\$10,001
<u>2520</u>	<u>Fiscal Services</u>			
110	Bookkeeper's Salary	\$5,842	\$6,195	-\$353
220	Social Security	\$447	\$474	-\$27
240	Municipal Retirement	\$0	\$207	-\$207
370	Audit Services	\$800	\$800	\$0
610	Supplies	\$500	\$648	-\$148
700	Equipment	\$0	\$0	\$0
800	Miscellaneous	\$0	\$0	\$0
830	Interest on Current Loan	\$8,000	\$6,084	\$1,916
	Subtotal - Fiscal Services	\$15,589	\$14,407	\$1,182

		FY2003	FY2003	
		<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
<u>2540</u>	<u>Plant Operation & Maintenance</u>			
110	Custodians' Salaries	\$75,646	\$75,683	-\$37
120	Substitutes' Salaries	\$400	\$1,009	-\$609
210	Health Insurance	\$26,535	\$27,338	-\$803
210.1	Dental Insurance	\$2,810	\$852	\$1,958
220	Social Security	\$5,818	\$5,735	\$83
250	Workers Compensation	\$2,662	\$2,662	\$0
260	Unemployment Compensation	\$0	\$0	\$0
421	Disposal Service	\$1,920	\$2,069	-\$149
430	Repair & Maintenance	\$23,000	\$42,319	-\$19,319
521	Property & Liability Insurance	\$8,000	\$7,546	\$454
580	Travel / Mileage	\$200	\$0	\$200
610	Custodial Supplies	\$15,000	\$13,638	\$1,362
622	Electricity	\$35,000	\$41,401	-\$6,401
624	Fuel Oil / Heat	\$15,000	\$28,067	-\$13,067
710	Land Improvements	\$250	\$0	\$250
730	Equipment	\$3,000	\$23,147	-\$20,147
	<i>Subtotal - Plant Operation</i>	\$215,241	\$271,465	-\$56,224
<u>2546</u>	<u>Security Services</u>			
300	Purchased Services	\$300	\$259	\$42
	<i>Subtotal - Security Services</i>	\$300	\$259	\$42
<u>2550</u>	<u>Pupil Transportation</u>			
513	Contracted Transportation Services	\$172,427	\$186,095	-\$13,668
515	Special Education Transportation	\$42,300	\$30,552	\$11,748
	<i>Subtotal - Pupil Transportation</i>	\$214,727	\$216,647	-\$1,920
<u>2560</u>	<u>Hot Lunch Program</u>			
110	Lunch Room Supervisors' Salaries	\$4,654	\$5,971	-\$1,317
210	Health Insurance	\$10,493	\$6,499	\$3,994
220	Social Security	\$0	\$457	-\$457
	<i>Subtotal - Hot Lunch</i>	\$15,147	\$12,927	\$2,220
<u>5100</u>	<u>Debt Service - White Bldg Project</u>			
830	Interest	\$16,999	\$16,999	\$0
910	Principal	\$50,000	\$50,000	\$0
	<i>Subtotal - Debt Service</i>	\$66,999	\$66,999	\$0

	FY2003	FY2003	
	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
<u>Contingency</u>			
Contingency	\$20,326	\$0	\$20,326
<u>Subtotal - Contingency</u>	\$20,326	\$0	\$20,326
<u>TOTAL</u>	<u>\$3,121,968</u>	<u>\$3,142,109</u>	<u>-\$20,141</u>

plus MVUHS Assessments:

Operating Assessment	\$2,595,734
Capital Assessment	\$80,619
plus Food Program	\$62,267
plus Success by Six program	\$5,706
plus School Improvement Grant	\$11,694
plus Act 230	\$175
plus Playground Grant	\$69,937
plus Best Grant	\$999
	\$5,969,241



Highgate High School, Highgate Center

INDEPENDENT AUDITORS' REPORT

To The School Board – Highgate School District:

We have audited the accompanying general purpose financial statements of Highgate School District, Vermont, as of and for the year ended June 30, 2003, as listed in the Table of Contents. These general purpose financial statements are the responsibility of Highgate School District's management. Our responsibility is to express an opinion of these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the General Fixed Assets Account Group which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

The general purpose financial statements referred to above do not include the fixed assets in its Proprietary Fund which should be included in order to conform with generally accepted accounting principles. Purchases of fixed assets are charged to current operations and are not depreciated over their estimated useful lives as required by generally accepted accounting principles. The amounts that should be recorded as fixed assets and charged as depreciation expense in the Proprietary Fund is not known.

In our opinion, except for the effects on the general purpose financial statements of the omissions described in the preceding paragraphs, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Highgate School District, Vermont, as of June 30, 2003, and the results of its operations and the cash flow of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 5, 2003 on our consideration of Highgate School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in conjunction with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit is performed for the purpose of forming an opinion on the general purpose financial statements of Highgate School District, Vermont taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for the purposes of additional analysis and are not a required part of the general purpose financial statements of Highgate School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, except for the effects on the general and capital projects funds of the omissions described in the preceding paragraphs, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Angolano & Company
Shelburne, Vermont
Firm Registration #92-0000141
September 5, 2003

HIGHGATE SCHOOL DISTRICT
FY2005 School Budget

Func/ Object	Description	FY2004 Budget	FY2004 Anticipated	Under/ (Over) Budget	FY2005 Proposed	Increase/ (Decrease)
1100	Instructional Programs:					
110	Teachers' Salaries	\$1,008,435	\$1,009,070	(\$635)	\$995,541	(\$12,894)
110.1	Extracurricular Salaries	\$2,800	\$2,000	\$800	\$2,400	(\$400)
119	Paraprofessionals' Salaries	\$82,742	\$86,607	(\$3,865)	\$78,605	(\$4,137)
120	Substitutes' Salaries	\$14,500	\$14,500	\$0	\$14,500	\$0
120.1	LongTerm Substitutes' Salaries	\$0	\$0	\$0	\$0	\$0
210	Blue Cross/Blue Shield less projected staff copayments	\$205,558	\$218,497	(\$12,939)	\$227,088	\$21,530
210.1	Dental Insurance	(\$13,913)	(\$18,188)	\$4,275	(\$19,071)	(\$5,158)
220	Social Security	\$12,290	\$10,999	\$1,291	\$9,912	(\$2,378)
240	Municipal Retirement	\$84,798	\$85,421	(\$623)	\$83,465	(\$1,333)
250	Workers Compensation	\$3,310	\$3,464	(\$154)	\$3,144	(\$166)
260	Unemployment Compensation	\$5,542	\$6,256	(\$714)	\$6,546	\$1,004
300	Contracted Services - Testing	\$0	\$0	\$0	\$0	\$0
320	Contracted Services - OT/PT Evaluations	\$2,000	\$2,000	\$0	\$2,000	\$0
430	Repair & Maintenance	\$1,000	\$1,000	\$0	\$1,000	\$0
540	Advertising	\$14,400	\$14,400	\$0	\$14,400	\$0
550	Literary Annual	\$1,500	\$1,500	\$0	\$1,500	\$0
580	Travel/Mileage	\$1,000	\$1,200	(\$200)	\$1,200	\$200
610	Instructional Supplies	\$0	\$0	\$0	\$0	\$0
640	Instructional Books	\$30,000	\$24,000	\$6,000	\$30,000	\$0
650	Audiovisual Materials	\$8,000	\$5,000	\$3,000	\$8,000	\$0
660	Manipulatives [Reusable Supplies]	\$0	\$0	\$0	\$0	\$0
670	Computer Software	\$1,500	\$1,886	(\$386)	\$1,500	\$0
730	Equipment	\$0	\$0	\$0	\$0	\$0
	Subtotal - Instructional Programs	\$4,000	\$4,468	(\$468)	\$4,000	\$0
		\$1,469,462	\$1,474,080	(\$4,618)	\$1,465,730	(\$3,732)

Funct/ Object	Description	FY2004 Budget	FY2004 Anticipated	Under / (Over) Budget	FY2005 Proposed	Increase/ (Decrease)
1210	Special Education Programs:					
110	Teachers' Salaries	\$198,870	\$198,870	\$0	\$208,506	\$9,636
119	Paraprofessionals' Salaries	\$154,743	\$182,985	(\$28,242)	\$170,598	\$15,855
120	Substitutes' Salaries	\$7,500	\$7,500	\$0	\$7,500	\$0
121	Tutors' Salaries	\$10,000	\$9,000	\$1,000	\$10,000	\$0
210	Health Insurance	\$71,566	\$79,669	(\$8,103)	\$87,669	\$16,103
	less projected staff copayments	(\$5,250)	(\$5,659)	\$409	(\$6,211)	(\$961)
210.1	Dental Insurance	\$2,263	\$2,204	\$59	\$2,274	\$11
220	Social Security	\$28,390	\$30,102	(\$1,712)	\$30,340	\$1,950
240	Municipal Retirement	\$6,190	\$6,547	(\$357)	\$6,824	\$634
250	Workman's Compensation	\$1,856	\$1,931	(\$75)	\$2,380	\$524
260	Unemployment Compensation	\$0	\$0	\$0	\$0	\$0
300	Purchased Prof. Services	\$25,000	\$25,000	\$0	\$25,000	\$0
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
566	Tuition to Private Schools	\$0	\$0	\$0	\$0	\$0
580	Travel	\$500	\$500	\$0	\$500	\$0
610	Supplies & Materials	\$7,500	\$6,614	\$886	\$5,500	(\$2,000)
730	Equipment	\$800	\$1,004	(\$204)	\$5,300	\$4,500
	Subtotal - Special Education	\$509,928	\$546,267	(\$36,339)	\$556,180	\$46,252
1214	Essential Early Education Program					
331	Assessment	\$65,668	\$65,668	\$0	\$77,698	\$12,030
	Subtotal - E.C.P.	\$65,668	\$65,668	\$0	\$77,698	\$12,030

Funct/ Object	Description	FY2004 Budget	FY2004 Anticipated	Under / (Over) Budget	FY2005 Proposed	Increase/ (Decrease)
<u>2120 COUNSELING SERVICES</u>						
110	Counselor's Salary	\$44,450	\$44,450	\$0	\$46,576	\$2,126
210	Health Insurance	\$8,324	\$8,324	\$0	\$9,136	\$812
	less projected staff copayments	(\$832)	(\$832)	\$0	(\$914)	(\$82)
210.1	Dental Insurance	\$540	\$540	\$0	\$540	\$0
220	Social Security	\$3,400	\$3,400	(\$0)	\$3,563	\$163
250	Workman's Compensation	\$222	\$235	(\$13)	\$279	\$57
610	Instructional Supplies	\$180	\$175	\$5	\$180	\$0
640	Instructional Books	\$25	\$37	(\$12)	\$25	\$0
660	Manipulatives	\$250	\$263	(\$13)	\$250	\$0
	Subtotal - Counseling Services	\$56,559	\$56,592	(\$33)	\$59,635	\$3,076

<u>2130 HEALTH SERVICES</u>						
110	Nurse's Salary	\$42,660	\$41,390	\$1,270	\$42,151	(\$509)
120	Substitutes' Salaries	\$500	\$500	\$0	\$500	\$0
210	Health Insurance	\$5,022	\$5,022	\$0	\$5,512	\$490
210.1	Dental Insurance	\$0	\$0	\$0	\$0	\$0
220	Social Security	\$3,686	\$3,371	\$315	\$3,684	(\$2)
250	Workers Compensation	\$216	\$223	(\$7)	\$256	\$40
430	Repair & Maintenance	\$125	\$125	\$0	\$125	\$0
610	Health Supplies	\$1,000	\$1,179	(\$179)	\$1,000	\$0
670	Computer Software	\$0	\$0	\$0	\$0	\$0
730	Equipment	\$0	\$0	\$0	\$0	\$0
	Subtotal - Health Services	\$53,209	\$51,810	\$1,399	\$53,228	\$19

Funct/ Object	Description	FY2004 Budget	FY2004 Anticipated	Under / (Over) Budget	FY2005 Proposed	Increase/ (Decrease)
2150	<u>SPEECH PATH. & AUDIOLOGY</u>					
110	Speech Pathologist Salary	\$0	\$0	\$0	\$0	\$0
115	Paraprofessional Salary	\$12,044	\$12,044	\$0	\$12,405	\$361
210	Health Insurance	\$0	\$0	\$0	\$0	\$0
	less projected staff copayments	\$0	\$0	\$0	\$0	\$0
210.1	Dental Insurance	\$0	\$0	\$0	\$0	\$0
220	Social Security	\$921	\$921	\$0	\$949	\$28
240	Municipal Retirement	\$482	\$482	\$0	\$496	\$14
250	Workmen's Compensation	\$60	\$122	(\$62)	\$74	\$14
300	Contracted Services	\$45,000	\$45,000	\$0	\$50,000	\$5,000
610	Supplies	\$500	\$499	\$1	\$500	\$0
	Subtotal - Speech Pathology	\$59,007	\$59,068	(\$61)	\$64,424	\$5,417
2213	<u>INSTRUCTIONAL STAFF TRAINING</u>					
270	Course Reimbursement	\$7,500	\$7,500	\$0	\$7,500	\$0
271	Instructional Training	\$5,000	\$5,000	\$0	\$3,000	(\$2,000)
	Subtotal - Instructional Staff Training	\$12,500	\$12,500	\$0	\$10,500	(\$2,000)
2222	<u>LIBRARY SERVICES</u>					
110	Librarian's Salary	\$49,010	\$49,010	\$0	\$49,914	\$904
115	Paraprofessional Salary	\$2,302	\$2,302	\$0	\$2,371	\$69
120	Substitutes' Salaries	\$500	\$500	\$0	\$500	\$0
210	Health Insurance	\$3,746	\$3,746	\$0	\$4,111	\$365
	less projected staff copayments	\$0	\$0	\$0	\$0	\$0
210.1	Dental Insurance	\$540	\$540	\$0	\$540	\$0
220	Social Security	\$4,250	\$4,250	(\$0)	\$4,353	\$103
250	Workmen's Compensation	\$259	\$272	(\$13)	\$317	\$58
430	Repair & Maintenance	\$450	\$450	\$0	\$450	\$0
490	Other Purchased Services	\$50	\$50	\$0	\$50	\$0
580	Travel/Conference	\$100	\$100	\$0	\$100	\$0

Funct/ Object	Description	FY2004 Budget	FY2004 Anticipated	Under / (Over) Budget	FY2005 Proposed	Increase/ (Decrease)
2222 LIBRARY SERVICES [continued]						
610	Supplies	\$500	\$500	\$0	\$500	\$0
640	Books & Periodicals	\$7,000	\$5,500	\$1,500	\$3,500	(\$3,500)
650	Audiovisuals	\$250	\$250	\$0	\$250	\$0
670	Computer Software	\$2,000	\$1,500	\$500	\$2,000	\$0
730	Equipment	\$500	\$500	\$0	\$500	\$0
	Subtotal - Library Services	\$71,457	\$69,470	\$1,987	\$69,456	(\$2,001)
2225 SCHOOL-WIDE TECHNOLOGY						
110	Technology Coordinator Salary	\$24,000	\$24,000	\$0	\$24,960	\$960
220	Social Security	\$1,836	\$1,836	\$0	\$1,909	\$73
250	Workers Compensation	\$120	\$124	(\$4)	\$150	\$30
270	Coursework Reimb. / Workshops	\$1,000	\$1,000	\$0	\$1,000	\$0
430	Repair & Maintenance	\$2,875	\$2,875	\$0	\$2,000	(\$875)
530	Telephone - GovNet	\$5,000	\$5,000	\$0	\$5,000	\$0
580	Conference / Travel	\$0	\$0	\$0	\$1,500	\$1,500
610	Supplies	\$1,800	\$1,200	\$600	\$1,800	\$0
640	Books	\$150	\$150	\$0	\$150	\$0
670	Computer Software	\$5,000	\$2,000	\$3,000	\$1,000	(\$4,000)
739	Equipment	\$8,000	\$7,000	\$1,000	\$10,000	\$2,000
	Subtotal - Technology	\$49,781	\$45,185	\$4,596	\$49,469	(\$312)
2310 BOARD OF EDUCATION						
110	Board Salaries	\$3,350	\$3,350	\$0	\$3,350	\$0
111	Salary, Board Secretary	\$500	\$500	\$0	\$500	\$0
220	Social Security	\$295	\$295	\$0	\$295	\$0
330	Negotiations	\$1,500	\$2,894	(\$1,394)	\$1,500	\$0
360	Legal Services	\$2,000	\$5,467	(\$3,467)	\$3,500	\$1,500
610	Supplies	\$200	\$264	(\$64)	\$200	\$0

Funct/ Object	Description	FY2004 Budget	FY2004 Anticipated	Under/ (Over) Budget	FY2005 Proposed	Increase/ (Decrease)
2310 BOARD OF EDUCATION (continued)						
710	Land Purchase	\$5,000	\$5,000	\$0	\$5,000	\$0
810	VSBA Dues	\$1,300	\$1,300	\$0	\$1,300	\$0
	Subtotal - Board of Education	\$14,145	\$19,070	(\$4,925)	\$15,645	\$1,500
2321 OFFICE OF THE SUPERINTENDENT						
331	S. U. Assessment (Central Office)	\$54,133	\$54,133	\$0	\$57,231	\$3,098
333	S. U. Assessment (Special Education)	\$42,956	\$42,956	\$0	\$45,702	\$2,746
	Subtotal - Superintendent's Office	\$97,089	\$97,089	\$0	\$102,933	\$5,844
2410 PRINCIPAL's OFFICE						
110	Principal's Salary	\$59,000	\$59,000	\$0	\$61,360	\$2,360
110.1	Assistant Principal's Salary	\$48,552	\$48,552	\$0	\$50,494	\$1,942
110.2	Substitute Coordination	\$1,000	\$1,200	(\$200)	\$1,200	\$200
119	Secretaries' Salaries	\$42,747	\$42,192	\$555	\$47,038	\$4,291
120	Substitutes' Salaries	\$1,000	\$1,000	\$0	\$1,000	\$0
210	Health Insurance	\$36,133	\$36,132	\$1	\$39,655	\$3,522
	less projected staff copayments	(\$3,613)	(\$3,613)	\$0	(\$3,965)	(\$352)
210.1	Dental Insurance	\$2,160	\$1,912	\$248	\$2,160	\$0
210.2	LongTerm Disability Insurance	\$250	\$215	\$35	\$250	\$0
220	Social Security	\$11,651	\$11,436	\$215	\$12,324	\$673
240	Municipal Retirement	\$1,710	\$1,688	\$22	\$1,882	\$172
250	Workman's Compensation	\$756	\$780	(\$24)	\$800	\$44
270	Coursework Reimbursement	\$4,000	\$4,000	\$0	\$2,000	(\$2,000)
430	Repair & Maintenance	\$400	\$485	(\$85)	\$400	\$0
530	Telephone	\$5,000	\$5,000	\$0	\$5,000	\$0
531	Postage	\$1,000	\$1,000	\$0	\$1,000	\$0
580	Conference/Travel	\$50	\$60	(\$10)	\$50	\$0
610	Supplies	\$500	\$500	\$0	\$500	\$0
730	Equipment	\$500	\$200	\$300	\$500	\$0
810	Dues (VT Headmasters)	\$600	\$600	\$0	\$600	\$0
	Subtotal - Principal's Office	\$213,396	\$212,339	\$1,057	\$224,248	\$10,852

Funct/ Object	Description	FY2004 Budget	FY2004 Anticipated	FY2005 Proposed	Increase/ (Decrease)
<u>2520 FISCAL SERVICES</u>					
110	Bookkeeper's Salary	\$6,322	\$6,322	\$6,571	\$249
220	Social Security	\$484	\$484	\$503	\$19
240	Municipal Retirement	\$253	\$253	\$263	\$10
370	Audit Services	\$800	\$800	\$800	\$0
610	Supplies	\$500	\$500	\$500	\$0
730	Equipment	\$0	\$0	\$0	\$0
830	Interest on Current Loan	\$7,500	\$6,119	\$7,500	\$0
	Subtotal - Fiscal Services	\$15,859	\$14,478	\$16,137	\$278
<u>2540 PLANT OPERATION & MAINTENANCE</u>					
110	Custodians' Salaries	\$81,904	\$81,686	\$85,806	\$3,902
120	Substitutes' Salaries	\$400	\$400	\$400	\$0
210	Health Insurance	\$37,716	\$34,879	\$41,392	\$3,676
	less projected staff copayments	(\$3,772)	(\$3,488)	(\$4,139)	(\$367)
210.1	Dental Insurance	\$1,080	\$1,080	\$1,080	\$0
220	Social Security	\$6,296	\$6,142	\$6,595	\$299
250	Workman's Compensation	\$2,881	\$2,995	\$3,527	\$646
260	Unemployment Compensation	\$0	\$0	\$0	\$0
421	Disposal Service	\$2,000	\$2,000	\$2,100	\$100
430	Contracted Repair/Maintenance	\$25,000	\$29,671	\$30,000	\$5,000
430.1	Scheduled Maintenance Agreement	\$7,100	\$7,100	\$7,100	\$0
521	Property & Liability Insurance	\$8,000	\$9,561	\$10,756	\$2,756
580	Travel	\$50	\$50	\$50	\$0
610	Supplies	\$15,000	\$15,000	\$15,000	\$0
622	Electricity	\$37,500	\$37,500	\$40,000	\$2,500
624	Heat/Fuel	\$16,500	\$16,500	\$20,000	\$3,500
710	Land Improvements	\$0	\$0	\$0	\$0
730	Equipment	\$5,000	\$5,000	\$5,000	\$0
	Subtotal - Plant Operation	\$242,655	\$246,076	\$264,667	\$22,012

Funct/ Object	Description	FY2004 Budget	FY2004 Anticipated	Under / (Over) Budget	FY2005 Proposed	Increase/ (Decrease)
2546	SECURITY SERVICES					
300	Other Purchased Services	\$300	\$220	\$80	\$300	\$0
	Subtotal - Security Services	\$300	\$220	\$80	\$300	\$0
2550	PUPIL TRANSPORTATION					
513	Contracted Service (incl. Handicap bus)	\$225,000	\$225,000	\$0	\$232,000	\$7,000
515	Special Education Transportation	\$0	\$161	(\$161)	\$0	\$0
	Subtotal - Pupil Transportation	\$225,000	\$225,161	(\$161)	\$232,000	\$7,000
2600	FOOD SERVICE					
110	Lunch Room Supervisors	\$7,652	\$7,451	\$201	\$7,854	\$202
210	Health Insurance	\$23,080	\$16,648	\$6,432	\$18,729	(\$4,351)
	less Program co-payment (25%)	(\$5,770)	(\$4,162)	(\$1,608)	(\$4,682)	\$1,088
	less Employee co-payment (25%)	(\$5,770)	(\$4,162)	(\$1,608)	(\$4,682)	\$1,088
220	Social Security	\$585	\$570	\$15	\$601	\$16
730	Equipment	\$500	\$0	\$500	\$0	(\$500)
	Subtotal - Food Service	\$20,277	\$16,345	\$3,932	\$17,820	(\$2,457)
5100	DEBT SERVICE - White Bldg					
830	Interest	\$14,911	\$14,911	\$0	\$12,771	(\$2,140)
910	Principal	\$50,000	\$50,000	\$0	\$50,000	\$0
	Subtotal - White Bldg Debt Service	\$64,911	\$64,911	\$0	\$62,771	(\$2,140)
9999	CONTINGENCY					
	Contingency	\$0	\$0	\$0	\$0	\$0
	Subtotal - Contingency	\$0	\$0	\$0	\$0	\$0
	Subtotal - Highgate Elem School	\$3,241,203	\$3,276,330	(\$35,563)	\$3,342,841	\$101,638
	% Increase					3.14%

Funct/ Object	Description	FY2004		FY2005		Increase/ (Decrease)
		Budget	Anticipated	Proposed		
1400	VOCATIONAL TUITION **					
	Vocational Tuition (NWTC)	\$30,000	\$31,943	\$88,445		\$58,445
	<i>Subtotal - Contingency</i>	\$30,000	\$31,943	\$88,445		\$58,445
	TOTAL - HIGHGATE SCHOOL DISTRICT	\$3,271,203	\$3,308,273	\$3,431,286		\$160,083
	<i>% Increase</i>					4.89%

** Beginning in FY2005, School Districts are required to include the full tuition expense for vocational tuition within the local budget, and the offsetting revenue from the State is reflected as well. In order to make an "apples-to-apples" comparison with FY2004, \$55,834 must be added to the \$30,000 budgetary figure in FY2004 to reflect the total vocational expense in FY2004 of \$85,834 - this would result in an overall budgetary increase in FY2005 of 3.18% over FY2004.

HIGHGATE TOWN SCHOOL DISTRICT

EXPENSES:

Highgate School District Budget Proposal	\$3,431,286	
Highgate Special Article - \$200,000 roof replacement [5year principal repayment to begin in FY06]	\$3,051	
MVU Oper Budget Proposal - Highgate share	\$2,874,871	
MVU Capital Costs - renovation project	\$67,811	
MVU Special Article - \$225,000 boiler replacement - 30% Aid]	\$49,534	
MVU Special Article - \$25,000 roof maintenance fund	\$7,863	
		<u>\$6,434,416</u>

REVENUES:

Interest Earnings	\$7,500	
FY03 Unreserved Fund Balance	\$87,014	
Adjustment to Fund Balance	-\$91,408	
Estimated Yearend Carryover	\$5,000	
Projected Special Education Aid:		
Mainstream Block Grant	\$200,216	
Intensive Reimb. - est. elem. school expenses	\$212,798	
Intensive Reimb. - est. high school expenses	\$197,455	
EEE Grant	\$36,485	
Est. State Placed Expense Reimbursement	\$0	
Projected Transportation Reimbursement	<u>\$106,951</u>	
		<u>-\$762,011</u>

EDUCATION SPENDING K-12**\$5,672,405**

Vocational Tuition	\$51,913
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LOCAL EDUCATION REVENUE from State & Local sources**\$5,620,493**

Equalized Pupils K-12	718.56	
Spending per Equalized Pupil	\$7,894.13	
District Spending Adjustment [spending divided by \$6800 block]	116.09%	
Equalized Tax Rate [\$1.10 base x Spending Adjustment]		\$1.277

Estimated Equalized Tax Rate	\$1.277
<u>Estimated Homestead Tax Rate</u> based on current Common Level of Appraisal **	
[decreased to 84.89% of State Appraisal from 91.24% in FY04; 95.96% in FY03; and 98.81% in FY02]	\$1.504

** Current Act 68 legislation is presently under revision - actual tax rate may vary, depending on the action taken by the legislature during the current session. We will provide any available updates on Act 68 on or before Town Meeting.

PRELIMINARY

Three Prior Years Comparisons

ESTIMATES
ONLYDistrict: **Highgate**
County: **Franklin**LEA: **095**
S.U.: **Franklin Northwest**

Expenditures

	FY2002	FY2003	FY2004	FY2005	
Budget (local budget approved in prior years)	2,898,530	3,121,966	3,271,203	3,431,286	1.
82% of base payment per FTE paid to tech centers by the State on behalf of the district in FY2005	not applicable	not applicable	not applicable	51,913	2.
S.U. assessments (included in local budget)	141,437	145,320	162,757	180,831	3.
Deficit (if included in local budget)	-	18,678	6,735	not applicable	4.
Block grant paid by State to tech center in prior years	38,245	48,536	55,834	not applicable	5.
1. Separately warned article passed at town meeting	-	-	-	3,051	6.
2. Separately warned article passed at town meeting	-	-	-	-	7.
3. Separately warned article passed at town meeting	-	-	-	-	8.
Act 144 Expenditures, (excluded from "Education Spending")	-	-	-	-	9.
Act 68 local adopted budget	2,936,775	3,170,502	3,327,037	3,434,337	10.
Union school or joint school district assessment	2,656,686	2,676,353	2,718,470	3,000,079	11.
Deficit if not included in budget or revenues	3,345	3,550	4,100	-	12.
Special programs expenditures (if not included in local budget)	5,596,806	5,850,405	6,049,607	6,434,416	13.
Gross Act 68 Budget					14.
Act 144 expenditures (if any - excluded from "Education Spending")	-	-	-	-	15.
Revenues					
Local revenues (categorical grants, donations, tuitions, surplus, etc., including Act 144 revenues)	626,337	644,114	669,640	762,011	16.
Capital debt aid	9,863	6,432	-	-	17.
Special program revenues (if not included in local budget)	3,345	3,550	4,100	-	18.
Deficit if not included in budget or expenditures	-	-	-	-	19.
Act 144 revenues	639,545	654,096	673,740	762,011	20.
Total revenues					21.
Fund raising (if any)	-	-	-	-	22.
Adjusted local revenues	639,545	654,096	673,740	762,011	23.

Education Spending (Act 68 definition)	4,957,261	5,196,309	5,375,867	5,672,405	24.
Equalized Pupils	750.86	738.86	723.39	718.56	25.
Education Spending per Equalized Pupil	6,602	7,033	7,431	7,894	26.
Excess Spending per Equalized Pupil (if any)	not applicable	not applicable	not applicable	not applicable	27.
Per pupil figure used for calculating District Adjustment	not applicable	not applicable	not applicable	7,894	28.
District spending adjustment (minimum of 100%) (\$7,894 / \$6,800)	not applicable	not applicable	not applicable	116.088%	29.
Anticipated homestead tax rate, equalized (116.088% x \$1.10)	not applicable	not applicable	not applicable	\$1.277	30.
Household Income Percentage for income sensitivity (116.088% x 2.0%)	not applicable	not applicable	not applicable	2.32%	31.

FRANKLIN NORTHWEST SUPERVISORY UNION
2004-2005 Central Office Budget

	FY2003 Actuals	FY2004 Budget	FY2004 Anticipated	FY2005 Budget	Highgate Share
Expenses:					
Administration Salaries	\$283,165	\$306,543	\$298,943	\$308,533	\$46,681
Support Staff Salaries	\$36,865	\$43,194	\$41,481	\$45,660	\$6,908
Insurance Benefits	\$50,314	\$56,726	\$62,694	\$69,169	\$10,465
Other Benefits	\$7,627	\$11,867	\$10,867	\$10,985	\$1,662
Payroll Expense	\$26,901	\$28,647	\$28,947	\$29,734	\$4,499
Purchased Prof. Services	\$4,505	\$3,550	\$6,800	\$3,550	\$537
Repair&Maintenance / Equipment Lease	\$7,161	\$8,100	\$8,100	\$8,100	\$1,226
Other Property Services	\$13,836	\$25,010	\$17,316	\$27,145	\$4,107
Office Expenses	\$12,490	\$12,000	\$12,000	\$12,500	\$1,891
Travel / Conference	\$10,785	\$10,500	\$10,500	\$10,000	\$1,513
Supplies	\$8,820	\$7,550	\$7,550	\$7,950	\$1,203
Equipment	\$2,773	\$3,000	\$3,000	\$4,000	\$605
Dues & Fees	\$3,613	\$4,000	\$4,008	\$3,900	\$590
Total Expense:	\$468,854	\$520,687	\$512,206	\$541,226	\$81,887
Revenues:					
Title I, II, IV, and V Funding	\$116,288	\$114,175	\$114,675	\$115,911	\$17,537
Other Grant receipts	\$24,346	\$26,000	\$23,056	\$15,550	\$2,353
Other [Carryover, Interest Earnings & Misc.]	\$25,607	\$19,625	\$46,000	\$31,500	\$4,766
Total Revenues:	\$166,241	\$159,800	\$183,731	\$162,961	\$24,656
FY2005 ASSESSMENT AMOUNT	\$340,568	\$360,886	\$328,475	\$378,265	\$57,231

Underlined are amounts assessed during the year - any amount assessed in excess of amount necessary is incorporated in the following year's Carry forward amount.

FRANKLIN NORTHWEST SUPERVISORY UNION 2004-2005 Special Education Budget					
	FY2003 Actuals	FY2004 Budget	FY2004 Anticipated	FY2005 Budget	Highgate Share
Expenses:					
Special Education Administration	\$59,021	\$61,116	\$61,116	\$63,465	\$15,295
Medicaid Clerk / Clerical Support	\$22,109	\$22,818	\$24,369	\$25,106	\$6,051
School Psychologists	\$124,405	\$128,840	\$118,225	\$132,169	\$31,853
Health, Dental & Disability Insurances	\$35,038	\$40,153	\$39,458	\$51,989	\$12,529
FICA, Workers Comp & Unempl. Comp	\$16,130	\$17,959	\$16,938	\$18,626	\$4,489
Municipal Retirement	\$884	\$1,141	\$1,218	\$1,255	\$302
Tuition Reimbursement	\$936	\$3,200	\$3,200	\$3,200	\$771
Purchased Professional Services	\$98	\$6,500	\$500	\$500	\$121
Office Expenses	\$3,166	\$4,250	\$4,250	\$4,250	\$1,024
Travel / Conference	\$4,000	\$5,300	\$5,300	\$5,300	\$1,277
Supplies	\$2,970	\$6,050	\$6,050	\$6,050	\$1,458
Equipment	\$0	\$4,000	\$4,000	\$4,000	\$964
Dues & Fees	\$188	\$750	\$750	\$750	\$181
Total Expense:	\$268,946	\$302,077	\$285,374	\$316,660	\$76,315
Revenues:					
Medicaid Reimbursement	\$16,937	\$18,143	\$18,143	\$19,344	\$4,662
IDEA-B Grant Reimbursement	\$76,620	\$81,353	\$81,353	\$85,181	\$20,529
Other [Carry Forward from Previous Year]	\$24,453	\$15,000	\$25,000	\$22,500	\$5,423
Total Revenues:	\$118,010	\$114,496	\$124,496	\$127,025	\$30,613
FY2005 ASSESSMENT AMOUNT	<u>\$176,236</u>	<u>\$187,581</u>	<u>\$160,878</u>	<u>\$189,635</u>	<u>\$45,702</u>

Underlined are amounts assessed during the year - any amount assessed in excess of amount necessary is incorporated in the following year's Carry forward amount.

FRANKLIN NORTHWEST SUPERVISORY UNION
2003-2004 Local Early Childhood Program Budget

	FY2003	FY2004	FY2004	FY2005	Highgate
	Actuals	Budget	Anticipated	Budget	Share
Expenses:					
ECP Administration & Spec. Educ. LEA	\$31,138	\$32,246	\$27,674	\$34,407	\$10,116
Teachers' Salaries	\$133,227	\$122,161	\$128,529	\$154,226	\$45,342
Support Staff [paraprofessionals and tutors]	\$27,310	\$58,044	\$53,416	\$52,923	\$15,559
Speech Pathologist Salary	\$34,951	\$37,884	\$37,171	\$40,411	\$11,881
ECP Secretary Salary	\$12,469	\$13,742	\$13,742	\$14,459	\$4,251
Insurance Benefits	\$26,744	\$39,918	\$37,316	\$51,307	\$15,084
Payroll Expense	\$18,472	\$22,054	\$23,576	\$24,596	\$7,231
Other Benefits	\$300	\$2,300	\$2,300	\$2,300	\$676
OT/PT Services	\$1,023	\$4,500	\$2,121	\$1,600	\$470
Purchased Prof. Services	\$3,517	\$1,950	\$3,289	\$4,200	\$1,235
Repair & Maintenance	\$1,989	\$2,000	\$2,000	\$2,100	\$617
Office Expenses	\$4,108	\$13,100	\$3,277	\$13,750	\$4,043
Student Tuition & Transportation	\$3,548	\$250	\$80	\$5,250	\$1,544
Travel / Conference	\$5,707	\$4,100	\$5,100	\$4,600	\$1,352
Supplies & Equipment	\$14,532	\$7,350	\$7,303	\$6,400	\$1,882
Total Expense:	\$319,034	\$361,599	\$346,894	\$412,529	\$121,284
Revenues:					
Preschool Tuition Receipts	\$8,211	\$4,800	\$4,800	\$4,800	\$1,411
Grant Funding [EEI, Title, and IDEA-B Preschool]	\$120,974	\$117,121	\$118,580	\$123,450	\$36,294
Carryover from Prior Year	\$25,195	\$17,075	\$25,000	\$20,000	\$5,880
Total Revenues:	\$154,380	\$138,996	\$148,380	\$148,250	\$43,586
FY2005 ASSESSMENT AMOUNT	\$185,655	\$222,603	\$198,514	\$264,279	\$77,698

Underlined are amounts assessed during the year - any amount assessed in excess of amount necessary is incorporated in the following year's Carry forward amount.

FRANKLIN NORTHWEST SUMMARY

TREASURER's REPORT

July 1, 2002 - June 30, 2003

	Beginning Balance	FY2003		Ending Balance
		Receipts	Expenditures	
Grants / Non-Local Revenues:				
Title I & Supplemental Grant(s)	\$53,422	\$419,837	\$456,612	\$16,647
Title IIA&D Grant(s) - Teacher Quality & Technology	\$23,450	\$316,579	\$323,658	\$16,371
Title IV Grant - Drug Free Schools	\$13,274	\$7,426	\$19,042	\$1,658
Title V Grant - Innovative Programs	\$6,363	\$36,733	\$43,096	\$0
IDEA-B Grant	\$70,703	\$375,176	\$390,647	\$55,232
IDEA-B Preschool Grant	\$10,337	\$10,806	\$21,024	\$119
Success by Six Grant	\$15,452	\$194,335	\$195,873	\$13,914
Early Learning Opportunities Grant	\$0	\$290,000	\$289,641	\$359
Early Education Initiative Grant	\$0	\$59,768	\$59,768	\$0
FCECP Advisory Council	\$12,781	\$24,184	\$15,328	\$21,637
VT Council on the Humanities Grant	-\$19	\$3,500	\$5,489	-\$2,008
Prism Grant	\$760	\$29,944	\$22,037	\$8,667
Best Grant	\$0	\$9,880	\$11,297	-\$1,417
Alternative Assessment Grant	\$0	\$1,000	\$500	\$500
Indian Education Grant	\$19,181	\$138,513	\$157,693	\$1
Mentoring Program	\$16,320	\$23,180	\$16,991	\$22,509
Tobacco Grant	\$643	\$15,822	\$10,519	\$5,946
VT Kids Against Tobacco	\$0	\$1,000	\$704	\$296
Curriculum Council	-\$228	\$6,650	\$5,157	\$1,265
Standards Board	\$69	\$900	\$1,005	-\$36
Medicaid Reimbursements (school-based)	\$342,553	\$236,644	\$327,509	\$251,688
Medicaid Reimbursements (FNWSU)	\$37,983	\$26,294	\$23,382	\$40,895
EPSDT Reimbursements	\$60,341	\$50,105	\$56,124	\$54,322
Carnegie Grant	\$9,905	\$0	\$0	\$9,905
School-wide Improvement Grant (Highgate)	\$0	\$14,000	\$14,000	\$0
Character Education (SCOPE) Grant (Swanton)	\$0	\$71,353	\$71,353	\$0
Health Grant (MVUHS)	\$0	\$10,000	\$10,000	\$0
Central Office	\$104,571	\$492,508	\$468,854	\$128,225
Special Education	\$25,222	\$208,626	\$203,948	\$29,900
Early Childhood Program	\$34,911	\$249,943	\$234,952	\$49,902

A copy of the Independent Audit for the fiscal year ending June 30, 2003, performed by Angolano & Co., may be obtained from the Superintendent of Schools' Office.

HIGHGATE LUNCH PROGRAM Yearly Report - 2002 - 2003

Balance, July 1, 2002		\$8,618.12
 <u>Income:</u>		
Federal Income June 2002	\$2,869.29	
Federal Income Sept. - May 2003	\$57,002.74	
State Reimbursement	\$2,083.85	
Breakfast Reimbursement	\$311.05	
Cash Sales	\$41,921.31	
A la Carte Sales	<u>\$2,610.52</u>	
Total Income:		\$106,798.76
Beginning Balance plus Income		\$115,416.88
 <u>Expenses:</u>		
Food & Milk	\$53,106.30	
Labor & Wages	\$38,037.14	
Supplies	\$4,914.83	
Insurance Employee Match	\$3,497.90	
Hot Lunch Match	\$3,497.60	
Repairs	\$801.56	
Gas / Mileage	\$83.20	
Workers Compensation	\$411.74	
USDA Storage & Deliveries	\$731.95	
Audit Services	<u>\$500.00</u>	
Total Expenses:		(\$105,582.22)
 Balance, June 30, 2003		 <u>\$9,834.66</u>
 Expected Reimbursements for June, 2003	 \$3,908.07	
USDA Inventory	\$2,274.87	
Food & Supply Inventory	\$1,376.72	
Overdue Charges	\$1,351.61	
Program Value:		\$18,745.93

Respectfully submitted,
Maureen Conley, Hot Lunch Agent

HIGHGATE SCHOOL DISTRICT 2003 - 2004 Teacher Salaries
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TEACHER	FTE	STEP	DEGREE
Paul Bangs	100%	25	MA+15
Sarah Baughman	100%	2	BA
Helen Bicknell	100%	18	BS+45
Jodie Bryant	100%	4	MA
Leslie Byrne	100%	14	BA+15
Julia Cahill	100%	12	MA+30
JoAnne Campbell	100%	26	MA+30
Elizabeth Casavant	100%	7	MA+15
Louanne Collins	100%	13	BA+30
Susan Desrochers	100%	8	BA+30
Claire Dietsche	100%	11	BA+15
Bonnie Dulude	100%	4	BA+30
Elaine Fagan	100%	17	MA+30
Lynn Fitzgerald	100%	18	BS+45
Lynne Hansen	100%	16	BS+30
Kelly Heinlein	100%	8	BA+15
Diane Hemingway	100%	14	MA+30
Christina Hofstetter	100%	15	BS / RN
Edna Iannaco	100%	7	BA+15
Sally Kaufmann	100%	23	BS+30
Suzanne LaRocque	100%	28	BS+45
Paul Legris	100%	14	BA+45
John Lumsden	100%	12	BS+15
Jennifer Luneau	100%	7	BA+15
Patricia McDermott	100%	16	BA+45
Marilyn McSweeney	100%	4	BA
Cheryl Ostrander	100%	14	MA
Lisa Pelkey	100%	14	BA+15
Brandy Poquette	100%	3	BA
Gayle Samson	50%	13	MA
Christina Therrien	100%	4	BA
Joy Walsh	100%	3	BA
Paula Whitehead	100%	9	BA
Sandy Williams	100%	24	MA+30
Funded with Title Funds			
Sarah Day	100%	2	BA
Katie DeBettencourt	100%	3	BA
Gayle Samson	50%	12	MA

HIGHGATE SCHOOL DISTRICT

2003 - 2004

Salary Scale & Index

Step	BA/BS	BA/BS+15	BA/BS+30	BA+45/MA	MA+15	MA+30
2	1.00 \$25,400	1.05 \$26,670	1.10 \$27,940	1.15 \$29,210	1.20 \$30,480	1.25 \$31,750
3	1.05 \$26,670	1.10 \$27,940	1.15 \$29,210	1.20 \$30,480	1.25 \$31,750	1.30 \$33,020
4	1.10 \$27,940	1.15 \$29,210	1.20 \$30,480	1.25 \$31,750	1.30 \$33,020	1.35 \$34,290
5	1.15 \$29,210	1.20 \$30,480	1.25 \$31,750	1.30 \$33,020	1.35 \$34,290	1.40 \$35,560
6	1.20 \$30,480	1.25 \$31,750	1.30 \$33,020	1.35 \$34,290	1.40 \$35,560	1.45 \$36,830
7	1.25 \$31,750	1.30 \$33,020	1.35 \$34,290	1.40 \$35,560	1.45 \$36,830	1.50 \$38,100
8	1.30 \$33,020	1.35 \$34,290	1.40 \$35,560	1.45 \$36,830	1.50 \$38,100	1.55 \$39,370
9	1.35 \$34,290	1.40 \$35,560	1.45 \$36,830	1.50 \$38,100	1.55 \$39,370	1.60 \$40,640
10	1.40 \$35,560	1.45 \$36,830	1.50 \$38,100	1.55 \$39,370	1.60 \$40,640	1.65 \$41,910
11	1.45 \$36,830	1.50 \$38,100	1.55 \$39,370	1.60 \$40,640	1.65 \$41,910	1.70 \$43,180
12	1.50 \$38,100	1.55 \$39,370	1.60 \$40,640	1.65 \$41,910	1.70 \$43,180	1.75 \$44,450
13	1.55 \$39,370	1.60 \$40,640	1.65 \$41,910	1.70 \$43,180	1.75 \$44,450	1.80 \$45,720
14	1.60 \$40,640	1.65 \$41,910	1.70 \$43,180	1.75 \$44,450	1.80 \$45,720	1.85 \$46,990
15						
16						
17						

Teachers at the top of the Salary Scale will receive an additional \$750.00 increase over and above Step.

Vermont Homeowners: Have you seen this form?

This form is a Declaration of Vermont Homestead. It identifies your property as a homestead. You must file an original declaration (available at the Town Clerk's Office) to receive your 2004 tax bill with the correct school property tax rate.

[illegible]

ITEMS OF INTEREST

The Town of Highgate was chartered on August 17, 1763. Area = 28,464 acres. Altitude is 308'. 2000 Census Population = 3,397.

Dog Licenses: Due between Jan 1 - April 1 of each year.
Before April 1. Fees are Neutered Male/Female \$5. Non-neutered Male/Female \$9.
After April 1. Fees are Neutered Male/Female \$7. Non-neutered Male/Female \$13.
A copy of the current rabies vaccination must be filed with the Town Clerk.

A dog clinic is scheduled for March 20, 2004 from 10 – 12 at the Highgate Fire Department with Dr. Cheryl Gordon, Paws for Thought. The Town Clerk's office will be attending so you may also register your dog.

Town Clerk Office Hours: 8:30 AM to 12 Noon and 1 PM to 4:30 PM. Monday - Friday. State and Federal holidays are observed.

Official Notices and Warnings: Published in the St. Albans Messenger.

Select Board Meetings: 1st and 3rd Thursday of each month unless otherwise posted. Agendas are posted in the Town Clerk's Office.

Planning Commission Meetings: 1st Monday of each month unless otherwise posted. Agendas are posted in the Town Clerk's Office.

Zoning Board of Adjustment Meetings: 2nd Thursday of each month unless otherwise posted. Agendas are posted in the Town Clerk's Office.

Library Hours: Monday, Tuesday, Wednesday, Thursday, 2 PM - 6 PM. Tuesday, Wednesday, Saturday 9 AM – Noon. Trustees' meeting: 1st Tuesday of each month 4:30 PM at the Library.

Transfer Station & Recycling Center: 8 AM - 4 PM Monday – Friday. 8 AM - 12 PM Saturday. For questions or comments 1-800-639-3083

Permission to Burn: Contact David Desorcie, Town Fire Warden, 868-4409.

Churches: St Louis Catholic: Sunday Masses 8 AM and 11 AM.
Highgate Methodist: Sunday Service & Sunday school Classes: 9 AM

Green Mountain Passport: Forms are available in the Town Clerk's Office for those ages 62 and older. This passport provides free admission to state parks and historical sites.

IMPORTANT NUMBERS TO REMEMBER

To report a fire..... 911

Emergency..... 911

OFFICES

State Police..... 524-5993

Sheriff..... 524-2121

Northwestern Medical Center..... 524-5911

MVR Business Office..... 868-2352

SCHOOLS

Elementary School..... 868-4170

Missisquoi Valley Union High School..... 868-7311

TOWN OFFICES

Clerk's Office..... 868-4697

Town & Zoning Administrator..... 868-4922

Recreation Arena..... 868-4406

Listers Office..... 868-2741

Highway Department..... 868-5002

Firemen's Office..... 868-7722

Health & Sewage Office..... 868-4922

868-4852

Animal Control Officer..... 868-4503

Library..... 868-3970

CHURCHES

Catholic Rectory..... 868-4502

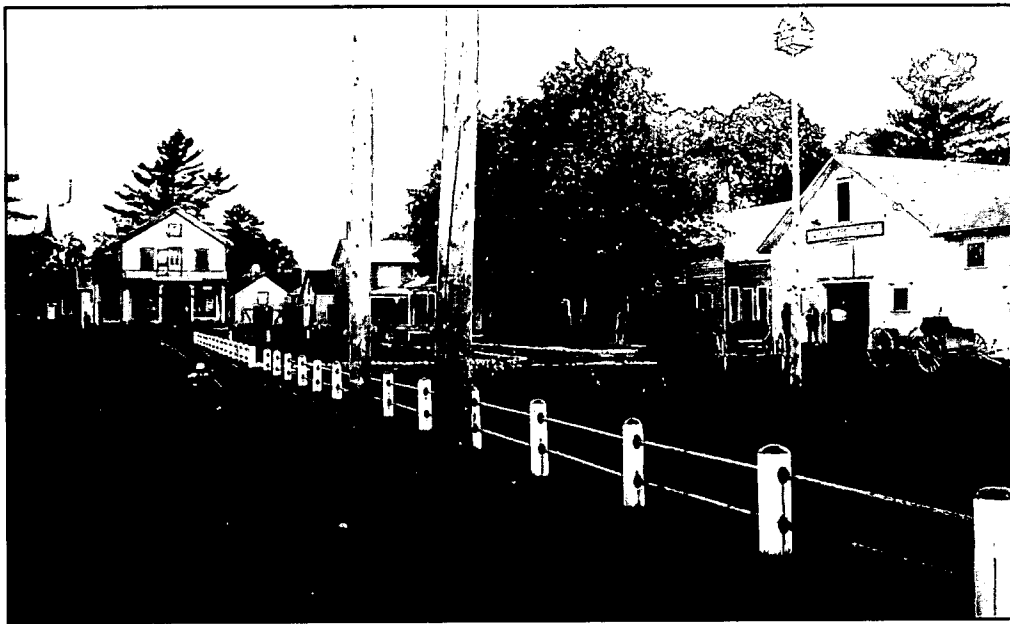
Highgate Methodist..... 868-7164

Emmaus-House..... 868-7551

Notes



Taken between Main Street & Mill Hill Road - approx. 1910, looking north at Ferland & Tremblay General Store on left and across the street at the Stinehour Hotel with the park in the foreground.



Franklin Street (VT RT 78) Ferland/Tremblay Store
Steinhour Livery Feed & Stables

Thanks to the Highgate Historical Society for use of the pictures throughout our town report.

TOWN OF HIGHGATE
P.O. Box 67
HIGHGATE, VT 05459

STD MAIL
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PERMIT No. 2

Vermont Dept of Libraries
State Librarian
109 State Street
Montpelier, VT 05609

Vermont Dept of Libraries