SANDGATE, VERMONT ANNUAL REPORT



TOWN & SCHOOL DISTRICT 2024 FISCAL YEAR

SANDGATE TOWN WARNING

The legal voters of the Town of Sandgate, Vermont are hereby warned and notified to meet at the Sandgate Town Hall on Monday, March 3rd, 2025 at 7:00 pm for the purpose of acting on the following articles, with the exception of Article 1 which will be voted on by Australian Ballot on Tuesday, March 4th, 2025. Absentee and early voting is permitted on all matters to be voted on by Australian Ballot. The polls will be open at the Town Hall on March 4th, 2025 between 10:00 am and 7:00 pm.

ARTICLE 1. To vote on the following Town and School Officers using Australian Ballot:

Auditor: three-year term

Cemetery Commissioner: three-year term

Constable: one-year term

Delinquent Tax Collector: one-year term

Grand Juror: one-year term Lister: three-year term

School Director: three-year term

School Moderator: one-year term Selectboard: three-year term Selectboard: one-year term Selectboard: one-year term Town Agent: one-year term Town Moderator: one-year term

Town Treasurer: three-year term

- **ARTICLE 2.** Shall the Town authorize the Selectboard to borrow money, in anticipation of taxes, to pay current expenses of the Town for the ensuing year?
- **ARTICLE 3**. Shall the Town authorize the Selectboard to spend budget surplus funds (if there are any) in the next fiscal year?
- **ARTICLE 4.** Shall the Town of Sandgate vote to approve the collection of the Town and School taxes to be due on or before October 1, 2025?
- ARTICLE 5. Shall the Town of Sandgate appropriate \$9,500 to the Arlington Rescue Squad?
- **ARTICLE 6.** Shall the Town of Sandgate vote \$1,200 in support of Arlington Nursing Services?
- **ARTICLE 7.** Shall the Town of Sandgate vote \$3,000 in support of Arlington Recreation Park?
- **ARTICLE 8.** Shall the Town of Sandgate vote \$28,000 in support of the Arlington Fire Squad?
- **ARTICLE 9.** Shall the Town of Sandgate appropriate \$4,180 for the Martha Canfield Library?
- ARTICLE 10. Shall the Town of Sandgate vote to appropriate the total sum of \$2,957 for the following: Arlington Area Childcare, \$750; Arlington Community House, \$100; Bennington County Child Advocacy, \$200; Bennington County Conservation District, \$300; Bennington-Rutland Opportunity Council (BROC), \$137; Burdett Commons, \$75; Center for Independent Living, \$95; Center for Restorative Justice, \$250; Green-Up Day, \$50; PAVE, \$100; Southwestern Vermont Council on Aging, \$600; Tutorial Center, \$200; VT Association of Conservation Districts, \$100?
- **ARTICLE 11.** Shall the Town vote to adopt a budget of \$659,782 to defray expenses of the Town for the period from July 1, 2025 to June 30, 2026?

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2024 SELECTBOARD COMMENTS

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

In 2024, the Selectboard instituted and oversaw the following;

- enactment of an ordinance regarding proper storage of animal feed
- purchase of the tandem truck the Town was previously renting from Washington County
- inspection and testing of Sandgate's twelve dry hydrants
- decision to put to a Town vote the question of the potential purchase of the 2,832-acre Egg
 Mountain property by the State of Vermont
- rewriting of the Town's Hazard Mitigation Plan, in conjunction with the Bennington County Regional Commission
- participation in the Municipal Technical Assistance Program, through which a grant has been received to outfit Town Hall as a temporary emergency shelter
- participation in the Municipal Energy Resilience Program, through which a grant has been received to upgrade energy efficiency at Town Hall and the Town Garage.

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



BOARD OF CIVIL AUTHORITY

Board of Selectmen, Justices of the Peace, Town Clerk

This town board is convened for matters of Elections and Tax Assessment Appeals primarily. On the rare occasion, the BCA may be called to participate in state district reapportionment and serve as part of the Board of Tax Abatement.

In 2024, the BCA met with the purpose of maintaining the Voter Checklist and to act as election officials. There were two elections held: A town/statewide election in March and a General election in November. In 2024, the BCA did not hear or act on any Tax Assessment appeals.



BOARD OF TAX ABATEMENT

BCA, Town Treasurer, Listers

The Board of Tax Abatement hear and act on requests to relieve taxpayers from the burden of property taxes, penalties and interest when the law allows. It exists to permit the board to prevent an injustice or to help a taxpayer who faces extraordinary circumstances that make it difficult for the taxpayer to meet his or her tax obligations. In 2024, the Board of Tax Abatement heard one request to reduce a taxpayer's tax burden. By majority, the Board voted against any reduction of the tax burden in question.

TOWN CLERK'S COMMENTS FOR 2024

Sandra Reidy, Sandgate Town Clerk

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

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

We are in volume 63 in the Sandgate Land Records. All volumes have been microfilmed up to and including volume 55. The Vermont State archives have a copy.



VITAL RECORDS FOR 2024

BIRTHS: Lucy Lee Fuller, Chloe Ann Joseph, Miles Henry Pike

MARRIAGES: None

DEATHS: Adam C. LeMay, Frederick R. Raphael



WUERSLIN-STUECKLEN ARTS GRANT COMMITTEE

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

There was 1 grant awarded in 2024:

Peter Markalunas for Drumming instruction

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

Application forms are available at the Town Clerk's office or online at sandgatevermont.org.

Respectfully submitted, Jean Eisenhart

AUDITORS' REPORT

Valerie dePeyster, Sheila Kearns, Peter Markalunas

We have audited the select board orders, vendor invoices, payroll and internal bank transfers for the Town of Sandgate for 2024. All the checks issued to vendors or employees in 2024 have been approved by the select board. At this time the Town of Sandgate does not produce financial statements that can be audited.

The auditors strongly recommend that Sandgate engage a municipal accounting consultant to review Sandgate's financial processes, workload and staffing levels. The goal of the engagement would be to understand what changes to workflow, processes and additions to staffing would be required to start producing financial statements for the Town of Sandgate with the goal of having an outside audit of the financial statements performed within the next 5 years.

Sandgate's town auditors do not audit the town school district and are not responsible for the audits of incorporated school districts, union school districts or supervisory unions.



LISTERS' REPORT

Valerie dePeyster, Jeanne Zoppel

Sandgate's 2024 Grand List contained 343 parcels and 7 non-tax parcels. After exemptions, the total Municipal Grand List is \$915,423 and the Education Grand List is \$916,332. We are pleased to say there are no outstanding appeals.

REMINDER: By law all residents must file H.S.122 by April 15.

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



FOREST FIRE WARDEN'S REPORT

Lynn Fielding

There were no fires in 2024. 33 burn permits were issued. If you have any questions about burning or need a permit, please call Lynn Fielding at 802-375-2211. You do not need a burn permit when there is snow on the ground around the fire.

Burning in April and May is strongly discouraged.



ROAD FOREMAN REPORT

Jay Wilson, IV

This past year was full of projects that left very little time before snow coated the ground.

Our first project started off the season on Wuerslin Road. A blind corner and narrow road made travel and plowing both challenging and dangerous. Trees were cut and bank material was excavated to expand road width and improve visibility. Bank material was added to sections to expand the shoulder of the road for safer travel.

The next large project was a grant from the Grants in Aid program for \$27,000 on Rupert Road. This grant was to improve erosion and drainage by upgrading undersized culverts and adding new culverts, cleaning pre-existing ditches and adding new ditches as needed. Ditch and bank material was used to expand the shoulder, and trees and brush were removed to add visibility and road width.

The next project was a grant on the Rupert Road from the state structures program to remove a rotted 24" culvert and replace with a 57"x 38" galvanized culvert in which the town was awarded \$7,172.32. The next project was on West Road and also a grant from the Grants In Aid program with an awarded total of \$18,000. This grant was also to improve erosion and drainage with added culverts and stone-lined ditches.

Next was a grant to continue down West Road from the Better Roads program for a total of \$20,000. This grant had the same goals of improving erosion and drainage by adding culverts and stone-lined ditches. Also cutting down berms along the shoulder to allow drainage, and added gravel to increase the crown of the road.

The final grant of the season was a State Structures grant to replace a rotted 5' diameter boiler pipe repurposed culvert with a 14'x10'x56' box culvert. The town was awarded a total of \$200,000.00 for this project. I would like to thank the Arlington Highway Department for working with us and making this project possible. If this project had to be contracted out the bids were over \$400,000. Collaborations between neighboring towns in the future will help keep costs down and make large projects like this possible. Five state grants were completed with a total of \$272,172.32 being awarded to the town.

As we transitioned into winter months, we were off to a good start when I slipped on some ice and fractured my leg and ankle. Since January 2 Skip Wilson has been the only town employee taking care of the roads, so we thank you for your patience. We would also like to thank anyone who has helped out while I've been gone. I hope for a speedy recovery and a productive 2025 season.

2024 ZONING ADMINISTRATOR'S REPORT

Sheila Kearns

Activities for the past year include the issuance of 8 building permits: one for a new residence, five for accessory buildings, and two for remodel/alterations. The Zoning Administrator (ZA) also assisted two property owners in preparing applications to subdivide their properties. These were deemed minor subdivisions by the Planning Commission/Zoning Board of Adjustment (PC/ZBA), and after legally required hearings these subdivisions were approved. The list of permits and applications is provided below.

Following a Select Board public meeting to take comments on the newly drafted Sandgate Land Use and Development Bylaw, the "Bylaws" were adopted on May 6, 2024. The increased detail and clarity of the Bylaws have improved the ability of the ZA to provide guidance to property owners who are seeking permits for development. The availability of the PC/ZBA members to consult with me and visit properties for which permits are being sought is a significant asset for which I am very grateful.

The ZA has seen a decrease in the instances of property owners who do not submit permits or consult with the ZA before beginning building projects and thanks all property owners who make the effort to determine permitting requirements when planning development projects. One area where the ZA and PC/ZBA would like to see improved awareness from property owners is regarding the building of farm structures, which are exempt from the requirement for a zoning permit, but in accordance with the Bylaws, require that notification in writing shall be filed with the ZA of the intent to build a farm structure.

Permit Applications January 1 2024 - December 31, 2024:

| Applicant | Location | Property ID | Request | Action |
|--------------------|------------------------|-------------|-------------------|----------|
| Paige | 4648 Sandgate Rd. | 128000-00R | greenhouse | Approved |
| Aschmann/Pickering | 18 Woodstock Rd. | 230500-00R | addition | Approved |
| Carlisle | 2331 Rupert Rd. | 606500-00L | shed | Approved |
| Tew | 283 Swearing Hill Rd. | 114500-0L0 | garage | Approved |
| Sherras | 3854 Rupert Rd. | 615000-00B | horse barn | Approved |
| Davis | 4204 Rupert Rd. | 616000-00R | new residence | Approved |
| Blandford | 3010 Sandgate Rd. | 116000-00R | garage | Approved |
| Walters | 190 Swearing Hill Rd. | 114000-0L0 | addition | Approved |
| Pero | 1651 Rupert Rd. | 602500-00L | minor subdivision | Approved |
| WCCE Family Farm | 2589 West Sandgate Rd. | 718000-00B | minor subdivision | Approved |

PLANNING COMMISSION / ZONING BOARD OF ADJUSTMENT

Members: Richard Zoppel (Chair), James Aschmann (Clerk), and Rob Viglas. Alternates: Jean Eisenhart and Brad Kessler. Two positions are vacant.

The Planning Commission and Zoning Board of Adjustment (PC/ZBA) greatly appreciates the many years of service that Brad Kessler has given to the Town in serving on the PC/ZBA and we thank him for agreeing to continue on the Board as an Alternate. His contributions to our work have always been thoughtful and well presented. He has made a valuable contribution to the Town in carefully considering the matters that have come before the Board.

The PC/ZBA now has two vacant positions despite efforts to recruit town residents to serve in this important appointed position. The lack of a full slate of PC/ZBA members results in permit decisions, hearings, and appeals being delayed and causes a back-log of work to build up because meetings must be canceled when a quorum is not available.

Following a Select Board public meeting to take comments on the newly drafted Sandgate Land Use and Development Bylaw, the "Bylaws" were adopted on May 6, 2024. The new Bylaws have been very helpful in guiding the work of the PC/ZBA and we encourage all property owners to review them on the Town website: https://sandgatevermont.org/laws-and-ordinances/.

The PC/ZBA greatly appreciates the efforts made by property owners to obtain necessary permits for development and welcomes to opportunity to meet with property owners to discuss plans for development either during regularly scheduled meetings on the 3rd Wednesday of each month, by appointment, or via informal discussion. Appointments may be made by contacting the Zoning Administrator (sandgatevtza@gmail.com; voicemail: 802-379-9961).



DELINQUENT TAX COLLECTION POLICY

Town of Sandgate, Vermont

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

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

DELINQUENT TAX COLLECTOR'S REPORT

Eleanor LaCross, Collector

Town taxes are due upon receipt of your yearly tax bill. The final date for the treasurer to receive payment for 2024-2025 taxes was October 1st 2024. A mailing date of October 1st does not constitute payment of taxes in a timely manner and the 8% penalty and 1% interest will be applied to all taxes which do not arrive at town hall on or before October 1st of each year. 1% interest on the principal is charged per month or portion of the month that the tax remains unpaid. This is an interest rate of 12% per year.

STATEMENT OF DELINQUENT TAXES AS OF DECEMBER 31, 2024

| NAME | PARCEL | | TOTAL |
|--------------------------|---------------------|-----------------------|-----------|
| 2024 | | | |
| Cerretani, Jaclyn | 146000-00R | | 206.61 |
| Clark, Robert J | 710500-00L | | 22.11 |
| Corliss, Peter C | 426500-00L | | 5,170.88 |
| Eppers, Amanda | 336000-00B | | 3,689.80 |
| Grogan, Heath E | 307500-00R | | 4,487.85 |
| Kimball, Christopher | 730300-0L0 | | 218.25 |
| Lerner, Benjamin | 429000-00L | | 988.30 |
| Low, Albert | 312000-0R0 | | 842.64 |
| Maue, Eugene | 148500-00R | | 3,220.36 |
| Merrill Lynch Trust | 144500-0L0 | | 185.15 |
| Miller, Charles | 704700-00L | | 213.58 |
| Mitchell, Edward | 501000-00B | | 6,398.47 |
| Mitchell, Edward | 501500-00B | | 4,004.35 |
| Mitchell, Edward | 501000-0R0 | | 417.79 |
| Salmon-Holgren, Lorraine | 612000-00R | | 1,229.93 |
| Trombley, Nik | 608000-00R | | 3,451.20 |
| | | TOTAL FOR 2024 | 34,747.27 |
| 2023 | | | |
| Grogan, Heath E | 307500-00R | | 5,186.62 |
| Kennedy, Patrick | 722500-00B | | 16.24 |
| Low, Albert M | 312000-0R0 | | 973.88 |
| Merrill Lynch Trust | 144500-0L0 | | 185.15 |
| | | TOTAL FOR 2023 | 6,361.89 |
| 2022 | | | |
| Mitchell, Edward | 501000-0R0 | | 12.77 |
| | | TOTAL FOR 2022 | 12.77 |
| | TOTAL DELINQUENT TA | AXES | 41,122.03 |

SANDGATE CEMETERY COMMISSION 2024 ANNUAL REPORT

Ann Hammerle, Kathleen Hill, Julie Robertson

"I always thought that cemeteries gave me some sense of perspective."

— Lev Yilmaz, American Independent Film Maker

2024 started off touring the five cemetery locations in town; Beartown, Center Hill, Westside, Sherman Homestead Cemetery (or Redman) on Rupert Road and West Rupert Cemetery, close to the Sandgate-Rupert town line on Rupert Road. As you may remember, we experienced many high wind occurrences over the fall of 2023 and into the winter months. Storm damage is what we are initially looking for and then immediate needs of each particular cemetery. Tree removal is a top priority, but also, a high dollar expense. Sometimes we can benefit from the volunteer efforts of local citizens who clear a fallen tree and other times we have to budget for tree removal. Kathleen and Mike Hill did some necessary tree work and maintenance in the Beartown Cemetery this year and we are very grateful for their help. In 2025, we will continue to address fallen trees in other locations.

Last year we contracted with Justin Lawncare & Landscaping to do our brush removal and mowing for the Center Hill Cemetery and the West Sandgate Cemetery. We have found Justin Cutler, the proprietor, to be genuinely concerned about Sandgate's cemeteries and we are very pleased with his work. He also removed some dead trees for us in the Center Hill Cemetery. As of this writing, he has agreed to continue our relationship in 2025.

The lower portion of the Center Hill Cemetery, water has collected for many years. More than one vehicle has been mired in the mud there in a wet year. In an effort to prevent any further movement or shifting of the old section we contracted with Mattison Construction to lay down gravel, drainage piping and material. This work has long been on our 'bucket list' and it was great to have it done, finally!

In October, Tom Griffin from the Vermont Old Cemetery Association (VOCA), came to speak at the Sandgate Community Table monthly meeting. The Cemetery Commissioners were honored to participate in making that happen. Mr. Griffin's presentation included many slides of other cemeteries throughout the state dealing with similar maintenance concerns.

The requirements for reserving a burial plot are as follows:

- 1. The plots are only available to residents and/or landowners.
- 2. Each plot can accommodate four (4) cremations or one (1) casket. On a case-by-case basis, the Commission may review other proposed combinations.
- 3. Currently, the donation amount is \$400.
- 4. Corner markers are required. One name or initial on four (4) gravesite markers.

 These corner markers can be purchased through many funeral services at your expense.

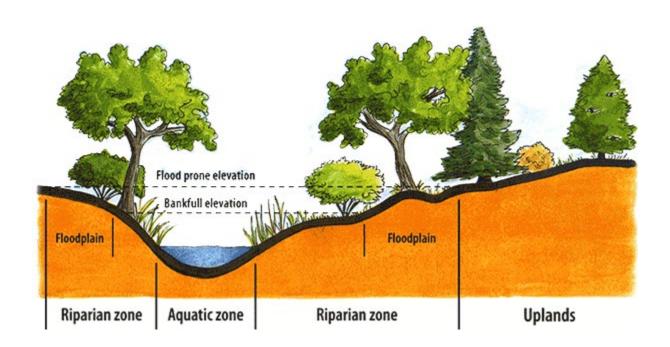
As always, the Commission appreciates the support you show us for our work and we encourage you to contact any one of us with questions.

SANDGATE CONSERVATION COMMISSION

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

In a vote by the Town of Sandgate, held August 13, 2024, citizens were asked "Should the Town of Sandgate endorse the Vermont Department of Forests, Parks and Recreation's acquisition of an approximately 2,363.5-acre parcel, known as Egg Mountain, located west of the Rupert Road in Sandgate, from the Conservation Fund, as a new State Forest?" The Town received 103 total votes on this local ballot question: 75 voted YES. 28 voted NO. With letters of support from the Towns of Rupert and Sandgate, the Vermont Department of Forest, Parks and Recreation applied to the Forest Legacy Grant Program in September for the funds needed to purchase the property. The results of this application will be known in the late summer of 2025. If successful, The Department of Forest, Parks and Recreation will purchase the property and begin the process of developing a management plan based on their inventory of the property and citizen input.

Meanwhile, the Conservation Commission continues its emphasis on expanding vegetated riparian buffer zones along our rivers and streams. Vegetated buffers provide erosion control, flood hazard protection and wildlife habitat. It should be noted that all the private properties that experienced damage during recent severe weather events had very little or no vegetated buffers along their stream banks. In collaboration with the Batten Kill Watershed Alliance, we continue to offer all owners of waterfront property free trees and shrubs to be planted along their stream banks. Interested landowners should contact Jim Henderson (802-681-5374) to schedule a site visit or simply place an order for plants. Not interested in adding tress and shrubs? Then do your property and the water a favor and stop mowing to the river's edge!



TREASURER'S REPORT Cash Receipts & Disbursements - General Fund July 1, 2023 through June 30, 2024

| Bank Balance: 7/1/23 | \$142,890.00 |
|-----------------------------------|----------------|
| Receipts: | |
| Current Taxes Paid as of 6/30/24 | \$1,634,191.00 |
| Building Permit Fees | \$155.00 |
| Checking Interest | \$6,410.49 |
| Town Clerk Fees | \$9,377.00 |
| State Money | \$4,202.00 |
| Pre-payments on Property Tax | \$10,200.00 |
| Hold Harmless Money | |
| Total Receipts | \$1,664,535.49 |
| TOTAL FUNDS AVAILABLE | \$1,807,425.49 |
| Expenses: | |
| School Tax Share | \$1,003,825.00 |
| Highway Property Tax Share | \$456,440.00 |
| TOTAL TRANSFERS | \$1,460,265.00 |
| SELECT BOARD SALARY AND EXPENSES | |
| Select Board Salaries | \$4,120.00 |
| TOWN OFFICIAL SALARY AND EXPENSES | |
| Auditors Salary | \$690.00 |
| Delinquent Tax Collector | \$8,517.00 |
| Town Clerk Salary | \$11,783.00 |
| Town Clerk Fees | \$9,377.00 |
| Assistant Town Clerk | \$3,169.00 |
| Treasurer Salary | \$13,709.00 |
| Assistant Treasurer | \$3,169.00 |
| Constable Salary | \$1,311.00 |
| Lister's Salary & Expenses | \$222.00 |
| Misc Mileage & Reimbursement | |
| Zoning Administrator Salary | \$3,988.75 |
| Zoning Administrator Expenses | \$346.00 |
| Health Officer Salary | \$250.00 |
| Payroll Tax | \$4,749.00 |
| Vermont State Taxes | \$4,883.62 |
| Training Town Officers | \$20.00 |
| GENERAL MAINTENANCE AND SUPPLIES | |
| Town Hall Utilities | \$6,584.00 |
| School House Utilities | |
| Office Supplies | \$2,662.91 |
| Computers, Software & Internet | \$10,063.68 |
| Office Equipment Maintenance | \$1,467.00 |

Cash Receipts & Disbursements - General Fund July 1, 2023 through June 30, 2024

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|------|---|----|---|
|------|---|----|---|

| T | 1 age 2 01 2 | |
|--|-----------------------|------------------------|
| Town Hall Major Repairs | | ć 4 200 00 |
| Town Hall Maintenance | | \$4,280.00 |
| Postage Town Board Surgary | | \$550.00 |
| Town Report Expense | | \$1,137.00 |
| Website Management | | Ć104.00 |
| Legal and Professional Fees | | \$104.00 |
| GENERAL SERVICES | | Ć4 430 00 |
| Solid / Hazardous Waste / Recycle BCSWA | | \$4,420.00 |
| | | \$2,406.00 |
| BCRC | | \$3,000.00 |
| Fire Protection | | ¢7 FFF 00 |
| Insurance and Bonding BCA Meetings/Poll Workers | | \$7,555.00 \$492.00 |
| VLCT Dues | | <u>.</u> |
| Animal Control | | \$1,606.00 |
| | | |
| Sheriff Patrol Expense | | ¢2,920,00 |
| County Tax APPROPRIATIONS | | \$2,826.00 |
| | | \$750.00 |
| Arlington Area Childcare Arlington Community House | | \$750.00 \$100.00 |
| Arlington Community House Arlington Nursing Service | | \$1,200.00 |
| Arlington Nursing Service Arlington Recreation Park | | \$1,200.00 |
| Arlington Rescue Squad | | \$7,500.00 |
| | | |
| Bennington County Conservation District | | \$300.00 |
| Bennington-Rutland Opportunity Council (BROC) | | \$137.00 |
| Center for Independent Living | | \$95.00 |
| Center for Restorative Justice | | \$250.00 |
| Green Up Day | | \$50.00 |
| Wuerslin-Stuecklen Scholarship | | \$350.00 |
| Martha Canfield Library | | \$3,800.00 |
| Tutorial Center | | \$200.00 |
| VT Association of Conservation Districts | | \$100.00 |
| Cemetery Commission | | |
| Southwestern Vermont Council on Aging | | \$600.00 |
| Tax Rebates | | \$17,002.16 |
| Chargebacks | | \$8,888.88 |
| Fees | | \$75.00 |
| Due to From Highway Checking | | \$42,816.23 |
| GE | NERAL FUND EXPENSES | \$206,672.23 |
| | TOTAL EXPENSES | \$1,666,937.23 |
| Reve | nue minus Expenditure | \$140,488.26 |
| Keve | nue minus Expenditure | \$140,488.26 |

TREASURER'S REPORT Reserve Accounts, 1 Year - July 1, 2023 - June 30, 2024

| Planning / Zoning Fund | |
|----------------------------------|---------------|
| Balance in Fund: 7/1/23 | \$390 |
| Interest earned | \$27 |
| Bank balance: 6/30/24 | \$417 |
| Emergency Management Fund | |
| Balance in Fund: 7/1/23 | \$1,326 |
| Interest earned | \$54 |
| Bank balance: 6/30/24 | \$1,380 |
| Records Restoration/Town Hall E | Building Fund |
| Balance in Fund: 7/1/23 | \$9,545 |
| Interest earned | \$455 |
| Bank balance: 6/30/24 | \$10,000 |
| Property Reappraisal Fund | |
| Balance in Fund: 7/1/23 | \$20,628 |
| Interest earned | \$4 |
| Bank balance: 6/30/24 | \$20,632 |
| Wuerslin / Stuecklen Scholarship | |
| Balance in Fund: 7/1/23 | \$6,274 |
| Appropriation | \$350 |
| Interest earned | \$29 |
| Grant Awards | \$1,415 |
| Bank balance: 6/30/24 | \$5,238 |
| Wuerslin / Stuecklen CD | |
| Balance in Fund: 7/1/23 | \$3,579 |
| Interest earned | \$107 |
| Bank balance: 6/30/24 | \$3,686 |
| School House Fund | |
| Balance in Fund: 7/1/23 | \$5,815 |
| Interest earned | \$163 |
| Bank balance: 6/30/24 | \$5,978 |
| Holiday Party Fund | |
| Balance in Fund: 7/1/23 | \$792 |
| Interest earned | \$26 |
| Bank balance: 6/30/24 | \$818 |

| Office Equipment Fund | |
|-----------------------------|----------|
| Balance in Fund: 7/1/23 | \$1,082 |
| Carryover from 12/13 budget | |
| Interest earned | \$54 |
| Bank balance: 6/30/24 | \$1,136 |
| Miscellaneous Fund | |
| Balance in Fund: 7/1/23 | \$12,525 |
| Carryover from 12/13 budget | |
| Interest earned | \$316 |
| Bank balance: 6/30/24 | \$12,841 |
| Legal Professional Fund | |
| Balance in Fund: 7/1/23 | \$22,543 |
| Interest Earned | \$1,121 |
| Bank balance: 6/30/24 | \$23,664 |
| Tax Stabilization Fund | |
| Balance in Fund: 7/1/23 | \$19,033 |
| Disbursements: | |
| Transfers for HW projects | |
| Interest Earned | \$89 |
| Bank balance: 6/30/24 | \$19,122 |
| Independent Audit | |
| Balance in Fund: 7/1/23 | \$6,292 |
| Interest earned | \$211 |
| Bank balance: 6/30/24 | \$6,503 |
| Computer Grant | |
| Balance in Fund: 7/1/23 | \$803 |
| Interest Earned | \$38 |
| Bank balance: 6/30/24 | \$841 |
| Recovery Fund | |
| Balance in Fund: 7/1/23 | \$4,137 |
| Interest earned | |
| Bank balance: 6/30/24 | \$4,137 |

Cash Receipts & Disbursements - General Fund July 1, 2024 through December 31, 2024

| Bank balance: 7/1/2024 | \$147,237 |
|--|-------------|
| Receipts: | |
| Current Taxes | \$1,561,702 |
| Building Permit Fees | \$1,075 |
| Town Clerk Fees | \$4,853 |
| General Fund Checking Interest | \$8,577 |
| State Money Transfer | \$19,625 |
| TOTAL RECEIPTS | \$1,595,832 |
| TOTAL FUNDS AVAILABLE | \$1,595,832 |
| EXPENSES | |
| School Property Tax Share | \$1,044,127 |
| Highway Property Tax Share | |
| TOTAL TRANSFERS | \$1,044,127 |
| SELECT BOARD SALARY AND EXPENSES | |
| Selectmen's Salaries | \$231 |
| TOWN OFFICAL SALARY AND EXPENSES | |
| Auditors Salary | \$217 |
| Town Clerk Salary | \$5,969 |
| Town Clerk Fees | \$4,853 |
| Delinquent Tax Collector | \$6,406 |
| Assistant Town Clerk | \$1,020 |
| Treasurer Salary | \$7,010 |
| Assistant Treasurer | \$1,700 |
| Constable Salary | \$675 |
| Lister's Salary & Expenses | \$3,233 |
| Misc Mileage & Reimbursement | \$2,367 |
| Zoning Administrator Salary | |
| Zoning Administrator Expenses | \$172 |
| ZBA Planning Expenses | |
| Emergency Coordinator | |
| Health Officer Salary | |
| Health Officer Expenses- Phone/Mileage | |
| Payroll Tax | \$7,927 |
| Childcare Contribution | \$455 |
| Training Town Officers | |

Cash Receipts & Disbursements - General Fund July 1, 2024 through December 31, 2024

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| 1 486 2 51 5 | |
|---|----------|
| GENERAL MAINTENANCE AND SUPPLIES | |
| Town Hall Utilities | \$2,410 |
| School House Utilities | |
| Office Supplies | \$487 |
| Computers Software & Internet | \$7,774 |
| Town Hall Maintenance | \$2,225 |
| Town Hall Major Repairs and Improvements | \$410 |
| Postage | \$295 |
| Town Report Expense | \$544 |
| Website Management | \$500 |
| Legal and Professional Fees | |
| GENERAL SERVICES | |
| Solid / Hazardous Waste / Recycle | \$1,030 |
| Bennington County Sheriffs | |
| Bennington County Solid Waste | \$1,728 |
| BCRC | \$3,000 |
| Fire Protection | |
| Insurance and Bonding | \$25,933 |
| BCA Meetings/Poll Workers | \$601 |
| VLCT Dues | \$1,656 |
| Animal Control | |
| Generator Cost | \$317 |
| County Tax | \$6,025 |
| APPROPRIATIONS | |
| Arlington Area Childcare | \$750 |
| Arlington Community House | \$100 |
| Arlington Nursing Service | \$1,200 |
| Arlington Recreation Park | \$3,000 |
| Arlington Rescue Squad | \$7,500 |
| Bennington County Child Advocacy | \$200 |
| Bennington County Conservation District | \$300 |
| Bennington-Rutland Opportunity Council (BROC) | \$137 |
| Cemetery Commission | |
| Center for Independent Living | \$95 |
| Center for Restorative Justice | \$250 |
| Green Up Day | \$50 |
| Martha Canfield Library | \$3,800 |
| | |

Cash Receipts & Disbursements - General Fund July 1, 2024 through December 31, 2024

Page 3 of 3

| PAVE | \$100 |
|--|-------------|
| Tutorial Center | \$200 |
| VT Association of Conservation Districts | \$100 |
| Southwestern Vermont Council on Aging | \$800 |
| Wuerslin-Stuecklen Scholarship | |
| Tax Rebates | \$14,434 |
| Due to From Highway Checking | |
| Chargebacks | |
| MISCELLANEOUS | |
| GENERAL FUND EXPENSES | \$130,186 |
| TOTAL EXPENSES | \$1,174,313 |
| Revenues Minus Expenditures | \$421,519 |
| Accounted for as follows: | |
| General Fund Checking Balance: 12/31/24 | \$554,703 |
| Revenues Minus Expenditures | \$628,418 |
| Unaccounted Surplus | -\$73,715 |
| | |



Reserve Accounts, 6-month - July 1, 2024 - December 31, 2024

| Planning / Zoning Fund | |
|-------------------------------------|----------|
| Balance in Fund: 7/1/24 | \$390 |
| Interest earned | \$19 |
| Bank balance: 12/31/24 | \$409 |
| Emergency Management Fund | |
| Balance in Fund: 7/1/24 | \$1,326 |
| Interest earned | \$38 |
| Bank balance: 12/31/24 | \$1,364 |
| Town Hall Building Fund/Records Res | toration |
| Balance in Fund: 7/1/24 | \$9,545 |
| Interest earned | \$305 |
| Bank balance: 12/31/24 | \$9,850 |
| Property Reappraisal Fund | |
| Balance in Fund: 7/1/24 | \$20,628 |
| Interest earned | \$2 |
| Bank balance: 12/31/24 | \$20,630 |
| Wuerslin / Stuecklen Scholarship | |
| Balance in Fund: 7/1/24 | \$6,276 |
| Interest earned | \$13 |
| Bank balance: 12/31/24 | \$6,289 |
| Wuerslin / Stuecklen CD | |
| Balance in Fund: 7/1/24 | \$3,579 |
| Interest earned | \$45 |
| Bank balance: 12/31/24 | \$3,624 |
| School House Fund | |
| Balance in Fund: 7/1/24 | \$5,815 |
| Interest earned | \$76 |
| Bank balance: 12/31/24 | \$5,891 |
| Holiday Party Fund | |
| Balance in Fund: 7/1/24 | \$792 |
| Interest earned | \$19 |
| Bank balance: 12/31/24 | \$811 |

| Office Equipment Fund | |
|-------------------------|----------|
| Balance in Fund: 7/1/24 | \$1,082 |
| Interest earned | \$38 |
| Bank balance: 12/31/24 | \$1,120 |
| Miscellaneous Fund | |
| Balance in Fund: 7/1/24 | \$12,252 |
| Interest earned | \$416 |
| Bank balance: 12/31/24 | \$12,668 |
| Legal Professional Fund | |
| Balance in Fund: 7/1/24 | \$22,543 |
| Interest Earned | \$795 |
| Bank balance: 12/31/24 | \$23,338 |
| Tax Stabilization Fund | |
| Balance in Fund: 7/1/24 | \$19,033 |
| Interest Earned | \$41 |
| Bank balance: 12/31/24 | \$19,074 |
| Independent Audit | |
| Balance in Fund: 7/1/24 | \$6,292 |
| Interest earned | \$216 |
| Bank balance: 12/31/24 | \$6,508 |
| Recovery Fund | |
| Balance in Fund: 7/1/24 | \$4,137 |
| Interest Earned | \$0 |
| Bank balance:12/31/24 | \$4,137 |
| Computer Grant | |
| Balance in Fund: 7/1/24 | \$803 |
| Interest Earned | \$30 |
| Bank balance: 12/31/24 | \$833 |

TREASURER'S REPORT Cash Receipts & Disbursements - Highway July 1, 2024 through December 31, 2024

| Bank Balance 7/1/24 | \$46,208 |
|--|-----------|
| Receipts: | |
| Property Tax Share | \$456,440 |
| VT State Highway Aid | \$65,611 |
| Highway Checking Interest | \$3,909 |
| Grant Reimbursement | \$77,812 |
| Hold Harmless Money | \$70,308 |
| TOTAL RECEIPTS | \$674,080 |
| TOTAL FUNDS AVAILABLE | \$720,288 |
| Expenses | |
| Road Foreman Salary | \$62,038 |
| Road Foreman Overtime | \$5,411 |
| Road Worker Salary | \$58,838 |
| Road Worker Overtime | \$5,556 |
| Uniforms/Shop Towels | \$1,600 |
| Payroll Tax Expenses | |
| Retirement Contribution | \$6,975 |
| Health Insurance | |
| Unemployment Insurance | \$144 |
| Workers' Comp. Insurance | \$3,963 |
| Drug Testing | |
| Training / Mileage | |
| Misc. Expenses | \$1,953 |
| Garage Maintenance | \$804 |
| Heating Oil | |
| Electric | \$1,242 |
| Phone/ Internet/Radios | \$3,477 |
| Equipment Maintenance | \$22,941 |
| Tires | \$3,477 |
| Fuel and Oil (Trucks/Equipment) | \$29,346 |
| Oil and Lube | \$1,233 |
| Tools & Supplies | \$11,320 |
| Insurance & Liability (Garage / Vehicle) | \$1,390 |
| Road/Ditch Materials and Hauling | \$41,460 |
| Sand (delivered) | \$22,034 |
| Salt (delivered) | \$21,478 |

TREASURER'S REPORT Cash Receipts & Disbursements - Highway July 1, 2024 through December 31, 2024

Page 2 of 3

| | 1 ugc 2 01 3 | |
|----------------------------|---------------------------|-----------|
| Calcium Chloride (delivere | ed) | |
| Tree and Brush Removal | | |
| Contracted Services | | \$48,275 |
| Pavement Maintenance | | \$1,359 |
| Bridge / Culvert Program | | \$12,207 |
| Guard Rails | | \$86 |
| Road Equipment Fund Ap | propration | \$50,000 |
| Grant Funding | | \$153,539 |
| Tandem Truck | | \$16,251 |
| Better Back Roads | | \$12,368 |
| Grant in Aid Projects | | \$802 |
| Checks Cashed late from I | orevious Budget | \$17,226 |
| Fees | | \$110 |
| | Total Expenditures | \$618,902 |
| Reven | ues minus Expenditures | \$101,386 |
| Accounted for as follows: | | |
| Bank Balance: 6/30/24 | | \$101,385 |
| Revenues minus Expendit | ures | \$1 |
| Paving Fund | | |
| Balance as of 7/1/24 | | \$25 |
| Interest | | \$1 |
| Balar | ice in fund as of 6/30/24 | \$26 |
| Bridge & Culvert Fund | | |
| Balance as of 7/1/24 | | \$117,907 |
| Interest | | \$3,311 |
| Balar | ice in fund as of 6/30/24 | \$121,218 |
| Materials & Hauling Fund | | |
| Balance as of 7/1/24 | | \$21,603 |
| Interest | | \$607 |
| Balar | ice in fund as of 6/30/24 | \$22,210 |
| Road Equipment Fund | | |
| Balance as of 7/1/24 | | \$10,896 |
| Expenditures | | -\$53,065 |
| FY 23/24 Budget Amour | nt | \$50,000 |
| Interest | | \$475 |
| Balar | ice in fund as of 6/30/24 | \$8,306 |
| | | |

TREASURER'S REPORT Cash Receipts & Disbursements - Highway July 1, 2024 through December 31, 2024

Page 3 of 3

| Miscellaneous Fund* | |
|-------------------------------|----------|
| Balance as of 7/1/24 | \$3,910 |
| Interest | \$107 |
| Balance in fund as of 6/30/24 | \$4,017 |
| Grant Proposal Fund* | |
| Balance as of 7/1/24 | \$11,025 |
| Interest | \$311 |
| Balance in fund as of 6/30/24 | \$11,336 |
| Construction Fund* | |
| Balance as of 7/1/24 | \$24,678 |
| Interest | \$685 |
| Balance in fund as of 6/30/24 | \$25,363 |



Cash Receipts & Disbursements - General Fund July 1, 2024 through December 31, 2024

| Bank balance: 7/1/2024 | \$147,237 |
|--|-------------|
| Receipts: | |
| Current Taxes | \$1,561,702 |
| Building Permit Fees | \$1,075 |
| Town Clerk Fees | \$4,853 |
| General Fund Checking Interest | \$8,577 |
| State Money Transfer | \$19,625 |
| TOTAL RECEIPTS | \$1,595,832 |
| TOTAL FUNDS AVAILABLE | \$1,595,832 |
| EXPENSES | |
| School Property Tax Share | \$1,044,127 |
| Highway Property Tax Share | |
| TOTAL TRANSFERS | \$1,044,127 |
| SELECT BOARD SALARY AND EXPENSES | |
| Selectmen's Salaries | \$231 |
| TOWN OFFICAL SALARY AND EXPENSES | |
| Auditors Salary | \$217 |
| Town Clerk Salary | \$5,969 |
| Town Clerk Fees | \$4,853 |
| Delinquent Tax Collector | \$6,406 |
| Assistant Town Clerk | \$1,020 |
| Treasurer Salary | \$7,010 |
| Assistant Treasurer | \$1,700 |
| Constable Salary | \$675 |
| Lister's Salary & Expenses | \$3,233 |
| Misc Mileage & Reimbursement | \$2,367 |
| Zoning Administrator Salary | |
| Zoning Administrator Expenses | \$172 |
| ZBA Planning Expenses | |
| Emergency Coordinator | |
| Health Officer Salary | |
| Health Officer Expenses- Phone/Mileage | |
| Payroll Tax | \$7,927 |
| Childcare Contribution | \$455 |
| Training Town Officers | |

Cash Receipts & Disbursements - General Fund July 1, 2024 through December 31, 2024

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| 1 486 2 51 5 | |
|---|----------|
| GENERAL MAINTENANCE AND SUPPLIES | |
| Town Hall Utilities | \$2,410 |
| School House Utilities | |
| Office Supplies | \$487 |
| Computers Software & Internet | \$7,774 |
| Town Hall Maintenance | \$2,225 |
| Town Hall Major Repairs and Improvements | \$410 |
| Postage | \$295 |
| Town Report Expense | \$544 |
| Website Management | \$500 |
| Legal and Professional Fees | |
| GENERAL SERVICES | |
| Solid / Hazardous Waste / Recycle | \$1,030 |
| Bennington County Sheriffs | |
| Bennington County Solid Waste | \$1,728 |
| BCRC | \$3,000 |
| Fire Protection | |
| Insurance and Bonding | \$25,933 |
| BCA Meetings/Poll Workers | \$601 |
| VLCT Dues | \$1,656 |
| Animal Control | |
| Generator Cost | \$317 |
| County Tax | \$6,025 |
| APPROPRIATIONS | |
| Arlington Area Childcare | \$750 |
| Arlington Community House | \$100 |
| Arlington Nursing Service | \$1,200 |
| Arlington Recreation Park | \$3,000 |
| Arlington Rescue Squad | \$7,500 |
| Bennington County Child Advocacy | \$200 |
| Bennington County Conservation District | \$300 |
| Bennington-Rutland Opportunity Council (BROC) | \$137 |
| Cemetery Commission | |
| Center for Independent Living | \$95 |
| Center for Restorative Justice | \$250 |
| Green Up Day | \$50 |
| Martha Canfield Library | \$3,800 |
| | |

Cash Receipts & Disbursements - General Fund July 1, 2024 through December 31, 2024

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| \$100 |
|-------------|
| \$200 |
| \$100 |
| \$800 |
| |
| \$14,434 |
| |
| |
| |
| \$130,186 |
| \$1,174,313 |
| \$421,519 |
| |
| \$554,703 |
| \$628,418 |
| -\$73,715 |
| |



Cash Receipts & Disbursements - Cemetery Fund

July 1, 2023 - June 30, 2024

| Balance in Checking (7/1/23) | \$15,345 |
|---|----------|
| Receipts: | |
| Plot Donation | \$400 |
| Interest | \$397 |
| Expenditures | -\$2,590 |
| Balance in Checking (6/30/24) | \$13,552 |
| Cemetery CD Balance: 7/1/23 | \$13,083 |
| Plot Donations | \$800 |
| Interest | \$349 |
| Cemetery CD Balance: 6/30/24 | \$14,232 |
| Cash Receipts & Disbursements - Lomberg Cemetery CD | |
| July 1, 2023 - June 30, 2024 | |
| Balance in bank (7/1/23) | \$10,485 |
| Interest | \$314 |
| Balance in bank (6/30/24) | \$10,799 |
| Cash Receipts & Disbursements - Cemetery Fund | |
| July 1, 2024- December 31, 2024 | |
| Balance in Checking (7/1/24) | \$13,552 |
| Interest | \$107 |
| Plot Donation | \$400 |
| Expenditures | -\$9,925 |
| Balance Checking (12/31/24) | \$4,134 |
| Cemetery CD Balance: 7/1/24 | \$14,232 |
| Interest | \$284 |
| CD Balance: 12/31/24, matures on 7/10/25 | \$14,516 |
| Cook Bossints & Bishamour ant a Loucher Council of Co | |
| Cash Receipts & Disbursements - Lomberg Cemetery CD July 1, 2024 - December 31, 2024 | |
| Balance in bank (7/1/2024) | \$10,799 |
| CD Matures on 6/14/25 | \$216 |
| Balance in bank (12/31/2024) | \$11,015 |
| | |

TREASURER'S REPORT SANDGATE SCHOOL DISTRICT FY23-24 Actual Budget

| Revenues FY23/24 \$1,353,767 Expenditures FY23/24 -\$1,446,679 Interest \$1,954 Total Funds Available - 6/30/24 \$142,478 FY24/24 Budget 7/1/24 - 12/31/24 Actual Balance - 7/1/24 \$142,478 Revenue \$1,345,853 Expenditures \$3,067 Fund Balance - 12/31/24 \$1,216,579 Bus Reserve Fund 7/1/23 - 6/30/24 Beginning Balance - 7/1/23 \$75,397 Interest \$2,243 Balance - 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 - 12/31/24 Beginning Balance - 7/1/24 \$77,641 Interest \$1,054 Balance - 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance - 6/30/24 \$201,764 Bank Balance - 6/30/24 \$201,764 Bank Balance - 7/1/24 \$578,695 | Bank Balance - 7/1/23 | \$233,436 |
|--|---------------------------------|--------------------|
| Interest | Revenues FY23/24 | \$1,353,767 |
| State Stat | Expenditures FY23/24 | -\$1,446,679 |
| FY24/24 Budget 7/1/24 — 12/31/24 Actual Balance — 7/1/24 \$142,478 Revenue \$1,345,853 Expenditures \$274,820 Interest \$3,067 Fund Balance — 12/31/24 \$1,216,579 Bus Reserve Fund 7/1/23 — 6/30/24 Beginning Balance — 7/1/23 \$75,397 Interest \$2,243 Balance — 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 — 12/31/24 Beginning Balance — 7/1/24 \$77,641 Interest \$1,054 Balance — 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance — 7/1/23 \$200,910 Interest \$854 Bank Balance — 6/30/24 \$201,764 Bank Balance — 6/30/24 \$201,764 Interest \$591 | Interest | \$1,954 |
| Actual Balance - 7/1/24 \$142,478 Revenue \$1,345,853 Expenditures \$3,067 Fund Balance - 12/31/24 \$1,216,579 Bus Reserve Fund 7/1/23 - 6/30/24 Beginning Balance - 7/1/23 \$75,397 Interest \$2,243 Balance - 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 - 12/31/24 Beginning Balance - 7/1/24 \$77,641 Interest \$1,054 Balance - 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance - 7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance - 6/30/24 \$201,764 Bank Balance - 7/1/24 \$201,764 | Total Funds Available - 6/30/24 | \$142,478 |
| Actual Balance - 7/1/24 \$142,478 Revenue \$1,345,853 Expenditures \$3,067 Fund Balance - 12/31/24 \$1,216,579 Bus Reserve Fund 7/1/23 - 6/30/24 Beginning Balance - 7/1/23 \$75,397 Interest \$2,243 Balance - 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 - 12/31/24 Beginning Balance - 7/1/24 \$77,641 Interest \$1,054 Balance - 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance - 7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance - 6/30/24 \$201,764 Bank Balance - 7/1/24 \$201,764 | | |
| Revenue \$1,345,853 Expenditures -\$274,820 Interest \$3,067 Fund Balance – 12/31/24 \$1,216,579 Bus Reserve Fund 7/1/23 – 6/30/24 Beginning Balance – 7/1/23 \$75,397 Interest \$2,243 Balance – 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 – 12/31/24 Beginning Balance – 7/1/24 \$77,641 Interest \$1,054 Balance – 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance - 7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance - 7/1/24 \$201,764 Interest \$591 | FY24/24 Budget | 7/1/24 – 12/31/24 |
| Revenue \$1,345,853 Expenditures -\$274,820 Interest \$3,067 Fund Balance – 12/31/24 \$1,216,579 Bus Reserve Fund 7/1/23 – 6/30/24 Beginning Balance – 7/1/23 \$75,397 Interest \$2,243 Balance – 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 – 12/31/24 Beginning Balance – 7/1/24 \$77,641 Interest \$1,054 Balance – 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance - 7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance - 7/1/24 \$201,764 Interest \$591 | | |
| Expenditures | Actual Balance – 7/1/24 | |
| Samily S | Revenue | |
| Sus Reserve Fund 7/1/23 - 6/30/24 | Expenditures | -\$274,820 |
| Bus Reserve Fund 7/1/23 – 6/30/24 Beginning Balance – 7/1/23 \$75,397 Interest \$2,243 Balance – 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 – 12/31/24 Beginning Balance – 7/1/24 \$77,641 Interest \$1,054 Balance – 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance -7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance -7/1/24 \$201,764 Interest \$591 | Interest | \$3,067 |
| Seginning Balance - 7/1/23 \$75,397 Interest \$2,243 Balance - 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 - 12/31/24 Beginning Balance - 7/1/24 \$77,641 Interest \$1,054 Balance - 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance - 7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance - 7/1/24 \$201,764 Interest \$591 | Fund Balance - 12/31/24 | \$1,216,579 |
| Seginning Balance - 7/1/23 \$75,397 Interest \$2,243 Balance - 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 - 12/31/24 Beginning Balance - 7/1/24 \$77,641 Interest \$1,054 Balance - 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance - 7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance - 7/1/24 \$201,764 Interest \$591 | | |
| Seginning Balance - 7/1/24 Seginning Seginning Seginning Seginning Balance - 7/1/24 Seginning Bal | Bus Reserve Fund | 7/1/23 – 6/30/24 |
| Balance - 6/30/24 \$77,641 Bus Reserve Fund 7/1/24 - 12/31/24 Beginning Balance - 7/1/24 \$77,641 Interest \$1,054 Balance - 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance - 7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Interest \$591 | Beginning Balance - 7/1/23 | \$75,397 |
| Bus Reserve Fund 7/1/24 – 12/31/24 Beginning Balance – 7/1/24 \$77,641 Interest \$1,054 Balance – 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance -7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Interest \$201,764 Interest \$591 | Interest | \$2,243 |
| Beginning Balance - 7/1/24 \$77,641 Interest \$1,054 Balance - 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance -7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Interest \$591 | Balance - 6/30/24 | \$77,641 |
| Beginning Balance - 7/1/24 \$77,641 Interest \$1,054 Balance - 12/31/24 \$78,695 Tuition and Special Ed Reserve Fund Bank Balance -7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance -7/1/24 \$201,764 Interest \$591 | | |
| Interest | Bus Reserve Fund | 7/1/24 – 12/31/24 |
| State | Beginning Balance – 7/1/24 | \$77,641 |
| Tuition and Special Ed Reserve Fund Bank Balance -7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance -7/1/24 \$201,764 Interest \$591 | Interest | \$1,054 |
| Bank Balance -7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance -7/1/24 \$201,764 Interest \$591 | Balance - 12/31/24 | \$78,695 |
| Bank Balance -7/1/23 \$200,910 Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance -7/1/24 \$201,764 Interest \$591 | | |
| Interest \$854 Bank Balance - 6/30/24 \$201,764 Bank Balance -7/1/24 \$201,764 Interest \$591 | Tuition and Specia | Il Ed Reserve Fund |
| Bank Balance - 6/30/24 \$201,764 Bank Balance -7/1/24 \$201,764 Interest \$591 | Bank Balance -7/1/23 | \$200,910 |
| Bank Balance -7/1/24 \$201,764 Interest \$591 | Interest | \$854 |
| Interest \$591 | Bank Balance - 6/30/24 | \$201,764 |
| Interest \$591 | Bank Balance -7/1/24 | \$201.764 |
| | | |
| Dalik Dalalice - 12/31/24 3202,333 | Bank Balance - 12/31/24 | \$202,355 |

Total All School District Funds 12/31/24 - \$1,497,628

STATEMENT OF TAXES RAISED

as of December 31, 2024

| Total Taxes Accounted for | \$1,661,890.01 |
|---|----------------|
| Delinquent Taxes before penalty and interest as of 10/02/24 | 111,898.18 |
| Taxes Received in Good Time | 1,549,991.83 |
| Total Taxes Billed: Due 10/01/23 | 1,661,890.01 |
| Total Grand List | 789,469 |

HOLD HARMLESS FUNDS

as of December 31, 2024

| Highway Portion Town Portion | \$72,598.50 75% \$24,199.50 25% |
|-------------------------------|------------------------------------|
| Total | \$96,798 |

HIGHWAY STATE AID

as of December 31, 2024

| 24 July | \$16,896.06 |
|------------|-------------|
| 24 July | \$16,896.06 |
| 24 August | \$16,896.06 |
| 24 October | \$16,896.00 |
| Total | \$67,584.18 |

CASH ON HAND - 07/01/2024

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

The General Fund and Highway Fund bank balance reflect the surplus money, the day the fiscal year starts.

TAX RATE FOR 2024-2025 FISCAL YEAR

| MUNICIPAL BUDGET | | |
|--|--------------|-------------------------|
| GENERAL FUND | | |
| Admin. Expenses | \$59,230 | |
| Maintenance | \$24,500 | |
| General Services | \$65,400 | |
| Appropriations | \$18,732 | |
| | | 445= 050 |
| TOTAL GENERAL FUND Hold Harmless Portion (25%) | 24 200 | \$167,862 |
| Hold Harmless Portion (25%) | -24,200 | |
| Education Fund Overpayment Return TOTAL GENERAL FUND TO BE RAISED | -21746.73 | \$121,915 |
| HIGHWAY | | \$121,515 |
| Total Highway Budget | \$522,055 | |
| Hold Harmless Portion (75%) | -72,598 | |
| Highway State Aid | -\$63,000 | |
| Tilgilway State Alu | -303,000 | |
| TOTAL HIGHWAY TO BE RAISED | | \$386,457 |
| TOTAL MUNICIPAL TAXES TO BE RAISED | | \$508,372 |
| Grand List: Total Municipality | \$789,469 | |
| General Fund Tax Rate (per 100) | 0.154427 | |
| Highway Tax Rate (per 100) | 0.489515 | |
| TOTAL MUNICIPALITY RATE (per 100) | 0.643942 | |
| MUNICIPAL TAX RATE WILL RAISE | | \$508,372 |
| SCHOOL BUDGET | | |
| Homestead Tax Rate | \$1.4421 | |
| Non Residential Tax Rate | \$1.4678 | |
| Grand List: Homesteads | \$255,943 | |
| Non-Residential | \$531,262 | |
| Total Raised: Homesteads | \$369,095.40 | |
| Total Raised: Non Residential | \$779,786.36 | |
| TOTAL SCHOOL BUDGET TAXES TO RAISE | | \$1,148,882 |
| LOCAL AGREEMENT TAX RATE | | |
| Local Agreement Tax Rate | \$0.0029 | |
| Municipal Grand List | \$789,469 | |
| TOTAL LOCAL AGREEMENT TAXES TO BE RAISED | | \$2,029 |
| TOTAL TAXES TO BE RAISED | | \$1,659,283 |
| Homestead Tax Rate, Municipal | \$0.6439 | |
| Homestead Tax Rate, School | \$1.4421 | |
| Homestead Tax Rate, Local Agreement | \$0.0029 | |
| TOTAL HOMESTEAD RATE | | \$2.0890 (per thousand) |
| Non-Residential Tax Rate, Municipal | \$0.6439 | |
| Non-Residential Tax Rate, School | \$1.4678 | |
| Non-Residential Tax Rate, Local Agreement | \$0.0029 | |
| TOTAL NON-RESIDENTIAL RATE | | \$2.1147 (per thousand) |

| 2024/25 LOCAL AGREEM | | |
|--------------------------|--------------|---|
| Homestead Education Rate | 1.4421 | Set by State |
| Veterans Exemptions | \$160,000.00 | *The local agreement rate is found by |
| Foregone Revenue | \$2,327.92 | *The local agreement rate is found by dividing the forgone revenue by the total |
| Total Grand List | \$789,469 | grand list. |
| Local Agreement Rate | 0.0029 | |

MAIN DRIVERS OF TAX CHANGES VERSUS LAST YEAR

| | Municipal (| Municipal Grand List | | | | | |
|------------|--------------------|----------------------|--|--|--|--|--|
| | 2023/2024 2024/202 | | | | | | |
| Grand List | \$787,195 | \$789,469 | | | | | |

| 2023-2024 RATE | | | 2024-2025 RATE | | | |
|-----------------|-----------|-----------------|-----------------|-----------|-----------------|--|
| | Homestead | Non-residential | | Homestead | Non-residential | |
| Municipal | 0.7797 | 0.7797 | Municipal | 0.6439 | 0.6439 | |
| School | 1.3587 | 1.4230 | School | 1.4421 | 1.4678 | |
| Local Agreement | 0.0028 | 0.0028 | Local Agreement | 0.0029 | 0.0029 | |
| Total | 2.1413 | 2.2056 | Total | 2.0890 | 2.1147 | |

| DIFFERENCE FROM LAST YEAR | HOMESTEAD | NON-RESIDENTIAL |
|---------------------------|-----------|-----------------|
| Municipal | -0.1358 | -0.1358 |
| School | 0.0834 | 0.0448 |
| Local Agreement | 0.0001 | 0.0001 |
| Total | -0.0523 | -0.0909 |

GRAND LIST

FY 24/25 Grand List is \$2,274 higher than last year.

MUNICIPAL BUDGET

FY 24/25 rate is 0.1358 lower than last year.

Total GF budget to be raised is \$35,440 **lower** than last year.

Total HW budget to be raised is \$72,984 **lower** than last year.

The decreases are due to adding the Hold Harmless and State Class HW Funds to total amount to raise.

SCHOOL BUDGET

Homestead Rate for FY 24/25 is 0.0834 higher than last year.

Non-Residential Rate for FY 24/25 is 0.0448 higher than last year.

LOCAL AGREEMENT

The Local Agreement is .0001 **higher** than last year.

ASSETS & COMPENSATION

COMPENSATION 7/1/24 - 6/30/25

| Auditors | Min wage |
|--------------------------|-------------|
| Board of Civil Authority | Min wage |
| Constable | 1,315/year |
| Health Officer | 250/year |
| Listers | Min wage |
| Lister Reappraisal Years | 15/hour |
| Road Foreman | 30/hour |
| Road Worker | 29.25/hour |
| School Board Salaries | 3,090/year |
| Select Board Chair | 1,327/year |
| Select Board Member | 637/year |
| Select Board Secretary | 20/hour |
| Town Clerk | 11,941/year |
| Assistant Town Clerk | 3,262/year |
| Treasurer | 14,328/year |
| Assistant Treasurer | 3,262/year |
| Webmaster | 500/year |
| Zoning Administrator | 25/hour |
| | |

FIXED ASSETS

| Cemetery Equipment |
|---|
| Constable Safety Items |
| Fire Pumps & Related Equip. |
| Office Equipment |
| Vault |
| 2009 Freightliner Dump Truck |
| 2018 International Dump Truck |
| 2014 Mack Tandem Axle Dump Truck |
| 2019 Ford F350 ¾-ton pickup w/plow & sander |
| 2014 John Deere 670G Grader |
| 2016 John Deere 6120E tractor/mower |
| 2019 John Deere 310SL Backhoe |
| 2019 Doosan DX140 Excavator |
| 3 Sanders |
| 2 Stone Rakes |
| Ditch Leaf Blower |
| 2015 2500 gal. Chloride Tank |
| 2015 525 gal. Chloride Tank |
| 2015 Pump for Chloride |
| Cemeteries, Town Garage, Town Hall/Office |
| Earth Compactor |

INDEBTEDNESS

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



Treasurer's Report

CONSOLIDATED BALANCE SHEET - TOWN FUNDS July 1, 2023 - June 30, 2024

| FUND | General | Highway | Equipment | Pavement | Bridge & Culvert | Materials & Hauling |
|-----------------------------|-------------|-----------|-----------|-------------|---------------------|---------------------|
| TOND | General | iligilway | Equipment | raveillelli | Cuivert | ITauling |
| Bank Balance: 7/1/23 | \$142,889 | \$46,208 | \$10,896 | \$25 | \$117,907 | \$21,603 |
| Revenues | \$1,687,971 | \$674,080 | \$50,475 | \$1 | \$3,311 | \$607 |
| Total Funds Available | \$1,830,860 | \$720,288 | \$61,371 | · | \$121,218 | \$22,210 |
| Expenditures | \$1,683,623 | \$618,902 | \$53,065 | | | |
| Revenues minus Expenditures | \$147,237 | \$101,386 | \$8,306 | \$26 | \$121,218 | \$22,210 |
| | | | | | | |
| Available Funds: 6/30/2024 | \$147,237 | \$101,385 | \$8,306 | \$26 | \$121,218 | \$22,210 |

GF Account Balances 6/30/24 - Computer Grant: \$841; Emergency Management: \$1,380; Holiday party: \$818; Independent Audit: \$6,503; Legal & Professional: \$23,664; Misc. Fund: \$12,841; Office Equip: \$1,136; Planning/Zoning: \$417; Property Reappraisal: \$20,632; Records Restoration/Town Hall Fund: \$10,000; School House: \$5,978; Tax Stabilization: \$19,122; Wuerslin Stueklin Scholorship: \$5,238

HW Misc. Fund: \$4,017; Grand Proposal Fund: \$11,336; Construction Account: \$25,363

Total All Town Funds 6/30/24- \$553,805

CONSOLIDATED BALANCE SHEET - TOWN FUNDS July 1, 2024 - December 31, 2024

| FUND | General | Highway | Equipment | Pavement | Bridge & Culvert | Materials & Hauling |
|-----------------------------|-------------|-----------|-----------|----------|---------------------|---------------------|
| | 4 | 4 | 4 | | 4 | 4 |
| Bank Balance: 7/1/24 | \$147,237 | \$101,385 | \$8,306 | \$26 | \$121,218 | \$22,210 |
| Revenues | \$1,598,986 | \$441,974 | \$112 | | \$1,646 | \$301 |
| Total Funds Available | \$1,746,223 | \$543,359 | \$8,418 | \$26 | \$122,864 | \$22,511 |
| Expenditures | \$1,191,518 | \$247,625 | | | | |
| Revenues minus Expenditures | \$554,705 | \$295,734 | \$8,418 | \$26 | \$122,864 | \$22,511 |
| Checking Balance: 12/31/24 | \$554,704 | \$295,739 | \$8,418 | \$26 | \$122,864 | \$22,511 |

GF Account Balances 12/31/24 - Computer Grant: \$847; Emergency Management: \$1,392; Holiday Party: \$825; Independent Audit: \$6,680; Legal & Professional: \$23,933; Misc.Fund: \$12,841; Office Equipment: \$1,149;

Planning/Zoning: \$423; Property Reappraisal: \$20,634; School House: \$6,059;

Tax Stabilization: \$19,074; Town Hall/Records Restoration: \$9,866; Wuerslin Stueklin Scholorship: \$6,274

HW Misc: \$4,051; Grant Proposals: \$11,470; Construction Account: \$25,659

*Recovery Fund (ARPA) Balance 12/31/24- \$4137

Total All Town Funds 12/31/24- \$1,159,576

^{*}Recovery Fund (ARPA) Balance 6/30/24- \$4,137

PROPOSED 2025-2026 SANDGATE BUDGET- GENERAL

| | | | | FY24/25 | FY25/26 | | |
|-----------------------------|----------|----------|----------|----------|-----------|----------|-----------|
| | FY23/24 | FY23/24 | FY24/25 | as of | Budget to | | |
| | Budget | Actual | Budget | 12/31/24 | Vote | % change | \$ Change |
| SALARY & EXPENSES | | | | | | | |
| Assistant Town Clerk | \$3,169 | \$3,169 | \$3,262 | \$1,020 | \$3,360 | \$0 | \$95 |
| Assistant Treasurer | \$3,169 | \$3,169 | \$3,264 | \$1,700 | \$3,360 | \$0 | \$96 |
| Auditor's Salaries | \$1,545 | \$690 | \$1,545 | \$217 | \$1,545 | | |
| Constable Salary | \$1,277 | \$1,311 | \$1,315 | \$675 | \$1,354 | \$0 | \$39 |
| Health Officer Expenses | \$250 | | \$250 | | \$250 | | |
| Health Officer Salary | \$250 | \$250 | \$250 | | \$250 | | |
| Listers Salaries & Expenses | \$4,240 | \$222 | \$4,240 | \$3,233 | \$6,000 | \$0 | \$1,760 |
| Office Training | \$500 | \$20 | \$500 | | \$500 | | |
| Payroll Tax Expenses | \$5,000 | \$4,749 | \$5,150 | \$2,483 | \$5,305 | \$0 | \$155 |
| Child Care Contrib. | | | | \$455 | | | |
| Salaries (Selectmen) | \$5,519 | \$4,120 | \$5,685 | \$231 | \$5,856 | \$0 | \$171 |
| Selectmen's Expenses | | | \$2,500 | | \$2,500 | | |
| Town Clerk Salary | \$11,593 | \$11,783 | \$11,941 | \$5,969 | \$12,299 | \$0 | \$358 |
| Treasurer Salary | \$13,911 | \$13,709 | \$14,328 | \$7,010 | \$14,758 | \$0 | \$430 |
| Website Management | \$500 | | \$500 | \$500 | \$500 | | |
| Zoning Admin Expenses | \$1,000 | \$346 | \$1,000 | \$172 | \$1,000 | | |
| Zoning Admin Salary | \$3,000 | \$3,989 | \$3,500 | | \$3,500 | | |
| TOTAL SALARIES/EXPENSES | \$54,923 | \$47,526 | \$59,230 | \$23,665 | | \$0 | \$3,104 |
| | - | | | | | | |
| MAINTENANCE & SUPPLIES | | | | | | | |
| *Independent Audit | \$1,000 | | \$1,000 | | \$1,000 | | |
| *Legal & Professional Fees | \$1,000 | \$104 | \$1,000 | | \$1,000 | | |
| *Town Hall Major Repairs | \$1,000 | | \$1,000 | \$410 | \$1,000 | | |
| Computer Software & IT | \$3,000 | \$10,064 | \$5,000 | \$7,774 | \$8,000 | \$1 | \$3,000 |
| Office Equip. Main. | \$3,000 | \$1,467 | \$3,000 | \$410 | \$3,000 | | |
| Office Supplies | \$2,000 | \$2,663 | \$2,000 | \$487 | \$2,000 | | |
| Postage | \$700 | \$550 | \$700 | \$295 | \$700 | | |
| Schoolhouse Utilities | \$300 | | \$300 | | \$300 | | |
| Town Hall Maint/Repairs | \$4,000 | \$4,280 | \$4,000 | \$2,225 | \$5,000 | \$0 | \$1,000 |
| Town Hall Utilities | \$4,500 | \$6,584 | \$4,500 | \$2,410 | \$5,000 | \$0 | \$500 |
| Town Report Expense | \$2,000 | \$1,137 | \$2,000 | \$544 | \$2,000 | | |
| TOTAL MAIN. & SUPPLIES | \$22,500 | \$26,848 | \$24,500 | \$14,555 | \$29,000 | \$0 | \$4,500 |
| | | | | | | | |
| TOTAL EXPENSES | \$77,423 | \$74,375 | \$83,730 | \$38,220 | \$91,337 | \$0 | \$7,604 |
| | | | | | | | I |
| Animal Control | \$400 | | \$400 | | \$400 | | |
| BCA Mtgs / Poll Workers | \$500 | \$492 | \$500 | - | · | | |
| BCRC | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | | |

PROPOSED 2025-2026 SANDGATE BUDGET- GENERAL

Page 2 of 2

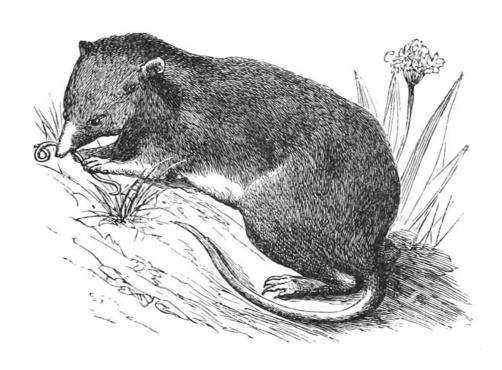
| BCSWA | \$2,100 | \$2,406 | \$2,100 | \$1,728 | \$2,500 | | \$400 |
|----------------------------|-----------|-----------|-----------|----------|-----------|-----|----------|
| Traffic Control | \$6,000 | | \$6,000 | | \$6,000 | | |
| Cemetery Commission | \$6,000 | | \$8,000 | | \$8,000 | | |
| County Tax | \$5,600 | \$2,826 | \$5,600 | \$6,025 | \$6,200 | \$0 | \$600 |
| Fire Protection | \$25,500 | | \$27,700 | | \$28,000 | \$0 | \$300 |
| Insurance & Bonding | \$6,500 | \$7,555 | \$6,500 | \$25,933 | \$8,000 | \$0 | \$1,500 |
| ISWAP | \$4,000 | \$4,420 | \$4,000 | \$1,030 | \$4,000 | | |
| Open | | \$3,677 | | | | | |
| VLCT Dues | \$1,600 | \$1,606 | \$1,600 | \$1,656 | \$1,600 | | |
| TOTAL GENERAL SERVICES | \$61,200 | \$25,982 | \$65,400 | \$39,973 | \$68,200 | \$0 | \$2,800 |
| TOTAL G.F TO BE VOTED | \$138,623 | \$100,357 | \$149,130 | \$78,193 | \$159,537 | \$0 | \$10,407 |
| APPROPRIATIONS | | | · | | | ' | |
| Arlington Area Childcare | \$750 | \$750 | \$750 | \$750 | \$750 | | |
| Arlington Community House | \$100 | \$100 | \$100 | \$100 | \$100 | | |
| Arlington Nursing Service | \$1,200 | \$1,200 | \$1,200 | \$1,200 | \$1,200 | | |
| Arlington Recreation Park | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | | |
| Arlington Rescue Squad | \$7,500 | \$7,500 | \$7,500 | \$7,500 | \$9,500 | \$0 | \$2,000 |
| Benn. Co. Child Advocacy | \$200 | \$200 | \$200 | \$200 | \$200 | | |
| BCCD | \$300 | \$300 | \$300 | | \$300 | | |
| BROC | \$137 | \$137 | \$137 | \$137 | \$137 | | |
| Burdett Commons | \$75 | | | | | | |
| VCIL | \$95 | \$95 | \$95 | \$95 | \$95 | | |
| CRJ | \$250 | \$250 | \$250 | \$250 | \$250 | | |
| Green-Up Day | \$50 | \$50 | \$50 | \$50 | \$50 | | |
| Wuerslin Scholarship | \$350 | \$350 | \$350 | | \$350 | | |
| Martha Canfield Library | \$3,800 | \$3,800 | \$3,800 | \$3,800 | \$4,180 | \$0 | \$380 |
| PAVE | \$100 | \$100 | \$100 | \$100 | \$100 | | |
| Council on Aging | \$600 | \$600 | \$600 | \$800 | \$600 | | |
| Tutorial Center | \$200 | \$200 | \$200 | | \$200 | | |
| VACD | \$100 | \$100 | \$100 | \$100 | \$100 | | |
| Appropriations to be voted | \$18,807 | \$18,732 | \$18,732 | \$18,082 | \$21,112 | \$0 | \$2,380 |
| Total GF & Appropriations | \$157,430 | \$119,089 | \$167,862 | \$96,275 | \$180,649 | \$0 | \$12,787 |

PROPOSED 2025-2026 SANDGATE BUDGET - HIGHWAY

| | | | | FY24/25 as | FY25/26 | | |
|----------------------------------|-----------|-----------|-----------|------------|-----------|----------|-----------|
| | FY23/24 | FY23/24 | FY24/25 | of | Budget to | Proposed | |
| | Budget | Actual | Budget | 12/31/24 | Vote | % change | \$ Change |
| Salaries/Wages/Expenses | | | | | | | |
| Drug Testing | \$250 | | \$250 | | \$250 | | |
| Health Insurance | \$15,000 | | \$15,000 | | \$15,000 | | |
| Payroll Tax Expenses | \$9,000 | \$10,086 | \$9,000 | \$5,444 | \$9,000 | | |
| Retirement Contribution | \$8,000 | \$6,975 | \$8,000 | \$3,867 | \$8,000 | | |
| Road Foreman Overtime | \$9,600 | \$5,411 | \$9,600 | \$2,814 | \$9,600 | | |
| Road Foreman Salary | \$60,287 | \$62,038 | \$62,096 | \$32,629 | \$63,959 | \$0 | \$1,863 |
| Road Worker Salary | \$59,087 | \$58,838 | \$60,860 | \$32,427 | \$62,686 | \$0 | \$1,826 |
| Road Worker Overtime | \$9,500 | \$5,556 | \$9,500 | \$3,291 | \$9,500 | | |
| Training/Mileage | \$400 | | \$400 | | \$400 | | |
| Unemployment Insurance | \$650 | \$144 | \$650 | | \$650 | | |
| Uniforms/Shop Towels | \$3,000 | \$1,600 | \$3,000 | \$800 | \$3,000 | | |
| Workers' Comp Insurance | \$15,000 | \$3,963 | \$15,000 | | \$15,000 | | |
| Total Salaries/Wages/Exp. | \$189,774 | \$154,611 | \$193,355 | \$81,272 | \$197,045 | \$0 | \$3,689 |
| | | | | | | | |
| Garage Equipment and Maintena | nce | | | | | | |
| Electric | \$1,200 | \$1,242 | \$1,200 | \$479 | \$1,200 | | |
| Equip Maint/Parts/Repairs | \$20,000 | \$22,941 | \$20,000 | \$9,552 | \$20,000 | | |
| Fuel & Oil (Trucks & Equip) | \$35,000 | \$29,346 | \$35,000 | \$12,657 | \$35,000 | | |
| Garage Maintenance | \$2,500 | \$804 | \$2,500 | | \$2,500 | | |
| Heating Oil | \$5,000 | | \$5,000 | | \$5,000 | | |
| Ins & Liability (Garage/Vehicle) | \$8,000 | \$1,390 | \$8,000 | | \$8,000 | | |
| Oil & Lube (fuel oil) | \$4,000 | \$1,233 | \$4,000 | \$715 | \$4,000 | | |
| Phone/Internet/Radios | \$5,000 | \$3,477 | \$5,000 | \$2,686 | \$5,000 | | |
| Tires & Chains | \$4,000 | \$3,477 | \$4,000 | \$4,930 | \$4,000 | | |
| Tools & Supplies | \$3,500 | \$11,320 | \$3,500 | \$4,000 | \$3,500 | | |
| Total Equip. and Maint. | \$88,200 | \$75,230 | \$88,200 | \$35,019 | \$88,200 | | |
| | | | | | | | |
| Materials & Hauling | <u>'</u> | | | | | | <u>'</u> |
| Calcium Chloride (delivered) | \$9,000 | | \$9,000 | \$2,600 | \$9,000 | | |
| Road/Ditch Materials & Hauling | \$50,000 | \$41,460 | \$50,000 | \$10,053 | \$50,000 | | |
| Salt (delivered) | \$25,000 | \$21,478 | \$25,000 | \$4,216 | \$25,000 | | |
| Sand (delivered) | \$29,000 | \$22,034 | \$29,000 | \$5,096 | \$29,000 | | |
| Total Materials & Hauling * | \$113,000 | \$84,971 | \$113,000 | \$21,965 | \$113,000 | | |
| | | | | | | | |
| Projects | | | | | | | |
| Bridge/Culvert Program * | \$20,000 | \$12,207 | \$20,000 | \$4,430 | \$20,000 | | |
| Contracted/Equip Rental | \$20,000 | \$48,275 | \$20,000 | \$10,607 | \$20,000 | | |
| Guard Rails /Signs | \$2,000 | \$86 | \$2,000 | | \$2,000 | | |
| Pavement Maintenance * | \$30,000 | \$1,359 | \$30,000 | | \$30,000 | | |
| Dry Hydrant | | | | | \$2,500 | | |
| Tree & Brush Removal | \$4,000 | | \$4,000 | | \$4,000 | | |
| Total Projects | \$76,000 | \$61,927 | \$76,000 | \$15,037 | \$78,500 | | |
| Other | | | | | | | |

PROPOSED 2025-2026 SANDGATE BUDGET - HIGHWAY

| Equip Reserve Fund Appropriation | \$50,000 | \$50,000 | \$50,000 | \$28,882 | \$50,000 | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----|---------|
| Misc. Expenses * | \$1,000 | \$1,953 | \$1,500 | \$538 | \$1,500 | | |
| Grant Funding | | \$153,539 | | \$71,360 | | | |
| Total Other | \$51,000 | \$205,492 | \$51,500 | \$100,780 | \$51,500 | | |
| | | | | | | | |
| TOTAL H.W. EXPENSES | \$517,974 | \$582,231 | \$522,055 | \$254,072 | \$528,245 | \$0 | \$3,689 |
| Less Anticipated State Aid | \$65,611 | \$65,611 | | | | | |
| SUBTOTAL | \$452,363 | \$516,620 | \$522,055 | \$254,072 | \$528,245 | \$0 | \$6,189 |



2024 PROPERTY TRANSFERS

January 1, 2024 - December 31, 2024

- 1. Edward A. Willette of Bennington, VT to Edward A. Willette of Bennington, VT
- 2. Eric J. Boberg of Sandgate, VT to Ashley A. Coones of Sandgate, VT
- 3. Donald J. Park of Newtown Square, PA to Michael Giacopassi of Redding, CT
- 4. Michaud C. Veretta of Stratford, CT to Christopher D. Iannucci of Shelton, CT
- 5. Estate of Robert Fillis of Greenwich, CT to Virginia M. Paige of Jersey City, NJ
- Life is Gold at the GRI, LLC of Saratoga Springs, NY to 3402 Sandgate Rd, LLC of Fort Worth, TX
- 7. Claire S. Merritt of Sandgate, VT to Claire S. Merritt, Trustee of Sandgate, VT
- 8. Forter Family Trust of long Beach, CA to John P. Larrabee of Salt Springs, FL
- 9. Margaretha Pero to Sandgate, VT to Margaretha Pero Trustee of Sandgate, VT
- 10. Margaretha Pero Trustee of Sandgate, VT to Margaretha Pero of Sandgate, VT
- 11. Robert Billing of Norwell, MA to Matthew Risi of Oxford, CT
- 12. Michael Valldejuli of Memphis TN to Timothy Wood of Granville, NY
- 13. Golub M. Burton of New Port Richey, FL to Avanti, LLC of New Port Richey, FL
- 14. Thomas J. Monahan or New Canaan, CT to Cynthia R. Monahan Rev Trust of New Canaan, CT
- 15. Lillian Pacher-King of Hobe Sound, FL to Jason E. Cavagnaro of Sandgate, VT
- 16. Harold R. Sendra of Danby, VT to Pamela M. Skaarup of Troy, NY
- 17. Charlotte Keenan of Doylestown, PA to Todd M. Johnson of Belvidere, NY
- 18. Joanne Farrington of Bennington, CT to Scott A. Farrington of Bennington, VT
- 19. Scott A. Farrington of Bennington, VT to Abby Farrington of Bennington, VT
- 20. Alexander Filipp of Glenmont, NY to Mark Staudinger of Sandgate, VT
- 21. Estate of David Sirman of W. Simsbury, CT to Elise H Sirman, Trustee of the David E. W. Simsbury, CT
- 22. Conservation Fund of Arlington, VA to Ronald Steves of Granville, NY

DOG LICENSES

Sandy Reidy, Town Clerk

In 2024 there were 55 dogs licensed in the Town of Sandgate. I would like to thank all the people who cooperated with the licensing process.

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

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



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

SCHEDULE OF DOG LICENSES AND FEES

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

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

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

RABIES VACCINATION LAW

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

SANDGATE TOWN SCHOOL DISTRICT WARNING

Legal voters of the Town of Sandgate School District of Sandgate, County of Bennington, State of Vermont, are hereby warned and notified to meet at 10:00 a.m. at the Sandgate Town Hall on **Tuesday, March 4, 2025** or remotely via the Zoom computer application/program utilizing meeting ID: 835 9724 9941 with Passcode: 839163 (a direct link is available on the SVSU website www.svsu.org which also lists numbers to access by phone) to transact the following business:

- Article 1 To hear and act on the report of the School District Officers.
- Article 2 To authorize the School Board to borrow money by issue of notes not to excess of anticipated revenue for the fiscal year July 1, 2025 through June 30, 2026.
- Article 3 To elect one School Board Director for a three-year term by Australian ballot March 4, 2025.
- Article 4 Shall the legal voters of Sandgate School District approve the school board to expend \$1,325,555, which is the amount the school board has determined to be necessary for the ensuing fiscal? It is estimated that the proposed budget, if approved, will result in per pupil education spending of \$9,771, which is 27.73% lower than per pupil spending for the current year.
- Article 5 Shall the legal voters of Sandgate School District authorize the Board of School Directors to transfer part of the audited fund balance existing on June 30, 2024, estimated to be \$126,092, in an amount not to exceed \$25,000 to the existing Sandgate School District Tuition Reserve Fund?
- Article 6 Shall the legal voters of Sandgate School District authorize the Board of School Directors to transfer part of the audited fund balance existing on June 30, 2024, estimated to be \$126,092, in an amount not to exceed \$25,000 to the existing Sandgate School District Bus Reserve Fund?
- Article 7 To transact any other business proper to be brought before said Town School District Meeting.

Absentee voting is permitted on all matters to be voted by Australian ballot. For purposes of Australian balloting, the polls will be open from 10:00a.m. until 7:00p.m. on March 4, 2025.

Dated this 28 day of January, 2025

Sandgate Board of School Directors:

Celeste Keel, Chairperson

Eric Weissleder, Vice Chairperson

Allan Tschorn, Clerk

SANDGATE SCHOOL DISTRICT

Board of Directors Annual Officers Report Report on 2024-2025 (FY2025)

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

The Sandgate School District currently has 62 students receiving tuition at 7 schools. Pre-K students are enrolled in Fisher Elementary. Elementary schools attended by Sandgate students include: Fisher Elementary, Grace Christian, Hiland Hall, Manchester Elementary (MEMS), and Maple Street. Secondary Schools receiving Sandgate students include Arlington Memorial High School, Burr & Burton, Hiland Hall Middle School, and Maple Street Middle School.

In the 2023-2024 School Year (FY 24) there was a change in how the Ed spending per student is calculated. The number of students for a period of 20 days beginning the 11th day of the school year was a number called the Average Daily Membership (ADM). Using that number and "weighting" students with regard to early education needs, elementary or secondary enrollment, students with English as a second language and students living in poverty were all used to calculate a "weighted" student count called the "equalized pupil". In FY24 a sparsity rating was added to weight students in the most rural areas of the state, and a new number emerged known as the Long Term Weighted Average Daily Membership (LTW ADM). In FY 24 our equalized pupil count or rating of 63.4 became a LTW ADM rating of 108.09. In FY 25 the LTW ADM was 111.8 and in FY 26 that number is projected to be 126.4. Despite the fact that we are anticipating a slight decrease of actual students for the FY 26 year, the LTW ADM is increasing which would be indicative of more students with the forementioned qualities that effect the weighting. Ed spending is the amount needed from the Vermont Education Fund, and the Ed spending per LTW ADM is what actually determines the Education Homestead Tax Rate.

The Sandgate School District pays the prevailing tuition rate to public schools and up to the announced State average to approved private or independent schools. Currently, the State announced average for elementary tuition is \$18,465; the State announced average for 7th through 12th grade is \$19,263. It is important to note the State averages are only among larger union schools and do not average in the higher tuition rates common to smaller non-union schools. The announced tuitions to Arlington schools this year (FY25) is \$20,000 for elementary school and \$21,000 for grades 7 - 12. For the purpose of building the budget, an estimated 5% increase in State average tuitions (allowable tuition to private or independent schools) was used making the anticipated tuition to elementary schools an estimated maximum of \$19,263 and tuition to secondary schools an estimated maximum of \$20,763. For the purpose of building the budget and estimated tuition for FY26 at Arlington is \$20,000 for elementary and \$21,000 for grades 7- 12.

The total budgeted expenditures for FY25 as approved at the annual meeting were \$1,496,866 with an offsetting revenue of \$14,737 brings our total Education Spending for FY25 to \$1,511,603. A simplified historical account of school district funds would be:

FY23 Year End Audited Fund Balance: -\$15,572

Plus, FY24 Revenues: \$1,301,116
Plus, FY24 Interest Income: \$15,973
Less FY24 Actual Expenses: \$1,175,425

Gives us a FY24 Year-End Fund Balance of \$126,092

For FY26, the board has proposed a spending budget of \$1,325,555, which represents an anticipated decrease of 11.44% is reflective of anticipated decrease in expenses due to fewer students in the district. The FY25 homestead educational tax rate for the current year is \$1.4421. Based upon several factors, including State aid to education and a projected increase in the Common Level of Appraisal (CLA), the anticipated homestead tax rate for FY26 is estimated to be \$1.0286 – a decrease of \$0.4135 or about a 33% reduction in comparative tax rates.

Article 4 on the Warning is asking the voters to approve an expenditure budget of \$1,325,555 for the 2025 – 2026 (FY26) academic year. As stated in the warning, this represents a per pupil spending \$9,771 which is 27.73% lower than the per pupil spending for the current year. At a quick glance, one would wonder how it is possible to have a per pupil spending of almost half the prevailing tuition rates. The answer lies in the fact that the number used to determine the per pupil spending is the LTW ADM and not the actual head count of students that the districts provide tuition payments for.

Article 5 on the Warning asks the voters to authorize the board to transfer part of the audited fund balance from June 30, 2024 – estimated to be \$126,092 – in an amount not to exceed \$25,000 to the existing reserve fund for unanticipated tuition expenses. The current value of that fund is \$201,847.

Article 6 on the Warning asks the voters to authorize the board to transfer part of the audited fund balance from June 30, 2024 – estimated to be \$126,092 – in an amount not to exceed \$25,000 to the existing Bus Sinking Fund. The current balance of that fund is \$84,131.

After applying \$25,000 to the reserve tuition fund and \$25,000 to the bus sinking fund that would leave \$76,092 as a carry-over in the current year. Adding in an estimated \$4,000 in interest income, there is a figure of \$80,092 applied as offsetting revenue which reduces our Education Spending for FY26 to \$1,245,463.

In October, the Board accepted a grant from the EPA offering funds to cover the acquisition and establish the necessary infrastructure for an electric bus. Since this grant covers 100% of the e-bus, it leaves our current bus sinking fund intact. By the guidelines of the grant, we must keep and operate the e-bus for a period of five years. Currently we do not have

sufficient funds to cover the replacement of either a conventional diesel bus or a replacement ebus when the time comes, so the board has suggested to continue funding our bus sinking fund with current surpluses in the budget.

There are some very significant changes in our state education system currently being proposed which would effectively create five school districts within the State – representing a huge drop from the current 119 functioning boards. The five districts would have paid or salaried boards with local boards serving in an advisory capacity to the larger professional boards. The current plan as being reviewed would require significant rulemaking in the coming years and a shift of roles and policy making between the Agency of Education and the Department of Education. The position on small independents schools and school choice has not yet been revealed.

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

Respectfully Submitted,

Allan Tschorn, Clerk

Celeste Keel, Chair & Eric Weissleder

Sandgate School District

February 4, 2024

| Sandgate School District EXPENDITURES | - | Actual FY22 | Act | Actual FY23 | Actual FY24 | | Budget FY25 | Bud | Budget FY26 | > | Variance | % Var |
|---|----------|-------------|----------|-------------|-------------|----------|-------------|----------|-------------|----------|-----------|----------|
| Sandgate Borrowing Interest | \$ | 1 | Ş | ı | | \$ | 200 | \$ | 200 | \$ | ı | %00.0 |
| TOTAL DEBT SERVICE | ٠ | 1 | ❖ | ı | s | ٠ • | 200 | Ŷ | 200 | \$ | | %00.0 |
| Board Salaries | φ. | 2,200 | ٠ | 2,200 | \$ 2,2 | 2,200 \$ | 2,200 | ب | 2,200 | ٠ | | 0.00% |
| Board Fica/Medicare/CCC | \$ | 168 | ς, | 168 | \$ | 168 \$ | 178 | \$ | 178 | Ş | ı | %00.0 |
| Legal | | | ς. | ı | · \$ | ↔ | 200 | ب | 200 | s | ı | %00.0 |
| Advertising/Printing/Postage | | | ς. | 1 | \$ | ↔ | 100 | Ş | 100 | \$ | 1 | 0.00% |
| Board Supplies | | | ᡐ | ı | | ٠ | 210 | Ŷ | 210 | ς. | ı | 0.00% |
| Board Dues/Memberships | | | \$ | 1 | · \$ | \$ | 900 | \$ | 900 | \$ | 1 | 0.00% |
| TOTAL BOARD OF ED | \$ | 2,368 | \$ | 2,368 | \$ 2,3 | 2,368 \$ | 4,088 | \$ | 4,088 | \$ | | %00.0 |
| Audit Assessment | \$ | 5,375 | \$ | 5,570 | \$ 4,4 | 4,400 \$ | 3,850 | \$ | 5,500 | \$ | 1,650 | 42.86% |
| TOTAL AUDIT | \$ | 5,375 | ⊹ | 5,570 | \$ 4,4 | 4,400 \$ | 3,850 | \$ | 2,500 | \$ | 1,650 | 42.86% |
| Transportation Assessment | ٠ | 15,387 | Ş | 12,084 | \$ 26,639 | 39 \$ | 9,850 | ❖ | 30,851 | φ. | 21,001 | 213.21% |
| TOTAL TRANSPORTATION | \$ | 15,387 | \$ | 12,084 | \$ 26,639 | \$ 68 | 058'6 | \$ | 30,851 | \$ | 21,001 | 213.21% |
| PreSchool Tuition - Public | ٠ | 10,608 | ↔ | 25,592 | \$ 15,056 | \$ 95 | 11,652 | ⋄ | 11,946 | Ş | 294 | 2.52% |
| PreSchool Tuition - Private / Independent | \$ | • | \$ | 1 | ÷. | \$ | • | \$ | 1 | \$ | 1 | 1 |
| TOTAL PRE-K | \$ | 10,608 | \$ | 25,592 | \$ 15,056 | \$ 95 | 11,652 | \$ | 11,946 | \$ | 294 | 2.52% |
| Early Childhood SpEd Assessment | \$ | 6,829 | \$ | 1 | \$ 64,043 | 43 \$ | 125,388 | \$ | 1 | \$ | (125,388) | -100.00% |
| TOTAL EARLY CHILDHOOD (EEE) | \$ | 6,829 | \$ | 1 | \$ 64,043 | 43 \$ | 125,388 | \$ | 1 | \$ | (125,388) | -100.00% |
| Elem Tuition - Public VT LEA | ب | 286,889 | ❖ | 321,371 | \$ 339,188 | \$ | 1 | ⋄ | 1 | ❖ | • | ŀ |
| Elem Tuition - Sunderland | ٠ | • | \$ | | \$ | ↔ | 19,240 | ş | 19,800 | ς. | 260 | 2.91% |
| Elem Tuition - Manchester | Ŷ | 1 | ᡐ | 1 | \$ | ↔ | 57,720 | Ŷ | 59,400 | ς. | 1,680 | 2.91% |
| Elem Tuition - Fisher Elem | ᡐ | 1 | ς. | • | · \$ | | 280,000 | Ŷ | 280,000 | φ. | ı | 0.00% |
| Elem Tuition - Flood Brook | ᡐ | • | ئ | • | \$ | . | 19,240 | φ. | 39,600 | \$ | 20,360 | 105.82% |
| Elem Tuition - Private VT LEA | | | φ. | 145,105 | \$ 98,108 | \$ 80 | 1 | φ. | 19,263 | φ. | 19,263 | 1 |
| Elem Tuition - Maple St Scl | φ. | 141,235 | ⊹ | | · \$ | ∙γ- | 34,852 | φ. | | ⊹ | (34,852) | -100.00% |
| Elem Tuition - Hiland Hall | φ. | | ᡐ | 1 | · \$ | ⊹ | 20,353 | ب | 32,363 | ᡐ | 12,010 | 59.01% |
| Elem Tuition - Grace Christian | \$ | 1 | ب | • | | . | 9,048 | \$ | 58,905 | ş | 49,857 | 551.03% |
| TOTAL ELEMENTARY TUITION | ⋄ | 428,125 | ب | 466,476 | \$ 437,296 | \$ 96 | 440,453 | ⋄ | 509,331 | ❖ | 68,878 | 15.64% |
| SU Sped Assessment - Elem | \$ | 11,084 | \$ | 25,093 | \$ 17,890 | \$ 06 | 117,246 | \$ | 2,404 | \$ | (114,842) | -97.95% |
| TOTAL ELEM RESOURCE RM | Ŷ | 11,084 | ❖ | 25,093 | \$ 17,890 | \$ 06 | 117,246 | Ŷ | 2,404 | | (114,842) | -97.95% |

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FY26 Budget - Adopted 01/09/2025 Sandgate School District

| Sandgate School District | ¥ | Actual FY22 | Actual FY23 | Actu | Actual FY24 | Budget FY25 | 55 | Budget FY26 Variance | Var | iance | %Var |
|--------------------------|---|-------------|--------------|------|-------------|--------------|-------------|----------------------|-----|--------------------------------|---------------|
| REVENUE | | | | | | | | | | | |
| General Interest | ↔ | 206 | \$ 4,101 | Ŷ | 15,973 | \$ | \$ 008 | 4,000 | ş | 3,200 | 3,200 400.00% |
| Misc | ❖ | 4,430 | · • | ş | 176 | \$ | ٠ | ı | Ş | • | ŀ |
| General State Aid | ↔ | 853,110 | \$ 1,023,887 | \$ | 1,288,811 | \$ 1,511,603 | \$ 809 | 1,245,463 | ş | (266,140) -17.61% | -17.61% |
| Tech Center Tuition | | | \$ 5,381 | ş | 11,529 | \$ | ٠ | ı | Ş | • | ŀ |
| Fund Balance | | | · | | | \$ (15, | (15,537) \$ | 76,092 | 40 | 91,629 -589.75% | -589.75% |
| TOTAL REVENUE | φ | 858,046 | \$ 1,033,369 | ş | 1,317,089 | \$ 1,496,866 | \$ 998 | 1,325,555 | Ş | 1,325,555 \$ (171,311) -11.44% | -11.44% |

| | | Sandgate Southwest Vermont | FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new | T181 Bennington County | Property dollar equivalent yield 8,553 | <see bottom="" note<="" th=""><th>Homestead tax rate per \$8,553 of spending per LTWADM 1.00 Income dollar equivalent yield per 2.0% of household</th><th></th></see> | Homestead tax rate per \$8,553 of spending per LTWADM 1.00 Income dollar equivalent yield per 2.0% of household | |
|-------------------|----------------|--|---|---|---|---|---|-------------------|
| | Expendit | tures | | FY2023 | FY2024 | FY2025 | income FY2026 | |
| 1. | • | | ecial programs, and full technical center expenditures) | \$1,020,065 | \$1,301,140 | \$1,512,403 | \$1,325,555 | 1. |
| | | | | | | | | |
| 2. | plus | Sum of separately warned artic | cles passed at town meeting | + - | _ | _ | | 2. |
| 3. | | | Locally adopted or warned budget | \$1,020,065 | \$1,301,140 | \$1,512,403 | \$1,325,555 | 3. |
| 4. | plus | Obligation to a Regional Techr | nical Center School District if any | + | - | - | | 4. |
| 5. | plus | Prior year deficit repayment of | deficit | + - | - | - | | 5. |
| 6. | | | Total Expenditures | \$1,020,065 | \$1,301,140 | \$1,512,403 | \$1,325,555 | 6. |
| 7. 8. | | | ed in local budget) - informational data On (included in expenditure budget) - informational data | - | - | - | \$106,731 - | 7. 8. |
| | Revenue | ie. | | | | | | |
| 9. | Revenue | | grants, donations, tuitions, surplus, etc.) | \$800 | \$800 | \$800 | \$80,092 | 9. |
| 10. | | - | Offsetting revenues | \$800 | \$800 | \$800 | \$80,092 | 10. |
| 11. | | | Education Spending | \$1,019,265 | \$1,300,340 | \$1,511,603 | \$1,245,463 | 11. |
| 12. | | Pupils (eqpup FY23 - FY24, L1 | TWADM FY25 - FY26) | 55.41 | 63.40 | 111.80 | 127.46 | 12. |
| 13. 14. 15. | minus minus | Principal and interest payments f Less share of SpEd costs in excess of \$66,44 | Education Spending per Pupil or all voter approved bonds prior to July 1, 2024 for an individual (per pupil) | \$18,394.96 - na - Excess spending | \$20,510.09 na Excess spending pena | \$13,520.60 na | \$9,771.40 | 13. 14. 15. |
| 16. | minus | | inductable to tuitions paid to public schools for grades the district does not operate | penalty suspended for FY23 - Sec. 5 of | FY24 & FY25 - Sec. 8 (| of Act 127, 2022. | based on \$67,638 | 16. |
| 17. | minus | for new students who moved to the district after Less SpEd costs if excess is solely attributable | e to new SpEd spending if district has 20 or fewer pupils | Act 59, 2021. | | | na na | 17. |
| 18. | minus minus | Estimated costs of new students after census | period (per pupil) | - | | | na | 18. |
| 19. 20. | minus | Total tuitions if tuitioning ALL K-12 unless elec Less planning costs for merger of small school | torate has approved tuitions greater than average announced tuition (per pupil) | - | | | na na | 19. 20. |
| 21. | minus | | rers of Vermont State Teachers' Retirement System on or after July 1, 2015 (per | - | | | na | 21. |
| 22. | minus | Costs incurred when sampling drinking water of | outlets, implementing lead remediation, or retesting. | - | | | na | 22. |
| 23. 24. 25. | plus | Excess spending threshold Excess Spending per Pupil ove Per pupil figure used for calcul | er threshold (if any) ating District Equalized Tax Rate | threshold = \$19,997 na Suspended thru FY23 \$18,395 | threshold = \$22,204 na Suspended thru FY29 \$20,510 | na Suspended thru FY29 \$13,521 | threshold = \$15,926 \$15,926.00 - \$9,771.40 | 23. 24. 25. |
| 26. | | | District spending adjustment (minimum of 100%) | 138.163% based on yield \$13,314 | 132.812% based on yield \$15,443 | 136.668% based on \$9,785 | 114.245% based on \$8,553 | 26. |
| | Proratir | ng the local tax rate | | based on yield \$15,514 | based on yield \$15,445 | based on \$3,700 | based 611 40,333 | |
| 27. | | Anticipated distric | ct equalized homestead tax rate (to be prorated by line 30) [\$9,771.40 ÷ (\$8,553 / \$1.00)] | \$1.3816 based on \$1.00 | \$1.3281 based on \$1.00 | \$1.3667 based on \$1.00 | \$1.1425 based on \$1.00 | 27. |
| 28. 29. | | | 25-FY29) adjusted by statewide adjuster of 72.36% sted anticipated district equalized homestead tax rate | | | | \$1.1425 | 28. 29. |
| 30. | | Pe | ercent of Sandgate pupils not in a union school district | 100.00% | 100.00% | 100.00% | 100.00% | 30. |
| 31. | | Portion of distri | ct eq homestead rate to be assessed by town | \$1.3816 | \$1.3281 | \$1.3667 | \$1.1425 | 31. |
| 32. | | | (100.00% x \$1.14) Common Level of Appraisal (CLA) | 109.68% | 97.75% | 94.77% | 111.07% | 32. |
| 33. | | Portion of actual di | strict homestead rate to be assessed by town (\$1.1425 / 111.07%) | \$1.2597 based on \$1.00 | \$1.3587 based on \$1.00 | \$1.4421 based on \$1.00 | \$1.0286 based on \$1.00 | 33. |
| | | | | If the district belongs to a The tax rate shown repre spending for students wh the income cap percenta | sents the estimated p to do not belong to a t | ortion of the final homes | tead tax rate due to | |
| 34. | | | Anticipated income cap percent (to be prorated by line 30) [(\$9,771.40 ÷ \$12,260) x 2.00%] | 2.31% based on 2.00% | 2.34% based on 2.00% | 2.67% based on 2.00% | 2.00% based on 2.00% | 34. |
| 35. | | Portion o | of district income cap percent applied by State (100.00% x 2.00%) | 2.31% based on 2.00% | 2.34% based on 2.00% | 2.67% based on 2.00% | 2.00% based on 2.00% | 35. |
| 36. | | | | - | - | - | - | 36. |
| 37. | | | | _ | | - | - | 37. |

- Using the revised December 1, 2024 Education Fund Outlook FY26 forecast, the FY26 education fund need results in a property yield of \$8,553 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,260 for a base income percent of 2.0%, and a non-residential tax rate of \$1.791. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.

AOE/School Finance/NML

⁻ Final figures will be set by the Legislature during the legislative session and approved by the Governor. - The base income percentage cap is 2.0%.

2025 TOWN MEETING REPORT: Reps. Kathleen James and Rob Hunter

The Vermont General Assembly's 2025 legislative session kicked off on January 8. During the first week, House members took the oath of office, elected Rep. Jill Krowinski as Speaker, attended a joint assembly to hear Governor Scott's inaugural address, and received committee assignments for the 2025-2026 biennium.

Rep. James was named chair of the newly created House Energy and Digital Infrastructure Committee. This panel considers matters relating to energy, utilities, telecommunications, broadband, information technology, cybersecurity, and other similar policies. Rep. Hunter will serve on the House Education Committee. This panel covers education, libraries, and literary and scientific subjects.

The legislature meets in person at the State House in Montpelier every Tuesday through Friday during the five- month session, January through May. At the General Assembly website (legislature.vermont.gov), you can see legislator bios (including voting records), follow committee agendas, read bills and testimony, and watch all committee hearings and floor debate (both live and recorded).

Reps. James and Hunter will hold regular constituent coffee hours during the session. These informal get- togethers are open to all residents of the Bennington-4 district, which includes Arlington, Manchester, Sandgate and northwest Sunderland. Coffee hours are held on Saturday mornings from 9 to 10:30 am following the schedule below. We also attend town and school meetings in the communities we represent.

January 11: Charlie's Coffee House (Manchester)
January 25: Corner Market (East Arlington)
February 8: Wayside Country Store (West Arlington)
February 22: Charlie's Coffee House (Manchester)
March 1: Corner Market (East Arlington)
March 15: Wayside Country Store (West Arlington)

March 29: Charlie's Coffee House (Manchester) April 12: Corner Market (East Arlington) April 26: Wayside Country Store (West Arlington) May 10: Charlie's Coffee House (Manchester) May 24: Corner Market (East Arlington) June 7: Wayside Country Store (West Arlington)

We see shared and urgent priorities for the upcoming two years, most of which are directly related to affordability and building a stronger, more vibrant state. Education funding — supporting high-quality schools that deliver an excellent education at an affordable, sustainable cost — has been and remains at the top of the list. We need to build a new funding system that's fair, transparent and that more clearly connects local spending decisions to tax rates.

The challenges facing Vermont — education, healthcare, housing, climate resiliency — are complicated and hard to solve. We're ready to develop and vote on specific proposals that we think will move the needle— policies that will make life better and more affordable for all of us, and legislation that will move Vermont forward. These times call for collaborative leadership, and we welcome your ideas.

To receive regular legislative updates, please join Kath and Rob's shared mailing list (sign up at kathjamesforstaterep.com). We're also easy to reach:

Rep. Kathleen James: KJames@leg.state.vt.us, 802.733.1435, kathjamesforstaterep.com

Rep. Rob Hunter: RHunter@leg.state.vt.us, 802.683.8945, hunterforrep.com

SANDGATE ELECTED TOWN OFFICERS

As of December 31, 2024

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

SANDGATE APPOINTED OFFICERS

as of December 31, 2024

| CONSERVATION COMMISSION Jim Henderson (Chair), Jean Eisenhart, Harry Rich, Dottie Sundquist, Rob Viglas PLANNING COMMISSION / ZONING BOARD Richard Zoppel (Chair), James Aschmann, Brad Kessler, Rob Viglas, Jean Eisenhart, Alternate 911 ADDRESSES Road Foreman, Town Clerk ZONING ADMINISTRATOR Sheila Kearns FIRE WARDEN |
|--|
| PLANNING COMMISSION / ZONING BOARD Richard Zoppel (Chair), James Aschmann, Brad Kessler, Rob Viglas, Jean Eisenhart, Alternate 911 ADDRESSES Road Foreman, Town Clerk ZONING ADMINISTRATOR Sheila Kearns FIRE WARDEN |
| Richard Zoppel (Chair), James Aschmann, Brad Kessler, Rob Viglas, Jean Eisenhart, Alternate 911 ADDRESSES Road Foreman, Town Clerk ZONING ADMINISTRATOR Sheila Kearns FIRE WARDEN |
| 911 ADDRESSES Road Foreman, Town Clerk ZONING ADMINISTRATOR Sheila Kearns FIRE WARDEN |
| Road Foreman, Town Clerk ZONING ADMINISTRATOR Sheila Kearns FIRE WARDEN |
| ZONING ADMINISTRATOR Sheila Kearns FIRE WARDEN |
| Sheila Kearns FIRE WARDEN |
| FIRE WARDEN |
| |
| |
| Lynn Fielding (State appointed) |
| POUND KEEPER |
| Erin McDermott - Small Animals |
| Suzanne dePeyster - Large Animals |
| TOWN SERVICE OFFICER |
| Karen Tendrup |
| EMERGENCY FUEL COORDINATOR |
| Selectboard |
| EMERGENCY MANAGEMENT COORDINATOR |
| Selectboard |
| BCRC REPRESENTATIVES |
| Sheila Kearns; Richard Zoppel, Alternate |
| BCSWA/ISWAP REPRESENTATIVE |
| Selectboard |
| INSPECTOR OF LUMBER, SHINGLES & WOOD |
| Dona McAdams |
| GREENUP DAY COORDINATORS |
| Karen Tendrup, Sandy Reidy |
| FENCE VIEWERS |
| Suzanne dePeyster, Joe Nolan |
| TREE WARDEN |
| Joe Nolan |
| Selectboard |
| ARTS GRANT SCHOLARSHIP COMMITTEE |

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

APPROPRIATIONS

ARLINGTON AREA CHILDCARE

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

ARLINGTON COMMUNITY HOUSE

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

ARLINGTON COMMUNITY PUBLIC HEALTH NURSING SERVICE, INC.

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

ARLINGTON RECREATION PARK

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

ARLINGTON RESCUE SQUAD

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

BENNINGTON COUNTY CHILD ADVOCACY (CAC)

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

BENNINGTON COUNTY CONSERVATION DISTRICT (BCCD)

Through education, advocacy, and implementation we promote the conservation of natural resources and rural livelihoods in Bennington County.

BROC COMMUNITY ACTION

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

CENTER FOR RESTORATIVE JUSTICE (CRJ)

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

MARTHA CANFIELD LIBRARY

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

PAVE

Pave provides a full range of services to victims of domestic and sexual violence including a 24-hour hotline, advocacy programs, emergency assistance and housing, prevention & outreach.

SOUTHWESTERN VERMONT COUNCIL ON AGING

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

THE TUTORIAL CENTER (MANCHESTER & BENNINGTON)

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

VERMONT ASSOCIATION OF CONSERVATION DISTRICTS (VACD)

The mission of the VACD-RFP is to improve the safety and welfare of Vermont communities by assisting local fire departments in reducing the risk of injury, loss of life, and damage to property and natural resources. Funding supports dry hydrants and other rural water supply systems.

VERMONT CENTER FOR INDEPENDENT LIVING (VCIL)

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

PHONE DIRECTORY

Emergency Calls (Ambulance, Fire & Police) - 911

| ANIMAL CONTROL OFFICER - Large Animals | Suzanne dePeyster | 375-6005 |
|--|-------------------|---------------|
| ANIMAL CONTROL OFFICER - Small Animals | Erin McDermott | 375-2201 |
| ARLINGTON MEMORIAL HIGH SCHOOL | | 375-2589 |
| ARLINGTON POST OFFICE | | 375-6904 |
| ARLINGTON TOWN CLERK | | 375-2332 |
| BENNINGTON COUNTY REGIONAL COMMISSION | | 442-0713 |
| CASELLA LANDFILL Transfer Station: 4561 Sunderland Hill Road, Arlingtor Hours: Mon, Tues, Thurs, Fri - 7:30-2:00; Sat, 7:30-11: Holidays | - | 802-362-4082 |
| CEMETERY COMMISSION | Kathleen Hill | 802-375-6543 |
| DELINQUENT TAX COLLECTOR | Eleanor LaCross | 802- 375-2801 |
| FIRE DEPARTMENT (Other than emergency) | | 802-375-2323 |
| FIRE WARDEN - Burning Permit | Lynn Fielding | 802-375-2211 |
| FISHER ELEMENTARY SCHOOL | | 802-375-6409 |
| HIGHWAY DEPARTMENT | Town Garage | 802-375-8358 |
| ROAD LIAISON | Selectboard | 802-375-9075 |
| LISTERS | | 802-375-9270 |
| MARTHA CANFIELD LIBRARY | Kyrra Howard | 802-375-6153 |
| PLANNING COMMISSION/ZONING BOARD | Richard Zoppel | 802-375-9270 |
| POUND KEEPER, RUPERT | Kelli Raymond | 802-379-3004 |
| RESCUE SQUAD (Other than emergency) | | 802-375-6589 |
| RUPERT TOWN CLERK | Andrea Lenhardt | 802-394-7728 |
| SECOND CHANCE ANIMAL SHELTER | | 802-375-2898 |
| SELECTBOARD | | 802-375-9075 |
| STATE POLICE (Other than emergency) | | 802-442-5421 |
| SUPERINTENDENT OF SCHOOLS | | 802-375-9744 |
| BENNINGTON SHERIFF'S OFFICE | | 802-442-4900 |
| TOWN CLERK'S OFFICE | Sandra Reidy | 802-375-9075 |
| TREASURER'S OFFICE | Sandra Reidy | 802-375-9075 |
| ZONING ADMINISTRATOR | Sheila Kearns | 802-379-9961 |

FIRE WARNING

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

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

For a permit call Lynn Fielding at 375-2211.

PLEASE HELP US AVOID FIRES REPORT ANY UNATTENDED FIRES

NO SMOKING IN THE TOWN HALL

FOR EMERGENCIES (POLICE, FIRE, AMBULANCE) CALL 911

For non-emergencies:

Police Department: 442-5421
Fire Department: 375-2323
Rescue Squad: 375-6589

ALL PUBLIC MEETINGS REQUIRE MINUTES

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

Front cover: "A Busy Day in Sandgate", 50" x 48", by Harry A. Rich

Back cover by Harry A. Rich - harryarich.com