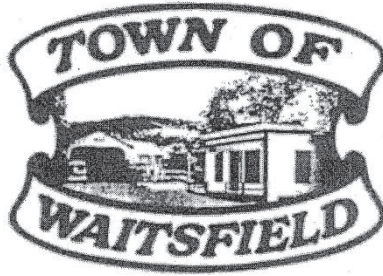


TOWN OF WAITSFIELD
VERMONT
2024 Annual Report





TOWN OF WAITSFIELD, VERMONT 2024 ANNUAL REPORT

Chartered on February 25, 1782
2020 Population – 1,844
Size: 17,222 acres (est.)

TOWN OFFICE HOURS

8:00 A.M. – 4:30 P.M.

Monday through Thursday

8:00 A.M. – 1:00 P.M. *Friday*

4144 Main Street

Waitsfield, VT 05673

Research appointments by reservation

SCHEDULED MEETINGS OF LOCAL BOARDS

(all remote or at the Town Offices, unless otherwise warned)

Selectboard – 2nd and 4th Mondays at 6:30 p.m.

Planning Commission – 1st and 3rd Tuesdays at 7:00 p.m.

Development Review Board – 2nd and 4th Tuesdays at 7:00 p.m.

Conservation Commission – 3rd Mondays at 7:00 p.m.

Water Commission – 3rd Fridays at 8:00 a.m.

For meeting schedules, agendas, materials, and minutes, please visit the
Town's website: www.waitsfieldvt.gov

*Cover photo: Aerial Irasville--Nov. 2014--by Steve Butcher
Ten years ago: pre-Lawson's, pre-EV charging hub, pre-Hosford Highway, pre-
Aegis Renewables solar field behind the Big Pic. What lies ahead?*

TABLE OF CONTENTS

| | |
|---|----|
| With Appreciation | 1 |
| 2024 Town Officers | 3 |
| 2025 Town Meeting Warning | 6 |
| 2024 Town Meeting Condensed Minutes | 9 |
| Waitsfield Selectboard Report | 11 |
| FY2026 Budget and FY26-30 Capital Improvement Program | |
| • FY26 Expenditure Summary | 19 |
| • FY26 Expenditure Detail | 20 |
| • FY26 Revenue Detail | 29 |
| • FY26 CIP Summary and FY26-29 CIP | 32 |
| Statement of Taxes Raised | 43 |
| Delinquent Tax Collector's Report | 44 |
| Town Clerk's Statement of Fees | 45 |
| Vital Statistics | 45 |
| Town Reserve Funds | 46 |
| Long-Term Indebtedness | 49 |
| Short-Term Indebtedness | 50 |
| FY2024 Audit Report | 51 |
| Cemetery Commission Report | 54 |
| Cemetery Trustees Report | 56 |
| Joslin Memorial Library Report | 57 |
| Conservation Commission Report | 59 |
| Development Review Board Report | 61 |
| Planning Commission Report | 62 |
| Wait House Commission Report | 64 |
| Water Commission Report | 66 |
| Road Department Report | 67 |
| Waitsfield-Fayston Fire Department Report | 68 |
| Animal Control Officer | 70 |
| Emergency Management | 71 |
| Town Health Officer | 73 |
| Central Vermont Regional Planning Commission Report | 74 |
| Mad River Resource Management Alliance Report | 76 |
| Mad River Valley Planning District Report | 78 |
| Mad River Valley Recreation District Report | 80 |
| Friends of the Mad River Report | 82 |
| Mad River Path Association Report | 83 |
| Mad River Valley Ambulance Service Report | 85 |

Mad River Valley Health Center Report 87
Mad River Valley Senior Center Report 89
MRVTV Annual Report 91
Waitsfield Historical Society Report 93
Washington County Sheriff’s Department 94

Harwood School District Warning and Voting Information 96

Notes 99



WITH APPRECIATION

The Waitsfield Selectboard would like to express our sincere appreciation for the following individuals for their service and commitment to the community:

Robin Morris, for his many contributions to the Town's Water System. Robin initially served on the Water Task Force during the construction of the system (2009 to 2012), and then as a commissioner for 10 years. The Commission has benefitted from his guidance, attention to detail, and business experience, which has resulted in a financially healthy and exceptionally well-run water utility. Robin will be stepping down from the Commission at the end of his term in March and will be sorely missed.



Tripp Johnson, for his four years of leadership as Chief of the Waitsfield-Fayston Fire Department, as well as his additional years of service as a dedicated fire fighter. Tripp was a staunch advocate for the department and the safety and well-being of its members. He always managed to find the time and good humor required of the position and we wish him well in his future endeavors.



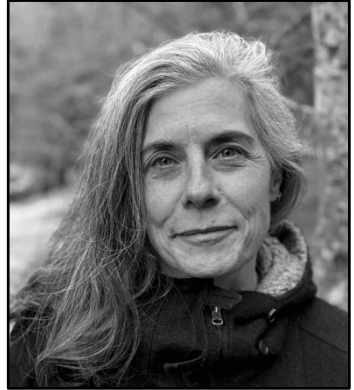
The Waitsfield Town Office Staff, who went above and beyond while the Town dealt with staff transitions and vacancies. Town Clerk Jennifer Peterson, Planning & Zoning Administrator J.B.



Weir, and new Town Treasurer Steve Lewis have all stepped up to

support the Selectboard – and community – in myriad ways. And former Clerk and Treasurer Sandy Gallup stepped in (yet again) to ensure that the Town remained on sound financial footing. Waitsfield is extremely fortunate to have such talented and dedicated staff.

Finally, members of the Selectboard want to thank **Christine Parisi** for her service as Board Chair. She stepped into the position in the middle of the COVID pandemic and provided stable leadership and focus. And, over the past year, Christine took on extra management and administrative duties to ensure that our local government continued to function at a high level. We wish Christine the best and remain hopeful that her decision not to seek reelection is a temporary lull in her impressive record of public service.



TOWN OFFICERS 2024

Elected by Australian Ballot

Selectboard:

| | |
|----------------------------|-----------|
| Larissa Ursprung (3) | Mar. 2025 |
| Christine Parisi (2) | Mar. 2025 |
| Brian Shupe (3) | Mar. 2026 |
| Charles “Chach” Curtis (2) | Mar. 2026 |
| Fred Messer (3) | Mar. 2027 |

Listers (3):

| | |
|----------------------|-----------|
| Ted Joslin | Mar. 2025 |
| Charlie Goodman, III | Mar. 2026 |
| Steve McKenzie | Mar. 2027 |

Collector of Delinquent Taxes (1):

| | |
|-------------------|-----------|
| Jennifer Peterson | Mar. 2025 |
|-------------------|-----------|

Library Trustees (5):

| | |
|-----------------------|-----------|
| Jean Joslin | Mar. 2025 |
| Caitlin Ennis (appt.) | Mar. 2025 |
| David Babic | Mar. 2027 |
| Patricia Read | Mar. 2028 |
| Sally Kendall | Mar. 2029 |

Harwood Unified Union School

District Directors:

| | |
|--------------------------|-----------|
| Roberta “Bobbi” Rood (3) | Mar. 2025 |
| J.B. Weir (3) | Mar. 2026 |

Cemetery Commissioners (5):

| | |
|-----------------|-----------|
| Nancy Coombs | Mar. 2025 |
| Mark Peal | Mar. 2026 |
| Laura Brines | Mar. 2027 |
| Robin Preuss | Mar. 2028 |
| Robin McDermott | Mar. 2029 |

Trustees of Cemetery Funds (3):

| | |
|-----------------|-----------|
| Robert Cook | Mar. 2025 |
| VACANT | Mar. 2026 |
| Gib Geiger, Jr. | Mar. 2027 |

Justices of the Peace (2):

| | |
|----------------------|-----------|
| Cecil “Zeke” Church | Nov. 2026 |
| Andreas Lehner | Nov. 2026 |
| Mary Lehner | Nov. 2026 |
| Helen Myers | Nov. 2026 |
| Jennifer Peterson | Nov. 2026 |
| Roberta “Bobbi” Rood | Nov. 2026 |
| Karen Rookwood | Nov. 2026 |

Elected from the Floor

Moderator (1):

| | |
|------------|-----------|
| Kari Dolan | Mar. 2025 |
|------------|-----------|

TOWN OFFICERS 2024

Appointed by the Selectboard

Town Clerk (3):

Jennifer Peterson Mar. 2027

Town Treasurer (3):

Steve Lewis Mar. 2025

M.R.V. Planning District Reps (1):

Brian Shupe Mar. 2025

Jonathan Ursprung Mar. 2025

Constable (1):

Jeff Campbell Mar. 2025

Second Constable (1):

VACANT Mar. 2025

Planning Commission (4):

Bob Cook Mar. 2025

Becca Newhall Mar. 2026

Emma Hanson Mar. 2026

Alice Peal Mar. 2026

Jonathan Ursprung Mar. 2026

Beth Cook Mar. 2027

AnnMarie Harmon Mar. 2028

Central Vermont Regional

Planning Commission (1):

Don LaHaye Mar. 2025

Alice Peal (Alt.) Mar. 2025

CVRPC's Clean Water Advisory

Committee (1):

Alice Peal Mar. 2025

Development Review Board (3):

Duncan Brines. Mar. 2025

John Donaldson, Chair. Mar. 2025

Steve McKenzie, V. Ch. Mar. 2025

Chris Cook Mar. 2025

Gib Geiger, Jr. Mar. 2027

Rudy Polwin Mar. 2027

James Tabor Mar. 2027

Tree Warden (1):

VACANT Mar. 2025

Tree Board (3):

Charles Hosford Mar. 2025

Vince Gauthier Mar. 2026

VACANT Mar. 2027

Zoning Administrator (3):

J.B. Weir Jan. 2027

Fire Warden (5):

Jared Young Jun. 2026

Waitsfield-Fayston Fire Dept. (1):

Fire Chief:

Jared Young Dec. 2025

1st Assistant Chief:

Daniel Beede Dec. 2025

2nd Assistant Chief:

Craig Snell Dec. 2025

Captain:

Evan Dacosta Dec. 2025

Lieutenants:

Josh Noyes Dec. 2025

Evan Theurer Dec. 2025

Moderator:

Kaylie Viens Dec. 2025

Treasurer:

Gordon Eurich Dec. 2025

Secretary:

Shannon Noyes Dec. 2025

Safety Officer:

Kaylie Viens Dec. 2025

Road Commissioner (1):

Charles Goodman, III Mar. 2025

Emergency Management (1):

Frederick Messer, Dir. July 2027

Clare Ireland, Coord. Mar. 2025

TOWN OFFICERS 2024

Appointed by the Selectboard

Energy Coordinator (2):

Christopher Badger Nov. 2025

Health Officer (3):

Fred Messer Nov. 2026

Animal Control Officer (1):

VACANT Mar. 2025

Conservation Commission (2):

Phill Huffman Mar. 2025

Chris Loomis Mar. 2025

Bob Cook Mar. 2025

Curt Lindberg, Chair Mar. 2025

Gail O'Keefe Mar. 2025

Bruno Grimaldi Mar. 2026

Ted Joslin Mar. 2026

Leo Laferriere, V. Ch. Mar. 2026

James Donaldson Mar. 2026

MRV Rec. District Reps. (3):

Mary Simmons Mar. 2027

Gina Gaidys (at large) Mar. 2025

Luke Foley (at large) Mar. 2025

Water Commission (2):

William Parker Mar. 2026

Brian Shupe Mar. 2026

Peter Lazorchak Mar. 2026

Robin Morris, Chair Mar. 2026

Peter Reynells Mar. 2026

Inspector of Lumber (1):

VACANT Mar. 2025

Fence Viewers (1):

Allen Gaylord Mar. 2025

Douglas Kenyon Mar. 2025

Bryan Neill Mar. 2025

Weigher of Coal (1):

Charles Hosford Mar. 2025

Green Up Coordinators (1):

Bri Skoldberg Mar. 2025

M.R. Solid Waste Alliance (1):

Salvatore Spinosa Mar. 2025

General Wait House Commission (1)

Fred Messer Mar. 2025

VACANT Mar. 2025

Gib Geiger Mar. 2026

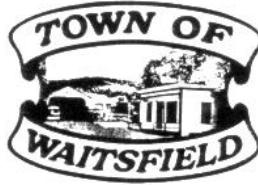
AnnMarie Harmon Mar. 2026

Kathy Mehuron Mar. 2026

Wait House Tenant Mar. 2026

(rotates)

Vee Lynch Mar. 2027



**TOWN OF WAITSFIELD
WARNING
FOR THE ANNUAL MEETING MARCH 4, 2025**

The legal voters of the Town of Waitsfield, County of Washington, State of Vermont, are hereby notified and warned to meet at the Waitsfield Elementary School Auditorium on **Tuesday, March 4, 2025 at nine o'clock in the morning (9:00 A.M.)** to transact the following business and to vote by Australian Ballot between the hours of seven o'clock in the morning (7:00 A.M.) when the polls will open, and continuing until seven o'clock in the evening (7:00 P.M.) for the various Town Officers and the article so noted.

Article 1: To elect a Moderator for the Town.

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

Article 3: Shall the voters approve a municipal budget of \$2,795,116 to pay the operating expenses and indebtedness of the Town, of which an estimated \$2,309,789 will be raised from property taxes?

Article 4: Shall the voters authorize the Town to collect taxes on real property by four (4) equal payments made to the Treasurer as follows: one quarter (25%) to be paid without discount not later than Monday September 15, 2025; the second quarter (25%) to be paid without discount not later than Monday November 17, 2025; the third quarter (25%) to be paid without discount not later than Tuesday, February 17, 2026; with the remaining quarter (25%) to be paid without discount not later than Friday, May 15, 2026?

Article 5: Shall the voters authorize the transfer of \$100,000 of the June 30, 2025 General Fund unassigned fund balance to the Paving Reserve Fund in Fiscal Year 2026?

Article 6: Shall the voters authorize the Town to establish a reserve fund for improvements, expansion or replacement of the Town Garage and to authorize the transfer of \$100,000 of the June 30, 2025 General Fund unassigned fund balance to establish such a fund in Fiscal Year 2026?

Article 7: Shall the voters authorize the transfer of \$75,000 of the June 30, 2025 General Fund unassigned fund balance to the Wait House Capital Reserve Fund in Fiscal Year 2026?

Article 8: Shall the voters appropriate a total of \$1,000 to the Waitsfield Historical Society, pursuant to 24 V.S.A. §2691?

Article 9: Shall the voters appropriate a total of \$2,500 to the Mad River Valley Arts' pursuant to 24 V.S.A. §2691, contingent upon the voters of the Towns of Warren, Vermont, and Fayston, Vermont, each also authorizing additional appropriations to support the organization in a comparable amount?

Article 10: Shall the voters authorize the Town to borrow money in anticipation of the receipt of taxes by issuing its notes or orders to meet current expenses and indebtedness of the Town of Waitsfield?

Article 11: To transact any other business that may legally come before the meeting.

TO BE VOTED BY AUSTRALIAN BALLOT

The legal voters of the Town of Waitsfield, County of Washington, State of Vermont, are hereby notified and warned to meet at the Waitsfield Elementary School Auditorium on **Tuesday, March 4, 2025** between the hours of seven o'clock in the morning (7:00 A.M.), at which time the polls will open, and seven o'clock in the evening (7:00 P.M.), at which time the polls will close, to vote for the various Town Officers and the following Article of Business.

ARTICLE I

Shall the Town of Waitsfield approve an amended "Mad River Valley Recreation District (MRVRD) Agreement" to allow admission of municipalities as partial members as is posted on the Town and MRVRD websites at waitsfieldvt.gov and mrvr.org, and available for viewing at the Waitsfield Town Office and polling location.

Dated at Waitsfield, Vermont, on this 27th day of January, 2025 by:

The Waitsfield Selectboard:

Christine Parisi, Chair

Brian Shupe, Vice Chair

Chach Curtis

Fred Messer

Larissa Ursprung

**MINUTES OF ANNUAL TOWN MEETING
MARCH 5, 2024**

Kari Dolan called the Annual Meeting to order at 9:02 a.m.

ARTICLE 1: To elect a Moderator for the Town. Charlie Goodman nominated Kari Dolan, and the nomination was seconded by Paul Hartshorn. There being no other nominations, nominations were closed, and Kari Dolan was elected by unanimous voice vote.

Charlie Goodman led the body in the Pledge of Allegiance. Ms. Dolan explained general information about the conduct of the meeting and use of Robert's Rules of Parliamentary Procedure.

ARTICLE 2: To hear and act upon the reports of the Town Officers. The Moderator referred to the reports of the Town Officers of various Boards and Commissions.

Discussion ended on the Reports of the Town Officers, and the reports were accepted.

State Representative Dara Torre gave legislative updates and answered questions.

ARTICLE 3: Shall the voters approve a municipal budget of \$2,752,344 to pay the operating expenses and indebtedness of the Town, of which an estimated \$2,292,800 will be raised from property taxes? Howie McCausland made a motion to adopt Article 3, and the motion was seconded by Elizabeth Phillips. Town Administrator, Annie Decker-Dell'Isola provided a presentation regarding the Town's finances. Discussion ended, and the motion to adopt Article 3 was approved by a unanimous voice vote.

ARTICLE 4: Shall the voters authorize the Town to collect taxes on real property by four (4) equal payments made to the Treasurer as follows: one quarter (25%) of taxes to be paid without discount not later than Monday, September 16, 2024; the second quarter (25%) of taxes to be paid without discount not later than Friday, November 15, 2024; the third quarter (25%) of taxes to be paid without discount not later than Tuesday, February 18, 2025; with the remaining quarter (25%) to be paid without discount not later than Thursday, May 15, 2025? Paul Hartshorn made a motion to adopt Article 4, and the motion was seconded by Fred Messer. Discussion

ended, and the motion to adopt Article 4 was approved by a unanimous voice vote.

ARTICLE 5: Shall the voters authorize the Town to establish a reserve fund for Road Department gravel crushing and to appropriate the sum of \$15,000 to establish such a fund in Fiscal Year 2025? Charlie Goodman made a motion to adopt Article 5, and the motion was seconded by Brian Shupe. Discussion ended, and the motion to adopt Article 5 was approved by unanimous voice vote. Kari Dolan noted that the new reserve would increase the total budget to \$2,767,344.00.

ARTICLE 6: Shall the voters authorize the Town to establish a reserve fund for Planning Commission long range planning and to appropriate the sum of \$12,000 to establish such a fund in Fiscal Year 2025? Brian Shupe made a motion to adopt Article 5, and the motion was seconded by Christine Sullivan. Discussion ended, and the motion to adopt Article 6 was approved by a majority voice vote. Kari Dolan noted that the new reserve, plus the increase from Article 5, would increase the total budget to \$2,779,344.

ARTICLE 7: Shall voters authorize the Town to borrow money in anticipation of the receipt of taxes by issuing its notes or orders to meet current expenses and indebtedness of the Town of Waitsfield? Charlie Goodman made a motion to adopt Article 7, and the motion was seconded by Elizabeth Phillips. Discussion ended, and the motion to adopt Article 7 was approved by a unanimous voice vote.

ARTICLE 8: To transact any other business that may legally come before the meeting. Paul Hartshorn asked for the reasoning behind installing a wastewater system when the Town water system was supposed to allow for growth. Chach Curtis responded explaining what municipal wastewater is, where the service area is, why we need it, who benefits from it and how it will be paid for. Lois De Heer shared the Waitsfield Historical Society's visiting hours.

Fred Messer made a motion to recess the meeting at 11:04 a.m. until the closing of the polls for Australian ballot items at 7:00 p.m., and the motion was seconded Jean Joslin. The motion to recess was approved by a majority voice vote.

The voter count at its maximum during the meeting was approximately 100 people.

SELECTBOARD REPORT

Summary of 2024 Activities

The past year has been challenging for the Selectboard due to staff vacancies. Town Administrator Annie Decker-Dell'Isola stepped down in late March to take a position better aligned with her professional goals, and the Board has had a difficult time filling the position. As this report goes to the printer the Board is confident the position will be filled by Town Meeting. We appreciate that Annie stayed on with the Town to coordinate the wastewater design process and help with outreach for the June bond vote, and we wish her the best in her position with the Vermont Housing & Conservation Board.

Town Treasurer Randy Brittingham left his position in May to move out of state. Town Clerk Jennifer Peterson stepped into that position on an interim basis, assisted by former Town Treasurer Sandy Gallup, both of whom deserve our thanks for managing the Town's finances while we searched for a new treasurer. We were extremely fortunate that Waitsfield resident Steve Lewis stepped into this position in October and has proven to be exceptionally capable.

The Town also struggled for several months to fill the fourth road maintainer position, whose position was added in the the FY 2025 budget. That position has since been filled. Despite being shorthanded, and having additional duties, Foreman Josh Rogers and crew members Taylor Armstrong and Jason Blake managed all of their responsibilities, plus the unplanned for work necessitated by last summer's storms.

Despite these challenges, the Selectboard has remained actively involved in various initiatives aimed at enhancing the well-being of our community with a focus on public safety, infrastructure improvements, and implementing the Town Plan goals encouraging smart growth and addressing housing needs.

The most significant project the Board has focused on was the initial design of a new wastewater collection and treatment facility to serve Waitsfield Village and Irasville. After the strong show of support by Town voters last June, as indicated by the 415 - 140 vote in favor of the bond, we have moved into the final design stages of the project and

continue to seek out funding opportunities to help pay for the new system. Special thanks to Selectboard member Chach Curtis, Planning & Zoning Administrator J.B. Weir, Mad River Valley Planning District Executive Director Josh Schwartz, Planning Commission member Bob Cook, and Water Commission member Robin Morris for their work on the Wastewater Task Force to move this important project forward.

In anticipation of a wastewater facility coming on-line in the coming years, the Board has supported the Planning Commission's work to update the Zoning Bylaws for Irasville. The Board adopted these last spring. Subsequently, we were pleased to support a successful grant application to fund the creation of a master plan for the area. That work is presently underway. SE Group, with offices in Vermont, Utah, and Colorado, is working with the Planning Commission and an advisory committee on that effort.

The Selectboard focused on other infrastructure needs this year. The replacement of a large culvert on the East Warren Road in July 2023, and additional work on smaller culverts in summer 2024, cleared the way for the repaving of the entire road from Bridge Street to the Warren Town line this summer. The Board recently awarded the paving contract to Pike Industries. The work will be paid for with a combination of funds from the Town's Paving Reserve and a grant from the Vermont Agency of Transportation.

Also, the Town's Hazard Mitigation Plan was due for its five-year renewal this year. The Town contracted with the Central Vermont Regional Planning Commission to update the plan, which was adopted in November, and maintains the Town's eligibility for Federal Emergency Management Agency (FEMA) hazard mitigation and recovery assistance. Special thanks to Planning Commission member Alice Peal and Selectboard member Fred Messer for their assistance with this work.

Not all of our road improvements were planned or appreciated this year. Flooding in July damaged several roads, most significantly the Center Fayston and Old Center Fayston Roads. On both roads, damaged culverts were replaced with larger culverts to better address more frequent and intense storm events associated with climate change. The Board is continuing to work with FEMA for funding assistance to offset some of the expenses incurred as a result of these and other storm-related repairs.

In the days after the storm, the Meadow Road bridge became a significant connector route to I-89 and other parts north and east of the Valley. This caused significant and accelerated deterioration of the bridge. The Town has been working with FEMA to recoup some of the costs associated with this impact. Moving forward, the Town is also investigating grant options for anticipated replacement of the bridge.

Work was also undertaken to repair damage to the Great Eddy Covered Bridge in Waitsfield Village, which was caused by an errant delivery truck driver. Unfortunately, it required that the bridge be closed for several days during the winter holidays. We were fortunate that Miles Jenness of Vermont Heavy Timber, in Huntington, was able to schedule and perform the repairs in short order. The work related to this damage was covered by the Town's insurance carrier, which is in the process of recovering the funds from the driver's insurance carrier. In addition to the completed repairs, maintenance work on the bridge not related to the accident is scheduled in 2025. These will be paid for from the Covered Bridge Reserve fund.

The Board has also continued efforts to address decades of deferred maintenance at the General Wait House. In FY 2023, an advisory committee – the General Wait House Commission – was appointed to assist with the management and maintenance of this municipally-owned historic property, and the Town received a \$40,000 anonymous gift to support renovation projects. In FY 2025, a contract was awarded to Village Restoration to paint the building. This is work that will take place in spring 2025. In fall 2024, the committee took measures to temporarily address a badly deteriorated roof, with a planned replacement in the coming year.

We are excited to proceed with the many ongoing projects and new opportunities that 2025 presents.

FY2026 Budget Summary

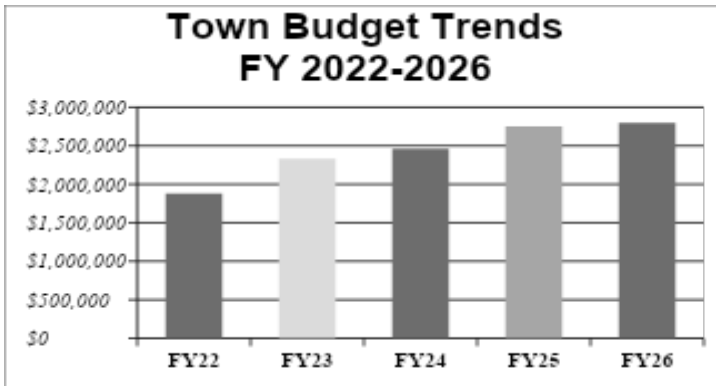
A combination of careful planning, staff vacancies, and a fund balance created by an allocation of the Town's American Rescue Plan Act (ARPA) funds helped put the Town in a favorable financial position heading into budget season. After several years of successfully addressing inflationary pressure, the Board is pleased to propose a Fiscal

Year 2026 budget of \$2,795,116 – an increase of 0.5% over Fiscal Year 2025. This will result in a negligible (less than +0.27%) change in the municipal property tax rate, depending on changes in the value of the Town’s Grand List.

Please note that the FY2026 Municipal Budget and resulting municipal property tax rates presented herein cover town operating expenses only, not education expenses. The Harwood Unified Union School District will prepare and present a separate budget to fund our schools, and that budget will be voted on separately by Waitsfield and the five other towns in the school district.

The FY 2026 budget includes raises for Town staff, many of whom received raises or bonuses in FY 2025. The difficulty we have had filling vacancies prompted adjustments to ensure that the Town offers competitive salaries. The Assistant position has been eliminated as the Board felt it important to prioritize getting a new Town Administrator and Town Treasurer acclimated before bringing in an additional new hire to train. Health insurance premiums have also significantly increased.

In order to reduce the tax impact, the Board is proposing to reduce the amount of money it raises through taxes to contribute to certain reserve funds, and instead contribute to those funds using a portion of the unassigned fund balance. To replace those usually tax-funded allocation, there are three budget articles to allocate a portion of the unassigned fund balance for reserves. Anticipated equipment purchases may also be covered with unassigned funds to limit purchases using existing reserves.



Proposed FY2026 Expenses

The total proposed FY2026 expense budget is \$2,795,116, an increase of \$15,272 or 0.5% over last year's budget. The budget comprises five primary categories of expense, with more detail below on each:

General Services: General services include all costs to manage Town operations – office staff salaries, benefits, insurance, legal & auditing costs, all Town boards, etc. The proposed FY2026 General Services budget is \$793,986, approximately 28% of the total expense budget. The General Services budget is up \$8,400 or 1.1% from last year. Staff salaries are down due to the removal of the Town Administrator Assistant position. This role was included in last year's budget but not hired as the Town wanted to fill the vacant Town Administrator position first. The Town will reconsider adding the assistant position to the FY2027 budget once the Town Administrator role has been filled. The resulting reduction in salaries for FY2026 is offset by a sharp increase in health insurance premiums, resulting in a net increase of \$8,400 in the General Services budget.

Road, Fire & Public Safety

This budget category includes all labor, materials and operating costs related to the Road Department, the Fire Department, and the other public safety expenses. The proposed FY2026 budget for Road, Fire & Public Safety is \$966,206 or 35% of the total expense budget. This budget category is up \$104,000 or 12% from last year. The primary drivers of the increase are increases in salary for all road crew members and higher gravel and other materials costs.

The Waitsfield Fayston Fire Department budget reflects a significant increase. Salaries went up both because of an increase in the hourly wage and because of the number of hours worked. This covers time spent in response to calls and increased training and education. The Board has also chosen to slightly increase the amount of money being put into reserve for the WFFD as significant vehicle purchases are anticipated and currently under funded, in part due to a history of not making appropriate contributions to these line items.

Dues, Assessments & Appropriations

This budget category includes contributions the Town makes to local, regional and state organizations that serve our community, including

Joslin Memorial Library, the Mad River Valley Planning District, the Mad River Valley Recreational District, the Mad River Valley Ambulance Service, MRVTV, Steward MRV, and the Cemetery Commission, among others. The proposed FY2026 budget for these essential services to our community is \$328,325, representing 12% of the total expense budget. This budget is up \$33,000 or 11% from last year. The increase stems primarily from two items – higher dues payable to the Mad River Valley Planning District, and the addition of a new \$15,000 contribution to the Cemetery Commission to cover operating and maintenance costs in excess of income generated by the Cemetery Trust.

Contributions to Reserve Funds

Each year, the Town sets aside money from the General Fund into dedicated reserve accounts to pay for large future expenses, like the purchase of a new fire truck or a road paving project. These are referred to as Capital Reserves, because the town is using them to make capital investments in critical town equipment and infrastructure. The Town also sets aside money from the General Fund into Non-Capital Reserve accounts, for items like land conservation, street tree maintenance and invasive species management. The benefit of contributing annually to both types of reserve accounts is to level our budget from year to year, so that we don't have a big budget increase in the years when we need to make a big purchase. The reserves also help the Town make big investments without incurring debt, as interest rates have been historically high over the last several years.

Proposed FY2026 contributions to all reserve funds total \$520,960, representing 19% of the total expense budget. Reserve contributions are down \$127,365 or -19.6% from last year.

The need for reserves has not changed, but the Town has proposed reducing the money raised through taxes for contributions in FY2026 by applying a portion of an unassigned fund balance surplus. This has been generated by ARPA funds that were allocated towards salaries in the previous fiscal year, and a portion of other unspent funds from prior years' budgets. For example, last year's budget included salary and benefits for a Town Administrator and Assistant. Both roles were unfilled for most of the year, resulting in a surplus. When these unspent funds from prior years are included, total contributions to reserve accounts in FY2026 will increase over last year by nearly \$150,000.

Transfers of unspent funds from prior years' budgets to reserve accounts require approval of the voters at Town Meeting, and are included as Articles 5, 6, and 7 in the Meeting Warning. Article 5 asks voters to approve the transfer of \$100,000 to the Paving Reserve to help fund upcoming paving projects to East Warren Road, Slow Road, and Joslin Hill Road. Article 6 asks voters to approve transfer of \$100,000 to a new reserve for future replacement or rebuilding of the Town Garage. Article 7 asks voters to approve transfer of \$75,000 to the Wait House Capital Reserve to contribute to replacement of the roof and other needed repairs. These requested transfers of unspent funds from prior years will not increase the FY2026 budget or tax rate.

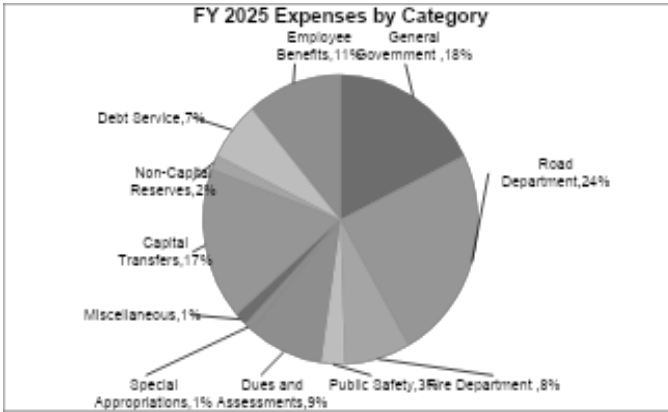
Debt Service

This budget category includes all payments of principal and interest on debt incurred by the Town to fund past investments like the Town office, the Town solar array, and the grader replacement. The proposed FY2026 budget for debt service of \$185,639, represents 6.6% of the total expense budget. This budget is down \$2,000 or 1.1% from last year. The 6.6% ratio of debt service to total expense is well under the Town's 10% policy target, and we expect the ratio will fall under 5% in coming years as additional debt is paid off, especially as funding our reserves could help avoid future borrowing.

The low debt service benefits the Town in many ways: 1) The Town avoids borrowing at interest rates that crowd out other expenses in the budget; 2) the Town reserves borrowing capacity for unplanned future expenses like flood recovery, and 3) the Town can continue to build reserves for future purchase of critical equipment like fire trucks without taking on high-cost debt.

Proposed FY2026 Revenue

To fund the \$2.8 million FY2026 expense budget described above, the Town proposes raising \$2,311,414 in municipal property taxes, up \$18,614 from last year. The remaining \$483,702 of expenses are to be funded by various fees, state and federal grants, interest income, etc., consistent with prior years.



The increase in the amount to be raised by municipal property taxes, coupled with recent increases in the value of the Grand List value of properties in Town subject to taxation, results in a 0.27% estimated increase in the municipal property tax rate, from \$0.5860 per \$100 of assessed value last year to an estimated \$0.5881 this year. The impact on taxpayers would range from a \$4 annual increase on an assessed value of \$200,000, to an \$8 annual increase on an assessed value of \$400,000.

| | FY22 | FY23 | FY24 | FY25 | FY26 (projected) |
|------------------------|---------------|---------------|---------------|---------------|---------------------|
| Town | 0.4545 | 0.5287 | 0.5824 | 0.5825 | 0.5841 |
| Local Agreement | 0.0036 | 0.0036 | 0.0036 | 0.004 | 0.004 |
| TOTAL MUNICIPAL | 0.4581 | 0.5323 | 0.5860 | 0.5865 | 0.5881 |
| % Change (+/-) | 0.2% | 16.2% | 10.1% | 0.1% | 0.27% |
| AVERAGE % +/- | | | | 5.4% | |

Given the recent high rate of inflation, and the steep increases in education-related property taxes, we hope this proposed budget and related municipal tax rate provides some relief to Waitsfield taxpayers.

Respectfully submitted,

Christine Parisi, Chair
 Brian Shupe, Vice Chair
 Chach Curtis
 Fred Messer
 Larissa Ursprung

Town of Waitsfield, VT

FY2026 General Fund Budget -- Expenditures Summary

| <u>Department/Section</u> | <u>% Total FY26 Budget</u> | <u>FY25 Budget</u> | <u>FY26 Proposed</u> | <u>+/-</u> | <u>% Change</u> |
|--|--------------------------------|--------------------|----------------------|--------------|-----------------|
| Town Meeting | 0.1% | \$ 6,500 | \$ 3,750 | \$ (2,750) | -42.3% |
| Legal and Auditing | 1.3% | \$ 35,500 | \$ 36,000 | \$ 500 | 1.4% |
| Town Office Operations | 3.7% | \$ 102,489 | \$ 104,350 | \$ 1,861 | 1.8% |
| Town Clerk and Treasurer | 4.1% | \$ 191,116 | \$ 115,008 | \$ (76,108) | -39.8% |
| Selectboard | 3.6% | \$ 96,825 | \$ 100,000 | \$ 3,175 | 3.3% |
| Planning and Zoning | 2.7% | \$ 69,620 | \$ 76,536 | \$ 6,916 | 9.9% |
| Board of Listers | 1.2% | \$ 30,000 | \$ 33,200 | \$ 3,200 | 10.7% |
| Delinquent Tax Collector | 0.4% | \$ 15,000 | \$ 10,000 | \$ (5,000) | -33.3% |
| Conservation Commission | 0.2% | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Road Department | 24.0% | \$ 598,685 | \$ 671,607 | \$ 72,922 | 12.2% |
| Employee Benefits | 11.1% | \$ 233,500 | \$ 310,142 | \$ 76,642 | 32.8% |
| Fire Department | 7.7% | \$ 191,648 | \$ 216,110 | \$ 24,462 | 12.8% |
| Public Safety | 2.8% | \$ 72,014 | \$ 78,489 | \$ 6,475 | 9.0% |
| Dues and Assessments | 8.9% | \$ 232,241 | \$ 249,005 | \$ 16,764 | 7.2% |
| Special Appropriations | 1.0% | \$ 28,220 | \$ 28,220 | \$ - | 0.0% |
| Miscellaneous | 1.4% | \$ 24,000 | \$ 39,600 | \$ 15,600 | 65.0% |
| Capital Transfers - to GF and reserves | 17.0% | \$ 591,325 | \$ 475,960 | \$ (115,365) | -19.5% |
| Contribution to Reserves (non-capital) | 1.6% | \$ 57,000 | \$ 45,000 | \$ (12,000) | -21.1% |
| Debt Service | 6.6% | \$ 187,661 | \$ 185,639 | \$ (2,022) | -1.1% |
| Wait House | 0.4% | \$ 11,500 | \$ 11,500 | \$ - | 0.0% |
| <u>TOTAL</u> | 100.0% | \$ 2,779,844 | \$ 2,795,116 | \$ 15,272 | 0.5% |

TOWN OF WAITSFIELD, VT

FY2026 General Fund Budget -- Expenditure Detail

| | <u>EXPENSES - Item</u> | <u>FY23 Actual</u> | <u>FY24 Actual</u> | <u>FY25 Budget</u> | <u>FY26 Proposed</u> | <u>Change (FY25 to FY26)</u> | <u>% Change</u> |
|----|--|---------------------|---------------------|--------------------|----------------------|------------------------------|-----------------|
| 1 | <u><i>Elections & Town Meeting</i></u> | | | | | | |
| 2 | Election Expense | \$ 218.23 | \$ 268.54 | \$ 3,000 | \$ 500 | \$ (2,500) | |
| 3 | Town Report | \$ 1,074.24 | \$ 1,042.16 | \$ 1,500 | \$ 1,500 | \$ - | |
| 4 | Ballot Clerks | \$ 822.39 | \$ 1,243.97 | \$ 2,000 | \$ 1,750 | \$ (250) | |
| 5 | <i>Section TOTAL</i> | \$ 2,114.86 | \$ 2,554.67 | \$ 6,500 | \$ 3,750 | \$ (2,750) | -42.3% |
| 6 | <u><i>Legal and Auditing</i></u> | | | | | | |
| 7 | Legal | \$ 9,366.29 | \$ 15,184.82 | \$ 16,000 | \$ 16,000 | \$ - | |
| 8 | Auditing | \$ 17,700.00 | \$ 19,000.00 | \$ 19,500 | \$ 20,000 | \$ 500 | |
| 9 | <i>Section TOTAL</i> | \$ 27,066.29 | \$ 34,184.82 | \$ 35,500 | \$ 36,000 | \$ 500 | 1.4% |
| 10 | <u><i>Town Office Operations</i></u> | | | | | | |
| 11 | Insurance and Bonds | \$ 12,858.50 | \$ 18,083.51 | \$ 21,989 | \$ 23,100 | \$ 1,111 | |
| 12 | Office Utilities | \$ 4,983.99 | \$ 1,085.60 | \$ 5,000 | \$ 5,000 | \$ - | |
| 13 | Repairs & Maintenance | \$ 2,391.40 | \$ 1,074.58 | \$ 9,000 | \$ 9,000 | \$ - | |
| 14 | Postage | \$ 3,113.73 | \$ 3,340.85 | \$ 5,000 | \$ 5,000 | \$ - | |
| 15 | Supplies | \$ 8,019.07 | \$ 7,540.17 | \$ 7,500 | \$ 8,000 | \$ 500 | |
| 16 | Computer Services | \$ 6,177.12 | \$ 4,580.02 | \$ 9,000 | \$ 7,500 | \$ (1,500) | |
| 17 | Training | \$ 406.25 | \$ 677.95 | \$ 750 | \$ 750 | \$ - | |
| 18 | Cleaning | \$ 9,054.96 | \$ 9,270.00 | \$ 10,000 | \$ 10,000 | \$ - | |
| 19 | Equip. Maint. & Contracts | \$ 14,997.14 | \$ 14,458.05 | \$ 15,500 | \$ 16,000 | \$ 500 | |
| 20 | Telephone & Internet | \$ 4,487.92 | \$ 5,965.00 | \$ 5,250 | \$ 6,000 | \$ 750 | |
| 21 | Office Equipment | \$ 183.10 | \$ 74.99 | \$ 4,000 | \$ 4,000 | \$ - | |
| 22 | Public Notice Expense | \$ 5,222.64 | \$ 8,577.12 | \$ 4,500 | \$ 5,000 | \$ 500 | |
| 23 | Special Services | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - | |
| 24 | <i>Section TOTAL</i> | \$ 71,895.82 | \$ 74,727.84 | \$ 102,489 | \$ 104,350 | \$ 1,861 | 1.8% |

| <u>EXPENSES - Item</u> | | <u>FY23 Actual</u> | <u>FY24 Actual</u> | <u>FY25 Budget</u> | <u>FY26 Proposed</u> | <u>Change (FY25 to FY26)</u> | <u>% Change</u> |
|------------------------|---------------------------------|----------------------|----------------------|--------------------|----------------------|------------------------------|-----------------|
| 25 | <u>Town Clerk and Treasurer</u> | | | | | | |
| 26 | Salaries | \$ 101,388.34 | \$ 131,890.57 | \$ 128,866 | \$ 114,758 | \$ (14,108) | |
| 27 | Admin & Board Assistant | \$ - | \$ - | \$ 62,000 | \$ - | \$ (62,000) | |
| 28 | Borrowing Interest | \$ 38.11 | \$ - | \$ 250 | \$ 250 | \$ - | |
| 29 | Section TOTAL | \$ 101,426.45 | \$ 131,890.57 | \$ 191,116 | \$ 115,008 | \$ (76,108) | -39.8% |
| 30 | <u>Selectboard</u> | | | | | | |
| 31 | Selectboard Reimbursement | \$ 3,250.00 | \$ 3,250.00 | \$ 3,250 | \$ 5,250 | \$ 2,000 | |
| 32 | Town Website | \$ - | \$ 823.00 | \$ 2,000 | \$ 2,000 | \$ - | |
| 33 | Town Admin. Salary | \$ 69,142.49 | \$ 60,528.00 | \$ 83,555 | \$ 90,000 | \$ 6,445 | |
| 34 | Training | \$ 547.17 | \$ 30.00 | \$ 500 | \$ 500 | \$ - | |
| 35 | Mileage Reimbursement | \$ 44.41 | \$ - | \$ - | \$ - | \$ - | |
| 36 | SB Recording Secretary | \$ 1,418.00 | \$ 1,550.00 | \$ 2,520 | \$ 2,250 | \$ (270) | |
| 37 | Communications | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 38 | Wastewater Project [NEW FY25] | \$ - | \$ - | \$ 5,000 | \$ - | \$ (5,000) | |
| 39 | Section TOTAL | \$ 74,402.07 | \$ 66,181.00 | \$ 96,825 | \$ 100,000 | \$ 3,175 | 3.3% |
| 40 | <u>Planning & Zoning</u> | | | | | | |
| 41 | PC/DRB Recording Secretary | \$ 1,600.50 | \$ 1,305.00 | \$ 1,680 | \$ 1,750 | \$ 70 | |
| 42 | Special Planning Projects | \$ 22,933.10 | \$ 5,037.06 | \$ - | \$ - | \$ - | |
| 43 | Town Plan | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 44 | Salaries | \$ 57,051.11 | \$ 68,946.15 | \$ 65,940 | \$ 72,536 | \$ 6,596 | |
| 45 | Training | \$ 192.43 | \$ 150.43 | \$ 500 | \$ 500 | \$ - | |
| 46 | Computer Equipment/Service | \$ 851.00 | \$ 1,068.98 | \$ 1,250 | \$ 1,500 | \$ 250 | |
| 47 | Mileage Reimbursement | \$ - | \$ - | \$ 250 | \$ 250 | \$ - | |
| 48 | Section TOTAL | \$ 82,628.14 | \$ 76,507.62 | \$ 69,620 | \$ 76,536 | \$ 6,916 | 9.9% |
| 49 | <u>Board of Listers</u> | | | | | | |
| 50 | Assessor Services | \$ 22,463.25 | \$ 23,029.04 | \$ 23,000 | \$ 26,500 | \$ 3,500 | |
| 51 | Computer Equipment/Service | \$ 2,806.57 | \$ 3,169.21 | \$ 4,000 | \$ 4,000 | \$ - | |
| 52 | Property Map Maintenance | \$ 1,650.00 | \$ 1,500.00 | \$ 1,800 | \$ 2,000 | \$ 200 | |
| 53 | Training and Meetings | \$ - | \$ - | \$ 200 | \$ 200 | \$ - | |
| 54 | Professional Services | \$ - | \$ - | \$ 1,000 | \$ 500 | \$ (500) | |
| 55 | Section TOTAL | \$ 26,919.82 | \$ 27,698.25 | \$ 30,000 | \$ 33,200 | \$ 3,200 | 10.7% |

| EXPENSES - Item | | FY23 Actual | FY24 Actual | FY25 Budget | FY26 Proposed | Change (FY25 to FY26) | % Change |
|-----------------|-------------------------------------|----------------------|----------------------|-------------------|-------------------|--------------------------|---------------|
| 56 | <u>Delinquent Tax Collector</u> | | | | | | |
| 57 | Collector Fees | \$ 11,705.30 | \$ 9,837.61 | \$ 15,000 | \$ 10,000 | \$ (5,000) | |
| 58 | Section TOTAL | \$ 11,705.30 | \$ 9,837.61 | \$ 15,000 | \$ 10,000 | \$ (5,000) | -33.3% |
| 59 | <u>Conservation Commission</u> | | | | | | |
| 60 | Conservation Special Projects | \$ 4,999.60 | \$ 5,000.00 | \$ 5,000 | \$ 5,000 | \$ - | |
| 61 | Section TOTAL | \$ 4,999.60 | \$ 5,000.00 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 62 | <u>Road Department</u> | | | | | | |
| 63 | <u>Labor</u> | | | | | | |
| 64 | Salaries | \$ 176,770.00 | \$ 209,573.92 | \$ 245,858 | \$ 283,046 | \$ 37,188 | |
| 65 | Overtime | \$ 23,831.25 | \$ 26,200.05 | \$ 30,732 | \$ 35,381 | \$ 4,649 | |
| 66 | Sub-total | \$ 200,601.25 | \$ 235,773.97 | \$ 276,590 | \$ 318,427 | \$ 41,837 | 15.1% |
| 67 | <u>Equipment Operations/Repairs</u> | | | | | | |
| 68 | Road Department Insurance | \$ 9,100.50 | \$ 10,221.75 | \$ 10,673 | \$ 11,200 | \$ 527 | |
| 69 | Gas | \$ - | \$ 4,236.26 | \$ 3,000 | \$ 3,500 | \$ 500 | |
| 70 | Oil, Grease, and Filters | \$ 11,281.98 | \$ 6,065.01 | \$ 5,000 | \$ 6,000 | \$ 1,000 | |
| 71 | Diesel | \$ 38,530.11 | \$ 31,811.74 | \$ 32,000 | \$ 35,000 | \$ 3,000 | |
| 72 | 2020 International Dump Truck | \$ 1,674.66 | \$ 2,813.71 | \$ 1,500 | \$ 1,500 | \$ - | |
| 73 | 2015 Tandem (Dump Truck) | \$ 7,345.10 | \$ - | \$ - | \$ - | \$ - | |
| 74 | 2021 Tandem (Dump Truck) | \$ 628.55 | \$ 1,283.30 | \$ 1,500 | \$ 1,500 | \$ - | |
| 75 | 2021 GMC 3500 | \$ 4,057.67 | \$ 590.85 | \$ 2,000 | \$ 2,000 | \$ - | |
| 76 | 2010 Low Pro Truck | \$ - | \$ 420.00 | \$ - | \$ - | \$ - | |
| 77 | 2009 John Deere Loader | \$ 4,866.14 | \$ 2,118.83 | \$ 3,500 | \$ 3,500 | \$ - | |
| 78 | Ford Chloride Truck | \$ 489.10 | \$ - | \$ 1,500 | \$ 1,500 | \$ - | |
| 79 | 2021 John Deere Grader | \$ 420.73 | \$ - | \$ 1,500 | \$ 1,500 | \$ - | |
| 80 | 2021 Cat Backhoe | \$ - | \$ 2,640.02 | \$ 1,000 | \$ 4,500 | \$ 3,500 | |
| 81 | 2018 HV Truck (Low-Pro) | \$ 1,290.89 | \$ 3,445.55 | \$ 2,500 | \$ 2,500 | \$ - | |
| 82 | Ventrac | \$ - | \$ 399.07 | \$ 1,000 | \$ 1,000 | \$ - | |
| 83 | Roadside Mower | \$ 4,607.42 | \$ 3,500.28 | \$ 3,000 | \$ 3,000 | \$ - | |
| 84 | Steel Pole Saw/Chainsaw | \$ 102.15 | \$ 413.96 | \$ 1,200 | \$ 1,200 | \$ - | |
| 85 | Garage Repairs | \$ 3,090.58 | \$ 2,335.63 | \$ 2,500 | \$ 2,500 | \$ - | |
| 86 | Garage Trash Removal | \$ 2,071.00 | \$ 1,896.00 | \$ 2,244 | \$ 3,000 | \$ 756 | |

| EXPENSES - Item | | FY23 Actual | FY24 Actual | FY25 Budget | FY26 Proposed | Change (FY25 to FY26) | % Change |
|-----------------|----------------------------------|----------------------|----------------------|-------------------|-------------------|--------------------------|--------------|
| 87 | Uniforms Services | \$ 6,812.20 | \$ 8,980.81 | \$ 3,500 | \$ 3,500 | \$ - | |
| 88 | Uniforms Materials | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ - | |
| 89 | Heat | \$ 4,060.95 | \$ 3,985.43 | \$ 4,000 | \$ 4,000 | \$ - | |
| 90 | Telephone | \$ 2,217.74 | \$ 2,600.64 | \$ 2,600 | \$ 2,600 | \$ - | |
| 91 | Electricity | \$ 1,750.98 | \$ 229.44 | \$ 1,900 | \$ 1,900 | \$ - | |
| 92 | Garage Supplies/Hardware | \$ 4,178.90 | \$ 4,970.22 | \$ 4,500 | \$ 4,500 | \$ - | |
| 93 | Chipper/Rake | \$ 1,293.72 | \$ 798.86 | \$ 2,500 | \$ 2,500 | \$ - | |
| 94 | Alarm System | \$ 377.00 | \$ 252.00 | \$ 1,000 | \$ 1,000 | \$ - | |
| 95 | Water Service | \$ 592.87 | \$ 590.00 | \$ 630 | \$ 630 | \$ - | |
| 96 | Plow Blades and Shoes. | \$ 5,863.25 | \$ 9,082.86 | \$ 8,500 | \$ 10,500 | \$ 2,000 | |
| 97 | Tire Chains [NEW] | \$ - | \$ - | \$ - | \$ 4,000 | \$ 4,000 | |
| 98 | Sub-total | \$ 116,704.19 | \$ 105,682.22 | \$ 107,247 | \$ 122,530 | \$ 15,283 | 14.3% |
| 99 | <i>Hired Equipment and Labor</i> | | | | | | |
| 100 | Sidewalk Plowing | \$ 29,651.00 | \$ - | \$ - | \$ - | \$ - | |
| 101 | Grading | \$ - | \$ 460.00 | \$ 300 | \$ 300 | \$ - | |
| 102 | Contract Services | \$ 150.00 | \$ 9,675.00 | \$ 12,000 | \$ 12,000 | \$ - | |
| 103 | Sub-total | \$ 29,801.00 | \$ 10,135.00 | \$ 12,300 | \$ 12,300 | \$ - | 0.0% |
| 104 | <i>Materials</i> | | | | | | |
| 105 | Salt | \$ 45,587.74 | \$ 31,356.35 | \$ 50,000 | \$ 50,000 | \$ - | |
| 106 | Sand | \$ 45,447.12 | \$ 65,278.00 | \$ 68,000 | \$ 75,000 | \$ 7,000 | |
| 107 | Chloride | \$ 14,791.08 | \$ - | \$ 16,000 | \$ 16,000 | \$ - | |
| 108 | Crushed Gravel | \$ - | \$ 27,538.50 | \$ - | \$ - | \$ - | |
| 109 | Stone | \$ 8,043.70 | \$ 9,860.00 | \$ 12,000 | \$ 15,000 | \$ 3,000 | |
| 110 | Culverts | \$ 10,230.03 | \$ 9,986.54 | \$ 10,000 | \$ 15,000 | \$ 5,000 | |
| 111 | Guardrails | \$ - | \$ - | \$ 1,500 | \$ 1,000 | \$ (500) | |
| 112 | Tools | \$ 2,752.67 | \$ 5,521.45 | \$ 4,000 | \$ 5,000 | \$ 1,000 | |
| 113 | Signs | \$ 644.50 | \$ 1,186.38 | \$ 1,500 | \$ 1,500 | \$ - | |
| 114 | Fabric | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - | |
| 115 | Cold Patch, Hay, and Seed | \$ 4,400.04 | \$ 2,346.99 | \$ 8,000 | \$ 8,000 | \$ - | |
| 116 | Waste Blocks | \$ - | \$ 990.00 | \$ 1,000 | \$ 1,500 | \$ 500 | |
| 117 | Sub-total | \$ 131,896.88 | \$ 154,064.21 | \$ 173,000 | \$ 189,000 | \$ 16,000 | 9.2% |

| EXPENSES - Item | | FY23 Actual | FY24 Actual | FY25 Budget | FY26 Proposed | Change (FY25 to FY26) | % Change |
|-----------------|------------------------------|---------------|---------------|-------------|---------------|--------------------------|----------|
| 118 | <u>Miscellaneous</u> | | | | | | |
| 119 | Fayston Winter Agreement | \$ 11,174.00 | \$ 12,595.65 | \$ 11,848 | \$ 12,500 | \$ 652 | |
| 120 | Sidewalk Maintenance/Repairs | \$ - | \$ 61.82 | \$ 2,500 | \$ - | \$ (2,500) | |
| 121 | Tree Cutting | \$ - | \$ - | \$ 500 | \$ - | \$ (500) | |
| 122 | Bridge Repairs | \$ 206.22 | \$ 3,616.64 | \$ 1,000 | \$ 1,000 | \$ - | |
| 123 | Gravel Pit Management | \$ 160.00 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | |
| 124 | Culvert and Road Inventory | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 125 | Line Painting | \$ 3,323.00 | \$ - | \$ 4,000 | \$ 4,000 | \$ - | |
| 126 | Street Lights | \$ 5,518.34 | \$ 5,722.82 | \$ 5,700 | \$ 5,700 | \$ - | |
| 127 | Bridge Lights | \$ 189.14 | \$ 309.91 | \$ 800 | \$ 800 | \$ - | |
| 128 | Radios | \$ - | \$ 335.58 | \$ 350 | \$ 2,000 | \$ 1,650 | |
| 129 | Training | \$ 30.01 | \$ 40.00 | \$ - | \$ 500 | \$ 500 | |
| 130 | MRGP/State Roads Permit | \$ 1,765.00 | \$ 1,350.00 | \$ 1,850 | \$ 1,850 | \$ - | |
| 131 | <i>Sub-total</i> | \$ 22,365.71 | \$ 24,032.42 | \$ 29,548 | \$ 29,350 | \$ (198) | -0.7% |
| 132 | <i>Section TOTAL</i> | \$ 501,369.03 | \$ 529,687.82 | \$ 598,685 | \$ 671,607 | \$ 72,922 | 12.2% |
| 133 | <u>Employee Benefits</u> | | | | | | |
| 134 | FICA/Medicare | \$ 33,098.45 | \$ 39,562.28 | \$ 42,454 | \$ 44,893 | \$ 2,439 | |
| 135 | Medicare | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 136 | Retirement (VMERS) | \$ 27,862.12 | \$ 34,548.02 | \$ 37,459 | \$ 39,612 | \$ 2,153 | |
| 137 | Act 76 Childcare Tax | \$ - | \$ - | \$ 2,307 | \$ 2,426 | \$ 119 | |
| 138 | Unemployment | \$ 749.00 | \$ 228.00 | \$ 700 | \$ 700 | \$ - | |
| 139 | Worker's Compensation | \$ 24,465.11 | \$ 20,654.25 | \$ 18,660 | \$ 22,000 | \$ 3,340 | |
| 140 | Health Insurance | \$ 89,305.47 | \$ 99,136.38 | \$ 122,420 | \$ 192,010 | \$ 69,590 | |
| 141 | Life and Disability | \$ 2,383.74 | \$ 2,670.33 | \$ 4,000 | \$ 4,000 | \$ - | |
| 142 | Vision | \$ 358.68 | \$ 439.64 | \$ 1,500 | \$ 1,500 | \$ - | |
| 143 | Dental | \$ 1,258.98 | \$ 2,589.92 | \$ 4,000 | \$ 3,000 | \$ (1,000) | |
| 144 | <i>Section TOTAL</i> | \$ 179,481.55 | \$ 199,828.82 | \$ 233,500 | \$ 310,142 | \$ 76,642 | 32.8% |
| 145 | <u>Fire Department</u> | | | | | | |
| 146 | Gas, Oil, and Grease | \$ 3,208.75 | \$ 3,150.93 | \$ 4,200 | \$ 4,000 | \$ (200) | |
| 147 | Insurance | \$ 10,536.50 | \$ 11,530.99 | \$ 12,171 | \$ 12,800 | \$ 629 | |
| 148 | Telephone and Dispatch | \$ 36,007.28 | \$ 30,767.46 | \$ 29,000 | \$ 32,000 | \$ 3,000 | |

| EXPENSES - Item | | FY23 Actual | FY24 Actual | FY25 Budget | FY26 Proposed | Change (FY25 to FY26) | % Change |
|-----------------|-----------------------------------|----------------------|-------------------|-------------------|-------------------|-----------------------|---------------|
| 149 | Capital West Reserve Contribution | \$ - | 9,534.67 | \$ - | \$ 9,535 | \$ 9,535 | |
| 150 | Radio and Radio Repairs | \$ 5,765.04 | 4,804.96 | \$ 10,000 | \$ 8,000 | \$ (2,000) | |
| 151 | Electricity | \$ 1,800.00 | 34.68 | \$ 2,575 | \$ 2,600 | \$ 25 | |
| 152 | Heat | \$ 5,424.29 | 5,396.72 | \$ 6,300 | \$ 6,000 | \$ (300) | |
| 153 | Water Service | \$ 592.21 | 590.00 | \$ 660 | \$ 600 | \$ (60) | |
| 154 | Building Repair and Supplies | \$ 4,660.58 | 12,423.08 | \$ 11,300 | \$ 12,000 | \$ 700 | |
| 155 | Alarm | \$ 115.00 | 0.00 | \$ 446 | \$ 400 | \$ (46) | |
| 156 | Truck Repairs | \$ 12,947.91 | 15,345.04 | \$ 25,000 | \$ 25,000 | \$ - | |
| 157 | Equipment Repairs | \$ 3,243.85 | 3,607.73 | \$ 7,875 | \$ 6,000 | \$ (1,875) | |
| 158 | Bottled Gas | \$ - | 0.00 | \$ 400 | \$ 400 | \$ - | |
| 159 | Training | \$ 6,396.21 | 4,641.06 | \$ 9,450 | \$ 8,000 | \$ (1,450) | |
| 160 | Hose and Equipment | \$ 5,776.83 | 6,972.80 | \$ 6,489 | \$ 10,000 | \$ 3,511 | |
| 161 | Gear | \$ 9,684.48 | 13,858.40 | \$ 10,500 | \$ 12,000 | \$ 1,500 | |
| 162 | Fire Prevention | \$ 686.54 | 1,150.77 | \$ 900 | \$ 1,000 | \$ 100 | |
| 163 | Miscellaneous | \$ 1,057.52 | 598.09 | \$ 500 | \$ 750 | \$ 250 | |
| 164 | Dues | \$ - | 0.00 | \$ 500 | \$ 500 | \$ - | |
| 165 | Physical Exams | \$ - | 0.00 | \$ 1,500 | \$ 1,500 | \$ - | |
| 166 | Labor | \$ 34,995.00 | 36,631.00 | \$ 39,865 | \$ 49,950 | \$ 10,085 | |
| 167 | FICA | \$ 2,991.06 | 2,958.34 | \$ 3,050 | \$ 3,825 | \$ 775 | |
| 168 | Ladder/Hose Testing | \$ 3,499.05 | 3,451.32 | \$ 3,360 | \$ 3,500 | \$ 140 | |
| 169 | Administrative Time | \$ - | 5,290.00 | \$ 5,607 | \$ 5,750 | \$ 143 | |
| 170 | Section TOTAL | \$ 149,388.10 | 172,738.04 | \$ 191,648 | \$ 216,110 | \$ 24,462 | 12.76% |
| 171 | <i>Public Safety</i> | | | | | | |
| 172 | Sheriff's Department Billing | \$ 25,778.92 | \$ 29,211.88 | \$ 31,824 | \$ 38,012 | \$ 6,188 | |
| 173 | Dog Warden (Salary and Fees) | \$ 860.00 | \$ - | \$ 775 | \$ 1,000 | \$ 225 | |
| 174 | Dog Pound Fees | \$ 364.75 | \$ - | \$ 150 | \$ 150 | \$ - | |
| 175 | Emergency Management | \$ 770.00 | \$ 7,126.16 | \$ 1,200 | \$ 1,200 | \$ - | |
| 176 | Fire Warden | \$ 250.00 | \$ 250.00 | \$ 250 | \$ 250 | \$ - | |
| 177 | Fire Hydrant Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 178 | Fire Protection Contribution | \$ 25,960.00 | \$ 25,960.00 | \$ 25,960 | \$ 25,080 | \$ (880) | |
| 179 | Generator Expense | \$ 281.59 | \$ 674.00 | \$ 1,000 | \$ 1,000 | \$ - | |
| 180 | Insurance | \$ 556.75 | \$ 556.75 | \$ 2,772 | \$ 2,772 | \$ - | |

| <u>EXPENSES - Item</u> | | <u>FY23 Actual</u> | <u>FY24 Actual</u> | <u>FY25 Budget</u> | <u>FY26 Proposed</u> | <u>Change (FY25 to FY26)</u> | <u>% Change</u> |
|------------------------|-------------------------------|----------------------|----------------------|--------------------|----------------------|------------------------------|-----------------|
| 181 | Miscellaneous | \$ 29.75 | \$ - | \$ 250 | \$ 250 | \$ - | |
| 182 | Training | \$ - | \$ - | \$ 500 | \$ 500 | \$ - | |
| 183 | Town Health Officer | \$ 750.00 | \$ - | \$ 775 | \$ 775 | \$ - | |
| 184 | Constable | \$ 553.98 | \$ - | \$ 6,558 | \$ 7,500 | \$ 942 | |
| 185 | Section TOTAL | \$ 56,155.74 | \$ 63,778.79 | \$ 72,014 | \$ 78,489 | \$ 6,475 | 9.0% |
| 186 | <u>Dues and Assessments</u> | | | | | | |
| 187 | Central VT Reg'l Planning | \$ 2,452.52 | \$ 2,452.52 | \$ 2,453 | \$ 2,545 | \$ 92 | |
| 188 | Joslin Memorial Library | \$ 64,782.25 | \$ 68,493.00 | \$ 69,149 | \$ 71,859 | \$ 2,710 | |
| 189 | MR Resource Mgt. Alliance | \$ 12,908.00 | \$ 12,908.00 | \$ 12,908 | \$ 12,908 | \$ - | |
| 190 | MRV Planning District | \$ 45,317.00 | \$ 49,639.50 | \$ 53,962 | \$ 68,344 | \$ 14,382 | |
| 191 | MRV Recreation District | \$ 40,000.00 | \$ 40,000.00 | \$ 40,000 | \$ 40,000 | \$ - | |
| 192 | VLCT | \$ 3,412.00 | \$ 3,529.00 | \$ 3,638 | \$ 3,718 | \$ 80 | |
| 193 | Washington County Tax | \$ 31,378.00 | \$ 32,651.00 | \$ 33,000 | \$ 34,500 | \$ 1,500 | |
| 194 | Green Mtn. Transit | \$ 2,030.00 | \$ 2,131.00 | \$ 2,131 | \$ 2,131 | \$ - | |
| 195 | MRVAS | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000 | \$ 13,000 | \$ (2,000) | |
| 196 | Section TOTAL | \$ 217,279.77 | \$ 226,804.02 | \$ 232,241 | \$ 249,005 | \$ 16,764 | 7.2% |
| 197 | <u>Special Appropriations</u> | | | | | | |
| 198 | Circle | \$ 350.00 | \$ 350.00 | \$ 350 | \$ 350 | \$ - | |
| 199 | CVT Adult Basic Education | \$ 600.00 | \$ 600.00 | \$ 600 | \$ 600 | \$ - | |
| 200 | Capstone (formerly CVTCA) | \$ 150.00 | \$ - | \$ 150 | \$ 150 | \$ - | |
| 201 | Downstreet (formerly CVCLT) | \$ 500.00 | \$ 1,000.00 | \$ 3,500 | \$ 3,500 | \$ - | |
| 202 | CVT Council on Aging | \$ 900.00 | \$ 900.00 | \$ 1,050 | \$ 1,050 | \$ - | |
| 203 | CVT Economic Devel. Corp. | \$ 450.00 | \$ 450.00 | \$ 450 | \$ 450 | \$ - | |
| 204 | CVT Home Health and Hospice | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500 | \$ 4,500 | \$ - | |
| 205 | Everybody Wins! | \$ 500.00 | \$ 500.00 | \$ 500 | \$ 500 | \$ - | |
| 206 | Family Center of Wash. Co. | \$ 500.00 | \$ 500.00 | \$ 500 | \$ 500 | \$ - | |
| 207 | Good Beginnings of CVT | \$ 300.00 | \$ 300.00 | \$ 300 | \$ 300 | \$ - | |
| 208 | Green Up Vermont | \$ 100.00 | \$ 100.00 | \$ 100 | \$ 100 | \$ - | |
| 209 | Mad River Valley Seniors | \$ 7,000.00 | \$ 7,000.00 | \$ 10,000 | \$ 10,000 | \$ - | |
| 210 | Peoples Health and Wellness | \$ 500.00 | \$ 500.00 | \$ 500 | \$ 500 | \$ - | |
| 211 | Mosaic (formerly SACT) | \$ 250.00 | \$ 250.00 | \$ 250 | \$ 250 | \$ - | |
| 212 | Center of Independent Living | \$ 620.00 | \$ 620.00 | \$ 620 | \$ 620 | \$ - | |

| EXPENSES - Item | | FY23 Actual | FY24 Actual | FY25 Budget | FY26 Proposed | Change (FY25 to FY26) | % Change |
|-----------------|--|---------------------|---------------------|------------------|------------------|--------------------------|--------------|
| 213 | Washington Co. Mental Health | \$ 1,600.00 | \$ 1,600.00 | \$ 1,600 | \$ 1,600 | \$ - | |
| 214 | Washington Co. Youth Service | \$ 750.00 | \$ 750.00 | \$ 750 | \$ 750 | \$ - | |
| 215 | Community Harvest | \$ 300.00 | \$ 300.00 | \$ 400 | \$ 400 | \$ - | |
| 216 | VT Family Network | \$ 250.00 | \$ 250.00 | \$ 250 | \$ 250 | \$ - | |
| 217 | VABVI | \$ 250.00 | \$ 250.00 | \$ 250 | \$ 250 | \$ - | |
| 218 | WNRCD | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | |
| 219 | Prevent Child Abuse VT | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | |
| 220 | Good Samaritan | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000 | \$ 1,000 | \$ - | |
| 221 | VT Assoc. of Conservation Districts - Rural Fire Protection | \$ 100.00 | \$ 100.00 | \$ 100 | \$ 100 | \$ - | |
| 222 | The Children's Room | \$ - | \$ - | \$ 500 | \$ 500 | \$ - | |
| 223 | Section TOTAL | \$ 22,470.00 | \$ 21,820.00 | \$ 28,220 | \$ 28,220 | \$ - | 0.0% |
| 224 | <u>Miscellaneous</u> | | | | | | |
| 225 | Town Pond Maintenance | \$ - | \$ - | \$ 2,000 | \$ 2,000 | \$ - | |
| 226 | Maintenance of Parks | \$ 13,155.00 | \$ 8,375.00 | \$ 6,000 | \$ 6,000 | \$ - | |
| 227 | Steward MRV | \$ 5,000.00 | \$ 7,500.00 | \$ 7,500 | \$ 8,000 | \$ 500 | |
| 228 | Trail Maintenance | \$ 2,500.00 | \$ 2,500.00 | \$ 3,000 | \$ 3,000 | \$ - | |
| 229 | Solar Array Maintenance | \$ 1,287.75 | \$ 1,355.71 | \$ 1,500 | \$ 1,500 | \$ - | |
| 230 | Generator Expense | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 231 | Memberships and Dues | \$ 80.00 | \$ 55.00 | \$ 100 | \$ 100 | \$ - | |
| 232 | WES Community Share | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 233 | Cemetery Veteran's Flags | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 234 | MRVTV Meeting Coverage | \$ 3,400.00 | \$ 3,400.00 | \$ 3,400 | \$ 4,000 | \$ 600 | |
| 235 | Energy Efficiency Improve. | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 236 | Tax Adjustments | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 237 | Affordable Housing Initiatives | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 238 | Other | \$ 12.00 | \$ - | \$ 500 | \$ - | \$ (500) | |
| 239 | Cemetery Commission | \$ - | \$ 17,000.00 | \$ - | \$ 15,000 | \$ 15,000 | |
| 240 | Section TOTAL | \$ 25,434.75 | \$ 40,185.71 | \$ 24,000 | \$ 39,600 | \$ 15,600 | 65.0% |

| | <u>EXPENSES - Item</u> | <u>FY23 Actual</u> | <u>FY24 Actual</u> | <u>FY25 Budget</u> | <u>FY26 Proposed</u> | <u>Change (FY25 to FY26)</u> | <u>% Change</u> |
|-----|---|------------------------|------------------------|---------------------|----------------------|------------------------------|-----------------|
| 241 | <i>Capital Improvement Program</i> | | | | | | |
| 242 | Road Department FY Appropriations | \$ 53,900.00 | \$ 87,500.00 | \$ 33,300 | \$ 8,000 | \$ (25,300) | |
| 243 | Road Department Reserve Transfers | \$ 340,000.00 | \$ 340,000.00 | \$ 425,000 | \$ 340,000 | \$ (85,000) | |
| 244 | Fire Department FY Appropriations | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 245 | Fire Department Reserve Transfers | \$ 80,000.00 | \$ 97,500.00 | \$ 107,025 | \$ 115,460 | \$ 8,435 | |
| 246 | General - Transfers to reserves | \$ 18,000.00 | \$ 18,000.00 | \$ 14,500 | \$ 12,500 | \$ (2,000) | |
| 247 | General - Project specific | \$ - | \$ - | \$ 11,500 | \$ - | \$ (11,500) | |
| 248 | Section TOTAL | \$ 491,900.00 | \$ 543,000.00 | \$ 591,325 | \$ 475,960 | \$ (115,365) | -19.5% |
| 249 | <i>Transfer to Non-Capital Reserves</i> | | | | | | |
| 250 | Restroom/Recreation/Conserve. | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000 | \$ 20,000 | \$ - | |
| 251 | Long Range Planning Projects | \$ - | \$ - | \$ 12,000 | \$ - | \$ - | |
| 252 | Reappraisal Reserve | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000 | \$ 10,000 | \$ - | |
| 253 | Street Trees | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000 | \$ 5,000 | \$ - | |
| 254 | Invasive Species Reserve | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000 | \$ 10,000 | \$ - | |
| 255 | Section TOTAL | \$ 45,000.00 | \$ 45,000.00 | \$ 57,000 | \$ 45,000 | \$ (12,000) | -21.1% |
| 256 | <i>Debt Service</i> | | | | | | |
| 257 | Town Office Solar Array | \$ 45,944.50 | \$ 44,987.44 | \$ 43,984 | \$ 42,944 | \$ (1,040) | |
| 258 | Town Office | \$ 17,072.73 | \$ 16,812.29 | \$ 16,538 | \$ 16,250 | \$ (288) | |
| 259 | Storm Damage | \$ 25,749.17 | \$ 25,749.17 | \$ - | \$ - | \$ - | |
| 260 | Wastewater - "Big Pipe" | \$ 36,484.22 | \$ 36,484.22 | \$ 36,484 | \$ 36,484 | \$ - | |
| 261 | Decentralized Wastewater | \$ 25,281.64 | \$ 25,281.64 | \$ 25,282 | \$ 25,282 | \$ - | |
| 262 | Water Main Break | \$ 15,378.69 | \$ - | \$ - | \$ - | \$ - | |
| 263 | Bridge Street Improvements | \$ 32,608.42 | \$ 31,905.45 | \$ 31,174 | \$ 30,480 | \$ (694) | |
| 264 | Grader | \$ 34,198.94 | \$ 34,198.94 | \$ 34,199 | \$ 34,199 | \$ - | |
| 265 | Section TOTAL | \$ 232,718.31 | \$ 215,419.15 | \$ 187,661 | \$ 185,639 | \$ (2,022) | -1.1% |
| 266 | <i>Wait House</i> | | | | | | |
| 267 | Wait House Operations | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000 | \$ 4,000 | \$ - | |
| 268 | Wait House Capital (transfer) | \$ 5,000.00 | \$ 5,000.00 | \$ 7,500 | \$ 7,500 | \$ - | |
| 269 | Section TOTAL | \$ 9,000.00 | \$ 9,000.00 | \$ 11,500 | \$ 11,500 | \$ - | 0.0% |
| 270 | | | | | | | |
| 271 | TOTAL | \$ 2,333,355.60 | \$ 2,495,844.73 | \$ 2,779,844 | \$ 2,795,116 | \$ 15,272 | 0.5% |

TOWN OF WAITSFIELD, VT

FY2026 General Fund Budget -- Revenues Detail

| | <u>REVENUES - Item</u> | <u>FY23 Actual</u> | <u>FY24 Actual</u> | <u>FY25 Budget</u> | <u>FY26 Proposed</u> | <u>Change (FY25 to FY26)</u> |
|----|---------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------------------|
| 1 | <u>Property Taxes</u> | | | | | |
| 2 | Municipal Property Taxes | \$ 1,609,089 | \$ 2,029,667.00 | \$ 2,292,800 | \$ 2,309,789 | \$ 16,989 |
| 3 | Delinquent Penalty Fees | \$ 9,872.00 | \$ 9,535.77 | \$ 15,000.00 | \$ 10,000 | \$ (5,000) |
| 4 | Delinquent Tax Interest | \$ 15,372.00 | \$ 17,694.16 | \$ 18,000.00 | \$ 18,000 | \$ - |
| 5 | Section TOTAL | \$ 1,634,333 | \$ 2,056,896.93 | \$ 2,325,800 | \$ 2,337,789 | \$ 11,989 |
| 6 | <u>Town Clerk and Treasurer</u> | | | | | |
| 7 | Town Clerk Fees | \$ 36,146 | \$ 34,882.07 | \$ 30,000 | \$ 35,000 | \$ 5,000 |
| 8 | Interest Income | \$ 2,692 | \$ 55,274.92 | \$ 17,500 | \$ 25,000 | \$ 7,500 |
| 9 | Beverage Sale Permits | \$ 4,140 | \$ 1,695.00 | \$ 4,000 | \$ 3,500 | \$ (500) |
| 10 | Section TOTAL | \$ 42,978 | \$ 91,851.99 | \$ 51,500 | \$ 63,500 | \$ 12,000 |
| 11 | <u>Road Department</u> | | | | | |
| 12 | State Highway Aid | \$ 80,155 | \$ 76,331.97 | \$ 74,000 | \$ 78,000 | \$ 4,000 |
| 13 | Grants | | \$ - | \$ - | \$ - | \$ - |
| 14 | Road Dept. Miscellaneous | \$ 2,307 | \$ 2,185.00 | \$ 1,000 | \$ 2,000 | \$ 1,000 |
| 15 | Section TOTAL | \$ 82,462 | \$ 78,516.97 | \$ 75,000 | \$ 80,000 | \$ 5,000 |
| 16 | <u>Public Safety</u> | | | | | |
| 17 | Fayston "Share" (40% of exp.) | \$ 59,869.00 | \$ 55,192.72 | \$ 76,659 | \$ 79,120 | \$ 2,461 |
| 18 | Fire Admin Reimbursement | \$ - | \$ 5,290.00 | \$ 5,607 | \$ 5,750 | \$ 143 |
| 19 | Miscellaneous Fire Income | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 | Fire Grants | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21 | Traffic Control | \$ 3,495.00 | \$ 4,157.02 | \$ 5,000 | \$ 5,000 | \$ - |
| 22 | Miscellaneous Police Income | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | Dog Impoundment Fees | \$ 205.00 | \$ - | \$ 150 | \$ 150 | \$ - |
| 24 | Section TOTAL | \$ 63,569 | \$ 64,639.74 | \$ 87,416 | \$ 90,020 | \$ 2,604 |

| | <u>REVENUES - Item</u> | <u>FY23 Actual</u> | <u>FY24 Actual</u> | <u>FY25 Budget</u> | <u>FY26 Proposed</u> | <u>Change (FY25 to FY26)</u> |
|----|---------------------------------------|--------------------|----------------------|--------------------|----------------------|----------------------------------|
| 25 | <u>General Government</u> | | | | | |
| 26 | Pilot Program | \$ 6,347.00 | \$ 6,814.93 | \$ 6,000.00 | \$ 7,000 | \$ 1,000 |
| 27 | Current Use Reimbursement | \$ 105,048.00 | \$ 126,963.50 | \$ 110,000.00 | \$ 135,000 | \$ 25,000 |
| 28 | Library Insurance Reimbursement | \$ 4,795.00 | \$ 2,674.00 | \$ 2,894.00 | \$ 3,000 | \$ 106 |
| 29 | Wait House Insurance Reimburse. | \$ 2,500.00 | \$ - | \$ 3,000.00 | \$ 3,000 | \$ - |
| 30 | Water Admin./Audit Reimbursement | \$ 3,263.00 | \$ 6,750.94 | \$ 5,150.00 | \$ 7,125 | \$ 1,975 |
| 31 | Miscellaneous Income | \$ 2,207.00 | \$ 3,240.85 | \$ - | \$ - | \$ - |
| 32 | Act 60 Annual Support | \$ 10,745 | \$ 10,830.00 | \$ 10,500 | \$ 11,000 | \$ 500 |
| 33 | Planning and Zoning Income | \$ 17,363 | \$ 17,176.10 | \$ 11,000 | \$ 11,000 | \$ - |
| 34 | Planning and Zoning Grants | \$ - | \$ 17,500.00 | \$ - | \$ - | \$ - |
| 35 | Insurance Claims | \$ 30,420 | \$ 3,036.42 | \$ - | \$ - | \$ - |
| 36 | "Other" Grant Proceeds | \$ 1,482.00 | \$ - | \$ - | \$ - | \$ - |
| 37 | Waitsfield Elem. School Solar | \$ 5,599.00 | \$ 4,012.19 | \$ 10,000.00 | \$ 10,000 | \$ - |
| 38 | Waitsfield Elem. School Snow Clearing | \$ - | \$ - | \$ 5,000.00 | \$ 1,500 | \$ (3,500) |
| 39 | Water System Hydrant Snow Clearing | \$ - | \$ - | \$ 2,600.00 | \$ 2,900 | \$ 300 |
| 40 | Solar Array Credit Proceeds | \$ 13,890.00 | \$ 2,375.15 | \$ 10,000.00 | \$ 7,000 | \$ (3,000) |
| 41 | <i>Section TOTAL</i> | \$ 203,659 | \$ 201,374.08 | \$ 176,144 | \$ 198,525 | \$ 22,381 |

| REVENUES - Item | FY23 Actual | FY24 Actual | FY25 Budget | FY26 Proposed | Change (FY25 to FY26) |
|--------------------------|---------------|-----------------|--------------|---------------|-----------------------|
| Decentralized Wastewater | | | | | |
| WW Loan Re-Payments | \$ 129,960.00 | \$ 34,023.86 | \$ 31,000.00 | \$ 25,282 | \$ (5,718) |
| Section TOTAL | \$ 129,960 | \$ 34,023.86 | \$ 31,000 | \$ 25,282 | \$ (5,718) |
| TOTAL | \$ 2,156,961 | \$ 2,527,303.57 | \$ 2,746,860 | \$ 2,795,116 | \$ 48,256 |

| Municipal Property Tax "Calculator" | | | |
|--|---|-----------|------------------|
| | <i>FY2026 Budget as Proposed</i> | | \$ 2,795,116 |
| | <i>Non-property tax revenue</i> | | \$ 485,327 |
| | <i>To Be Raised by Taxes (a)</i> | | \$ 2,309,789 |
| | <i>Estimated Grand List (b)</i> | | \$ 3,954,739 |
| | <i>Tax Rate "Formula"</i> | | (a) / (b) = (c) |
| | <i>FY2026 Est. Municipal Property Tax Rate (c)</i> | | \$ 0.5841 |
| | <i>FY2026 Est. Local Agreement Rate* (d)</i> | | \$ 0.0040 |
| | <i>FY2026 Est. TOTAL Municipal Property Tax Rate (c+d)</i> | | \$ 0.5881 |
| | <i>TOTAL +/- from FY2025</i> | | \$ 0.0016 |
| | <i>Percent Increase from FY2025</i> | | 0.27% |
| Impact for Residential Property Owners | | | |
| Assessed Value | \$200,000 | \$300,000 | \$400,000 |
| FY2024 Taxes | \$ 1,173 | \$ 1,760 | \$ 2,346 |
| FY2025 est. Taxes | \$ 1,176 | \$ 1,764 | \$ 2,352 |
| Annual Difference | \$ 3.11 | \$ 4.67 | \$ 6.22 |
| Monthly Difference | \$ 0.26 | \$ 0.39 | \$ 0.52 |

estimated 0.3% increase of FY25 grand list

*The local agreement rate is the amount needed to cover the education taxes lost from local property tax exemptions (the veteran's exemption, any non-residential exemptions, etc.). The rate is charged against the municipal grand list only.

TOWN OF WAITSFIELD CAPITAL BUDGET AND PROGRAM
FY2026 - FY2030

ESTIMATED INFLATION RATE APPLIED
WAITSFIELD SHARE OF WFFD

2.5%
60.0%

32

| Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|---|-------------------|---------------|---------------|---------------|---------------|---------------|
| ROADS, BRIDGES, CULVERTS, FACILITIES | | | | | | |
| Reserve Balances | | | | | | |
| Paving Reserve - Estimated Starting Balance | | \$ 930,610.82 | \$ 365,610.82 | \$ 190,298.32 | \$ 365,298.32 | \$ 163,391.87 |
| <i>Transfers to Reserve</i> | <i>Annual</i> | \$ 75,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 |
| <i>Transfers from Unassigned Fund Balance</i> | <i>One Time</i> | \$ - | | | | |
| Payments out of Reserve | Annual | \$ 640,000.00 | \$ 350,312.50 | \$ - | \$ 376,906.45 | \$ - |
| Estimated Ending Reserve Balance | | \$ 365,610.82 | \$ 190,298.32 | \$ 365,298.32 | \$ 163,391.87 | \$ 338,391.87 |
| Bridge & Culvert Reserve - Estimated Starting Balance | | \$ 384,091.71 | \$ 109,966.71 | \$ 104,904.21 | \$ 97,215.15 | \$ 86,833.86 |
| <i>Transfers to Reserve</i> | <i>Annual</i> | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Payments out of Reserve | Annual | \$ 374,125.00 | \$ 105,062.50 | \$ 107,689.06 | \$ 110,381.29 | \$ 113,140.82 |
| Estimated Ending Reserve Balance | | \$ 109,966.71 | \$ 104,904.21 | \$ 97,215.15 | \$ 86,833.86 | \$ 73,693.04 |
| Gravel Crushing Reserve - Estimated Starting Reserve Balance | | \$ 15,000.00 | \$ 30,000.00 | \$ 8,228.13 | \$ 23,228.13 | \$ 38,228.13 |
| <i>Transfers to Reserve</i> | <i>Annual</i> | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 |
| Payments out of Reserve | Annual | \$ - | \$ 36,771.88 | \$ - | \$ - | \$ 39,599.29 |
| Estimated Ending Reserve Balance | | \$ 30,000.00 | \$ 8,228.13 | \$ 23,228.13 | \$ 38,228.13 | \$ 13,628.84 |

| | Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|----|---|--------------------------|---------------|---------------|---------------|---------------|--------------|
| 19 | NEW Facilities Reserve (Article 6) - Estimated | | | | | | |
| | Starting Reserve Balance | | \$ 100,000.00 | \$ 100,000.00 | \$ 150,000.00 | \$ 39,250.00 | \$ 39,250.00 |
| 20 | <i>Transfers to Reserve</i> <i>Annual</i> | | \$ - | \$ 50,000.00 | \$ 50,000.00 | \$ - | \$ - |
| 21 | <i>Transfers from Unassigned Fund Balance</i> <i>One Time</i> | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21 | Payments out of Reserve Annual | | \$ - | \$ - | \$ 160,750.00 | \$ - | \$ - |
| 22 | Estimated Ending Reserve Balance | | \$ 100,000.00 | \$ 150,000.00 | \$ 39,250.00 | \$ 39,250.00 | \$ 39,250.00 |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | Paving Projects | | | | | | |
| 26 | East Warren Rd Paving (FY26) \$ 700,000 | | | | | | |
| 27 | Paving Reserves | | \$ 435,000 | \$ - | \$ - | \$ - | \$ - |
| 28 | Paving Grants | | \$ 180,000 | \$ - | \$ - | \$ - | \$ - |
| 29 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 30 | | | | | | | |
| 31 | Slow Road Paving (FY26) \$ 200,000 | | | | | | |
| 32 | Paving Reserves | | \$ 205,000 | \$ - | \$ - | \$ - | \$ - |
| 33 | Paving Grants | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 34 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 35 | | | | | | | |
| 31 | Joslin Hill Paving (FY27) \$ 500,000 | | | | | | |
| 32 | Paving Reserves | | \$ - | \$ 350,312.50 | \$ - | \$ - | \$ - |
| 33 | Paving Grants | | \$ - | \$ 175,000 | \$ - | \$ - | \$ - |
| 34 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 35 | | | | | | | |
| 36 | Future FY Paving Projects \$ 500,000 | | | | | | |
| 37 | Paving Reserves | | \$ - | \$ - | \$ - | \$ 376,906.45 | \$ - |
| 38 | Paving Grants | | \$ - | \$ - | \$ - | \$ 175,000 | \$ - |
| 39 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 40 | | | | | | | |

| | Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|----|-------------------------------------|--------------------------|-------------|--------------|-------------|-------------|-------------|
| 36 | Culvert Projects | | | | | | |
| 37 | North Road Culvert (FY25) | \$ 65,000 | | | | | |
| 38 | Bridge and culvert reserves | | \$ 66,625 | \$ - | \$ - | \$ - | \$ - |
| 39 | Grants / ARPA | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 40 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 41 | | | | | | | |
| 42 | Common Road Culvert (FY26) | \$ 300,000 | | | | | |
| 43 | Bridge and culvert reserves | | \$ 307,500 | \$ - | \$ - | \$ - | \$ - |
| 44 | Structures Grants | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 45 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 46 | | | | | | | |
| 47 | Future FY Culvert & Bridge Projects | \$ 400,000 | \$ - | \$ - | \$ - | \$ - | |
| 48 | Bridge and culvert reserves | | \$ - | \$ 105,063 | \$ 107,689 | \$ 110,381 | \$ 113,141 |
| 49 | Grants | | \$ - | \$ - | \$ - | \$ - | |
| 50 | | | | | | | |
| 51 | <u>Gravel Crushing</u> | | | | | | |
| 52 | Gravel Crushing | \$ 35,000 | | | | | |
| 53 | Gravel Crushing reserves | | | \$ 36,772 | | | \$ 39,599 |
| 54 | | | | | | | |
| 55 | <u>Facilities</u> | | | | | | |
| 56 | Town Garage (FY28) | \$ 1,200,000 | \$ - | | | | |
| 57 | Facilities reserves | | \$ - | \$ 160,750 | | | |
| 58 | Grant/Bond funding | | \$ - | \$ 1,100,000 | | | |
| 59 | FY Appropriation | | \$ - | | | | |
| 60 | | | | | | | |

35

| Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|---|-------------------|---------------|---------------|---------------|---------------|---------------|
| Stormwater/MRGP projects | | | | | | |
| FY Appropriation Annual | | \$ 12,500 | \$ 15,000 | \$ 17,500 | \$ 20,000 | \$ 20,000 |
| Sub-total to be raised with FY budget | | \$ 187,500 | \$ 290,000 | \$ 292,500 | \$ 295,000 | \$ 295,000 |
| HIGHWAY EQUIPMENT / VEHICLES / BUILDINGS | | | | | | |
| Reserve Balances | | | | | | |
| Heavy Equipment Reserve - Estimated | | | | | | |
| Starting Balance | | \$ 145,196.74 | \$ 6,196.74 | \$ 56,196.74 | \$ 106,196.74 | \$ 156,196.74 |
| Transfers to Reserve Annual | | \$ 25,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Payments out of Reserve Annual | | \$ 164,000.00 | \$ - | \$ - | \$ - | \$ - |
| Estimated Ending Reserve Balance | | \$ 6,196.74 | \$ 56,196.74 | \$ 106,196.74 | \$ 156,196.74 | \$ 206,196.74 |
| Road Dept. Vehicle Reserve - Estimated | | | | | | |
| Starting Balance | | \$ 157,109.05 | \$ 51,484.05 | \$ 176,484.05 | \$ 96,874.83 | \$ 1,112.25 |
| Transfers to Reserve Annual | | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| Payments out of Reserve Annual | | \$ 230,625.00 | \$ - | \$ 204,609.22 | \$ 220,762.58 | \$ - |
| Estimated Ending Reserve Balance | | \$ 51,484.05 | \$ 176,484.05 | \$ 96,874.83 | \$ 1,112.25 | \$ 126,112.25 |
| Heavy Equipment Purchases | | | | | | |
| Loader (FY26) \$ 160,000 | | | | | | |
| Heavy Equipment Reserves | | \$ 164,000 | \$ - | \$ - | \$ - | \$ - |
| FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Backhoe (FY33) \$ 160,000 | | | | | | |
| Heavy Equipment Reserves | | \$ - | \$ - | \$ - | \$ - | \$ - |
| FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |

| | Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|-----|--|-------------------|------------|------|------------|------------|------|
| 79 | Vehicles Purchases | | | | | | |
| 80 | Pick-up Truck (FY26) | \$ 60,000 | | | | | |
| 81 | <i>To replace 2021 GMC 3500 Pick Up</i> | | | | | | |
| 82 | Vehicle Reserves | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 83 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 84 | | | | | | | |
| 85 | International Single Axle Dump Truck (FY28) | \$ 190,000 | | | | | |
| 86 | <i>to replace 2020 International Dump Truck/Single</i> | | | | | | |
| 87 | Vehicle Reserves | | \$ - | \$ - | \$ 204,609 | \$ - | \$ - |
| 88 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 89 | | | | | | | |
| 90 | 2025 HV507 Dump Truck (FY26) | \$ 225,000 | | | | | |
| 91 | <i>to replace 2018 HV Truck/Lo Pro</i> | | | | | | |
| 92 | Vehicle Reserves | | \$ 230,625 | \$ - | \$ - | \$ - | \$ - |
| 93 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 94 | | | | | | | |
| 95 | Tandem Dump Truck (FY29) | \$ 200,000 | | | | | |
| 96 | <i>to replace 2021 Tandem Dump Truck</i> | | | | | | |
| 97 | Vehicle Reserves | | \$ - | \$ - | \$ - | \$ 220,763 | \$ - |
| 98 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 99 | | | | | | | |
| 100 | Paved Road Plan Update (5-Year) | \$ 7,500 | | | | | |
| 101 | FY Appropriation | | \$ 7,500 | \$ - | \$ - | \$ - | \$ - |
| 102 | | | | | | | |
| 103 | Highway Garage Design & Planning | \$ 15,000 | | | | | |
| 104 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105 | | | | | | | |
| 106 | Salt/sand shed | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 107 | | | | | | | |

| | Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|-----|--|--------------------------|--------------|--------------|--------------|---------------|---------------|
| 108 | Chipper (FY26) | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 109 | Vehicle Reserves | | \$ - | | | | |
| 110 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 111 | | | | | | | |
| 112 | Hydraulic Press (FY25) | \$ 8,300 | | | | | |
| 113 | FY Appropriation | | | | | | |
| 114 | | | | | | | |
| 115 | Sub-total to be raised with FY budget | | \$ 157,500 | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 |
| 116 | FIRE DEPARTMENT BUILDING | | | | | | |
| 117 | Reserve Summary | | | | | | |
| 118 | WFFD Building Reserve - Estimated Starting Balance | | \$ 44,136.31 | \$ 64,596.11 | \$ 70,055.91 | \$ 90,515.71 | \$ 110,975.51 |
| 119 | Annual Transfers to Reserve | Annual | \$ 25,460 | \$ 25,460 | \$ 25,460 | \$ 25,460 | \$ 25,460 |
| 120 | Annual Payments out of Reserve | Annual | \$ 5,000.00 | \$ 20,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| 121 | Estimated Ending Reserve Balance | | \$ 64,596.11 | \$ 70,055.91 | \$ 90,515.71 | \$ 110,975.51 | \$ 131,435.31 |
| 122 | | | | | | | |
| 123 | WFFD Building and Equipment Repairs | | | | | | |
| 120 | Capital West Reserve Allocation | | | | | | |
| 121 | Building Reserves | Annual | \$ - | \$ - | \$ - | \$ - | \$ - |
| 122 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 123 | | | | | | | |
| 124 | Miscellaneous Needs | | | | | | |
| 125 | Building Reserves | Annual | \$ 5,000 | \$ 20,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 126 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 127 | | | | | | | |
| 128 | Extractor | \$ 50,000 | | | | | |
| 129 | Building/Equipment Reserves | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 130 | Grant Funding | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 131 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 132 | | | | | | | |

| Project/Item | | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|--------------|--|-------------------|---------------|---------------|---------------|---------------|---------------|
| 133 | Rolston Road Hydrant | \$ 10,000 | | | | | |
| 134 | Building/Equipment Reserves | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 135 | Grant Funding | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 136 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 137 | | | | | | | |
| 138 | Building Needs Assessment | \$ 15,000 | | | | | |
| 139 | Building/Equipment Reserves | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 140 | Grant Funding | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 141 | FY Appropriation | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 142 | Sub-total to be raised with FY budget | | \$ 25,460 | \$ 25,460 | \$ 25,460 | \$ 25,460 | \$ 25,460 |
| 143 | FIRE DEPARTMENT VEHICLES & EQUIPMENT | | | | | | |
| 144 | Reserve Summary | | | | | | |
| 145 | WFFD Vehicle Reserve - Estimated Starting Balance | | \$ 253,427.32 | \$ 297,302.32 | \$ 25,596.07 | \$ 115,596.07 | \$ 205,596.07 |
| 146 | Annual Transfers to Reserve | Annual | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 |
| 147 | Annual Payments out of Reserve | Annual | \$ 46,125.00 | \$ 361,706.25 | \$ - | \$ - | \$ - |
| 148 | Estimated Ending Reserve Balance | | \$ 297,302.32 | \$ 25,596.07 | \$ 115,596.07 | \$ 205,596.07 | \$ 295,596.07 |
| 149 | WFFD Vehicle Purchases | | | | | | |
| 150 | Pumper [Engine 6] (FY44) | \$ 777,150 | | | | | |
| 151 | Vehicle Reserves | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 152 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 153 | | | | | | | |
| 154 | Utility Van (FY33) | \$ 150,000 | | | | | |
| 155 | Vehicle Reserves | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 156 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 157 | | | | | | | |
| 158 | International 7400 Pumper/Tanker (FY40) | \$ 472,221 | | | | | |
| 159 | Vehicle Reserves | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 160 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 161 | | | | | | | |

| | Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|-----|---|-------------------|--------------|--------------|--------------|--------------|---------------|
| 162 | | | | | | | |
| 163 | International 4400 Pumper [Engine #5] (FY27) | \$ 550,000 | | | | | |
| 164 | Vehicle Reserves | | \$ - | \$ 346,706 | \$ - | \$ - | \$ - |
| 165 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 166 | | | | | | | |
| 167 | Quad Cab 1 Ton Pick-up Truck (FY26) | \$ 75,000 | | | | | |
| | Vehicle Reserves | | \$ 46,125 | | | | |
| | FY Appropriations | | | | | | |
| 168 | | | | | | | |
| 169 | <u>Fire Equipment Replacement/ Repairs</u> | Annual | | | | | |
| 170 | Miscellaneous Needs | \$ 10,000 | | | | | |
| 171 | Vehicle/Equipment Reserves | | \$ - | \$ 15,000 | \$ - | \$ - | \$ - |
| 172 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 173 | | | | | | | |
| 174 | Sub-total to be raised with FY budget | | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 |
| 175 | <u>PARKS & RECREATION</u> | | | | | | |
| 176 | Reserve Summary | | | | | | |
| 177 | Balance | | \$ 21,290.26 | \$ 6,290.26 | \$ 8,290.26 | \$ 10,290.26 | \$ 12,290.26 |
| 178 | Transfers to Reserve | Annual | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 179 | Payments out of Reserve | Annual | \$ 15,000.00 | \$ - | \$ - | \$ - | \$ - |
| 180 | Estimated Ending Reserve Balance | | \$ 6,290.26 | \$ 8,290.26 | \$ 10,290.26 | \$ 12,290.26 | \$ 14,290.26 |
| 181 | | | | | | | |
| 182 | Path & Sidewalk Reserve - Estimated Starting | | | | | | |
| | Balance | | \$ 64,086.40 | \$ 64,086.40 | \$ 74,086.40 | \$ 84,086.40 | \$ 94,086.40 |
| 183 | Transfers to Reserve | Annual | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 184 | Payments out of Reserve | Annual | \$ - | \$ - | \$ - | \$ - | \$ - |
| 185 | Estimated Ending Reserve Balance | | \$ 64,086.40 | \$ 74,086.40 | \$ 84,086.40 | \$ 94,086.40 | \$ 104,086.40 |
| 186 | | | | | | | |

| | Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|-----|--|-------------------|--------------|--------------|--------------|--------------|--------------|
| 187 | Parks & Recreation Projects | | | | | | |
| 188 | Future Lareau Swim Hole Access/Water Quality Project | \$ 17,500 | | | | | |
| 189 | Lareau Park Reserves | | \$ 15,000 | \$ - | \$ - | \$ - | \$ - |
| 190 | FY Appropriations | | \$ 2,500 | \$ - | \$ - | \$ - | \$ - |
| 191 | | | | | | | |
| 192 | Sidewalk Maintenance Plan | \$ 6,000 | | | | | |
| 193 | Path Reserve | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 194 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 195 | | | | | | | |
| 196 | Mad River Path Route 100 Scoping Study contribution | \$ 4,000 | | | | | |
| 197 | Path Reserve | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 198 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 199 | Sub-total to be raised with FY budget | | \$ 2,500 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| 200 | <u>COVERED BRIDGE</u> | | | | | | |
| 201 | Reserve Summary | | | | | | |
| 202 | Covered Bridge Reserve - Estimated Starting Balance | | \$ 14,960.33 | \$ 27,460.33 | \$ 32,460.33 | \$ 37,460.33 | \$ 42,460.33 |
| 203 | Transfers to Reserve Annual | | \$ 12,500 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 204 | Payments out of Reserve Annual | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 205 | Estimated Ending Reserve Balance | | \$ 27,460.33 | \$ 32,460.33 | \$ 37,460.33 | \$ 42,460.33 | \$ 47,460.33 |
| 206 | Covered Bridge Projects | | | | | | |
| 207 | Future Covered Bridge repair project | | | | | | |
| 208 | Covered Bridge Reserve | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 209 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210 | Sub-total to be raised with FY budget | | \$ 12,500 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |

| | Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|-----|---|-------------------|---------------|--------------|--------------|--------------|---------------|
| 211 | WAIT HOUSE | | | | | | |
| 212 | Reserve Summary | | | | | | |
| 213 | Wait House Capital Reserve - Estimated | | | | | | |
| 214 | Starting Balance | | \$ 165,009.43 | \$ 69,946.93 | \$ 79,946.93 | \$ 89,946.93 | \$ 99,946.93 |
| 215 | Transfers from Undesignated Fund Balances | Annual | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 215 | | One Time | \$ - | | | | |
| 215 | Payments out of Reserve | Annual | \$ 105,062.50 | \$ - | \$ - | \$ - | \$ - |
| 216 | Estimated Ending Reserve Balance | | \$ 69,946.93 | \$ 79,946.93 | \$ 89,946.93 | \$ 99,946.93 | \$ 109,946.93 |
| 217 | Wait House Projects | | | | | | |
| 218 | Exterior Painting | \$ 25,000 | | | | | |
| 219 | Payments out of Reserves | | \$ 26,266 | \$ - | \$ - | \$ - | \$ - |
| 220 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1 | Roof Replacement | \$ 75,000 | | | | | |
| 2 | Payments out of Reserves | | \$ 78,797 | \$ - | \$ - | \$ - | \$ - |
| 3 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 221 | Sub-total to be raised with FY budget | | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 211 | OTHER CAPITAL NEEDS | | | | | | |
| 212 | Capital Purchases | | | | | | |
| 213 | New Town Office Printer | \$ 7,500 | | | | | |
| 214 | FY Appropriations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 215 | Sub-total to be raised with FY budget | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 216 | *Total to be raised with FY25 Budget | | \$ 475,460 | \$ 597,460 | \$ 599,960 | \$ 602,460 | \$ 602,460 |
| 217 | | | | | | | |

| Project/Item | Total cost (est.) | FY26 | FY27 | FY28 | FY29 | FY30 |
|--|-------------------|------------------|---------------------|---------------------|---------------------|-------------------|
| ANNUAL CIP FUNDING SUMMARY | | | | | | |
| General Fund Transfers to Reserve Accounts | \$ | 467,960 | \$ 647,460 | \$ 647,460 | \$ 597,460 | \$ 597,460 |
| Undesignated Fund Transfers to Reserve Accounts | \$ | - | \$ - | \$ - | \$ - | \$ - |
| Direct FY Appropriations | \$ | 22,500 | \$ 15,000 | \$ 17,500 | \$ 20,000 | \$ 20,000 |
| Capital Reserves (expenditures of; see FY summary for more detail) | \$ | 1,474,875 | \$ 873,853 | \$ 478,048 | \$ 713,050 | \$ 157,740 |
| Grant Funding | \$ | 180,000 | \$ 175,000 | \$ 1,100,000 | \$ 175,000 | \$ - |
| TOTAL CIP | \$ | 2,145,335 | \$ 1,711,313 | \$ 2,243,008 | \$ 1,505,510 | \$ 775,200 |

TOTAL RESERVE BALANCES

| | | | | | |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Starting Balance - All Reserves | \$2,260,232.52 | \$1,253,317.32 | \$1,026,924.00 | \$1,196,335.51 | \$1,080,745.00 |
| Transfers In to Reserve Accounts | \$ 467,960 | \$ 647,460 | \$ 647,460 | \$ 597,460 | \$ 597,460 |
| Payments out of Reserve Accounts | \$ (1,474,875) | \$ (873,853) | \$ (478,048) | \$ (713,050) | \$ (157,740) |
| Ending Balance - All Reserves | \$1,253,317.32 | \$1,026,924.00 | \$1,196,335.51 | \$1,080,745.00 | \$1,520,464.69 |

***DETAIL BY DEPARTMENT**

| <u>Department/Area</u> | <u>Total to be raised by FY26 budget</u> |
|--|--|
| Road Department FY Appropriations | \$ 20,000 |
| Road Department Reserve Transfers | \$ 325,000 |
| Fire Department FY Appropriations | \$ - |
| Fire Department Reserve Transfers | \$ 115,460 |
| General - Reserve Transfers | \$ 12,500 |
| General - Project specific FY appropriations | \$ 2,500 |
| TOTAL | \$ 475,460 |

STATEMENT OF TAXES RAISED
July 1, 2023 - June 30, 2024

| | FY2024 |
|--|----------------------|
| Grand List | |
| Municipal Grand List | 3,887,171 |
| State Education Grand List | 3,889,472 |
| Tax Rates | |
| Homestead Municipal | 0.5759 |
| Homestead Education | 1.8184 |
| Total Homestead Tax Rate | <u>2.3943</u> |
| | |
| Non-Residential Municipal | 0.5759 |
| Non-Residential Education | 1.7446 |
| Total Non-Residential Tax Rate | <u>2.3205</u> |
| Taxes Billed (Grand List Value) | |
| Municipal | \$ 2,238,605.72 |
| Homestead Education | \$ 3,178,359.49 |
| Non-Residential Education | \$ 3,724,246.97 |
| Local Agreement | \$ 13,605.30 |
| Total Taxes Billed | \$ 9,154,817.48 |
| Plus late filed Homestead Declaration fees | \$ - |
| Plus/Less Corrections, Abatement, State Adjustments | |
| Net Taxes Due | \$ 9,154,817.48 |
| | |
| Less tax collections through June 30, 2024 | \$ 9,047,999.10 |
| Total FY2023 taxes due on June 30, 2024 | <u>\$ 106,818.38</u> |
| Delinquent Tax Collections | |
| Beginning Delinquent Taxes due (FY19 & earlier years on FY23) | \$ 802.01 |
| Delinquent Taxes for FY24 | \$ 106,818.38 |
| Delinquent Tax Collections since 06/30/24 | \$ (88,204.57) |
| Abatements/Adjustments | \$ - |
| Balance of Delinquent Taxes as of 02/08/2024 | <u>\$ 19,415.82</u> |

CURRENT DELINQUENT TAX LIST
As of January 27, 2025

| NAME | 2024 | 2023 | TOTAL |
|-----------------------------------|--------------------|---------------|---------------------------|
| Blue Stone Holdings, LLC | \$4,133.32 | | |
| Eurich, Elaine | \$2,714.24 | | |
| Gannon, Marjorie Becker, Estate | \$1,510.60 | | |
| Lanphear, Vickie Jo | \$123.74 | | |
| Pierce, Larry H. (c/o Riley Lush) | \$315.90 | \$8.18 | |
| Reilly, Michael T. & Stepanie L. | \$417.37 | | |
| Skelly, Patricia | \$84.81 | | |
| Skinner, John | \$1,546.89 | | |
| Smith, Jason | \$730.44 | | |
| Balance Due | \$11,577.31 | \$8.18 | <u>\$11,585.49</u> |

TOWN CLERK
STATEMENT OF FEES COLLECTED
JULY 1, 2023 – JUNE 30, 2024

| | |
|--|-----------------|
| Recording fees: | \$ 19,390.00 |
| Search fees: | \$ 711.50 |
| Copies: | \$ 2,829.90 |
| Permit fees: | \$ 143.00 |
| (land posting, garage sales, Green Mountain Passports) | |
| Marriage Licenses, less state fees: | \$ 300.00 |
| Dog Licenses, less state fees: | \$ 1,190.00 |
| Miscellaneous fees: | <u>\$ 67.88</u> |
| (late dog fines, replacement dog tags, postage reim.) | |
| Total Fees Collected: | \$ 24,632.28 |

Vital Statistics

| | |
|---------------------------|----|
| Births: | 14 |
| Deaths: | 13 |
| Marriage Licenses Issued: | 33 |

TOWN RESERVE FUNDS

ROAD DEPARTMENT-TRUCKS

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$19,583 |
| Deposits | \$66,250 |
| Withdrawals | \$0 |
| Interest Earned | \$698 |
| Balance June 30, 2024 | \$86,531 |

ROAD DEPARTMENT HEAVY EQUIPMENT

| | |
|-----------------------|------------------|
| Balance June 30, 2023 | \$90,024 |
| Deposits | \$41,250 |
| Withdrawals | (\$25,000) |
| Interest Earned | \$3,192 |
| Balance June 30, 2024 | \$109,465 |

FIRE DEPARTMENT-TRUCKS

| | |
|-----------------------|------------------|
| Balance June 30, 2023 | \$101,413 |
| Deposits | \$76,605 |
| Loan Proceeds | \$0 |
| Withdrawals | \$0 |
| Interest Earned | \$3,591 |
| Balance June 30, 2024 | \$181,609 |

FIRE DEPARTMENT BUILDING AND EQUIPMENT RESERVE

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$28,766 |
| Deposits | \$25,662 |
| Withdrawals | (\$3,300) |
| Interest Earned | \$1,018 |
| Balance June 30, 2024 | \$52,146 |

RECREATION & CONSERVATION RESERVE

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$64,763 |
| Deposits | \$20,000 |
| Withdrawals | (\$11,598) |
| Interest Earned | \$2,281 |
| Balance June 30, 2024 | \$75,445 |

ENTRUST CONSERVATION RESERVE

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$14,270 |
| Deposits | \$0 |
| Withdrawals | \$0 |
| Interest Earned | \$504 |
| Balance June 30, 2024 | \$14,774 |

TOWN FOREST STEWARDSHIP RESERVE

| | |
|--------------------------|-----------------|
| Balance June 30, 2023 | \$59,768 |
| Deposits | \$6,429 |
| Withdrawals | (\$817) |
| Transfer to Scrag Mtn CD | \$0 |
| Interest Earned | \$1,961 |
| Balance June 30, 2024 | \$67,341 |

TOWN RESERVE FUNDS

TRANSPORTATION PATH RESERVE

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$47,987 |
| Deposits | \$10,000 |
| Withdrawals | \$0 |
| Interest Earned | \$1,701 |
| Balance June 30, 2024 | \$59,688 |

LAREAU PARK IMPROVEMENT RESERVE

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$16,577 |
| Deposits | \$2,000 |
| Withdrawals | \$0 |
| Interest Earned | \$586 |
| Balance June 30, 2024 | \$19,162 |

STREET TREES RESERVE

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$14,800 |
| Deposits | \$5,000 |
| Withdrawals | \$0 |
| Interest Earned | \$524 |
| Balance June 30, 2024 | \$20,324 |

REAPPRAISAL RESERVE

| | |
|-----------------------|------------------|
| Balance June 30, 2023 | \$110,688 |
| Deposits | \$10,000 |
| Withdrawals | \$0 |
| Interest Earned | \$3,923 |
| Balance June 30, 2024 | \$124,611 |

ENERGY PROJECTS RESERVE

| | |
|-----------------------|----------------|
| Balance June 30, 2023 | \$8,962 |
| Deposits | \$0 |
| Withdrawals | \$0 |
| Interest Earned | \$318 |
| Balance June 30, 2024 | \$9,280 |

BRIDGE & CULVERT RESERVE

| | |
|-----------------------|------------------|
| Balance June 30, 2023 | \$160,530 |
| Deposits | \$271,250 |
| Withdrawals | (\$222,610) |
| Interest Earned | \$7,795 |
| Balance June 30, 2024 | \$216,965 |

SCRAG MTN FOREST RESERVE

| | |
|-----------------------------------|-----------------|
| Balance June 30, 2023 | \$54,244 |
| Transfer from Town Forest Reserve | \$0 |
| Withdrawals | (\$19,400) |
| Interest Earned | \$1,498 |
| Balance June 30, 2024 | \$36,341 |

AGRICULTURAL SUPPORT RESERVE

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$10,168 |
| Deposits | \$0 |
| Withdrawals | \$0 |
| Interest Earned | \$360 |
| Balance June 30, 2024 | \$10,528 |

TOWN RESERVE FUNDS

PAVING

| | |
|-----------------------|------------------|
| Balance June 30, 2023 | \$429,965 |
| Deposits | \$176,250 |
| Withdrawals | \$0 |
| Interest Earned | \$15,243 |
| Balance June 30, 2024 | <u>\$621,458</u> |

OTHER TOWN FUNDS

GENERAL WAIT HOUSE MAINTENANCE ACCOUNT

| | |
|---------------------------------------|-----------------|
| Balance June 30, 2023 | \$35,659 |
| Deposits (Rental Income) | \$12,456 |
| General Fund Appropriation-Operations | \$0 |
| General Fund Appropriation-Capital | \$7,500 |
| Withdrawals | (\$18,936) |
| Interest Earned | \$915 |
| Wait House Private Donation | <u>\$1,000</u> |
| Balance June 30, 2024 | \$38,595 |

RECORDS RESTORATION

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$58,989 |
| Deposits | \$4,116 |
| Withdrawals | (\$19,781) |
| Interest Earned | \$0 |
| Balance June 30, 2024 | <u>\$43,324</u> |

BELDEN FUND (Town Clock Waitsfield United Church of Christ)

| | |
|-----------------------|----------------|
| Balance June 30, 2023 | \$1,917 |
| Deposits | \$0 |
| Withdrawals | \$0 |
| Interest Earned | \$68 |
| Balance June 30, 2024 | <u>\$1,985</u> |

COVERED BRIDGE REPAIR

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$9,540 |
| Deposits | \$2,500 |
| Withdrawals | \$0 |
| Interest Earned | \$338 |
| Balance June 30, 2024 | <u>\$12,378</u> |

FARLEY RIVERSIDE PARK

| | |
|-----------------------|-----------------|
| Balance June 30, 2023 | \$48,782 |
| Deposits | \$0 |
| Withdrawals | \$0 |
| Interest Earned | \$384 |
| Balance June 30, 2024 | <u>\$49,166</u> |

WATER FUND

| | |
|-------------------------------|------------------|
| Balance June 30, 2023 | \$382,737 |
| Revenue-Operations | \$216,209 |
| Revenue-Interest | \$12,642 |
| Withdrawals-Operations & Debt | (\$193,514) |
| Balance June 30, 2024 | <u>\$418,074</u> |

LONG-TERM INDEBTEDNESS

Town Office/Solar Array Bond

| | |
|---|------------------|
| <i>Original Date of Borrowing - July, 2014 (\$635,000.00) - US Bank</i> | |
| Loan Balance on June 30, 2023 | \$381,000 |
| Principal Repayment FY24 | -\$31,750 |
| Note Balance on June 30 , 2024 | \$349,250 |
| (Next Payment Due 5/15/25, Interest Rate 3.40%) | |
| Loan Maturity - December 2034 | |

Bridge Street Improvement Bond

| | |
|---|------------------|
| <i>Original Date of Borrowing - September, 2015 (\$400,000.00) - M&T Bank</i> | |
| Loan Balance on June 30, 2023 | \$213,331 |
| Principal Repayment | -\$26,667 |
| Note Balance on June 30 , 2024 | \$186,664 |
| (Next Payment Due September 1, 2025, Interest Rate 2.6%) | |
| Loan Maturity - September 2030 | |

Town Office Bond

| | |
|--|------------------|
| <i>Original Date of Borrowing - July 1, 2016 - Vermont Municipal Bond Bank</i> | |
| Loan Balance on June 30, 2024 | \$171,500 |
| Principal Repayments | -\$12,250 |
| Note Balance on June 30, 2024 | \$159,250 |
| (Next Payment Due November 1, 2025, Interest Rate 1.491%) | |
| Loan Maturity - November 2036 | |

Municipal Water and Wastewater

Decentralized Wastewater State Revolving Fund - Loan RF1-208

| | |
|---|------------------|
| <i>Renewed Date of Borrowing - April 9, 2012 (\$210,203) - VT DEC</i> | |
| Loan Balance on June 30, 2023 | \$216,982 |
| Principal Repayment | -\$20,942 |
| Note Balance on June 30 , 2024 | \$196,040 |
| (Next Payment Due November 2025, Interest Rate 0.0%) | |
| Loan Maturity - November 2037 | |

Centralized Wastewater (Big Pipe) - Loan RF1-058

| | |
|---|------------------|
| <i>Renewed Date of Borrowing - November 12, 2012 (\$672,770) - VT DEC</i> | |
| Loan Balance on June 30, 2023 | \$145,938 |
| Principal Repayment | -\$36,484 |
| Note Balance on June 30 , 2024 | \$109,454 |
| (Next Payment Due May 2025, Interest Rate 0.0%) | |
| Loan Maturity - May 2027 | |

Water Construction Bond

| | |
|--|--------------------|
| <i>Original Date of Borrowing - September, 2012 (\$3,014,000) - Dept. of Agriculture</i> | |
| Loan Balance on June 30, 2023 | \$2,508,357 |
| Principal Repayment | -\$56,108 |
| Note Balance on June 30 , 2024 | \$2,452,249 |
| (Next Payment Due September 2025, Interest Rate 2.75%) | |
| Loan Maturity - September 2052 | |

Eagle's Water Construction Bond

Original Date of Borrowing - August, 2013 (\$200,000) - Dept. of Agriculture

| | |
|--------------------------------|------------------|
| Loan Balance on June 30, 2023 | \$171,760 |
| Principal Repayment | -\$3,577 |
| Note Balance on June 30 , 2024 | \$168,183 |

(Next Payment Due November 2025, Interest Rate 2.75%)
 Loan Maturity - May 2054

State of Vermont Special Environmental Revolving Fund - New Community Wastewater System

Original Date of Borrowing - May, 2022

| | |
|--------------------------------|----------------|
| Loan Balance on June 30, 2023 | \$0 |
| Borrowed | \$36,198 |
| Loan Forgiveness | -\$28,157 |
| Note Balance on June 30 , 2024 | \$8,041 |

This bond transitioned from a 100% forgivable bond, to 92.5% forgivable, the Town recognize \$28,157 in foregiveness in fiscal year 2024.

SHORT-TERM INDEBTEDNESS

Grader Financed Lease to Buy

Date of Borrowing -November 2022 (\$161,110) - John Deere Credit 2.95%

| | |
|--------------------------------|-----------------|
| Loan Balance on June 30, 2023 | \$130,163 |
| Principal Repayment | -\$31,572 |
| Note Balance on June 30 , 2024 | \$98,591 |

(Next Payment Due November 2025, Interest Rate 2.0%)
 Loan Maturity November 2026

**AUDIT REPORT AND REPORTS OF COMPLIANCE
AND INTERNAL CONTROL
FOR FISCAL YEAR ENDING JUNE 30, 2024**

Sullivan, Powers & Co., P.C., Montpelier, Vermont conducted an audit of the Town of Waitsfield’s financial statements for the fiscal year ended June 30, 2024.

They performed their audit in accordance with auditing standards generally accepted in the United States of American and the standards applicable to financial audits contained in “Government Auditing Standard,” issued by the Comptroller General of the United States.

The following Fiscal Year 2024 - Audit Discussion and Financial Highlights summarizes the Independent Auditor’s Report.

The full Audit Report, with all the Exhibits and Notes to the Financial Statements is available on the town’s web site: www.waitsfieldvt.gov. Paper copies are also available at the Waitsfield Town Office located at 4144 Main Street, Waitsfield, Vermont.

If you have questions or comments regarding the audit report, please contact Steve Lewis, Town Treasurer at the Town Office, telephone (802) 496-2218 extension 2, or waitsfld@gmavt.net.

Fiscal Year 2024 -Audit Discussion and Financial Highlights

Independent Auditor’s Report

This 2024 Auditor’s Report for the fiscal year ending June 30, 2024 includes an “Unqualified” Opinion. This is the sixth consecutive year that we have achieved this goal.

Statement of Net Position

The Town’s (government-wide) modified cash basis net position increased by \$446,556 during the fiscal year from \$3,223,703 to \$3,670,259 (Exhibit B, Page 5). This is the sum of the increase of \$410,625 for Governmental Activities and the increase of \$35,931 for Business-type Activities. The net position may serve over time to be a useful indicator of a government’s financial position. In the case of the Town of Waitsfield, assets exceeded liabilities and deferred inflows of resources by \$3,215,932 at the close of fiscal year 2024 on the modified cash basis of accounting.

The Town's General Fund unassigned fund balance increased by \$470,467 during the fiscal year from \$640,874 to \$1,111,341 (Exhibit C, Page 6). The Fund Balance Policy sets a goal of an unassigned fund balance equal to two month's expenditures (17% or \$467,900).

The Town's Business-type Activities are the Water Fund and the Wait House Fund. The Business-type Activities net position increased by \$35,931 during the fiscal year from \$418,396 to \$454,327 (Exhibit E). The Water Fund's net position increased to \$418,074 while the Wait House Fund increased to \$36,253.

In addition to the seven major governmental funds, the Town of Waitsfield maintains twenty (20) non-major governmental funds. Information on these government funds is presented in Exhibit C, Exhibit D and the Combining Schedules 2 through 7.

General Fund Budgetary Highlights

The General Fund is used to record all resource inflows and outflows that are not associated with special-purpose funds. The activities being paid for through the General Fund constitute the core administrative and operational tasks of the Town. The residents adopt an annual appropriated budget for its General Fund at the March Town Meeting. Capital/One-Time Expenditures are included in the General Fund financial reporting. A budgetary comparison statement has been provided for the General Fund in Schedule 1 beginning on page 31.

For fiscal year 2024, the General Fund had a \$470,467 Excess of Cash Receipts over Cash Disbursements (surplus). Total receipts were \$210,434 more than budgeted. The majority of this excess revenue was the result of Selectboard's decision to transfer \$180,029 in American Rescue Plan Funds to the General Fund. Other Revenues that were higher than anticipated were Interest Income, and Current Use receipts.

Total Disbursements were \$260,033 less than budgeted. Town Office Operations were \$22,242 less than anticipated, The Town Administrator expense was low due to the vacancy in that position. Overall, the road department expenditures were \$62,401 under the budget due to staff vacancies and lower than anticipated materials purchases. Employee Benefits were \$52,115 less than budgeted. Other unspent areas of budget were Paving Project (\$65,000) and Town Garage Improvements (\$15,000).

Water Fund

The Water Fund ended the year with a Net Position of \$418,074 which was \$35,337 higher than the balance at June 30, 2023. Water User Fees were \$5,000 higher than budgeted. Interest Income was \$10,587 more than anticipated. The Water Fund has over \$400,000 in reserve funds invested in CD's and savings accounts.

Debt

Total Debt, as of June 30, 2024 for Governmental Activities and the Water Fund, is \$3,727,724 which is \$211,308 lower than June 30, 2023.. The Town borrowed \$36,918 in FY2024 for the New Community Wastewater System (which is 92.5% forgivable) so the ending principal balance on the new loan is only \$8,041.

Questions concerning any of the information provided in the audit report or requests for additional information should be addressed to Steve Lewis, Town Treasurer, Town of Waitsfield.

**WAITSFIELD CEMETERY COMMISSION
2024 REPORT**

Fiscal Year 2024 Financial Report

NSB Beginning Balance July 1, 2023: \$20,822.40

NSB Ending Balance June 30, 2024: \$40,659.05

| Income | |
|---------------------------|--------------------|
| Waitsfield Cemetery Trust | \$25,700.00 |
| Town of Waitsfield | \$17,000.00 |
| Lot Sales | \$5,800.00 |
| Burial Fees | \$5,850.00 |
| Total Income | \$54,350.00 |
| Expenses | |
| Sexton | \$26,600.00 |
| Perpetual Care Costs | \$2,800.00 |
| Burial Costs | \$2,975.00 |
| Cornerstones | \$635.00 |
| Maintenance and Supplies | \$1,503.35 |
| Total Expenses | \$34,513.35 |

Gratitude for Waitsfield Cemetery Sexton, George Gabaree, Jr.

George Gabaree Jr. has served as the Sexton of the Waitsfield Cemeteries since 2016. Whether looking to purchase a cemetery lot or arrange a burial, George is the person to contact. You will often find him tirelessly maintaining the grounds—whether he’s carefully mowing around headstones in the summer or clearing fallen leaves in the autumn. In every season, George is the heart and soul behind preserving our beautiful cemeteries. He cares for these hallowed grounds with the dignity and respect that all of Waitsfield can take pride in.

Waitsfield Cemetery Commission

| | |
|----------------------------|------------------------------|
| Robin McDermott, President | Robin Preuss, Vice President |
| Nancy Coombs, Treasurer | Laura Brines, Secretary |
| Mark Peal, Historian | |

Waitsfield Town Cemeteries

Waitsfield is home to four active cemeteries: Wait Cemetery (behind the firehouse), Village Cemetery (on Bridge Street), Irasville Cemetery, and Common Cemetery.

- **Irasville Cemetery** alone boasts over 1,100 headstones! This presents a unique mowing challenge for our dedicated Sexton.
- **Cemetery lots** are available in all locations, except for the Village Cemetery, which has reached full capacity.
- Waitsfield is the only town in the Mad River Valley offering **natural burials** in addition to conventional and cremation options. In 2024, three natural burials were conducted at Common Cemetery. These burials avoid embalming and vaults and typically use simple wooden caskets.
- When you purchase a cemetery lot, a portion of the payment goes towards **perpetual care**, which is invested in the **Waitsfield Cemetery Trust**. This trust helps sustain our cemeteries by funding a portion of our annual maintenance costs.



**WAITSFIELD CEMETERY TRUST
2024 REPORT**

| Period Ending | <u>6/30/2023</u> | <u>6/28/2024</u> |
|-----------------------|--------------------|--------------------|
| <u>INVESTMENTS</u> | Cost Basis | Cost Basis |
| Common Stock | \$13,160.19 | \$0.00 |
| Mutual Funds | \$344,101.16 | \$348,827.34 |
| Money Market | \$1,535.88 | \$10,109.11 |
| Exchange Traded Funds | \$10,378.08 | \$8,785.77 |
| CDs | \$20,000.00 | \$11,000.00 |
| Corporate Bonds | \$10,000.00 | \$5,000.00 |
| Cash | \$0.00 | \$45.12 |
| <i>Totals</i> | <hr/> \$399,175.31 | <hr/> \$383,767.34 |
| <i>Market Value</i> | \$422,124.54 | \$452,482.54 |

| <u>INCOME</u> | <u>FY2023</u> | <u>FY2024</u> |
|----------------------------|-------------------|-------------------|
| Investment Income | \$18,442.64 | \$18,238.43 |
| Perpetual Care (lot sales) | \$650.00 | \$2,800.00 |
| <i>Totals</i> | <hr/> \$19,092.64 | <hr/> \$21,038.43 |

| <u>EXPENSES</u> | | |
|-----------------------|-------------------|-------------------|
| Perpetual Care | \$8,580.00 | \$25,700.00 |
| Investment Mgmt. Fees | \$2,823.16 | \$3,109.98 |
| <i>Totals</i> | <hr/> \$11,403.16 | <hr/> \$28,809.98 |

NOTE:

The Trustees wish to recognize Andy Baird's many years of service to the Trust.

Gilbert Geiger, Chairman
Robert L. Cook, Treasurer

JOSLIN MEMORIAL LIBRARY 2024 REPORT

In 2024, we saw more than 8,000 people come through the Library doors. They came to check out the building, use our public access computers, our meeting room, spend time by the fire on a cold day, and more. They also came to participate in one of our many programs, use our children's space to entertain their young ones, and to check out over 8,000 items. In addition to making good use of our physical collection, our patrons also checked out over 3,000 ebooks and audiobooks. Thanks to all of you who used the Library last year. As we continue to grow our services, we appreciate any feedback you may have.

After a lot of thought and input from our friends and neighbors, the Library was able to form a strategic plan, which will guide us over the next several years. In the plan, we have identified a few key goals that will help us to better fulfill our mission, which is 'Connecting people, ideas, and information; Enriching lives and strengthening community'. The plan can be viewed at joslinmemoriallibrary.com under the 'About' tab.

Over the last few years, the Library has identified itself as a space where creativity and connection may flourish. We continue to host a weekly writers group (with two more potential groups getting together this year), as well as several writing workshops throughout the year. Additionally, we host a weekly conversational French group, board game night, and craft group. These are great ways in which people can get together and connect within the Library space.

While it is important that I reflect on the Library's year, it is also important that our staff have the opportunity to do the same. From Shevonne Travers, our Program Coordinator: 'After reading local author Alice Evans' book, "Our Suffering Brave", about the Waitsfield boys and men who were a part of the Civil War, we envisioned a retelling of some of their stories. What began as a small idea in January, morphed over time into a full-length production, entitled "Keep Up Good Courage", based on letters from soldiers and their family members, which were found at the Vermont Historical and Waitsfield Historical Societies. The production was enhanced by Civil War era music from The Songbird Project and The Vermont Civil War Hemlock's drummers, and by a display of Civil War memorabilia, including a map highlighting the location of Vermont's Company B of 13th Infantry during the Battle

of Gettysburg. Our community eagerly responded, demonstrated by their commitment to serve as actors, and by filling the theater to capacity during the performances.'

From Anna Church, our Children's Librarian: 'We continue to collaborate with Moretown Memorial Library and Warren Public Library for our Summer Programming. This past year, we offered programs themed around Adventure which brought together children and families for a community-wide treasure hunt, campfire songs, crafts, and more! Later in the summer and fall, we installed a StoryWalk along the Chase Brook section of the Mad River Path, inviting visitors to read individual pages of a story as they walk the trail. Our spacious downstairs area continues to be a busy multipurpose space used for books and programs, as well as a refuge for families to play with our collection of puzzles, wooden trains, Legos, craft supplies, and more. Storytime, Mondays at 10, welcomes our youngest patrons and their caregivers to socialize, play, and celebrate early literacy.

On behalf of the Board of Trustees, our Staff and Volunteers, thank you for your support of our Library. We hope to see you soon!

Respectfully submitted,

Jason Butler, Library Director



CONSERVATION COMMISSION 2024 REPORT

Forests and fields are dynamic sites. Visually, except for emergence of vegetation in the spring and its colorful decline in the fall there appears to be not much else happening. But in this natural world, life is in a constant state of varying but generally slow change.

An example is that group of plants we call invasives. These non-native rascals have evolved to survive and advance their populations so as to become prevalent on large areas of land. They do so by various methods, including: producing leaves very early in the spring, thereby enabling a longer growing season, being able to survive in the shade of overtopping vegetation, producing seeds which are consumed by birds and animals which then are distributed in droppings / scat over the landscape. Their expanding presence displaces and can even eliminate pre-existing native plants. As a group, invasives are now regarded by many foresters as the most important threat to overall forest health.

A local and visually obvious example is Knotweed – the green colonies of tall flowering plants adjacent to the Mad River. This is an especially tenacious invasive which actually has more mass in its root system than it has above ground, contributing mightily to difficulty of control. Knotweed control by mechanical means is a Valley-wide undertaking. Together, the Valley Conservation commissions are now managing 243 sites located mostly on higher elevation lands and along river tributaries. Lots of people are involved – 40 volunteers plus UVM interns. Chemical means can also control, and there is an example on private land just north of the Tremblay bridge (the former Spaulding cornfield) where herbicides were used on the east side of the river and no controls on the west side.

We are planning for continuing expansion of the trail system at Scrag. This time focusing on the mid-mountain area uphill of the lowest third portion where a new trail was completed (and drew great favorable response) last year. These projects can take much time, organizing, seeking funds through competitive grants and other sources, and actually implementing on the ground. Very fortunately for Waitsfield, we have the talent to do accomplish these good works.

In the spirit of learning and responsible stewardship, we have arranged for some professional analyses and recommendations for the combined

Wu Ledges old Fairgrounds properties. Together, these now total 244 acres of wooded and open land and we are most appreciative of the community-minded folks who donated the properties. Recreation, natural communities, forest bird habitat, overall forest management and the wishes of the Fairgrounds donors are all being addressed. We look forward to receipt of these reports plus the results and recommendations of the Community Recreation Visioning process. There will be much to think about here. When we can achieve some consensus, the next task will be development of a long-range management plan for these lands, waters and life thereon. And we'll seek your participation in the plan-development process.

Thanks to good helpers: To Bob Cook for his diligent management actions on Wu and Scrag lands. To James Donaldson for outstanding work in managing the Scrag trail expansion project. To *The Valley Reporter* for good coverage of major events. To MRVTV for coverage of meetings. To Waitsfield's Selectboard members for their support and confidence. To the volunteers and kindred spirits who cause things to happen on the ground. To Warren, Fayston and Moretown for sharing concerns and how to accomplish good works. To Friends of Mad River, Mad River Path and VT Land Trust for living the land ethic. And to you, reading this Report, for caring about this valley and its natural world.

The Commission typically meets on the third Monday of each month at 6:30 p.m., and the public is always welcome. Comments about the Commission's work are always helpful. Contact Curt Lindberg at wccLindberg@gmail.com or Leo Laferriere at leol@gmavt.net.

Respectfully submitted,

Curt Lindberg, Chair
Leo Laferriere, Vice-Chair
Gail O'Keefe, Secretary
Bruno Grimaldi, Treasurer
Bob Cook
James Donaldson
Ted Joslin
Phil Huffman
Chris Loomis

WAITSFIELD DEVELOPMENT REVIEW BOARD 2024 REPORT

The Waitsfield Development Review Board (DRB) is comprised of seven members appointed by the Selectboard. Up to two alternate members can be appointed to serve in the absence of a quorum of regular members. The Board's function is to administer the Town's Zoning Bylaws and Subdivision Regulations in conjunction with the Zoning Administrator. Specifically, the Board reviews applications for conditional use approval, the subdivision of land, requests for variances, and it considers appeals of Zoning Administrator decisions. A permit is required for most development activity in the town. Landowners are encouraged to consult with the Zoning Administrator at the early stage of project planning, before starting any construction or site development.

Overall, 61 total permits were issued in 2024, compared to 84 permits in 2023 and 83 permits in 2022. The Board reviewed 1 subdivision application. The DRB issued 11 conditional use approvals. The DRB did not issue any denials for conditional use applications. In addition to the projects approved by the DRB, the Planning & Zoning Administrator issued 49 zoning permits in 2024, including 11 for new single-family homes, 2 accessory dwelling units, and 2 apartments. The PZA also issued 25 Certificates of Occupancy.

The DRB meets the second and fourth Tuesday of the month at 7:00 p.m. both in person at the Town Office and via Zoom. Notices of public hearings are published in The Valley Reporter and on-line on the Town Website.

Respectfully Submitted,

John Donaldson, Chair
Steve McKenzie, Vice Chair
Duncan Brines
Chris Cook
Gib Geiger
Rudy Polwin
Jim Tabor

WAITSFIELD PLANNING COMMISSION 2024 REPORT

2024 was another busy year of hard work for the Waitsfield Planning Commission. Upon completion of the Bylaws Modernization Project, which was conducted with a Municipal Planning Grant, the updated 2024 Zoning Bylaws were adopted on January 8, 2024. The revisions sought to address a local shortage of housing, promote “vibrant villages” with a lively, neighborhood feel, and to promote walkable development in village areas. With these principles in mind, the Planning Commission proposes substantive revisions to the zoning bylaws by amending the regulations for all village districts. The substantive changes included: increasing the threshold for conditional approval of small residential development from three to five units; changing certain low-impact commercial uses from conditional use to permitted use; allowing certain mixed-use development in village areas that contain a mix of permitted residential and commercial uses to be considered a permitted use, thereby streamlining review of low-impact commercial uses and small mixed-use developments; and adding cottage court-style dwellings as a conditional use. The updates also reduced the minimum lot size from 1-acre to 1/5-acre and made corresponding adjustments to reduce front setbacks, increase lot coverage, and increase maximum building footprint standards. These changes sought to encourage walkable development that is of a similar density, scale, and character to existing village-style development, and to enable infill development opportunities. Reduction of minimum lot sizes also addressed conformity with provisions of S.100 (the “HOME” Bill). The Planning Commission also made changes to the parking standards to allow for more flexibility in creating new housing, yet remain compatible with historic context, existing architecture and community character.

Also in 2024, the Planning Commission drafted and has put up for adoption a proposed Groundwater Protection Overlay District (GPOD) which seeks to protect the Town’s public water source. The purpose of the GPOD is to protect public health, safety and welfare by minimizing the potential for contamination of vulnerable aquifers and source protection areas as authorized under 24 V.S.A. §4414(2), as well as preserving and protecting existing and potential sources of drinking water supplies. The GPOD provides standards to regulate particular uses of land and land development with the foregoing purpose in mind, in addition to those currently imposed by existing zoning districts or other state and federal regulations.

In 2024, the Planning Commission successfully applied and received approval from the Agency of Commerce and Community Development (ACCD) to define a Neighborhood Development Area (NDA) for Irasville. This designation encourages municipalities and/or developers to plan for new and infill housing in the area within walking distance of its designated downtown, village center, new town center, or within its designated growth center and incentivizes needed housing, further supporting the commercial establishments in the designated centers. The NDA designation also aided the Town with Wastewater grant eligibility.

The biggest project of 2024 was the Irasville Master Planning project, which will be concluded by the end of 2025. This Planning Commission project is also funded with a Municipal Planning Grant, and is notably a consortium project with the Town of Fayston. The project is led by a steering committee consisting of planning commissioners, Selectboard members and various stakeholders in the community. The project encompasses the development of a comprehensive Master Plan for the Irasville Village area. The plan aims to increase housing, enhance natural resources, and bolster climate resilience. Key components include assessing current conditions, understanding community perspectives, identifying opportunities for wetland enhancements, and formulating realistic design scenarios for phased revitalization.

The Planning Commission also continues to support the Town's Community Wastewater project in various facets, including representation on the engineering team by member Bob Cook.

The Planning Commission looks forward to another exciting year in 2025

Respectfully Submitted,

Jonathan Ursprung, Chair
AnnMarie Harmon, Vice-Chair
Beth Cook
Robert Cook
Emma Hanson
Becca Newhall
Alice Peal

GENERAL WAIT HOUSE COMMISSION 2024 REPORT

The General Wait House is the original home of our founder General Benjamin Wait and his family. It was originally constructed in 1793 as a one-story house on the Old County Road and was moved to its present location on Route 100 in the 1830's. Shortly after it was moved, a second story was added in the Federal Style of architecture, the most popular style at the time of our nascent country. In 1995, the Town purchased the house with the help of \$50,000 from the Waitsfield Historical Society and a \$200,000 grant from the Federal Transportation Enhancement Fund (ISTEA) for the purpose of turning it into a visitors' center and an historical museum.

The General Wait House Commission and its Bylaws were adopted by the Selectboard on October 23, 2023. This new commission was established for the purpose of supporting the Town in maintaining and preserving the General Wait House for posterity, to benefit the residents and visitors to Waitsfield. The museum was meant to help teach the Valley's youth and inform tourists about the history of Waitsfield and the way of life in the early 1800's since it was renovated in 1999. The duties of the commission include recommending to the Selectboard policies for the day-to-day management of the General Wait House including proposed lease terms, uses of the offices, common areas, barns and grounds and plans for the maintenance and upkeep of the property. The commission coordinates the relationship with the tenants and the temporary use of the property including the conference room and the barns.

The commission is made up of two committees: The Short-Term Committee (STC) and the Long-Term Committee (LTC). The STC's charge is to establish a maintenance list with priorities and create a schedule for maintaining the building. The Short-Term Committee deals with the day-to-day operation of the building and if available attends to the immediate maintenance issues. The LTC's charge is to research private, state and federal funding opportunities for maintenance and ongoing restoration efforts and coordinate the solicitation of those resources with Town staff and the Selectboard. The LTC, in addition to fundraising, will be looking toward the future and considering potential uses of the barns so that they can better serve the community.

The commission has been meeting monthly since their first meeting on January 22, 2024. In their first year of existence, they have been able to make most of the major repairs of the building. They have lined up contractors to replace the roof and paint the entire building this Spring, which it desperately needs. The commission accepts donations for the reserve funds as donations to a municipality are tax deductible. Simply write on the memo of the check that it is for the GWH Reserve Fund. They are currently looking for another commissioner who preferably has experience with repairing historic buildings.

A BIG SHOUT OUT to the Selectboard for creating this commission and for financially supporting its upkeep!

Respectfully submitted,

Gib Geiger
AnnMarie Harmon
Vee Lynch
Kathy Mehuron
Fred Messer



WAITSFIELD WATER COMMISSION 2024 REPORT

The Water System continues to be funded entirely by its customers, with no support from Waitsfield property taxpayers other than to pay for water in public buildings and enhanced fire protection within the water service area.

In 2024 the Water Commission, assisted by Town Staff completed a number of important projects that are foundational to the future of this critical municipal infrastructure. These include:

- Successfully applying for a new Water System Source Permit to ensure that the system has an adequate water supply to serve future needs. The Vermont Department of Environmental Conservation (DEC) Public Water and Ground Water Division approved a new permit increasing the withdrawal rate of the well by 30% that ensures the supply for the decades to come.
- Working with the Planning Commission to protect the water supply from possible future contamination. The Planning Commission voted to adopt a new Ground Water and Well Source Protection Zoning Overlays in December 2024 in order to protect our well source from PFAS (polyfluoroalkyl substances). The overlay will be considered by the Selectboard in the coming weeks.
- In an effort to accelerate new customer connections, the Water Commission approved a new program that will reimburse customers for a part of their connection costs. The addition of new water customers to the water system over the years has resulted in a substantial decrease in annual costs for all our customers.

The Commission wants to extend its gratitude to Robin Morris (Chair) and Pete Reynells (Vice Chair) for their services to the Town's Water Commission, both of whom will step down after their terms expire in March of this year.

Waitsfield Water Commission

Robin Morris, Chair
Peter Lazorchak
William Parker
Peter Reynells
Brian Shupe

WAITSFIELD ROAD DEPARTMENT 2024 REPORT

With 2024 under their belts, the Waitsfield Road Department once again did show that they can fix what Mother Nature throws at them. Another year with heavy snow, rain, and wind cannot deter our department.

Winter started the way winter should start, until the rain/snow machine got started. It would start as rain then work to snow or the other way around, and if that was not enough, the temps would go to 50 degrees. I think we counted five mud seasons. Truly some of the worst mud we have seen for a while. It took late nights on the grader to smooth things out so that things would refreeze smooth for the next snowstorm.

Thankfully, the season changed. Plows came off the trucks, summer tires went on, and the summer work season began. Many projects have been lined up, starting with work on the East Warren Road. We have changed five culverts along the road in preparation for paving this summer. There was some stone lining of ditches as well. This project is going to include re-working Bridge Street from the bridge to Joslin Hill. We are going to widen the road to allow for safer pedestrian traffic.

The summer was going along just fine until Mommy Nature showed her fury once again on us with heavy rains. Two large culverts were compromised and needed to be replaced. There were major wash outs on several roads. Meanwhile, all this work was being done with just two guys. Our fourth man got done in June. Taylor busted his foot so bad chasing his kids around, he missed six weeks of work. Josh and Jason pulled off the impossible and got things done.

Then, Taylor comes back, but no fourth person. The fall work begins. Final mowing of roads sides, blowing leaves out of ditches, and final grading. Plows get put on, winter tires get mounted, sand pile is put up, and last minute road work gets done. We are ready for another winter.

Our road department is run by Foreman, Josh Rogers, and maintainers, Taylor Armstrong and Jason Blake. We are still looking for a fourth person.

Charlie Goodman, Road Commissioner

WAITSFIELD-FAYSTON FIRE DEPARTMENT 2024 REPORT

2025 Roster

Officers:

Chief- Jared Young
1st Assistant Chief-
Daniel Beede
2nd Assistant Chief-
Craig Snell
Captain- Evan
Dacosta
Lieutenant- Josh
Noyes
Lieutenant- Evan
Theurer
Safety Officer-
Kaylie Viens
Treasurer- Gordon
Eurich
Secretary- Shannon
Noyes
Moderator- Kaylie
Viens

Firefighters:

Paul Hartshorn
Eric Haskin
Ethan Vasseur
Tristan Weide
Bob Lockett
Lucas Weston
Ted Savage
Todd Farnham
Eli Viens
Cameron Mills
Eli McCoy
Tripp Johnson
Allen Greenslit
George Gabaree Jr.
Patrick Snell
Baylee Duarte
Andy Johnson

Our team has answered 124 calls for assistance this year. We trained twice per month throughout the year and maintained our equipment diligently. We currently have five members enrolled in the Vermont Fire Academy's Firefighter One program. This is a 220-hour course that requires a large commitment of those attending. As we continue to focus on firefighter safety and cancer risk, we have completed the installation of the extractor (washing machine for firefighter turnout gear). In addition to our focus on firefighter safety, in early 2025 we will be placing an order for a new engine, which will replace our current Engine 5, due for replacement in 2027. We are very thankful for the support of the selectboard and residents.

Sincerely,

Tripp Johnson
2024 Chief



Calls by Type 2024

| Call Type | Waitsfield | Fayston | Moretown | Warren | Duxbury | Buels Gore | Total |
|---|------------|-----------|----------|----------|----------|------------|------------|
| Structure Fire | 2 | | | 1 | 1 | | 4 |
| Chimney Fire | | 1 | | | | | 1 |
| Vehicle Fire | | | | | | 1 | 1 |
| Fire Contained to an Object | 2 | | | 1 | | | 3 |
| Smoke in Building/ Smoke Smell | | 3 | | 1 | | | 4 |
| Smoke/Fire Alarm Activation- No Fire | 21 | 22 | | 1 | | | 44 |
| CO Alarm Activation- No CO | 3 | 1 | | | | | 4 |
| CO in Building | | 1 | | | | | 1 |
| Motor Vehicle Accident | 17 | 7 | 1 | 1 | | | 26 |
| Down Power Lines Down/ Tree on Lines | 2 | 8 | | | | | 10 |
| Tree in Road | 1 | | | | | | 1 |
| Flooding | 1 | 1 | | | | | 2 |
| Propane Leak | 1 | | | | | | 1 |
| Propane Smell | 2 | | | | | | 2 |
| Wildland Fire | 2 | | | 1 | | | 3 |
| Hazardous Roads | 1 | | | | | | 1 |
| Fuel Spill | 1 | | | | | | 1 |
| Unpermitted Burn | 2 | 1 | | | | | 3 |
| Good Intent- Called in by passerby but not an emergency | 4 | 2 | | | | | 6 |
| Elevator Alarm- No Emergency | 1 | 3 | | | | | 4 |
| Medical Assist | 1 | 1 | | | | | 2 |
| Total | 64 | 51 | 1 | 6 | 1 | 1 | 124 |

ANIMAL CONTROL OFFICER

The position of Animal Control Officer (ACO) is currently vacant.

The ACO is appointed by the Selectboard for a 1-year term to administer and enforce Waitsfield's Dog Ordinance (last amended May 2020). The ACO responds to citizen complaints, handles animals in a humane and responsible manner, and deals tactfully but firmly with animal owners.

Independent judgment is expected, guided by the Selectboard's instructions and applicable state statutes. In certain instances, the Selectboard will hold a hearing to consider alleged violations of the Dog Ordinance and work with the ACO to execute any final orders or determinations. The ACO receives an annual stipend of \$1,000.00.

Anyone interested in serving as ACO is encouraged to contact the Waitsfield Town Administrator at townadmin@gmavt.net.

WAITSFIELD EMERGENCY MANAGEMENT REPORT

Waitsfield experienced two widespread, short-duration power failures affecting much of the town in 2024. One on February 2 and the second on April 4. The Mad River Valley experienced a flood event on July 10-11, during which Waitsfield lost two major culverts, requiring road closures for some days. The roads affected were the North Fayston and Old Center Fayston Roads. Additionally, five residences on the North Fayston Road received major damage to their driveways, culverts, and garages. Two of these property owners received damage to their homes, and one has requested a buyout.

As a result of this flood, Waitsfield has formed a Damage Assessment Team. The Mad River Valley Planning District staff, Josh Schwartz and Sam Robinson, documented the damage to the Town's infrastructure. This proved a huge help when we applied to the Federal Emergency Management Agency (FEMA) for reimbursement for the damages received. Thank you very much, Josh and Sam!

On April 8, Waitsfield experienced a total eclipse of the sun. While this was not an emergency, it did cause Vermont Emergency Management (VEM) to open its Emergency Operation Center (EOC) and local Emergency Management Directors (EMD) to be vigilant about the possibility of large numbers of visitors to our state and region with associated potential problems. Fortunately, no incidents were reported in the Mad River Valley.

FEMA requires municipalities to write a Local Hazard Mitigation Plan (LHMP) every five years. Waitsfield's was due in 2023, but it was not finalized and accepted by FEMA until 2024. Waitsfield's LHMP is available on the Town website. It lists potential hazards the town has identified requiring mitigation to assist in eliminating possible disasters. Alice Peal and staff at the Central Vermont Regional Planning Commission were instrumental in the writing of this plan. Many thanks, Alice.

The EMDs for Waitsfield, Fayston, Moretown and Warren work and coordinate well together. If we see a hazardous event on the horizon, we start contacting each other before the event materializes. Often, we will set up a "Virtual EOC." We attempt to coordinate our efforts and

resources using many forms of electronic communication. This is working extremely well.

Annually, within six weeks after our Town Meeting, VEM requires all municipalities to submit a Local Emergency Management Plan (LEMP). It lists resources and contact information that are helpful to the EMD in managing an emergency. Waitsfield's LEMP has three vacant positions and I desire to solicit volunteers for these positions. They are the Spontaneous Volunteer Coordinator, Red Cross Shelter Manager, and Debris Management Coordinator. The time commitment is very minimal, with just a few short training courses to complete. Minimal time commitment, that is, until Waitsfield experiences an emergency.

Clare Ireland serves as the Emergency Management Coordinator.
Alice Peal serves as the Assistance Emergency Management Coordinator.

Your most humble and obedient servant,

Fred R Messer
Emergency Management Director

TOWN HEALTH OFFICER 2024 REPORT

With the passage of recent legislation from the Vermont Legislature, the Town Health Officer's (THO) duties and responsibilities have been diminished. Rental housing complaints are now handled by the Fire Marshall's Office or Vermont Department of Health (VDH) if lead safety is the issue. Any issue pertaining to food or food service is also referred to VDH.

The THO still investigates failed septic systems, though they may be referred to the Agency of Natural Resources.

State Statutes require the treating medical facility to report all dog bites requiring medical attention to the THO so that the THO can investigate and ensure the offending dog is current with its rabies vaccination. I also check for Town dog registration at that time, though it is not required by the THO. In previous years, I received notifications at the rate of one dog bite every 4 to 6 weeks. In 2024, I received zero notifications.

Though I am no longer the Animal Control Officer, I still receive phone calls regarding dogs "running at large" though in diminished numbers. I would like to think that Waitsfield is experiencing fewer dog-related problems, and I would also like to think that this is partly because our Selectboard has actively addressed and held accountable dog owners who have violated our Town's Dog Ordinance.

Your humble and most obedient servant,

Fred R. Messer

CENTRAL VERMONT REGIONAL PLANNING COMMISSION 2024 REPORT

The Central Vermont Regional Planning Commission (CVRPC) provides planning, development, and project implementation services to its 23 municipalities in Washington and western Orange Counties.

Municipalities in the region are entitled to equal voting representation by a locally appointed member to the governing Board of Commissioners. CVRPC has no regulatory or taxing authority; each year, we request a per capita assessment from our members in support of local and regional planning activities and to help offset costs and provide local matching funds needed for state and federal funding. Your continued support for local and regional planning is appreciated! CVRPC is your resource – please contact us at 802-229-0389 or cvrpc@cvregion.com for assistance.

Waitsfield Activities Through June 30, 2024 (Fiscal Year 2024)

- Provided grant/project management for Mad River Path VT-100 Scoping Study.
- Provided outreach and support following December 2023 flooding event.
- Provided technical assistance for the municipal plan update to the town planning commission. Upon municipal request, CVRPC coordinated approval of town plan and confirmation of the municipal planning process. Through this process Waitsfield gained eligibility to apply for and participate in many state incentives.
- Led municipal engagement and drafting of a new Local Hazard Mitigation Plan – contracted work.
- Developed updated zoning district boundaries dataset and created a new map of adopted zoning district boundaries.
- Led MRVPD governance sub-committee group and drafted organization bylaws for the planning district.
- Matched municipal plan Goals, Objectives, and Actions with clean water project opportunities within the Department of Environmental Conservation Watershed Project Database.
- Created a series of maps depicting the condition of municipal bridges and culverts.
- Met with the Planning Commission to discuss River Corridor Bylaws and the forthcoming Federal Emergency Management Agency flood hazard maps.

- Provided collaboration for Ridge to River reboot visioning with climate resilience focus (by request).
- Hosted Central Vermont Energy Roundtables, workshops on enhanced energy planning, community resilience hubs, health equity, municipal solar, & WindowDressers.
- Prepared & provided resources and assistance on funding, programming, and project development & implementation including Window Dressers Community Build, EVSE planning & VT Community Charging Program, Electric School Busses.

CVRPC Projects & Programs

- ❖ *Municipal Plan and Bylaw Updates that focus on predictable and effective local permitting*
- ❖ *Brownfields environmental site assessments to facilitate redevelopment and economic growth*
- ❖ *Transportation planning, studies, data collection, traffic counts, and coordination of local involvement through the regional Transportation Advisory Committee*
- ❖ *Emergency planning for natural disasters and coordination with local volunteers and the State*
- ❖ *Climate and energy planning to support projects to reduce municipal and residential energy burdens and build resilience*
- ❖ *Natural resource planning to protect water resources, preserve forest blocks, enhance recreational opportunities and support agricultural and forest industries*
- ❖ *Regional Planning to coordinate infrastructure, community development, and growth*
- ❖ *Geographic Information System Services to support to municipalities*
- ❖ *Clean Water Service Provider to identify and fund water quality projects to achieve phosphorous reduction targets*
- ❖ *Special Projects such as recreation paths, farmland preservation, and affordable housing*
- ❖ *Grant support through project identification, scoping, and applications*

Don La Hay, Regional Commissioner
 Alice Peal, Alternate Commissioner

MAD RIVER RESOURCE MANAGEMENT ALLIANCE

The Mad River Resource Management Alliance (MRRMA) includes the Towns of Fayston, Moretown, Waitsfield, Warren and Waterbury. The Alliance was formed through an Interlocal Agreement that began in 1994. We changed our name in 2008 to reflect the fact that we are managing resources not wastes.

The MRRMA held a Spring Household Hazardous Waste Collection Day event on May 18, 2024 and a Fall Household Hazardous Waste Collection at the Crossett Brook Middle School in Duxbury on October 12, 2024. A total of 437 households participated in these events. We collected 11.05 tons of household hazardous waste at the events. Residents within the Alliance communities were able to bring all their architectural paints, waste pesticides, alkaline batteries and up to 10 additional gallons of hazardous waste to each event for disposal at no charge. The Alliance will swap your mercury fever thermometer for a digital thermometer at no charge at these events. Bring your mercury thermostats to the Household Hazardous Waste Collection and you will receive a coupon that can be redeemed for a \$5.00 rebate by the Thermostat Recycling Corporation which will process the thermostats. We are planning two collection day events in 2025 at Crossett Brook Middle School. They are scheduled for May 18, 2025 and October 12, 2025. We are continuing to work with Republic Services our hazardous waste contractor.

A total of 310 gallons of used crankcase oil was collected within the Alliance at our Used Oil Collection Tank during 2024. The tank is located in Waitsfield at the Earthwise Transfer Station.

In 2024 textiles were collected at Rodney's Rubbish Transfer Station and the Earthwise Transfer Station. The textiles are collected by Apparel Impact, a textile recycling company with facilities in New Hampshire and Massachusetts. They take clothing, footwear, linens, and accessories in any condition that are clean, dry and odorless at no charge. A total of 28.83 tons of textiles were collected in 2024.

Casella collected food scraps and food processing residuals from the Washington West Supervisory Union waste streams and from other large generators in the MRRMA. A total of ~251 tons of food scraps were collected by Casella in 2024 in the MRRMA. Visit our web site at madriverrma.org. You will find information on solid waste issues on this web site.

We continue to promote the sale of compost bins. This year we distributed 37 compost bins and 2 Green Cones. It is estimated that each compost bin can compost 650 pounds of garden and kitchen waste annually. This means rich soil to add to your garden and less waste to go to the landfill. We held one composting workshops for Alliance residents this year and hope to hold two in 2025. The Alliance held a car and pickup truck tire and metal collection event at the Earthwise Transfer Station with an additional collection at Rodney's

Rubbish Transfer Station in conjunction with Green Up Day on May 4, 2024. A total of 16.24 tons of tires and ~1 ton of metal were collected during this event. We are planning to hold a spring tire and metal collection in conjunction with Green Up Day on May 3, 2025.

Alliance residents can bring their mixed paper, glass bottles and jars, metal cans and plastics #1 through #7, except for plastic film wrap, plastic bags, black plastic and beaded styrofoam for single stream recycling to the Earthwise Transfer Station and Rodney's Rubbish Transfer Station and Redemption Center. There are also local haulers and Saturday Fast Trash Collections available in the Mad River Resource Management Alliance. Currently the recyclables are taken to the Chittenden County Materials Recovery Facility for processing. There is a charge for collecting and processing recyclables. Computers, printers, monitors and televisions can be recycled at no charge at the Earthwise Transfer Station or the State Surplus Property Office on Route 2 in Waterbury. Other e-waste can be brought to the State Surplus Property facility in Waterbury and recycled at a small per pound fee. During 2024, a total of 19.25 tons of e-waste was collected. Additional information on this program is found on our web site. The Alliance is a member of the Northeast Resource Recovery Association which helps us market some recyclable commodities such as tires, propane cylinders other materials and assists with educational programs. The Alliance is also a member of the Product Stewardship Institute (PSI). As a stakeholder in the PSI we work with other entities to reduce the environmental and health impacts of a variety of consumer products. This is accomplished by looking at the life cycle impacts of products and their packaging. Things like energy and materials consumption, emissions during manufacturing, toxicity, worker safety and waste disposal are among the issues reviewed. The objective of product stewardship is to rethink the way things are created in order to have more sustainable products in the future. We are also a member of the Vermont Product Stewardship Council which provides a local focus on legislative initiatives and other stewardship issues.

Our Solid Waste Implementation Plan(SWIP) is updated every five years. The update is available for review at our website, madriverrma.org.

Backyard burning of trash is illegal and causes air pollution problems. Be a good neighbor and don't burn trash. If you know of any illegal dumping sites within your town that would benefit from an Adopt a Site Program give John Malter, Alliance Administrator a call at 802-244-7373 and let's see what we can do to help eliminate these types of problems together. The FY25 assessment for the administration and programs remains at \$7.00 per capita.

The representatives of the Alliance include: Fayston, Michael Jordan; Moretown, Jonathan Siegel; Waitsfield, Sal Spinosa; Warren, Margo Wade; Waterbury, Alec Tuscany and John Malter from Waterbury is the Administrator for the Alliance.



MAD RIVER VALLEY PLANNING DISTRICT 2024 REPORT

The Mad River Valley Planning District (MRVPD) was created in 1985 by the towns of Fayston, Warren, & Waitsfield to carry out a program of planning for the MRV directed toward its physical, social, economic, fiscal, environmental, cultural, and aesthetic wellbeing. To this end, MRVPD provides professional planning, leadership, coordination, awareness, execution, and grant support to the MRV and its member towns. MRVPD focused on a broad range of activities during the past year, including, but not limited to, project coordination of Waitsfield's Community Wastewater Project, supporting local pedestrian safety measures, advancing the Sugarbush Access Road Shared-Use Path, and contributing to municipal flood recovery efforts. Additional detail on the organization's efforts can be found in *MRVPD's 2024 Year in Review* at mrvpd.org.

MRVPD also brought \$2.6 million in grants to the MRV in 2024, either through direct pursuit or guidance and support, totaling \$8.2 million since 2009.

For FY26, MRVPD requests funding of \$68,334 from each of its four funders: Fayston, Waitsfield, Warren, & Sugarbush Resort.

MRVPD's activities are overseen by a 7-voting member Steering Committee, consisting of a representative from each member town's Selectboard and Planning Commission and a representative from the MRV Chamber of Commerce. Additionally, representatives from Sugarbush Resort and CVRPC serve as nonvoting members. MRVPD Steering Committee meetings are open to the public and are usually held on the third Thursday of each month, at 7 p.m., at the Waitsfield Town Office. Meeting details are at mrvpd.org. Staffing consists of Joshua Schwartz, Executive Director, & Sam Robinson, Community Planner.

Mad River Valley Planning District Steering Committee

Brian Shupe, Waitsfield Selectboard (Chair)

Dan Raddock, Warren Planning Commission (Vice-Chair)

Chuck Martel, Fayston Selectboard (Secretary & Treasurer)

Andrew Cunningham, Warren Selectboard
Jonathan Ursprung, Waitsfield Planning Commission
Paul Quinlan, Fayston Planning Commission
Margo Wade, Sugarbush Resort
Eric Friedman, Mad River Valley Chamber of Commerce
Christian Meyer, Central Vermont Regional Planning Commission

Respectfully Submitted,

Joshua Schwartz,
Executive Director
802.496.7173
joshua@mrvpd.org | mrvpd.org



MAD RIVER VALLEY RECREATION DISTRICT 2024 REPORT

Mad River Valley Recreation District (MRVRD) is a Union Municipal District formed by the towns of Waitsfield, Warren and Fayston in 1994. Our 30th Anniversary was celebrated with a public event at the new Rec Hub. MRVRD honored the lifetime service of John Stokes and instituted an annual Volunteer Hero Award that went to Charlie Hosford. The MRVRD seeks to facilitate, enhance and create recreational opportunities throughout the Mad River Valley that promote community vitality, physical fitness, appreciation for the outdoors and a high quality of life. MRVRD owns and manages the Mad River Park Recreational Fields, operates a recreation grant program and supports diverse recreation opportunities important for community health and economic vitality.

For 2024, 13 non-profits requested \$58,153 in grants. All 13 were fully or partially funded with \$49,023 in financial support (list on right). For 2025, MRVRD considered 17 grant requests and allocated \$55,298, funding all 17 either fully or partially. These investments will increase access to diverse recreational opportunities for residents as well as visitors.

MRVRD accomplishments in 2024 included: two safety programs (bike helmets and lights offered at reduced prices); a monthly column in the Valley Reporter; the successful implementation of the Vermont Outdoor

| MRV Rec District Budget | |
|--------------------------------|------------------|
| Beginning Bal. (1/1/24) | \$752 |
| Income | |
| Funding from Towns | \$120,000 |
| Moretown | \$3,000 |
| Helmets/Lights | \$2,400 |
| Total Income | \$125,400 |

| Expenditures | |
|------------------------------------|------------------|
| Bill Koch League | \$3,000 |
| Couples Club | \$3,300 |
| Fayston PTO | \$4,700 |
| Harwood Youth Basketball | \$4,913 |
| Mad River Little League | \$4,990 |
| Mad River Park | \$12,000 |
| Mad River Path | \$4,000 |
| Mad River Ridge Runners | \$3,185 |
| Mad River CoEd Softball | \$3,500 |
| Mad Valley Sports, Inc. | \$5,000 |
| Skatium | \$3,662 |
| Warren Recreation | \$1,000 |
| CRV | \$5,000 |
| VOREC (reimbursable) | \$3,543 |
| Executive Director Salary/Benefits | \$48,870 |
| Memberships | \$1,230 |
| Website/Payroll | \$1,222 |
| Miscellaneous | \$1,209 |
| Total Expenditures | \$114,812 |

| | |
|--|-----------------|
| Ending Bal. (12/31/24) | \$10,332 |
| (includes carry over grant request) | |
| Trailhead Kiosk Project Balance | 3,491 |
| Mad River Park Balance | \$13,883 |
| Projected Grants 2025 | \$55,298 |

Recreation Economic Collaborative (VOREC) grant for 408K - the bridge, riparian buffer, Welcome Center and trail are finished; participation in stewardMRV and continuing our leadership in the Conservation and Recreation Visioning (CRV) project, a sub-component of the VOREC grant. For more information: <https://www.mrvrd.org/about-crv>

MRVRD is requesting level funding at \$40,000 from each member town for 2025 to continue our work, support Mad River Park and enable our Executive Director, Laura Arnesen, to advance MRVRD's strategic goals. Visit mrvrd.org or contact any Board member with questions. The board meets monthly on the third Tuesday and seeks input from the community. The volunteer MRVRD board members have been appointed by the Select Boards of their respective towns. Contact any of us if you are interested in joining the team.

On Town Meeting Day, March 4, 2025, Moretown residents will vote on whether or not to join MRVRD. For 30 years the towns of Fayston, Waitsfield and Warren have funded youth and adult sports programs, trails groups and important infrastructure like Couples Field and the Skatium. Since 2016 Moretown has contributed to Mad River Park but has not been a member of MRVRD. If Moretown joins the MRVRD, Moretown organizations will be eligible for grants, there will be equity among Valley towns and increased funding in the grant program. The Board and three MRVRD founding towns look forward to having Moretown become a partner.

Executive Director: Laura Arnesen, Warren
Board: Alice Rodgers (2027), Warren - Chair
Mary Simmons (2025), Waitsfield - Vice Chair/MRP Field Manager
Doug Bergstein (2026), Waitsfield - Treasurer
Molly Bagnato (2027), Fayston - Co-Secretary
Luke Foley (2025), Waitsfield
Peter Oliver (2025), Warren - Co-Secretary
Corey Ayotte (2025), Fayston
Gina Gaidys (2026), Waitsfield
Leah St. Martin (2025), Fayston



HEALTHY LAND. CLEAN WATER. VIBRANT COMMUNITY.

*Friends of the Mad River is a nonprofit organization dedicated to stewarding the Mad River watershed's healthy **land** and clean **water** for our **community** and for future generations. Together, we **learn** about the health of the land and water; **conserve** our natural resources; and **celebrate** this special place.*

In 2024, with the help of municipal, agency, and non-profit partners, Friends of the Mad River sustained our commitment to the Mad River Valley community by:

- Continuing the long-standing Mad River Watch program that saw 20+ volunteers record data at 21 field sites across the watershed.
- Partnering with diverse groups, like those involved in the Conservation & Recreation Visioning project, to expand a culture of stewardship.
- Building flood and climate resilience by planting 2,500 native trees and shrubs to restore healthy floodplains and riparian buffers.
- Engaging more than 300 local students in hands-on learning about the river, the surrounding watershed, and their place in it.
- Working with technical experts to identify a suite of projects that will support flood resilience, clean water, and wildlife habitat. In 2025, we are hiring a Watershed Project Coordinator to scope, development, and implement these and other projects.
- Hosting 20+ events with community partners, like book clubs, film screenings, naturalist hikes, and tracking workshops, all aimed at lowering barriers to learning about and appreciating the Mad River.

This work would not be possible without town leaders and staff dedicated to making thoughtful decisions, committed and hearty volunteers, donors who believe in the value of our work, and a community committed to one another. Thank you!

Staff: *Ira Shadis, Executive Director; Lisa Koitzsch, Admin Manager; Luke Foley, Education & Engagement Manager; Marcelite Bucheit, Watershed Engagement AmeriCorps Member, **Board of Directors:** Matt Williams, President • Katie Sullivan, Vice President • Sucosh Norton, Treasurer Kinny Perot, Secretary • Richard Czaplinski • Rebecca Diehl • Jeannie Nicklas • Amy Polaczyk • Brian Shupe*

More information at: FriendsoftheMadRiver.org

MAD RIVER PATH ASSOCIATION 2024 REPORT

2024 was a productive year for the Mad River Path Association (MRPA).

We revised our mission statement:

"Mad River Path is a community-supported organization leading the implementation of the Active Transportation Corridor from Warren to Moretown in the Mad River Valley, Vermont. We connect communities and provide access to nature and opportunities for outdoor recreation for valley residents and visitors. We believe that inclusive and safe human-powered transportation infrastructure fosters positive social change, healing our relationships with nature and each other, and leading to a sustainable future."

We welcomed Sarah Johnson as a communication specialist, Eamon Welter for path mowing, Karrie Thomas as a new board member, and Anna Mairose as a summer guide.

Mad River Valley Active Transportation Corridor

One year ago, a VT 100 Multi-Use Path was a vision. Today, thanks to support from Warren, Waitsfield, Fayston, and Moretown and a grant from the Vermont Agency of Transportation (VTrans), Vermont's leading bike and pedestrian engineering firm VHB, is studying the corridor, supported by a citizen advisory committee representing the four valley towns. The MRPA is leading the way, in partnership with MRVPD (Mad River Valley Planning District) and CVRPC (Central Vermont Regional Planning Commission). The project's first public meeting in November was attended by over 100 people; the second meeting will take place in March 2025.

Mad River Path Adventures

Last summer we welcomed 24 students to four, 6-day-long summer adventure camps. Enrollment is now open for the summer of 2025 for students ages 9 – 15.

"Thank you for running such a fantastic experience. Our son had a blast. He would spend the entire summer with you if he could."

An Adventure in Chic-Chocs

Last February, a group of seven Mad River Valley adventurers, led by two Mad River Path guides, ventured to Gaspé National Park in Quebec

for a six-day, hut-to-hut backcountry ski expedition. The 2025 Chic Choc expedition will take place at the end of February.

Mad River Triathlon took place on April 14 with 325 participants, 87 volunteers, and 44 sponsors. The event was coordinated in partnership with Mad River Riders, Friends of the Mad River, Sugarbush, Mad Valley Sports, Karrie Thomas, and Justin Beckwith. The Triathlon registration is now open for April 13, 2025!

“Thanks for a great event. It was surely a challenge and so well organized by such great people.”

Sugarbush Access Road Shared Use Path plans have been submitted to VTrans for environmental review. So far, we are on schedule for the construction in the summer of 2027.

2024 Path projects included a Downtown Connector Trail, between the Rec Hub and Irasville Center, 12 trailhead kiosks, 12 newly designed dog signs, rehabilitation of the Spaulding Greenway, and a new composting bathroom at the Welcome Center.

Respectfully submitted,

Misha Golfman, Executive Director



MAD RIVER VALLEY AMBULANCE SERVICE 2024 REPORT

The Mission of the Mad River Valley Ambulance Service, Inc. is to provide the Mad River Valley towns of Fayston, Moretown, Waitsfield and Warren the highest quality of Emergency Medical Services utilizing dedicated volunteers, technology and community support.

The Mad River Valley Ambulance Service (MRVAS) is an organization fully staffed by dedicated volunteers who train as dispatchers, drivers and highly trained medical personnel. We also have personnel trained in vehicle extrication, low-angle ropes rescue, slow water pond/lake rescue and backcountry search and/or rescue.

Drivers, medical and rescue personnel are called upon to leave their workplaces or homes in all kinds of weather and at all times of day and night to come to the aid of those in need. They are called away from family celebrations and events and they leave willingly to save lives. Their dedication cannot be overstated and we salute them. Medical personnel are also called upon to complete numerous additional off-duty hours on an annual basis in order to stay certified.

We are equipped with three ambulances and recent technology that enables us to provide the highest quality of emergency medical services. We strive to acquire and utilize the latest innovations as they become available in order to communicate well and increase our efficiency. In 2024 we purchased a 2024 Taiga Nomad snowmobile with help from the Mad River Valley Rotary and one of our members, Chris Lowenstein.

In 2024, we responded to the residents within our service area. We also responded to calls in Barre, Granville and Waterbury when back-up support was needed. As we approach year end, we have responded to a total of 588 calls.

We are always happy to welcome new volunteers to become working members of MRVAS. We provide the training. If you feel that you would like to join our squad, please visit our website or contact us at (802) 496-8888 for further information. We also have an auxiliary organization for those who would like to offer their skills and services in other ways.

Even if you are unable to volunteer your time, you can help us by clearly marking your location so that we can find you when responding to emergencies. Give us a call if you want help in marking your home properly. We find that visitors are often unaware of their E-911 address so it is important for you to share that information when renting out your property.

As always, we are grateful for the generous support we receive from the Valley community. It continues to be our honor to serve you.

Respectfully,

Sara Van Schaick
Dispatcher, A-EMT & Head of Service

MAD RIVER VALLEY HEALTH CENTER 2024 REPORT

The Mad River Valley Health Center (MRVHC) is a non-profit corporation managed by a Board of Directors for the purpose of providing a quality facility to insure the availability of local health care to residents of the Mad River Valley, neighboring communities and visitors. The Mad River Valley Health Center was incorporated in 1981. In 2004, with the support of many Valley residents, the Health Center moved into its current two-story building at the intersection of VT Route 100 and Old County Road in Waitsfield.

In accordance with its mission, space in the Health Center is fully leased by a variety of health care related providers. The majority of the space is occupied by the Mad River Family Practice (CVMC). The remainder of the space is utilized by organizations and individuals providing individual and family mental health support and oriental medicine treatments. These include Hannah's House (mental health services), Three Moon's Wellness (alternative medicine), and Dr. Richard Davis (psychologist).

The Health Center is governed by an all-volunteer board of directors. The current board includes Don Murray, President, Polly Bednash, Vice President, Rosemarie White, Treasurer, Steve Fried, Secretary, Bill Zekas Danielle Hampton, Judy Phelon, Mike Curtin, and Ted LaRock.

In the fall of 2024 the Mad River Valley Health Center worked with the Shaw's Pharmacy in Waterbury to run a vaccination clinic which was a big success. The clinic offered COVID, flu (including the quadrivalent for adults over age 64), and RSV vaccines. The clinic was a success in large part due to the pharmacists and staff at the Waterbury Shaw's Osco Pharmacy who contributed their time and services by hosting this clinic and providing the vaccinations.

The Board in 2024 also continued with its scholarship awarded to a high school senior or current college student who is or will be enrolled in an accredited program leading to a degree in health care. Typical majors are nursing, physical therapy or occupational therapy. Other health related programs will be considered.

Normal maintenance activity has been undertaken during the year. The replacement of the four existing HVAC condensers (which were nearing the end of their projected life expectancy) was finalized in the spring.

The facility remains in excellent condition. However, given that the building is now 20 years old, we can expect increased maintenance in future years. Overall, the financial situation remains solid with few surprises. Sufficient reserves are available to fund most reasonably expected repairs.

Regrettably, in mid-November the Center's largest tenant, Central Vermont Medical Center, announced that as part of a series of widespread service cuts throughout the UVM CVMC Health Network, the clinic here in the Valley would be closed. At this time, the Board of Directors is doing its best to keep lines of communication open with CVMC in an attempt to keep our options open and to understand better how and why CVMC arrived at its decision. The Board is still searching to determine if there are any other means to convince CVMC to alter its decision. Alternatively, the Board will likely need to look to attract some other care provider, either an urgent care provider or some other primary care organization, to fill the void. In any case, the process will likely be a long and arduous one.

Respectfully Submitted,

MRVHC Board of Directors

Mad River Valley Senior Citizens, Inc.
2024 REPORT

The Mad River Valley Senior Citizens Board of Directors sincerely appreciates the continued support of the Town of Waitsfield. With that support, we have been successful in our mission to provide nutritional meals, opportunities for social connections, and access to health and wellness resources for Seniors in our community for over 35 years. In addition to three part-time staff, we are fortunate to have so many caring volunteers who are central to this success.

In FY2024 we served over 13,000 meals at the senior center dining room in Evergreen Place in Waitsfield and to our Meals On Wheels (MOW) clients in the four towns within our Valley. We serve two community meals for seniors each week and deliver daily dietician-approved lunches for MOW clients five days a week, plus two frozen meals for weekends. All meals are by donation except for our Monday breakfast, which is a fundraiser.

Our MOW program continues to be important to those seniors living alone. In addition to providing nutritious meals, our drivers check on client well-being and also often serve as a valuable social connection for their clients.

Our Wellness activities support seniors' health, fitness, creativity, emotional wellness, and lifelong learning. These activities include exercise and yoga classes, art workshops, technology trainings, trips, live musical performances, and guest speakers on topics of senior interest.

We also provide administrative and significant financial support to the Valley's Free Wheelin' program that provides free rides to medical and other essential appointments for those who do not have access to a car.

In addition to donations from patrons and clients, MRVSC receives financial support from the Central Vermont Council On Aging, the four Valley towns, the Vermont Center for Independent Living, the Mad River Valley Community Fund, the Warren United Church, the Mad River Valley Rotary, Mehuron's, Lawson's Finest Liquids, Green Rabbit Bakery, Waitsfield Telecom, and other local businesses and individuals that provide us with generous donations, participation in our fundraisers, and coin collection cans at area retailers. We thank you all for your support.

Respectfully Submitted:

MRVSC Board of Directors

Gretchen Hernandez, President; Bill Zekas, Treasurer;

Sue Stoehr, David Goldstein, Donna Mackie and John Canepa, members-at-large.

Mad River Valley Senior Citizens, Inc.

5308 Main Street, Waitsfield, VT 05673

860-480-3787

Mad River Valley Television (MRVTV) 2024 Highlights

2024 was a busy year for MRVTV, the nonprofit community media organization serving the Mad River Valley communities of Waitsfield, Warren, Fayston, and Moretown.

MRVTV operates two local Public Access cable channels: Channel 44 (Community Programming) and Channel 45 (Government and Education Programming), produces regular livestreaming via MRVTV's YouTube Channel, and manages the world famous YouTube webcam looking at Waitsfield's historic Great Eddy Covered Bridge. MRVTV continues to record, broadcast, and archive local government and Harwood Union School Board meetings, as well as special community events and meetings. Additionally, Mad River Valley TV broadcasts Central Vermont and state wide programs of interest to our community.

In April of 2024, MRVTV brought in new Executive Director Christopher Wiersema. Christopher is a Central Vermont based award-winning media artist, educator, and arts administrator, working in experimental film, documentary practice, and community media. Originally from the Chicago area, Christopher's film and media work has screened internationally and featured on Vermont Public, Indiana Public Media, and Democracy Now! He is the founder and director of the Vermont Youth Documentary Lab, Director of Montpelier's Green Mountain Film Festival, and serves as faculty at Norwich University in Northfield.

Throughout 2024, MRVTV has been developing exciting new programs, partnerships, and projects, some of which include: "Along the River's Way: An Elder Artist Oral History Project in Vermont's Mad River Valley," a new collaboration between Mad River Valley TV and Mad River Valley Arts (with support from local journalist Tracy Brannstrom). Starting January 2025, this project will record, broadcast, and exhibit a series of long form video and audio interviews documenting the lives of elder artists in our Mad River Valley community! Other new projects include a monthly live music show from the MRVTV studio and youth media summer programs. As well, MRVTV has been supporting volunteer producers, including Mad River Valley Chamber of Commerce Executive Director Eric Friedman on the production of his new show "Tailgate Talks," interviewing business owners and nonprofit leaders in the Mad River Valley.

Mad River Valley Television continues to provide free and low-cost community media services and resources in the Mad River Valley. New iMac workstations at the MRVTV studio in Waitsfield make editing video projects easier than ever for local community members, who can now access Final Cut Pro, Adobe Premiere Pro, and iMovie editing software (for free!) and contribute their videos for local broadcast and share statewide on Vermont's 24 Public Access TV stations!

If you're interested in getting involved with Mad River Valley TV, volunteering, or producing your own show in the Mad River Valley - contact: tv@mrvtv.com to learn more!

WAITSFIELD HISTORICAL SOCIETY

Outline of Recent Changes at the Waitsfield Historical Society

1. Leadership Updates

- Complete reorganization of the board with no duplicated positions, ensuring streamlined governance. New Bylaws forthcoming.
- Transition to a full and active Board of Directors to support decision-making and strategic growth. Currently the Board of Directors consists of six (6) members.

2. Event Planning

- Scheduled **Settlement Day** to celebrate and share the community's founding history.
- Participation in the **Warren Fourth of July Parade** to engage with a wider audience.
- **Holiday Open House 2024**, featuring festive exhibits and interactive activities.

3. Modernization Efforts

- Launch of a **new website**, offering a modernized platform for sharing Waitsfield's history and increasing accessibility to information. The website now allows for online membership and donations.
- Integration of updated technologies to enhance engagement with historical materials. The website now has an archive program that has been updated to the latest version so items can be searched remotely.

4. Archives and Exhibits

- Ongoing **itemization and review** of all archived materials to ensure preservation and improved organization.
- Redesign **parlor exhibit**, adding TV screens for visitors to view videos and images of Waitsfield's history.

These initiatives aim to preserve and share Waitsfield's heritage while adapting to contemporary needs and engaging a broader audience.

Brigitte Ritchie, Secretary
Fred R. Messer, President

WASHINGTON COUNTY SHERIFF'S DEPARTMENT 2024 REPORT

Law Enforcement equipment has been and continues to be extremely expensive. Having to endure the rugged conditions of our job and to survive day to day, year to year use means it all becomes very costly. The cost of police vehicles alone this year for the basic unequipped cruiser increased just over \$8,000 each. We are moving towards keeping our cruiser fleet in service longer than in the past, utilizing commercial extended warranty services to accomplish this goal. The warrantees are a much more efficient use of funds vs purchasing new vehicles more often.

We recently trained three Deputies and placed into service three Less Lethal Impact Munition Shotguns. These bright, orange-colored shotguns that are easily recognized, fire beanbag rounds, allowing us to protect ourselves and the public from a greater distance with a lower level of force to be utilized. Many of our Deputies are working alone in rural locations and providing them with as many equipment options as possible is in everyone's best interest.

We have begun utilizing our department Facebook page (visit Washington County Sheriffs Dept Vermont) to see our latest goings on and updated information as we share. We have recently created a department website: www.washingtoncountysheriffVT.gov. This page continues to be a work in progress, but will eventually allow access to online fingerprinting appointment scheduling, access to updated town/patrol reporting, employment information, etc.

We have sent all our full-time staff to an Emergency First Responder course this December to become Vermont licensed medical responders. While we will be unable to provide a full medical response, our staff will be better able to respond and begin treatment prior to the arrival of an ambulance service if they are nearby at the time of a call. We are partnering with a local Ambulance Service to accomplish this goal, becoming part of a less than handful of agencies being both medical and law enforcement certified. We recently received a donation from the Mad River Ambulance Service of 3 AED's (Automated External Defibrillator). AEDs are used to help those experiencing sudden cardiac arrest.

Our office continues to remain in a good financial position. Our contract billing rates have gone up dramatically over the last year and a half.

They will continue to increase in smaller amounts yearly due to surging costs in healthcare, equipment, and wages. Years ago, Sheriff's Departments operated mostly with retired Law Enforcement Officers, or those working multiple part time jobs to make ends meet. This staffing model did not require overtime, benefits, retirement etc. Society has changed and our compensation package has had to change accordingly. Our department now consists of a small number of full-time officers, who require overtime payment to continue to work the hours that they do. It is a challenging environment as an employer everywhere, but we are doing our best to encourage applicants to join our team.

Locally:

During our patrol efforts in Waitsfield, 65 traffic complaints, 229 warnings, and 423 other incidents were recorded by the Washington County Sheriff's Department.

Through all the issues we all deal with in today's world, we take pride in our efforts in making Washington County a safe place to live and work, for all of us.

Professionally,

Marc Poulin
Washington County Sheriff



**ANNUAL MEETING WARNING
HARWOOD UNIFIED UNION SCHOOL DISTRICT
March 3, 2025 and March 4, 2025**

The inhabitants and legal voters of the Towns of Warren, Waitsfield, Fayston, Moretown, Waterbury and Duxbury, being the inhabitants and legal voters of Harwood Unified Union School District, are notified and warned to meet at Harwood Union High School in the Town of Duxbury on Monday, March 3, at 6:00PM or via Zoom to transact any of the following business not involving voting by Australian ballot, and to conduct an informational hearing with respect to Articles of business to be considered by Australian ballot on March 4, 2025.

ARTICLE I: To elect the following officers:

- A Moderator for a term of one (1) year commencing immediately
- A Clerk for a term of one (1) year commencing July 1, 2025
- A Treasurer for a term of one (1) year commencing July 1, 2025

ARTICLE II: To receive and act upon the reports of the district officers.

ARTICLE III: Shall the voters of Harwood Unified Union School District authorize the Board of School Directors to retain a licensed public accountant to examine the accounts of the District Treasurer and Board of School Directors as of June 30, 2025.

ARTICLE IV: Shall the voters of Harwood Unified Union School District authorize the Board of School Directors under 16 V.S.A. 562 (9) to borrow money by issuance of bonds or notes not in excess of anticipation revenue for the school year?

BALLOT QUESTIONS

The legal voters of the Harwood Unified Union School District, are hereby notified and warned to meet at their respective polling place on Tuesday, March 4, 2025, at seven o'clock in the forenoon (7:00am), at which time the polls will open, and seven o'clock (7:00pm), at which time the polls will close, to vote by Australian ballot on the following articles of business:

ARTICLE V: To act by Australian ballot on the following proposition:

"Shall the voters of the school district approve the school board to expend \$49,209,927 which is the amount the school board has determined to be necessary for the ensuing fiscal year? The Harwood School District estimates that this proposed budget, if approved, will result in per pupil education spending of \$15,485.88, which is 1.55% higher than spending for the current school year."

ARTICLE VI: To act by Australian ballot on the following proposition:

"Shall the voters of the Harwood Unified Union School District authorize the Board of School Directors to allocate its FY2024 unassigned audited fund balance as follows: assign \$500,000 to the school district's Maintenance Reserve Fund per 24 VSA §2804."

INFORMATIONAL HEARING

Said persons and voters are further notified and warned that Monday, March 3, 2025 at 6:00pm at the Harwood Union High School, in the Town of Duxbury shall serve as an informational meeting to discuss Articles V & VI which will be voted on by Australian ballot on March 4, 2025. The annual meeting shall be recessed until Tuesday, March 4, 2025, at which time Articles to be considered by Australian ballot shall be voted at the usual polling places and during usual polling hours in the Towns located within the District.

Upon closing of the polls, the ballot boxes will be sealed, transported to and opened at Harwood Union High School in the Town of Duxbury, the ballots commingled and publicly counted by representatives of the Boards of Civil Authority of the Towns Warren, Waitsfield, Fayston, Moretown, Waterbury and Duxbury, and under the supervision of the Clerk of Harwood Unified Union School District.

To participate remotely via Zoom On March 3, 2025, use this link:

<https://us02web.zoom.us/j/386460007>

To view live broadcast, use this link:

tinyurl.com/huwebapp-youtube-live .

POLLING PLACES

Duxbury:

Duxbury Clerk's Office

7 AM-7PM

| | | |
|-------------|------------------------------|----------|
| Fayston: | Fayston Elementary School | 7 AM-7PM |
| Moretown: | Moretown Clerk's Office | 7 AM-7PM |
| Waitsfield: | Waitsfield Elementary School | 7 AM-7PM |
| Warren: | Warren Elementary School | 7 AM-7PM |
| Waterbury: | Brookside Primary School | 7 AM-7PM |

ABSENTEE AND EARLY BALLOTS CAN BE OBTAINED FROM
THEIR RESPECTIVE TOWN CLERKS ON AND AFTER
FEBRUARY 14, 2025.

The legal voters of the Harwood Unified Union School District are further notified that voter qualification, registration, and absentee/early voting relative to said annual meeting shall be as provided in Section 706u of Title 16 and Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a duly notices, called and held meeting of the Board of School Directors of the Harwood Unified Union School District held on January 22, 2025.

Ashley Woods, Chair
Alexia Venafra, Clerk

WAITSFIELD INFORMATION DIRECTORY

EMERGENCY NUMBERS

| | |
|---------------------------|-----------------|
| POLICE, FIRE, AMBULANCE | 911 |
| CONSTABLE (Jeff Campbell) | 802-496-2790 x7 |

OTHER NUMBERS

| | | |
|--|--------------------------------|------------------|
| Ambulance Information | MRVAS | 802-496-8888 |
| Animal Control Officer (Dog Warden) | VACANT (phone assistance only) | 802-793-2238 |
| Superintendent of HUUSD Schools | Michael Leichliter | 802-853-7945 |
| | Elementary School | 802-496-3643 |
| | Harwood Union High School | 802-244-5186 |
| Evergreen Place | | 802-496-2020 |
| Fire Chief | Jared Young | 802-496-6956 |
| Fire Station (non-emergency) | | 802-496-2404 |
| Fire Warden | Jared Young | 802-917-4856 |
| Game Warden (hunting/fishing) | c/o State Police Dispatch | 802-496-2262 |
| Green Mountain Power Corp. | | 802-223-5235 |
| Highway/Roads | Town Garage | 802-496-8897 |
| Hospital (Central Vermont Hospital (CVH) - Berlin) | | 802-229-9121 |
| Hospital (Fletcher Allen - Burlington) | | 802-658-3456 |
| Joslin Memorial Library | Jason Butler, Director | 802-496-4205 |
| M.R.V. Senior Citizens | | 802-496-2543 |
| Planning & Zoning Administrator | J.B. Weir | 802-496-2218 x 4 |
| Poison Control (Burlington) | | 802-658-3456 |
| Selectboard | Town Administrator | 802-496-2218 x 5 |
| Sheriff | Washington County Sheriff | 802-223-3001 |
| State Highway | District 6 | 802-917-2879 |
| State Police Dispatch | | 802-229-9191 |
| Town Administrator | VACANT | 802-496-2218 x 5 |
| Town Clerk | Jennifer Peterson | 802-496-2218 x 3 |
| Town Health Officer | Fred Messer | 802-793-2238 |
| Town Treasurer | Steve Lewis | 802-496-2218 x 2 |
| State Representatives | Dara Torre | 802-828-2228 |
| | Candice White | 802-828-2228 |
| Washington County Senators | Ann Cummings | 802-828-2228 |
| | Andrew Perchlik | 802-828-2228 |
| | Anne Watson | 802-828-2228 |

TOWN WEBSITE: www.waitsfieldvt.gov

Please keep this page by your phone.