

VILLAGE OF MANCHESTER
PO BOX 482
MANCHESTER, VT 05254

2025 ANNUAL MEETING
MONDAY, JULY 14, 2025 at 7:00 pm
BENNINGTON COUNTY COURTHOUSE
45 UNION STREET, MANCHESTER, VT 05254

VILLAGE OF
MANCHESTER, VERMONT
ANNUAL REPORT
YEAR ENDED APRIL 30, 2025



VILLAGE OF MANCHESTER OFFICE

HOURS 9:00 AM – 3:00 PM, MONDAY –

THURSDAY, OR BY APPOINTMENT

CLOSED ON ALL MAJOR HOLIDAYS

PHONE: 802-362-1515

FAX: 802-362-5858

EMAIL: OFFICE@VILLAGEOFMANCHESTER.COM

WEBSITE: www.villageofmanchester.com

MAILING ADDRESS: PO BOX 482, MANCHESTER, VT 05254

PHYSICAL ADDRESS: 45 UNION STREET, MANCHESTER

IMPORTANT NOTICES

- Please be sure to obtain a permit from the Village for all special events, reception tents, road openings (driveways), curb cuts (digging in the road or ROW) or demolition. Permit applications are subject to review at warned meetings. Permit approvals may take up to 45 days depending on the day they are considered fully submitted.
- Zoning Permits are required for signs, new construction and exterior changes including color, alterations, some tree removal, or any land development.
- Please see the Village of Manchester website for meeting information. The Village Bylaws, Ordinances and other regulations are also available online (www.villageofmanchester.com)

Cover Photo by Curan VanDerWielen

In November of 2024, the Village of Manchester planted a new holiday tree along Main Street both to celebrate the Winter holidays and to renew an old community tradition of lighting the Village tree.

VILLAGE OFFICERS

| | Term Ends | | Term Ends |
|-----------------------------------------------------|-----------|-------------------------------------|-----------|
| TRUSTEES | | | |
| Tom Deck | 2025 | Anthony MacLaurin | 2026 |
| James Lewis | 2026 | Scott Swinarton | 2025 |
| Nina Mooney | 2025 | | |
| DEVELOPMENT REVIEW BOARD (DRB) | | | |
| Craig Powers, Chair | 2025 | Andrew Cairns | 2025 |
| Donald Brodie, Vice Chair | 2025 | Claudia Burns | 2026 |
| Orland Campbell | 2026 | | |
| DRB ALTERNATES | | | |
| Terry Findeisen | 2025 | Larry Kolloff | 2025 |
| Hong Campbell | 2025 | | |
| DESIGN ADVISORY COMMITTEE (DAC) | | | |
| Terry Findeisen, Chair | 2025 | Larry Kolloff | 2025 |
| Hong Campbell | 2025 | Nan Forti | 2025 |
| Claudia Burns | 2025 | | |
| PLANNING COMMISSION (PC) | | | |
| Rich Heilemann, Chair | 2025 | Nick Parks | 2026 |
| Anthony MacLaurin, Vice Chair | 2025 | | |
| Eric Dorsch | 2026 | | |
| Village Manager | | | |
| Curan VanDerWielen | | Roads Foreman Alan Mowrey | |
| Zoning Administrative Officer | | | |
| Terry Findeisen | 2028 | Road Specialist Dan Marchegiani | |
| Clerk | | | |
| Donald Brodie | 2025 | Tree Warden/ Rd. Comm. Jim Lewis | 2025 |
| Treasurer and Tax Collector | | | |
| Sarah McClintock | 2025 | | |
| Auditors | | | |
| Keld Alstrup | 2025 | Ariel Rudiakov | 2025 |
| Amy Swinarton | 2025 | | |
| Bennington County Regional Commission (BCRC) | | | |
| Curan VanDerWielen | 2027 | | |

VILLAGE OF MANCHESTER, VERMONT MINUTES OF THE ANNUAL MEETING, JULY 8, 2024

(This report has been edited to fit in the space provided.
Unedited minutes are available at: villageofmanchester.com)

Trustee Mooney opened the meeting at 7:01 pm. She welcomed those in attendance and began reading the Articles for consideration.

ARTICLE 1: To hear the reports of the Officers.

Ms. Johnson indicated that the Annual Report held all reports provided to the public. Ms. McClintock asked to be heard so that she could read a prepared Budget/Actual Status Synopsis Ms. Mooney allowed the reading.

- I. FY2024 Budget vs. Actual Expenses: Actual expenses in FY2024 vs. Budgeted expenses in FY2024 dropped 28%, or \$341 k, to a total of \$892 k. The drop was primarily due to:
 - a. \$166k drop in expected Highway Maintenance related to the timing of projects like Stone Walls on River Road and Hwy Resurfacing & Culverts.
 - b. \$ 29k drop in funds spent on beautification/trees – again due to timing with the contractor, who has scheduled the trees, but not planted them yet.
 - c. \$ 20k drop in Gas/Oil and Salt due a lower price on the Gas/Oil front and a generally light winter.
- II. FY2024 Tax Revenues: tax revenues were strong. With billing at \$647k in FY2024 (not including amounts billed in FY2023 and prior years), actual collections were more than billed this year at \$649k.
- III. FYE 2024 Cash Balances: cash balances are good, with \$103k in ready funds at the Bank of Bennington for day-to-day expenses, and \$469k in medium term funds at Fidelity that are conservatively invested in well rated mutual funds with a mix of equities and fixed income instruments.
- IV. FY 2025 Budget/Plan: the Planned Budget for 2025, presented in the Annual Report, is lower than the budget last year. The total amount to be raised from taxes will decline from \$692k to \$532k, reflecting:
 - a. Funds raised last year that have not yet been spent on ongoing projects at River Road, for Highway resurfacing and Union St. culverts.
 - b. In addition, we are expecting \$214k in grants for River Road, Union St. and the Bylaw Revision project.

Ms. McClintock ended her report by stating that when the Village Grand List is provided by the Town of Manchester, she is optimistic that the tax rate will be lower than in the previous year. (No vote was taken on this Article.)

ARTICLE 2: To vote on authorization for total funding expenditures to be used for operating expenses of \$989,305.70, of which \$552,705.7 shall be raised by taxes.

Trustee Mooney asked for questions and comments on this Article and there were none. Mr. Brodie moved to approve Article 2 as written. Trustee MacLaurin seconded the motion, and all voted in favor.

ARTICLE 3: To set a date on which taxes shall be payable and to impose a penalty of 8% for delinquencies, and to charge the maximum statutory rate of interest of one percent (1%) per month on all delinquent taxes for the first three months and one and one-half percent (1 ½%) per month thereafter.

Trustee Mooney asked for questions and comments on this Article and there were none. Mr. Brodie moved to approve Article 3 as written. Trustee MacLaurin seconded the motion, and all voted in favor.

ARTICLE 4: To vote to authorize payment of real property taxes by physical delivery to the Village office before 5:00 p.m. on the due date. Payments postmarked on the due date, but not physically delivered to the Village office will not be considered timely.

Trustee Mooney asked for questions and comments on this Article and there were none. Trustee MacLaurin moved to approve Article 4 as written. Mr. Brodie seconded the motion, and all voted in favor.

ARTICLE 5: To elect all Officers required by law:

President of the Board of Trustees for a one-year term.

Trustee Mooney indicated that Tom Deck was interested in continuing as President of the Board of Trustees and asked if anyone present would like to be considered for the office. Hearing no interest from the public, Trustee Mooney moved to re-elect Tom Deck as President to the Board of Trustees for a one-year term. Trustee MacLaurin seconded the motion, and all voted in favor.

Trustee Mooney continued by indicating that current trustees Lewis and MacLaurin were also interested in keeping their respective positions and asked if anyone present would like to be considered for the office. Hearing no interest from the public, Mr. Craig Powers moved to re-elect Trustee Jim Lewis and Anthony MacLaurin to 2-year terms. Mr. Brodie seconded the motion, and all voted in favor.

Ms. Mooney continued with the position of Clerk. Mr. Powers moved to re-elect Donald Brodie as Clerk for a term of one-year. Ms. Sarah McClintock seconded the motion, and all voted in favor. Mr. Brodie moved to re-elect Ms. McClintock for a one-year term as Treasurer and Tax Collector. Trustee MacLaurin seconded the motion, and all voted in favor.

Mr. Brodie moved to re-elect Amy Swinarton, Ariel Rudiakov and Keld Alstrup as Village Auditors for a one-year term. Trustee MacLaurin seconded the motion, and all voted in favor.

ARTICLE 6: Shall the Voters of the Village Manchester approve the creation of a Beautification Fund. Said Fund would be used to improve the aesthetic nature of the Village of Manchester with landscaping, including but not limited to, flowers, shrubs, & bushes.

Trustee Mooney asked for questions and comments. Several questions were posed regarding the placement of the beautification projects, the cost and how the fund would be managed. Mr. Brodie, Ms. McClintock and Trustee Mooney provided background on this Article including information on the amount of revenue expected each year from the fund. After all questions were answered, Mr. Brodie moved to pass the Article as written. Trustee MacLaurin seconded the motion, and all voted in favor.

ARTICLE 7: Shall the Voters of the Village of Manchester approve a transfer of \$60,000.00 from the existing Employees Benefit Fund to establish the Beautification Fund; and shall the annual income

from these monies be used to accomplish goals as established by the Village of Manchester Board of Trustees.

Questions and comments were voiced and answered. Concern was voiced that details regarding the Employee Benefit Fund were not available. Mr. Brodie moved to have Article 7 approved as written. Trustee MacLaurin seconded the motion, and all voted in favor.

ARTICLE 8: To hear and discuss any other business that may properly come before the meeting, not to include any binding municipal action.

A concern about deferred maintenance to Village property was voiced. Concern over the Village Firehouse was raised. The future of the Village Courthouse was discussed. The need for a helicopter landing policy within the Village was discussed with several people agreeing that landing on Orvis Flats is a safety issue for the entire community. Follow-up on this concern was directed to Ms. Johnson. The continued safety issue at the crosswalk at West Road, Seminary and 7A was discussed again.

There being no further business before the Board of Trustees and no further questions or comments from the Villagers, Trustee MacLaurin moved to adjourn the meeting at 7:41 pm. Mr. Brodie seconded the motion, and all voted in favor.

Respectfully Submitted,
Missy Johnson
Village Administrator

Attested by:

Signed Electronically – On File 07/08/2024

Nina Mooney
Trustee and Ann. Mtg. Moderator

Date

Signed Electronically – On File 07/08/2024

Anthony MacLaurin
Trustee

Date

LETTER FROM THE PRESIDENT OF THE BOARD OF TRUSTEES

Another year has come and gone in our beautiful slice of Southern Vermont. I feel so fortunate to live in a community like Manchester Village. I'm often struck by the beauty of our small community, as I walk down Main Street from my house to the Village Offices. There are not many places in the world with such historic charm, nestled at the base of beautiful Green Mountains.

What has happened in this last year? Last year I talked about change and its inevitability. As I reflect back on the year, that statement still holds true. It's important that we embrace our historic traditions, but we must also put an eye towards shaping the future.

The centerpiece of this commitment is our staff and volunteers working to shape the direction of our community. We are fortunate to have a wonderful staff in place for this upcoming year. We hired our first Village Manager, Curan VanDerWielen. It's been my pleasure to work with him in his new role. He is bright and has led our organization wonderfully in his first year. I am excited to see him grow in his new role. Also, I must thank our road foreman, Alan Mowrey, for all his amazing work each year. The Road Crew was shorthanded for a period of time, and Alan's work ethic and creativity to get the job done is simply amazing. I'm excited to say that we do have a new Zoning Administrator and another Road Crew specialist coming on board. Hiring in Vermont is not easy, so I'm excited for us to have a full and capable staff leading us this upcoming year.

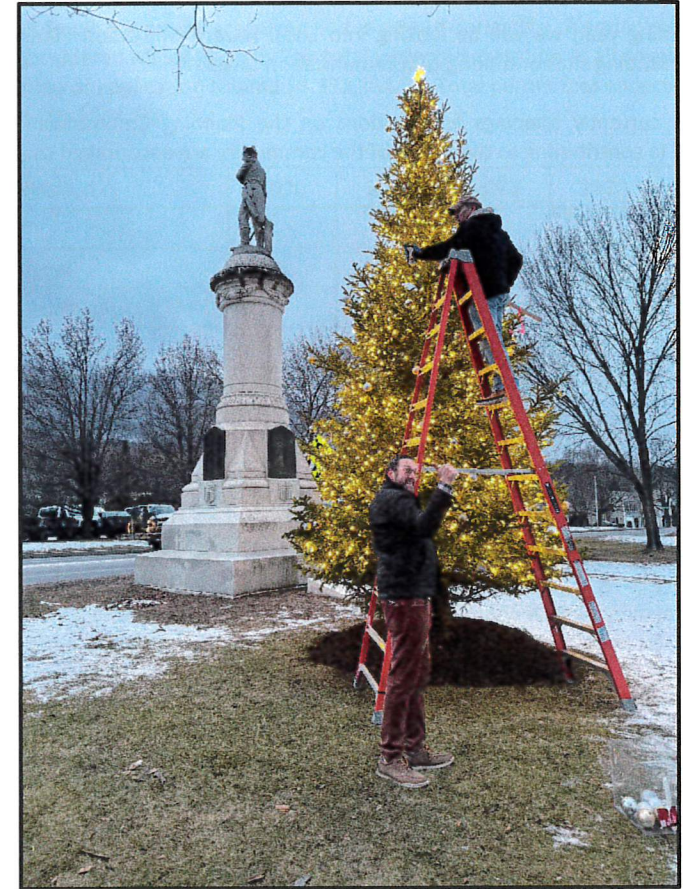
Lastly, I want to acknowledge all of our volunteers for all their hard work. Two volunteers in particular come to mind. First is Orland Campbell, who has been donating his time to the village for as long as I can remember. He's been a valuable and helpful volunteer over the years. Secondly I want to acknowledge Donald Brodie. I believe Donald is our longest serving volunteer. Donald has served as treasurer, clerk, trustee, and countless other roles for the village during his tenure. Without volunteers like Orland and Donald the Village would not be the same.

I make a plea to our little community. Our volunteers are literally the lifeblood of our village. Without them, the Village would cease to exist. Many of our volunteer committees are short staffed and we are in need of help. I encourage everyone who cares about the village to inquire about helping serve our community.

It has been my pleasure to serve as the president of the board of trustees for Manchester Village. I look forward to another exciting and productive year in our little slice of the Green Mountains.

Respectfully Submitted,

Tom Deck, President



Decorating the Village Holiday Tree, December 2024

Volunteers decorate the new Village Holiday Tree, this past December, ahead of our annual lighting ceremony.

Photo by Curan VanDerWielen.

REPORT OF PLANNING COMMISSION

The Planning Commission worked on the Bylaw Modernization, including public meetings to involve the community members. The final document will reflect the goals set in the Village Plan of Development, align with current Vermont Statutes, and be easier to administer. The re-write of the Bylaws is expected to be completed by late summer.

The Commission monitors Short Term Rental activity through the recent requirement to register SR operations. It continues to collaborate with the Town of Manchester on an ongoing study to improve bike and pedestrian safety along the route 7A corridor.

In the coming year, we will be looking into Local Hazard Mitigation Planning, use of helicopter landing sites and siting of communication towers.

There are currently openings for positions on the Planning Commission. Individuals interested in contributing to the future of the community are encouraged to apply.

Respectfully submitted,
Rich Heilemann, Chair

REPORT OF THE DEVELOPMENT REVIEW BOARD

The Development Review Board had another quiet year. There were very few applications submitted for renovations and new construction, which led to fewer meetings. There was a steady flow of minor permits for smaller projects that were reviewed. The Board is actively seeking new candidates to fill two recent vacancies. The current Board members all provide a broad range of expertise and opinions, which help to shape comprehensive zoning decisions to fit the Village Plan of Development. The Zoning Administrative Officer will report more fully on the overall activity of the DRB with their annual report.

Respectfully submitted,
Craig Powers, Chair

REPORT OF THE ZONING ADMINISTRATIVE OFFICER

This fiscal year (FY2024-25) the Zoning Administrative Officer (ZAO) worked closely with the Development Review Board, Planning Commission and Design Advisory Committee in hearings and deliberations on the merits of applications for zoning and sign permits. Additional special permits were reviewed by the ZAO on behalf of the Board of Trustees regarding special events, itinerant vendors, and temporary sales. The ZAO also worked closely with the Village Planning Commission on a variety of municipal planning projects, some in partnership with the Bennington County Regional Commission. This included the ongoing Village Bylaw Modernization project.

32 Zoning Permit Applications were received and reviewed during the calendar year 2024, 16 of which were considered Minor Permits. The total projected valuation of all development projects at the time of application totaled \$8,352,364.00. Total permit fees collected during the fiscal year totaled \$64,695.51.

| Type of Application | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|
| Residential, New | 6 | 2 | 4 | 4 | 0 |
| Residential, Additions | 7 | 6 | 5 | 2 | 4 |
| Residential, Alterations | 7 | 6 | 17 | 8 | 5 |
| Residential, Accessory Building | 5 | 3 | 4 | 1 | 5 |
| Residential, Demolition | 0 | 0 | 2 | 2 | 3 |
| Business, New | 2 | 0 | 0 | 0 | 0 |
| Business, Additions | 1 | 0 | 1 | 0 | 1 |
| Business, Alterations | 1 | 0 | 1 | 0 | 0 |
| Business, Demolition | 2 | 0 | 0 | 0 | 0 |
| Change of Use | 2 | 0 | 3 | 0 | 1 |
| Change of Color | 2 | 3 | 5 | 0 | 1 |
| Fence | 3 | 0 | 2 | 2 | 0 |
| Signs | 3 | 4 | 6 | 4 | 9 |
| Other | 2 | 8 | 3 | 3 | 3 |
| Total | 43 | 32 | 53 | 26 | 32 |

*Consisting of Tree Removals, Amendments, and Miscellaneous Residential Alterations

Respectfully Submitted,

Curan VanDerWielen
Zoning Administrative Officer

REPORT OF THE VILLAGE OF MANCHESTER INVESTMENT COMMITTEE

The Committee met as necessary during the year to monitor the Village's holdings in the Investment Accounts, listed below. The Committee has adopted a conservative approach which has enabled capital conservation while at same time increasing growth of the funds. The funds are drawn down during the year as required for the titled purposes. The newest addition to these funds was the Beautification Fund as approved by the voters last year.

Fund Current Holdings as of 4/30/25

| | |
|-------------------|---------------------|
| General Operating | \$235,405.96 |
| Employee Benefit | \$21,031.23 |
| Heavy Equipment | \$108,929.48 |
| Highway | \$11,958.71 |
| Beautification | \$64,677.92 |
| Totals | \$442,003.30 |

Respectfully Submitted,
Donald Brodie, Clerk



View Up Main Street, September 2024

Photo by Curan VanDerWielen

| VILLAGE OF MANCHESTER PROPOSED BUDGET APRIL 30, 2026 ACTUAL YEAR ENDING APRIL 30, 2025 | | | | | | | | | |
|----------------------------------------------------------------------------------------------|--------------------------------------|--------------------------|--------------------------------------|--------------------------|--------------------------------------|--------------------------|--------------------------------------|--|--|
| EXPENSES | APPROVED BUDGET April 30, 2023 | ACTUAL April 30, 2023 | APPROVED BUDGET April 30, 2024 | ACTUAL April 30, 2024 | APPROVED BUDGET April 30, 2025 | ACTUAL April 30, 2025 | PROPOSED BUDGET April 30, 2026 | | |
| HIGHWAY MAINTENANCE | | | | | | | | | |
| 1 Labor - Pay | 181,446.00 | 166,831.82 | 188,446.00 | 167,581.90 | 169,995.35 | 189,619.96 | 180,175.18 | | |
| 2 Labor - Benefits | 60,855.00 | 60,295.62 | 60,855.00 | 70,831.38 | 73,411.61 | 101,237.81 | 81,549.72 | | |
| Municipal Roads General Permit | 500.00 | 1,556.67 | 500.00 | 500.00 | 500.00 | 1,462.88 | 500.00 | | |
| Materials and Supplies - Salt | 55,000.00 | 55,063.93 | 55,000.00 | 49,178.52 | 50,000.00 | 55,784.02 | 50,000.00 | | |
| Materials and Supplies - Other | 5,000.00 | 5,363.53 | 5,000.00 | 5,304.63 | 5,437.25 | 5,709.80 | 5,700.00 | | |
| Equipment and Repairs | 10,000.00 | 18,158.47 | 10,000.00 | 14,825.46 | 15,196.10 | 11,173.17 | 12,000.00 | | |
| Equipment Purchase | 115,000.00 | 97,226.19 | 0.00 | 64,400.00 | 0.00 | 6,169.41 | 0.00 | | |
| Gas and Oil | 30,000.00 | 23,744.76 | 30,000.00 | 16,190.51 | 20,000.00 | 17,890.63 | 20,000.00 | | |
| Highway Resurfacing, Ditches, Culverts, Etc. | 50,000.00 | 18,493.80 | 150,000.00 | 142,609.26 | 38,000.00 | 23,329.38 | 110,000.00 | | |
| Garage Operating Expenses | 10,000.00 | 10,319.21 | 10,000.00 | 10,554.02 | 40,000.00 | 8,415.11 | 15,000.00 | | |
| Signs/Maintenance | 2,500.00 | 1,029.32 | 2,000.00 | 3,689.37 | 3,136.00 | 274.27 | 1,000.00 | | |
| Uniforms | 2,500.00 | 3,585.71 | 2,500.00 | 4,681.72 | 3,500.00 | 4,011.02 | 4,000.00 | | |
| Trees and Beautification | 40,000.00 | 35,010.67 | 30,000.00 | 244.11 | 30,000.00 | 38,901.64 | 21,000.00 | | |
| Sidewalk and Curbing | 5,000.00 | 5,632.54 | 50,000.00 | 46,725.65 | 25,000.00 | 24,900.00 | 27,000.00 | | |
| Miscellaneous, Sidewalk and Roadside Maint. | 15,000.00 | 16,340.04 | 15,000.00 | 21,748.33 | 15,000.00 | 12,918.14 | 16,500.00 | | |
| Traffic Enforcement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Village Firehouse Maintenance | 5,000.00 | 24,480.00 | 200,000.00 | 42,215.45 | 50,000.00 | 227,500.00 | 5,000.00 | | |
| Stone Walls, incl. River Road | 1,000.00 | 995.74 | 1,000.00 | 1,113.08 | 2,500.00 | 1,128.56 | 1,500.00 | | |
| Dump Fees | 638,301.00 | 544,118.02 | 810,301.00 | 662,393.39 | 541,676.31 | 730,425.80 | 575,924.90 | | |
| Total Highway Maintenance | | | | | | | | | |
| ADMINISTRATION | | | | | | | | | |
| 3 Labor - Pay | 101,300.00 | 59,226.56 | 64,600.00 | 72,452.35 | 136,927.00 | 30,317.56 | 86,305.00 | | |
| 4 Labor - Benefits | 10,000.00 | 10,268.65 | 27,920.00 | 21,426.83 | 31,585.00 | 13,773.83 | 22,475.82 | | |
| Tax Collector Fees | | 11,926.58 | | 1,200.00 | 1,200.00 | 7,109.06 | | | |
| Office Supplies and Expense | 36,270.00 | 17,414.11 | 15,520.00 | 13,808.37 | 15,621.01 | 14,776.26 | 21,000.00 | | |
| Rent | 7,000.00 | 7,540.00 | 9,333.00 | 8,360.00 | 11,126.00 | 7,200.00 | 11,126.00 | | |
| Insurance-Property, WC & Liability | 26,000.00 | 20,145.50 | 20,000.00 | 25,294.44 | 25,294.44 | 30,140.10 | 31,000.00 | | |
| Professional Fees - Accounting | 12,000.00 | 4,090.05 | 27,000.00 | 17,994.75 | 16,270.00 | 20,037.56 | 34,770.00 | | |
| Professional Fees - Legal | 3,000.00 | 45.00 | 15,000.00 | 1,566.75 | 3,000.00 | 9,374.25 | 3,000.00 | | |
| Other Expense/Miscellaneous Other | 2,000.00 | 444.42 | 3,000.00 | 835.00 | 500.00 | 1,620.00 | 1,500.00 | | |
| Total Administration | 197,570.00 | 131,100.87 | 182,373.00 | 162,321.55 | 241,523.45 | 134,348.62 | 211,176.82 | | |
| ZONING & PLANNING | | | | | | | | | |
| 7 Labor - Pay | 53,000.00 | 43,973.90 | 50,600.00 | 67,280.88 | 72,373.00 | 74,030.02 | 70,157.50 | | |
| 8 Labor - Benefits | 10,000.00 | 4,440.98 | 3,290.00 | 8,483.51 | 17,056.63 | 18,203.83 | 29,943.20 | | |
| Zoning Expenses | 4,500.00 | 7,335.89 | 9,200.00 | 7,774.92 | 10,600.00 | 2,107.50 | 1,300.00 | | |
| Zoning Legal Fees | 5,000.00 | 1,315.00 | 5,000.00 | | 3,000.00 | 924.00 | 3,000.00 | | |
| Bylaw/Plan/Ordinance Revisions | 5,000.00 | | 1,500.00 | 2,500.00 | 12,500.00 | 12,500.00 | 10,000.00 | | |

VILLAGE OF MANCHESTER
PROPOSED BUDGET APRIL 30, 2026
ACTUAL YEAR ENDING APRIL 30, 2025

| | | | | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|------------|------------|------------|
| National Historic District Update | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| BCRC Appropriation | 81,500.00 | 61,065.77 | 79,590.00 | 90,039.31 | 119,529.63 | 111,765.35 | 118,400.70 |
| Total Planning and Zoning | | | | | | | |
| STREETLIGHTING | | | | | | | |
| Electricity | 13,000.00 | 12,323.61 | 13,000.00 | 13,082.54 | 13,000.00 | 6,132.33 | 13,000.00 |
| Improvements/Maintenance | 2,000.00 | 354.81 | 2,000.00 | - | 2,000.00 | 407.53 | 2,000.00 |
| Total Streetlighting | 15,000.00 | 12,678.42 | 15,000.00 | 13,082.54 | 15,000.00 | 6,539.86 | 15,000.00 |

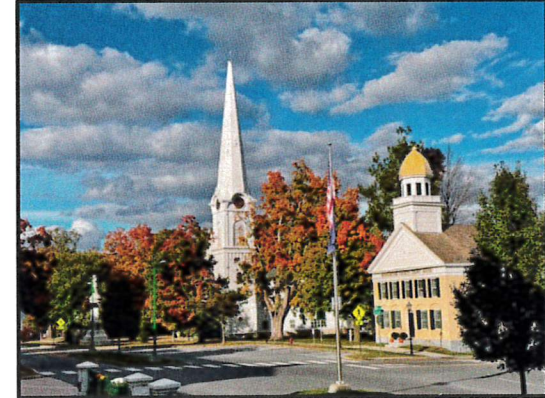
| | APPROVED BUDGET April 30, 2023 | ACTUAL April 30, 2023 | APPROVED BUDGET April 30, 2024 | ACTUAL April 30, 2024 | APPROVED BUDGET April 30, 2025 | ACTUAL April 30, 2025 | PROPOSED BUDGET April 30, 2026 |
|----------------------------------------------------|--------------------------------------|--------------------------|--------------------------------------|--------------------------|--------------------------------------|--------------------------|--------------------------------------|
| HEAVY EQUIPMENT RESERVE | 10,000.00 | 70,211.00 | 70,210.00 | 70,210.00 | 51,031.24 | 51,031.24 | 73,200.00 |
| HIGHWAY RESERVE | 90,000.00 | 90,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 |
| TOTAL RECOMMENDED BUDGET | \$ 1,077,417.00 | \$ 954,220.08 | \$ 1,232,886.00 | \$ 891,614.06 | \$ 998,760.63 | \$ 1,034,110.87 | \$ 1,023,702.42 |
| ADDITIONS (REDUCTIONS) TO BUDGETED EXPENSES | | | | | | | |
| State Aid - Highways | (50,000.00) | (44,519.35) | (55,560.00) | (47,279.30) | (47,000.00) | (48,694.52) | (48,000.00) |
| State Grant - River Road Stone Wall | 0.00 | 0.00 | (180,000.00) | 0.00 | (180,000.00) | (200,000.00) | 0.00 |
| State Grant - Union Street Culvert Project | 0.00 | 0.00 | 0.00 | 0.00 | (9,000.00) | (9,000.00) | 0.00 |
| State Grant - Bylaw/Plan/Ordinance Revisions | 0.00 | 0.00 | 0.00 | 0.00 | (15,000.00) | (12,500.00) | 0.00 |
| MPG Scoping Grant | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Town Highway Allotment | (60,000.00) | (36,282.22) | (60,000.00) | (52,607.99) | (60,000.00) | (60,000.00) | (60,000.00) |
| Transfer In from Highway Reserve | (95,000.00) | 0.00 | (64,400.00) | (64,400.00) | 0.00 | (6,169.41) | 0.00 |
| Transfer In from Employee Benefit Reserve | 0.00 | (90,000.00) | (70,000.00) | (30,000.00) | (30,000.00) | (10,547.00) | (30,000.00) |
| Transfer In from Beautification Reserve | 0.00 | 0.00 | 0.00 | 0.00 | - | (1,500.00) | - |
| Permits and Fees | 0.00 | 0.00 | 0.00 | 0.00 | (10,600.00) | (64,695.51) | (20,000.00) |
| Federal Relief Funds Received I | (107,000.00) | 0.00 | (45,000.00) | (5,064.75) | 0.00 | 0.00 | 0.00 |
| Federal Relief Funds Received II | (107,000.00) | (106,542.91) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Traffic Fines | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Fund Balance | (78,318.00) | (277,344.48) | (130,097.40) | (117,310.08) | (100,000.00) | (300,862.45) | (235,000.00) |
| AMOUNT TO BE RAISED BY TAXES | \$ 580,095.00 | \$ 554,688.96 | \$ 540,657.40 | \$ 316,662.12 | \$ 436,600.00 | \$ 698,968.89 | \$ 645,702.42 |

VILLAGE OF MANCHESTER
STATEMENT OF TAXES RAISED
YEAR ENDED APRIL 30, 2025

GRAND LIST = \$4,619,308.00
(Grand List for 2025-26 – TBD)

PROPERTY TAXES (Current Year)

Billed \$ 532,160.63
Collected \$ 530,521.26
Property Taxes Due 2024-25 \$ (1,639.37)



Fall Day in the Village, November 2024

Thank you to John Burnham, Director of the Manchester Business Association, who took and submitted this photo for this year's report.

AUDITORS' REPORT

We have audited the receipts and disbursements and have found them correct to the best of our ability.

Amy I. Swinerton
Amy Swinerton

Ariel Rudiakov
Ariel Rudiakov

Keld Alstrup
Keld Alstrup

**Village of Manchester – FY2024-25
General Fund Budget Status Report Summary**

| Account | Budget | Actual | % of Budget |
|--------------------------------------|-------------------|-------------------|------------------------|
| 100-40 Total Tax Revenue | 532,160.63 | 530,521.26 | 99.69% |
| 100-41 Total Intergovernmental | 326,000.00 | 248,744.52 | 76.30% |
| 100-42 Total Permits/Fees/ Other | 10,600.00 | 65,384.17 | 616.83% |
| 100-43 Total Interest on Investments | 0.00 | 3,758.26 | 100.00% |
| 100-44 Total Miscellaneous Income | 30,000.00 | 5,576.15 | 18.59% |
| Total Revenues | 998,760.63 | 885,159.36 | 85.62% |
| 100-50 Total Administration | 147,362.00 | 39,753.91 | 26.98% |
| 100-51 Total Other Administration | 46,870.00 | 55,659.47 | 118.75% |
| 100-52 Total Office Expenses | 47,291.45 | 50,848.79 | 107.52% |
| 100-53 Total Highways | 556,676.31 | 733,011.78 | 131.68% |
| 100-55 Total Zoning & Planning | 119,529.63 | 101,101.31 | 84.58% |
| Total Expenditures | 998,760.63 | 980,375.26 | 98.16% |

**VILLAGE OF MANCHESTER
GENERAL FUND – BALANCE SHEET
Year End April 30, 2025**

ASSETS

| | |
|----------------------------------------|------------------|
| 100-1002-00.00 Checking-Bank of Benn | 273,344.44 |
| 100-1002-01.00 Checking-Debit Card | 2,756.45 |
| 100-1002-02.00 GF-Fidelity | 32,474.81 |
| 100-1020-00.00 Due/To From | (242,800.83) |
| 100-1030.01.00 Tax Receivable-Current | 0.00 |
| 100-1030.01.01 Tax Receivable-Del | (135.57) |
| 100-1040-01.00 Due from Town (highway) | 0.00 |
| 100-1050-01.00 Prepaid Expense | 0.00 |
| Total Assets | 65,639.30 |

LIABILITIES

| | |
|------------------------------------------|------------------|
| 100-2000-00.00 Accounts Payable | 0.00 |
| 100-2001-00.00 Federal Payroll Taxes Pay | (9,282.17) |
| 100-2001-00.01 Retirement Payable | (7,029.58) |
| 100-2001-00.02 Health Insurance Payable | 40,700.90 |
| 100-2001-00.03 Aflac Payable | (507.45) |
| 100-2001-00.04 SWT Payable | 88.20 |
| 100-2002-00.00 Property Tax Credits | 12,689.56 |
| 100-2005-00.00 Tax Clearing Account | 1,164.79 |
| 100-2006-00.00 Bank Reconciliation Issue | (849.66) |
| 100-2010-01.00 Accrued Expenses | 0.00 |
| 100-2030.01.00 Deferred Rev-Taxes | 0.00 |
| 100-2050-01.00 Encumbrances | 0.00 |
| Total Liabilities | 36,974.59 |

FUND BALANCE

| | |
|---------------------------------------|------------------|
| Fund Balance Prior Years | 153,880.61 |
| Fund Balance Current Year | (125,215.90) |
| Total Fund Balance | 28,664.71 |
| Total Liabilities Fund Balance | 65,639.30 |

WARNING

The Legal voters of the Village of Manchester are hereby WARNED to meet at the Bennington County Courthouse in the Village of Manchester on Monday, July 14th, 2025 at 7:00 p.m. to transact the following business:

- ARTICLE 1: To hear the reports of the Officers.
- ARTICLE 2: To vote on authorization for total funding expenditures to be used for operating expenses of \$1,023,702.42, of which \$645,702.42 shall be raised by taxes.
- ARTICLE 3: To set a date on which taxes shall be payable and to impose a penalty of (8%) for delinquencies, and to charge the maximum statutory rate of interest of one percent (1%) per month on all delinquent taxes for the first three months and one and one-half percent (1 ½%) per month thereafter.
- ARTICLE 4: To vote to authorize payment of real property taxes by physical delivery to the Village office before 5:00 p.m. on the due date. Payments postmarked on due date, but not physically delivered to the Village office will not be considered timely.
- ARTICLE 5: To elect all Officers required by law:
- President of the Board of Trustees for a one-year term.
 - Two Trustees for two-year terms.
 - Three Auditors for one-year terms.
- ARTICLE 6: Shall the voters authorize the Trustees to appoint a Treasurer and Tax Collector as provided in 17 V.S.A. Chapter 055.
- ARTICLE 7: Shall the voters authorize the Trustees to appoint a Clerk as provided in 17 V.S.A. Chapter 055.
- ARTICLE 8: To hear and discuss other business that may properly come before the meeting, but not to include any binding municipal action.

Respectfully Submitted,
Donald Brodie, Clerk