

ANNUAL REPORT
OF THE TOWN OF
SHOREHAM, VERMONT
FOR THE YEAR ENDING DECEMBER 31
2023



IN MEMORY OF ALLEN LADD (1946 - 2023)

The Selectboard dedicates the March 2024 Town Report to Allen Leroy Ladd, who passed away at age 77 in October 2023.

Allen, known to many as “Laddy,” served Shoreham in many ways. He was our Road Commissioner for more than three decades. He served on the Selectboard, joined the Fire Department as a life-long member, and worked not long ago on a 911 Committee to establish systematic naming for roads and numeric address identification thus improving emergency response time. A local boy from Benson, Allen coached Little League and enjoyed hunting, fishing, and riding in his classic 1935 Hudson Terraplane.

His greatest gift to Shoreham though may have been his smile. He lit up the room and made us all feel good about living in Shoreham.

Board Meeting Schedules

Selectboard	Second and fourth Wednesdays, 7:00 PM, at the Town Office
Planning Commission	Third Monday, 7:00 PM, at the Town Office
Development Review Board	Fourth Thursday, 7:00 PM, at the Town Office
Library Board of Trustees	First Monday, 7:00 PM, at the Platt Memorial Library
Wastewater Commission	Second Tuesday, 7:00 PM, at the Town Office
Fire Department	First and third Tuesdays, 7:00 PM, at the Firehouse
First Response	Second and fourth Wednesdays, 7:00 PM, at the Firehouse

Vital Records – 2023

Births 9 **Marriages** 6 **Deaths** 15

Tax Rate – 2023

Homestead	\$2.4284	(2022 - \$2.2527)
Non-Homestead	\$2.4087	(2022 - \$2.2081)
CLA	82.90%	(2022 - 94.08%)

Municipal		
	2023	2022
TOWN	0.1699	0.1323
HIGHWAY	0.5609	0.5176
TOTAL	0.7308	0.6499

School		
	2023	2022
HOMESTEAD	\$1.6976	\$1.6028
NON-HOMESTEAD	\$1.6779	\$1.5582

The State deadline to file a 2024 Homestead Declaration is **APRIL 15, 2024**.
Late Homestead declarations are subject to a penalty by the Department of Taxes.

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WARNING
TOWN OF SHOREHAM
ANNUAL TOWN MEETING
Monday, March 4, 2024

The Legal Voters of the Town of Shoreham, Vermont, are hereby warned and notified to meet at the **Shoreham Elementary School auditorium** (130 School Road) in said Shoreham, Vermont, on **Monday, March 4, 2024** at **6:00 PM** to transact the following business from the floor.

Voting by Australian ballot will be held **Tuesday, March 5, 2024** from **7:00 AM – 7:00 PM** at the **Shoreham Town Office** (297 Main Street).

Article 1 To elect all necessary Town Officers as required by law, by Australian ballot.

Moderator, for a term of one year
Selectboard Member, for a term of one year
Selectboard Member, for a term of one year
Selectboard Member, for a term of three years
Lister, for a term of three years
Lister, for a term of partial term of one year
Auditor, for a term of three years
Planning Commissioner, for a term of four years
Planning Commissioner, for a partial term of three years
Planning Commissioner, for a partial term of three years
Planning Commissioner, for a partial term of one year
Tri-Town Water Commissioner, for a term of three years
Library Trustee, for a term of five years
Constable, for a term of one year

Article 2 Shall the Voters approve the sum of **\$1,043,969.04** for the support of its Town roads and to pay outstanding obligations and orders?

Article 3 Shall the Voters approve the sum of **\$443,509.91** to defray current expenses of the Town for the ensuing year and to pay outstanding obligations and orders?

Article 4 Shall the Voters authorize the Selectboard to move **\$60,000.00** from the Highway Fund balance to the Highway Equipment Reserve Fund?

Article 5 Shall the Voters authorize the Selectboard to purchase a new Town truck, with plows, not to exceed **\$272,000.00**, with the sale or trade of the 2015 Western Star to offset the cost?

Article 6 Shall the Voters authorize the payment of real and personal property taxes on or before **Tuesday, November 12, 2024**, with delinquent taxes having a late penalty charge of eight

percent and interest charges of not more than one percent per month for the first three months and thereafter one and one-half percent per month or fraction thereof, and interest of one and one-half percent per month or fraction thereof also applying to prior year delinquencies?

Article 7 Shall the Voters authorize the Selectboard to require petitions only from those nonprofits submitting first-time funding requests or substantially increasing the amount requested, and to exempt other repeat requests from any petition requirement?

Articles 8 - 22 to be voted on by Australian ballot on Tuesday, March 5, 2023.

Article 8 Shall the Voters appropriate by taxation **\$740** for **Addison County Restorative Justice**?

Article 9 Shall the Voters appropriate by taxation **\$425** for **RSVP of Addison County**?

Article 10 Shall the Voters appropriate by taxation **\$1000** for the **Otter Creek Child Center**?

Article 11 Shall the Voters appropriate by taxation **\$954** for **Tri-Valley Transit**?

Article 12 Shall the Voters appropriate by taxation **\$1500** for **Homeward Bound**?

Article 13 Shall the Voters appropriate by taxation **\$2000** for the **Open Door Clinic**?

Article 14 Shall the Voters appropriate by taxation **\$2250** for **HOPE**?

Article 15 Shall the Voters appropriate by taxation **\$400** for **Addison County Readers**?

Article 16 Shall the Voters appropriate by taxation **\$1000** for the **Turning Point Center**?

Article 17 Shall the Voters appropriate by taxation **\$5000** for **Addison County Home Health & Hospice**?

Article 18 Shall the Voters appropriate by taxation **\$2100** for the **Counseling Service of Addison County**?

Article 19 Shall the Voters appropriate by taxation **\$1000** for the **Atria Collective**, formerly **WomenSafe**

Article 20 Shall the Voters appropriate by taxation **\$650** for the **Lakeview Cemetery Association**?

Article 21 Shall the Voters appropriate by taxation **\$650** for the **Village Cemetery**

Article 22 Shall the Voters appropriate by taxation **\$500** for **Addison Housing Works**?

The total amount of the above funding requests (Articles 8 - 22) is **\$20,169**.

Article 23 To transact any other business thought proper to be brought before this Meeting.

Dated **January 25, 2024** by the Selectboard of the Town of Shoreham.

Steve Goodrich, *Chair*

Molly Francis

Peter Lynch

Loren Wood

Laura Siebecker, *Town Clerk*

Elected Town Officers – 2023

Moderator	Barb Wilson	1 year	(2023-2024)
Selectboard Member	Molly Francis	1 year	(2023-2024)
Selectboard Member	Ruth Bernstein (RESIGNED)	1 year	(2023-2024)
Selectboard Member	Loren Wood	3 years	(2021-2024)
Selectboard Member	Steve Goodrich, CHAIR	3 years	(2022-2025)
Selectboard Member	Peter Lynch	3 years	(2023-2026)
Lister	Phil Kivlin	3 years	(2021-2024)
Lister	Vacant	3 years	(2022-2025)
Lister	Mike Davis	3 years	(2023-2026)
Auditor	Maureen Gour	3 years	(2021-2024)
Auditor	Beth Davis	3 years	(2022-2025)
Auditor	Timothy Steady	3 years	(2023-2026)
Planning Commissioner	Molly Kerr	4 years	(2020-2024)
Planning Commissioner	Linda Larrabee	4 years	(2021-2025)
Planning Commissioner	Linda Oaks (RESIGNED)	4 years	(2021-2025)
Planning Commissioner	Timothy Steady, CHAIR	4 years	(2022-2026)
Planning Commissioner	Carrie Marini	4 years	(2022-2026)
Planning Commissioner	Deb Pinkerton	4 years	(2021-2025)
Planning Commissioner	Vacant	4 years	(2021-2025)
Tri-Town Water Commissioner	Lance Wood	3 years	(2021-2024)
Tri-Town Water Commissioner	Eric Leonard	3 years	(2022-2025)
Tri-Town Water Commissioner	Ed S. James	3 years	(2023-2026)
Library Trustee	Katie Flagg	5 years	(2019-2024)
Library Trustee	June Lapidow	5 years	(2020-2025)
Library Trustee	Laura Siebecker	5 years	(2021-2026)
Library Trustee	Tanya Scuteri	5 years	(2022-2027)
Library Trustee	Cora Waag, PRESIDENT	5 years	(2023-2028)
Justice of the Peace	Roberta Blodgett	2 years	(2023- Jan. 31 2025)
Justice of the Peace	Kathleen Brisson	2 years	(2023- Jan. 31 2025)
Justice of the Peace	Martha Teer	2 years	(2023- Jan. 31 2025)
Justice of the Peace *	Vacancies (4)	2 years	--
Constable	Vacancy	1 year	

Terms expire upon the March election of the year indicated unless otherwise listed

** Justices of the Peace are elected during the Nov. General Election; the term begins Feb. 1 of the following year.*

Appointed Town Officers – 2023

Town Clerk	Laura Siebecker		
Treasurer & Trustee of Public Funds	Trisha Black		
911 Coordinator	Laura Siebecker	1 year	
ACRP* Commissioner	Nick Causton	1 year	
ACRP Commissioner	Vacancy	1 year	
ACRP Alternate	Vacancy	1 year	
ACRP Transportation Advisory Committee	Karen Shackett	1 year	
Addison County Solid Waste Supervisor	Randall Orvis	1 year	
Addison County Solid Waste Alternate	Jason Paquette	1 year	
Animal Control Officer	Vacancy		
Clock Winder	Tim Short		
Delinquent Tax Collector	Trisha Black		
Emergency Coordinator	Ray Mason (RESIGNED)		
Fire Warden	Bob Warren	5 years	(2020-Jun. 2025)
Green-Up Coordinator	Pauline Stevens		
Health Officer	Val Ortiz	3 years	(2023-Mar. 2026)
Maple Broadband Delegate	Carl Siebecker		
Maple Broadband Alternate	Laura Siebecker		
Rec Department Coordinator	Molly Kerr	1 year	
Tree Warden	Jason Paquette	1 year	
Zoning Administrator	Robin Conway	3 years	(2021-May 2024)
Acting Zoning Administrator	Steve Goodrich	3 years	(2021-May 2024)
Development Review Board** Member	Jim Ortuno	3 years	(2021-2024)
Development Review Board Member	Todd Balfour	3 years	(2021-2024)
Development Review Board Member	Gail Wood	3 years	(2022-2025)
Development Review Board Member	Kevin Griffin	3 years	(2022-2025)
Development Review Board Member	John Kiernan, CHAIR	3 years	(2023-2026)
Development Review Board Member	Amy Douglas	3 years	(2023-2026)
Development Review Board Alternate	Robert Fisher		
Development Review Board Alternate	Vacancy		
Wastewater Commissioner	Steve Goodrich	1 year	
Wastewater Commissioner	Chris Hubbell	1 year	
Wastewater Commissioner	Kirk LaDuke	1 year	

* Addison County Regional Planning (ACRP)

** Formerly Zoning Board of Adjustment

Town Meeting 2022 Minutes

Monday, March 6, 2023
Shoreham Elementary School

6:01 P.M. Moderator Barbara Wilson opened the meeting.

Nora Bergevin, Tilda Adams-Lilie & Riley Kerr led the Pledge of Allegiance.

Youngest Voter: Cody Mears, 31

Oldest Voter: Marion Paquette, 79

State Representative Joe Adriano addressed the crowd. Joe said his biggest surprise at the State House was how well everyone works together. He said he was against the Affordable Heat Act; he thinks there could be better ideas and solutions.

Barbara reviewed *Roberts Rules* and procedures for the meeting including how to speak and also that we had people on Zoom.

Barbara read:

The Legal Voters of the Town of Shoreham, Vermont are hereby warned and notified to meet at the School Auditorium in said Shoreham, Vermont on Monday, March 6, 2023, at 6:00 p.m. to transact all business not involving voting by Australian ballot.

Australian balloting to be held Tuesday, March 7, 2023, at 7a.m. to 7p.m. at the Town Office.

Article 1: To elect all necessary Town Officers as required by Law, by Australian ballot.

Moderator- one 1-year term
Town Clerk- one 1-year term
Treasurer & Trustee Public Funds- one 1-year term
Selectperson- one 3-year term
Selectperson- two 1-year terms
Auditor- one 3-year term
Lister- one 3-year term & one 2-year vacancy
Library Trustee- one 5-year term
Planning Commission- two 4-year term
Water Commissioner- one 3-year term
Constable- one 1-year term

Linda Larrabee & Karen Shackett called the question.

Article 2: Shall the Voters approve the sum of \$980,430.00 for the support of its town roads for the ensuing year and to pay outstanding obligations and orders?

Linda Larrabee: Why is there an increase in budget?

Jason Paquette (*Road Foreman*): Asphalt, Wages and Gravel. New employee. Bill [Bishop] will be retiring in the Spring.

Linda Larrabee: Why are they over budget for the year before?

Steve Goodrich (*Selectboard chair*): The Bascom Brook project was done in the fall, and we are waiting for the state to refund us \$260,000.00 which will make it right.

Howard Campbell called the question.

Ayes have it.

Article 3: Shall the Voters approve the sum of \$425,553.16 to defray current expenses of the Town for the ensuing year and to pay outstanding obligations and orders?

Linda Larrabee moved; Howard Campbell seconded.

Steve Goodrich explained that there were wage increases to keep up with hiring and training.

Ayes have it.

Article 4: Shall the Voters authorize the Selectboard to appoint a Town Clerk and Treasurer as provided in 12 V.S.A. 2651e?

Linda Larrabee called; Rene Saenger seconded.

Carl Siebecker: Why do you want to change it?

Steve Goodrich: With Julie retiring it gives us a larger area to draw from.

Barb Wilson: It would go into effect immediately.

Cora Waag: So, it won't be on the ballot anymore, it will just be hired?

Val Szymkowicz: Could it be changed back.

Barb Wilson: Yes

Julie Ortuno (*Town Clerk*) explained how she was hired and appointed until she ran for the office in March.

Rene Saenger: It broadens the pool of candidates instead of just Shoreham.

Julie explained that the job duties are to handle whatever comes through the door or on the phone.

You never know. Elections, Dog license, Vital Records, Complaints, etc.

Yvonne Boire: How many other towns do this?

Julie Ortuno: Several do because they have run into the same problem we have.

Greg Borah: Not comfortable doing this on such short notice.

Selectboard members individually spoke on their feelings, pro & con.

Val Szymkowicz: Can we just amend it to one year?

Barb Wilson: We can't change Statute. But you could change it back next election.

Cora Waag: Middlebury is doing this tonight as well because they are having the same issues.

Cora Waag called the vote.

Ayes have it.

Article 5: Shall the Town pay its Real Estate Property Taxes to the Treasurer on or before Friday, November 10, 2023, with delinquent taxes having a penalty charge of eight per cent, and interest charges of not more than one percent per month or fraction thereof for the first three months and thereafter one and one-half percent per month or fraction thereof, and interest of one and one-half per cent per month or fraction also applying to prior year delinquencies?

Howard Campbell called; Linda Larrabee seconded.
The Ayes Have it.

Articles 6 through 19 to be voted on by Australian Ballot March 7, 2023

Article 20: To transact any other business thought proper to be brought before this meeting.

Linda Larrabee spoke of Addison County Home Health and Hospice and how they help all communities.

Marion Paquette spoke of Womensafe.

Jenny Quesnel spoke about Addison County Restorative Justice.

Tanya Scuteri asked about the process to change how appropriations get on the ballot. Karen Shackett noted it was hard to get signatures.

Rene Saenger: Getting the signatures indicates commitment.

Julie Ortuno explained that the petitions can be signed at any time. Organizations wait until November-December to stand in the cold. They can be done in the summer when the weather is nice.

Yovonne Boire: Indications of voting show support.

Jenny Quesnel: Other towns don't require the petitions unless there is an amount change.

Carl Siebecker (*Maple Broadband Shoreham delegate*) talked about Maple Broadband and how Cornwall now has it and Shoreham will be next.

Howard Campbell: Thanks to all town officers who serve our town.

Peter Szymkowicz voiced concerns about 911 signage. Would like double sided and better street signs.

Ginny Van Hazinga reminded that the Legislative Breakfast is Monday, March 27 at Congregational Church.

Abby Adams (*Platt Memorial Library Director*) talked about Platt Memorial Library's Maple Fest fundraiser on Saturday, March 11 6:30pm to 8:30pm.

General talk about ARPA Funds.

Molly Kerr (*Planning Commission*): The Planning Commission is working on Town plan and Zoning bylaws. They have 2 openings if anyone is interested. Would like to work on a walking path on the Farnham Property.

Molly Kerr (*Shoreham Rec Department*): New Ballfield and bleachers, have added Basketball, HipHop, Adult Yoga, Shoreham Days with car show, Fireworks, Winterfest, Big Truck Day with games etc.

Kat Fitzsimmons (*Shoreham First Response*): Looking for new members. We have 2-3 active members. No experience necessary. We meet the second Wednesday of each Month.

Ryan Fitzsimmons (*Shoreham Fire Department*): Need more members or volunteers. Cadet program for younger persons. Traffic control etc.

Laura Siebecker moved to adjourn; Rene Saenger seconded.

Minutes Approved by the Selectboard: *March 14, 2023*

Steve Goodrich, *Chair*

Julie Ortuno, *Town Clerk*

Loren Wood

Molly Francis

Peter Lynch

Ruth Bernstein

Selectboard Report

2023 has been a year of transition as we thanked Julie Ortuno and Kathleen Brisson for a decade of service each as Town Clerk and Treasurer respectively. We welcomed Laura Siebecker as our new Town Clerk and Trish Black as Treasurer. The transition involves a steep learning curve for all, but we are making headway and look forward to stability in the Town Office in 2024.

While inflation appears to have moderated during 2023, its aftershocks are still with us, and the Selectboard and Town are not immune to its effects. Wages and salaries, health insurance premiums, cost of vehicle replacement, web site services, and materials costs have all gone up. The Selectboard has struggled with developing a Town budget that provides necessary and good service to Shoreham residents and attracts and retains capable employees, while cognizant that taxpayers are themselves experiencing the squeeze of post COVID inflation and will also be looking at significant increases in school taxes. Again, we are looking forward to settling into a more stable year in 2024.

The Selectboard's work in 2023 included:

- As suggested above, we conducted searches for the Town Clerk and Treasurer's Office.
- Approved Right of Way (ROW) permits for Waitsfield/Champlain Valley and Maple Broadband to construct high speed internet infrastructure. The highest priority in our ARPA poll results in 2022 was high-speed Internet access. So, we are delighted to see this infrastructure moving ahead apace. GoNetspeed has also been active in town. Residents in various parts of town will see connectivity reach their residences shortly if not already. (Interestingly, significant funding for high-speed internet build-out came from State and Federal sources leaving our ARPA funds accessible for other purposes.) The Selectboard waived zoning permit and Development Review Board fees for Maple Broadband's application to site their Internet Hub on a concrete pad across from the south end of the Firehouse on Town property in 2022. As a result, we will be provided with Internet service at the Town Shed, Library and Office at no charge. These connections will be online shortly.
- The Selectboard received a draft of the Unified Development Regulations from the Planning Commission (PC) in November. The PC held a hearing and approved the draft at the end of October. We are grateful to the PC and Robin Conway for the many hours of thoughtful work that went into these regulations, especially as the State has expanded the requirements for such a document. The Selectboard has fast-tracked our review of these regulations through special meetings and will hold a hearing at the end of January at about the time that this report goes to print.
- The Selectboard accepted the resignation of Selectperson Ruth Bernstein with great regret. This happening resulted from a larger problem that the Town faces. Ruth was unable to maintain residence in Shoreham due to the lack of affordable housing. We are hopeful that, now that most of the work on the Unified Development Regulations is behind them, the PC can work with us and others to focus on development of affordable housing options in Shoreham. We look forward to restoring the Selectboard to five members in March.
- We reviewed and supported projects described in the Road Foreman's Report and would like to thank our Road Crew for a job well done in 2023 despite the challenges presented by a wet season and significant storms. While these created some headaches on our roads, culvert replacement, ditching and tree cutting in recent years saved us from some major damage.

- Otter Creek Engineering is conducting a grant-funded survey of waterway quality improvement projects. The results will inform which projects are likely to be funded in the future.
- Similarly, a grant-funded energy audit procured for the Town Garage and the Community Center and scheduled for February, will inform future grant proposals for project development and implementation.
- Molly Kerr has been busy expanding use of our Town green. There are now five baseball teams using the green with t-ball to be added in 2024. The well attended Show'Ham' Car Show, held in August as a fundraiser for the Athletic Department, drew a number of classic and well-cared for cars and trucks from around the region; but also included a tractor, and even a classic bicycle.
- Demonstrating that, while the wheels of democracy turn slowly, they do in fact turn, and even with occasional results, we now have four spectacular Welcome to Shoreham signs, two on 22A, and two on Rt. 74. Thank you to landowners for allowing installation on your property.
- We worked with the Vermont Department of Motor Vehicle Police, State Police, and the Addison County Sheriff's Department, to manage a variety of complaints. Our roads cannot be policed all the time. Our ARPA funded, trailer mounted Tapco radar tracker which indicates and record speeds on our roads was put into service this year. Anecdotal evidence provided by residents suggest that it is effective in a location for a week or two suggesting that repositioning it periodically improves its value. Data is shared with the Addison County Sheriff's Office. Late in 2023, our Road Foreman and two Selectboard members traveled the roads of Shoreham to conduct a sign inventory. Signage will be improved and replaced over the next two to three years. Theft of and vandalism to road signs is both dangerous, and expensive in terms of materials and time. We encourage and request that residents report knowledge of such activity.
- Becca Kerr, who runs much needed child care services through A.R.K. at the Town Community Hall, garnered a \$50,000 grant for improvements to the building. The Selectboard approved this grant and assigned Becca to manage improvement projects. The Selectboard would like to thank Becca for her hard work to provide care for our town's children and also for one of its important, historical buildings.
- Plans for an ARPA-funded pavilion and landscaping moved ahead this year. The Library/Town Office parking area was paved as part of this plan, and construction of the pavilion is underway. Construction of an ARPA funded Pole Barn behind the Town garage is similarly underway. This structure will house and protect Town equipment from the elements.
- Last, we celebrate and encourage town events that help to build community. In 2023, such events included Big Truck Day, Applefest and the aforementioned Show'Ham' Car Show. While Tour de Farms is a wonderful concept, we received many complaints about traffic management during last year's event. The Selectboard has passed our concerns on to organizers. In line with our values of community, the Selectboard was the 118th Vermont Town to sign a Declaration of Inclusion. This sends a message that Shoreham is a welcoming community that seeks to make all residents and visitors feel that they can contribute to our community.

The Selectboard meets regularly in person twice monthly, and we also include a Zoom link in each warning to allow those who prefer to stay home to join us. Please consider attending our meetings one way or another. We love to hear from you!

We, on the Selectboard, are grateful to live in Shoreham, and we thank you for the opportunity to serve the Town.

Steve Goodrich, *Chair*, Molly Francis, Peter Lynch, Loren Wood, *Selectboard*

Road Foreman's Report

This past year the Shoreham Highway Department worked on many different projects and dealt with challenges created by extreme weather events. Here is a list of completed projects that took place over the last construction season.

- Ditching and gravel on Palmer Road
- Finish gravel on Basin Harbor Road
- Ditching and gravel on Buttolph Road. (grant funded)
- Webster Road top dress gravel.
- Watch Point Road. New pavement added $\frac{3}{4}$ of a mile.
- Top dress gravel on Doolittle Road
- Heavy rain event repairs

Next construction season projects will consist of the following.

- Maintenance ditching and gravel on School Street. (grant funded)
- Gravel and ditching on Quiet Valley Road
- Gravel and ditching on Shacksboro Road
- Improvements to Phillion Road
- Paving will be the resurfacing of Witherell Road and School Street
- Implementation of sign replacements after Town wide survey.

We look forward to the upcoming year and hope the weather will cooperate allowing us the time to complete all projects listed above. Thank you to all for the support we receive throughout the year.

Respectfully submitted,

Jason Paquette, *Road Foreman*

Listers' Annual Report

Update on Town-wide Reappraisal

Since the reappraisal has consumed much of the Listers' time in 2023, most of our report will deal with that process. Reappraisal is in the final stretch, and the goal is to have the entire process completed by April 15. The schedule is up to the contractor, but in our opinion it's doable. Look for actual dates in the town emails and on our website (see website notes below).

One of the next activities will be a review of every property in town by teams of NEMRC appraisers. They will not be reviewing interiors, only exteriors and outbuildings, and so you may see them on the road in front of your house or in your drive. Their vehicles will be marked with signs identifying them as NEMRC appraisal contractors.

After the on-site review, there will be a mailing to all property owners with a listing of 2023 value along with the newly appraised 2024 values. This will also include an invitation to an informal review with the appraiser team and the Listers. After the informal hearings, there will be the actual grievance hearings for any owner who wants to challenge the value proposed by the reappraisal.

Property taxes are assessed annually to raise the amount needed to finance the annual budget voted on at town meeting. Although most properties will be valued higher than last year, the tax rate (tax \$ per \$100 of value) will go down by a similar percentage as the grand list total value increases. Property tax rate is determined by dividing the approved annual budget by the total Grand List value. If the Grand List total goes up, the tax rate will decrease by a similar percentage to produce just the budget amount voted.

Some thoughts on the benefits of reappraisal

The main benefit of reappraisal is to adjust each property value based on a common set of criteria, so that the end result is a more fair and equitable measure of each properties' value. Since the last reappraisal in 2007, many changes have occurred on an individual property basis, and the cumulative effect of those changes can increase or decrease value relative to other similar properties over time. To our credit, the long interval since 2007 shows that, for the most part, we have kept values consistent with actual market values and only now have the State measures of variability suggested to us that it's time to reappraise. Another benefit of reappraisal is the use of outside contractors – professional appraisers – to give consistent, rules-based evaluations of each property.

Other Notes

- The Listers' office hours have changed to **Tuesday** morning, starting at **9AM**.
- Reappraisal information can be accessed via the Town website, or directly at <https://nemrc.info/shoreham/>. Here, you can get some basic appraisal information on your property if you have the 5-character code that was given to you – or left on your door after the appraisers visit. If you've misplaced that code, call the Town Office and one of us will get it for you.

Mike Davis & Phil Kivlin, Listers

Planning Commission Report

The Planning Commission has had a busy but productive year. We have worked on the Town Energy Plan as well as updating the Zoning Regulations. Our work on the Energy Plan has been stalled waiting for data from the State and Regional Planning. That will be our big project for 2024, along with working on an update of the Town Plan.

In 2021 the Town was awarded a By-Laws Modernization Grant to help us update the Zoning Regulations in the Village District. We worked long and hard on actually updating the whole of the Zoning Regulations to make them compatible with the Town Plan, to comply with the new State Act 47, and to include subdivision regulations with the assistance of Robin Conway, Shoreham Zoning Administrator, and Addison County Regional Planning (Katie Raycroft-Meyer specifically). In December we held a hearing on the new Shoreham Unified Development Regulations. Based on that hearing the majority of the Commission voted to submit them to the Selectboard for their review, Town hearing, and, we hope, adoption.

We would like to note special appreciation for Zoning Administrator Robin Conway's thoughtful and tireless work on the Unified Development Regulations. We also appreciate Selectboard Member and liaison Peter Lynch's attendance at PC meetings and his thoughtful advice. Also, we send our thanks and appreciation to Linda Oaks, former Chair, who resigned this year.

Tim Steady, *Chair*

Linda Larrabee, *Vice Chair*

Molly Kerr, *Secretary*

Deb Pinkerton

Carrie Marini

Planning Commission

Platt Memorial Library Board of Trustees' Report

It's another year in the books for the Platt Memorial Library, and as we reflect on 2023, we're excited to share the news of our successes and adventures with our community.

Youth programming was a particular highlight of the year. Laura Fetterolf, our youth services librarian, organized a unique opportunity for our after-school crowd in the form of a stop-motion video workshop. This program proved popular, with 12 children learning the ropes of simple animation with Kurt Williamson from MCTV. Students gathered each week to construct, capture, and edit stories featuring dinosaurs, animated chess pieces, and original artwork, among many other themes. Curious to see the results? Search for "Platt Memorial Library" on YouTube and you can see the highlight reel hosted by IIsley YouthTV.

Younger children and their caregivers gathered for playtime parties at the Platt, with 36 children between the ages of birth and age 5 and 17 adults congregating during the summer reading program. Speaking of summer reading, 21 kids completed the reading incentive program last summer, reading a cumulative — and impressive! — 21,300 minutes.

Kids weren't the only ones racking up reading time this year. Altogether, our community borrowed a total of 4,460 physical items in 2023, including books, audiobooks, DVDs, puzzles, craft kits, and magazines. Physical circulation was up 1.1% over 2022, indicating the library continues to build back stronger after the disruption of our COVID closure. Even more impressive are the downloadable eBook and eAudiobook numbers, with patrons borrowing 1,729 items — an 18 percent increase over the previous year.

We kept our visitors — kids and grown-ups alike — fueled with our popular snack fridge, sponsored by Champlain Orchards and Cabot Creamery Cooperative. We extend our deep gratitude to these partners for providing healthy, local snacks for the community.

We also celebrated many gatherings as a community. Maple Fest was back in person after the pandemic hiatus, and we piled into the library on a cold March evening to enjoy music by the Coydogs and a friendly maple dessert bake-off between community bakers. After a rainy summer, the clouds parted for our Apple Fest in September, when we gathered for a pulled pork lunch, music, and fall festivities in the village center. Rounding out the year, 27 kids turned up share their wishlists and enjoy a cookie with Mr. Claus during our annual Santa program.

Thank you to everyone who visited, supported, or otherwise enjoyed the library and our programs this year. We're grateful to the library staff, volunteers, neighbors, and patrons who make this vital community institution possible. We encourage long standing patrons and newcomers alike to stop by or call the library so we can meet your needs. Whether you want to check out a book, use the computers or free WiFi, borrow an activity or craft kit, or just connect with your neighbors, the library is for you. We're especially excited about a slate of activities leading up to the total solar eclipse on April 7, 2024. Be sure to visit our new website at our old address (www.plattlib.org) to see our full list of eclipse programs. We look forward to seeing you all in 2024.

Respectfully submitted by the Platt Memorial Library Board of Trustees:

Cora Waag, *President*; Laura Siebecker, *Vice President*; Tanya Scuteri, *Treasurer*; Katie Flagg, *Recording Secretary*; June Lapidow, *Corresponding Secretary*

Shoreham Fire Department Report

The Shoreham Fire Department had an outstanding year in 2023 on many different sides of our operations. First and foremost, our call numbers stand at 35. These calls ranged from fires, motor vehicle crashes, alarm calls, mutual aid responses and assistance to the Shoreham First response.

Public outreach was one of our big goals for 2023. Recruitment of new and prospective members has been a top priority. The kickoff event for this was “Operation May Day” a state-wide Fire Department open house. We offered a free pancake breakfast with tours of the station and equipment. Our second event was the annual SFD BBQ. This was a great event and well received by the community. Our last outreach project was during National Fire Awareness week at Shoreham Elementary School. We look forward to participating in these activities in the years to come. They have proven to work in our favor.

Many training hours were completed over the past year. We had two members complete the Fire Fighter one program through the Vermont Fire Academy. Congratulations to Ryan Fitzsimmons and Jesse Wing on this dedicated accomplishment! SFD also joined the Orwell Fire Department and Bridport Fire Department in a joint training focused on vehicle extrication related to electric/hybrid vehicles. This was a two-part course with instructors from On Scene Training Associates. Thank you to all members who participated in these and all the in-house training we had.

Coming up for 2024 we will be organizing a cold-water rescue program. This is something that has been discussed for a while and now we are working on the implementation and training for cold water rescue operations. The next project will be to upgrade our SCBA’s “air packs”. Our current SCBA’s are nearing 20 years old and will shortly become noncompliant with NFPA standards. I am looking into different grants and funding sources to help offset the purchasing cost. These along with our turnout gear are the most important/critical pieces of Personal Protective Equipment we need to fight fires and keep our members safe and healthy.

We are always looking for new members to join. Our meetings are always open or reach out directly.

Respectfully submitted,

Jason Paquette, *Assistant Chief*
Shoreham Fire Department

Shoreham First Response Squad Report

Shoreham First Response Squad's (SFRS) mission is to render aid to individuals suffering acute illness, unfortunate accident, or other medical emergencies. SFRS responded to 88 incidents in 2023, in every sector of Shoreham, some in neighboring towns, lending care to Shoreham residents, young and old, visitors and travelers passing through.

We appreciate your expressions of support for our voluntary service to the community. Current active and inactive members are:

Kathryn Fitzsimmons, EMT, Treasurer and Training Officer
Ryan Fitzsimmons, Shoreham Fire Officer
Tiffany Littlefield, VEFR
Libby Marini, AEMT
Peter Szymkowicz, AEMT, Head of Service
Martha Teer, Secretary
Joan Treadway, AEMT
Dick Treadway
June Prouty, AEMT

The squad would like to thank all who help us, especially:

- Shoreham Volunteer Fire Department for their assistance on numerous calls;
- Middlebury Regional EMS, paramedic level ambulance service;
- SFRS family members who do double duty while we are aiding others;
- Citizens who support SFRS through their tax dollars and generous donations from relatives and friends that pay for continuing education, new member tuition and critical upgrades to our equipment.

New members are needed and welcomed. Regular meetings are the second Wednesday of each month, 7:00 PM at the Firehouse. Contact Peter (802-897-2657) for more information.

Respectfully,
Peter Szymkowicz, *Head of Service*
Shoreham First Response Squad

Fire Warden's Report

There were 75 permits issued for 2023. Thanks to everyone that called for a permit. Just a reminder that the permit is only good for the day of the burn and must be out by the evening.

My home phone is (802) 897-5701 and my cell (802) 558-8539.
Thank you for your cooperation.

Robert Warren, *Fire Warden*

Shoreham Rec Department Report

We had a very busy and fun filled year in the town. We offered the following sports for youth and town events:

- Basketball: Kindergarten-5th grade
- Hip Hop Dance: Kindergarten-5th grade, 2-4 years old
- T-ball and Minors Baseball: Kindergarten-5th grade
We had a new baseball field put in for T-ball and Minors with the ARPA funds, Coach Jim Ortuno and First National Bank of Middlebury purchasing bleachers.
- Summer soccer and flag football: Kindergarten-5th grade
- Fall soccer: Kindergarten-5th grade, 3-4 years old
- Mama Heals class in March
- Big Truck Day in May partnering with ARK Childcare
- 1st Annual Show“ham” What You Got All-Wheels car show in August
- Holiday Bazaar Craft Fair in December
- Skating Rink set up

It is so exciting how far we have come since 2021 and have something available each month to offer Shoreham residents and other towns.

All expenses go towards purchasing equipment for the next event, which has been a great success. This allows us to expand our programs and keep the registration fee minimal.

Anyone interested in volunteering to coach or help with practices would be welcomed. Also, anyone or business who wishes to donate money would be greatly appreciated. Keeping sports and activities in Shoreham helps build a community and parents enjoy not having to travel to other towns or be on a waitlist.

We are looking to host the same activities above in 2024 with some expansion of age groups. We would also like to create a Winter festival to offer sledding, skating, food and more for the town.

We appreciate your support and if you have any questions, please feel free to contact Molly Kerr at (802) 558-2977 or by email at shorehamrecdeptvt@gmail.com.



Dog Licenses

Dog License Report - 2023		
	# Licenses	Fees
Fixed (\$12)	145	\$1740
Intact (\$16)	38	\$608
Fixed - LATE (\$16)	24	\$384
Intact - LATE (\$22)	6	\$132
TOTAL	213	\$2864

Dog License Fees - 2024

Fixed	\$12
Intact	\$16

Fee includes mandatory state surcharges for Vermont's rabies control program (\$1) and spay/neuter program (\$3).

Dogs registered after April 1, 2024 will be charged a \$4 late fee.

In accordance with **20 V.S.A. § 3581**, all dogs must be licensed. Per the Town of Shoreham's Dog Ordinance, owners of unregistered dogs may be fined up to \$100, plus additional fees if Animal Control services are required. Copies of Shoreham's Dog Ordinance are available at the Town Office and on our website.

License forms are available at the Town Office during regular business hours or on our website. Completed forms and payment can be dropped off at the Town Office, left in the drop box after-hours, or mailed to 297 Main Street. Please provide proof of up-to-date rabies vaccination; you can send a picture of it by email to shorehamtown@shorehamvt.us if that is convenient.

Funding Request Articles Information

Addison County Restorative Justice

(802) 388-3888

Supports restorative justice programs such as Court Diversion for youth and adults, Youth Substance Abuse Safety Programs, Driving with License Suspended programs (civil and criminal) as well as programming for participants re-entering the community after incarceration to increase safety of participants and communities.

Addison County Home Health & Hospice

(802) 388-7259

Provides medically necessary home health care services to children and adults, regardless of their ability to pay.

Addison Housing Works

(802) 877-2626

Supports the development, preservation, and management of permanently affordable housing in Addison County.

Addison County Readers

Works to improve literacy skills for children under five years of age.

Atria Collective, formerly WomenSafe

(802) 388-9180

Works toward the elimination of physical, sexual, and emotional violence through direct service, education, and social change.

Counseling Service of Addison County

(802) 377-6751

Provides mental health, substance use, and developmental services.

Homeward Bound

(802) 388-1100

Maintains a community-centered animal shelter that supports the human-animal bond through compassionate care, adoption, education, and advocacy.

HOPE

(802) 388-3608

Provides residents with heat, housing, clothing, food, and other needs

Open Door Clinic

(802) 388-0137

Provides access to high-quality dental and healthcare, free of charge, to those who are uninsured or under-insured.

Otter Creek Child Center

(802) 388-9688

Offers need-based Tuition Assistance Program and provides quality, affordable early care and education to the Addison County community.

RSVP of Addison County

(802) 468-7056

Helps recruit and place individuals in local nonprofit agencies throughout Addison County, and provides free outreach programs that help older individuals stay active, healthy, and financially stable.

Tri-Valley Transit

(802) 388-2287

Maintains and improves transportation services for elders, people with disabilities, and the general public.

Turning Point Center

(802) 388-4249

Assists persons, their families, and their friends in recovery from substance abuse disorder and addictive behaviors.

Additional information about these organizations is available at the Town Office.

Voting & 2024 Elections

Registering to Vote

Vermont residents who are US citizens and 18 years of age or more are eligible to register to vote, and can do so even on Election Day. There are three ways to register:

Online Visit the Online Voter Registration System at <http://olvr.sec.state.vt.us>.

By Mail Submit a completed Vermont Voter Registration Form with proof of identification to the Town Clerk's office at 297 Main Street. This form can be found online at: <https://outside.vermont.gov/dept/sos/Elections%20Division/voters/voterapplication.pdf> or call the Town Office (802-897-5841) to have a blank form mailed to you.

In Person Visit the Town Office during regular business hours, or call (802-897-5841) to make an appointment. Please bring a valid photo ID.

Registered voters can review their information on file, request absentee ballots, see ballot samples and more online at <http://mvp.vermont.gov>.

Are you 17, going on 18? We'll take care of you!

If you will be 18 on or before November 5, 2024, you can register early and vote in the primary election.

Write-in Votes

In Vermont, voters can write in any name for any position on the ballot. Before doing so, please consider whether the person you are nominating is interested in holding office. Unless a person is conducting a write-in campaign to be elected, write-in votes only lengthen the time it takes to count ballots. Keep in mind that local election ballots are counted by hand in Shoreham by volunteers, and write-ins extend the length of the night. Please be considerate of our volunteer ballot counters!

2024 Election Calendar

There are **three** elections taking place in 2024.

Local Election & Presidential Primary	March 5, 2024
Statewide Major Party Primary	August 13, 2024
General Election	November 5, 2024

Voting will take place at the **Town Office** (297 Main Street) from **7:00 AM to 7:00 PM**.

If you would like to volunteer as a poll worker, we would love to have you! Please call (802) 897-5841 or email the Town Clerk at shorehamtown@shorehamvt.us.

Addison Central School District Budget & Reports

Message from the Interim Superintendent

Schools everywhere are contending with budget challenges, mostly brought on by the end of ESSER funding. In Vermont, those challenges are even more pronounced with the state's new funding mechanism – Act 127. Addison Central is not alone in grappling with Act 127's new funding formula, which provides less funding for ACSD while providing more funding for other schools. ACSD's decrease in state funding, the cessation of ESSER funds, and increasing employee costs (health care alone is increasing 16.4%) make it more difficult to provide the same level of programming for students.

The ACSD board and administration have worked hard to produce a budget that maintains programming while complying with Act 127. The results of those efforts are found within this budget book. We have worked to find efficiencies so that we may maintain services for students. This will be a multi-year process as we do not anticipate increased funding in future years.

The ACSD board recently adopted a new five-year strategic plan to guide the District. The plan will be at the center of future budget development. The plan's opening paragraph provides an overview of the plan and the District's path forward:

This 5-year Strategic Plan was deliberately rooted in equity and designed to prioritize the success of every student PreK-12 in the Addison Central School District (ACSD). Informed by a district-wide equity audit and a community-based examination of equity issues, the three foundational Board goals focus on students' **access** to resources, sense of **belonging**, and academic **success**. In concert, these goals are crucial to reaching our vision that all ACSD students reach their full learning potential, have a sense of belonging in our schools, and enrich our community and the communities where they live in the future.

The three bolded words – **access**, **belonging**, and **success** – are at the heart of the plan. I encourage you to read through the plan (posted on our website) so that you may learn more about the three goals associated with those three words. District leaders are eager to work on the three goals in concert with ACSD's next Superintendent, Dr. Wendy Baker.

Dr. Baker will be visiting with the ACSD school community over the next few months in preparation for her official start date of July 1, 2024. She will lead the District through the Strategic Plan and beyond. Dr. Baker is a proven leader who is up to the task of implementing the 2024-25 budget and leading ACSD through the challenging years ahead.

I look forward to watching the District continue with its mission of providing “high-quality, equitable, and varied learning environments that inspire a passion for learning and growth among our students.” With a greater emphasis on efficiencies and fiscal responsibility, ACSD can navigate future challenges; our students deserve no less.

Sincerely,

Timothy P. Williams, Ed. D. Interim Superintendent

Message from the ACSD Board Chair

This past year has been a busy one for the Board with a considerable amount of time focused on hiring a new superintendent. Since we were not able to find the right candidate during our initial search, we hired interim superintendent Dr. Tim Williams and then relaunched our search in the fall. In early December, we successfully hired Dr. Wendy Baker, who will be working with the Board and District leaders during the spring to prepare for her official start in July 2024.

In the meantime, the Board is very grateful for the leadership and guidance that Dr. Tim Williams has provided to the District as interim superintendent for the current school year. Over the past year, the Board has focused on board development with a major emphasis on planning and governance to help improve our effectiveness as a board. And in December, the Board passed the 2024-2029 ACSD Strategic plan, which will guide the District over the next 5 years. This 5-year Strategic Plan was deliberately rooted in equity and designed to prioritize the success of every student PreK-12 in the Addison Central School District (ACSD).

The budget presented was developed to preserve stability during our leadership transition and also responds to multiple financial drivers, each of which has significant impacts on next year's finances.

First, the Vermont Legislature enacted Act 127 in 2022 to improve student equity across the State by adjusting the school funding formula. Quoting from the enacted bill (S.287), "The legislation is designed to ensure that the financial resources available to local school districts for educating students living in poverty, English learners, students in small rural schools, students in sparsely populated school districts, and students in middle and high schools are sufficient to meet the cost of educating these students."

As a result of Act 127, ACSD will receive a reduced portion of the State Education Fund starting with FY25. The State also set a lower per pupil property yield. The combination of these two factors will reduce ACSD's portion of the state's education fund by roughly \$4.5M compared to FY24, resulting in a significant increase to our local tax rate. Luckily, the new legislation has provisions to ease this burden and cap the tax rate impact at 5% over the next 5 years. The 5% cap is available to districts that limit annual increases in education spending per LTWADM (Long Term Weighted Average Daily Membership) to be under 10%. The Board is committed to keeping increases in education spending under the 10% threshold and will be working with the new Superintendent to address the impact that Act 127 has on our District over the next several years.

In addition to Act 127, this budget also responds to several other factors, including the expiration of Federal ESSER funding next year. Despite the loss of these funds the Board is committed to providing all students with the necessary tools and resources they need to be successful and supports carrying forward several critical positions which were previously funded through ESSER funds in FY24. This investment in student wellness and success continues to be a critical need and priority. Finally, the budget also responds to a 16.4% increase in healthcare premium costs, anticipated wage increases due to contract negotiations, and a decline in "non-tuition" student enrollment.

Due to the above drivers, the ACSD 2024–2025 budget sees an increase in education spending of 8.2%. Our estimated cost per Long Term Weighted Average Daily Membership (LTWADM) pupil spending will be \$16,099 which is up 9.9% over the previous year. Given the impact of Act 127 and the escalating increases in healthcare and other uncontrolled expenses, the Board will be forced to make difficult choices about the District's operational budget in the future. In addition, strategies that have emerged from our Strategic Plan may require realignment of priorities and resources to ensure more equitable support and resources for our most vulnerable students and marginalized populations of our learning community. The Board is committed to engaging with the ACSD community as we take on the hard work that is ahead of us to ensure that the District is able to support all students and continue to offer robust learning opportunities for all. It is the Board's responsibility to secure long-term financial viability to ensure continued delivery of a great education for our students. It is with that in mind that we prepare for the work of 2024-2025.

It is with confidence and genuine commitment to our community that we present this budget to you for your support.

There will be many opportunities to be involved in the work of our schools and district in the year to come. Stay up-to-date with all aspects of Board and Committee work at About the Board - Addison Central School District (<https://www.acsdvt.org/school-board/about-the-board>).

Respectfully submitted,
Barbara Wilson
ACSD Board Chair

Year-to-Year Budget Summary

The following table shows all of the anticipated FY25 ACSD Expenditures and their offsetting Revenues. Expenditures other than those associated with the General Fund are color matched to show the link between those expenses and their revenue source. We have also included actual FY23 numbers for comparison purposes.

In order to perform the calculations which ultimately lead to the District Tax Rate, we subtract all Revenues from all Expenses to arrive at our Local Education Spending amount. This is the amount which the Vermont Agency of Education will provide to ACSD from the State Education Fund in FY25 and is the amount that the District's Towns will contribute to that fund through taxes.

Year to Year Budget Summary - Notes

Most of the components in the budget summary are detailed in the subsequent detail sections. The items below summarize changes in the few areas that do not have an expanded section.

- Expenditures
 - We have added detailed “% of General Fund” info to all expense categories to help track relative fluctuations in specific cost centers.
 - Other expenses: the FY24 Budget was revised to reflect the proper presentation of general fund expenses based on State reporting guidelines.
“Other expenses” are those previously listed as Food Service expenses. There was no change to education spending or per pupil spending.
 - The FY25 Budget also lists other expenses. These represent the projected costs of three items:
 - The new Child Care payroll tax on wages.
 - Additional costs from the Mary Hogan ESSER-funded HVAC project.
 - The normal shortfall between Food Service grant revenue and expense.

- Revenues
 - Under Act 127, schools with fewer than 26 English Language Learner students are entitled to receive a \$25,000 ELL Grant. We anticipate that we will receive this as a new funding source and have added it into the Revenues section.

Year-to-Year Budget - Expenditures

EXPENSE	FY23 ACTUAL	FY24 BUDGET	% of Total GF	FY25 PROPOSED	% of Total GF	Difference	% Diff.
General Fund:							
Student Instruction, Regular Education	\$ 23,538,325	\$ 24,581,951	58%	\$ 25,642,838	55%	\$ 1,045,887	4%
Student Services, Special Education	\$ 4,129,732	\$ 5,625,631	13%	\$ 7,826,464	17%	\$ 2,200,833	39%
Universal PreK	\$ 455,343	\$ 489,320	1%	\$ 508,893	1%	\$ 19,573	4%
Technical/Career Center Education	\$ 1,218,261	\$ 1,416,919	3%	\$ 1,615,287	3%	\$ 198,368	14%
Transportation	\$ 1,359,709	\$ 1,303,269	3%	\$ 1,361,916	3%	\$ 58,647	5%
Facilities and Maintenance	\$ 3,733,797	\$ 4,247,280	10%	\$ 4,307,252	9%	\$ 59,972	1%
Technology and IT	\$ 1,190,060	\$ 1,386,936	3%	\$ 1,418,472	3%	\$ 31,536	2%
School Board and District Administration	\$ 2,039,071	\$ 2,391,208	6%	\$ 2,600,009	6%	\$ 208,801	9%
Professional Development/Curriculum	\$ 682,128	\$ 703,776	2%	\$ 1,002,596	2%	\$ 273,820	39%
Debt Service	\$ 166,856	\$ 172,073	0.4%	\$ 172,073	0.4%	\$ -	0%
GenFund Subtotals	\$ 38,513,282	\$ 42,318,363		\$ 46,455,800		\$4,097,437	9.7%
Other Expenses	\$ -	\$ 1,046,197		\$ 420,000			
Fund Balance Transfer	\$ 2,323,099	\$ 1,520,974		\$ 2,033,842	<i>preliminary</i>		
Other Funds:							
Consolidated Federal Grant Program	\$ 952,771	\$ 856,460		\$ 856,460		\$ -	0.0%
Special Education Federal Grant Expenditures	\$ 615,229	\$ 586,106		\$ 586,106		\$ -	0.0%
ESSER	\$ 1,750,052	\$ 917,313		\$ -		\$ (917,313)	-100.0%
Medicaid/MAC	\$ 148,864	\$ 191,707		\$ 191,707		\$ -	0.0%
Special Funds	\$ 51,133	\$ 60,165		\$ 60,165		\$ -	100.0%
Total Other Funds:	\$3,518,049	\$2,611,751		\$1,694,438		-\$917,313	-35.1%
Total Expense:	\$44,354,430	\$47,497,285		\$50,604,080		\$3,106,795	6.5%

Year-to-Year Budget – Revenues

REVENUE					
	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED	DIFFERENCE	% DIFF
General Fund (Tuition, State & Local Grants)	\$ 2,616,971	\$ 3,599,042	\$ 3,599,042	\$ -	0.0%
Special Ed Block Grant	\$ 2,349,758	\$ 2,768,282	\$ 3,185,246	\$ 416,964	15.1%
Federal Grant Funds	\$ 1,568,000	\$ 1,442,566	\$ 1,442,566	\$ -	0.0%
ESSER	\$ 1,750,052	\$ 917,313	\$ -	\$ (917,313)	-100.0%
Medicaid/MAC	\$ 148,864	\$ 191,707	\$ 191,707.31	\$ 0.31	0.0%
Special Funds	\$ 51,133	\$ 60,165	\$ 60,165	\$ -	0.0%
ELL Grant	\$ -	\$0	\$ 50,000	\$ 50,000	100.0%
Total Revenues	\$ 10,807,877	\$ 10,500,049	\$ 10,562,568	\$ (450,349)	-4.3%
Fund Balance Transfer	\$ 2,323,099	\$ 1,520,974	\$ 2,033,842		
	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED	DIFFERENCE	% DIFF
Total Expenses	\$44,354,430	\$47,497,285	\$50,604,080	\$3,106,795	6.5%
less					
Offsetting Revenues	\$10,807,877	\$10,500,049	\$10,562,568	\$62,519	0.6%
Education Spending	\$33,546,553	\$36,997,236	\$40,041,512	\$3,044,276	8.2%
Long Term Weighted Average Daily Membership	na	2524.92	2487.15	-37.77	-1.5%
Ed Spending/LTWADM	na	\$14,653	\$16,099	\$1,447	9.87%

Notes: *Because FY23 used Equalized Pupils instead of LTWADM, it is not possible to compare spending per weighted pupil on the same basis.

Tax Rate Considerations

The proposed FY25 budget includes net local education spending of \$40,041,512 (+8.2%); and an education cost per weighted pupil of \$16,099(+9.9%).

There remain a number of unknown variables that will affect the final figures and ultimately, our tax rates:

- Federal funding revenue via grants are not awarded until Spring 2024. Budget figures are based on estimates. Although these revenues are offset by their expenses, they have the ability to impact the dollar figure we ultimately receive from the state education fund.
- The State legislature has the ability to adjust the property yield rate to adjust tax revenue throughout the legislative session. Yield reductions increase tax rates.
- Special education costs and associated reimbursements are based on estimates of eligible expenses. As student needs change, expenditures also change, which results in more or less reimbursement.

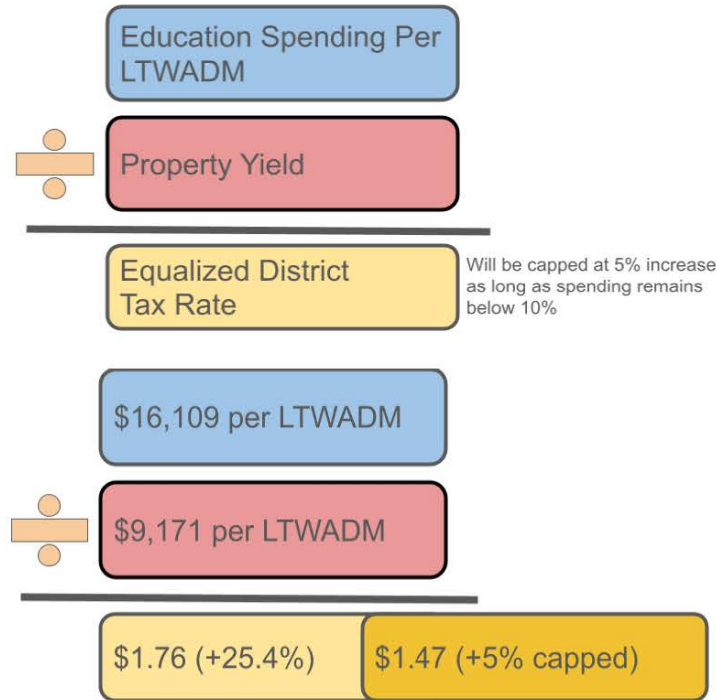
We have a preliminary balance of \$2,033,842 in undesignated funds from FY23. We propose that the undesignated fund balance be transferred to the Capital Reserve Fund in anticipation of addressing substantial deferred maintenance.

The proposed FY25 budget results in a projected equalized district-wide tax rate (EDTR) of \$1.47, a \$0.07 increase from the current year. This rate does not include Common Level of Appraisal (CLA) adjustments for each Town.

FY2025 Equalized District Tax Calculation

Our total Local Education Spending amount of **\$40,066,512** is the first and only figure used in calculating the Equalized District Tax Rate, and the only one over which we have control. The other components in the formula are supplied by the VT Tax Department or Agency of Education and *are subject to changes by the State Legislature*.

Calculation of Equalized District Tax Rate



The estimated EDTR of \$1.47 (capped) is then divided by each town’s Common Level of Appraisal (CLA) as set by the VT Department of Taxes to determine each Town’s estimated tax rate.

Year-to-Year CLA changes by Town				Projected Town Tax Rate FY25 (comp. FY24)				
TOWN	FY24 CLA	FY23 CLA	Change	TOWN	FY24 CLA	FY25 Town Tax Rate Projection (\$1.47 EDTR)	FY24 Town Tax Rate (\$1.40 EDTR)	Change
Bridport	70.67	79.29	-8.62 (11%)	Bridport	70.67	2.08	1.78	+\$0.30 (17%)
Cornwall	70.60	85.67	-15.07 (18%)	Cornwall	70.60	2.08	1.64	+\$0.44 (27%)
Middlebury	76.95	83.97	-7.02 (8%)	Middlebury	76.95	1.91	1.68	+\$0.23 (14%)
Ripton	73.29	79.45	-6.16 (8%)	Ripton	73.29	2.01	1.77	+\$0.24 (13%)
Salisbury	68.33	75.97	-7.64 (10%)	Salisbury	68.33	2.15	1.85	+\$0.30 (16%)
Shoreham	76.09	82.90	-6.81 (8%)	Shoreham	76.09	1.93	1.70	+\$0.23 (14%)
Weybridge	77.07	84.75	-7.68 (9%)	Weybridge	77.07	1.91	1.66	+\$0.25 (15%)

School Profile: Shoreham Elementary School

130 School Road
 Shoreham, VT 05770
 (802) 897-7181
shoreham.acsdvt.org

Shoreham Elementary School



Shoreham Central School serves students in K-5th grade and follows the Primary Years Program (PYP) curriculum. Shoreham is a targeted Title 1 school. It was built in 1954 and is 15,300sf.

Shoreham students are served by one part-time principal and one part-time assistant principal. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected. Depending on enrollment, grades may be combined.

2024-2025 Projected Enrollment + Staffing

Students

K: 15 students
 1st: 7 students
 2nd: 9 students
 3rd: 8 students
 4th: 11 students
 5th: 22 students

Total K-5 enrollment: 72

Staff

1.0 Administrator
 1.0 Admin Assistant
 5.0 Classroom Teachers
 0.2 Counselor
 2.0 Paraprofessionals
 0.4 Spanish Teacher
 0.4 PE Teacher
 0.5 Music Teacher
 0.5 Art Teacher
 0.4 Librarian
 0.1 Nurse



Share of FY25 District Expenses

Transportation	\$ 64,040
Board + Central Office	\$ 103,449
PD + Curriculum	\$ 47,144
Facilities	\$ 157,722
Technology	\$ 70,036

FY 2025 TOTALS

Share of District Expenses	\$ 354,700
School Budget	\$ 969,787
Total Operational Cost	\$ 1,324,486

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more about
 Shoreham:



shoreham.acsdvt.org/our-school/school-newsletters



@shorehamelementary



/shorehamelementaryschool

School Profile: Middlebury Union Middle School (MUMS)

48 Deerfield Lane
 Middlebury, VT 05753
 (802) 382-1600
mums.acsdvt.org

Middlebury Union Middle School



Middlebury Union Middle School (MUMS) serves students in 6th-8th grade and follows the Middle Years Program (MYP) curriculum. MUMS was built in 1998 and is 65,000sf.

MUMS students are served by one full-time principal, one full-time assistant principal, and one full time activities director. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected.

2024-2025 Projected Enrollment + Staffing

Students

6th: **118** students
 7th: **127** students
 8th: **126** students

Total enrollment: 371

This includes an estimated 23 students who tuition from districts without a middle school.

Staff

2.0 Administrator
 4.0 Admin Assistant
 1 8 Classroom Teachers
 2.0 Counselors
 4.0 Paraprofessionals
 3.0 Language Teachers
 3.0 PE/Health Teachers
 2.0 Music Teacher
 1.0 Art Teacher
 1.0 Librarian
 0.8 Nurse



Share of FY25 District Expenses

Transportation	\$330,446
Board + Central Office	\$533,795
PD + Curriculum	\$243,263
Facilities	\$888,047
Technology	\$ 334,140

FY 2025 TOTALS

Share of District Expenses	\$1,904,451
School Budget	\$ 5,092,271
Total Operational Cost	\$ 6,996,722

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more about MUMS:



mums.acsdvt.org/our-school/newsletters



@middleburyunionmiddle



@mumsvt

School Profile: Middlebury Union High School (MUHS)

73 Charles Ave
Middlebury, VT 05753
(802) 382-1500
muhs.acsdvt.org

Middlebury Union High School



Middlebury Union High School (MUHS) serves students in 9th-12th grade and follows the Middle Years Program (MYP) curriculum through 10th grade. In 11th-12th grade students have flexible pathways which include courses at the Hannaford Career Center and the Diploma Program (DP). MUHS was built in 1956 and is 142,000sf.

MUMS students are served by one principal, one assistant principal, and one activities director. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected.

2024-2025 Projected Enrollment + Staffing

Students

9th: **136** students
10th: **119** students
11th: **128** students
12th: **143** students

Total enrollment: 526

This includes an estimated 17 students who tuition from districts without a high school.

Staff

2.0 Administrator
5.0 Admin Assistant
27 Classroom Teachers
2.0 Counselors
4.0 Paraprofessionals
6.0 Language Teachers
3.0 PE/Health Teachers
2.0 Music Teachers
2.0 Art Teachers
2.0 Librarian
1.0 Nurse



Share of FY25 District Expenses

Transportation	\$420,956
Board + Central Office	\$680,003
PD + Curriculum	\$309,893
Facilities	\$1,772,664
Technology	\$3,067,463

FY 2025 TOTALS

Share of District Expenses	\$3,067,463
School Budget	\$ 8,162,546
Total Operational Cost	\$11,230,010

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more about MUHS:



muhs.acsdvt.org/our-school/newsletters



@middleburyunionhsvt



@muhspostsecondary

Town Directory

Emergency Services	
EMERGENCY	911
Health & Human Services Information	211
State Police (<i>New Haven barracks</i>)	(802) 388-4919
Middlebury Volunteer Ambulance	(802) 388-3333
Shorewell Community Health Center	(802) 897-7000
Counseling Service of Addison County 24-hr emergency line	(802) 388-7641

Town Contacts	
Town Office <div style="text-align: right; padding-right: 20px;"> <i>Town Clerk</i> <i>Treasurer</i> <i>Listers</i> </div>	(802) 897-5841 (PHONE) (802) 897-2545 (FAX) shorehamtown@shorehamvt.us shorehamtreasurer@shoreham.net shorehamlister@shoreham.net
Town Garage	(802) 897-5451 shorehamroads@shoreham.net
Platt Memorial Library	(802) 897-2647 plattmemorial.library@gmail.com
Shoreham Elementary School	(802) 897-7181
Fire Warden (<i>Bob Warren</i>)	(802) 989-5818
Zoning Administrator (<i>Robin Conway</i>)	(802) 897-2668 shorehamzoning@gmail.com
Town Website	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Until June 30: www.shorehamvt.org </div> <div style="width: 45%;"> Starting July 1: www.shorehamvt.us </div> </div>

State Government		
Joe Andriano <i>State Representative, (ADD-RUT#1)</i> jandriano@leg.state.vt.us PO Box 81 Orwell, VT 05760 (802) 352-0447 (<i>local</i>) (802) 828-2228 (<i>Montpelier</i>)	Chris Bray <i>State Senator</i> cbray@leg.state.vt.us 829 South St New Haven, VT 05472 (802) 453-3444	Ruth Hardy <i>State Senator</i> rhardy@leg.state.vt.us PO Box 343 East Middlebury, VT 05740 (802) 989-5278

TOWN OF SHOREHAM, VERMONT

**FINANCIAL REPORTS
FOR THE YEAR ENDING
DECEMBER 31, 2023**

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SELECTBOARD REPORT on behalf of the AUDITORS

The role of the Town's elected Auditors is to assure accountability of town financial interests, and report findings to the taxpayers. The Local Auditors review financial statements and monitor the town's financial position and record-keeping systems so that they are consistent with generally accepted accounting principles for government organizations.

2023 saw the retirement of our long-time Treasurer, Kathleen Brisson, and the hiring of a new Treasurer, Trish Black. We say goodbye and thank you to Kathleen for all her hard work, and a warm welcome to Trish and thank you for her diligence in working through this transition.

This process has interrupted our usual auditing practices and, unfortunately, the current auditors have been unable to perform their complete review of 2023 in time for us to print the records and get them to the people of the town before Town Meeting. A partial review has been completed, and there are plans in place to remedy 2023 as soon as possible, and move forward into 2024 with confidence. Once our auditors have completed their review of the 2023 financial reports, their report will be added to the website and made available in the office.

In addition, it has also been discussed that for the best possible practice, we the Selectboard, in agreement with the Treasurer and Auditors, would like to secure an external audit if and when we can locate an agency that is available and within our means.

Town of Shoreham Selectboard

Stephen Goodrich, *Chair*

Molly Francis

Peter Lynch

Loren Wood

**Shoreham 2023 Billed Grand List
Tax Book Report Grand Totals**

	Municipal (Homestead + Nonhomestead)	Homestead	Nonhomestead
Taxable parcels	727	-	-
Acres	26,577.19	-	-
REAL	\$ 172,691,800	\$ 90,345,900	\$ 82,345,900
+ Non-approved contracts	-	\$ 0	\$ 0
+ Non-approved farm contracts	-	\$ 0	\$ 0
+ Inventory	\$ 0	-	-
+ Equipment	\$ 0	-	\$ 0
- Veteran	\$ 200,000	\$ 160,000	\$ 40,000
- Farm Stab.	\$ 0	\$ 0	\$ 0
- Current Use	\$ 21,564,000	\$ 4,432,800	\$ 17,131,200
- Contacts	\$ 0	\$ 0	\$ 0
- Spec. Exemption	-	\$ 0	\$1,176,300
GRAND LIST	\$ 1,509,278	\$ 857,531	\$ 639,984
Homestead	\$ 139,543,900	-	-
Housesite	\$ 116,284,800	-	-
Lease	\$0.00	-	-
Non-Tax Count	33	-	-
Non-Tax Value	\$ 8,554,100	-	-
Late Homestead Penalty	-	-	\$ 4448.08
Tax Rate Name	Tax Rate	x Grand List	Total Tax Raised
Municipal	0.7291	\$ 1,509,278	\$ 1,100,414.67
Voted Vets' Exemption	0.0017	\$ 1,509,278	\$ 2,565.69
Education - NONHOMESTEAD	1.6779	\$ 639,984	\$ 1,073,829.16
Education - HOMESTEAD	1.6976	\$ 857,531	\$ 1,455,744.56
Total Tax			\$ 3,637,022.16

Town Expenses & Budget

	2023 BUDGET	2023 ACTUAL	PROPOSED 2024
Staff Salaries			
Animal Control Officer	\$500.00	\$0.00	\$500.00
Auditors	\$750.00	\$385.90	\$750.00
Ballot Clerks	\$1,130.00	\$342.68	\$1,130.00
Listers	\$4,000.00	\$3,386.26	\$4,000.00
Office Help/Minute-taker	\$1,322.00	\$446.18	\$1,322.00
Stipends	\$670.00	\$450.00	\$670.00
Zoning Administrator	\$2,248.00	\$421.50	\$2,248.00
General Town Expenses			
Grounds Maintenance - Lawn Care	\$5,000.00	\$12,588.50	\$10,000.00
Humane Society Contract	\$600.00	\$600.00	\$600.00
Insurance (Gen. Liability, WC, FD	\$20,330.00	\$25,411.77	\$20,330.00
Interest - TAN Note	\$250.00	\$0.00	\$250.00
Memory Tree Electric	\$100.00	\$36.23	\$100.00
Mileage	\$300.00	\$45.85	\$300.00
Phosphorous Program	\$150.00	\$82.50	\$150.00
Recycling & Trash	\$700.00	\$820.37	\$700.00
Sheriff Patrols	\$9,500.00	\$10,237.27	\$9,500.00
Streetlights	\$3,000.00	\$3,214.02	\$3,000.00
Town Common	\$1,500.00	\$591.96	\$1,500.00
Town Green Portolet	\$1,750.00	\$1,820.00	\$1,750.00
Training	\$500.00	\$291.00	\$500.00

TOWN EXPENSES & BUDGET (CON'T.)	2023 BUDGET	2023 ACTUAL	PROPOSED 2024
Office Management Salaries & Benefits			
Clerk	\$41,586.00	\$45,354.88	\$42,848.00
Assistant Clerk (Training)	\$20,793.00	-	\$5,000.00
Treasurer	\$41,586.00	\$32,502.19	\$45,418.88
FICA/MEDI - Office	\$7,953.00	\$8,549.92	\$7,953.00
Child Care Contribution Tax (begins Jul. 2024)	\$0.00	\$0.00	\$341.00
Health Insurance - Office	\$17,461.00	\$11,225.29	\$16,902.00
Retirement - Office	\$5,198.00	\$3,961.17	\$4,057.87
Office Operating Expense			
Accounting - NEMRC Module, annual support	\$4,000.00	\$6,644.78	\$5,000.00
Archival Restoration	\$100.00	\$18.50	\$100.00
Bank Fees - Direct Deposit	\$150.00	\$169.95	\$150.00
Computer Consultation	\$500.00	\$50.00	\$500.00
Computer - Cyber Security	\$1,500.00	\$2,114.93	\$1,500.00
Copier Lease	\$2,000.00	\$2,017.67	\$2,000.00
Dog Tags	\$250.00	\$0.00	\$250.00
Flag Pole	\$300.00	\$363.10	\$300.00
Legal - General	\$10,000.00	\$18,351.25	\$20,000.00
Legal - Zoning	\$0.00	\$0.00	\$0.00
Mapping/Listers/Appraisal	\$3,500.00	\$2,812.28	\$3,500.00
Memorial Flags	\$200.00	\$0.00	\$200.00
Misc. Office Operating	\$100.00	\$1,083.60	\$100.00
Printing & Office	\$10,000.00	\$8,843.68	\$10,000.00
Town Website	\$1,000.00	\$1,320.00	\$1,000.00
Zoning & Tax Appeals	\$900.00	\$433.50	\$900.00

TOWN EXPENSES & BUDGET (CON'T.)	2023 BUDGET	2023 ACTUAL	PROPOSED 2024
Town Hall Building - Conservatory			
Electricity	\$700.00	\$1,026.22	\$700.00
Heat	\$3,850.00	\$4,339.64	\$3,850.00
Repairs/Maintenance	\$750.00	\$1,544.17	\$750.00
Wastewater	\$895.00	\$668.01	\$895.00
Water	\$150.00	\$189.00	\$150.00
Fire House (FH)			
FH Cleaning	\$1,600.00	\$1,860.00	\$1,600.00
FH Electricity (30%)	\$300.00	\$475.64	\$300.00
FH Heating Fuel	\$5,000.00	\$4,270.93	\$5,000.00
FH Repairs & Maintenance	\$2,500.00	\$2,034.51	\$2,500.00
FH Wastewater (75%)	\$675.00	\$501.06	\$675.00
FH Water (75%)	\$120.00	\$141.75	\$120.00
Other Buildings/Miscellaneous			
Stone Schoolhouse	\$25.00	\$16.25	\$25.00
Solar Maintenance Fees	\$500.00	\$641.76	\$500.00
Town Office Building (TO)			
TO Cleaning	\$1,650.00	\$1,445.00	\$1,650.00
TO Electricity (30%)	\$300.00	\$475.64	\$300.00
TO Heating	\$550.00	\$535.90	\$550.00
TO Repairs & Maintenance	\$1,000.00	\$85.50	\$1,000.00
TO Telephone	\$2,500.00	\$2,241.70	\$2,500.00
TO Wastewater	\$895.00	\$668.04	\$895.00
TO Water	\$175.00	\$189.00	\$175.00

TOWN EXPENSES & BUDGET (CON'T.)	2023 BUDGET	2023 ACTUAL	PROPOSED 2024
Fire Department - Operations			
Dues	\$300.00	\$0.00	\$500.00
Hand Tools & Small Equip.	\$5,000.00	\$2,001.53	\$5,000.00
NFPA Testing & Inspection	\$3,000.00	\$1,605.11	\$2,000.00
Personal Protective Equip.	\$5,000.00	\$15,059.76	\$11,000.00
Radios & Pagers	\$2,500.00	\$3,438.98	\$3,000.00
SCBA (Air Masks)	\$1,500.00	\$831.71	\$1,500.00
Training - Fire Dept	\$550.00	\$2,432.01	\$2,500.00
Active 911 sub.	\$500.00	\$790.00	\$500.00
FD - Miscellaneous	\$1,000.00	\$1,102.36	\$1,000.00
FC - Shop Supplies	\$500.00	\$867.05	\$500.00
Fire Department - Vehicles			
1993 Volvo Tanker	\$0.00	\$1,423.24	\$1,000.00
1982 Mack Tanker	\$1,000.00	\$0.00	\$0.00
1999 E - One Engine #2	\$1,000.00	\$599.82	\$1,000.00
1996 Fhtliner Utility Truck	\$1,000.00	\$505.82	\$500.00
2003 Kenworth Pumper-Eng. #1	\$1,000.00	\$333.96	\$2,500.00
2006 Freightliner Tanker	\$1,000.00	\$3,040.20	\$1,500.00
Fire Department - Reserve Funds			
Appropriation - Fire Vehicle & Equipment	\$25,000.00		\$25,000.00
FD Capital Purchase (1993 Volvo Tanker)	-	\$29,700.00	\$0.00

TOWN EXPENSES & BUDGET (CON'T.)	2023 BUDGET	2023 ACTUAL	PROPOSED 2024
Rescue			
Appropriation	\$6,000.00	\$6,000.00	\$6,000.00
Fuel, Gas, Oil, Misc	\$1,200.00	\$231.27	\$1,200.00
2018 Chevy Rescue Vehicle	\$500.00	\$65.00	\$500.00
Dispatch	\$9,000.00	\$4,727.50	\$3,500.00
General Fund (GF) Debt / Other			
GF - Wastewater Loan Principal	\$16,893.89	\$16,893.89	\$16,893.89
GF - Wastewater Loan Interest	\$5,611.38	\$2,197.92	\$5,592.27
Transfer Out (Platt Grant Reimbursement)	-	\$300.00	\$0.00
Appropriations			
Addison County Regional Planning Commission	\$1,740.00	\$1,738.90	\$1,725.00
Addison County Tax	\$8,770.00	\$8,898.00	\$8,770.00
Ballot Articles - Appropriation	\$18,013.00	\$17,013.00	\$22,823.00
Middlebury Regional EMS	\$12,650.00	\$16,380.00	\$16,380.00
Other Appropriations	\$142.89	\$0.00	\$0.00
Platt Library	\$45,000.00	\$43,470.00	\$47,000.00
VLCT Dues	\$2,670.00	\$2,758.00	\$2,670.00
GRAND TOTALS	\$425,553.16	\$414,743.43	\$443,509.91

General Fund 2023 Summary

General Fund Revenue (<i>from pg. 12</i>)	\$ 567,169.60
General Fund Expenses (<i>above</i>)	\$ (414,742.43)
GENERAL FUND YEAR TOTAL	\$ 152,427.17

Highway Expenses & Budget

	2023 BUDGET	2023 ACTUAL	PROPOSED 2024
Highway Salaries			
Wages Full Time (Road)	\$ 177,030.00	\$ 202,708.36	\$ 198,847.68
Wages Part-Time (Road)	\$ 22,400.00	\$ 10,108.00	\$ 22,400.00
Highway Benefits			
FICA/MEDI - Highway	\$ 15,257.00	\$ 15,766.41	\$ 17,000.00
Child Care Contribution Tax	\$ 0.00	\$ 0.00	\$ 943.36
Health Insurance - Highway	\$ 26,673.00	\$ 26,192.49	\$ 33,787.44
Retirement - Highway	\$ 9,524.00	\$ 10,468.19	\$ 12,000.00
Highway Operating Expenses			
Asphalt/Paving/Cold Patch	\$ 200,000.00	\$ 201,223.11	\$ 200,000.00
Chains	\$ 2,500.00	\$ 0.00	\$ 2,500.00
Chloride	\$ 40,000.00	\$ 51,109.45	\$ 50,000.00
Contract Service	\$ 5,000.00	\$ 0.00	\$ 10,000.00
Ditching (Water Control)	\$ 12,000.00	\$ 1,663.15	\$ 7,500.00
Equipment Rental	\$ 10,000.00	\$ 0.00	\$ 5,000.00
Filters	\$ 3,000.00	\$ 2,534.67	\$ 3,000.00
Fuel Gas & Oil (Vehicles)	\$ 50,000.00	\$ 57,159.40	\$ 55,000.00
Gravel Maintenance	\$ 200,000.00	\$ 183,912.68	\$ 200,000.00
Guardrails & Road Signs	\$ 5,000.00	\$ 1,150.80	\$ 10,000.00
Insurance - Vehicle, Liability, WC	\$ 25,605.00	\$ 35,130.98	\$ 28,000.00
Mileage & Transportation	\$ 250.00	\$ 0.00	\$ 250.00
New Equipment & Tools	\$ 7,500.00	\$ 7,073.08	\$ 7,500.00
Permits - State, etc.	\$ 1,500.00	\$ 1,765.00	\$ 2,000.00

HIGHWAY EXPENSES & BUDGET (CON'T.)	2023 BUDGET	2023 ACTUAL	PROPOSED 2024
Highway Operating Expenses (con't.)			
Radios & Radio Repair	\$ 500.00	\$ 751.00	\$ 500.00
Rag & Coverall Services	\$ 1,000.00	\$ 1,555.24	\$ 1,500.00
Salt - Winter	\$ 25,000.00	\$ 22,636.61	\$ 25,000.00
Sand - Winter	\$ 20,000.00	\$ 25,670.08	\$ 20,000.00
Shop Supplies	\$ 5,000.00	\$ 11,447.10	\$ 5,000.00
Tires	\$ 10,000.00	\$ 11,862.66	\$ 23,000.00
Winter Equip., repair and	\$ 10,000.00	\$ 12,778.11	\$ 5,000.00
DEF 55	\$ 3,500.00	\$ 2,335.00	\$ 3,000.00
Hwy-Cyber Security (computer)	\$ 200.00	\$ 220.15	\$ 200.00
Miscellaneous. Expenses - ipad sub, etc	\$ 2,000.00	\$ 2,057.79	\$ 2,000.00
Vehicles			
2007 Freightliner (replacing Mac)	\$ 3,000.00	\$ 461.08	\$ 15,000.00
2019 John Deere Payloader	\$ 1,500.00	\$ 8,619.11	\$ 2,500.00
2015 JD Tractor 6105M	\$ 1,000.00	\$ 1,539.52	\$ 1,500.00
2015 Truck - Western Star	\$ 3,500.00	\$ 9,861.78	\$ 2,500.00
2018 Truck - Western Star	\$ 3,500.00	\$ 2,660.03	\$ 5,000.00
2018 Chevy pickup truck - Highway	\$ 500.00	\$ 202.48	\$ 0.00
2021 Truck - Western Star	\$ 1,500.00	\$ 0.00	\$ 2,500.00
2023 Ford F350	\$ 0.00	\$ 4,811.62	\$ 1,000.00
Grader - 2013 JD 672GP	\$ 5,000.00	\$ 813.52	\$ 5,000.00
Excavator - 2002 Kamatsu PC	\$ 2,500.00	\$ 1,079.10	\$ 2,500.00
Mower - 2014 Bush Hog	\$ 500.00	\$ 333.26	\$ 500.00
Mower - Tiger Bengal-arm	\$ 1,500.00	\$ 2,861.89	\$ 2,500.00

HIGHWAY EXPENSES & BUDGET (CON'T.)	2023 BUDGET	2023 ACTUAL	PROPOSED 2024
Vehicles (con't.)			
Tractor 1989 JD	\$ 2,500.00	\$ 203.67	\$ 3,000.00
Trailer - Bri Mar	\$ 100.00	\$ 0.00	\$ 100.00
Crack Sealer (multi town)	\$ 500.00	\$ 311.24	\$ 500.00
Highway Building Expense			
Garage Electricity (40%)	\$ 750.00	\$ 640.29	\$ 750.00
Garage Heating (25%)	\$ 1,600.00	\$ 782.44	\$ 1,500.00
Garage Repairs/Maintenance	\$ 2,500.00	\$ 248.75	\$ 2,500.00
Garage Telephone	\$ 1,500.00	\$ 1,485.51	\$ 650.00
Garage Wastewater (25%)	\$ 225.00	\$ 206.64	\$ 500.00
Garage Water (25%)	\$ 40.00	\$ 47.25	\$ 40.00
Highway Grants Expenses			
CA 0503 - Bascom Brook culvert	-	\$ 3,525.44	-
Highway Debt/Other			
Hwy Loan Principal	\$ 53,666.00	\$ 53,338.35	\$ 53,666.00
Hwy Loan Interest	\$ 2,610.00	3,073.99	\$ 1,866.67
Budget and Actual Totals	\$980, 430.00	\$ 996,386.40	\$ 1,056,501.15
HWY Capital Purchase (offset by loans/res. funds)	-	\$ 26,774.00	-
GRAND TOTAL	\$ 1,023,160.47		

Highway Fund 2023 Summary

Highway Revenue (from pg. 12)	\$ 1,287,806.50
Highway Expenses (above)	\$ (1,023,160.47)
HIGHWAY YEAR TOTAL	\$ 264,646.03

Town & Highway Revenue

	RECEIVED TO DATE	HIGHWAY
Tax Revenues		
Current Year Taxes Raised – <i>General Fund</i>	\$ 130,937.77	-
Current Year Taxes Raised - <i>Highway</i>	\$ 842,171.03	\$ 842,171.03
Delinquent Taxes	\$ 34,035.23	-
Delinquent Tax Penalty	\$ 2,985.00	-
Delinquent Tax Interest	\$ 2,371.45	-
State Prior Year “True Up”	\$ 54,997.36	-
Fees, Licenses, Fines		
Beverage Licenses	\$ 370.00	-
Dog Licenses	\$ 2,038.00	-
Marriage Licenses	\$ 100.00	-
Recording Fees	\$ 10,696.62	-
Road Overweight Permits	\$ 905.00	-
Town Fees	\$ 1,613.49	-
Zoning Applications	\$ 2,245.00	-
State of Vermont		
Current Use	\$ 209,766.76	-
Equalization Payment	\$ 757.00	-
PILOT Payment	\$ 8,561.30	-
*State Aid to Highway	\$ 205,366.35	\$ 205,366.35
State Grants - Mun. planning gr.	\$ 7,000.00	-
GF State MERP Mini Grant	\$ 4,000.00	-
Traffic Fines	\$ 3,643.41	-

	RECEIVED TO DATE	HIGHWAY
Other Revenue		
GF - Bank Interest	\$ 1,823.07	-
GF - Transfer in - Other Funds	\$ 300.00	-
GF - Annual WW Admin Fee	\$ 0.00	-
GF - Rents	\$ 5,201.00	-
HWY - Misc. Revenue & Reimbursement	\$ 564.92	\$ 564.92
HWY - Crack Sealer Reimbursement	\$ 16,216.38	\$ 16,216.38
HWY - Ins. Claim	\$ 8,413.79	\$ 8,413.79
FD - Sale of Cap. Assets	\$ 9,000.00	
GF - Misc. Revenue & Reimbursement	\$ 15,714.68	-
Highway Grant Revenue		
Bascom Brook Culvert	\$ 260,181.66	\$ 260,181.66
Grant In Aid - GA0181	\$ 22,000.00	\$ 22,000.00
<i>*Received overpayment in 2023, of 2024 funds</i>		\$ (67,107.38)

Revenue 2023 Summary

GF Revenue	\$ 576,169.60
Highway Revenue	\$ 1,287,806.50
TOTAL REVENUE	\$ 1,863,976.10

Town of Shoreham General Ledger (December 31, 2023)

General Fund Balance Sheet

ASSET	
CASH	
*General Fund Checking	\$ 2,828,351.91
Petty Cash Fund	\$ 200.00
**Due to Other Funds	\$ (165,603.85)
Delinquent Taxes Receivable	\$ 77,795.09
TOTAL ASSET	\$ 2,740,743.15
LIABILITY	
Accounts Payable/Prepaid Invoices	\$ (16,380.00)
Prepaid Taxes	\$ 2,574.36
Deferred Taxes	\$ 104,495.12
TOTAL LIABILITY	\$ 90,689.48
FUND BALANCE	
Fund Balance Prior Years - Town	\$ 73,369.28
Fund Balance Prior Years - Highway	\$ (103,382.31)
Total Prior Years Fund	\$ (30,013.03)
2023 Fund - Town	\$ 152,427.17
2023 Fund - Highway	\$ 264,646.03
TOTAL 2023 TOWN & HIGHWAY FUNDS	\$ 417,073.20

Grand Total Fund Balance - Town	\$ 225,796.45
Grand Total Fund Balance - Highway	\$ 165,952.67
TOWN + HIGHWAY TOTAL LIABILITY, FUND BALANCE	\$ 391,749.12

* ACSD check had not cleared	\$ 2,156,905.42
**Includes Archival Reserve Funds and ARPA Fund	\$ 13,614.28 + \$ 151,989.57 = \$ 165,603.85

Town of Shoreham General Ledger (December 31, 2023)

Special Projects Balance Sheet

ASSET	
SPECIAL PROJECTS CHECKING	
Tennis	\$ 14,334.33
Fireworks Surplus	\$ 387.00
Economic Development	\$ 923.17
Total Asset	\$ 15,844.42
LIABILITY	
FUND BALANCE	
Total Prior Years Fund Balance	\$ 13,543.41
2023 FUND SURPLUS	
Tennis Donations	\$ 2,425.00
Interest earned on account	\$ 7.49
Tennis Expenses	\$ (331.41)
Misc.	\$ 200.09
TOTAL FUND BALANCE	\$ 15,844.42

Long Term Debt Balance Sheet

ASSET	
LONG TERM DEBT	
2015 JD Tractor/Mower	\$ 34,177.16
2021 Western Star Truck	\$ 44,000
2019 JD Loader	\$ 15,000
Wastewater VTMBB Loan	\$ 134,036.72
TOTAL	\$ 227,213.88
Total Long Term Debt Fund Balance	\$ 227,213.88
TOTAL LIABILITY, FUND BALANCE	\$ 0.00

Town of Shoreham General Ledger (December 31, 2023)

Archival Restoration Reserve Fund

ASSET	
Archival Restoration Fund	\$ 13,614.28
TOTAL ASSET	\$ 13,614.28
FUND BALANCE	
Previous Year End Fund Balance	\$ 12,003.50
2023 Revenue	\$ 1,610.78
TOTAL FUND BALANCE	\$ 13,614.28
TOTAL LIABILITY, FUND BALANCE	\$ 13,614.28

Quarry Study Reserve Fund

ASSET	
Quarry Study Reserve Fund	\$ 4275.00
TOTAL ASSET	\$ 4275.00
FUND BALANCE	
Previous Year End Fund Balance	\$ 4275.00
TOTAL FUND BALANCE	\$ 13,614.28
TOTAL LIABILITY, FUND BALANCE	\$ 13,614.28

Fiduciary Reserve Fund Balance Sheet

BELA HOWE CD RESTRICTED FUND	
Previous Year End Fund Balance	\$ 21,418.84
Scholarship & Bank fee	\$ (1,150.64)
Interest earned on account	\$ 521.70
TOTAL FUND BALANCE	\$ 20,798.90

Town of Shoreham General Ledger (December 31, 2023)

ARPA Reserve Fund Balance Sheet

ASSET	
ARPA Funds	\$ 151,989.57
TOTAL ASSET	\$ 151,989.57
FUND BALANCE	
Previous Year End Fund Balance	\$ 267,806.00
2023 Revenue	\$ 0.00
2023 Expenses	\$ 115,816.43
TOTAL FUND BALANCE	\$ 151,989.57
TOTAL LIABILITY, FUND BALANCE	\$ 151,989.57

Reappraisal Reserve Fund Balance Sheet (December 31, 2023)

ASSET	
Reappraisal Reserve Fund	\$ 96,177.88
TOTAL ASSET	\$ 96,177.88
FUND BALANCE	
Previous Year's Fund Balance	\$ 94,436.13
Interest Earned on account	\$ 1741.75
Transfer Out - Money used for Reappraisal in 2023	\$ 0.00
TOTAL FUND BALANCE	\$ 96,177.88
TOTAL LIABILITY, FUND BALANCE	\$ 96,177.88

Town of Shoreham General Ledger (December 31, 2023)

Buildings and Grounds Reserve Fund (December 31, 2023)

ASSET	
Town Buildings & Grounds Reserve Fund	\$ 103,941.24
TOTAL ASSET	\$ 103,941.24
FUND BALANCE	
Previous Year's Fund Balance	108,325.85
2023 Revenue	\$ 0.00
2023 Expenses	\$ (4384.61)
TOTAL FUND BALANCE	\$ 103,941.24
TOTAL LIABILITY, FUND BALANCE	\$ 103,941.24

General Reserve Fund Balance Sheet

ASSET	
General Reserve Fund CD	\$ 10,387.61
TOTAL ASSET	\$ 10,387.61
FUND BALANCE	
Previous Year's Fund Balance	\$ 10,263.75
Interest Earned on account	\$ 123.86
TOTAL FUND BALANCE	\$ 10,387.61
TOTAL LIABILITY, FUND BALANCE	\$ 10,387.61

Town of Shoreham General Ledger (December 31, 2023)

Highway Equipment Reserve Fund Balance Sheet (December 31, 2023)

ASSET	
Highway Equipment Reserve Fund	\$ 13,963.57
TOTAL ASSET	\$ 13,963.57
FUND BALANCE	
Previous Year's Fund Balance	\$ 13,628.79
Interest Earned on account	\$ 334.78
TOTAL FUND BALANCE	\$ 13,963.57
TOTAL LIABILITY, FUND BALANCE	\$ 13,963.57

Fire Department Equipment Reserve Fund Balance Sheet (December 31, 2023)

ASSET	
Fire Dept. Equipment Reserve Fund	\$ 94,812.64
TOTAL ASSET	\$ 94,812.64
FUND BALANCE	
Previous Year's Fund Balance	\$ 94,363.75
Interest Earned on account	\$ 448.89
Transfer In (from Fire Dept Appropriation balance)	\$ 0.00
TOTAL FUND BALANCE	\$ 94,812.64
TOTAL LIABILITY, FUND BALANCE	\$ 94,812.64

Town of Shoreham General Ledger (December 31, 2023)

Wastewater Balance Sheet

ASSET	
Checking	\$ 19,597.78
CD - Operating Funds	\$ 13,695.41
Res/CD - Expansion	\$ 77,089.80
Res/CD - Maintenance	\$ 10,187.98
Res/CD - Solids Removal	\$ 9,513.44
TOTAL CASH	\$ 130,084.41
TOTAL ASSET	\$ 130,084.41
LIABILITY	
Accounts Payable	\$ 18.33
TOTAL LIABILITY	\$ 18.33
FUND BALANCE	
Wastewater Fund Balance	\$ 131,595.04
Total Prior Years Fund Balance	\$ 131,595.04
2023 Deficit Fund Balance	\$ (14,593.85)
TOTAL FUND BALANCE	\$ 117,001.19
TOTAL LIABILITY, FUND BALANCE	\$ 130,084.41

Platt Memorial Library General Ledger (December 31, 2023)

Library Revenue

REVENUE	Budget	Actual
Donations for Books	\$ 200.00	\$ 50.00
Book Sale	\$ 1,557.00	\$ 560.00
Donations - General Use	\$ 200.00	\$ 2,308.50
Donations - Friends of PML	\$ 6,000.00	\$ 5,000.00
Fundraising - General	\$ 2,000.00	\$ 2,437.00
From Savings	\$ 1,500.00	\$ 0.00
Interest - bank	\$ 0.00	\$ 89.85
Miscellaneous Income	\$ 0.00	\$ 13.50
Other Town Appropriation	\$ 0.00	\$ 3,000.00
Shoreham Town Appropriation	\$ 45,000.00	\$ 45,000.00
FUND REVENUES		
Gloria Rathbun Fund	0.00	250.00
Mavis Munger Mem Rev	0.00	650.00
Program Fund	0.00	2,850.00
Grants - Miscellaneous	0.00	800.00
TOTALS	56,457.00	63,008.85

Platt Memorial Library Balance Sheet

ASSET	
Platt Library Checking	\$ 23,298.65
Gloria Rathbun Res Fund	\$ 386.23
Curtiss Book Res. Fund	\$ 300.40
Gates Foundation Res. Fund	\$ 2,204.81
Building Res. Fund	\$ 4,121.55
Captain Paul's Res. Fund	\$ 94.33
WhistlePig VT Res. Fund	\$ 506.02
Program Res. Fund	\$ 4,401.72
Mavis Munger Memorial Fund	\$ 20.76
Founding ERA Grant Red.	\$ (36.40)
ARPA Fund	\$ 969.05
Internet Connectivity Grant	\$ (238.84)
TOTAL ASSET	\$ 35,986.76
LIABILITY	
Accounts Payable/Payroll	\$ 903.67
TOTAL LIABILITY	\$ 903.67
FUND BALANCE	
Platt Prior Year Fund Balance	\$ 75,156.45
2023 Fund Surplus	\$ 4,926.64
TOTAL FUND BALANCE	\$ 80,083.09
TOTAL LIABILITY, FUND BALANCE	\$ 80,986.76

Platt Memorial Library Budget/Actual Expenses

	2023 BUDGET	2023 ACTUAL
General Expenses		
Audiobook Purchases	\$ 200.00	\$ 427.65
Book Purchases - Adult	\$ 1,900.00	\$ 1,496.20
Book Purchases - Children	\$ 1,600.00	\$ 1,422.71
Fundraising Expenses	\$ 350.00	\$ 504.67
Magazines & Periodicals	\$ 50.00	\$ 39.00
Media	\$ 300.00	\$ 52.85
Mileage	\$ 50.00	\$ 0.00
Miscellaneous & Dues	\$ 350.00	\$ 369.92
Postage	\$ 200.00	\$ 98.45
Programs	\$ 500.00	\$ 542.16
Repairs & Maintenance	\$ 1,000.00	\$ 977.31
Supplies & Office Expenses	\$ 1,000.00	\$ 497.13
Training/Seminars/Workshops	\$ 300.00	\$ 55.00
Technology	\$ 1,000.00	\$ 737.85
Digital Collection	\$ 500.00	\$ 378.32
TOTAL GENERAL EXPENSES	\$ 9,300.00	\$ 7,599.22
Building Expenses		
Insurance	\$ 3,002.00	\$ 2,251.50
Snow Removal	\$ 100.00	\$ 35.00
Utility - Electricity	\$ 545.00	\$ 805.07
Solar Maintenance Fees	\$ 250.00	\$ 401.10
Utility - Heating Fuel	\$ 2,000.00	\$ 1,625.50
Utility - Telephone	\$ 480.00	\$ 425.09
Utility - Wastewater	\$ 675.00	\$ 895.00
Utility - Water	\$ 145.00	\$ 150.00
TOTAL BUILDING EXPENSES	\$ 7,197.00	\$ 6,588.26

Library Fund Expenses		
Gloria Rathbun Book Fund	\$ 0.00	\$ 353.44
Mavis Munger Mem Exp	\$ 0.00	\$ 577.65
Program Fund Expenses	\$ 0.00	\$ 2,343.61
TOTAL LIBRARY FUND EXPENSES	\$ 0.00	\$ 3,274.70
Wages		
Staff Wages	\$ 37,000.00	\$ 37,733.47
Cleaner Wages	\$ 0.00	\$ 0.00
Employer FICA/MEDI	\$ 2,960.00	\$ 2,866.56
TOTAL WAGES	\$ 39,960.00	\$ 40,620.03
GRAND TOTAL EXPENSES	\$ 56,457.00	\$ 58,082.21

Platt Memorial Library 2023 Summary

Revenue (from pg. 20)	\$ 63,008.85
Expenses (above)	\$ 58,082.21
2023 SURPLUS	\$ 4,926.64

Shoreham Fire Dept 2023 Income, Expenses & Cash Assets

Checking Account	
1/1/2023 Beginning Balance	\$ 12,458.04
Total Deposits	\$ 22,643.12
Total Expenditures	\$ 14,321.23
12/31/2023 CHECKBOOK BALANCE	\$ 20,779.93

Shoreham First Response 2023 Income, Expenses & Cash Assets

Checking Account	
1/1/2023 Beginning Balance	\$ 15,114.07
Total Deposits	\$ 5,199.00
Total Expenditures	\$ 12,634.37
12/31/2023 CHECKBOOK BALANCE	\$ 7678.70
Savings Account	
1/1/2023 Beginning Balance	
Interest	\$ 18.95
12/31/2023 ENDING BALANCE	18,955.79

Shoreham Recreation Department 2023 Income, Expenses & Cash Assets

Checking Account	
01/01/2023 Beginning Balance	\$ 2010.44
Total Deposits	\$ 10,387.61
Total Expenditures	\$ 8842.72
12/31/2023 CHECKBOOK BALANCE	\$ 3555.33

Highway Equipment Capital Plan

		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2002 Excavator	Pr	\$3340	\$3340	\$3340														
	0%																	
2019 Loader Purchase Hwy Mun. Loan \$75,000	Pr						\$15000	\$15000	\$15000	\$15000	\$15000							
	2%						\$1500	\$1200	\$900	\$600	\$300							
2013 John Deere Grader w/ plow (purchased 2014)	Pr	\$22000	\$22000	\$22000	\$22000	\$22000												
	2%	\$2200	\$1765	\$1320	\$880	\$114												
2015 Western Star \$180,000 new, total financing @ 2%	Pr		\$34185	\$34868	\$35566	\$36278	\$36263											
	2%		\$3558	\$2874	\$2177	\$1466	\$740											
2018 Western Star \$140,000 financed @ 2.75%	Pr				\$25113	\$27695	\$28451	\$29240	\$25983									
	Int																	
2021 Western Star (\$198,228.73 total cost) \$20,000 article res. Funding used, \$110,000 \$110,000 fin. @ 2% (NBOM)	Pr							\$22000	\$22000	\$22000	\$22000	\$22000						
	Int							\$1362.7 8	\$1784.4 4	\$1338.3 3	\$894.6 7	\$446.11						

2014 John Deere Tractor and Mower purchased April 2022 (total cost \$91,500) Orwell Bank - \$50,000 @ 2% for 3 years (\$37500 taken from reserve fund cd) \$672 annual interest	Pr									\$16666	\$16666	\$16666						
	Int									\$672	\$672	\$672						
YEARLY TOTAL RES FUND		\$27540	\$64848	\$64402	\$91161	\$90646	\$84261	\$70321	\$66382	\$56276	\$55533	\$39784	-	-	-	-	-	-
ALLOCATION		-	\$20000	\$35598	\$8839	\$9354	\$15739	\$29679	\$33618	\$43724	\$44467	\$60216	100000	100000	100000	100000	100000	100000
TOTAL		-	\$84848	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000

Highway Capital Reserve Plan Overview

\$100,000 allocated for equipment each year based on equipment lasting 10 years	
3 trucks @ \$200,000	\$ 900,000
Loader	\$ 230,000
Grader	\$ 250,000
TOTAL	\$ 1,450,000

Delinquent Taxes
Collection Report (December 31, 2023)

Tax Year	Beginning Balance	Collected Del. Taxes	Balance 12/31/23
2023	\$ 138,530.34	\$ 34,035.23	\$ 77,795.09
2022	\$ 50101.93	\$ 29,586.16	\$ 20,515.77
2021	\$ 4614.34	\$ (264.50)	\$ 4,878.84
2020	\$ 1012.55	\$ 939.96	\$ 72.59
2019	\$ 17.91	\$ (12.05)	\$ 29.96

Delinquent Taxpayers

Name	Notes	Name	Notes
Alexander, William	2023	Hill, Christopher	2023
Baker, William	2023	Jackson, Connie	2023
Bannon, Michael	2023	James, Edwin C	2022
Barlett, John	2022, 2023	Kinch, Michael (<i>deceased</i>)	2019, 2020, 2021, 2022, 2023
Bergeron, John	2022	Krawczyk, Karen	2023
Bienvenu, Micajah	2023	Ladd, Jolee	2022
Bortell, Sharon	2022	Leonard, Deacy (<i>deceased</i>)	2020, 2021, 2022
Bourdon, Robert	2022, 2023	Oldenburg Jr., James	2023
Carl, Matthew	2023	Stewart, Cynthia	2023
Chicoine, Michael	2023	Stoddard, Joyce	2023
Clayton, Thomas	2021, 2022, 2023	Sunderland, Arlyn	2023
Davis, Christopher	2023	Valley, Jeff	2023
Durkee, Roy	2022, 2023	Welch, Chris	2023
Galipeau, Bernard	2023	Wells, Thomas	2023
Gosselin, Joseph	2022, 2023	White, Doreen	2022
Hazell, William	2023		

ARPA Budget & Expenses (12/31/2023)

	BUDGET	PAID 2022	PAID 2023	BALANCE
BEGINNING BALANCE	\$367,467			
Equipment Pole Barn	\$ 100,000.00	\$ 0.00	\$ 31,947.38	\$ 68,052.62
Picnic Pavilion	\$ 40,000.00	\$ 0.00	\$ 20,510.20	\$ 19,489.80
Rescue Extractor	\$ 40,000.00	\$ 41,137.00	\$ 0.00	\$ (1,137.00)
Town Center improvements (landscaping, paving)	\$ 35,000.00	\$ 0.00	\$ 18,846.30	\$ 16,153.70
Recreation Department (bleachers, equipment, ballfield)	\$ 35,000.00	\$ 15,464.00	\$ 0.00	\$ 19,536.00
Verizon Tower Emergency Equipment	\$34,000.00	\$30,874.00	\$ 2500.00	\$ 626.00
High Speed Internet Investment	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 20,000
Tree Removal	\$ \$20,000.00	\$ 0.00	\$ 17,550.00	\$ 2,450.00
Speed Recorder	\$ 15,000.00	\$ 0.00	\$ 9,045.25	\$ 5,954.75
Town Hall Community Center improvements	\$ 14,000.00	\$ 9,500.00	\$ 7704.93	\$ (3,204.93)
Safety Signage	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 5,000.00
Shoreham Elementary School enrichment programs	\$ 7,500.00	\$ 0.00	\$ 7,643.88	\$ (143.88)
Misc. (Zoom, laptop, town meetings, etc.)	\$ 1,967.00	\$ 2,686.00	\$ 68.49	\$ (787.49)
TOTALS	\$367,467	\$99,661	\$ 115,816.43	\$ 151,989.57

Shoreham Wastewater Budget to Actual (December 31, 2023)

	2023 BUDGET	2023 ACTUAL
Income		
User Fee (Quarterly Billing)	\$ 80,325.00	\$ 70,375.51
Allocation/Connection Hookup Fee		
Delinquent User Fees/Penalty/Interest		
Interest Income - All Accounts		
Misc. Income		\$ 3.71
CD Transfer In		
TOTAL INCOME		
Expense		
Employee Tax Expense	\$ 765.00	
Insurance - Liability, etc. - VLCT	\$ 1,040.00	\$ 762.75
Lawn Mowing	\$ 1,800.00	\$ 2,145.00
Misc. 20 year review	\$ 2,000.00	\$ 2,400.00
New Equipment/Tools	\$ 2,000.00	\$ 0.00
Office/Billing Expense	\$ 2,600.00	\$ 0.00
Permit Fees	\$ 1,400.00	\$ 400.00
Phosphorous Program (75%)	\$ 300.00	\$ 247.50
Repair & Maintenance**	\$ 4,000.00	\$ 9,146.97
Equipment Purchase	\$ 3,000.00	\$ 0.00
Fire Alarm System	\$ 400.00	\$ 848.00
Rubbish Removal	\$ 300.00	\$ 366.24
Service Contract	\$ 30,000.00	\$ 36,343.00
Service Contract Assistant	\$ 10,000.00	\$ 0.00
Solids Removal	\$ 5,500.00	\$ 13,770.00
Testing Fees	\$ 2,700.00	\$ 4,021.50
Solar Main. Fee	\$ 750.00	\$ 1,470.70

SHOREHAM WASTEWATER (CON'T.)	2023 BUDGET	2023 ACTUAL
Miscellaneous	\$ 700.00	\$ 447.73
Utilities	\$ 7,450.00	\$ 6,585.00
TOTAL EXPENSE	\$ 76,705.00	\$ 78,954.39
Transfer Out to Solids Removal CD		

Shoreham Wastewater 2023 Summary

Revenue	\$ 75,780.42
Expenses	\$ 78,954.39
2023 DEFICIT	\$ (3,173.97)

** Used Reserved Funds

Town of Shoreham
297 Main Street
Shoreham, VT 05770

PRSRT STD
US POSTAGE
PAID
Permit No. 6
Shoreham, VT
05770

POSTAL PATRON



Don't forget to bring this report to Town Meeting!

