

**VILLAGE OF
MANCHESTER, VERMONT
ANNUAL REPORT
YEAR ENDED APRIL 30, 2026**



VILLAGE OF MANCHESTER OFFICE
HOURS 9:00 AM – 3:00 PM, MONDAY –
THURSDAY, OR BY APPOINTMENT
CLOSED ON ALL MAJOR HOLIDAYS

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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

Manchester's Veterans' Memorial on a sunny day in May 2026.

VILLAGE OFFICERS

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

VILLAGE OF MANCHESTER, VERMONT
MINUTES OF THE ANNUAL MEETING, JULY 14th, 2025

Trustee Deck opened the meeting at 7:02 pm. He welcomed those in attendance and provided opening remarks. Trustee Deck recognized Orland Campbell and Donald Brodie for their accomplishments in public service.

ARTICLE 1: To hear the reports of the Officers.

Manager VanDerWielen provided reports on Village administration. Treasurer McClintock provided a report on the Village's budget plan for the next year, which included:

- I. FY 2026 Budget: the Planned Budget for 2026, presented in the Annual Report, is higher than the budget last year. The total amount to be raised from taxes will increase from \$532,160.63 to \$645,702.42 reflecting:
 - a. Reduced subsidies and grants from external sources available for Highways and Zoning projects.
 - b. Additional anticipated accounting expenses.

Treasurer McClintock noted that additional information on the Village's financial performance could be found within the Annual Report. No vote was taken on this article.

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.

Trustee Deck asked for questions and comments on this Article and there were none. Trustee Lewis motioned to add of \$5,000 under the Equipment & Repairs line to account for an additional anticipated equipment expense. Deck noted that the amount raised by taxes would thus be raised to \$650,702.42. Trustee Mooney seconded the motion. The motion was voted on and approved unanimously.

Trustee Deck motioned to approve Article 2, as amended. Craig Powers seconded the motion. The motion was voted on and approved unanimously.

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 motioned to approve Article 3 with the date set of September 18th, 2025. Trustee Lewis seconded the motion. The motion was voted on and approved unanimously.

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 MacLaurin moved to approve Article 4 as written. Trustee Mooney seconded the motion. The motion was voted on and approved unanimously.

ARTICLE 5: To elect all Officers required by law:

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

Trustee Deck asked for nominations. Clerk Brodie nominated Tom Deck for the role of President of the Board of Trustees. Trustee MacLaurin seconded the motion. No others were nominated. The motion was voted on and approved unanimously.

- Two (2) Trustees for two-year terms

Trustee Deck noted that Trustees Swinarton and Mooney were up for re-election. Trustee Deck asked for nominations. Clerk Brodie nominated Scott Swinarton for re-election as Trustee. Trustee MacLaurin seconded the motion. No others were nominated. The motion was voted on and approved unanimously.

Trustee Deck nominated Nina Mooney for re-election as Trustee. Powers seconded the motion. No others were nominated. The motion was voted on and approved unanimously.

- Three (3) Auditors for one-year terms

Trustee Deck asked for nominations. Clerk Brodie nominated Keld Alstrup, Ariel Rudiakov, and Amy Swinarton for re-election as Auditors. Keld Alstrup indicated that he believed the election of auditors should be staggered on a year-to-year basis. It was resolved to temporarily amend the term limits for the auditors to allow such staggering: one would receive a three-year term, the next with a two-year term, and the third with a one-year term. The terms would then be restored to one-year terms as each expired. Clerk Brodie rescinded his nomination.

Clerk Brodie nominated Keld Alstrup for re-election as Auditor with a three-year term. Trustee MacLaurin seconded the motion. No others were nominated. The motion was voted on and approved unanimously.

Clerk Brodie nominated Ariel Rudiakov for re-election as Auditor with a two-year term. Trustee MacLaurin seconded the motion. No others were nominated. The motion was voted on and approved unanimously.

Clerk Brodie nominated Amy Swinarton for re-election as Auditor with a one-year term. Trustee Deck seconded the motion. No others were nominated. The motion was voted on and approved unanimously.

ARTICLE 6: Shall the Voters authorize the Trustees to appoint a Treasurer and Tax Collector as provided in 17 V.S.A. Chapter 55.

Clerk Brodie motioned to approve Article 6 as written. Trustee MacLaurin seconded the motion. The motion was voted on and approved unanimously. Clerk Brodie indicated the Trustees could then appoint the Treasurer and Tax Collector at their next public meeting.

ARTICLE 7: Shall the Voters authorize the Trustees to appoint a Clerk as provided in 17 V.S.A. Chapter 55.

Trustee MacLaurin motioned to approve Article 7 as written. Trustee Deck seconded the motion. The motion was voted on and approved unanimously.

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

Alstrup raised concern about the maintenance of the stone wall on River Road. Trustee Deck noted the expensive nature of the maintenance and the reduced availability of grants for such work. It had

been decided to maintain investments in the project at an incremental level to avoid unduly spiking the tax rate for residents. Trustee MacLaurin indicated his interest in ascertaining whether the Village owned the entirety of the wall, noting the extent of investment Village had already made in the wall. Campbell provided additional information about the lack of clarity about the ownership of the wall. It was resolved to further research caretaking responsibility for the wall.

Treasurer McClintock announced a private project to acquire and renovate the old Bennington County Courthouse building, noting that a not-for-profit organization was being created for such a purpose and that fundraising for it would be sought. Rich Heilemann asked about the future use of the building post-renovation. Treasurer McClintock noted that the vision for the use would be a self-sustaining community center which would include rentable space for offices and events. Trustee MacLaurin asked about the status of the Village Offices in the Courthouse. Treasurer McClintock indicated that she believed the effort would not disturb the Village Offices. Trustee Deck expressed that he believed the Village would remain an anchor tenant for the new space and would continue to support the effort where possible. A discussion about the costs and scope of the renovation ensued.

Powers raised the possibility of nominating Andrew Zinberg to the Development Review Board to fill a vacancy on that committee. Clerk Brodie raised an issue of procedure for such a nomination, and recommended it be revisited at a regular Trustees' meeting. It was resolved to conduct such business at the next regular Trustees' meeting.

Trustee Deck motioned to adjourn the meeting. Clerk Brodie seconded the motion. The motion was voted on and approved unanimously. The meeting was adjourned at 7:29pm.

Respectfully Submitted,
Curan VanDerWielen
Village Manager

Attested by:

<i>Signed Electronically – On File</i>	07/16/2026
_____	_____
Tom Deck	Date
President of the Board of Trustees	

<i>Signed Electronically – On File</i>	07/16/2026
_____	_____
Jim Lewis	Date
Trustee	

LETTER FROM THE PRESIDENT OF THE BOARD OF TRUSTEES

If you live long enough in Vermont, you learn to embrace the changing seasons, including the long, frosty winters. Many people said this felt like an old-fashioned Vermont winter, marked by bitter cold and relentless snowfall. While Vermonters tend to welcome a true winter season, it also brings a unique set of challenges.

In our small municipality, winters like this test both our budgeting forecasts and the resilience of our volunteers and staff. Salt supplies and the workload placed on our road crew dominated conversations at times throughout the season. Fortunately, an outstanding road crew and staff support us, and we weathered the storms of a demanding winter without placing undue stress on our constituents.

Many mornings, residents wake up to clear roads and safely travel to work, school, or the grocery store. That does not happen by accident. It is the direct result of the dedication and hard work of our Road Crew, led by Alan Mowrey. Alan continues to impress with his commitment and tireless service to the Village of Manchester.

I also cannot help but reflect on the excellent decision we made to change our leadership model. I, for one, am extremely grateful. Curan VanDerWielen, our Village Manager, has done an exemplary job in his role and continues to impress both our volunteers and staff. I cannot remember a time when our village staff has been more capable or when the business of government in our municipality has operated more smoothly.

Another important addition has been Terry Findeisen as our Zoning Administrator. Terry has brought a strong skill set to the zoning office, supported by her professional background in building and architecture. I cannot imagine a better person to lead our zoning office.

I also want to thank all the volunteers who do so much of the heavy lifting in our village government. Rich Heidleman continues to move forward as Chairperson of the Planning Commission. Quite honestly, the Planning Commission does far more than most people realize when it comes to shaping a path for future generations in the Village of Manchester.

I would also like to thank Craig Powers and the DRB for their continued leadership and volunteerism on behalf of our community.

Lastly, I want to extend an invitation to all residents of the village to consider volunteering in the community where they live. Volunteerism is truly the lifeblood of our municipal government. We simply could not do what we do in the village without a strong and committed volunteer base.

Thank you all for another successful year. It has been my privilege and pleasure to serve this wonderful community.

Thomas J. Deck,

President, Board of Trustees Manchester Village, Vermont



Alan Mowrey plows sidewalks on Main Street in January, 2026

Photo by Curan VanDerWielen

REPORT OF PLANNING COMMISSION

The Planning Commission dedicated significant efforts in 2025 to enhancing the regulatory framework governing Manchester Village. Chief among these efforts was a comprehensive update to the **Manchester Village Land Use & Development Regulations**. These regulations serve as the unified code for zoning, design, subdivision, flood hazard, and river corridor management within the Village. The culmination of these efforts was the successful adoption of the new regulations on September 8, 2025.

In addition to the major regulatory overhaul, the Planning Commission addressed updates to several important ordinances. Key areas of focus included the Aircraft Restrictions ordinance and the Property Maintenance Ordinance, both of which are vital to ensuring the safety, orderliness, and overall quality of life in the Village.

The Commission continued its evaluation of the effectiveness of the Short-Term Rental ordinance and its registration process. This review is crucial to maintaining a balance between community needs and the growing trend of short-term rentals in the area.

Recognizing the importance of connectivity, the Planning Commission has been engaged in discussions with AT&T regarding the placement of cell data pods. The objective is to find an appropriate balance between enhancing data coverage throughout the Village, protecting the health and safety of residence and visitors, and protecting the scenic character of its streetscapes.

Moving forward, the Commission is committed to working on initiatives that will further enhance the historic and scenic qualities of Manchester Village. The overarching goal is to ensure that any future changes and upgrades are thoughtfully aligned with the Village Plan of Development and preserve the unique character of the community.

Respectfully submitted,
Rich Heilemann, Chair

REPORT OF THE DEVELOPMENT REVIEW BOARD

The Development Review Board welcomed Andrew Zinberg as a new member. The current board members all provide a broad range of expertise, which helps shape comprehensive zoning decisions to fit the Village Plan of Development. Zoning administrator Terry Findeisen provides a more detailed report on local activity. Residential and commercial renovations continue to breathe new life into many buildings in the Village and are the majority of applications being reviewed. The rate of new construction has slowed due to the high cost of materials, labor and buildable land. There was a steady flow of minor permits for smaller projects that were reviewed and approved. The Board is actively seeking new candidates interested in joining.

Respectfully submitted,
Craig Powers, Chair

REPORT OF THE ZONING ADMINISTRATIVE OFFICER

This fiscal year (FY2025-26) 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. 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 finalizing of the Village Bylaw Modernization project and updating various ordinances.

52 Zoning Permit Applications were received and reviewed during the calendar year 2025, 30 of which were considered Minor Permits. The total projected valuation of all development projects at the time of application totaled \$3,194,555.00. Total permit fees collected during the fiscal year totaled \$9,330.04.

17 Short Term Rental 2026 Fees total \$5,100

Type of Application	2025-2026
Residential, New	1
Residential, Additions	5
Residential, Alterations	15
Residential, Accessory Building	7
Residential, Demolition	6
Business, New	0
Business, Additions	0
Business, Alterations	0
Business, Demolition	0
Change of Use	1
Change of Color	1
Fence	3
Signs	10
Other	3
Total	52

Short Term Rental Registrations	2025	Total Fees	2026	Total Fees
Registrants	12	\$3,600		
Re-registrants			11	\$3,300
New Registrants			6	\$1,800

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

Respectfully Submitted,

Terry Findeisen
 Zoning Administrative Officer | Short Term Rental Officer

REPORT OF THE VILLAGE OF MANCHESTER INVESTMENT COMMITTEE

Current members of the Investment Committee are Tom Deck, Jim Lewis, Donald Brodie and Treasurer, Sarah McClintock. The Village maintains five medium-term investment accounts at Fidelity Investments that have consistently earned a higher rate than that available on shorter term funds. The Committee meets 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, with an investment balance including US Treasury Bills, Fidelity's Government Money Market Fund, and Fidelity's S&P 500 Index Fund. The funds are drawn down during the year as required for the titled purposes.

<u>Fund</u>	<u>Current Holdings as of 4/30/25</u>
General Operating	\$93,661
Employee Benefit	\$21,831
Heavy Equipment	\$142,769
Highway	\$15,923
Beautification	\$76,173
Totals	\$350,357

Respectfully Submitted,
Sarah McClintock, Treasurer



Paving work underway on Ways Lane, June 2025

Photo by Alan Mowrey

VILLAGE OF MANCHESTER
 PROPOSED BUDGET APRIL 30, 2027
 ACTUAL YEAR ENDING APRIL 30, 2026

EXPENSES	Tab	APPROVED	ACTUAL	APPROVED	ACTUAL	APPROVED	ACTUAL	PROPOSED
		BUDGET		BUDGET		BUDGET		BUDGET
		April 30, 2024	April 30, 2024	April 30, 2025	April 30, 2025	April 30, 2026	April 30, 2026	April 30, 2027
HIGHWAY MAINTENANCE								
Labor - Pay	1	188,446.00	167,581.90	169,995.35	189,619.96	180,175.18	203,916.25	185,580.44
Labor - Benefits	2	60,855.00	70,831.38	73,411.61	101,237.81	81,549.72	114,989.93	70,358.40
Municipal Roads General Permit		500.00	500.00	500.00	1,462.88	500.00	500.00	500.00
Materials and Supplies - Salt		55,000.00	49,178.52	50,000.00	55,784.02	50,000.00	53,056.17	50,000.00
Materials and Supplies - Other		5,000.00	5,304.63	5,437.25	5,709.80	5,700.00	4,627.54	5,700.00
Equipment and Repairs		10,000.00	14,825.46	15,196.10	11,173.17	17,000.00	22,836.60	20,500.00
Equipment Purchase		0.00	64,400.00	-	6,169.41	-	53,150.00	20,000.00
Gas and Oil		30,000.00	16,190.51	20,000.00	17,890.63	20,000.00	15,878.41	25,000.00
Highway Resurfacing, Ditches, Culverts, Etc.		150,000.00	142,609.26	38,000.00	23,329.38	110,000.00	88,319.88	14,465.00
Garage Operating Expenses		10,000.00	10,554.02	40,000.00	8,415.11	15,000.00	6,776.17	5,500.00
Signs/Maintenance		2,000.00	3,689.37	3,136.00	274.27	1,000.00	351.35	1,880.00
Uniforms		2,500.00	4,681.72	3,500.00	4,011.02	4,000.00	2,625.60	3,500.00
Trees and Beautification		30,000.00	244.11	30,000.00	38,901.64	21,000.00	2,921.91	33,250.00
Sidewalk and Curbing		50,000.00	46,725.65	25,000.00	24,900.00	27,000.00	25,554.04	80,000.00
Miscellaneous, Sidewalk and Roadside Maint.		15,000.00	21,748.33	15,000.00	12,918.14	16,500.00	6,905.54	17,056.00
Traffic Enforcement		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Village Firehouse Maintenance		0.00	-	-	0.00	5,000.00	89.68	2,000.00
Stone Walls, incl. River Road		200,000.00	42,215.45	50,000.00	227,500.00	25,000.00	25,000.00	-
Dump Fees		1,000.00	1,113.08	2,500.00	1,128.56	1,500.00	1,168.60	1,500.00
Total Highway Maintenance		810,301.00	662,393.39	541,676.31	730,425.80	580,924.90	628,667.67	536,789.84
ADMINISTRATION								
Labor - Pay	3	64,600.00	72,452.35	136,927.00	30,317.56	86,305.00	89,721.87	88,894.15
Labor - Benefits	4	27,920.00	21,426.83	31,585.00	13,773.83	22,475.82	17,802.35	25,079.82
Professional Development			1,200.00	1,200.00	7,109.06	-	-	1,700.00
Office Supplies and Expense	5	15,520.00	13,808.37	15,621.01	14,776.26	21,000.00	18,250.18	28,817.40
Rent		9,333.00	8,360.00	11,126.00	7,200.00	11,126.00	9,600.00	11,126.00
Insurance-Property, WC & Liability		20,000.00	24,677.50	25,294.44	30,140.10	31,000.00	14,123.05	31,000.00
Professional Fees - Accounting	6	27,000.00	17,994.75	16,270.00	20,037.56	34,770.00	41,248.38	38,470.00
Professional Fees - Legal		15,000.00	1,566.75	3,000.00	9,374.25	3,000.00	3,004.50	3,000.00
Other Expense/Miscellaneous Other		3,000.00	835.00	500.00	1,620.00	1,500.00	1,049.70	3,500.00
Total Administration		182,373.00	162,321.55	241,523.45	134,348.62	211,176.82	194,800.03	231,587.37
ZONING & PLANNING								
Labor - Pay	7	50,600.00	67,280.88	72,373.00	74,030.02	70,157.50	61,377.39	72,262.23
Labor - Benefits	8	3,290.00	8,483.51	17,056.63	18,203.83	29,943.20	21,156.98	24,119.80
Zoning Expenses	9	9,200.00	7,774.92	10,600.00	2,107.50	1,300.00	3,404.67	2,300.00
Zoning Legal Fees		5,000.00	-	3,000.00	924.00	3,000.00	3,004.50	5,000.00
Technical Assistance		1,500.00	2,500.00	12,500.00	12,500.00	10,000.00	18,500.00	6,000.00

VILLAGE OF MANCHESTER
 PROPOSED BUDGET APRIL 30, 2027
 ACTUAL YEAR ENDING APRIL 30, 2026

National Historic District Update	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BCRC Appropriation	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>
Total Planning and Zoning	<u>79,590.00</u>	<u>90,039.31</u>	<u>119,529.63</u>	<u>111,765.35</u>	<u>118,400.70</u>	<u>111,443.54</u>	<u>113,682.03</u>

STREETLIGHTING

Electricity	13,000.00	13,082.54	13,000.00	6,132.33	13,000.00	11,892.20	14,000.00
Improvements/Maintenance	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>	<u>407.53</u>	<u>2,000.00</u>	<u>570.55</u>	<u>7,000.00</u>
Total Streetlighting	<u>15,000.00</u>	<u>13,082.54</u>	<u>15,000.00</u>	<u>6,539.86</u>	<u>15,000.00</u>	<u>12,462.75</u>	<u>21,000.00</u>

	APPROVED BUDGET April 30, 2024	ACTUAL April 30, 2024	APPROVED BUDGET April 30, 2025	ACTUAL April 30, 2025	APPROVED BUDGET April 30, 2026	ACTUAL April 30, 2026	PROPOSED BUDGET April 30, 2027
HEAVY EQUIPMENT RESERVE	<u>70,210.00</u>	<u>70,210.00</u>	<u>51,031.24</u>	<u>51,031.24</u>	<u>73,200.00</u>	<u>73,200.00</u>	<u>82,200.00</u>
HIGHWAY RESERVE	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
CONTINGENCY RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>
TOTAL RECOMMENDED BUDGET	\$ 1,077,417.00	\$ 954,220.08	\$ 1,232,886.00	\$ 891,614.06	\$ 1,028,702.42	\$ 1,020,573.99	\$ 1,025,259.24

ADDITIONS /(REDUCTIONS) TO BUDGETED EXPENSES

State Aid - Highways	(55,560.00)	(47,279.30)	(47,000.00)	(48,694.52)	(48,000.00)	(46,762.43)	(48,000.00)
State Grant - Grants In Aid	(180,000.00)	0.00	(180,000.00)	(200,000.00)	0.00	0.00	\$ (10,500.00)
State Grant - Better Roads	0.00	0.00	(9,000.00)	(9,000.00)	0.00	0.00	\$ (2,224.00)
State Grant - Bylaw/Plan/Ordinance Revisions	0.00	0.00	(15,000.00)	(12,500.00)	0.00	(9,575.00)	0.00
MPG Scoping Grant	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Town Highway Allotment	(60,000.00)	(52,607.99)	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)
Transfer In from Equipment Reserve	0.00	(64,400.00)	0.00	(6,169.41)	0.00	(53,150.00)	\$ (20,000.00)
Transfer In from Highway Reserve	(70,000.00)	(30,000.00)	(30,000.00)	\$ (10,547.00)	(30,000.00)	\$ (30,000.00)	-
Transfer In from Employee Benefit Reserve	0.00	0.00	-	(1,500.00)	-	(1,000.00)	(3,000.00)
Transfer In from Beautification Reserve	0.00	0.00	-	-	-	(864.00)	(8,380.00)
Permits and Fees	(45,000.00)	(5,064.75)	(10,600.00)	(64,695.51)	(20,000.00)	(27,766.96)	(20,000.00)
Liquor Licenses	0.00	0.00	0.00	0.00	0.00	\$ (1,935.00)	\$ (1,750.00)
Traffic Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Balance	<u>(130,097.40)</u>	<u>(117,310.08)</u>	<u>(100,000.00)</u>	<u>(300,862.45)</u>	<u>(235,000.00)</u>	<u>(235,000.00)</u>	<u>(188,150.00)</u>
AMOUNT TO BE RAISED BY TAXES	\$ 540,657.40	(316,662.12)	(436,600.00)	(698,968.89)	(378,000.00)	(451,053.39)	(362,004.00)
	<u>\$ 692,228.60</u>		<u>\$ 532,160.63</u>		<u>\$ 650,702.42</u>		<u>\$ 663,255.24</u>

VILLAGE OF MANCHESTER
STATEMENT OF TAXES RAISED
YEAR ENDED APRIL 30, 2026

GRAND LIST = \$4,648,870.00
(Grand List for 2026-27 – TBD)

PROPERTY TAXES (Current Year)

Billed	\$ 650,702.42
Collected	\$ 645,974.36
Property Taxes Due 2025-26	\$ (4,728.06)



Fall day looking up Union Street, October 2025
Photo by Curan VanDerWielen

AUDITORS' REPORT

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



Amy Swinarton



Ariel Rudiakov



Keld Alstrup

**Village of Manchester – FY2025-26
General Fund Budget Status Report Summary**

Account	Budget	Actual	% of Budget
100-40 Total Tax Revenue	650,702.42	645,974.36	99.27%
100-41 Total Intergovernmental	108,000.00	116,367.43	107.75%
100-42 Total Permits/Fees, Other	20,000.00	27,766.96	138.83%
100-43 Total Investment Interest	0.00	9,642.43	100.00%
100-44 Total Miscellaneous Income	30,000.00	30,000.00	100.00%
Total Revenues	808,702.42	829,751.18	97.46%
100-50 Total Administration	92,103.00	94,929.75	103.07%
100-51 Total Other Administration	57,470.32	60,489.31	105.25%
100-52 Total Office Expenses	61,126.00	39,380.97	64.43%
100-53 Total Highways	595,924.90	641,130.42	107.59%
100-55 Total Zoning & Planning	119,700.70	111,443.54	93.10%
Total Expenditures	1,029,524.92	947,373.99	92.02%

**VILLAGE OF MANCHESTER
COMBINED BALANCE SHEET
Year End April 30, 2026**

ASSETS

Checking-Bank of Benn	2,238.24
Fidelity Investment	161,580.70
Checking-Debit Card	393.63
GF-Fidelity	265,718.58
Investment-Fidelity	13,743.33
Due To/From	0.00
Tax Receivable-Del	(135.57)
Building	395,119.76
Equipment	439,028.99
Total Assets	1,277,687.66

LIABILITIES

Federal Payroll Taxes Payable	(5,319.99)
Retirement Payable	(5,940.88)
Health Insurance Payable	71,850.00
Aflac Payable	(232.34)
SWT Payable	3,720.39
Property Tax Credits	20,877.22
Tax Clearing Account	(2,439.21)
Bank Reconciliation Issue	(849.66)
Total Liabilities	81,665.53

FUND BALANCE

Fund Balance Prior Years	1,313,501.11
Fund Balance Current Year	(117,478.98)
Total Fund Balance	1,196,022.13
Total Liabilities Fund Balance	1,277,687.66

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 13th, 2026 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 \$1,025,259.23, of which \$663,255.23 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 the 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: Shall the Voters of the Village of Manchester approve an allocation of \$10,000 from tax revenues for the establishment of a Contingency Fund; and shall the principal and income from these monies be used, on an annual basis, to reduce unanticipated expenses as identified by the Board of Trustees.
- ARTICLE 9: 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

**VILLAGE OF MANCHESTER
PO BOX 482
MANCHESTER, VT 05254**

**2026 ANNUAL MEETING
MONDAY, JULY 13th, 2026 at 7:00 pm
BENNINGTON COUNTY COURTHOUSE
45 UNION STREET, MANCHESTER, VT 05254**