

TREASURER'S REPORT	
Cash Receipts & Disbursements - General Fund	
July 1, 2014 through June 30, 2015	
Bank balance: 7/1/2014	\$ 34,685
Receipts:	
Current Taxes	\$ 1,177,487
Delinquent Tax	\$ 13,733
Zoning	\$ 510
General Fund MM Interest	\$ 291
Hold Harmless Money	\$ 11,680
TOTAL RECEIPTS	\$ 1,203,702
TOTAL FUNDS AVAILABLE	\$ 1,238,387
Expenses:	
School Tax Share	\$ 652,946
Highway Property Tax Share	\$ 301,952
TOTAL TRANSFERS	\$ 954,898
SELECT BOARD SALARY AND EXPENSES	
Select Board Salaries	\$ 3,000
Select Board Assistant	\$ 800
TOWN OFFICIAL SALARY AND EXPENSES	
Auditors Salary	\$ 940
Town Clerk Salary	\$ 8,221
Assistant Town Clerk	\$ 500
Treasurer Salary	\$ 10,198
Assistant Treasurer	\$ 500
Constable Salary	\$ 947
Listers Salary & Expenses	\$ 2,831
Misc Mileage & Reimbursement	\$ -
Zoning Administrator Salary	\$ 1,627
Zoning Administrator Expenses	\$ 361
ZBA Planning Expenses	\$ -
Payroll Tax	\$ 2,261
Training Town Officers	\$ -
GENERAL MAINTENANCE AND SUPPLIES	
Town Hall Utilities	\$ 3,903
School House Utilities	\$ 68
Office Supplies	\$ 2,028
Computers Software & Internet	\$ 3,086
Office Equipment Maintenance	\$ 389
Office Equipment	\$ 660
Town Hall Maintenance	\$ 5,288
Town Hall Major Repairs and Improvements	\$ 3,078
Postage	\$ 294
Records Restoration	\$ 365
Town Report Expense	\$ 1,424
Legal and Professional Fees	\$ 85
* Moderator Pay	\$ 105

* Poll Worker's Pay	\$ 430
GENERAL SERVICES	
Solid / Hazardous Waste / Recycle	\$ 3,564
BCRC	\$ 2,035
Cemetery	\$ 3,200
Fire Protection	\$ 16,753
Dry Hydrant	\$ -
Insurance and Bonding	\$ 4,171
BCA Meetings/Appeals Hearings	\$ 714
VLCT Dues	\$ 1,421
Animal Control	\$ 85
County Tax	\$ 4,225
APPROPRIATIONS	
Arlington Area Childcare	\$ 500
Arlington Comm. Club	\$ 100
Arlington Nursing Service	\$ 1,000
Arlington Recreation Park	\$ -
Arlington Rescue Squad	\$ 7,000
Benn. County Conservation District	\$ 300
Benn./Rutland Opp Council	\$ 137
Burdett Commons	\$ 50
Center for Independent Living	\$ 95
Children's Holiday Parties	\$ 100
Green Up Day	\$ 90
Lothar Wuerslin Scholarship	\$ 350
Martha Canfield Library	\$ 3,200
Tutorial Center	\$ 200
Southwestern VT. Council on Aging	\$ 500
MISCELLANEOUS	
tax int and penalty refund	\$ -
Delinquent Tax Collector Fees	\$ 4,430
Town Clerk Fees	\$ 6,741
tax prebate	\$ 18,787
State of VT Education Fund	\$ 112,030
GENERAL FUND EXPENSES	\$ 245,166
Carryovers / Transfers to Restricted Funds	
Records Restoration	\$ 682
Legal and Professional	\$ 2,160
Holiday Party	\$ 100
Miscellaneous (GF)	\$ 2,207
SUB-TOTAL	\$ 5,149
TOTAL EXPENSES	\$ 1,205,213
BALANCE TO ACCOUNT FOR	\$ 33,173
Accounted for as follows:	
General Fund Checking (Balance 6/30/15)	\$ 33,174
	\$ 33,174

Planning / Zoning Fund			
Balance in Fund: 7/1/14			\$ 358
Interest earned			\$ 2
Bank balance: 6/30/15			\$ 360
Emergency Management Fund			
Balance in Fund: 7/1/14			\$ 1,256
Interest earned			\$ 4
Bank balance: 6/30/15			\$ 1,260
Town Hall Building Fund			
Balance in Fund: 7/1/14			\$ 4,743
Interest earned			\$ 11
Bank balance: 6/30/15			\$ 4,754
Property Reappraisal Fund			
Balance in Fund: 7/1/14			\$ 25,042
Interest earned			\$ 12
Bank balance: 6/30/15			\$ 25,054
Wuerslin / Stuecklen Scholarship Fund CD			
Balance in Fund: 7/1/14			\$ 3,449
Interest earned			\$ 9
Bank balance: 6/30/15			\$ 3,458
SchoolHouse Fund			
Balance in Fund: 7/1/14			\$ 9,401
Interest earned			\$ -
Bank balance: 6/30/15			\$ 9,401
Holiday Party Fund			
Balance in Fund: 7/1/14			\$ 653
Carryover			\$ 90
Interest earned			\$ 12
Bank balance: 6/30/15			\$ 755
Office Equipment Fund			
Balance in Fund: 7/1/14			\$ 1,015
transferred			\$ -
Interest earned			\$ 3

Bank balance: 6/30/15	\$ 1,018
Miscellaneous Fund	
Balance in Fund: 7/1/14	\$ 4,596
transferred carryover	\$ 2,207
Interest earned	\$ 13
Bank balance: 6/30/15	\$ 6,816
Records Restoration Fund	
Balance in Fund: 7/1/14	\$ 3,452
transferred carryover	\$ 682
Interest earned	\$ 8
Bank balance: 6/30/15	\$ 4,142
Wuerslin / Stuecklen Scholarship Fund - Savings	
Balance in Fund: 7/1/14	\$ 7,430
Donations	\$ 698
Appropriation	\$ (350)
Scholarship	\$ -
Interest earned	\$ 7
Bank balance: 6/30/15	\$ 7,785
Legal Professional Fund	
Balance in Fund: 7/1/14	\$ 9,359
Carryover	\$ 2,160
Interest Earned	\$ 24
Bank balance: 6/30/15	\$ 11,543
Tax Stabilization Fund	
Balance in Fund: 7/1/14	\$ 18,897
Receipts:	\$ -
Interest Earned	\$ 10
Bank balance: 6/30/15	\$ 18,907

TREASURER'S REPORT	
Cash Receipts & Disbursements - Highway	
July 1, 2014 through June 30, 2015	
Bank balance: 7/1/2014	\$ (40,237)
Receipts:	
Property Tax Share	\$ 301,952
VT State Highway Aid	\$ 64,627
Highway MN Interest	\$ 59
Hold Harmless Money	\$ 35,041
TOTAL RECEIPTS	\$ 401,679
TOTAL FUNDS AVAILABLE	\$ 361,442
Expenses	
WINTER MAINTENANCE	
Materials and Hauling	\$ 39,597
Salaries	\$ 34,629
SUMMER MAINTENANCE	
Materials and Hauling	\$ 16,798
Contract Labor	\$ 10,064
Summer Salaries	\$ 40,321
EMPLOYEE EXPENSES	
Payroll Tax Expenses	\$ 6,448
Retirement Contribution	\$ 3,372
Health Insurance	\$ 14,057
Unemployment Insurance	\$ 513
Workers' Comp. Insurance	\$ 6,561
Drug Testing	\$ 239
Training / Mileage	\$ -
Misc. Expenses	\$ 1,412
GARAGE /EQUIPMENT MAINTENANCE	
Garage Maintenance	\$ 3,411
Garage Utilities	\$ 2,032
Fuel & Oil (Trucks & Equip)	\$ 21,466
Equipment Repair / Maint Off-site	\$ 14,633
Tools & Supplies	\$ 2,125
Insurance & Liability (Garage / Vehi	\$ 6,626
ROAD MAINTENANCE	
Pavement Maintenance	\$ 18,009
Equipment Fund Appropriation	\$ 36,841

Bridge / Culvert Program	\$ 12,542
Guard Rails	\$ -
Sub-total:	\$ 291,696
Voted Carryover Balances	
Miscellaneous	\$ -
Grant Proposals	\$ 2,000
Paving Fund	\$ -
Bridge and Culvert	\$ -
Road Equipment Fund	\$ -
Total Disbursements	\$ 293,696
Balance to account for	\$ 67,746
Accounted for as follows:	
Checking balance	\$ 71,818
minus june payroll/HW orders	\$ (4,072)
TOTAL ALL BALANCES	\$ 67,746

Paving Fund	
Balance as of 7/1/14	\$ 114,813
Expenses	\$ (31,709)
Receipts:	
Deposits	\$ 71,405
YE carryover	-
Interest	\$ 309
Balance in fund as of 6/30/15	\$ 154,818
Bridge & Culvert Fund	
Balance as of 7/1/14	\$ 92,960
Expenses	\$ (62,055)
Receipts:	
Deposits	\$ 32,190
YE carryover	-
Interest	\$ 89
Balance in fund as of 6/30/15	\$ 63,183
Materials & Hauling Fund	

Balance as of 7/1/14	\$ 16,718
Expenses	\$ (5,315)
Receipts:	
Deposits	\$ 19,215
YE carryover	\$ -
Interest	\$ 34
Balance in fund as of 6/30/15	\$ 30,650
Road Equipment Fund	
Balance as of 7/1/14	\$ 66,363
Expenses	\$ (94,876)
Receipts:	
Deposits	\$ 28,500
Appropriation	-
Interest	\$ 26
Balance in fund as of 6/30/15	\$ 14
Miscellaneous Fund	
Balance as of 7/1/14	\$ 5,314
Carryover	\$ -
Interest	\$ 3
Balance in fund as of 6/30/15	\$ 5,317
Grant Proposal Fund	
Balance as of 7/1/14	\$ 4,530
Carryover	\$ 2,000
Interest	\$ 5
Balance in fund as of 6/30/15	\$ 6,535

TREASURER'S REPORT	
Cash Receipts & Disbursements - General Fund	
July 1, 2015 through December 31, 2015	
Bank balance: 7/1/2015(Money Market)	\$ 33,174
Receipts:	
Current Taxes	\$ 1,155,627
Delinquent Taxes, Interest and Penalty	\$ 25,113
Town Clerk Fees	\$ 3,782
Zoning	\$ 295
Municipal Portion Prop. Tax-paid by State	\$ 8,506
General Fund MM Interest	\$ 6
Municipal Now Interest (new account)	\$ 924
Hold Harmless Money	\$ 16,528
Miscellaneous State Payments	\$ 3,848
TOTAL RECEIPTS	\$ 1,214,629
TOTAL FUNDS AVAILABLE	\$ 1,247,803
Expenses:	
State Ed. Property Tax Liability	\$ 56,869
School Tax Share 1st payment	\$ 240,302
Highway Property Tax Share	\$ 390,749
TOTAL TRANSFERS	\$ 687,920
Expenses:	
Auditors Salary	\$ 96
Selectmens Expenses	\$ 175
Town Clerk Salary	\$ 4,179
Treasurer Salary	\$ 5,328
Delinquent Tax Collector Fees	\$ 3,050
Town Clerk Fees	\$ 3,996
Constable Salary	\$ 493
Listers Salary & Expenses	\$ 1,839
ZBA Planning/zoning Expense	\$ 296
Zoning Administrator Salary	\$ 867
Zoning Administrator Expenses	\$ 248
Payroll Tax Expense	\$ 2,294
Bennington County Sheriff	\$ 2,894
Fire Protection	\$ 17,247
Town Hall Utilities	\$ 2,022
School House Utilities	\$ 91
Office Training	\$ 3,889
Office Supplies	\$ 1,081
Computers Software & Internet	\$ 2,427
Office Equipment	\$ 164
Office Equipment Maintenance	\$ 1,281
Town Hall Maintenance	\$ 1,375
Postage	\$ 470
Solid / Hazardous Waste / Recycle	\$ 1,974
BCRC	\$ 1,875
Cemetery	\$ 6,150
Insurance and Bonding	\$ 4,832

Records Restoration	\$ -
Town Clerk Fees	\$ 1,926
Benn. Rutland Opp Council	\$ 137
Green Up Day	\$ 50
Arlington Area Childcare	\$ 500
Arlington Comm. House	\$ 100
Arlington Nursing Svc	\$ 1,100
Arlington Rec. Park	\$ 3,000
Arlington Rescue Squad	\$ 7,000
Bennington County Conservation Distr	\$ 300
Burdett Commons	\$ 75
BROC	\$ 137
Center for Independent Living	\$ 95
Center for Restorative Justice	\$ 250
Children's Holiday Parties	\$ 100
Lothar Wuerslin Scholarship	\$ 350
Martha Canfield Library	\$ 3,300
VT Assoc of Conservation Districts	\$ 100
SW VT Council on Aging	\$ 500
Tutorial Center	\$ 200
Miscellaneous Expenses:	
Vt Agency of Transportation	\$ 1,063
State Ed. Property tax Liability	\$ 56,869
VLCT dues	\$ 1,481
SUB-TOTAL	\$ 149,265
Carryovers / Transfers to Restricted Funds	
Records Restoration	\$ 635
Legal and Professional	\$ 2,415
Town Hall Major Repairs	\$ 1,922
Independent Audit	\$ 1,000
Miscellaneous (GF)	\$ 2,000
SUB-TOTAL	\$ 7,972
TOTAL EXPENSES	\$ 845,157
BALANCE TO ACCOUNT FOR	\$ 402,646
Accounted for as follows:	
New Checking Account Balance(12/31/15)	\$ 402,646
TOTAL ALL BALANCES 12/31/2015	\$ 402,646

Planning / Zoning Fund	
Balance in Fund: 7/1/15	\$ 360
Interest earned	\$ 2
Bank balance: 12/31/15	\$ 362
Emergency Management Fund	
Balance in Fund: 7/1/15	\$ 1,259
Interest earned	\$ 8
Bank balance: 12/31/15	\$ 1,267
Town Hall Building Fund	
Balance in Fund: 7/1/15	\$ 4,753
Carryover	\$ 1,922
Interest earned	\$ 41
Bank balance: 12/31/15	\$ 6,716
Property Reappraisal Fund	
Balance in Fund: 7/1/15	\$ 25,056
Interest earned	\$ 5
Bank balance: 12/31/15	\$ 25,061
Wuerslin / Stuecklen Scholarship Fund CD	
Balance in Fund: 7/1/15	\$ 3,458
Interest earned	\$ 1
Bank balance: 12/31/15	\$ 3,459
School House Fund	
Balance in Fund: 7/1/15	\$ 9,401
Interest earned	\$ -
Bank balance: 12/31/15	\$ 9,401
Holiday Party Fund	
Balance in Fund: 7/1/15	\$ 755
Interest earned	\$ 5
Bank balance: 12/31/15	\$ 760
Office Equipment Fund	
Balance in Fund: 7/1/15	\$ 1,018
Interest earned	\$ 7
Bank balance: 12/31/15	\$ 1,025
Miscellaneous Fund	
Balance in Fund: 7/1/15	\$ 6,815
Carryover	\$ 2,000
Interest earned	\$ 53
Bank balance: 12/31/15	\$ 8,868
Records Restoration Fund	
Balance in Fund: 7/1/15	\$ 4,142
Carryover	\$ 635
Interest earned	\$ 29
Bank balance: 12/31/15	\$ 4,806
Wuerslin / Stuecklen Scholarship Fund - Savings	
Balance in Fund: 7/1/15	\$ 7,785
Interest earned	\$ -
Bank balance: 12/31/15	\$ 7,785
Legal Professional Fund	
Balance in Fund: 7/1/15	\$ 11,541
Carryover	\$ 2,415
Interest Earned	\$ 85
Bank balance: 12/31/15	\$ 14,041
Tax Stabilization Fund	
Balance in Fund: 7/1/15	\$ 18,908
Receipts:	
Interest Earned	\$ 4
Bank balance: 12/31/2015	\$ 18,912
Independent Audit	
Balance in Fund: 7/1/15	\$ 1,000.00
Interest Earned	\$ 7.00
Bank balance	\$ 1,007.00

TREASURER'S REPORT	
Cash Receipts & Disbursements - Highway	
July 1, 2015 through December 31, 2015	
Bank balance: 7/1/2015	\$ 71,818
Receipts:	
Property Tax Share	\$ 204,763
VT State Highway Aid	\$ 64,583
Highway MM Interest	\$ 393
Hold Harmless Money-trans. 1/5/16	\$ 49,585
TOTAL RECEIPTS	\$ 319,324
TOTAL FUNDS AVAILABLE	\$ 391,142
Expenses	
Road Foreman Salary	\$ 20,552
Road Foreman Overtime	\$ 196
Road Worker Salary	\$ 16,639
Road Worker Overtime	\$ 7
Uniforms/shop towels	\$ 576
Payroll Tax Expenses	\$ 2,779
Retirement Contribution	\$ 1,243
Health Insurance	\$ 7,228
Unemployment Insurance	\$ 13
Workers' Comp. Insurance	\$ -
Drug Testing	\$ -
Training / Mileage	\$ 35
Misc. Expenses	\$ 30
Garage Maintenance	\$ 380
Heating Oil	\$ 206
Electric	\$ 226
Phone/ Internet	\$ 651
Equipment Maintenance	\$ 5,705
Tires	\$ -
Fuel and Oil(Trucks/Equipment)	\$ 6,464
Oil and Lube	\$ 229
Tools & Supplies	\$ 2,568
Garage lighting/Insulation Project	\$ 4,567
Insurance & Liability (Garage / Vehicle)	\$ -
Road/Ditch Materials and Hauling	\$ 11,872
Sand (delivered)	\$ -
Salt (delivered)	\$ 2,665
Calcium Chloride (delivered)	\$ 2,125
Mowing	\$ 3,800
Tree and Brush Removal	\$ -
Contracted Services	\$ 225
Pavement Maintenance	\$ 16,405
Bridge / Culvert Program	\$ 8,922
Guard Rails	\$ 5,364
Grant Proposals	\$ -
Sub-total:	\$ 121,674
Voted Carryover Balances	
Pavement Fund	\$ 11,991
Bridge & Culvert Fund	\$ 7,458
Materials & Hauling Fund	\$ 3,202

Road Equipment Fund	\$ -
Miscellaneous	\$ 588
Grant Proposals	\$ 2,000
Total Disbursements	\$ 146,913
Balance to account for	\$ 244,229
Accounted for as follows:	
Checking balance: 12/31/2015	\$ 328,445
TOTAL ALL BALANCES	\$ 328,445
Paving Fund	
Balance as of 7/1/15	\$ 154,842
Expenses	\$ (149,468)
Receipts:	
YE carryover	\$ 11,991
Additions	\$ -
Interest	\$ 123
Balance in fund as of 12/31/15	\$ 17,489
Bridge & Culvert Fund	
Balance as of 7/1/15	\$ 63,189
Expenses	\$ (29,499)
Receipts:	
YE carryover	\$ 7,458
Additions	\$ 575
Interest	\$ 70
Balance in fund as of 12/31/15	\$ 41,793
Materials & Hauling Fund	
Balance as of 7/1/15	\$ 30,653
Expenses	\$ (20,846)
Receipts:	
YE carryover	\$ 3,202
Additions	\$ 9,999
Interest	\$ 41
Balance in fund as of 12/31/15	\$ 23,048
Road Equipment Fund	
Balance as of 7/1/15	\$ 14
Expenses	\$ -
Additions	\$ 300
Appropriation	\$ 38,000
Interest	\$ 35
Balance in fund as of 12/31/15	\$ 38,349
Miscellaneous Fund	
Balance as of 7/1/15	\$ 5,317
YE carryover	\$ 588
Interest	\$ 16
Balance in fund as of 12/31/15	\$ 5,921
Grant Proposal Fund	
Balance as of 7/1/15	\$ 6,531
Ye carryover	\$ 2,000
Interest	\$ 25
Balance in fund as of 12/31/15	\$ 8,556

PROPOSED 2016-2017 SANDGATE BUDGET- GENERAL							
	FY15 Budget	FY15 Actual	FY16 Budget	FY16 To Date	FY17 Budget	Proposed % change	\$ Change
SALARY & EXPENSES							
Salaries	3,000	3,000	3,000	-	3,000	0%	-
Meetings	500	-	500	-	500	0%	-
Expenses	300	-	300	-	300	0%	-
Assistant/Minute Taker	800	800	800	-	800	0%	-
Auditor's Salaries	1,000	940	1,000		1,000	0%	-
Constable Salary	966	947	990		1,020	3%	30
Health Officer Salary	250	-	250		250	0%	-
Health Officer Expenses	250	-	250		250	0%	-
Listers Salaries & Expenses	4,000	2,831	4,000		4,000	0%	-
Town Clerk Salary	8,505	8,221	8,718		8,980	3%	262
Assistant Town Clerk	500	500	500		500	0%	-
Treasurer Salary	10,395	10,198	10,655		10,975	3%	320
Assistant Treasurer	500	500	500		500	0%	-
Zoning Administrator Salary	3,600	1,627	3,000		3,000	0%	-
Zoning Administrator Expenses	1,000	361	1,000		1,000	0%	-
ZBA / Planning Expenses	700	-	500	204	500	0%	-
Payroll Tax Expenses	2,000	2,261	3,200		4,400	38%	1,200
Office Training	500	-	500	3,889	500	0%	-
Miscellaneous *	2,000	-	1,000		1,000	0%	-
TOTAL SALARIES/EXPENSE	40,766	32,186	40,663	4,093	42,475	4%	1,812
MAINTENANCE & SUPPLIES							
Office Equipment	2,500	660	2,500		2,500	0%	-
Record Restoration *	1,000	365	1,000	1,000	1,000	0%	-
Town Hall Major Repairs & Impro	5,000	3,078	5,000	5,000	5,000	0%	-
Town Hall Utilities	8,500	3,903	4,000	2,022	4,000	0%	-
Office Supplies	2,000	2,028	2,400	1,080	2,400	0%	-
Computer Software & Internet	3,000	3,086	3,000	2,427	3,000	0%	-
Town Hall Maintenance/Repairs	7,500	5,288	7,500	1,375	7,500	0%	-
Postage	300	294	550	470	550	0%	-
Office Equipment Maintenance &	3,000	389	3,000	1,281	3,000	0%	-
Schoolhouse Utilities	300	68	300	91	300	0%	-
Town Report Expense	2,500	1,424	2,700		2,000	-26%	(700)
Independent Audit *	1,000	-	1,000		1,000	0%	-
Legal & Professional Fees *	2,500	85	2,500		2,500	0%	-
TOTAL MAIN. & SUPPLIES	39,100	20,668	35,450	14,746	34,750	-2%	(700)
<i>* End of year balance will transfer to reserve funds</i>							
TOTAL EXPENSES	79,866	52,854	76,113	18,839	77,225	1%	1,112
GENERAL SERVICES & FEES							
Animal Control	400	85	400	400	400	0%	-
BCRC	1,839	1,839	1,875	1,875	1,913	2%	38
BCA Mtgs / Appeals Hearings	1,000	714	1,000	1,000	1,000	0%	-
Bennington County Sheriff's Depa	5,824	5,769	5,900	2,894	5,900	0%	-

Cemetery Landscaping	4,500	2,752	4,650	-	-	-100%	(4,650)
Cemetery Repairs	1,500	-	1,500	1,500	-	-100%	(1,500)
County Tax	5,000	4,225	5,000	5,000	5,000	0%	-
Fire Protection	17,000	16,753	17,247	17,247	17,765	3%	518
Insurance & Bonding	3,200	4,171	4,500	4,832	5,500	22%	1,000
Benn Co Solid Waste Alliance	-	-	-	-	2,100		2,100
ISWAP / Haz Waste / Recycling	5,500	3,394	5,500	3,526	2,100	-62%	(3,400)
VLCT Dues	1,300	1,421	1,408	1,158	1,396	-1%	(12)
TOTAL GENERAL SERVICES	47,063	41,123	48,980	39,432	43,074	-12%	(5,906)
TOTAL G.F TO BE VOTED	126,929	93,977	125,093	58,271	120,299	-4%	(4,794)
	FY15	FY15	FY16	FY16 To	FY17	Proposed %	
	Budget	Actual	Budget	Date	Budget	change	\$ Change
APPROPRIATIONS							
Benn/Rutland Opp Council (BRO	137	137	137	137	137	0%	-
Arlington Recreation Park	-	-	3,000	3,000	3,000	0%	-
SWVT Area Council on Aging	500	500	500	500	500	0%	-
Arlington Nursing Service	1,000	1,000	1,100	1,100	1,200	9%	100
Center for Independent Living (V	95	95	95	95	95	0%	-
Arlington Area Childcare	500	500	500	500	500	0%	-
Arlington Rescue Squad	7,000	7,000	7,000	7,000	7,000	0%	-
VT Assoc of Conservation Distric	100	100	100	100	100	0%	-
Martha Canfield Library	3,200	3,200	3,300	3,300	3,400	3%	100
Center for Restorative Justice (C	200	200	250	250	250	0%	-
Benn. County Conservation Distri	300	300	300	300	300	0%	-
Burdett Commons	50	50	75	75	150	100%	75
Arlington Community Club	100	100	100	100	100	0%	-
Tutorial Center	200	200	200	200	200	0%	-
Lothan Wuerslin Scholarship	350	350	350	350	350	0%	-
Children's Holiday Parties	100	100	100	100	-	-100%	(100)
Green-Up Day	90	90	50	50	50	0%	-
American Red Cross	-	-	-	-	250		250
Cemetery Commission	-	-	-	-	12,500		12,500
Front Porch Forum	-	-	-	-	100		100
Turning Point Center	-	-	-	-	300		300
The Partnership (Regional Chamber	-	-	-	-	-		-
APPROP. TO BE VOTED	13,922	13,922	17,157	17,157	30,482	78%	13,325
L GENERAL FUND & APPROP.	140,851	107,899	142,250	75,428	150,781	6%	8,531

PROPOSED 2016-2017 SANDGATE BUDGET-HIGHWAY							
	FY15 Budget	FY15 Actual	FY16 Budget	FY16 To Date	FY17 Budget	Proposed % change	\$ Change
Salaries/Wages/Expenses							
Winter Salaries	48,719	34,629	-	-	-		-
Summer Salaries	52,530	40,321	-	-	-		-
Road Foreman Salary	-	-	41,927	21,162	42,771	2%	844
Road Foreman Overtime	-	-	9,434	196	9,624	2%	190
Road Worker Salary	-	-	36,421	17,281	37,149	2%	728
Road Worker Overtime	-	-	8,195	7	8,359	2%	164
Uniforms/Shop Towels	-	-	1,900	680	1,500	-21%	(400)
Payroll Tax Expenses	7,519	5,529	7,678	2,960	7,832	2%	154
Retirement Contribution	3,820	3,139	3,839	1,288	3,916	2%	77
Health Insurance	28,800	14,057	29,924	10,745	31,480	5%	1,556
Unemployment Insurance	550	513	600	13	650	8%	50
Workers' Comp Insurance	6,695	6,561	6,695	7,462	8,000	19%	1,305
Training/Mileage	400	-	400	35	400	0%	-
Drug Testing	250	239	250		250	0%	-
Total Sal./Wages/Exp.	\$149,283	\$104,988	\$147,263	\$61,828	\$151,931	3.2%	4,668
Garage Equipment and Maintenance							
Garage Maintenance	2,000	3,411	2,000	784	2,000	0%	-
Garage Utilities	3,500	2,032	-	-	-		-
Heating Oil	-	-	4,000	206	3,000	-25%	(1,000)
Electric	-	-	816	270	816	0%	-
Phone/Internet	-	-	1,320	761	1,500	14%	180
Equip Maint/Parts/Repairs	18,000	14,633	15,000	7,541	15,000	0%	-
Tires	-	-	3,000	-	3,000	0%	-
Fuel & Oil (Trucks & Equip)	24,000	21,466	17,000	6,464	17,000	0%	-
Oil & Lube (break out of fuel oil)	-	-	3,000	429	3,000	0%	-
Tools & Supplies	2,500	2,125	2,500	2,776	2,500	0%	-
Ins & Liability (Garage/Vehicle)	6,100	6,626	6,350	6,390	6,700	6%	350
Garage Lighting/Insulation Proj	-	-	8,000	4,567	-	-100%	(8,000)
Total Equip. and Main.	\$56,100	\$50,293	\$62,986	\$30,188	\$54,516	-13%	(8,470)
Materials & Hauling							
Winter Materials & Hauling *	35,000	39,597	-	-	-		-
Summer Materials & Hauling	20,000	16,798	-	-	-		-
Road/Ditch Materials & Hauling	-	-	30,000	11,872	35,000	17%	5,000
Sand (delivered)	-	-	15,000		17,000	13%	2,000
Salt (delivered)	-	-	22,000		22,000	0%	-
Calcium Chloride (delivered)	-	-	4,000	2,125	5,000	25%	1,000
Total Materials & Hauling *	\$55,000	\$56,395	\$71,000	\$13,997	\$79,000	11%	8,000
Projects							
Pavement Maintenance *	30,000	18,009	30,000	16,405	30,000	0%	-

Bridge/Culvert Program *	20,000	12,542	20,000	8,922	20,000	0%	-
Guard Rails	2,000	-	2,000	5,364	2,000	0%	-
Grant Proposals *	2,000	-	2,000	2,000	-	-100%	(2,000)
Contract Plowing/Sanding	2,000	1,010	-	-	-		-
Summer Contract Labor	5,000	10,064	-	-	-		-
Contracted Services/Equip Rer	-	-	10,000	225	10,000	0%	-
Mowing	-	-	4,500	3,800	4,500	0%	-
Tree & Brush Removal	-	-	2,000	-	2,000	0%	-
Total Projects	\$61,000	\$41,625	\$70,500	\$36,716	\$68,500	-3%	(2,000)
Other							
Misc. Expenses *	2,000	1,412	1,000	30	1,000	0%	-
Equip Reserve Fund Appropria	38,000	38,000	38,000	38,000	38,000	0%	-
Total Other	40,000	39,412	39,000	38,030	39,000	0%	-
TOTAL H.W. EXPENSES	361,383	292,713	390,749	180,759	392,947	1%	2,198
Less Anticipated State Aid	66,732		64,583	48,435	66,520	3%	1,937
SUBTOTAL	294,651	292,713	326,166	132,324	326,427	0%	261
<i>* End of year balance will transfer to reserve funds</i>							
							-

TOWN OF SANDGATE 2015-2016 COMPENSATION SCHEDULE	
Position	Compensation-7/1/15-6/30/16
Auditors	\$ 9.15/Hour
Board of Civil Authority	\$9.15/Hour
School Board Salaries	\$2300/Year
Constable	\$990/Year
Health Officer	\$250/Year
Listers	\$10/Hour
Lister Reappraisal Years	\$15/Hour
Road Foreman	\$20.15/Hour
Road Worker	\$17.51/Hour
Emergency Coordinator	\$200/Year
Select Board Member (each)	\$440/Year
Chair	\$500/Year
Road Liason	\$300/Year
Assistant	\$800/Year
Town Clerk	\$8,718/Year
Assistant Town Clerk	\$500/Year
Treasurer	\$10,655/Year
Assistant Tresurer	\$500/Year
Zoning Administrator	Hired

SCHEDULE OF FIXED ASSETS-2014-2015	
Cemetery Equipment	\$200.00
Constable safety items	\$150.00
Fire pumps & related equip.	\$100.00
Office equipment	\$3,500.00
Vault	\$5,000.00
Real Esatate	\$452,282.00
2003 International Truck	\$3,500.00
2011 International Truck	\$100,000.00
2013 Dodge 1 ton	\$55,000.00
2014 670G John Deere grader	\$207,000.00
3 plows	\$2,500.00
4 Sanders	\$3,500.00
2 stone rake	\$7,000.00
2008 New Holland backhoe	\$30,000.00
2015 2500 gal. chloride tank	\$2,500.00
2015 525 gal. chloride tank	\$700.00
2015 pump for chloride	\$350.00
Total estimated fixed assets	\$873,282.00

COMPARISON OF REVENUES TO ESTIMATES	
Fiscal Year 2014-2015	
Revenues budgeted	\$1,216,190.00
Revenues received(12/31/15)	\$1,214,466.22
Variance	-\$1,723.78
Expenditures budgeted	\$1,014,033.00
Expenditures paid	\$807,801.00
Variance	-\$206,232.00
Excess of revenues received over expenditures paid-	\$406,665.20
Bank balance 7/1/14 (GF&HW)	-\$5,552.00
Balance all funds (12/31/15)	\$731,100.00

INDEBTEDNESS

The Sandgate General Fund and School Fund's have no indebtedness.

The Sandgate Highway Fund is in debt \$140,218.95

SANDGATE SCHOOL DISTRICT

Board of Directors

Annual Officers Report

Report on 2015-2016 (FY2016)

Jeanne Zoppel (Chair), Allan Tschorn (Clerk), Celeste Keel

The Sandgate School District currently has 58 students attending eleven schools. Elementary schools attended by Sandgate students include: Fisher Elementary, Downtown School (Manchester), Hiland Hall School, Maple Street School, Manchester Elementary (MEMS), Southshire Community School and Sunderland Elementary school. Middle and High Schools attended by Sandgate students include: Arlington Memorial High School, Burr & Burton Academy, Emma Willard, Hiland Hall, Long Trail School, Manchester (MEMS), and Southshire Community School.

Our average daily membership (ADM), this year calculated on student enrollment for a period of 20 days beginning the 11th day of school and ending the 30th day of school, is 55. Comparatively, our ADM for last year was 46.3. The equalized pupil is a two year average of the average daily membership of the school district, and weights students needs, such as poverty level, English as a second language, and students at the secondary level to establish an "equalized pupil" figure. Our State calculated equalized pupil this year is 52.05 (compared to last year's 47.84).

The Sandgate School District pays the prevailing tuition rate to public schools and up to the announced State average to private or independent schools. Currently, the State average for elementary tuition is \$12,294; the State average for 7th through 12th grade is \$14,297. 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 allowable tuition at Arlington – the prevailing public school – for last year (FY15) was \$13,748 for elementary education; \$11,384 for secondary education. The announced tuitions to Arlington schools this year (FY16) is \$12,592 for elementary school and \$14,674 for the secondary (High) school. Announced tuition for FY17 at Arlington is \$12,907 for elementary and \$13,836 for middle and secondary education.

The total budgeted expenditures for FY2016 as approved at the annual meeting were \$783,974. For FY17, the board has proposed a spending budget of \$924,112 (plus \$6,000 for the bus sinking fund if approved), reflecting an increase of \$140,138 or about 18% from the previous budget. That anticipated increase is in the assumption of increasing student counts, the addition of students in the pre-k programs, increase in tuition rates across most all of the schools receiving tuition from the Sandgate District, higher SU assessment and increased Special Education expenses. The BVSU budget is funded based on the percentage of student population from a respective district, and the Special Education portion will be allocated on the actual number of students receiving services, averaged over a three year period.

In FY16, based on Equalized Pupil Counts, there are 432.12 students in the BVSU, 52.05 from the Sandgate District – representing 12.05% of the student population of the SU; therefore, next year - 12.05% of the SU budget will be funded by the Sandgate District, and the Special Education assessment will be based upon a 3 year average of students receiving services.

Article 2 on the warning ask voters to place any anticipated fund balance in a special reserve fund for use in unanticipated tuition or special education expenses. Last year there was an audited balance of \$159,515, \$59,515 was applied to the budget to reduce the amount needed to be raised by taxes, leaving an un-audited fund balance of \$100,000. Currently we do not have any anticipated funds to be left over at the end of this current year.

Article 4 on the warning asks to vote the sum of \$6,000 to continue funding the bus sinking fund. The current value of that fund is \$40,118.88. The current bus is about 6 years old now, and expected lifespan of a school bus is ten to twelve years. Currently bus replacement is a \$70,000 to \$80,000 purchase.

The board has most recently been attending meetings and discussions about the implications of Act 46 and how it will affect the Sandgate District. Act 46 is legislation mandating consolidation of school districts to a minimum of 900 students per district. There are three main models to accomplish this - An "Accelerated Merger" is the process of merging all member districts within a supervisory union into its own Supervisory District, student minimum is 900. The formation of a "RED" (Regional Educational District) which is a minimum of 1250 students or the combining of no less than four current districts, or a "Conventional Merger" in which no less than 900 students form a District which also functions as its own Supervisory District. These structures are outlined on the Agency of Ed website, and there are options for additional variations and waivers within the outlined structures. The intent of the legislation is to establish sustainable governance structures, create an efficiency of scale by moving up to larger districts and enhance educational opportunity for students in Vermont. There are tax incentives for those who vote do so by July 2017. Those who do not take the initiative to merge by 2019 run the risk of being assigned to other governance structures by the State Board of Education. One positive change brought on by Act 46 is that we have had some of the best meeting attendance in recent history and some great dialogue with interested parents on the new law. One thing the board has recognized is the strong desire *not* to lose school choice and to make decisions in the merger that will not adversely impact our school taxes and tax rate. As a board we would urge you to stay informed on Act 46 and its implications on our district as we continue to explore the new options available to our governance structure in the future.

There are 20 school districts in Vermont similar to Sandgate in terms of non-operating (choice) districts representing only about 4% or less of the statewide student population. Preliminary discussions we have had with other non-operating districts indicate that they too wish to preserve school choice. The closest non-operating districts to Sandgate include Stratton, Winhall, Searsburg and Baltimore. The challenge before the board is how to join with any combination of these districts and satisfy the intended benefits of Act 46.

More information on Act 46 may be found at <http://education.vermont.gov/laws/2015/act-46>

To be sure those tuition payments are not delayed; we ask that parents notify the School District via the Battenkill Valley Supervisory Union 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 meetings are always open to the public and are generally scheduled for the second Thursday of each month at 5:00 PM.

Respectfully Submitted,

Allan Tschorn, Clerk
Jeanne Zoppel, Chair & Celeste Keel
Sandgate School District

January 25, 2016

TREASURERS REPORT	
Cash Receipts & Disbursements - Sandgate School District	
July 1, 2014 - June 30, 2015	
Balance in Bank: 7/1/14 (all accounts)	\$119,458.00
Interest	\$440.32
Property Tax Share	\$745,965.00
State of VT Funds	\$112,740.03
	\$69.56
Total Receipts	\$859,214.91
Total Funds Available:	\$978,672.91
Disbursements:	
Director's orders	-\$791,400.00
Balance in Bank 6/30/15 (all accounts)	\$187,272.91
Total all Funds	\$187,272.91

Bus Fund -1 Year CD	
Beginning Balance-7/1/14	\$6,070.27
interest	\$18.49
Ending Balance-6/30/15	\$6,088.76
Bus Fund-Savings	
Beginning Balance-7/1/14	\$16,010.59
interest	\$19.53
amt. owed in school checking	\$18,803.11
Account Balance-6/30/15	\$7,227.01
Total Balance	\$26,049.65

TREASURERS REPORT	
Cash Receipts & Disbursements-Sandgate School District	
July 1,2015-December 31,2015	
Balance in Bank: 7/1/15 (all accounts)	\$173,957.00
State of VT Funds	\$11,835.00
Property Tax -Homestead amt.	\$240,302.00
Non- residential Tax amt.	\$457,694.00
Receipts	\$828.00
Interest	\$491.00
Total Receipts	\$711,150.00
Total Funds Available:	\$ 885,107.00
Disbursements:	
Director's orders	-\$409,655.00
Balance in Bank:12/31/15	\$4,801.46
Non-residential tax amt. in GF	\$457,694.00
Total all Funds	\$462,495.46

Bus Fund -CD	
Beginning Balance-7/1/15	\$6,089.00
Interest	\$6.00
Ending Balance-12/31/15	\$6,095.00
Bus Fund- Savings	
Beginning Balance-7/1/15	\$7,227.01
Interest	\$2.91
School bus allocation	\$8,000.00
Transfer for actual balance	\$18,803.11
Ending Balance-12/31/15	\$34,033.03

SANDGATE TOWN SCHOOL DISTRICT FY 2017

DESCRIPTION	FY 15 ANTICIPATED REVENUE	FY 15 ACTUAL REVENUE	FY 16 ANTICIPATED REVENUE	FY 16 YTD 12/31/15	FY 17 ANTICIPATED REVENUE	DIFFERENCE	% inc/dec
Fund Balance Transfer	\$0.00	\$0.00	\$59,515.00	\$0.00	\$0.00	-\$59,515.00	-100.00%
Interest	\$200	\$443.84	\$400	\$499	\$400	\$0.00	0.00%
Contributions/Donations	\$0	\$0.00	\$0	\$0	\$0	\$0.00	0.00%
Miscellaneous	\$0	\$908.32	\$0	\$0	\$200	\$200.00	0.00%
Education Spending	\$641,104	\$641,104.00	\$687,640	\$240,302	\$844,412	\$156,772.00	22.80%
Vocational/On Behalf - the State	\$0	\$0.00	\$0	\$0	\$892	\$892.00	100.00%
Transportation Aid	\$11,426	\$11,842.00	\$10,356	\$0	\$13,332	\$2,976.00	28.74%
Spec Education Mainstream Block Grant	\$20,542	\$20,542.00	\$20,869	\$12,102	\$22,471	\$1,602.00	7.68%
Spec Education Intensive Reimb	\$8,956	\$29,057.00	\$10,393	\$12,406	\$44,443	\$34,050.00	327.62%
PY Spec Education Intensive Reimb	\$0	\$65,132.00	\$0	-\$11,113	\$0	\$0.00	0.00%
Early Essential Education (EEE)	\$3,077	\$164.27	\$2,801	\$2,800	\$3,937	\$1,136.00	40.56%
PY Early Essential Education (EEE)	\$0	-\$2,994.00	\$0	\$1,486	\$0	\$0.00	0.00%
Bus Fund Article*	\$0	\$0.00	\$0	\$0	\$0	\$0.00	0.00%
*Bus Article showing in the ed spending	\$685,305	\$766,199.43	\$791,974	\$258,481	\$930,087	\$138,113.00	17.44%
DESCRIPTION	FY 15 BUDGET	FY 15 ACTUALS	FY 16 BUDGET	FY 16 YTD 12/31/15	FY 17 BUDGET	DIFFERENCE	% inc/dec
SHORT TERM BORROWING							
Sandgate Borrowing Interest	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
REGULAR EDUCATION COSTS							
Purchased Educational Services	\$0.00	\$5,580.36	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SCHOOL BOARD							
Board Salaries	\$2,200.00	\$2,200.00	\$2,200.00	\$1,100.00	\$2,200.00	\$0.00	0.00%
Board Fica/Medicare	\$168.00	\$168.30	\$168.00	\$84.16	\$168.00	\$0.00	0.00%
Legal	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
Comprehensive Insurance	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
Advertising	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00%
Board Supplies	\$225.00	\$0.00	\$225.00	\$0.00	\$225.00	\$0.00	0.00%
Board Dues/Memberships	\$310.00	\$269.22	\$310.00	\$273.25	\$310.00	\$0.00	0.00%
	\$4,653.00	\$2,637.52	\$4,653.00	\$1,457.41	\$4,653.00	\$0.00	0.00%
TREASURER							
Treasurer Supplies	\$100.00	\$0.00	\$100.00	\$205.58	\$100.00	\$0.00	0.00%
TRANSFER							

DESCRIPTION	FY 15 BUDGET	FY 15 ACTUALS	FY 16 BUDGET	FY 16 YTD 12/31/15	FY 17 BUDGET	DIFFERENCE	% inc/dec
SECONDARY TUITION - VT LEAS							
Sec Tuition- Arlington	\$113,424.00	\$94,318.38	\$102,718.00	\$66,033.00	\$179,868.00	\$77,150.00	75.11%
Sec. Tuition- Manchester	\$0.00	\$0.00	\$13,650.00	\$0.00	\$13,991.00	\$341.00	2.50%
	\$113,424.00	\$94,318.38	\$116,368.00	\$66,033.00	\$193,859.00	\$77,491.00	66.59%
SECONDARY TUITION - PRIVATE OR INDEPENDENT							
Sec. Tuition- Hiland Hall	\$0.00	\$0.00	\$0.00	\$0.00	\$8,400.00	\$8,400.00	100.00%
Sec Tuition-Long Trail	\$27,738.00	\$13,752.00	\$14,233.00	\$7,148.50	\$0.00	-\$14,233.00	-100.00%
Sec Tuition - Maple St Schl	\$27,738.00	\$0.00	\$28,466.00	\$14,297.00	\$29,308.00	\$842.00	2.96%
Sec Tuition-Burr & Burton	\$69,345.00	\$89,544.27	\$56,932.00	\$35,742.50	\$43,962.00	-\$12,970.00	-22.78%
Sec Tuition - Emma Willard	\$13,869.00	\$13,752.00	\$14,233.00	\$7,148.50	\$0.00	-\$14,233.00	-100.00%
Sec Tuition- Southshire	\$0.00	\$0.00	\$12,110.00	\$5,950.00	\$12,257.00	\$147.00	1.21%
	\$138,690.00	\$117,048.27	\$125,974.00	\$70,286.50	\$93,927.00	-\$32,047.00	-25.44%
HIGH SCHOOL VOCATIONAL EDUCATION							
On behalf of the Technical Center Paym	\$0.00	\$0.00	\$0.00	\$0.00	\$892.00	\$892.00	100.00%
Vocational Education Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$678.00	\$678.00	100.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$1,570.00	\$1,570.00	100.00%
SPECIAL EDUCATION SECONDARY ASSESSMENT							
Special Education Secondary Assessment	\$29,134.00	\$29,133.99	\$27,355.00	\$16,413.00	\$55,616.00	\$28,261.00	103.31%
Special Education Administrative Assess	\$3,095.00	\$3,095.01	\$3,226.00	\$1,935.60	\$6,398.00	\$3,172.00	98.33%
Assessment - Spec Ed Transportation	\$304.00	\$303.99	\$2,900.00	\$1,740.00	\$5,162.00	\$2,262.00	78.00%
	\$32,533.00	\$32,532.99	\$33,481.00	\$20,088.60	\$67,176.00	\$33,695.00	100.64%
	\$685,305.00	\$709,479.58	\$791,974.00	\$406,061.08	\$924,087.00	\$132,113.00	16.68%
Article Bus Fund FY 17					\$6,000.00		
					\$930,087.00	\$138,113.00	17.44%

DESCRIPTION	FY 15 BUDGET	FY 15 ACTUALS	FY 16 BUDGET	FY 16 YTD 12/31/15	FY 17 BUDGET	DIFFERENCE	% inc/dec
Bus Fund Transfer	\$10,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	-\$8,000.00	0.00%
ELEMENTARY TUITION - VT LEAS							
Elem Tuition- Sunderland	\$12,200.00	\$23,145.14	\$25,300.00	\$0.00	\$13,200.00	-\$12,100.00	-47.83%
Elem Tuition-Manchester	\$27,000.00	\$28,389.15	\$13,650.00	\$0.00	\$28,600.00	\$14,950.00	109.52%
Fisher Preschool	\$0.00	\$0.00	\$0.00	\$0.00	\$6,184.00	\$6,184.00	100.00%
Elem Tuition- Fisher Elem	\$194,656.00	\$190,755.00	\$214,064.00	\$114,622.00	\$193,605.00	-\$20,459.00	-9.56%
Elem Tuition- Arlington Gr 6 (incl in Elen	\$0.00	\$0.00	\$37,776.00	\$0.00	\$0.00	-\$37,776.00	-100.00%
Elem Tuition- Shaftsbury	\$0.00	\$0.00	\$10,500.00	\$0.00	\$0.00	-\$10,500.00	-100.00%
	\$233,856.00	\$242,289.29	\$301,290.00	\$114,622.00	\$241,589.00	-\$59,701.00	-19.82%
ELEMENTARY TUITION - OUT OF STATE							
Elementary Tuition - Salem Central Sch	\$5,265.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
ELEMENTARY TUITION - PRIVATE OR INDEPENDENT							
Elem Tuition-Maple St Sch	\$37,216.00	\$35,808.00	\$12,354.00	\$12,294.00	\$25,202.00	\$12,848.00	104.00%
Elem Tuition-Long Trail	\$0.00	\$6,547.75	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Elem Tuition- Downtown	\$0.00	\$11,936.00	\$24,708.00	\$18,441.00	\$63,005.00	\$38,297.00	155.00%
Elem Tuition- Hiland Hall	\$15,836.00	\$23,085.00	\$24,009.00	\$24,000.00	\$42,000.00	\$17,991.00	74.93%
Elem Tuition -Southshire Community	\$0.00	\$23,400.00	\$24,220.00	\$11,900.00	\$24,514.00	\$294.00	1.21%
PreSchool Tuition	\$11,000.00	\$4,000.00	\$5,176.00	\$0.00	\$9,276.00	\$4,100.00	79.21%
	\$64,052.00	\$104,776.75	\$90,467.00	\$66,635.00	\$163,997.00	\$73,530.00	81.28%
SUPERVISORY UNION ASSESSMENT							
S.U. Central Office Assessment	\$27,979.00	\$27,979.00	\$43,600.00	\$26,160.00	\$43,013.00	-\$587.00	-1.35%
S.U. Operation & Maintenance of the Pl	\$0.00	\$0.00	\$2,807.00	\$1,684.20	\$2,526.00	-\$281.00	-10.01%
Audit Assessment	\$0.00	\$5,799.99	\$2,853.00	\$1,711.00	\$3,216.00	\$363.00	12.72%
Transportation Assessment	\$25,107.00	\$25,107.00	\$23,688.00	\$14,212.80	\$24,566.00	\$878.00	3.71%
	\$53,086.00	\$58,885.99	\$72,948.00	\$43,768.00	\$73,321.00	\$373.00	0.51%
ADJUSTMENTS							
Adjustment to Tuition PY	\$0.00	\$11,936.00	\$0.00	\$49.19	\$0.00	\$0.00	0.00%
SPECIAL EDUCATION ELEMENTARY ASSESSMENT							
Special Education Early Ed Assessment	\$0.00	\$10,328.01	\$4,485.00	\$2,691.00	\$9,533.00	\$5,048.00	112.55%
Special Education Elementary Assessme	\$26,051.00	\$26,051.01	\$30,481.00	\$18,288.60	\$69,596.00	\$39,115.00	128.33%
Special Education Administrative Assess	\$3,095.00	\$3,095.01	\$3,227.00	\$1,936.20	\$4,266.00	\$1,039.00	32.20%
	\$29,146.00	\$39,474.03	\$38,193.00	\$22,915.80	\$83,395.00	\$45,202.00	118.35%

FY 17 BVSU Assessment Summary							
	%	Administrative	Finance	Audit	Operation & Maintenance	Transportation	TOTALS
		100.00.100.2300	100.00.100.2500	100.00.100.2530	100.00.100.2600	100.00.100.2700	
		\$215,577	\$143,521	\$26,700	\$20,972	\$203,950	\$610,719
Interest Revenue		-\$2,000.00					
Amt. to Assess.		\$213,577	\$143,521	\$26,700	\$20,972	\$203,950	\$608,719
			FY 17 Equalized Per Pupil Count				
District							
Arlington				380.07	87.95%		
Sandgate				52.05	12.05%		
				432.12	100.00%		
District		\$213,577	\$143,521	\$26,700	\$20,972	\$203,950	
Arlington	87.95%	\$187,851	\$126,233	\$23,484	\$18,446	\$179,384	\$535,398
FES	40%	\$75,140	\$50,493	\$9,394	\$7,378	\$71,753	
AMHS	60%	\$112,710	\$75,740	\$14,090	\$11,068	\$107,630	
		\$187,851	\$126,233	\$23,484	\$18,446	\$179,384	
Sandgate	12.05%	\$25,726	\$17,287	\$3,216	\$2,526	\$24,566	\$73,322
	200.00%	\$213,577	\$143,521	\$26,700	\$20,972	\$203,950	\$608,719
			*Based upon December Announced Child Count				
		SpEd Early Ed	SpEd Admin	Elem SpEd Servs	Second SpEd Servs	SpEd Transp.	
		353.00.050.1200	100.00.211.2400	350.19.211	356.00.211	100.00.211	
		\$95,325	\$106,641	\$695,960	\$603,260	\$51,620	\$1,552,806
Excess Costs from other LEA's					-\$47,100		
Amt. to Assess.		\$95,325	\$106,641	\$695,960	\$556,160	\$51,620	\$1,505,706
			FY 16 Child Count - will change with December Count				
District							
Arlington				74	90%	December Count	
Sandgate				8	10%	December Count	
				82	100.00%		
		EEE/FES	FES/AMHS	FES	AMHS	AMHS	

District		\$95,325	\$106,641	\$695,960	\$556,160	\$51,620	\$1,505,706
Arlington	90%	\$85,793	\$95,977	\$626,364	\$500,544	\$46,458	\$1,355,135
FES	40%		\$38,391				
AMHS	60%		\$57,586				
		EEE	FES/AMHS	FES	AMHS	AMHS	
Sandgate	10%	\$9,533	\$10,664	\$69,596	\$55,616	\$5,162	\$150,571
	40%		\$4,266				
	60%		\$6,398				
	200.00%	\$95,325	\$106,641	\$695,960	\$556,160	\$51,620	\$1,505,706
TOTAL SU & SPECIAL EDUCATION							\$2,163,526

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

District: Sandgate County: Bennington		T181 Battenkill Valley		Property dollar equivalent yield	Homestead tax rate per \$9,870 of spending per equalized pupil
				9,870	1.00
				11,065	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2014	FY2015	FY2016	FY2017
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$843,405	\$685,305	\$791,974	\$928,822
2.	plus Sum of separately warned articles passed at town meeting	+	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-
4.	Locally adopted or warned budget	\$843,405	\$685,305	\$791,974	\$928,822
5.	plus Obligation to a Regional Technical Center School District if any	+	-	-	-
6.	plus Prior year deficit repayment of deficit	+	-	-	-
7.	Total Budget	\$843,405	\$685,305	\$791,974	\$928,822
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
Revenues					
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$106,237	\$44,201	\$104,334	\$84,583
11.	plus Capital debt aid for eligible projects pre-existing Act 60	+	-	-	-
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-
13.	Offsetting revenues	\$106,237	\$44,201	\$104,334	\$84,583
14.	Education Spending	\$737,168	\$641,104	\$687,640	\$844,239
15.	Equalized Pupils	51.38	49.58	47.84	52.05
16.	Education Spending per Equalized Pupil	\$14,347.37	\$12,930.70	\$14,373.75	\$16,219.77
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	NA
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per equp)	-	-	-	NA
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equp)	-	-	-	NA
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equp)	-	-	-	NA
21.	minus Estimated costs of new students after census period (per equp)	-	-	-	NA
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equp)	Exempt	Exempt	Exempt	NA
23.	minus Less planning costs for merger of small schools (per equp)	-	-	-	NA
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equp)	NA	NA	-	NA
25.	plus Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	threshold = \$15,456 NA	threshold = \$16,166 NA	threshold = \$17,103 NA	District Threshold NA
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	+	-	-	-
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$14,347	\$12,931	\$14,374	\$16,219.77
28.	District spending adjustment (minimum of 100%)	156.785% based on \$9,151	139.264% based on \$9,285	151.958% based on \$9,459	NA
Prorating the local tax rate					
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$16,219.77 ÷ (\$9,870.00 / \$1,000)]	\$1.4738 based on \$0.94	\$1.3648 based on \$0.98	\$1.5044 based on \$0.99	\$1.6433 based on \$1.00
30.	Percent of Sandgate equalized 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 \$1.64)	\$1.4738	\$1.3648	\$1.5044	\$1.6433
32.	Common Level of Appraisal (CLA)	95.00%	95.52%	107.36%	102.01%
33.	Portion of actual district homestead rate to be assessed by town (\$1.6433 / 102.01%)	\$1.5514 based on \$0.94	\$1.4288 based on \$0.98	\$1.4013 based on \$0.99	\$1.6109 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) [(\$16,219.77 ÷ \$11,065) x 2.00%]	2.82% based on 1.80%	2.51% based on 1.80%	2.74% based on 1.80%	2.93% based on 2.00%
35.	Portion of district income cap percent applied by State (100.00% x 2.93%)	2.82% based on 1.80%	2.51% based on 1.94%	2.74% based on 1.94%	2.93% based on 2.00%
36.	Percent of equalized pupils at union 1	-	-	-	-
37.		-	-	-	-
- Following current statute, the Tax Commissioner recommended a property yield of \$9,955 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,157 for a base income percent of 2.0% and a non-residential tax rate of \$1.538. New and updated data have changed the proposed property yield to \$9,870 and the income yield to \$11,065. - Final figures will be set by the Legislature during the legislative session and approved by the Governor. - The base income percentage cap is 2.0%.					

SANDGATE 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 am at the Sandgate Town Hall on **Tuesday, March 1, 2016** to transact the following business:

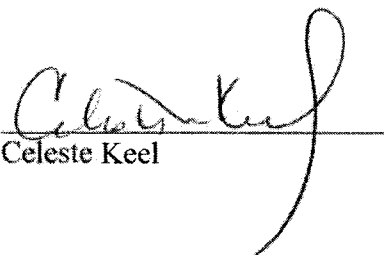
- Article 1 To hear and act on the report of the School District Officers.
- Article 2 To see if the Sandgate School District will vote to place any unanticipated surplus from the 2015-16 fiscal year into the existing Reserve Fund for tuition and special education purposes.
- Article 3 To authorize the School Board to borrow money by issue of notes not to excess of anticipated revenue for the school year.
- Article 4 To see if the Town School District of Sandgate will vote a sum of \$6,000.00 to put into the school bus/transportation fund for the replacement of a school bus.
- Article 5 To elect one School Board Director for a three year term by Australian ballot March 1, 2016.
- Article 6 Shall the voters of the school district approve the school board to expend \$924,087, which is the amount the school board has determined to be necessary for the fiscal year July 1, 2016-June 30, 2017. It is estimated that the proposed budget, if approved, will result in education spending of \$16,128.80 per equalized pupil. This projected spending per equalized pupil is 12.21% higher than spending for the current year.
- Article 7 To transact any other business proper to be brought before said Town School District Meeting.

Absentee voting is permitted on all matters to be voted upon by Australian ballot. For purposes of Australian balloting, the polls will be open from 10:00a.m. until 7:00p.m. on March 1, 2016.

Dated this 15th day of January, 2016
Sandgate Board of School Directors:


Jeanne Zoppel, Chairperson


Allan Tschorn


Celeste Keel

Warning
Annual Town Meeting
Sandgate, Vermont

The legal voters of the Town of Sandgate, in the State of Vermont, are hereby warned and notified to meet at the Sandgate Town Hall on Monday, February 29, 2016 at 7:00pm 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 1, 2016. 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 1, 2016, between 10:00am and 7:00pm.

Article 1: To vote on the following Town and School Officers (using Australian Ballot):

- Town Moderator – one year term
- School Moderator – one year term
- Town Clerk – three year term
- Selectman – three year term
- Selectman – one year term
- Selectman – one year term
- School Director – three year term
- Auditor – three year term
- Lister – three year term
- Cemetery Commission – three year term
- Constable – one year term
- Delinquent Tax Collector – one year term
- Town Agent – one year term
- Town Grand Juror – one year term

Article 2: To hear and act on the reports of the Town Officers.

Article 3: Shall current property taxes be paid to the Town Treasurer on or before October 1, 2016?

Article 4: Shall the Town authorize the Treasurer, with the approval of the Selectboard, to borrow such sums of money as may be necessary to meet the Town's expenditures prior to the collection of taxes?

Article 5: Shall line item balances for the following accounts be carried forward in the individual accounts into the following year: Records Restoration; Legal and Professional; Town Hall Major Repairs and Improvements fund; Highway Fund Materials and Hauling (both winter and summer); Pavement Maintenance; Bridge/culvert program; Equipment Fund; Independent Audit; Grant Proposals; Miscellaneous Highway and General Funds?

Article 6: Will the voters appropriate the sum of \$30,482 in support of the organizations listed in the Appropriations section of the General Budget?

Article 7: Shall the Town appropriate \$120,299 to defray the general expenses of the Town, and, if so voted, authorize the Selectboard to set the tax rate based on the final Grand List?

Article 8: Shall the Town appropriate \$326,427 to defray the highway expenses of the Town, and, if so voted, authorize the Selectboard to set the tax rate based on the final Grand List?

Article 9: To hear and transact such further business as may be lawful and appropriate for the annual meeting.

Dated at Sandgate, Vermont this 18th day of January, 2016.

Suzanne dePeyster, Chair
Celeste Keel, Clerk
Ed Gust
Mike Hill
Tom Santelli

