

**SANDGATE, VERMONT
ANNUAL REPORT**



**TOWN & SCHOOL DISTRICT
2025 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 2nd, 2026 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 3rd, 2026. 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 3rd, 2026 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	Lister: one-year term
Cemetery Commissioner: three-year term	School Moderator: one-year term
Constable: one-year term	Selectboard: three-year term
Delinquent Tax Collector: one-year term	Selectboard: one-year term
Grand Juror: one-year term	Selectboard: one-year term
Lister: three-year term	Town Agent: one-year term
Lister: two-year term	Town Moderator: one-year term

ARTICLE 2. To hear and act on the reports of the Town officers

ARTICLE 3. 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 4. Shall the Town authorize the Selectboard to spend budget surplus funds (if there are any) in the next fiscal year?

ARTICLE 5. Shall the Town of Sandgate vote to approve the collection of the Town and School taxes to be due on or before October 1, 2026?

ARTICLE 6. Shall the Town of Sandgate appropriate \$9,500 to the Arlington Rescue Squad?

ARTICLE 7. Shall the Town of Sandgate vote \$1,200 in support of Arlington Nursing Services?

ARTICLE 8. Shall the Town of Sandgate vote \$3,000 in support of Arlington Recreation Park?

ARTICLE 9. Shall the Town of Sandgate vote \$28,000 in support of the Arlington Fire Squad?

ARTICLE 10. Shall the Town of Sandgate appropriate \$4,180 for the Martha Canfield Library?

ARTICLE 11. 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 12. Shall the Town vote to adopt a budget of \$728,182 to defray expenses of the Town for the period from July 1, 2026 to June 30, 2027?

ARTICLE 13. Shall the Independent Audit line item balance be carried over to the Independent Audit Reserve Fund?

ARTICLE 14. To transact any business of a nonbinding nature.

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2025 SELECTBOARD COMMENTS

Joe Nolan, Chair; John Phelps, Linda Schmidt, Rob Viglas

In March 2025, Charlie Pike resigned his seat on the Board.

In May, the Board decided not to appoint a fifth member to take his place, leaving one seat vacant.

In The Selectboard instituted and oversaw the following:

- approved a revised Hazard Mitigation Plan for Sandgate, written in conjunction with the Bennington County Regional Commission over the previous year
- appointed Bill Mitchell as Emergency Management Director for the Town
- approved a professional audit of Town finances to be scheduled for 2026 or 2027
- purchased first-aid supplies for Town Hall and a defibrillator for the Town Garage, through a Climate Catalyst grant provided by the Vermont Council on Rural Development. The remaining \$776 of this grant will be spent in early 2026.
- oversaw installation of a bridge-mounted dry hydrant on the bridge on Southeast Corners Road, through a grant from the Vermont Association of Conservation Districts
- approved purchase of a new plow truck to replace the truck that was not repairable
- participated in the Municipal Technical Assistance Program (MTAP), through which a grant was received to outfit Town Hall as a temporary emergency shelter. Through this grant, it was determined that a water filtration system is needed to make water at Town Hall potable. The grant has now expired, and in 2026, the Board must decide if and how to move forward with water treatment.
- participated in the Municipal Energy Resilience Program (MERP), through which a grant was received to upgrade energy efficiency at Town Hall and the Town Garage. In April, the Board hired Tom Yandow of PCI Consulting to serve as project manager. Work will begin on the first phase of this project—replacing windows in Town Hall—in early 2026, to be followed shortly by replacement of the boiler and hot water tank in 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. No action was taken in 2025.

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. No action was taken in 2025.

AUDITORS' REPORT

Valerie dePeyster, Sheila Kearns, Peter Markalunas

We have audited the select board orders, vendor invoices, and payroll issued from the Highway and General Fund accounts for the Town of Sandgate for 2025. All the checks issued to vendors or employees from these accounts in 2025 have been approved by the select board. At this time the Town of Sandgate does not produce financial statements that can be audited.

Outside Professional Audit: The Select Board has approved a professional audit of Town finances to be scheduled for 2026 or 2027. A request for proposals (RFP) for professional auditing services will be issued by the Select Board. Based on the responses to the RFP, the Select Board will select and contract with a firm to conduct and report the results of the audit.

Voter's mailing addresses: When notifying voters that the Town Report is available the auditors send a postcard the mailing address on record with the state. Many of these addresses are out of date and we end up having nearly 1/3 of the postcard returned as undeliverable. Please consider checking your current mailing address on the checklist and making corrections to that address. The poll workers on Town Meeting Day will be able to assist you in updating your information or you can also update your voter information by submitting changes on the [VT Voter Portal](#). You login at this site by entering your First (including a middle initial if that is part of your registered name) and Last Name, your date of birth, your town of residence (Sandgate), and your Driver's License # OR the last 4 digits of your SSN.

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

Phyllis Skidmore, Adam Hess, Jeanne Zoppel

Sandgate's 2025 Grand List contained 343 parcels and 7 non-tax parcels. After exemptions, the total Municipal Grand List is \$775,535 and the Education Grand List is \$776,743. 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 reported fires in 2025. 34 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.



TOWN CLERK'S COMMENTS FOR 2025

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 64 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 2025

BIRTHS: Esmee-Rose Marie Carrier, Aspen Gail Frenke, Jemmy Wilder McDermott

MARRIAGES: Adam Hess & Ashley Coones; Scott Dow & Michelle Smith

DEATHS: 1/1: Nicole Whitney Grogan (22); 1/1: 2025 Oliver Gray Stratton (0);
2/28: Clayton John Hayes (81); 5/8: Mallory Bratton Rich (88); 11/8: James Herbert Erthein (97);
12/04: Lucille Ann Kurasinski (86)



WUERSLIN-STUECKLEN ARTS GRANT COMMITTEE

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

There was 1 grant awarded in 2025 to Nyal Monahan for guitar lessons.

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 dollar amount of awards will vary depending on available funds. Application forms are available at the Town Clerk's office or online.

Respectfully submitted,
Jean Eisenhart

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ROAD FOREMAN REPORT

Jay Wilson, IV

Projects for 2025 included a grant through the Grants in Aid program on West Road. This grant consisted of ditching, upgrading undersized culverts as well as adding new culverts, stone-lining ditches, and graveling. Ditch material was trucked to the Class IV end of West Road to widen a narrow section of the road. This grant was for \$15,000.

Next was a grant on Woodcock Road through the Better Roads program for \$20,000. Trees were cut to widen the road, ditches were excavated, and culverts were upgraded or added. Gravel was added to improve the crown, and any ditch material was hauled to West Sandgate Road to make a shoulder on the edge of the blacktop.

A State Structures Grant on Southeast Corners Road was used to replace a 24" culvert with an 81" x 59" culvert. This stream had flooded before when the undersized culvert became plugged and eroded the roadway. The state's hydraulics team did a study to determine the size culvert needed to better prepare for a large flooding event. The Town was awarded \$12,751 to complete this project.

The Town purchased a John Deere 524K loader from the Town of Rupert for \$60,000, and a 2026 single-axle Western Star for \$229,315. The truck is expected sometime in February, and the 2018 single-axle dump truck will be sold in spring.

Town Garage: (802) 375-8358



2025 ZONING ADMINISTRATOR'S REPORT

Sheila Kearns

Activities for the past year include the issuance of one boundary line adjustment and 9 building permits. The Zoning Administrator (ZA) also assisted one property owner in preparing an application to subdivide their property. This request was deemed a minor subdivision by the Planning Commission/Zoning Board of Adjustment (PC/ZBA), and after legally required hearings the subdivisions approved. The list of permits and applications is provided below.

The ZA continues to see a decrease in the instances of property owners who do not submit permits or consult with the ZA before beginning building projects and wishes to thank all property owners who make the effort to determine permitting requirements when planning development projects.

Farm Structures: Although farm structures are exempt from the requirement for a zoning permit, they do require that notification in writing shall be filed with the ZA of the intent to build a farm structure. The ZA can provide a copy of the necessary form if needed and it can be found in Documents at sandgatevermont.org.

Flood Hazard Areas and River Corridors: Under the current Zoning Bylaws, building a structure of any kind, excavation or any alteration of the landscape in the town's designated Flood Hazard and River Corridor areas of the town is regulated (Sections 3.5, 3.6, and 7). All such activity needs to be reviewed by the ZA before any work begins. Maps of the regulated areas may be at found at sandgatevermont.org under Documents, and on page 66 of the Zoning Bylaws listed as "Sandgate Zoning Overlays" under Ordinances & Regulations.

Permit Applications January 1, 2025 - December 31, 2025

Applicant	Location	Property ID	Request	Action
Barlow/Sundquist	441/527 Woodcock Rd.	232500-00L 234000-00L	Boundary line adjustment	Approved
Massie	2089 West Sandgate Rd.	713500-00L	Expansion of porch and covering of parking area	Approved
Risi	4401 Sandgate Rd.	125500-00L	Primitive camp	Approved
Gollub	498 Rupert Rd.	617500-00R	Variance in the allowed setback to build a shed	Approved
Rowe	67 Walsh Rd.	426500-00L	New Residence	Approved
Krasinski	680 Lincoln Lane	507500-00R	Accessory Building	Approved
Perra	493 West Road	375000-00B	Garage/storage building	Approved
Housel	2793 Rupert Rd.	608500-00L	New Residence	Approved
Sandgate Church	3458 Sandgate Rd.	120000-00R	Relocation/new foundation	Approved
Cooper	5662 Sandgate Rd,	136500-00R	Addition	Approved
Sullivan	53 Sullivan Lane	21500-00R	Minor Subdivision	Approved

PLANNING COMMISSION / ZONING BOARD OF ADJUSTMENT

Members: Richard Zoppel (Chair), James Aschmann (Clerk), John Blandford, Dan Reap, and Rob Viglas. Alternates: Jean Eisenhart and Brad Kessler.

In addition to regular meeting business (upcoming agendas and minutes available at <https://sandgatevermont.org/zoning-board>, the PC/ZBA has held public hearings on a variance in the allowed setback to build a shed on the property located at 4498 Rupert Rd. (Property ID 617500-00R); an application for a variance in the allowed setback to move an existing structure at 3458 Sandgate Rd. (Property ID 120000-00R); and an application for subdivision of the 90.3 acre property at 53 Sullivan Lane. (Property ID 210500-00R). The results of those hearing can be found in the Zoning Administrators report.

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 2nd Wednesday of each month at 6:00 p.m., by appointment, or via informal discussion.

Discussion with the PC/ZBA is especially welcome if you are building a structure of any kind, excavating, or any altering the landscape in the town's designated Flood Hazard and River Corridor areas. For further information see Town Zoning Bylaws: Sections 3.5, 3.6, and 7. See also, the map on p. 66 of the zoning bylaws or the map at this address on the town website: <https://sandgatevermont.org/documents-and-forms> listed as "Sandgate Zoning Overlays").

Appointments may be made with members of the PC/ZBA by contacting the Zoning Administrator (email: <mailto:sandgatevtza@gmail.com>; voicemail: 802-379-9961).

Respectfully submitted,
Richard Zoppel, Chair of the PC/ZBA



DELINQUENT TAX COLLECTION POLICY

Town of Sandgate, Vermont

1. All delinquent taxes must be remitted to the Collector of Delinquent Taxes. The Town Treasurer is not authorized to accept any payment toward delinquent taxes.
2. As soon as the Tax Collection Warrant has been received from the Treasurer, the Delinquent Tax Collector will send a notice to each delinquent taxpayer each month for three months. The third letter will contain notice of the possibility of a tax sale.
3. Partial payments may be made on a monthly basis; however, payment arrangements which completely pay the bill before April 1st of the year succeeding the current tax due date will be required.
4. Mortgage and lien holder will be notified of the tax delinquency 30 days after the first notice has been sent if the delinquent taxpayer has not paid the taxes or contracted the Collector to make arrangement for payment.
5. There will be a \$20 fee charged for any returned check or other faulty payment of delinquent taxes.
6. The Vermont Legislature passed act 73 this past session. It establishes a minimum debt for tax sales by prohibiting the Collector of Delinquent Taxes from extending the warrant to initiate a tax sale unless the taxpayer owes at least \$1,500 in back taxes and also been delinquent for a period longer than one year.
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 2025-2026 taxes was October 1st 2025. 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, 2025

NAME	PARCEL	TOTAL
2025		
3402 Sandgate Road LLC	119000-00R	12,582.52
Cerretani, Jaclyn	146000-00R	464.93
Corliss, Peter C	426500-00L	5,508.61
Grogan, Heath E	307500-00R	1,742.98
Maue, Eugene	148500-00R	3,430.70
Miller, Charles	704700-00L	227.55
Salmon-Holgren, Lorraine	612000-00R	1,310.25
Towsley, Howard E	144000-01O	159.22
Trombley, Nik	608000-00R	2,890.16
Vermont Housing	507100-0R0	2,933.07
Zaikowski, Michael	706700-01O	265.06
TOTAL FOR 2025		31,515.05
2024		
Grogan, Heath E	307500-00R	4,973.01
Low, Albert M	312000-0R0	933.72
TOTAL FOR 2024		5,906.73
2023		
Grogan, Heath E	307500-00R	5,692.66
Low, Albert M	312000-0R0	1,068.92
TOTAL FOR 2023		6,761.58
TOTAL DELINQUENT TAXES		44,183.36

SANDGATE CEMETERY COMMISSION 2025 ANNUAL REPORT

Ann Hammerle, Kathleen Hill, Julie Robertson

*“Most people think of cemeteries as scary, spooky places you want to avoid.
But we like to think of them as places where you can go to learn more about history.”*

Richard Veit, American Archaeologist, Historian and Academic Administrator

In early spring, the cemetery commission conducted our annual tour. We saw a great deal less tree damage than in previous years, but there were many stones tilted and falling over. One of our major focuses in 2025 was to fence the Westside cemetery. We put out to bid the work and were quite surprised at the estimate we received. In 2026, we are again going to bid out the work with a better understanding of what to expect. Our ultimate plan is to open the Westside cemetery for future burials, but we need to satisfy some criteria first. Access has always been a major concern and this year we were presented with some viable options to pursue. Cutler Landscaping is helping us clear back the brush from the fence line so we can be ready to install new fencing as we consider plot layout and vehicle movement.

We have been more than satisfied with the services of Cutler Landscaping. There is an established schedule to keep the Center Hill cemetery and the Westside cemetery mowed and trimmed. Our funds cover the expenses accrued in keeping this schedule. The other three cemeteries are not routinely provided for in this way. We actually rely on the volunteer efforts of interested citizens to take the time and do minor clean-up. For example, in late summer of 2025, we heard from a Beartown neighbor informing us that the ferns and brush had really taken over the Beartown cemetery. Kathleen and Mike Hill did a wonderful job, going up there and manicuring the cemetery grounds. It would be a good project for anyone looking to spend a pleasant afternoon in that area of town or an obligatory community service assignment or just an opportunity to serve the town without fanfare. These cemeteries do not need much attention, but we would like to have a list of volunteers we can contact when necessary.



The requirements for reserving a plot for burial are as follows: One (1) plot holds one (1) casket OR four (4) cremated remains. Currently, the donation amount is \$400. Corner markers are required. One name or initial on four (4) gravesite markers. These corner markers can be ordered through any funeral service at your expense, but also through Amazon, as we learned this year through one of your neighbors. Being buried in Sandgate is only available to residents or landowners. If you have reserved a plot and move out of town, your plot does not disappear. The Cemetery Commission will honor that transaction. If you have not made the necessary arrangements to secure a burial plot and you leave town, we stand by our original intent to only allow residents or landowners burial sites.

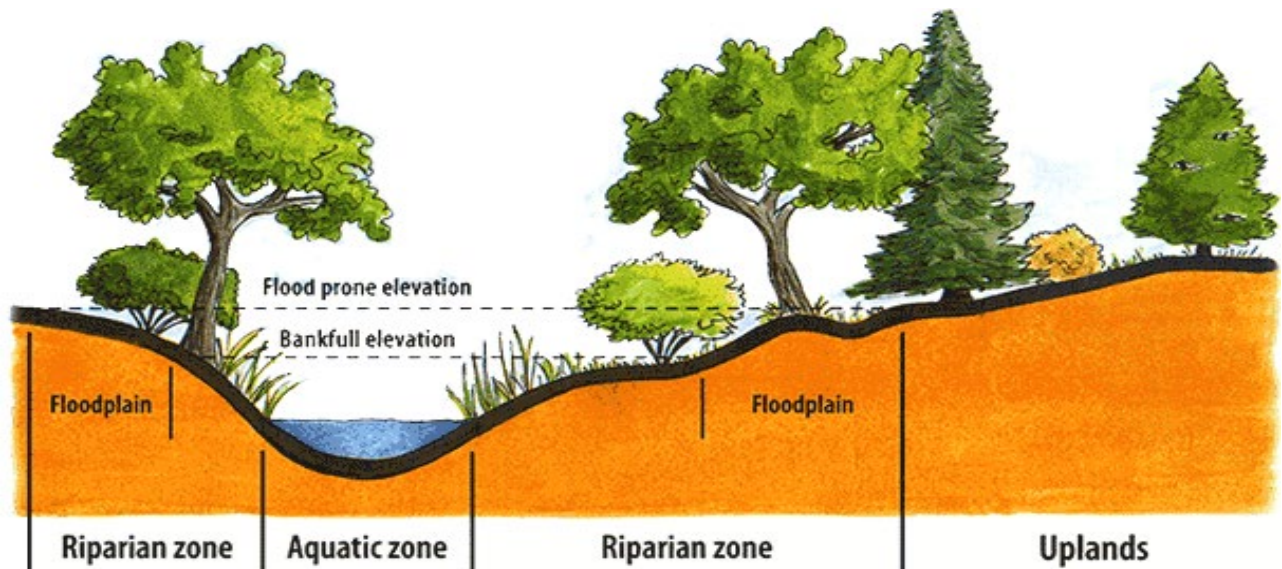
The Cemetery Commission appreciates all the support and help we receive from Sandgate citizens and encourages you to contact us with any questions.

SANDGATE CONSERVATION COMMISSION

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

As reported last year, Sandgate 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. Although the application was ranked “a high priority”, the application was not successful. The Conservation Fund is dedicated to this effort and will continue to own the property in hopes that reapplication to The Forest Legacy Program in 2026 will be successful. If the Department of Forest, Parks and Recreation does purchase the property they will begin the process of developing a management plan based on their inventory of the property and citizen input. In July the Sandgate Conservation Commission participated in a workday with The Archaeological Conservancy on their 93-acre parcel that contains the core of Daniel Shays settlement. The goal of the workday was to disassemble several structures protecting archeological excavation pits and temporarily fill those pits until further study can commence. We also initiated conversation regarding the development of a management plan which may include kiosks with maps and additional interpretive information.

Meanwhile, the Conservation Commission continues its emphasis on expanding vegetated riparian buffer zones along our rivers and streams. Vegetated riparian buffers provide erosion control, flood hazard protection and wildlife habitat. We’ve submitted a Vermont Watershed Grant to purchase trees and shrubs to plant on participating properties along The Green River and its tributaries. We continue to collaborate with the Batten Kill Watershed Alliance and 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 to place an order for plants. If you are not interested in adding trees and shrubs, do your property and the water a favor, and stop mowing to the river’s edge!



TREASURER'S REPORT

Cash Receipts & Disbursements - General Fund - 1 Year
July 1, 2024 through June 30, 2025

Page 1 of 3	
Bank balance: 7/1/2024	\$147,237
Receipts:	
Current Taxes	\$1,521,830
Building Permit Fees	\$1,300
Town Clerk Fees	\$8,333
Delinquent Tax Collector Fees	\$8,636
General Fund Checking Interest	\$18,187
State Money Transfer	\$71,814
Pre Payments Property Tax	\$9,186
Hold Harmless	\$24,200
Misc Receipts	\$8,991
TOTAL RECEIPTS	\$1,672,477
TOTAL FUNDS AVAILABLE	\$1,819,714
EXPENSES	
School Property Tax Share	\$1,044,127
Highway Property Tax Share	
TOTAL TRANSFERS	\$1,044,127
SELECT BOARD SALARY AND EXPENSES	
<i>Selectmen's Salaries</i>	\$4,596
TOWN OFFICAL SALARY AND EXPENSES	
Auditors Salary	\$539
Town Clerk Salary	\$12,910
Town Clerk Fees	\$8,333
Delinquent Tax Collector	\$8,696
Assistant Town Clerk	\$2,511
Treasurer Salary	\$16,983
Assistant Treasurer	\$3,490
Constable Salary	\$1,466
Lister's Salary & Expenses	\$3,620
Misc Mileage & Reimbursement	
Zoning Administrator Salary	\$5,221
Zoning Administrator Expenses	\$248
ZBA Planning Expenses	
Emergency Coordinator	
Health Officer Salary	
Health Officer Expenses- Phone/Mileage	
Payroll Tax	\$40,746
Vermont State Taxes	\$5,669
Childcare Contribution	
Training Town Officers	

TREASURER'S REPORT

Cash Receipts & Disbursements - General Fund - 1 Year
July 1, 2024 through June 30, 2025

Page 2 of 3

GENERAL MAINTENANCE AND SUPPLIES	
Town Hall Utilities	\$7,249
School House Utilities	
Office Supplies	\$789
Office Equipment Maintenance	\$410
Computers Software & Internet	\$8,332
Town Hall Maintenance	\$3,980
Town Hall Major Repairs and Improvements	\$410
Postage	\$911
Town Report Expense	\$1,892
Website Management	\$1,000
Legal and Professional Fees	\$1,693
GENERAL SERVICES	
Solid / Hazardous Waste / Recycle	\$2,325
Bennington County Sheriffs	
Bennington County Solid Waste	\$3,280
BCRC	\$3,000
Fire Protection	\$26,993
Insurance and Bonding	\$29,147
BCA Meetings/Poll Workers	\$980
VLCT Dues	\$1,656
Animal Control	
Generator Cost	
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	\$9,500
Bennington County Child Advocacy	
Bennington County Conservation District	
Bennington-Rutland Opportunity Council (BROC)	\$137
Cemetery Commission	
Center for Independent Living	\$95
Center for Restorative Justice	\$250
Green Up Day	\$50
Martha Canfield Library	\$3,800
PAVE	
Tutorial Center	
VT Association of Conservation Districts	\$100

TREASURER'S REPORT

Cash Receipts & Disbursements - General Fund - 1 Year
July 1, 2024 through June 30, 2025

Page 3 of 3

APPROPRIATIONS (continued)	
Southwestern Vermont Council on Aging	\$800
Wuerslin-Stuecklen Scholarship	
MISCELLANEOUS	
Tax Rebates	\$15,270
Fees	\$935
Due to From Highway Checking	
Outstanding Checks	\$1,186
Other	\$11,929
GENERAL FUND EXPENSES	\$264,202
TOTAL EXPENSES	\$1,308,329
Revenues Minus Expenditures	\$511,385
Accounted for as follows:	
General Fund Checking Balance: 6/30/25	\$511,385
Revenues Minus Expenditures	\$511,385
Unaccounted Surplus	\$



TREASURER'S REPORT

Reserve Accounts, 1 Year - July 1, 2024

Page 1 of 2

Planning / Zoning Fund	
Balance in Fund: 7/1/24	\$429
Interest earned	\$12
Bank balance: 6/30/25	\$441
Emergency Management Fund	
Balance in Fund: 7/1/24	\$1,380
Interest earned	\$40
Bank balance: 6/30/25	\$1,420
Records Restoration/Town Hall Building Fund	
Balance in Fund: 7/1/24	\$10,000
Interest earned	\$285
Bank balance: 132/31/24	\$10,285
Property Reappraisal Fund	
Balance in Fund: 7/1/24	\$20,632
Interest earned	\$4
Bank balance: 6/30/25	\$20,636
Wuerslin / Stuecklen Scholarship	
Balance in Fund: 7/1/24	\$5,238
Appropriation	\$1,050
Interest earned	\$41
Bank balance: 6/30/25	\$6,329
Wuerslin / Stuecklen CD	
Balance in Fund: 7/1/24	\$3,686
Interest earned	\$224
Bank balance: 6/30/25	\$3,910
School House Fund	
Balance in Fund: 7/1/24	\$5,978
Interest earned	\$229
Bank balance: 6/30/25	\$6,207
Holiday Party Fund	
Balance in Fund: 7/1/24	\$818
Interest earned	\$23
Bank balance: 6/30/25	\$841
Office Equipment Fund	
Balance in Fund: 7/1/24	\$1,136
Carryover from 12/13 budget	
Interest earned	\$32
Bank balance: 6/30/25	\$1,168

TREASURER'S REPORT

Reserve Accounts, 1 Year - July 1, 2024

Page 2 of 2

Miscellaneous Fund	
Balance in Fund: 7/1/24	\$12,525
Carryover from 12/13 budget	\$
Interest earned	\$274
Bank balance: 6/30/25	\$12,799
Legal Professional Fund	
Balance in Fund: 7/1/24	\$23,664
Interest Earned	\$694
Bank balance: 6/30/25	\$24,358
Tax Stabilization Fund	
Balance in Fund: 7/1/24	\$19,122
Disbursements:	
Transfers for HW projects	
Interest Earned	\$48
Bank balance: 6/30/25	\$19,170
Independent Audit	
Balance in Fund: 7/1/24	\$6,503
Interest earned	\$194
Bank balance: 6/30/25	\$6,697
Computer Grant	
Balance in Fund: 7/1/24	\$841
Interest Earned	\$23
Bank balance: 6/30/25	\$864
Recovery Fund	
Balance in Fund: 7/1/24	\$4,137
Interest earned	\$
Bank balance: 6/30/25	\$4,137

TREASURER'S REPORT

Cash Receipts & Disbursements - General Fund - 6 month
July 1, 2025 through December 31, 2025

Page 1 of 3

Bank balance: 7/1/2025	\$511,385
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Receipts:

Current Taxes	\$1,460,534
Building Permit Fees	\$865
Delinquent Tax Collector	\$13,077
Town Clerk Fees	\$2,581
General Fund Checking Interest	\$13,695
Outstanding Checks	\$859
TOTAL RECEIPTS	\$1,491,611
TOTAL FUNDS AVAILABLE	\$2,002,996

EXPENSES

School Property Tax Share	
Highway Property Tax Share	
TOTAL TRANSFERS	\$

SELECT BOARD SALARY AND EXPENSES

Selectmen's Salaries

TOWN OFFICIAL SALARY AND EXPENSES

Auditors Salary	
Town Clerk Salary	\$5,124
Town Clerk Fees	\$2,580
Delinquent Tax Collector	\$13,077
Assistant Town Clerk	\$1,120
Treasurer Salary	\$6,149
Assistant Treasurer	\$1,400
Constable Salary	\$574
Lister's Salary & Expenses	\$1,250
Misc Mileage & Reimbursement	
Zoning Administrator Salary	\$1,989
Zoning Administrator Expenses	\$78
ZBA Planning Expenses	
Emergency Coordinator	
Health Officer Salary	
Health Officer Expenses- Phone/Mileage	
Payroll Tax	\$17,218
Vermont State Taxes	\$2,596
Training Town Officers	
GENERAL MAINTENANCE AND SUPPLIES	
Town Hall Utilities	\$1,429
School House Utilities	
Office Supplies	\$471

TREASURER'S REPORT

Cash Receipts & Disbursements - General Fund - 6 month
July 1, 2025 through December 31, 2025

Page 2 of 3

GENERAL MAINTENANCE AND SUPPLIES (Continued)	
Computers Software & Internet	\$6,347
Town Hall Maintenance	\$2,329
Town Hall Major Repairs and Improvements	\$2,632
Postage	\$312
Town Report Expense	\$280
Website Management	
Legal and Professional Fees	\$76
GENERAL SERVICES	
Solid / Hazardous Waste / Recycle	\$1,387
Bennington County Sheriffs	
Bennington County Solid Waste	\$1,333
BCRC	
Fire Protection	\$27,743
Insurance and Bonding	\$5,951
BCA Meetings/Poll Workers	
VLCT Dues	
Animal Control	
Generator Cost	
County Tax	\$6,854
APPROPRIATIONS	
Arlington Area Childcare	\$750
Arlington Community House	\$100
Arlington Nursing Service	\$1,200
Arlington Recreation Park	\$3,000
Arlington Rescue Squad	\$9,500
Bennington County Child Advocacy	
Bennington County Conservation District	\$300
Bennington-Rutland Opportunity Council (BROC)	\$137
Cemetery Commission	\$16,000
Center for Independent Living	\$95
Center for Restorative Justice	\$250
Green Up Day	\$50
Martha Canfield Library	\$4,180
PAVE	
Tutorial Center	
VT Association of Conservation Districts	\$100
Southwestern Vermont Council on Aging	\$600
Wuerslin-Stuecklen Scholarship	\$1,050

TREASURER'S REPORT

Cash Receipts & Disbursements - General Fund - 6 month
July 1, 2025 through December 31, 2025

Page 3 of 3

MISCELLANEOUS	
Install Dry Hydrant SE Corners	\$6,150
Tax Rebates	\$1,430
Due to From Highway Checking	
Outstanding Checks	\$3,525
Chargebacks	\$16,497
GENERAL FUND EXPENSES	
	\$175,213
TOTAL EXPENSES	
	\$175,213
Revenues Minus Expenditures	
	\$1,827,783
Accounted for as follows:	
General Fund Checking Balance: 12/31/25	\$1,827,783
Revenues Minus Expenditures	\$1,827,783
Unaccounted Surplus	\$



TREASURER'S REPORT	
Reserve Accounts, 6-month - July 1, 2025	
Page 1 of 2	
Planning / Zoning Fund	
Balance in Fund: 7/1/25	\$441
Interest earned	\$4
Bank balance: 12/31/25	\$445
Emergency Management Fund	
Balance in Fund: 7/1/25	\$1,420
Interest earned	\$14
Bank balance: 12/31/25	\$1,434
Records Restoration/Town Hall Building Fund	
Balance in Fund: 7/1/25	\$10,285
Interest earned	\$104
Bank balance: 12/31/25	\$10,389
Property Reappraisal Fund	
Balance in Fund: 7/1/25	\$20,636
Interest earned	\$4
Bank balance: 12/31/25	\$20,640
Wuerslin / Stuecklen Scholarship	
Balance in Fund: 7/1/25	\$5,238
Appropriation	\$1,050
Interest earned	\$41
Bank balance: 12/31/25	\$6,329
Wuerslin / Stuecklen CD	
Balance in Fund: 7/1/25	\$3,686
Interest earned	\$224
Bank balance: 12/31/25	\$3,910
School House Fund	
Balance in Fund: 7/1/25	\$5,978
Interest earned	\$229
Bank balance: 12/31/25	\$6,207
Holiday Party Fund	
Balance in Fund: 7/1/25	\$841
Interest earned	\$8
Bank balance: 12/31/25	\$849
Office Equipment Fund	
Balance in Fund: 7/1/25	\$1,168
Carryover from 12/13 budget	
Interest earned	\$12
Bank balance: 12/31/25	\$1,180

TREASURER'S REPORT

Reserve Accounts, 6-month - July 1, 2025

Page 2 of 2

Miscellaneous Fund	
Balance in Fund: 7/1/25	\$12,841
Carryover from 12/13 budget	\$
Interest earned	\$129
Bank balance: 12/31/25	\$12,970
Legal Professional Fund	
Balance in Fund: 7/1/25	\$24,358
Interest Earned	\$245
Bank balance: 12/31/25	\$24,603
Tax Stabilization Fund	
Balance in Fund: 7/1/25	\$19,122
Disbursements:	
Transfers for HW projects	\$
Interest Earned	\$48
Bank balance: 12/31/25	\$19,170
Independent Audit	
Balance in Fund: 7/1/25	\$6,697
Interest earned	\$65
Bank balance: 12/31/25	\$6,762
Computer Grant	
Balance in Fund: 7/1/25	\$864
Interest Earned	\$10
Bank balance: 12/31/25	\$874
Recovery Fund	
Balance in Fund: 7/1/25	\$4,137
Interest earned	\$
Bank balance: 12/31/25	\$4,137

TREASURER'S REPORT

Cash Receipts & Disbursements - Highway
July 1, 2024 through June 30, 2025

Page 1 of 3

Bank Balance 7/1/24	\$101,385
Receipts:	
Property Tax Share	
VT State Highway Aid	\$85,420
Highway Checking Interest	\$5,850
Credits/Overweight Permits	\$3,511
Hold Harmless Money	\$70,308
Grant Reimbursement	\$576,351
TOTAL RECEIPTS	\$741,440
TOTAL FUNDS AVAILABLE	\$842,825
Expenses	
Road Foreman Salary	\$61,380
Road Foreman Overtime	\$3,370
Road Worker Salary	\$68,445
Road Worker Overtime	\$8,934
Uniforms/Shop Towels	\$1,600
Payroll Tax Expenses	
Retirement Contribution	\$7,141
Health Insurance	
Unemployment Insurance	\$114
Workers' Comp. Insurance	\$2,351
Drug Testing	
Training / Mileage	
Misc. Expenses	\$1,517
Garage Maintenance	\$1,785
Heating Oil	\$2,166
Electric	\$1,204
Phone/ Internet/Radios	\$4,944
Equipment Maintenance	\$25,806
Tires	\$4,930
Fuel and Oil (Trucks/Equipment)	\$23,224
Oil and Lube	\$1,265
Tools & Supplies	\$9,574
Insurance & Liability (Garage / Vehicle)	
Road/Ditch Materials and Hauling	\$56,973
Sand (delivered)	\$27,599
Salt (delivered)	\$29,349

TREASURER'S REPORT

Cash Receipts & Disbursements - Highway
July 1, 2024 through June 30, 2025

Page 2 of 3

Expenses (continued)	
Calcium Chloride (delivered)	\$2,600
Tree and Brush Removal	
Contracted Services	\$19,238
Pavement Maintenance	
Bridge / Culvert Program	\$4,430
Guard Rails	
Construction account	
Road Equipment Fund Appropriation	\$28,882
Grant Funding	\$43,624
Better Back Roads	\$6,816
Tandem Truck	
Minus June Payments Not Cashed	
Total Disbursements	\$449,261
Transfers Out	
Wire Fees	
Total Expenditures	\$449,261
Revenues minus Expenditures	\$393,564
Accounted for as follows:	
Bank Balance: 6/30/25	\$393,563
Revenues minus Expenditures	
Over payment Refunds	\$393,563
Paving Fund	
Balance as of 7/1/24	\$26
	\$1
Interest	\$-
Balance in fund as of 6/30/25	\$27
Bridge & Culvert Fund	
Balance as of 7/1/24	\$121,218
Interest	\$3,160
Balance in fund as of 6/30/25	\$124,378

TREASURER'S REPORT

Cash Receipts & Disbursements - Highway
July 1, 2024 through June 30, 2025

Page 3 of 3

Materials & Hauling Fund	
Balance as of 7/1/24	\$22,210
Interest	\$579
Balance in fund as of 6/30/25	\$22,789
Road Equipment Fund	
Balance as of 7/1/24	\$8,306
Expenditures	
Additions	
FY 22/23 Budget Amount	
Interest	\$216
Balance in fund as of 6/30/25	\$8,522



TREASURER'S REPORT

Cash Receipts & Disbursements - Highway
July 1, 2025 through December 31, 2025

Page 1 of 3

Bank balance: 7/1/2025	\$393,563
Property Tax Share	
Grant Award	
VT State Highway Aid	
Highway Checking Interest	\$3,357
Hold Harmless Money	
TOTAL RECEIPTS	\$3,357
TOTAL FUNDS AVAILABLE	\$396,920
Expenses	
Road Foreman Salary	\$26,824
Road Foreman Overtime	\$1,298
Road Worker Salary	\$27,961
Road Worker Overtime	\$1,448
Uniforms/shop towels	
Payroll Tax Expenses	
Retirement Contribution	\$800
Health Insurance	\$4,021
Unemployment Insurance	
Workers' Comp. Insurance	
Drug Testing	
Training / Mileage	
Misc Expense	\$190
Garage Maintenance	\$219
Heating Oil	\$237
Electric	\$404
Phone/ Internet/Radios	\$1,890
Equipment Maintenance	\$4,210
Tires	\$1,760
Fuel and Oil (Trucks/Equipment)	\$9,068
Oil and Lube	
Tools & Supplies	\$5,403
Insurance & Liability (Garage / Vehicle)	
Road/Ditch Materials and Hauling	\$12,152
Sand (delivered)	\$1,109
Salt (delivered)	\$8,325

TREASURER'S REPORT

Cash Receipts & Disbursements - Highway
July 1, 2025 through December 31, 2025

Page 2 of 3

Expenses (continued)	
Calcium Chloride (delivered)	
Tree and Brush Removal	
Contracted Services	\$170
Pavement Maintenance	
Bridge / Culvert Program	\$12,630
Guard Rails/Signs	
Grant Funding	\$2,280
Road Equipment Appropriation	
Better Back Roads	\$10,753
Grant in Aid Projects	\$7,824
John Deere 444 Loader	\$60,000
Dry Hydrant Expense	\$96
Other Expenses	\$6,636
Checks Cashed From Previous Budget	\$940
Sub-total:	\$208,648
<hr/>	
Total Disbursements	\$208,648
Revenues Minus Expenditures	\$188,272
<hr/>	
Accounted for as follows:	
Bank Balance: 12/31/25	\$188,273
<hr/>	
Revenues Minus Expenditures	
<hr/>	
Misc. Deposits	
<hr/>	
Paving Fund	
Balance as of 7/1/25	\$27
Receipts:	
Interest	
Balance in fund as of 12/31/25	\$27
<hr/>	
Bridge & Culvert Fund	
Balance as of 7/1/24	\$124,378
Interest	
Balance in fund as of 12/31/25	\$125,849

TREASURER'S REPORT

Cash Receipts & Disbursements - Highway
July 1, 2025 through December 31, 2025

Page 3 of 3

Materials & Hauling Fund	
Balance as of 7/1/25	\$22,789
Interest	\$269
Balance in fund as of 12/31/25	\$23,058
Road Equipment Fund	
Balance as of 7/1/25	\$8,522
Interest	\$101
Balance in fund as of 12/31/25	\$8,623



TREASURER'S REPORT
Cash Receipts & Disbursements - Cemetery Fund
July 1, 2024 - June 30, 2025

Balance in Checking (7/1/24)	\$13,552
Receipts:	
Plot Donation	\$400
Interest	\$90
Expenditures	-\$11,620
Balance in Checking (6/30/25)	\$2,422
Cemetery CD Balance: 7/1/24	\$14,232
Interest	\$569
	\$14801
Cemetery CD Balance: 6/30/25	

Cash Receipts & Disbursements - Lomberg Cemetery CD July 1, 2024 - June 30, 2025

Balance in bank (7/1/24)	\$10,799
	\$432
Balance in bank (6/30/25)	\$11,231

Cash Receipts & Disbursements - Cemetery Fund July 1, 2025- December 31, 2025

Balance in Checking (7/1/25)	\$2,422
Interest	\$158
Plot Donation	\$800
Appropriation	\$16,000
Balance Checking (12/31/25)	\$14,100
Cemetery CD Balance: 7/1/25:	\$14,801
Interest:	\$296
CD Balance: 12/31/25	\$15,097

Cash Receipts & Disbursements - Lomberg Cemetery CD July 1, 2025 - December 31, 2025

Balance in bank (7/1/2025)	\$11,231
Interest	\$234
Balance in bank (12/31/2025)	\$11,455

TREASURER'S REPORT

Sandgate School District

FY24/25 Actual Budget

Bank Balance – 7/1/24	\$142,478
Revenues FY24/25	\$1,864,785
Expenditures FY24/25	-\$1,349,866
Interest	\$16,255
Total Funds Available – 6/30/25	\$673,652

FY25/25 Budget 7/1/25-12/31/25

Actual Balance – 7/1/25	\$673,652
Revenue	\$220,989
Expenditures	-\$546,962
Interest	\$3,738
Fund Balance – 12/31/25	\$351,417

Bus Reserve Fund 7/1/24 – 6/30/25

Beginning Balance – 7/1/24	\$77,641
Interest	\$2,024
Balance – 6/30/25	\$79,665

Bus Reserve Fund 7/1/25 - 12/31/25

Beginning Balance – 7/1/25	\$79,665
Revenues	\$37,382
Expenditures	-\$12,382
Interest	\$1,030
Balance – 12/31/25	\$105,695

Tuition and Special Ed Reserve Fund

Bank Balance -7/1/24	\$201,764
Interest	\$1,093
Bank Balance - 6/30/25	\$202,857

Bank Balance -7/1/25	\$202,857
Revenues	\$25,000
Interest	\$519
Bank Balance - 12/31/25	\$228,376

Total All School District Funds 12/31/25-\$685,488

STATEMENT OF TAXES RAISED

as of December 31, 2025

Total Grand List	\$775,337.00
Total Taxes Billed: Due 10/01/25	\$1,594,731.39
Taxes Received in Good Time	\$1,401,560.31
Delinquent Taxes before penalty and interest as of 10/02/25	\$193,171.08
Total Taxes Accounted for	\$1,594,731.39

HOLD HARMLESS FUNDS

as of December 31, 2025

Highway Portion	\$62,373.00	75.00%
Town Portion	\$20,792.00	25.00%
Total	\$83,165.00	100%

HIGHWAY STATE AID

as of December 31, 2025

25 July	\$17,392.88
25 October	\$17,392.88
26 January	\$17,392.88
26 April	\$17,392.88
Total	\$69,571.52

CASH ON HAND - 07/01/2025

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 of the 2025 Town Meeting Warning.

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

TAX RATE FOR 2025-2026 FISCAL YEAR

Page 1 of 2

MUNICIPAL BUDGET		
GENERAL FUND		
Admin. Expenses	\$62,337	
Maintenance	\$29,000	
General Services	\$68,200	
Appropriations	\$18,732	
TOTAL GENERAL FUND		\$180,649
Hold Harmless Portion (25%)	20,792	
Education Fund Overpayment Return	\$23,069	
TOTAL GENERAL FUND TO BE RAISED		\$157,580
HIGHWAY		
Total Highway Budget	\$528,245	
Hold Harmless Portion (75%)	-62,373	
Highway State Aid	-\$67,584	
TOTAL HIGHWAY TO BE RAISED		\$398,288
TOTAL MUNICIPAL TAXES TO BE RAISED		\$555,867
Grand List: Total Municipality	\$775,337	
General Fund Tax Rate (per 100)	0.203240	
Highway Tax Rate (per 100)	0.513696	
TOTAL MUNICIPALITY RATE (per 100)	0.716936	
MUNICIPAL TAX RATE WILL RAISE		\$555,867
SCHOOL BUDGET		
Homestead Tax Rate	\$1.0234	
Non Residential Tax Rate	\$1.5333	
Grand List: Homesteads	\$255,460	
Non-Residential	\$519,541	
Total Raised: Homesteads	\$261,438	
Total Raised: Non Residential	\$796,612	
TOTAL SCHOOL BUDGET TAXES TO RAISE		\$1,058,050
LOCAL AGREEMENT TAX RATE		
Local Agreement Tax Rate	0.0026	
Municipal Grand List	\$775,337	
TOTAL LOCAL AGREEMENT TAXES TO BE RAISED		\$2,029
TOTAL TAXES TO BE RAISED		\$1,615,946
Homestead Tax Rate, Municipal	\$0.7169	
Homestead Tax Rate, School	\$1.0234	
Homestead Tax Rate, Local Agreement	\$0.0026	
TOTAL HOMESTEAD RATE	\$1.7430 (per thousand)	
Non-Residential Tax Rate, Municipal	\$0.7169	
Non-Residential Tax Rate, School	\$1.5330	
Non-Residential Tax Rate, Local Agreement	\$0.0026	
TOTAL NON-RESIDENTIAL RATE	\$2.2529 (per thousand)	

TAX RATE FOR 2025-2025 FISCAL YEAR

Page 2 of 2

2024/25 LOCAL AGREEMENT RATE

Homestead Education Rate	1.0234	Set by State *The local agreement rate is found by dividing the forgone revenue by the total grand list.
Veterans Exemptions	\$160,000.00	
Foregone Revenue	\$2,045.36	
Total Grand List	\$775,337	
Local Agreement Rate	0.0026	

MAIN DRIVERS OF TAX CHANGES VERSUS LAST YEAR

	Municipal Grand List	
	2024/2025	2025/2026
Grand List	\$789,469	\$775,337

	2024-2025 RATE		2025-2026 RATE	
	Homestead	Non-residential	Homestead	Non-residential
Municipal	0.6439	0.6439	0.7169	0.7169
School	1.4421	1.4678	1.0234	1.5333
Local Agreement	0.0029	0.0029	0.0026	0.0026
Total	2.0890	2.1147	1.7430	2.2529

DIFFERENCE FROM LAST YEAR	HOMESTEAD	NON-RESIDENTIAL
MUNICIPAL	.073 HIGHER	.073 HIGHER
SCHOOL	.4187 LOWER	.0655 HIGHER
LOCAL AGREEMENT	.0003 LOWER	.0003 LOWER
TOTAL	.346 LOWER	.1382 HIGHER

GRAND LIST

FY 25/26 Grand List is \$14,132 **LOWER** than last year.

MUNICIPAL BUDGET

FY 25/26 rate is 0.73 **higher** than last year.

Total GF budget to be raised is \$35,665 **higher** than last year. Total HW budget to be raised is \$47,495 **higher** than last year.

SCHOOL BUDGET

Non-Residential Rate for FY 25/26 is .0655 **higher** than last year.

LOCAL AGREEMENT

The Local Agreement is .0003 **lower** than last year.

Treasurer's Report
CONSOLIDATED BALANCE SHEET - TOWN FUNDS
July 1, 2024 - June 30, 2025

FUND	General	Highway	Equipment	Pavement	Bridge & Culvert	Materials & Hauling
Bank Balance: 7/1/24	\$147,237	\$101,385	\$8,306	\$26	\$121,217	\$22,210
Revenues	\$1,672,476	\$741,440	\$216	\$1	\$3,161	\$579
Total Funds Available	\$1,819,713	\$842,825	\$8,522	\$	\$124,378	\$22,789
Expenditures	\$1,308,328	\$449,262				
Revenues minus Expenditures	\$511,385	\$393,563	\$8,522	\$	\$124,378	\$22,789
Available Funds: 6/30/2025	\$511,385	\$393,563	\$8,522	\$27	\$124,378	\$22,789

GF Account Balances 6/30/25 - Computer Grant: \$864 Emergency Management: \$1,420 Holiday party:841; Independent Audit: \$6,697; Legal & Professional: \$24,358; Misc. Fund: \$12,841; Office Equip: \$1,168; Planning/Zoning: \$441; Property Reappraisal: \$20,636; Records Restoration/Town Hall Fund: \$10,285; School House: \$6,207; Tax Stabilization: \$19,170; Wuerslin Stuecklin Scholarship: \$6,329

*Recovery Fund (ARPA) Balance 6/30/25- \$4,137

Total All Town Funds 6/30/25- \$1,171,879

CONSOLIDATED BALANCE SHEET - TOWN FUNDS
July 1, 2025 - December 31, 2025

FUND	General	Highway	Equipment	Pavement	Bridge & Culvert	Materials & Hauling
Bank Balance: 7/1/25	\$511,385	\$393,563	\$8,522	\$27	\$124,378	\$22,789
Revenues	\$1,491,611	\$3,357	\$101		\$1,471	\$269
Total Funds Available	\$2,002,996	\$396,920	\$8,623	\$27	\$125,849	\$23,058
Expenditures	\$175,213	\$208,648	\$	\$	\$	\$
Revenues minus Expenditures	\$1,827,783	\$188,272	\$8,623	\$27	\$125,849	\$23,058
Checking Balance: 12/31/25	\$1,827,783	\$188,272	\$8,623	\$27	\$125,849	\$23,058

GF Account Balances 12/31/25 - Computer Grant: \$874; Emergency Management: \$1,434; Holiday party: \$849; Independent Audit: \$6,762; Legal & Professional: \$24,603; Misc. Fund: \$12,970; Office Equip: \$1,180; Planning/Zoning: \$445; Property Reappraisal: \$20,640; Records Restoration/Town Hall Fund: \$10,389; School House: \$6,207; Tax Stabilization: \$19,170; Wuerslin Stuecklin Scholarship: \$6,329

*Recovery Fund (ARPA) Balance 12/31/25- \$4,137

Total All Town Funds 12/31/25 – 2,285,464

ASSETS & COMPENSATION

COMPENSATION 7/1/25 - 6/30/26

Auditors	Min wage
Board of Civil Authority	Min wage
Constable	1,354/year
Health Officer	250/year
Listers	Min wage
Lister Reappraisal Years	15/hour
Road Foreman	31.82/hour
Road Worker	30.13/hour
School Board Salaries	3,090/year
Select Board Chair	1,367/year
Select Board Member	656/year
Select Board Secretary	20/hour
Town Clerk	12,299/year
Assistant Town Clerk	3,360/year
Treasurer	14,758/year
Assistant Treasurer	3,360/year
Webmaster	500/year
Zoning Administrator	25/hour

FIXED ASSETS

Town Hall/Office, Cemeteries, Town Garage
Office Equipment
Cemetery Equipment
Fire Pumps & Related Equipment
Constable Safety Items
Vault
2026 Western Star truck
2019 John Deere 310SL backhoe
2019 Doosan DX140 excavator
2019 Ford F350 ¾-ton pickup w/plow & sander
2016 John Deere 6120E tractor/mower
2014 Mack tandem axle dump truck
2014 John Deere 670G grader
2013 John Deere 524K
2009 Freightliner dump truck
3 Sanders
2 Stone Rakes
Ditch Leaf Blower
2015 2500 gal. Chloride Tank
2015 525 gal. Chloride Tank
2015 Pump for Chloride
Earth Compactor

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



PROPOSED 2026-2027 SANDGATE BUDGET - GENERAL

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	FY24/25 Budget	FY24/25 Actual	FY25/26 Budget	FY25/26 as of 12/31/25	FY26/27 Budget to Vote	Proposed % change	\$ Change
SALARY & EXPENSES							
Assistant Town Clerk	\$ 3,262	\$ 2,511	\$ 3,360	\$ 1,120	\$ 9,360	179%	\$ 6,000
Assistant Treasurer	\$ 3,262	\$ 3,490	\$ 3,360	\$ 1,400	\$ 3,461	3%	\$ 101
Auditor's Salaries	\$ 1,545	\$ 539	\$ 1,545	\$ -	\$ 1,545	0%	\$ -
Constable Salary	\$ 1,315	\$ 1,466	\$ 1,354	\$ 574	\$ 1,395	3%	\$ 41
Health Officer Expenses	\$ 250	\$ -	\$ 250	\$ -	\$ 250	0%	\$ -
Health Officer Salary	\$ 250	\$ -	\$ 250	\$ -	\$ 250	0%	\$ -
Listers Salaries & Expenses	\$ 4,240	\$ 3,650	\$ 6,000	\$ 1,250	\$ 6,000	0%	\$ -
Office Training	\$ 500	\$ -	\$ 500	\$ -	\$ 500	0%	\$ -
Payroll Tax Expenses	\$ 5,150	\$ 5,385	\$ 5,305	\$ 2,562	\$ 5,464	3%	\$ 159
Child Care Contrib.							
Salaries (Selectmen)	\$ 5,685	\$ 4,596	\$ 5,856	\$ -	\$ 6,032	3%	\$ 176
Selectmen's Expenses	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	0%	\$ -
Town Clerk Salary	\$ 11,941	\$ 12,909	\$ 12,299	\$ 5,124	\$ 12,668	3%	\$ 369
Treasurer Salary	\$ 14,328	\$ 16,983	\$ 14,758	\$ 6,149	\$ 15,201	3%	\$ 443
Website Management	\$ 500	\$ 1,000	\$ 500	\$ -	\$ 500	0%	\$ -
Zoning Administrator Expenses	\$ 1,000	\$ 248	\$ 1,000	\$ 78	\$ 1,000	0%	\$ -
Zoning Administrator Salary	\$ 3,500	\$ 5,221	\$ 3,500	\$ 1,989	\$ 3,500	0%	\$ -
TOTAL SALARIES/EXPENSES	\$ 59,228	\$ 57,997	\$ 62,337	\$ 20,247	\$ 69,625	12%	\$ 7,288
MAINTENANCE & SUPPLIES							
*Independent Audit	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0%	-
*Legal & Professional Fees	\$ 1,000	\$ 1,693	\$ 1,000	\$ 76	\$ 1,000	0%	-
*Town Hall Major Repairs	\$ 1,000	\$ 410	\$ 1,000	\$ 2,362	\$ 1,000	0%	-
Computer Software & Internet	\$ 3,000	\$ 8,332	\$ 8,000	\$ 6,347	\$ 8,000	0%	-
Office Equip. Main.	\$ 3,000	\$ 410	\$ 3,000	\$ -	\$ 3,000	0%	-
Office Supplies	\$ 2,000	\$ 789	\$ 2,000	\$ 471	\$ 2,000	0%	-
Postage	\$ 700	\$ 911	\$ 700	\$ 312	\$ 700	0%	-
Schoolhouse Utilities	\$ 300	\$ -	\$ 300	\$ -	\$ 300	0%	-
Town Hall Maintenance/Repairs	\$ 4,000	\$ 410	\$ 5,000	\$ 2,329	\$ 5,000	0%	-
Town Hall Utilities	\$ 4,500	\$ 7,249	\$ 5,000	\$ 1,429	\$ 5,000	0%	-
Town Report Expense	\$ 2,000	\$ 1,892	\$ 2,000	\$ 280	\$ 2,000	0%	-
TOTAL MAIN. & SUPPLIES	\$ 22,500	\$ 22,095	\$ 29,000	\$ 13,605	\$ 29,000	0%	-
TOTAL EXPENSES	\$ 81,728	\$ 80,092	\$ 91,337	\$ 33,852	\$ 98,625	8%	\$ 7,288
GENERAL SERVICES							
Animal Control	\$ 400	\$ -	\$ 400	\$ -	\$ 400	0%	\$ -
BCA Mtgs / Poll Workers	\$ 500	\$ 980	\$ 500	\$ -	\$ 500	0%	\$ -
BCRC	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	0%	\$ -
BCSWA	\$ 2,100	\$ 3,280	\$ 2,500	\$ 1,333	\$ 2,500	0%	\$ -
Traffic Control	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000	0%	\$ -
Cemetery Commission	\$ 8,000	\$ -	\$ 8,000	\$ 16,000	\$ 10,000	25%	\$ 2,000
County Tax	\$ 5,600	\$ 6,025	\$ 6,200	\$ 6,854	\$ 6,200	0%	\$ -
Fire Protection	\$ 27,700	\$ 26,993	\$ 28,000	\$ 27,743	\$ 28,000	0%	\$ -
Insurance & Bonding	\$ 6,500	\$ 29,147	\$ 6,500	\$ 5,951	\$ 8,000	23%	\$ 1,500
ISWAP	\$ 4,000	\$ 2,325	\$ 4,000	\$ 1,387	\$ 4,000	0%	\$ -
Open							
VLCT Dues	\$ 1,600	\$ 1,656	\$ 1,600	\$ -	\$ 1,600	0%	\$ -
TOTAL GENERAL SERVICES	\$ 65,400	\$ 73,405	\$ 66,700	\$ 59,268	\$ 70,200	5%	\$ 3,500
TOTAL G.F TO BE VOTED	\$ 147,128	\$ 153,496	\$ 158,037	\$ 93,119	\$ 168,825	7%	\$ 10,788

PROPOSED 2026-2027 SANDGATE BUDGET - GENERAL

Page 2 of 2

	FY24/25 Budget	FY24/25 Actual	FY25/26 Budget	FY25/26 as of 12/31/25	FY26/27 Budget to Vote	Proposed % change	\$ Change
APPROPRIATIONS							
Arlington Community House	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0%	\$ -
Arlington Nursing Service	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0%	\$ -
Arlington Recreation Park	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0%	\$ -
Arlington Rescue Squad	\$ 7,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	0%	\$ -
Benn. Co. Child Advocacy	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0%	\$ -
BCCD	\$ 300	\$ -	\$ 300	\$ 300	\$ 300	0%	\$ -
BROC	\$ 137	\$ 137	\$ 137	\$ 137	\$ 137	0%	\$ -
Burdett Commons							\$ -
VCIL	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	0%	\$ -
CRJ	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0%	\$ -
Green-Up Day	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	0%	\$ -
Lothan Wuerslin Scholarship	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	0%	\$ -
Martha Canfield Library	\$ 3,800	\$ 3,800	\$ 4,180	\$ 4,180	\$ 4,180	0%	\$ -
PAVE	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0%	\$ -
SWVT Area Council on Aging	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	0%	\$ -
Tutorial Center	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0%	\$ -
VACD	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0%	\$ -
Appropriations to be voted	\$ 17,982	\$ 19,682	\$ 20,362	\$ 20,362	\$ 20,362	0%	\$ -
Total GF & Appropriations	\$ 165,110	\$ 173,178	\$ 178,399	\$ 113,481	\$ 189,187	6%	\$ 10,788



PROPOSED 2026-2027 SANDGATE BUDGET - HIGHWAY

Page 1 of 2

	FY24/25 Budget	FY24/25 Actual	FY25/26 Budget	FY25/26 as of 12/31/25	FY26/27 Budget to Vote	Proposed % change	\$ Change
Salaries/Wages/Expenses							
Drug Testing	\$ 250	\$ -	\$ 250	\$ -	\$ 250	0%	\$ -
Health Insurance	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	0%	\$ -
Payroll Tax Expenses	\$ 9,000	\$ 10,086	\$ 9,000	\$ 4,401	\$ 9,000	0%	\$ -
Retirement Contribution	\$ 8,000	\$ 6,975	\$ 8,000	\$ 4,021	\$ 8,000	0%	\$ -
Road Foreman Overtime	\$ 9,600	\$ 5,411	\$ 9,600	\$ 1,298	\$ 9,600	0%	\$ -
Road Foreman Salary	\$ 62,096	\$ 62,038	\$ 62,096	\$ 26,824	\$ 63,959	3%	\$ 1,863
Road Worker Salary	\$ 60,860	\$ 58,838	\$ 60,860	\$ 27,961	\$ 62,686	3%	\$ 1,826
Road Worker Overtime	\$ 9,500	\$ 5,556	\$ 9,500	\$ 1,448	\$ 9,500	0%	\$ -
Training/Mileage	\$ 400	\$ -	\$ 400	\$ -	\$ 400	0%	\$ -
Unemployment Insurance	\$ 650	\$ 144	\$ 650	\$ -	\$ 650	0%	\$ -
Uniforms/Shop Towels	\$ 3,000	\$ 1,600	\$ 3,000	\$ 800	\$ 3,000	0%	\$ -
Workers' Comp Insurance	\$ 15,000	\$ 3,963	\$ 15,000	\$ -	\$ 15,000	0%	\$ -
Total Sal./Wages/Exp.	\$ 193,356	\$ 154,611	\$ 193,355	\$ 66,753	\$ 197,045	1.9%	\$ 3,689
Garage Equipment and Maintenance							
Electric	\$ 1,200	\$ 1,242	\$ 1,200	\$ 404	\$ 1,200	0%	\$ -
Equip Maint/Parts/Repairs	\$ 20,000	\$ 22,941	\$ 20,000	\$ 4,211	\$ 20,000	0%	\$ -
Fuel & Oil (Trucks & Equip)	\$ 35,000	\$ 29,346	\$ 35,000	\$ 9,068	\$ 35,000	0%	\$ -
Garage Maintenance	\$ 2,500	\$ 804	\$ 2,500	\$ 219	\$ 2,500	0%	\$ -
Heating Oil	\$ 5,000	\$ -	\$ 5,000	\$ 237	\$ 5,000	0%	\$ -
Ins & Liability (Garage/Vehicle)	\$ 8,000	\$ 1,390	\$ 8,000	\$ -	\$ 8,000	0%	\$ -
Oil & Lube (fuel oil)	\$ 4,000	\$ 1,233	\$ 4,000	\$ -	\$ 4,000	0%	\$ -
Phone/Internet/Radios	\$ 5,000	\$ 3,477	\$ 5,000	\$ 1,890	\$ 5,000	0%	\$ -
Tires & Chains	\$ 4,000	\$ 3,477	\$ 4,000	\$ 1,760	\$ 4,000	0%	\$ -
Tools & Supplies	\$ 3,500	\$ 11,320	\$ 3,500	\$ 5,403	\$ 3,500	0%	\$ -
Total Equip. and Main.	\$ 88,200	\$ 75,230	\$ 88,200	\$ 23,192	\$ 88,200	0%	\$ -
Materials & Hauling							
Calcium Chloride (delivered)	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000	0%	\$ -
Road/Ditch Materials & Hauling	\$ 50,000	\$ 41,460	\$ 50,000	\$ 12,152	\$ 50,000	0%	\$ -
Salt (delivered)	\$ 25,000	\$ 21,478	\$ 25,000	\$ 8,325	\$ 35,000	40%	\$ 10,000
Sand (delivered)	\$ 29,000	\$ 22,034	\$ 29,000	\$ 1,109	\$ 29,000	0%	\$ -
Total Materials & Hauling *	\$ 113,000	\$ 84,971	\$ 113,000	\$ 21,586	\$ 123,000	9%	\$ 10,000
Projects							
Bridge/Culvert Program *	\$ 20,000	\$ 12,207	\$ 20,000	\$ 12,631	\$ 20,000	0%	\$ -
Contracted/Equip Rental	\$ 20,000	\$ 48,275	\$ 20,000	\$ 170	\$ 20,000	0%	\$ -
Guard Rails /Signs	\$ 2,000	\$ 86	\$ 2,000	\$ -	\$ 2,000	0%	\$ -
Pavement Maintenance *	\$ 30,000	\$ 1,359	\$ 30,000	\$ -	\$ 30,000	0%	\$ -
Dry Hydrant					\$ 2,500		
Tree & Brush Removal	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	0%	\$ -
Total Projects	\$ 76,000	\$ 61,927	\$ 76,000	\$ 12,801	\$ 78,500	0%	\$ -

PROPOSED 2026-2027 SANDGATE BUDGET - HIGHWAY

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	FY24/25 Budget	FY24/25 Actual	FY25/26 Budget	FY25/26 as of 12/31/25	FY26/27 Budget to Vote	Proposed % change	\$ Change
Other							
Equip Reserve Fund Appropriation	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	0%	\$ -
Misc. Expenses *	\$ 1,000	\$ 1,953	\$ 1,500	\$ 190	\$ 1,500	0%	\$ -
Grant Funding		\$ 153,539		\$ 2,280			\$ -
Total Other	\$ 51,000	\$ 205,492	\$ 51,500	\$ 2,470	\$ 51,500	0%	\$ -
TOTAL H.W. EXPENSES	\$ 521,556	\$ 582,231	\$ 522,055	\$ 126,801	\$ 538,245	3%	\$ 13,689
Less Anticipated State Aid	\$ 65,611	\$ 65,611	\$ -	\$ -			\$ -
SUBTOTAL	\$ 455,945	\$ 516,620	\$ 522,055	\$ 126,801	\$ 538,245	3%	\$ 16,189
							-



2025 PROPERTY TRANSFERS

January 1, 2025 – December 31, 2025

1. Estate of Michael Koscinski to Sean Raphael of Sandgate, VT
2. Wayne Cotiaux of Sandgate, VT to Nancy Cotiaux of Sandgate, VT
3. Nancy Cotiaux of Sandgate, VT to Cotiaux Trust of Sandgate, VT
4. Sarah E Fitch of Detroit, MI to James Steen of Sandgate, VT
5. William Haggerty of Sandgate, VT to Jeremian of Modus, CT
6. Naomi Faltskog of Bennington, VT to David Faltskog of Sandgate, VT
7. David Pendleton of Sandgate, VT to Peter D Corliss of Raleigh, NC
8. Bly Hollow, LLC of Arlington VA to Vermont Land Trust Inc.
9. Bly Hollow, LLC of Arlington VA to Shooting Star Ventures LLC of Point Pleasant. NJ
10. Estate of Sharyn Finnegan of Sandgate VT to Kate Finnegan-Prans of Sandgate, VT
11. Charles Pike of Arlington to Zakery Mackay of Sandgate, VT
12. Anne Marie Peters of Sandgate, VT to Robert Kulmane of West Rupert, VT
13. Richard Kulmane Jr of Salem NY to Robert Kulmane of West Rupert, VT
14. Katherine Ritchie of Aberdeen, NJ to Robert Kulmane of West Rupert, VT
15. Estate of Richard Kulmane of Sandgate to Kulmane of West Rupert, VT
16. Christopher Haggerty, of Westport, CT to Peter W Haggerty, of Arlington, VT
17. Thomas F Santelli of Sandgate, VT to Melissa L Santelli of Sandgate, VT
18. Michael Giacompassi of Redding, CT to Linda K Schmidt of Sandgate, VT
19. Thomas J McAlvanagh of Bedford, NY to McAlvanagh Family Trust of New York, NY
20. Estate of Evelyn Buck to Alford E Clayton of Sandgate, VT
21. Amanda Spooner Eppers of Sherborn, MA to Jonathan R Kuiken of Dallas, PA
22. Michael F Scholz of Arlington, VT to James Vaccarelli of Media, PA
23. Estate of Donald P Rogers, Sr of Perkinsville, VT to Matthew Rogers of N. Bennington
24. Peter J Markalunas of Sandgate, VT to Frank E Dunker IV of South Hampton, NJ
25. Ronald G Weiler of Saratoga Springs, NY to David Alland of Bernardsville. NJ
26. John F LeMay of Sandgate, VT to Jessica Luther of Sandgate, VT

DOG LICENSES

Sandy Reidy, Town Clerk

In 2025 there were 45 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.	\$13.00
Unaltered dogs etc.	\$18.00

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**, or remotely via the Zoom computer application/program utilizing meeting ID: 830 5928 9781 with Passcode: 932266 (a direct link is available on the SVSU website www.svsu.org which also lists numbers to access by phone), on **Tuesday March 3, 2026** 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, 2026 through June 30, 2027.
- Article 3 To elect one School Board Director for a three-year term by Australian ballot March 3, 2026.
- Article 4 Shall the legal voters of Sandgate School District approve the school board to expend \$1,382,235, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that the proposed budget, if approved, will result in per pupil education spending of \$9,689, which is 0.84% lower than per pupil spending for the current year.
- Article 5 To transact any other business proper to be brought before said Town School District Meeting.

Absentee voting is permitted on all matters to be voted by Australian ballot. For purposes of Australian balloting, the polls will be open from 10:00a.m. until 7:00p.m. on March 3, 2026.

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SANDGATE SCHOOL DISTRICT 2025-2026 OFFICERS REPORT

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

The Sandgate School District currently has 57 students receiving tuition at 9 schools. Pre-K students are enrolled in Fisher Elementary. Elementary schools attended by Sandgate students include: Fisher Elementary, Flood Brook, Grace Christian, Hiland Hall, Manchester Elementary (MEMS), and Sunderland. Secondary Schools receiving Sandgate students include Arlington Memorial High School, Burr & Burton, Hiland Hall Middle School, Manchester, Maple Street Middle School, and the Regional Technical Center (CDC).

In FY 26 the Average Daily Membership of the Sandgate School District was calculated at 70 students, and the LTW ADM was 127.46 and in FY 27 that number is projected to be 134.27. To clarify these numbers, there is the actual number of students that we are currently paying tuition invoices for, and the Average Daily Membership (ADM) is the number of students enrolled from the district for a period of 20 consecutive days beginning the 11th day of school. The ADM then uses such factors as English as a second language, students living in poverty and a sparsity rating for very rural communities over a two-year period to generate a Long Term Weighted Average Daily Membership (LTW ADM), and this is the number used for a variety of purposes, but mostly to calculate our Ed spending and to determine 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 \$19,120; the State announced average for 7th through 12th grade is \$20,910. 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 (FY26) 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 \$20,076 and tuition to secondary schools an estimated maximum of \$21,200. For the purpose of building the budget and estimated tuition for FY27 at Arlington is \$16,000 for elementary and \$22,000 for grades 7- 12.

The total budgeted expenditures for FY26 as approved at the annual meeting were \$1,325,555. Currently our expected expenditures for FY26 are down slightly due to a drop in students, but our anticipated revenue is also down slightly. Current expenditures are projected to be \$1,290,365 with a revenue of \$1,254,463 leaving an anticipated deficit \$35,902. The board has proposed an expenditure budget of \$1,382,235 for FY27. Currently there is \$105,694.44 in the bus sinking fund, a CD of \$6,884.02, a balance of \$228,376.09 in a tuition / special ed reserve fund, and an unaudited general fund balance of \$48,972 as of June 30, 2025 from the FY25 budget year.

Summarizing the budget and projecting the tax rate is as follows:

Budgeted Expenditures	\$1,382,235
Offsetting Revenues	\$52,972 (Budget Surplus / Deficit, Interest)
Education Spending	\$1,329,263
Estimated LTW ADM	137.19
Ed spending / LTW ADM	\$9,689
Estimated Property Yield	\$8,849
Estimated Equalized Homestead Rate	\$1.0950
2025 Common Level of Appraisal	70.93%(Down from 80.37% last year)
CLA w/ Statewide Adjustment (70.33%)	100.85%
Estimated Homestead Rate	\$1.0857 (An increase of 6.1% over previous year)

Education funding continues to a priority in the State legislature with no clear path, other than consolidation of districts, to reducing the property tax burden on homeowners.

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

Respectfully Submitted,

Allan Tschorn, Clerk

Celeste Keel, Chair

Eric Weissleder

**Sandgate School District
Budget Summary**

EXPENDITURES	Actual FY23	Actual FY24	Actual FY25	Adopted Budget FY26	Adopted FY27 Budget	Variance	% Var
Tuition	\$ 913,521	\$ 961,891	\$ 1,148,167	\$ 1,202,290	\$ 1,170,454	\$ (31,836)	-2.65%
PreK	\$ 25,592	\$ 15,056	\$ 7,768	\$ 11,946	\$ 12,318	\$ 372	3.11%
Student Services	\$ 46,786	\$ 114,281	\$ 271,945	\$ 6,010	\$ 83,525	\$ 77,515	1289.77%
Transportation	\$ 12,084	\$ 26,639	\$ 9,850	\$ 30,851	\$ 37,687	\$ 6,836	22.16%
Administration	\$ 49,170	\$ 57,558	\$ 42,820	\$ 73,958	\$ 77,752	\$ 3,794	5.13%
Debt Service	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
TOTAL EXPENDITURES	\$ 1,047,154	\$ 1,175,425	\$ 1,480,550	\$ 1,325,555	\$ 1,382,235	\$ 56,681	4.28%

REVENUES	Actual FY23	Actual FY24	Actual FY25	Adopted Budget FY26	Adopted FY27 Budget	Variance	% Var
General State Support Grant	\$ 1,023,887	\$ 1,288,811	\$ 1,496,715	\$ 1,245,463	\$ 1,329,263	\$ 83,801	6.73%
Tech Center On-behalf Tuition	\$ 5,381	\$ 11,529	\$ 14,888	\$ -	\$ -	\$ -	--
Other Local Sources	\$ 4,101	\$ 16,749	\$ 17,919	\$ 4,000	\$ 4,000	\$ -	0.00%
Fund Balance	\$ -	\$ -	\$ -	\$ 76,092	\$ 48,972	\$ (27,120)	-35.64%
TOTAL REVENUES	\$ 1,033,369	\$ 1,317,089	\$ 1,529,522	\$ 1,325,555	\$ 1,382,235	\$ 56,681	4.28%

Sandgate School District EXPENDITURES	Actual FY23		Actual FY24		Actual FY25		Adopted Budget FY26		Adopted FY27 Budget		Variance	% Var	
Sandgate Borrowing Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%	
Board Salaries	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%	
Board Fica/Medicare/CCC	\$ 168	\$ 168	\$ 168	\$ 168	\$ 168	\$ 168	\$ 178	\$ 178	\$ 178	\$ 178	\$ -	0.00%	
Child Care Contribution	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%	
Advertising/Printing/Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%	
Board Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210	\$ 210	\$ 210	\$ 210	\$ -	0.00%	
Board Dues/Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	\$ 900	\$ 900	\$ -	0.00%	
TOTAL BOARD OF ED	\$ 2,368	\$ 2,368	\$ 2,378	\$ 2,378	\$ 2,378	\$ 2,378	\$ 4,088	\$ 4,088	\$ 4,088	\$ 4,088	\$ -	0.00%	
Audit Assessment	\$ 5,570	\$ 4,400	\$ 3,850	\$ 5,500	\$ 5,300	\$ (200)	\$ 5,570	\$ 4,400	\$ 3,850	\$ 5,500	\$ 5,300	\$ (200)	-3.64%
TOTAL AUDIT	\$ 5,570	\$ 4,400	\$ 3,850	\$ 5,500	\$ 5,300	\$ (200)	\$ 5,570	\$ 4,400	\$ 3,850	\$ 5,500	\$ 5,300	\$ (200)	-3.64%
Transportation Assessment	\$ 12,084	\$ 26,639	\$ 9,850	\$ 30,851	\$ 37,687	\$ 6,836	\$ 12,084	\$ 26,639	\$ 9,850	\$ 30,851	\$ 37,687	\$ 6,836	22.16%
TOTAL TRANSPORTATION	\$ 12,084	\$ 26,639	\$ 9,850	\$ 30,851	\$ 37,687	\$ 6,836	\$ 12,084	\$ 26,639	\$ 9,850	\$ 30,851	\$ 37,687	\$ 6,836	22.16%
PreSchool Tuition - Public	\$ 25,592	\$ 15,056	\$ -	\$ 11,946	\$ 12,318	\$ 372	\$ 25,592	\$ 15,056	\$ -	\$ 11,946	\$ 12,318	\$ 372	3.11%
PreSchool Tuition - Public LEA	\$ -	\$ -	\$ 7,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,768	\$ -	\$ -	\$ -	0.00%
TOTAL PRE-K	\$ 25,592	\$ 15,056	\$ 7,768	\$ 11,946	\$ 12,318	\$ 372	\$ 25,592	\$ 15,056	\$ 7,768	\$ 11,946	\$ 12,318	\$ 372	3.11%
Early Childhood SpEd Assessment	\$ -	\$ 64,043	\$ 125,388.00	\$ -	\$ 56,356	\$ 56,356	\$ -	\$ -	\$ 64,043	\$ 125,388.00	\$ -	\$ 56,356	--
TOTAL EARLY CHILDHOOD (EEE)	\$ -	\$ 64,043	\$ 125,388	\$ -	\$ 56,356	\$ 56,356	\$ -	\$ -	\$ 64,043	\$ 125,388	\$ -	\$ 56,356	--
Elem Tuition - Public VT LEA	\$ 321,371	\$ 339,188	\$ 336,000	\$ -	\$ -	\$ -	\$ 321,371	\$ 339,188	\$ 336,000	\$ -	\$ -	\$ -	--
Elem Tuition - Sunderland	\$ -	\$ -	\$ -	\$ 19,800	\$ -	\$ (19,800)	\$ -	\$ -	\$ -	\$ 19,800	\$ -	\$ (19,800)	-100.00%
Elem Tuition - Manchester	\$ -	\$ -	\$ -	\$ 59,400	\$ -	\$ (17,400)	\$ -	\$ -	\$ -	\$ 59,400	\$ 42,000	\$ (17,400)	-29.29%
Elem Tuition - Fisher Elem	\$ -	\$ -	\$ -	\$ 280,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 280,000	\$ 288,000	\$ 8,000	2.86%
Elem Tuition - Flood Brook	\$ -	\$ -	\$ -	\$ 39,600	\$ -	\$ (18,600)	\$ -	\$ -	\$ -	\$ 39,600	\$ 21,000	\$ (18,600)	-46.97%
Elem Tuition - Taconic and Green	\$ -	\$ -	\$ 62,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,654	\$ -	\$ -	\$ -	--
Elem Tuition - Ludlow Mt Holly	\$ -	\$ -	\$ 11,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,269	\$ -	\$ -	\$ -	--
Elem Tuition - Private VT LEA	\$ 145,105	\$ 98,108	\$ -	\$ 19,263	\$ -	\$ (19,263)	\$ 145,105	\$ 98,108	\$ -	\$ 19,263	\$ -	\$ (19,263)	-100.00%
Elem Tuition - Hiland Hall	\$ -	\$ -	\$ 30,822	\$ 32,363	\$ 56,637	\$ 24,274	\$ -	\$ -	\$ 30,822	\$ 32,363	\$ 56,637	\$ 24,274	75.00%
Elem Tuition - Grace Christian	\$ -	\$ -	\$ 49,476	\$ 58,905	\$ 62,685	\$ 3,780	\$ -	\$ -	\$ 49,476	\$ 58,905	\$ 62,685	\$ 3,780	6.42%
Elem Tuition - Villge School of N Benn	\$ -	\$ -	\$ 18,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,346	\$ -	\$ -	\$ -	--
TOTAL ELEMENTARY TUITION	\$ 466,476	\$ 437,296	\$ 508,567	\$ 509,331	\$ 470,322	\$ (39,009)	\$ 466,476	\$ 437,296	\$ 508,567	\$ 509,331	\$ 470,322	\$ (39,009)	-7.66%
SU Sped Assessment - Elem	\$ 25,093	\$ 17,890	\$ 117,246	\$ 2,404	\$ 21,735	\$ 19,331	\$ 25,093	\$ 17,890	\$ 117,246	\$ 2,404	\$ 21,735	\$ 19,331	804.13%
TOTAL ELEM RESOURCE RM	\$ 25,093	\$ 17,890	\$ 117,246	\$ 2,404	\$ 21,735	\$ 19,331	\$ 25,093	\$ 17,890	\$ 117,246	\$ 2,404	\$ 21,735	\$ 19,331	804.13%

Sandgate School District EXPENDITURES	Actual FY23		Actual FY24		Actual FY25		Adopted Budget	Adopted FY27	Variance	% Var
						FY26	Budget			
Sec Tuition - Public VT LEA	\$ 233,831	\$ 228,000	\$ 294,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sec Tuition - Arlington	\$ -	\$ -	\$ -	\$ 397,000	\$ 352,000	\$ -	\$ -	\$ (45,000)	\$ -	-11.34%
Sec Tuition- Taconic & Green	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sec Tuition - Private VT LEA	\$ 202,135	\$ 275,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sec Tuition - Burr & Burton	\$ -	\$ -	\$ 257,062	\$ 207,627	\$ 307,377	\$ -	\$ -	\$ 99,750	\$ -	48.04%
Sec Tuition - Long Trail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,956	\$ 21,956	\$ -	--
Sec Tuition - Manchester	\$ -	\$ -	\$ -	\$ 19,800	\$ -	\$ -	\$ -	\$ (19,800)	\$ -	-100.00%
Sec Tuition - Maple St Schl	\$ -	\$ -	\$ 19,774	\$ 20,763	\$ -	\$ -	\$ -	\$ (20,763)	\$ -	-100.00%
Sec Tuition - Hiland Hall	\$ -	\$ -	\$ 20,548	\$ 21,575	\$ -	\$ -	\$ -	\$ (21,575)	\$ -	-100.00%
On Behalf Tech Center Payment	\$ 5,381	\$ 11,529	\$ 14,888	\$ 11,462	\$ 7,595	\$ -	\$ -	\$ (3,867)	\$ -	-33.74%
Tech Center Tuition - Local	\$ 5,698	\$ 9,772	\$ 14,329	\$ 14,731	\$ 11,204	\$ -	\$ -	\$ (3,527)	\$ -	-23.94%
TOTAL SECONDARY TUITION	\$ 447,046	\$ 524,595	\$ 639,601	\$ 692,958	\$ 700,132	\$ -	\$ 7,173	\$ 1.04%		
S.U. Office Assessment - Administration	\$ 37,374	\$ 23,778	\$ 18,361	\$ 34,610	\$ 34,488	\$ -	\$ -	\$ (122)	\$ -	-0.35%
TOTAL ASSESSMENT - SU Administration	\$ 37,374	\$ 23,778	\$ 18,361	\$ 34,610	\$ 34,488	\$ -	\$ (122)	\$ -0.35%		
S.U. Office Assessment - Business Office	\$ -	\$ 9,854	\$ 7,229	\$ 14,030	\$ 15,626	\$ -	\$ -	\$ 1,596	\$ -	11.38%
TOTAL SU ASSESSMENT - FISCAL	\$ -	\$ 9,854	\$ 7,229	\$ 14,030	\$ 15,626	\$ -	\$ 1,596	\$ 11.38%		
S.U. Office Assessment - HR	\$ -	\$ 960	\$ 799	\$ 1,474	\$ 1,621	\$ -	\$ -	\$ 147	\$ -	9.97%
TOTAL ASSESSMENT - SU Human Resources	\$ -	\$ 960	\$ 799	\$ 1,474	\$ 1,621	\$ -	\$ 147	\$ 9.97%		
S.U. Office Assessment - Tech Admin	\$ -	\$ 11,663	\$ 7,668	\$ 9,854	\$ 10,951	\$ -	\$ -	\$ 1,097	\$ -	11.13%
TOTAL ASSESSMENT - SU Tech Admin	\$ -	\$ 11,663	\$ 7,668	\$ 9,854	\$ 10,951	\$ -	\$ 1,097	\$ 11.13%		
S.U. Sped Assessment- Secondary SpEd	\$ 21,693	\$ 32,348	\$ 29,311	\$ 3,606	\$ 5,434	\$ -	\$ -	\$ 1,828	\$ -	50.69%
TOTAL SECONDARY SPED ASSESSMENT	\$ 21,693	\$ 32,348	\$ 29,311	\$ 3,606	\$ 5,434	\$ -	\$ 1,828	\$ 50.69%		
S.U. Sped Admin Assessment	\$ 3,858	\$ 4,535	\$ 2,535	\$ 4,402	\$ 5,678	\$ -	\$ -	\$ 1,276	\$ -	28.99%
TOTAL SPED ADMIN ASSESSMENT	\$ 3,858	\$ 4,535	\$ 2,535	\$ 4,402	\$ 5,678	\$ -	\$ 1,276	\$ 28.99%		
TOTAL SANDGATE BUDGET	\$ 1,047,154	\$ 1,175,425	\$ 1,480,550	\$ 1,325,555	\$ 1,382,235	\$ -	\$ 56,681	\$ 4.28%		

Sandgate School District - Adopted FY27 Budget (01/08/26)
Per Pupil Spending & Estimated Homestead Tax Rate Calculation

	ESTIMATED FY27	FY26	FY25	Recalculated FY24
1 Expenditures	\$1,382,235	\$1,325,555	\$1,496,866	\$1,299,351
2 - <u>Offsetting Revenues</u>	<u>\$52,972</u>	<u>\$80,092</u>	<u>(\$14,737)</u>	<u>(\$989)</u>
3 Education Spending	\$1,329,263	\$1,245,463	\$1,511,603	\$1,300,340
4 <u>LTW ADM (Prelim v15 - 12/31/25)</u>	<u>137.19</u>	<u>127.46</u>	<u>111.80</u>	<u>108.09</u>
5 / Ed Spending / LTW ADM	\$9,689	\$9,771	\$13,521	\$12,030
6 <u>Est. Property Yield</u>	<u>\$8,849</u>	<u>\$8,596</u>	<u>\$9,893</u>	
7 / Estimated Equalized Homestead Rate	\$1.0950	\$1.1367	\$1.3667	
8 2025 Common Level of Appraisal (CLA)	70.93%	80.37%	94.77%	
CLA w/ statewide adjustment (70.33%)	100.85%	111.07%		
9 / Estimated Homestead Rate	\$1.0857	\$1.0234	\$1.4421	
change from previous year	\$0.0622 6.1%	(\$0.4187) -29.0%	\$0.0834 6.1%	

Estimated education tax on assessed home value of:

\$100,000	\$1,085.69
increase/(decrease) over FY26:	\$62.24
\$200,000	\$2,171.38
increase/(decrease) over FY26:	\$124.48
\$300,000	\$3,257.06
increase/(decrease) over FY26:	\$186.73

- The expenditures line is the school district's budget
- Offsetting revenues are money the district will bring in to be applied against the total expenditures. (This includes tuitions, surplus/(deficit), interest, donations, etc.)
- Education spending (Ed spending) is the amount needed from the Vermont education fund
- Long-term weighted (LTW) average daily membership (ADM) is a two-year weighted average of enrolled students during the census period
- Ed spending per LTW ADM determines the education homestead tax rate
- Property yield is set annually by the Legislature. Tax Commissioner letter from December 1, 2025 - recommended yield of \$8,849 which has already had the "statewide adjustment" applied (70.33%). (For every \$8,849 a district spends per equalized pupil, it's equalized homestead tax rate will be \$1.00.)
- Equalized homestead tax rate is the rate a district would have if all properties were assessed at fair market value.
- Common Level of Appraisal (CLA) is the ratio of the town's listed values versus the state's listed value. The state's listed value is comprised of actual sales averaged over three years. The state's fair market value is the equalized education grand list. The CLA is also to be adjusted by the newly introduced "statewide adjustment" (indicated in green text).
- Estimated homestead rate is the estimated education tax rate seen on a property tax bill of a resident homeowner.

District: Sandgate SU: 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 8,849	<--See bottom note	Homestead tax rate per \$8,849 of spending per LTWADM 1.00
			12,154					Income dollar equivalent yield per 2.0% of household income FY2027
Expenditures		FY2024	FY2025	FY2026				FY2027
1.	Budget (local budget, including special programs, and full technical center expenditures)	\$1,301,140	\$1,512,403	\$1,325,555				\$1,382,235
2.	plus Sum of separately warned articles passed at town meeting	-	-	-				
3.	Locally adopted or warned budget	\$1,301,140	\$1,512,403	\$1,325,555				\$1,382,235
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-				
5.	plus Prior year deficit repayment of deficit	-	-	-				
6.	Total Expenditures	\$1,301,140	\$1,512,403	\$1,325,555				\$1,382,235
7.	S.U. assessment (included in local budget) - informational data	-	-	-				\$194,876
8.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-				-
Revenues								
9.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc.)	\$800	\$800	\$80,092				\$52,972
10.	Offsetting revenues	\$800	\$800	\$80,092				\$52,972
11.	Education Spending	\$1,300,340	\$1,511,603	\$1,245,463				\$1,329,263
12.	Pupils (eqpup FY23 - FY24, LTWADM FY25 - FY26)	63.40	111.80	127.46				137.19
Education Spending per Pupil		\$20,510.09	\$13,520.60	\$9,771.40				\$9,689.22
13.	Principal & interest payments per LTWADM for voter approved bonds prior to July 1, 2024	na	na	-				-
14.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	-	-	na				na
15.	minus Less amount of deficit if deficit is SOLELY attributable to the district public schools for grades the district does not operate for new students who moved to the district after the budget year (per eqpup)	-	-	na				na
16.	minus Less SpEd costs if excess is solely attributable to the district spending if district has 20 or fewer pupils	-	-	na				na
17.	minus Estimated costs of new students after the budget year (per pupil)	-	-	na				na
18.	minus Total tuitions if tuitioning ALL K-12 electorate has approved tuitions greater than average announced tuition (per pupil)	-	-	na				na
19.	minus Less planning costs for small schools (per pupil)	-	-	na				na
20.	minus Teacher retirement contributions for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	-	-	na				na
21.	minus Costs incurred in sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	na				na
22.								
23.	Excess spending threshold	threshold = \$22,204	threshold = \$23,193	threshold = \$15,926				threshold = \$16,470
24.	plus Excess Spending per Pupil over threshold (if any)	na	na	\$15,926.00				\$16,470.00
25.	Per pupil figure used for calculating District Equalized Tax Rate	Suspended thru FY29 \$13,521	Suspended thru FY29 \$13,521	\$9,771				\$9,689.22
26.	District spending adjustment (minimum of 100%)	132.812% based on yield \$15,443	136.668% based on yield \$9,785	113.674% based on \$8,596				109.495% based on \$8,849
Prorating the local tax rate								
27.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(9,689.22 ÷ (\$8,849 / \$1.00))]	\$1.3281 based on \$1.00	\$1.3667 based on \$1.00	\$1.1367 based on \$1.00				\$1.0950 based on \$1.00
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 70.33%							-
29.	Cent discount adjusted anticipated district equalized homestead tax rate							\$1.0950
30.	Percent of Sandgate pupils not in a union school district	100.00%	100.00%	100.00%				100.00%
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.10)	\$1.3281	\$1.3667	\$1.1367				\$1.0950
32.	Common Level of Appraisal (CLA) divided by Statewide Adjustment	97.75%	94.77%	111.07%				100.85%
33.	Portion of actual district homestead rate to be assessed by town (\$1.0950 / 100.85%)	\$1.3587 based on \$1.00	\$1.4421 based on \$1.00	\$1.0234 based on \$1.00				\$1.0857 based on \$1.00
		If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.						
34.	Anticipated income cap percent (to be prorated by line 30) [(\$9,689.22 ÷ \$12,154) x 2.00%]	2.34% based on 2.00%	2.67% based on 2.00%	2.00% based on 2.00%				2.00% based on 2.00%
35.	Portion of district income cap percent applied by State (100.00% x 2.00%)	2.34% based on 2.00%	2.67% based on 2.00%	2.00% based on 2.00%				2.00% based on 2.00%

- Using the revised December 1, 2025 Education Fund Outlook FY27 forecast, the FY27 education fund need results in a property yield of \$8,849 for every \$100 of homestead tax per \$100 of equalized property value, an income yield of \$12,154 for a base income percent of 2.0%, and a non-residential tax rate of \$1.785. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- 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%.

2026 TOWN MEETING REPORT: Reps. Kathleen James & Rob Hunter

The Vermont General Assembly's 2026 legislative session kicked off on January 6, marking the second and final year of the 2025–2026 biennium.

Rep. James serves as chair of the House Energy and Digital Infrastructure Committee. This panel considers matters relating to energy, utilities, telecommunications, broadband, information technology and cybersecurity. Rep. Hunter serves 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 3: Charlie's Coffee House (Manchester)
January 24: Arlington Common
February 7: Wayside Country Store
February 28: Charlie's Coffee House (Manchester)
February 28 through March 3: See you at town and school meetings!

March 14: Arlington Common (Arlington)
April 4: Wayside Country Store (West Arlington)
April 25: Charlie's Coffee House (Manchester)
May 16: Arlington Common (Arlington)
June 6: Wayside Country Store (West Arlington)

This legislative report was due to town clerks on December 31, 2025, before the 2026 session had started. Still, it's clear that broad and urgent issues around affordability will dominate our work this year. We need to build a more sustainable Vermont — a place where families can afford housing, healthcare and childcare, pay their monthly bills, and set aside savings. We also need to build a more sustainable education system, with schools that deliver excellence at a price that taxpayers can afford. In our region, that means supporting both our public schools and the approved independent schools, like BBA and Long Trail, that serve a vital and longstanding public mission.

In 2025, the legislature passed a controversial and sweeping education reform bill. Act 73 sets up a multi-year, step-by-step process to overhaul the way Vermont funds and governs its schools. In 2026, we'll be focused on these critical next steps, including how to mitigate property tax increases, how to tackle the real drivers of education spending (ex: healthcare, school construction), and — front and center — whether to support the forced consolidation envisioned in Act 73 or the voluntary approach proposed by the Redistricting Task Force. As of late December, Kath had written quite a bit about this bill, her position and possible next steps: See [Newsletter](#).

The issues facing Vermont are complicated and hard to fix. We encourage constituents to reach out to us by email, to attend our coffee hours, and to stay engaged. We need everyone at the table.

To receive regular legislative updates by e-mail, please join Kath's mailing list (sign up at kathjamesforstaterep.com). At her website, you can also read current and previous issues of this regular newsletter.

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, 2025

Town & School Moderator	Sheila Kearns
Town Clerk	Sandra Reidy
Assistant Town Clerk	Katie Kenny (appointed by Town Clerk)
Treasurer	Sandra Reidy
Selectboard (Chair)	Joe Nolan
Selectboard	Linda Schmidt
Selectboard	John Phelps
Selectboard	Rob Viglas
State Officer & Constable	Richard Dahm
Delinquent Tax Collector	Eleanor Lacross
Auditor	Sheila Kearns
Auditor	Valerie dePeyster
Auditor	Peter Markalunas
Lister	Valerie dePeyster
Lister	Phyllis Skidmore
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, 2025

911 ADDRESSES

Road Foreman, Town Clerk

ARTS GRANT SCHOLARSHIP COMMITTEE

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

BCRC REPRESENTATIVES

Sheila Kearns, Richard Zoppel, Alternate

BCSWA/ISWAP REPRESENTATIVES

Selectboard

CONSERVATION COMMISSION

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

EMERGENCY FUEL COORDINATOR

Selectboard

EMERGENCY MANAGEMENT COORDINATOR

Selectboard

FENCE VIEWERS

Suzanne dePeyster, Joe Nolan

FIRE WARDEN

Lynn Fielding (State appointed)

GREENUP DAY COORDINATORS

Karen Tendrup, Sandy Reidy

INSPECTOR OF LUMBER, SHINGLES & WOOD

Dona McAdams

PLANNING COMMISSION / ZONING BOARD

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

POUND KEEPER

Erin McDermott - Small Animals, Suzanne dePeyster - Large Animals

TOWN SERVICE OFFICER

Karen Tendrup

TREE WARDEN

Joe Nolan, Selectboard

ZONING ADMINISTRATOR

Sheila Kearns

APPROPRIATIONS

ARLINGTON AREA CHILDCARE

Arlington Area Childcare Inc. has been a four-star early childhood education (ECE) program in Vermont for many years. This significant achievement reflects our commitment to providing the highest quality care and education for young children.

ARLINGTON COMMUNITY HOUSE

The Canfield House has served the towns of Arlington, Sandgate and Sunderland as a community resource since 1947. It serves groups like the Scouts, Overeaters Anonymous, Sunrise Family Resource Center, the Arlington Book Club and the Arlington Garden Club.

ARLINGTON COMMUNITY PUBLIC HEALTH NURSING SERVICE, INC.

Established in 1946, the mission of the Arlington Community Public Health Nursing Service is to promote and improve the health of individuals and families in Arlington, Sunderland, and Sandgate.

ARLINGTON RECREATION PARK

Family-focused park featuring soccer, tennis and baseball fields, along with a 9-hole golf course, a playground and a dog park, public restrooms and picnic tables. Open 24 hours.

ARLINGTON RESCUE SQUAD

For nearly 60 years Arlington Rescue Squad (ARS) has been providing exceptional pre-hospital care and transportation for the residents of Arlington, Sunderland, Sandgate, and North Shaftsbury. Our dedicated staff and volunteers complete countless hours of training to retain certification and remain up-to-date on the latest medical protocols and procedures. We respond to nearly 600 emergency calls a year.

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)

CRJ provides a wide array of restorative justice programs and services helping both young people and adults take an active role in becoming positive, contributing members of their community. Our program continuum begins with early intervention programming in schools through to reentry programs focused on helping people returning to the community from incarceration.

MARTHA CANFIELD LIBRARY

The mission of the Martha Canfield Memorial Free Library is to be a vital hub of the community by providing a professional and welcoming environment where inquiring minds can discover and use resources for both the individual and collective pursuit of enjoyment, knowledge, and enrichment.

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	Susan Paustian	375-2332
BENNINGTON COUNTY REGIONAL COMMISSION		442-0713
CASELLA LANDFILL Transfer Station: 4561 Sunderland Hill Road, Arlington, VT 05250 Hours: Mon, Tues, Thurs, Fri - 7:30-2:00; Sat, 7:30-11:30; Closed Wed, Sun & Holidays		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 April	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

Notes



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