

ANNUAL

REPORT



TOWN OF LUNENBURG, VERMONT

YEAR ENDING DECEMBER 31, 2025

Town Meeting will be held at 10:00 a.m. on Tuesday, March 3rd, 2026 at the Lunenburg School.

Polls open at 9:00 a.m. and close at 7:00 p.m. on March 3rd, 2026 at the Lunenburg School.

****Please bring this report with you.
Additional copies will not be available.**

WARNING

Town of Lunenburg Annual Town Meeting Tuesday, March 3, 2026

Polls open at 9:00 am and close at 7:00 pm. Australian ballot voting will occur at the Lunenburg Elementary School for the following positions: Select Board Member for 3 years; Town Clerk for 3 years; Town Treasurer for 3 years; Auditor for 3 years; Lister for 3 years; Lister for 1 year; Constable for 1 year; Moderator for 1 year; Cemetery Commissioner for 3 years.

The legal voters of the Town of Lunenburg are hereby warned and notified to meet in the Multipurpose Room at the Lunenburg Elementary School in said Town on Tuesday, March 3, 2026, at 10:00 am to discuss the following business from the floor:

1. Will the Town collect its taxes by its Treasurer, as heretofore done and if so, establish Friday, October 9 2026, 9:00 pm, as the deadline when property taxes are due and payable?
2. Shall the Town allow a grace period of 5 days after the established date and time for payment during which the tax collector of delinquent taxes shall not charge a penalty pursuant to 32 V.S.A. 1674(3)(B).
3. Shall the Town vote to accept postmark dates on or before the due date for property taxes as proof of on-time payment.
4. Will the Town vote to discontinue the bulk mailing of Town Reports?
5. Will the Town spend a sum of \$1,000 per mile on Class 1, 2 and 3 Town Highways within the Town?
6. Will the Town vote to accept the 2026 General Fund Budget as it appears in the Town Report?
7. Will the Town elect a Trustee for the Aldin Balch Memorial Library for a term of 5 years.
8. To conduct any further business to come before said Town.

Polls open from 9:00 am until 7:00 pm

Dated this 28th day of January 2026

By the Select Board members of the Town of Lunenburg

Harry Williams, Chair
Nancy Benoit
Nate Brown

2026 Town Officer Candidates

| | |
|--------------------------------------|----------------|
| Town Moderator for 1 Year..... | Jacob Fournier |
| Select Board for 3 Years..... | Nate Brown |
| Town Clerk for 3 Years..... | Gary Briggs |
| Town Treasurer for 3 Years..... | Gary Briggs |
| Lister for 1 Year..... | Sonya Boulay |
| Lister for 3 Years..... | Linda Magoni |
| Auditor for 3 Years..... | Karla Colby |
| First Constable for 1 Year..... | Open |
| Cemetery Commission for 3 Years..... | Deb Thomas |

2025 Elected Town Officers

| | |
|--|----------------|
| Town Moderator for 1 Year..... | Jacob Fournier |
| Select Board Member for 3 Years..... | Harry Williams |
| Town Clerk for 1 Year..... | Gary Briggs |
| Town Treasurer for 1 Year..... | Gary Briggs |
| First Constable for 1 Year..... | Dan Comeau |
| Auditor for 3 Years..... | Luke Robinson |
| Lister for 3 Years..... | Karen Danforth |
| Cemetery Commissioner for 3 Years..... | Penny Nason |

Lunenburg residents,

Another busy year in town to say the least, we have a lot going on. We have had some ups and downs, but overall, a good year. We had some challenges this year with roads, but have hopefully set ourselves up for a better year moving forward. A lot of ditching and repair work was done through FEMA flood repairs, that we were able to get covered financially, so as tough as it seemed, it will hopefully be a win moving forward. The town was able to get a good portion of River Rd paved this summer, what an improvement. Through some extra grant funding assistance, we were able to pave 1.5 miles.

We are fortunate to have a large group of volunteers working on multiple projects. The MERP committee has put in a ton of work, and that work is starting to take place in multiple buildings in town. And as part of that work plans are being made to update the town building to be ADA compliant, so our hall will be handicapped accessible down the road. Many other town owned buildings will be seeing efficiency upgrades as a result of this grant funding.

Another group working on outdoor recreation in town has done a lot of work revitalizing the Fox Field, and work on getting walking trails in the forest there as well.

The Town Plan has made a lot of our current grant funds possible, without a current plan, it makes the town ineligible for a lot of grant funding, so thank you to the planning committee and everyone else involved in that process!

Thank you all for volunteering or just being involved in all things Lunenburg!

Harry Williams,

Board Chair

Hello Lunenburg!

We have examined the financial statements, documentation, and articles that were submitted for the Town of Lunenburg as shown in this report. We find that the Town's financial documentation is correct and is consistent with what is reflected in the bank statements from the Town's financial accounts.

ANOTHER FANTASTIC YEAR!! Our department has observed consistent and transparent financial processes and records throughout the entire 2025 year. WOW. As reflected in our End of the Month meetings, any and all of our questions were addressed and resolved by the appropriate elected officials within weeks of being mentioned. We ended the year with fully substantiated and reconciled income and expenses for the entire 2025 year!!!

As part of our Auditing Department commitment to transparency, we will continue to hold meetings for community members to attend and allow the opportunity to ask questions regarding the financial health of the town. We will also continue to engage in quarterly performance evaluations/audits with the Town Clerk & Treasurer, and other municipal departments, to ensure state requirements and procedures are being adhered to.

Our goals as a department for this upcoming 2026 year are to continue to evaluate and monitor processes and procedures, and to find additional ways in which we can proactively be of benefit to the other municipal departments, as well as our commitment to ensuring transparency to the community.

We as a department are looking forward to this upcoming 2026 year, and we encourage the community to continue to stay involved and active.

Please reach out to us with any and all questions!

Auditors@lunenburg-gilmanvt.gov

Auditors:

Karla Colby
Jim Moffitt
Luke Robinson

Dear Community:

First and foremost, THANKS to everyone who has supported me in the role as your Town Clerk and Treasurer. 2025 has been a year of tremendous progress for our community and I owe a gratitude of thanks to the Select Board, Auditors, Listers, Town employees, Appointees, Committee members, Task Force members and the many volunteers who work tirelessly to support me and our community. As the adage goes, “It takes a village” and our “village” has stepped up to the plate.

We've spent a great deal of 2025 in the Clerk's Office revamping operations. I'm confident that the 2025 actual income and expenses that you see in this year's Town Report are the most detailed and accurate presented in over 2 decades. It has been a priority to provide more transparency and accuracy in the financial operations of our Town. The notes that accompany the budget report are as important as the numbers themselves, so I hope you'll take the time to read those.

But our year hasn't been all about operations. We've spruced up the office with a couple coats of paint, some new reasonably priced office furniture, wall art on loan to us, a banner replica of the Transfer Station mural, and supplies to get us more organized. So many of you have commented on the changes and I appreciate that you've noticed. More are coming in 2026.

We've responded to residents' requests to make the Town Clerk's office more accessible by offering both evening and Saturday hours. During the week property taxes were due, the Clerk's office was open a total of 43 hours (regularly open 25 hours), including until 9pm on Friday, October 10th. We'll repeat that this October.

The grant work that your elected officials, employees and volunteers have done this year have resulted in a windfall of additional funding for our community. Grants are a double-edged sword...they're great when you get them, but you can never count on them. I hope you'll take time to review the grant summary report in this year's Town Report.

On a personal note, I will tell you, I am NOT a morning person...LOL! My biggest fear when assuming the Clerk/Treasurer position was “how am I going to get up to open the office at 8am! When I owned Aunt Sadie's, I set my own hours. But I've realized when you enjoy what you're doing, getting up at any hour isn't as bad as imagined. And I really enjoy what I'm doing!

Again, thanks for your support! If there's anything we can do in the Clerk's Office to help the service we provide to you, don't hesitate to let me know. Stop in anytime for assistance or to just say “hi”.

Warm Regards,

Gary Briggs
Lunenburg Town Clerk/Treasurer

To the residents of the Town of Lunenburg,

Wow what a busy year. I believe we have seen it all in the last 2 years, from flooding, to droughts to stupid cold weather. I'd like to start off by thanking the townspeople for their patience and understanding. I knew when I took this job it was going to be a process and I came into it with a 3-year plan, but the flooding took us down a different path. Thanks to most of the townspeople, riding around with chainsaws and checking roads as they go, we have kept the roads open and safely passable this past year. I would also like to thank all our contractors who helped us out this past year, the crew from Nelsons Property Services out of Luneburg, Weaver Construction out of ST. Johnsbury, and Pike Industries. I would also like to thank Austin Construction for the work they did on our 2 culvert projects, Thanks to Beattie Enterprise out of Lancaster for fixing River Road in a couple of spots they worked all night and, on the weekend, to fix the wash outs.

My hat goes off to my crew, Steve Colby, and Harvey Call. These two men have been an asset to the Highway Dept, and both serve on our Volunteer Fire Dept. one as Chief and the other as an Officer. without these two a lot of stuff would not have been completed. I would also like to mention two others Jessie Boemig (who has moved onto Water and Sewer in Gilman) and Jeremiah Lawson who has been there to fill in as grader operator and truck driver both are still willing to support us when we need them. The next person I would like to thank is Shelley Colby our Mail Lady. Nobody in this town travels the roads like she does and her information is very valuable. She works closely with us and thankfully she doesn't mind calling when there is a problem.

Going forward we have a lot of grants we are working on from equipment to building maintenance to paving all with help from Gary, Tina, and Deb and all the committees the town has put together. Without these people we would not be getting funding like we have, they have stepped up and claimed some crucial funding that we have missed out on in the last two decades. Our focus will be on re-surfacing roads this year as well as building up some roads, as well as lining ditches. There is a lot of stuff happening this year and if anyone wants to know what is in the works, or has any input please let us know.

Sincerely yours,

Gregg Williams
Road Foreman

GRAND LIST

2024

2025

| | | |
|------|----------------|----------------|
| Town | \$1,770,712.85 | \$1,785,716.51 |
|------|----------------|----------------|

| | | |
|--------|----------------|----------------|
| School | \$1,747,224.00 | \$1,761,982.00 |
|--------|----------------|----------------|

Statement of Taxes Billed

| | | |
|-----------------|----------------|----------------|
| Town Grand List | \$1,770,712.85 | \$1,785,716.51 |
|-----------------|----------------|----------------|

| | | |
|---------------------|--|--|
| School Listed Value | | |
|---------------------|--|--|

| | | |
|---------------|------------------|------------------|
| Homestead | \$ 74,948,500.00 | \$ 75,691,200.00 |
| Non-Homestead | \$111,738,800.00 | \$112,517,800.00 |

| | | |
|-------------|--|--|
| School List | | |
|-------------|--|--|

| | | |
|---------------|-----------------|-----------------|
| Homestead | \$ 749,485.00 | \$ 756,912.00 |
| Non-Homestead | \$ 1,117,388.00 | \$ 1,125,178.00 |

Taxes Assessed & Billed on Above Grand List

| | | |
|--------------|-----------------|-----------------|
| General | Resident | Non-Resident |
| Highway Fund | \$0.2343 | \$0.2343 |
| School | \$0.4911 | \$0.4911 |
| | <u>\$1.1424</u> | <u>\$1.2148</u> |
| | \$1.8678 | \$1.9402 |

Board of Listers
Sonya Boulay
Karen Danforth
Linda Magoni
(802) 892-1162

Hello Lunenburg Residents

It's been a tough year for our taxpayers. The rising cost of living expenses along with a jump in our property taxes, have made it a difficult situation.

We began the year of 2025 with \$239,810.84 of Delinquent Taxes owed. After the property tax due date of 10/10/25, we had a total of \$426,444.41 some of which now has been collected.

I have worked diligently reaching out to each delinquent property owner, trying to give them choices for repayment, may it be a monthly, bi-weekly or however means to reduce their debt to the town. I have 8 property owners with some type of payment plan and many more owners chose to send payments when they can. I am willing to work with any delinquent property owner who is willing to make an effort to bring their financial obligation current and in good standings with the town.

Year End 2024 Taxes Owed = \$239,810.84

As 10/10/2025 Taxes Collected = \$132,515.00

As of 10/10/2025 Taxes Owed = \$107,295.84

As of 10/13/2025 Taxes Owed = \$426,444.41

As of 10/13 - 12/13/2025 Taxes Collected = \$159,138.67

Total Taxes Collected for 2025 = \$291,653.67

Total Delinquent Taxes Owed at Year End = \$267,305.74

Total # of Delinquent Taxpayers for the year 2025 = 89

6 = Deceased

My goal for 2026 is to get more taxpayers to reach out to me in person, on the phone, or email, so that we can discuss a way to lower their debt to the town.

It only takes effort on their part to pave the way to a better financial situation.

Sincerely
Cindy Wilmott
Delinquent Tax Collector

LUNENBURG VOLUNTEER FIRE DEPARTMENT

OPERATIONS BUDGET 2025

BUDGET INCOME:

| | |
|---------------------------------------|--------------------|
| BALANCE ON HAND AS OF JANUARY 1, 2025 | \$11,049.69 |
| TOWN APPROPRIATION 4/30/25 | \$10,000.00 |
| TOWN APPROPRIATION 9/26/25 | \$10,000.00 |
| INTEREST EARNED 2024 | \$4.32 |
| TOTAL: | \$31,054.01 |

DISBURSEMENTS:

| | |
|--|--------------------|
| TELEPHONE | \$1,776.68 |
| RADIO EQUIPMENT & BATTERIES | \$1,908.44 |
| STATION SUPPLIES & REPAIRS | \$1,106.20 |
| FIRE GEAR & EQUIPMENT | \$8,591.18 |
| MEMBERSHIP DUES | \$593.00 |
| OFFICE SUPPLIES | \$115.57 |
| TRUCK REPAIRS/MAINTENANCE | \$7,996.31 |
| TRAINING | \$1,100.05 |
| FIRE PREVENTION | \$389.90 |
| TOTAL DISBURSEMENTS: | \$23,577.33 |
| OPERATIONS BALANCE AS OF DECEMBER 31,2025 | \$7,476.68 |

Stephen Colby, Chief/LVFD Treasurer

Lunenburg Fire District #2-Gilman, VT
Financial Report 2025

The following is the account used for general/ "day-to-day" business:

| Waste Water Checking Account | |
|--|---------------------|
| Beginning Balance (January 1, 2025): | \$5,972.24 |
| Customer Receipt/Deposits: | \$128,306.30 |
| Total Income: | \$134,278.54 |
| Total Disbursements: | \$200,517.08 |
| Overdrawn: | \$66,239.54 |
| Transferred from Delinquent Account: | \$46,656.00 |
| Balance December 31, 2025: | \$1,038.22 |
| Salary/Payroll: | \$65,402.68 |
| H2O Innovation | \$20,621.76 |
| USDA Water Loan | \$21,656.00 |
| USDA Sewer Loan | \$5,794.00 |
| Endyne labs | \$2,885.00 |
| USA Bluebook | \$640.00 |
| Allen Engineering | \$1,474.94 |
| Green Mountain Power | \$16,443.81 |
| Consolidated Communications | \$2,392.25 |
| M and T Bank | \$1,496.06 |
| Staples/Office Supplies: | \$2,562.29 |
| Essex County Sheriff Department | \$246.91 |
| Property maintenance/services: (lawns, plowing, lagoons, excavation work) | \$6,525.00 |
| VT Taxes, Quarterly, Withholding, Dept. of Labor | \$8,288.44 |
| 941 Employer Tax | \$17,197.99 |
| VT 436 Tax, operating fees | \$3,004.99 |
| Mileage: | \$1,720.76 |
| Rhymes Propane: | \$2,892.04 |
| VLCT Property/Casualty Ins./Operating Fee/Annual Dues: | \$7,909.20 |
| Central Paging | \$234.00 |
| J.S. Water Works | \$625.00 |
| EOS Research: | \$600.00 |
| Yankee Generator: | \$515.00 |
| Granite Group, Aubuchon, Perris Ace | \$403.71 |
| Gravel, Equipment Rental | \$1,677.00 |
| Lawn Tractor | \$800.00 |
| Reimbursement | \$213.95 |
| Qualcal Service/Impact Fire | \$236.25 |
| Randy Balch (plumbing) | \$350.00 |
| Brien's Plumbing | \$3,195.00 |
| E.J. Prescott | \$1,355.82 |
| H F E (pump parts) | \$1,157.16 |

Top of the Common Committee, Inc.

The Committee continues its work to restore and maintain the Old Town Hall and Congregational Church on the Common. During the past year we repaired the windows in the Old Town Hall, and we are continuing to seek contractors who would be interested in taking on the job of restoring the structural integrity of the building. We are awaiting an updated engineering report, and will be seeking grants and fundraising to generate the needed matching funds. We also undertook painting and other improvements to the Lunenburg bandstand, and we thank the volunteers who helped with that task.

In 2026 we will once again have our usual schedule of community and fund-raising events. The Maple Festival is slated for March 21 this year, featuring our pancake breakfast and soup luncheon at the Lunenburg School, and a variety of other activities and displays. As always, participating sugarmakers will be welcoming visitors at their sugarhouses around town.

In 2025 we had five open-mic concerts and this went well. Look for them again the second Saturday of the month, May through September, at 6 pm at the Congregational Church. The town common hosted our Grub-on-the-Green celebration once more in 2025 with a good crowd enjoying a pot-luck lunch, live music, and other activities including the "Art Cart" sponsored by the Community Task Force group. We also hosted "Wednesdays on the Common," a flea/farm market event enjoyed by customers despite attracting a small number of vendors. We invite anyone with hand-made products or flea market items to sell to consider vending at this event.

The Gingerbread Bazaar got rave reviews in 2025. Look for it again in early December. This is a vendor event with a limited number of slots available. If you are interested in vending contact us through our website. (Listed below.)

Meanwhile, the mission of the Top of the Common Committee remains unchanged. Improvements to the Congregational Church such as installing heat and restoring additional stained-glass windows remain to be completed, and there is always maintenance work to be done, including addressing peeling paint on the Church. The Old Town Hall awaits complete restoration.

Our mission, however, reaches well beyond simply renovating buildings. The goal is for the common and the buildings surrounding it to serve as a place for community to come together and interact, to make our postcard-perfect town center a place where residents and visitors alike can enjoy cultural, educational and recreational activities together.

If you wish to help financially, direct donations through the "Donate" button on our website are always welcomed. We still have a few copies of our maple sugaring book, "A Wicked Good Run," for sale, and our Lunenburg t-shirts are available. It is also easy to contribute through on-line donation platforms such as Guidestar, PayPal Giving Fund, eBay for Charity, You can also donate through Benevity, which matches employee donations, or ask your employer whether they match employee donations.

We still have a long way to go to complete the restoration of these historic buildings. We thank all who have given of their time, talents or money – our member and non-member volunteers who lend a hand with building improvement projects, all those who help at our fund-

raising events through the year, and all who contribute to decorating the common and its surroundings for the holidays. We invite anyone interested in helping to join us. Committee meetings are the first Saturday of each month, 2 p.m. at the Alden Balch Memorial Library. If committee meetings aren't your thing, we'd be happy to put you on a list of volunteers willing to assist with fund-raisers or other activities. Our website is at topofthecommon.org.

Gary Fournier, President
802-274-6836

Old Home Day 2025

Our town's founding is celebrated on the first Saturday of August every year on our historic Lunenburg Common. It's an important part of our culture that the Town of Lunenburg Historical Society is determined to keep. With that in mind, the theme for Old Home Day 2026 is "America the Beautiful", to commemorate the adoption of the Declaration of Independence 250 years ago.

Now, let's talk about community participation. With all the talent we have in Lunenburg and Gilman, I'm surprised that more don't take advantage of the very affordable vendor fee of just \$15; junior vendors under 16, only \$5. There are many bakers, makers, crafters, builders, gardeners, and artists that could use this day to spread the word and encourage our citizens to spend more of their money locally and help create future entrepreneurs! For vendor info and bookings contact me, Dianne Peyton, at 802-751-9279

The Committee also offers spaces to non-profits for free at this event. We would like to encourage those non-profits to enter a float in the parade. We need more participation in this traditional part of Old Home Day and with this patriotic theme, there should be lots of competition for the top prize! Contact Callie Smith at (603) 991-7487 for info and volunteer opportunities.

Back again, by popular demand, is "Still Kickin". These local musicians have entertained us annually with a mix of great music for all ages for some years now. We love that they enjoy and appreciate participating in Old Home Day as much as we do!

The Lunenburg Polar Bears Snowmobile Club has become a huge part of Old Home Day's success the past few years. Feeding us great food at affordable prices is critical to keeping people fueled all day. They are a great organization whose members volunteer for every event we have throughout the year. Thanks to all of them. However, more food offerings would help take the pressure off the snowmobile club to feed everyone in attendance, so if you have ideas or would like to be a food vendor on Old Home Day, please reach out to me!

Lastly, we must express our sincere appreciation for all the volunteers it takes to make this and our other events happen. "Many hands make light work" is so true and there are a lot of ways to help bring Old Home Day to life before and after the event. Among these are volunteering families! It's a wonderful tradition to offer up your help as a family unit. We have several families who have been giving their time to us for years and they have become the core of our efforts to bring all these fun filled times to our community.

Offering to donate prizes from your business or from surrounding town's businesses, is a great way to help, too, as it encourages participation in the parade and other contests during the day. Please reach out to me or Callie for that information.

Thanks especially go out to all of the tireless and hardworking members of the Top of the Common Committee and Town of Lunenburg Historical Society, as well as all the other volunteers that keep this cultural tradition alive! We can't do it without YOU.

Dianne Peyton, chairman
Old Home Day Committee

The Town of Lunenburg Historical Society

The year 2025 was a busy one for the Lunenburg Historical Society. On Saturday, May 3rd we hosted the 40th Army Band at the Congregational Church, after getting rained out at the bandstand. It was a great concert, enjoyed by all.

On September 13th Vermont Civil War historian Howard Coffin came to the Congregational Church for a presentation on “Vermont Women in the Civil War,” focusing on those women who actively contributed to the war effort in some way, as well as those who kept the home fires burning back on the farm. A week later, on September 20th, we welcomed the Civil War Hemlocks re-enactors to the Common, where they staged an encampment, complete with booming artillery, fife & drums playing, and great stories about Vermont soldiers in the war. It was a fun and informative day, and the Hemlocks enjoyed their time here, including the delicious chicken dinner they were served. (Special thanks to Diane Peyton for putting on the meal!) It almost certainly will not be the last time the Hemlocks are invited to Lunenburg!

Not all of our activities related to the Civil War this year! We also prepared a display for the “Hello Summer” event at the Gilman ballfield featuring Lunenburg born-and-bred naturalist William Balch, who created dioramas, taxidermy, and much else at the Fairbanks Museum in St. Johnsbury. Thanks to Loretta Pitt for preparing the Balch display.

The Historical Society continues its work to preserve the history and heritage of our community. We are always looking for photos, diaries and other items to document the town’s past. Likewise, we are always looking for photos that contribute to the pictorial record of our maple tradition, for display during the annual Maple Festival, which is slated for March 21 in 2026. Pictures of life in and around the Gilman mill and Gilman village during the mill years are also highly sought after. We urge anyone with photos or information that would help with any of these undertakings to contact us through a member or our website. Photos can typically be scanned and quickly returned. Thanks to John Chessman and Ampersand Gilman Hydro for bringing us a “Fitzdale Paper Company” plaque from the boiler at the Gilman mill, dating from a time before the mill and the village became known as “Gilman.”

We have not given up on the idea of a calendar with a World War II theme, which would feature Lunenburg men and women who served during the war. If you have pictures and/or other information about family members who served, we are interested.

Our project to interview some of the elder members of the community, to preserve their experiences before they are lost forever, has not proceeded as we had hoped. The generation who had stories of growing up in the Great Depression and the World War II years are rapidly leaving us, and we hope to gather their recollections before the opportunity is lost.

If you are interested in helping with this project, contact a member or contact us through our website.

The Society's other activities include helping people with Lunenburg family connections with genealogical research, sharing historical finds and information at our monthly meetings, and various special programs on subjects of historical interest. Calendars from previous years featuring photos of historical interest remain available.

We thank everyone who has donated items or otherwise helped out in the past year, and invite anyone with an interest in history to attend our meetings and programs. Regular meetings are the third Sunday of each month at 2 p.m., October through March, and the third Wednesday, at 6:30 p.m., April through September. There is no December meeting. Most meetings are at the Alden Balch Library. Memberships in the Society are encouraged, and cost only \$5.00 for an individual, \$10.00 for a family. Our website is lunenburghistoricalsociety.org.

Gary Fournier, President
802-274-6836

Lunenburg Old Home Day Committee Financial Statement

Financial Information

Income:

| | | |
|------------------------------------|------------|-------------------------|
| Balance on hand for Jan. 1, 2025 | \$ 1533.20 | |
| Maple Festival luncheon -bake sale | 545.50 | |
| Donation | 100.00 | |
| Town appropriation | 1000.00 | |
| Interest earned | 0.70 | |
| | \$ 3179.40 | Respectfully submitted, |
| | | Loretta Pitt, Treasurer |

Disbursements:

| | |
|--|------------|
| 2024 outstanding debit (check cashed in 2025) | \$ 250.00 |
| USPS box rental | 72.00 |
| Four tables | 155.76 |
| OHD set-up supplies | 19.96 |
| Entertainment - band | 500.00 |
| Entertainment - magician | 800.00 |
| Portable toilets - 2025 | 275.00 |
| | \$ 2072.72 |

Available Funds: \$ 1106.68



Overview

In 2024, the Vermont Center for Rural Development (VCRD) convened community gatherings where residents voted to form a task force of volunteers focused on strengthening Lunenburg's outdoor recreation. The Lunenburg Outdoors: Recreation, Trails, & Tourism (RTT) Task Force was established in 2025, alongside the Community Events, Social Engagement, and Recreation (CESER) Task Force.

Mission

RTT promotes and expands Lunenburg's outdoor recreation and trail networks—including walking, biking, aquatics, railway, VAST, VASA, and equine trails—while connecting residents and visitors to local businesses and community spaces through accessible, well-planned outdoor resources.

2025 Highlights

- **Railroad Revitalization:** Supported community engagement and recreational access along the Twin State Rail corridor in collaboration with the Vermont Rail System and the Twin State Rail Trail Project. A Better Connections Grant secured by the Town Planning Committee will guide future transportation, land use, and economic development planning as rail service returns to the village.
- **Fox Field & Forest Town Park:** Partnered with the Town and CESER to improve the Baptist Hill athletic fields. RTT secured funding for an accessibility assessment and trail design by the Upper Valley Trails Alliance, including three accessible trail loops. Grants are currently being pursued for implementation. The Northern Forest Center received a Concept2 grant for kiosk map and information design.
- **Outdoor Recreation Asset Inventory:** Completed a comprehensive inventory of trails, facilities, and natural resources to support long-term planning.
- **Community Gear Library:** Launched a free outdoor gear lending library with AARP funding. Snowshoes and snow-skis are now available at the Town Office.
- **Loons for Lunenburg Merchandise:** Sales of branded hats and mugs support the maintenance, planning, and development of Lunenburg's outdoor recreation resources.
- **Digital & Regional Partnerships:** Helped create a "Things to Do" page on the Town website and collaborated with NEK Gravel to develop the "Lunenburg Lite" bicycle route.

Looking Ahead to 2026

- Develop a comprehensive outdoor recreation plan for the Town of Lunenburg and the Village of Gilman, with a focus on long-term use and maintenance.
- Create maps, media, and wayfinding tools to improve accessibility and user experience.
- Strengthen ties between outdoor recreation and local businesses to support tourism and community engagement.

Get Involved

RTT meets on the second Wednesday of each month at 6:00 PM in the Lunenburg Town Office Community Room, with Zoom participation available, all are welcome. An RTT walking group now meets every Thursday Morning at 8:30am at Fox Field & Forest, snowshoes and snow skis will be available on site in winter weather, all are welcome.

Together, we are building a healthier, more connected, and vibrant community through outdoor recreation.

— Lunenburg Outdoors: Recreation, Trails, & Tourism (RTT)

Gilman Lunenburg Rescue Squad 2025 Annual Report Letter

The Gilman Lunenburg Rescue Squad is proud to serve the residents and visitors of the Town of Lunenburg and surrounding communities. Throughout 2025, our volunteer members remained committed to providing timely, high-quality medical response in a rural setting where minutes truly matter.

During the past year, the Rescue Squad responded to a total of 71 emergency calls across Gilman and Lunenburg. The most common call types included sick persons, falls, motor vehicle crashes, respiratory distress, seizures, and cardiac-related emergencies. These calls reflect the diverse and often high-acuity medical needs of our community, requiring rapid assessment, critical decision-making, and coordinated care with our transport partners.

Response time remains a key performance indicator for emergency medical services. In 2025, our average first-responder response time was 8.40 minutes in Gilman and 8.21 minutes in Lunenburg. Average ambulance response times were 17.78 minutes for Gilman and 14.02 minutes for Lunenburg. These figures underscore the vital role the Rescue Squad plays in delivering early, life-saving care during the crucial minutes before ambulance arrival, particularly in cardiac arrest, stroke, respiratory distress, and trauma cases.

In addition to call volume and response performance, Rescue Squad members collectively provided 56.23 hours of direct patient care time on emergency calls during 2025. Using the average hourly wage of an EMT in Vermont (\$21.69 per hour), this equates to \$2,481.34 in direct labor value. Because the Gilman Lunenburg Rescue Squad is a completely volunteer organization, this represents a direct cost savings to the community while still ensuring timely, professional emergency medical care.

In addition to operational response, 2025 was a year of rebuilding and organizational growth for the Gilman Lunenburg Rescue Squad. Following a period of transition, emphasis was placed on restoring operational stability, strengthening training, and investing in the future of the organization. As part of this effort, seven new members were added, expanding our volunteer base and improving our ability to respond to emergencies.

Through grants and external funding, a total of \$34,424.90 was secured to support emergency services within our community, including \$7,925.00 directly benefiting the Rescue Squad and \$26,499.90 supporting the Fire Department. These funds have strengthened our capacity to maintain equipment, enhance training, and ensure readiness for emergencies of all types.

The Gilman Lunenburg Rescue Squad is a volunteer-based organization, and none of this work would be possible without the dedication of our members, the continued support of the Town of Lunenburg, and the generosity of our community partners and donors. Looking ahead, we are focused on continuing to grow and develop additional emergency medical providers, expanding training opportunities, and sustaining a high standard of emergency medical care for those who depend on us.

Thank you for your continued support of emergency services in Lunenburg.
Respectfully submitted,
Steven Jones
Chief
Gilman Lunenburg Rescue Squad

| | |
|-----------------------|--------------|
| Starting Balance: | \$ 8,393.23 |
| Income | |
| Rotary Club AED Grant | \$ 5,000.00 |
| Walmart Spark Grant | \$ 1,500.00 |
| Tillotson Dash Grant | \$ 1,925.00 |
| Town Appropriation | \$ 5,000.00 |
| Other income | \$ 6,115.18 |
| Total Income | \$ 19,540.18 |
| Expenses | |
| Administration | \$ 1,614.83 |
| Equipment maintenance | \$ 40.00 |
| Grants | \$ 66.00 |
| Rotary Club AED Grant | \$ 6,233.04 |
| Medical Equipment | \$ 1,306.22 |
| Public Relations | \$ 109.49 |
| Radio Equipment | \$ 5,267.61 |
| Supplies-Medical | \$ 4,072.77 |
| Tillotson DASH Grant | \$ 1,935.92 |
| Training | \$ 3,492.26 |
| Uniforms | \$ 1,195.95 |
| Safety Equipment | \$ 1,654.47 |
| Total Expenses | \$26,988.56 |
| Ending Balance: | \$ 944.85 |

Letter From the Lunenburg Polar Bears Snowmobile Club

This report reflects activities for our 2024-25 season.

The club took on a huge list of projects in advance of the snowmobiling season. In addition to reroutes and ambitious improvements, the July flash floods resulted in extensive damage to our trails and bridges. Repairs included collaborative efforts amongst the club, VAST, and landowners with an estimated cost of \$50,000.

The snow season began as a slow start to the riding season and an early end in March. But wow, February was a wild one with plentiful snow, winds, and cold temperatures. Our volunteer grooming team logged 1,600 miles. Club volunteers routinely cleared trails and performed maintenance on our equipment. We held a Holiday party, plus a club ride to Island Pond.

The Polar Bears continued to demonstrate increased trail pass purchases and club membership. Mike Milani was the recipient of the VAST Appreciation Award, and I was honored to be the recipient of the VAST Motivator Award. Big thanks to our leadership team for steering our club with business-like practices.

We supported town initiatives like the Recreation, Trails, and Tourism Task Force. The Polar Bears also assisted the Vermont Horse Council with trail expansion and parking in the Tug Mountain area. Members cooked and served food at the Hello Summer Event, Old Home Day, and Wednesday on the Common. The Toys For Tots was a huge success too.

Finally, thanks to our members and friends of the club. We extend our deepest gratitude to our landowners that allow us to use their properties, in addition to seasonal camp owners that support our use of several unmaintained Class 4 roads.

We encourage anyone with feedback or questions to reach out to the club. Think Snow!

Mike Mutascio, President

Lunenburg Veteran's War Memorial

2025 Year Began with \$200.95

Deposits:

6/12/2025 - Town Allotment \$2,000

Expenses:

There were no expenditures in 2025.

2025 Ending Balance: \$2200.95

Anticipated expenses in 2026:

- 144 - Stick Flags
- 1 - US Flag
- 1 - State Flag
- 1 - MIA Flag
- 30 - 3" x 5" US Flags
- 10 - 12" x 18" Service Flags

We are requesting **\$1,500** to cover these costs as well as continued memorial maintenance.

Carroll Macie

ALDEN BALCH MEMORIAL LIBRARY 2025 TOWN REPORT

Another busy year flew by way too fast, and we have so much good news to share!

- The John Henry Eldred, Jr., Foundation in Ohio gave us a grant of \$5,000 which paid for an author visit, community dinner, 150 new children's books, and a journal and pen for each student. Natalie Kinsey-Warnock presented her "Storykeepers" workshop for a week at the Lunenburg Elementary School, where students learned how to search their family tree and write their own story, ending in a presentation by the students and pizza and sandwiches for over 100 people who attended.
- Vermont Humanities gave us a grant for the statewide program, Vermont Reads, which included 50 copies of "Gather" by Ken Cadow, who led a book discussion at the library. Our book group, Bookin' It, celebrated its 2nd anniversary at the Gilman Senior Center. We now have 14 members and would love you to join us!
- In the fall, the Vermont Covered Bridge Society gave a slide presentation at the library with interesting stories about local bridges. Halloween Trunk or Treat with Story Hour at the Lunenburg Bandstand was popular again this year!
- Northeast Kingdom Learning Services provides tutoring services two mornings a week. The Lunenburg Historical Society and Top of the Common meet monthly.
- The State of Vermont gave us a grant for our Summer Reading Program, which kicked off at the Hello Summer event with a StoryWalk©. We had a visit by Team O'Neil rally race car driver Chris Cyr, a cow and goats, jewelry making, and a pizza party.
- We reach our youngest readers with a monthly story hour held at Head Start in Gilman and at the library, Saturday family story hour, and weekly visits by students from Lunenburg Elementary School and the After School Program.
- Building repairs and improvements in 2025 include a chimney rebuilt from the roofline up and a liner installed. A new heating and air conditioning system was installed. We were designated a cooling center during the hot summer days. Other building projects are slated in 2026.
- Our 3rd annual Home for the Holidays decorating contest once again brought light and joy to the community, along with a visit by Santa and Mrs. Claus for a photo-op with the kiddos.
- Our most notable news is the bequest of over \$150,000 from Bonnie and Nils Seastrand of Fairfield, Connecticut. The interest from these funds will allow the library to expand hours and programs, update reading materials, and ensure ongoing services for years to come, strengthening our role as a vital resource for Lunenburg residents.

Thank you for supporting the library. In 2025, we had 2,732 visitors and checked out 2,549 items. We remain committed to fostering a love of reading, providing a welcoming meeting space, and continuing with improvements to the building. Please check us out!

Deborah Thomas, Librarian
Bonnie Van Horne, Assistant

Katie Carpenter (2030)
Kelsey Wilkinson (2029)
Angela Marchetti (2028)
Elaine Rentz (2027)
Monica Eastman (2026)

LIBRARY HOURS:

Tuesday 1 p.m. to 6 p.m.
Wednesday 1 p.m. to 6 p.m.
Thursday 9 a.m. to 1 p.m. & 6 p.m. to 8 p.m.
Saturday 9 a.m. to 1 p.m.

Library Board of Trustees

ALDEN BALCH MEMORIAL LIBRARY 2025

Regular Checking Account:

Income:

| | |
|--------------------------------------|--------------|
| Balance on Hand, 01/01/2025 | \$ 12,066.14 |
| Town Appropriation | \$ 25,750.00 |
| Donations | \$ 1,150.00 |
| Book & Bake Sale | \$ 910.00 |
| Grants (State and Eldred Foundation) | \$ 5,350.00 |
| Endowment account interest** | \$ 1,181.00 |
| IRS refund | \$ 1,004.94 |
| Other (Demco refund) | \$ 38.24 |

TOTAL INCOME \$ 47,450.32

Expenses:

| | |
|---|--------------|
| Wages | \$ 17,378.48 |
| Books | \$ 1,486.94 |
| Magazines | \$ 300.26 |
| Cataloging and other supplies | \$ 178.20 |
| Museum passes and events | \$ 611.84 |
| Summer Reading Program (State funded) | \$ 384.03 |
| Computer upgrades/office expenses | \$ 373.09 |
| Architect fee | \$ 625.00 |
| Repairs, maintenance, other | \$ 1,214.86 |
| Internet | \$ 1,800.62 |
| Oil | \$ 2,209.85 |
| Electric | \$ 2,618.59 |
| Water | \$ 634.17 |
| Phone | \$ 208.03 |
| Eldred Foundation Grant (children's books and programs) | \$ 5,015.12 |

TOTAL EXPENSES \$ 35,039.08

Balance 12/31/2025 \$ **12,411.24**

***Library Building Checking Account**

| | |
|---|---------------------|
| Account balance, 01/01/2025 | \$ 40,334.09 |
| Expenses: Chimney liner and repair | \$ (6,868.86) |
| Library Building Account Balance, 12/31/2025 | \$ 33,465.23 |

****Endowment Principal Amounts:**

| | |
|-----------------------------|---------------|
| Enos Lamson, est. 1909 | \$ 3,500.00 |
| Harriet Silsby, est. 1930 | \$ 2,500.00 |
| Franklin Bell, est. 1980 | \$ 20,000.00 |
| Bonnie Seastrand, est. 2025 | \$ 154,453.78 |

*Consists of ARPA and Vermont Library Foundation funds only.

Lunenburg, Gilman & Concord Senior Citizens Annual Report

Community Support and Operations Overview for 2025

Lunenburg, Gilman & Concord Senior Citizens

PO Box 38, Gilman, VT 05904

Date: January 31, 2026

Community Appreciation and Program Summary

The Lunenburg, Gilman & Concord Senior Citizens Board extends its gratitude to the community for their ongoing support of the meal site and Meals on Wheels program. Each year, the Center delivers approximately 9,000 Meals on Wheels to residents throughout Essex County.

In addition to Meals on Wheels, the Senior Center hosts Friday Community Meals and offers Grab and Go meal options. The Center operates a Food Pantry, made possible by contributions from the Vermont Food Bank and local donations. Beyond providing nutritious meals, the Gilman Senior Center is a safe and welcoming space for activities such as Bingo, Book Club, and a variety of community events for Essex County residents.

Financial Summary

| Income | | Expenses | |
|--------------------------------|-----------------|------------------------|-----------------|
| Donations: | \$12,708 | Food: | \$ 5,200 |
| Area on Aging: | \$21,016 | Meals: | \$15,000 |
| Community Meals: | \$12,000 | Utilities: | \$12,106 |
| Bingo: | \$12,000 | Mortgage: | \$ 5,540 |
| Fundraising: | \$ 7,400 | Payroll: | \$30,748 |
| Grants/Dedicated Funds: | \$20,000 | Insurance: | \$ 4,664 |
| Total Income: | \$73,124 | Total Expenses: | \$73,258 |

Respectively Submitted,

Ethel Jacobs, Gibb McLain, Carroll Macie, Patricia Scott, Ron Resden, Sharon Eaton

Board of Directors

LUNENBURG OLD CEMETERIES COMMISSIONERS REPORT 2025
(Corner Cemetery, Powers Cemetery, and Baptist Hill Cemetery)

The cemeteries were cleaned in the summer and fall, and all were mowed. Stones at the Corner Cemetery were repaired and re-set by Carroll Macie, B Thomas, Gerald Mertens, and Tracy Davidson, a small but mighty group! Tracy's son, Graham, sprayed all of the stones that day.

The list of projects for 2025 was LONG, and the time available from volunteers was short. The goals for 2025 will continue into 2026. With the Town's appropriation, we are able to continue with the mowing and spring/fall cleanup service and treat a number of stones with D2 cleaner with funds left for other projects, such as tree removal, fence repair, and stone repair supplies. We still have ARPA (American Rescue Plan Act) funds and anticipate receiving grant funds this year from Vermont Old Cemetery Association (VOCA). All of our planned projects are time-consuming and costly.

As the old saying goes, many hands make light work. None of the work that needs to be performed at the old cemeteries is light, but we could make more of a difference if we had more able-bodied volunteers. Please call Carroll Macie at 802-892-7746 or 802-505-3396 if you have a date available to help. We appreciate the Town's support and ask for your support again this year.

Deborah Thomas (2026), Carroll D. Macie (2027), and Penny Nason (2028)
Lunenburg Cemetery Commissioners

LUNENBURG CEMETERY FINANCIAL REPORT 2025

BAR HARBOR BANK CHECKING ACCOUNT

INCOME:

| | |
|----------------------------------|-------------|
| Balance on hand as of 01/01/2025 | \$ 4,396.18 |
| Town Appropriation for 2025 | 5,650.00 |
| Interest | <u>1.25</u> |
| TOTAL INCOME, 12/31/2025 | \$10,047.43 |

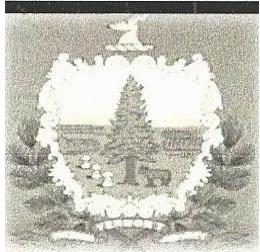
DISBURSEMENTS:

| | |
|-----------------------------|----------------------|
| Cleanup and Mowing | \$ 3,050.00 |
| Stone cleaning product | 1,130.00 |
| Steel bars for stone repair | <u>550.00</u> |
| TOTAL DISBURSEMENTS | <u>(\$ 4,730.00)</u> |

Checking Account Balance as of 12/31/2025 **\$ 5,317.43***

+*ARPA FUNDS included in checkbook balance above:

| | |
|------------------------------------|--------------------|
| Amount received from Town in 2023: | \$ 5,000.00 |
| Expenses paid in 2023: | 0.00 |
| Expenses paid in 2024: | - 832.00 |
| Expenses paid in 2025: | <u>- 1,130.00</u> |
| ARPA BALANCE, 12/31/25 | <u>\$ 3,038.00</u> |



ESSEX COUNTY SHERIFF'S DEPT.

STATE OF VERMONT

**Trevor Colby
Sheriff**

**91 Court House Dr
Guildhall, VT 05905
Tel: (802) 676-3500
Fax: (802) 676-3400**

Essex County Sheriff's Department Report to Lunenburg Select Board for the

period of January 01, 2025 to December 31, 2025

During calendar years 2020-2022, the department averaged between 8,600 and 9,000 hours each year. In 2023, we started trying to fulfill an additional 3,000 hours a year to cover Brighton and Canaan. In 2023, we hit 10,400 hours. In 2024, we reached 11,300 hours of officer time serving on the department. In 2025, we achieved another increase in staff coverage to 12,046 hours, even with staff turnover of two officers late in 2024. Billing hours to towns in 2025 might appear low, but that is because we have been able to fund a considerable amount of officer training through grants. The COPS grant this year has funded 1,300 hours of officer FTO training. The COPS grant ends in August and that officer time will shift to contract time. I would like the towns to understand the amount of time it takes to recruit and train officers to increase coverage. If you look at the hours above in 2025, we achieved the additional 3,000 hours requested in 2023, but 2025 had 12 months of officers in training who were directly supervised by another officer.

Field training(FTO) is a period of time where an officer has provisional certification and must be with another officer at all times to learn specific job tasks. Deputy Thomas and I serve as Field Training officers. One officer was already working part-time in FTO training and transitioned to full-time and completed his FTO training in May of 2025. We sent 2 officers to training at the police academy in March. One of those officers just completed the FTO program, and we are waiting on his certification approval from the academy. Once that certification is approved, it will be the first time in the 15 years that I have been Sheriff that we will have had 5 full-time certified officers on staff. We also have 5 part-time certified officers on staff. Our greatest deficit currently is in administration. We anticipate our court officer who has been assisting in covering the financial management of the department will continue to increase hours covering the office administration functions.

During 2025 in Lunenburg, more than 230 incidents were logged; over 94 were traffic tickets or warnings and over 136 were calls for service. In 2025, 43 traffic tickets were issued in Lunenburg, or roughly 15% of all tickets issued by the department.

During 2025, the Sheriff's Department officers throughout the county responded to over 1300 incidents; of those, 557 were calls for service. Our officers issued over 710 tickets and warnings during traffic stops. From those stops, we issued over 293 traffic citations and 448 warnings. Our Department continues to contract to provide Special Investigations Unit Services for the Essex county cases of sexual assault and child abuse, patrolling V.A.S.T. trails, conducting Occupant Safety Checks, distracted driving patrols, and DUI patrols under grants from the Vermont Highway Safety Office, and patrolling through grants from the Department of Public Safety and the Division of Homeland Security. In 2025, grants provided over 3,116 hours of services throughout the county. Our court security contract for 2025 continues to be our largest contract at 2,770 hours. We are continuing to increase our coverage hours to meet the requests of our contracting towns.

Thank you for your continued support,

Sheriff Trevor Colby



Representative John Kascenska
Essex/Caledonia District
Bloomfield, Brunswick, Burke, East Haven, Ferdinand, Granby, Guildhall, Lunenburg, Maidstone, and Victory.

House Committee on Appropriations
House Canvassing Committee
Joint Carbon Emissions Reduction Committee
VT National Guard and Veterans Affairs Caucus
VT Rural Caucus

Contact Information
P.O. Box 41, East Burke, VT 05832
Phone: 802-274-4112
Email: jkascenska@leg.state.vt.us

Dear Residents,

I am very honored to serve as your State Representative following the 2024 election, and by my appointment to the Appropriations Committee plus two added Committee appointments by the Speaker of the House for 2025. During the first year of the current biennium, I made sure that the NEK communities of the Essex/Caledonia District were well-represented by establishing a respected presence among my committee members and colleagues in both the House and Senate. Equally important, I made sure that I stayed connected to each town by attending as many community meetings as possible to provide legislative updates and address questions and concerns. My appropriations committee work has been a positive experience and helped me better understand the inner workings of the state budget and the policy and operational practices of the state agencies and departments that provide the services that support all Vermonters. That meant setting aside substantial financial resources to avoid increases in taxes statewide in the current fiscal year. We anticipate following that same model again knowing that federal support may be less in certain state program areas than in previous years.

In addition to my committee responsibilities, I am fortunate to work with a strong group of Representatives and Senators who are committed to supporting the well-being of the residents we serve in the NEK. We work together to keep pace with state issues that impact our communities to determine best pathways to address available and affordable housing; maintain quality education in the most affordable manner possible; support disaster relief measures to the towns impacted from flooding episodes; support adequate resources for public safety officials to keep our communities safe; and support access to quality healthcare. One recent development for 2026 is that Vermont has received a significant federal award (\$195 million/per year for 5 years) to support rural health transformation needs across a range of healthcare areas. In closing, I want to thank you for your support, and for the excellent work you do to move your communities forward. Do not hesitate to continue reaching out to me with your questions, concerns, and ideas to help strengthen our towns.



236 Riverside Avenue, Lunenburg VT 05906

802-892-5300 www.riversideanimalrescue.org

January 2, 2026

Thank you for your support last year as 2025 brought various challenges as we successfully found homes for 359 pets. Many families were facing financial hardships, along with difficulties in obtaining veterinary care and food for their pets, which resulted in increased surrenders and stray intakes. Riverside Rescue remains a no-kill animal rescue, focusing solely on dogs and cats from our local area, and we do not transport pets from other regions. We are proud to announce that the Best Friends Network has recognized Riverside Rescue for achieving an above 95% no-kill save rate for the fourth consecutive year! This is significant accomplishment that reflects our dedication and hard work at the shelter.

2025 Lunenburg/Gilman Animal Intake:

- **Cats:** 4 stray, 5 surrendered, 1 reclaimed, 8 adopted
- **Dogs:** 2 strays, 2 reclaimed, 3 surrendered, 2 adopted, 1 in house
- **Euthanized:** 0

Sincerely,

Riverside Rescue, Board of Directors

Cathy Dorr, Cheryl Ziembrowski, Sharon Eaton, Stacy Jewell, Timothy Connolly, Kim Doolan, Lori Roberts, Theresa Reynolds

The VT Spay Neuter Incentive Program (VSNIP), a statewide program, is currently administered by VT Economic Services. Income challenged Vermonters can print an application from their website (VSNIP) or call for an application: 802-241-0589

In October 2025, the state began a wait list for vouchers, lacking funds. Vouchers issued for VSNIP is now determined according to the funds appropriated for the program for that fiscal year. Vermonters called Governor Scott asking for \$300,000.00. As one senator said, "that was a pittance amount". When our (VT Volunteer Services for Animals; VVSA) statewide program was moved to the state to assure viability, a \$4.00 fee added to the registration of dogs funded VSNIP. Currently, if there are no available VSNIP vouchers at the time the Department receives an application, the applicant is placed on a waitlist. However, our animals can't wait.

PLEASE CONSIDER: LOW COST SPAY NEUTER CLINICS IN VT & NH

Feline & Friends Foundation 802-323-4793: Schedule on FFFVT.org

Community Pet Clinic: Humane Society of Chittenden County 802-923-9028

Feline & Friends Foundation 802-323-4793 Schedule on FFFVT.org

Homeward Bound: Addison County Humane Society "Taxi Cat" 802-388-1100

Lucy Mackenzie Humane Society: in West Windsor: 802-484-5829

Pope Memorial Frontier Animal Shelter Orleans: 802-754-2228 Cats only

Riverside Rescue, Lunenburg: 802-524-9550

Rutland CTY Humane Society: 802-483-6700; Spay the "Mom" for free, kittens adopted.

Second Chance Animal Center: Shaftsbury 802-375-2898

Second Chance Animal Rescue Inc: Littleton, NH 603-259-3244

Springfield Humane Society: Springfield 802-885-3997

Sullivan CTY Humane Society: Claremont, NH 603-542-3277

Upper Valley Humane Society: Enfield NH 603-448-6888

Windham CTY Humane Society: Brattleboro 802-254-2232

VT-CAN: Middlesex 802-223-0034

N.E. Kingdom Spay Neuter Program: Orleans Essex CTY 802-334-7393

** Community Animal Aid Wellness Clinic: (No surgeries) Exams, vaccinations, parasite treatment, minor illnesses, wounds & injuries. 1X monthly: E. Barre Fire Station 2nd Saturday of the month. 10 AM – Noon animalaidvt@gmail.com 802-734-025

VVSA drafted modifications to help serve VSNIP applicants: adding rabbits, slightly increasing the co-payment and the dog registration fee to VSNIP running. We now know there was never an intention of passing this bill. One senator said, very frankly, "no one was going to support this bill, that they were telling us to your face they would, but would not".

Economic Services Commissioner: Miranda Gray, VT-CAN: Pamela Krauz, owner, and Dept of Agriculture spoke to the Committee objecting to these changes, supported by applicants and VSNIP veterinarians. Senators Alison Clarkson, Joe Major and Becca White knew the bill Clarkson "sponsored" was pre-determined to die. Politics at its worst. Hopefully VSNIP will survive. VVSA Humane Society, former administrator and originator, thanks to Lynn Murrell, DVM and the 80 initial participating offices that changed the euthanasia "solution" to the overpopulation in our state. You are the backbone of this program. Thank you all, sincerely.

Kingdom East School Board Report

Kingdom East School District Community,

We greatly appreciate your continued support of all of our KESD schools! We exist to provide rigorous and engaging learning across a variety of environments to ensure the academic and social-emotional growth of ALL KESD students. In addition, we continue to focus on attracting and retaining high-quality staff to contribute to the growth of our students, and the vibrancy of our schools and communities. The KESD School Board is thankful for the heroic efforts of staff, parents and students to make our schools caring places that foster and support the character development and strong social and emotional health of our students.

Specifically, the KESD School Board would like to express our gratitude to board members Chad Simpson-Lyndon, Abbie Montgomery-Burke, and Jim Peyton-Lunenburg, for their amazing contributions to their schools, communities and our district, as they leave our school board.

The school board completed a review this past October of KESD's Strategic Priorities:

Quality & Robust Academics

Character Development & Social-Emotional Health

Community Connections

Effective & Efficient Management of Resources

The school board will continue to develop concrete and measurable metrics for each priority to measure progress. This report highlights our district programs, individual schools, and all of the details of the Board's proposed FY27 budget. Every policy, decision, and strategy considers our students, staff, and community following the KESD mission statement that guides our efforts:

"In partnership with the community, staff, and students, the Kingdom East School District is committed to providing a collaborative and equitable environment of educational excellence through rigorous learning experiences that develop individual and diverse talents and abilities of all our students to prepare them for successful lives as contributing, responsible citizens."

On behalf of our entire team of board members, and administrators we thank you for your commitment to the Kingdom East School District and we look forward to serving the needs of our students and community now and into the future.



Lindsay Carpenter
School Board Chair



Sean McMannon
Superintendent of Schools

Town-Owned Assets Summary

Please Note: We are still working to compile a complete list of Town-Owned Assets Summary. If you note an error or omission in this list, please reach out to townclerk@lunenburg-gilmanvt.gov.

Bank Accounts

- Mascoma Bank General Fund Checking Account
- Mascoma Bank MERP Checking Account
- Mascoma Bank Overflow Checking Account (used only when the balance in the General Fund exceeds \$3 million)
- Mascoma Bank Equipment Replacement Fund 5-Month CD
- Mascoma Bank Reappraisal Fund 12-Month CD
- Passumpsic Bank Gorham Lane Fund
- Passumpsic Bank Lyman W. Blanding Trust Fund
- Passumpsic Bank James Silsby Fund
- Passumpsic Bank AARP Savings Account

Property/Buildings

- 7 Covey Road
- 47 Transfer Station Road – Transfer Station
- 24 E Main Street Alden Balch Memorial Library
- 9 W Main Street - Town Office Building
- Park Avenue - Old Town Hall
- 1955 Baptist Hill Road - Fox Field & Forest
- Isaac Gilman Memorial Park
- 291 West Main Street – Town Barn/Fire Station/Salt Shed
- Park Avenue – Corner Cemetery
- 1359 Baptist Hill Road – Powers Cemetery
- Baptist Hill Road – Baptist Hill Cemetery
- 2720 River Road – Gilman Park & Bandstand
- Beech Street – Old Railroad Depot Lot
- 41 Treatment Plant Road – Gilman Fire & Rescue Station

Equipment

Town Office Building

- Dell Desktop Computer
- Dell Desktop Computer
- Dell Latitude 5540
- Laptop
- Smart TV
- OWL Video Equipment

- Lister Computer
- Miscellaneous Office Furniture & Supplies

Alden Balch Memorial Library

- HP All-In-One Computer Workstation
- Acer Laptop
- Acer Chromebook Computer
- HP Deskjet 3512 Printer
- Outdoor Book Drop
- Collection of Books
- Miscellaneous Office Furniture & Supplies

Transfer Station

- 2018 Case Skid Steer
- Propane Forklift
- JCB Backhoe
- Philly Tramrail Trash Compactor
- Horizontal Baler
- 53 Ft. Trailer
- Greetings From Lunenburg Mural
- Miscellaneous Office Furniture & Supplies
- Miscellaneous Recyclable Materials (glass, cardboard, plastic, etc.)

Highway

- 2015 GMC Sierra 350 Pick Up Truck
- 2000 JCB Backhoe Loader
- 2012 International 7600 with Plow
- 2014 Jojhn /Deere 524K Loader
- 2019 John Deere 772G 672 GP Motor Grader
- 2020 International HV613 with Plow
- 2021 International HV 507 with Plow
- Sand & Salt
- Miscellaneous Office Furniture & Supplies
- Plows

Fire Department

- 1994 International 9200 Tanker
- 1986 International S1900 Tanker
- 1997 Engine #2
- 2009 KME International Engine #4
- 1986 Forestry Truck
- 1994 Fore Ambulance Support Van
- 2005 Polalris Ranger ATV

- 18 High Pressure Cylinders
- 9 Air Packs
- Generac One Demand Generator
- Miscellaneous Office Furniture & Supplies

2025 Grant Summary

2025 was another great year for the Town of Lunenburg and Village of Gilman in receiving grant funding from the State and Federal Government and private grant organizations in support of operations and programs in the community. Following is a summary of grant funding received throughout the year. Please note this listing does not include the Agency of Transportation (AOT) state funding received on an annual basis as is this reflected on the AOT State Reimbursement line item for 2025.

FEMA: The Town received a total of \$203,326.46 from FEMA in reimbursements for road damage and repairs because of the July 2024 flood.

Better Connections: The Town was awarded a \$75,000 Better Connections grant which will be used to develop the Gilman Village Revitalization Plan. A Steering Committee of 15 residents and stakeholders has been formed. Work will begin in March 2026 with a final plan developed by February 2027. Also included in this grant is another \$30,000 to study clean water, storm water runoff and storm drains in Gilman. The result of this grant funding will set us up well for implementation grant funding in 2027.

AOT Bike/Pedestrian Scoping Study: The Town has received a \$60,000 grant from the Vermont Agency of Transportation to study pedestrian and bike access in both Lunenburg and Gilman and will make recommendations for improvements and additions. The result of this grant funding will set us up well for implementation grant funding in 2027.

Agency of Transportation Better Highways Grant: To assist with the additional paving done on River Road in 2025, the Town received a \$144,000 grant award from the Agency of Transportation which was used to pay a portion of Pike Industries' invoicing for the paving project.

Vermont Community Foundation Northeast Kingdom Fund: We received a \$5,000 grant from Vermont Humanities to design, build and install 2 welcome signs on the East and West ends of the Route 2 entrances to Lunenburg. This grant also provides funding for a wayfinding sign for Fox Field & Forest. We expect signs to be in place by November 2026.

Tillotson Dash Grant: We received a \$2,000 grant from the Tillotson Foundation that will fund the creation and mailing of 9 newsletters from the Town Clerk's Office to provide current information on governmental, deadlines and important news happenings in Lunenburg and Gilman in 2026

USDA Rural Community Development Facilities Grant Program: The Town received an award of \$55,000 in July 2024 to be used toward the purchase of a used excavator for the Highway Department. This money remains available in 2026, and we expect to make the excavator purchase before May.

Municipal Planning Grant: The Town received a grant of \$29,700 to hire Coe & Coe Architects to do the assessment, design and construction ready plans to make the Community Room at the Town Office Building ADA compliant. Coe & Coe's work will wrap up in February 2026, and we expect to apply for grant funding to do the construction work soon after. The total project is estimated at \$260,000.

State of Vermont Department of Public Safety Subrecipient Grant: The Town received a total of \$11,835.00 as part of the State of Vermont's Public Safety Federally funded Building Resilient Infrastructure and Communities program that was used to hire a consultant to write our communities first ever Hazard Mitigation Plan, which was approved by the State and FEMA in 2025.

National Opioid Settlement Fund: The Town's share of the National Opioid Settlement Fund for 2025 was \$518.13. This money will be distributed to area agencies with existing programs to address substance abuse and recovery. The Town also joined a second Opioid Settlement Fund which will provide additional funding in the coming years.

Hello Summer Funding: The Town received a total of \$2,500 (including \$500 from Mascoma Bank) in grant funding to help defray the cost of producing the Hello Summer Celebration in June 2025.

Outdoor Recreation, Trails & Tourism: RTT received several grants in 2025 to support work being done at Fox Field & Forest. Funding included \$1,500 from Timber & Stone, LLC for trail work; \$2,500 from Upper Valley Trails Alliance to complete a Trail Design & Accessibility Assessment; and \$500 in Funding from the Northern Forest Center which will be used for the design of the information map that will go on the information kiosk at Fox Field & Forest.

Vermont Reads: This was the second year the Town participated in Vermont Humanities Vermont Reads program which awarded 40 copies of The Light Pirate to be given free of charge to interested community members. A book discussion of The Light Pirate will be held in February 2026.

MERP Energy Grant: Work continues on design and construction projects at the Highway Barn, Transfer Station, Town Office Building, Alden Balch Memorial Library and Gilman Fire Station for projects funded by the \$397,321 MERP grant received in 2024. All MERP projects will be completed by the end of 2026 and will result in significant energy efficient systems installation in these buildings.

RCAP Solutions: On behalf of the Town, RCAP Solutions obtained grant funding so they could consult in writing our first ever Capital Improvement Plan. The Plan was completed in November 2025 and is actively being used by the Select Board, Departments and the Treasurer to budget for future expenditures.

2025 Grant Summary

2025 was another great year for the Town of Lunenburg and Village of Gilman in receiving grant funding from the State and Federal Government and private grant organizations in support of operations and programs in the community. Following is a summary of grant funding received throughout the year. Please note this listing does not include the Agency of Transportation (AOT) state funding received on an annual basis as is this reflected on the AOT State Reimbursement line item for 2025.

FEMA: The Town received a total of \$203,326.46 from FEMA in reimbursements for road damage and repairs because of the July 2024 flood.

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| | 2025 Approved | Actual | 2026 |
|---|-----------------------|-----------------------|-----------------------|
| | Budget | 1/1 - 12/31/25 | Budgeted |
| INCOME | | | |
| 3110 Taxes | | | |
| 3110 Property Taxes Current (See Note 36) | \$1,004,000.00 | \$982,711.10 | \$1,200,000.00 |
| 3120 Property Taxes Delinquent | \$100,000.00 | \$291,653.77 | \$100,000.00 |
| 3150 Current Use Taxes (included in property taxes current) | \$4,000.00 | \$0.00 | \$0.00 |
| 3170 PILOT Program | \$11,000.00 | \$11,693.11 | \$8,000.00 |
| Total for 3110 Taxes | \$1,119,000.00 | \$1,286,057.98 | \$1,308,000.00 |
| 3200 License, Permits and Fees | | | |
| 3210 Dog Licenses | \$600.00 | \$1,790.00 | \$1,500.00 |
| 3220 Permits | \$100.00 | \$217.00 | \$200.00 |
| 3230 Town Clerk Recording Fees | \$3,000.00 | \$19,789.95 | \$14,000.00 |
| 3231 Trash Bag Sales - Town Office | \$0.00 | \$2,536.00 | \$2,000.00 |
| 3232 Trash Bag Sales - Variety Store | \$0.00 | \$11,055.00 | \$8,000.00 |
| 3240 Liquor Licenses | \$70.00 | \$70.00 | \$70.00 |
| 3250 (911) Address Application Fees | \$0.00 | \$175.00 | \$100.00 |
| 3280 Marriage Licenses | \$0.00 | \$505.00 | \$500.00 |
| Total for 3200 License, Permits and Fees | \$3,770.00 | \$36,137.95 | \$26,370.00 |
| 3300 Intergovernmental Revenues | | | |
| 3350 State Grants & Reimbursements (See Note 1) | \$130,000.00 | \$602.68 | \$0.00 |
| 3350.11 Annual Traffic Ticket Income | \$0.00 | \$757.56 | \$500.00 |
| 3350.10 Monthly State Muni Grant Income | \$0.00 | \$583.50 | \$500.00 |
| 3350.12 State Homestead Payments | \$0.00 | \$20,394.00 | \$20,000.00 |
| 3350.13 Act 27 of 2025 LEI Payment (See Note 34) | \$0.00 | \$10,000.00 | \$0.00 |
| 3350.15 Municipal Planning Grant | \$0.00 | \$10,692.00 | \$0.00 |
| 3351 Equalization Payment (See Note 5) | \$9,000.00 | \$9,728.00 | \$9,000.00 |

| | | | |
|---|---------------------|---------------------|---------------------|
| 3352 AOT Highway Aid (See Note 6) | \$100,000.00 | \$197,344.58 | \$130,000.00 |
| 3354 FEMA Reimbursement | \$0.00 | \$203,326.46 | \$0.00 |
| <u>3358 Hold Harmless State Grant</u> | <u>\$0.00</u> | <u>\$61,283.00</u> | <u>\$55,000.00</u> |
| Total for 3300 Intergovernmental Revenues | \$239,000.00 | \$514,711.78 | \$215,000.00 |
| | | | |
| 3400 Charges for Services | \$45,000.00 | \$34,739.50 | \$32,000.00 |
| 3404 Transfer Station Income | <u>\$0.00</u> | <u>\$981.25</u> | <u>\$1,000.00</u> |
| 3404.10 Transfer Station Recyclables Income (Note 4) | \$45,000.00 | \$35,720.75 | \$33,000.00 |
| | | | |
| 3500 Miscellaneous Income Sources | | | |
| 3503 Rent of Municipal Property (See Note 37) | \$6,000.00 | \$7,320.22 | \$2,000.00 |
| 3504 Fines | \$400.00 | \$218.50 | \$200.00 |
| 3507 Interest on General Fund | \$4,000.00 | \$10,980.32 | \$9,000.00 |
| 3508 Opioid Settlement Income | \$0.00 | \$518.53 | \$518.53 |
| 3509 Town Owned Property Sale Income (Note 7) | \$0.00 | \$41,602.19 | \$0.00 |
| 3510 Vendor Reimbursements | \$0.00 | \$535.62 | \$0.00 |
| 3511 VT SUIER Refund | \$0.00 | \$872.04 | \$0.00 |
| 3518 Sales Tax Refund | \$0.00 | \$127.10 | \$0.00 |
| Total 3500 Miscellaneous Income Sources | \$10,400.00 | \$62,174.52 | \$11,718.53 |
| | | | |
| 3600 Grant and Donation Income | | | |
| 3600.11 CESER Pavilion Fundraising Income | \$0.00 | \$586.00 | \$0.00 |
| 3600.12 Donations - Food Shelf | \$0.00 | \$325.00 | \$0.00 |
| 3600.20 AARP Winter Placemaking Grant | \$0.00 | \$3,475.00 | \$0.00 |
| 3600.30 Vermont Arts Council Grant (Mural) | \$0.00 | \$4,000.00 | \$0.00 |
| 3600.40 Hello Summer Grant Funding | \$0.00 | \$2,500.00 | \$0.00 |
| 3600.60 RTT Grant Funding | \$0.00 | \$1,500.00 | \$0.00 |
| 3600.61 RTT Sales & Donations | \$0.00 | \$660.00 | \$0.00 |
| 3600.80 Hazard Mitigation Grant | \$0.00 | \$9,587.00 | \$0.00 |

| | | | |
|--|-----------------------|-----------------------|-----------------------|
| 3600.85 Vermont Community Foundation Welcome Sign Grant | \$0.00 | \$5,000.00 | \$0.00 |
| 3600.86 Tillotson Fund Newsletter Grant | \$0.00 | \$2,000.00 | \$0.00 |
| 3600.95 Art Cart Donations | \$0.00 | \$100.00 | \$0.00 |
| 3600.96 Better Connections Grant (See Note 2) | \$0.00 | \$0.00 | \$97,500.00 |
| 3600.97 AOT Bike/Pedestrian Scoping Study (See Note 2) | \$0.00 | \$0.00 | \$48,000.00 |
| 3600.90 Library Summer Reading Program | \$0.00 | \$350.00 | \$0.00 |
| Total for 3600 Grants Income | \$0.00 | \$30,083.00 | \$145,500.00 |
| TOTAL INCOME | \$1,417,170.00 | \$1,964,885.98 | \$1,739,588.53 |
| EXPENSES | | | |
| 4100 General Government | | | |
| 4130 Executive | | | |
| 4130.10 Select Board Salaries | \$9,000.00 | \$9,000.00 | \$9,000.00 |
| 4130.40 Advertising | \$2,000.00 | \$1,950.60 | \$2,000.00 |
| 4130.45 Attorney | \$2,000.00 | \$965.00 | \$2,000.00 |
| 4130.50 Select Board Expenses | \$2,000.00 | \$438.76 | \$1,500.00 |
| 4130.70 Subscriptions, Fees, Website, Payroll Processing (Note 8) | \$5,500.00 | \$11,215.68 | \$9,000.00 |
| Total for 4130 Executive | \$20,500.00 | \$23,570.04 | \$23,500.00 |
| 4140 Election & Registration Fees | | | |
| 4140.45 Town Clerk Retirement | \$1,405.25 | \$1,288.77 | \$1,400.00 |
| 4140.10 Town Clerk Salary (See Note 10) | \$25,550.00 | \$22,853.34 | \$35,127.28 |
| 4140.20 Town Clerk Payroll Taxes | \$0.00 | \$1,886.99 | \$2,900.00 |
| 4140.14 Election Official Salaries | \$300.00 | \$238.17 | \$500.00 |
| 4140.12 Municipal Restoration and Preservation Reserve Fund (See Note 8) | \$0.00 | \$0.00 | \$3,500.00 |
| 4140.15 Assistant Town Clerk Salary | \$18,400.00 | \$18,920.00 | \$18,952.00 |

| | | | |
|--|--------------------|--------------------|--------------------|
| 4140.16 Assistant Town Clerk Payroll Taxes | \$0.00 | \$1,584.89 | \$1,600.00 |
| 4140.30 Town Clerk Health Insurance (Note 9) | \$2,000.00 | \$402.30 | \$2,724.00 |
| 4140.40 State Dog License Fees | \$0.00 | \$1,353.00 | \$1,500.00 |
| 4140.50 Town Clerk Expense/Office | \$6,000.00 | \$5,552.56 | \$6,000.00 |
| 4140.90 State of Vermont Marriage License Fees | \$0.00 | \$455.00 | \$350.00 |
| Total for 4140 Election & Registration Fees | \$53,655.25 | \$54,535.02 | \$74,553.28 |
| 4150 Financial Administration | | | |
| 4150.12 Treasurer Salary (See Note 10) | \$20,440.00 | \$22,853.34 | \$11,842.43 |
| 4150.20 Treasurer Retirement | \$1,100.00 | \$1,288.78 | \$1,200.00 |
| 4150.30 Treasurer Payroll Taxes | \$0.00 | \$1,886.98 | \$800.00 |
| 4150.50 Treasurer's Expense | \$1,000.00 | \$1,086.36 | \$1,000.00 |
| 4150.60 Delinquent Tax Collector Fees | \$5,000.00 | \$22,660.57 | \$16,000.00 |
| 4150.65 Delinquent Tax Collector Payroll Taxes | \$0.00 | \$1,127.48 | \$1,100.00 |
| 4151.10 Auditor's Salaries (See Note 38) | \$3,600.00 | \$550.00 | \$3,600.00 |
| 4151.20 Auditor's Payroll Taxes | \$0.00 | \$19.13 | \$275.00 |
| 4151.80 Auditor's Supplies (Note 13) | \$2,700.00 | \$4,196.75 | \$4,200.00 |
| 4152.91 Computer | \$250.00 | \$0.00 | \$250.00 |
| 4152.95 Town owned property Disbursements (Note 12) | \$0.00 | \$17,537.34 | \$0.00 |
| 4165 Delinquent Tax Collector Phone/PO Box | \$0.00 | \$967.32 | \$728.00 |
| Total for 4150 Financial Administration | \$34,090.00 | \$74,174.05 | \$40,995.43 |
| 4153 Revaluation of Property | | | |
| 4153.55 Property Tax Refunds (See not 14) | \$0.00 | \$16,425.05 | \$15,000.00 |
| 4153.10 Lister's Salaries | \$12,000.00 | \$13,014.25 | \$12,360.00 |
| 4153.20 Lister's Payroll Taxes | \$0.00 | \$1,025.86 | \$1,100.00 |
| 4253.52 Equalization Payment (See Note 15) | \$0.00 | \$1,024.00 | \$1,000.00 |
| 4153.40 NEMRC Administration | \$600.00 | \$600.00 | \$600.00 |
| 4153.40 NEMRC Annual Fees | \$0.00 | \$394.83 | \$400.00 |
| 4153.50 Listers Expenses/Office Supplies | \$0.00 | \$2,696.43 | \$3,750.00 |

| | | | |
|--|--------------------|--------------------|--------------------|
| 4153.51 Re-appraisal (See Note 40) | \$30,000.00 | \$30,000.00 | \$30,000.00 |
| 4153.53 Lister Computer | \$0.00 | \$0.00 | \$1,250.00 |
| 4153.60 Re-appraisal Miscellaneous Costs | \$0.00 | \$0.00 | \$0.00 |
| <u>4153.90 Consultants</u> | <u>\$1,000.00</u> | <u>\$1,900.00</u> | <u>\$2,000.00</u> |
| Total for 4153 Revaluation of Property | \$43,600.00 | \$67,080.42 | \$67,460.00 |
| | | | |
| 4194 General Government Buildings | | | |
| 4194.10 Town Office Building Maintenance Salaries | \$1,690.00 | \$2,148.69 | \$2,000.00 |
| 4194.20 Town Office Building Maintenance Payroll Taxes | \$0.00 | \$202.19 | \$200.00 |
| 4194.11 Tax Map (See Note 11) | \$2,500.00 | \$2,700.45 | \$4,000.00 |
| 4194.12 Record Room Admin Fees/Cots | \$0.00 | \$5,445.00 | \$5,500.00 |
| 4194.16 Copy Machine Contract | \$1,500.00 | \$1,110.88 | \$1,300.00 |
| 4194.17 Copy Machine Black & White Copies (See Note 16) | \$0.00 | \$165.41 | \$300.00 |
| 4194.18 Copy Machine Color Copies (See Note 16) | \$0.00 | \$440.46 | \$750.00 |
| 4194.55 Municipal Building Utilities | \$10,000.00 | \$8,668.21 | \$8,000.00 |
| 4194.60 Municipal Building Upgrades/Improvements (See Note 17) | \$5,000.00 | \$5,491.67 | \$3,500.00 |
| 4194.65 Post Office Building Repairs (See Note 18) | \$0.00 | \$1,433.48 | \$1,500.00 |
| 4194.83 Street Lighting | \$14,000.00 | \$13,202.71 | \$13,500.00 |
| 4194.90 Lunenburg Bandstand Utilities | \$650.00 | \$372.26 | \$450.00 |
| 4194.70 Grounds Subcontractor | \$22,000.00 | \$14,088.00 | \$28,400.00 |
| 4194.91 War Memorial | \$2,000.00 | \$2,000.00 | \$1,500.00 |
| <u>4194.93 Gilman Gazebo Utilities</u> | <u>\$0.00</u> | <u>\$364.67</u> | <u>\$350.00</u> |
| Total for 4194 General Government Buildings | \$59,340.00 | \$57,834.08 | \$71,250.00 |
| | | | |
| 4196 Insurance | | | |
| 4196.10 VLCT PACIF Town Insurance Policy | \$50,000.00 | \$46,266.95 | \$50,000.00 |
| <u>4196.20 VLCT Employment Resource & Benefits</u> | <u>\$0.00</u> | <u>\$1,024.00</u> | <u>\$1,000.00</u> |
| Total for 4196 Insurance | \$50,000.00 | \$47,290.95 | \$51,000.00 |

| | | | | | | | | |
|---|---------------------|--|--|--|--|--|--|---------------------|
| 4199 Other General Government/Grant Expense (See Note 19) | | | | | | | | |
| 4199.10 2024 Spark Connecting Community Grant Expenses -Owl (Note 19) | \$0.00 | | | | | | | \$0.00 |
| 4199.20 AARP Grant Expenditures - Winter Placemaking Walks | \$0.00 | | | | | | | \$0.00 |
| 4199.30 VT Com. Foundation Art Cart Grant Expenses (See Note 19) | \$0.00 | | | | | | | \$0.00 |
| 4199.40 VT Arts Council Mural Grant Expense | \$0.00 | | | | | | | \$0.00 |
| 4199.60 Hazard Mitigation Plan Grant Expenses | \$0.00 | | | | | | | \$0.00 |
| 4199.70 Municipal Planning Grant Expenses - Town Building Architect | \$0.00 | | | | | | | \$0.00 |
| 4199.77 Tillotson Newsletter Grant Expenses | \$0.00 | | | | | | | \$1,788.00 |
| 4199.80 Library Summer Reading Program Grant Expense | \$0.00 | | | | | | | \$350.00 |
| 4199.90 Hello Summer Grant Expenditures | \$0.00 | | | | | | | \$0.00 |
| 4199.96 Better Connections Matching Funds (See Note 3) | \$0.00 | | | | | | | \$7,500.00 |
| 4199.97 AOT Bike/Pedestrian Scoping Study Matching Funds (See Note 3) | \$0.00 | | | | | | | \$12,000.00 |
| 4199.95 Gilman Gazebo Restoration Grant Expenses (See Note 19) | \$0.00 | | | | | | | \$0.00 |
| Total for 4199 Other General Government | \$0.00 | | | | | | | \$21,638.00 |
| 4210 Public Safety | | | | | | | | |
| 4210.20 Sheriff's Fees (See Note 20) | \$50,000.00 | | | | | | | \$75,000.00 |
| 4210.25 Dispatch Fees (See Note 21) | \$2,500.00 | | | | | | | \$2,500.00 |
| 4210.30 Animal Control Officer | \$2,000.00 | | | | | | | \$2,000.00 |
| 4210.40 Riverside Rescue Contracted Services | \$3,000.00 | | | | | | | \$3,000.00 |
| 4210.50 Town 911 Coordinator Salary (See Note 22) | \$0.00 | | | | | | | \$200.00 |
| 4215.10 Lancaster Ambulance Coverage (See Note 23) | \$80,990.00 | | | | | | | \$93,450.00 |
| 4215.30 Transfer to Gilman Rescue | \$5,000.00 | | | | | | | \$8,635.00 |
| Total for 4210 Public Safety | \$143,490.00 | | | | | | | \$184,785.00 |
| 4220 Fire Departments | | | | | | | | |
| 4220.10 Transfer to Lunenburg Fire Department | \$20,000.00 | | | | | | | \$20,000.00 |

| | | | |
|---|--------------------|---------------------|--------------------|
| 4220.11 Gilman Fire Utilities | \$6,000.00 | \$5,902.95 | \$6,000.00 |
| 4220.15 Emergency Vehicle Repair | \$10,000.00 | \$18,944.02 | \$10,000.00 |
| 4220.20 Emergency Vehicle Replacement (See Note 24) | <u>\$20,000.00</u> | <u>\$20,000.00</u> | <u>\$40,000.00</u> |
| Total for 4220 Fire Departments | \$56,000.00 | \$64,846.97 | \$76,000.00 |
| | | | |
| 4300 Highways, Streets & Bridges | | | |
| 4312.10 Highway Salaries | \$155,000.00 | \$156,712.20 | \$159,650.00 |
| 4312.11 Highway Overtime | \$15,000.00 | \$25,054.70 | \$20,000.00 |
| 4312.20 Highway Payroll Taxes | \$20,000.00 | \$14,965.62 | \$16,000.00 |
| 4312.30 Highway Health Insurance | \$9,000.00 | \$9,000.00 | \$9,000.00 |
| 4312.40 Highway Retirement | \$12,000.00 | \$9,721.25 | \$12,000.00 |
| 4312.41 Salt Shed | \$5,000.00 | \$1,453.82 | \$5,000.00 |
| 4312.42 Salt | \$29,000.00 | \$58,085.98 | \$35,000.00 |
| 4312.43 Sand | \$25,000.00 | \$42,038.44 | \$30,000.00 |
| 4312.50 Expense/Office Supplies | \$250.00 | \$16.19 | \$250.00 |
| 4312.52 Highway Uniforms/Clothing Allowance | \$1,500.00 | \$1,350.00 | \$1,500.00 |
| 4312.54 Utilities | \$11,000.00 | \$6,695.57 | \$7,000.00 |
| 4312.55 Pellets | \$5,000.00 | \$4,448.10 | \$4,500.00 |
| 4312.63 Building Maintenance | \$3,000.00 | \$955.06 | \$2,000.00 |
| 4312.65 Road Signs | \$1,500.00 | \$3,127.44 | \$5,000.00 |
| 4312.66 Bridges & Culverts | \$50,000.00 | \$61,038.76 | \$50,000.00 |
| 4312.71 Vehicles Maintenance & Repairs | \$40,000.00 | \$60,125.72 | \$40,000.00 |
| 4312.70 Vehicle Fuel | \$30,000.00 | \$31,463.25 | \$30,000.00 |
| 4312.80 Road Maintenance Materials | \$50,000.00 | \$63,930.36 | \$60,000.00 |
| 4312.81 Chloride | \$0.00 | \$0.00 | \$10,000.00 |
| 4312.84 Tools | \$600.00 | \$992.89 | \$1,100.00 |
| 4312.85 Equipment Rental | \$5,000.00 | \$704.00 | \$5,000.00 |
| 4312.90 Subcontracted Services (See Note 44) | <u>\$15,000.00</u> | <u>\$68,862.50</u> | <u>\$20,000.00</u> |
| 4312.95 Paving Materials (Note 26) | <u>\$50,000.00</u> | <u>\$299,316.28</u> | <u>\$50,000.00</u> |
| 4312.96 Paving Equipment | <u>\$5,000.00</u> | <u>\$0.00</u> | <u>\$5,000.00</u> |

| | | | |
|--|---------------------|---------------------|---------------------|
| 4312.91 Roadside Mowing | \$6,000.00 | \$5,000.00 | \$6,000.00 |
| 4315.87 Transfer to Highway Vehicle Replacement See Note 24) | \$40,000.00 | \$11,796.38 | \$40,000.00 |
| Total for 4300 Highways, Streets & Bridges | \$583,850.00 | \$936,854.51 | \$624,000.00 |
| | | | |
| 4324 Transfer Station | | | |
| 4324.10 Transfer Station Salaries | \$31,000.00 | \$31,266.83 | \$31,930.00 |
| 4324.20 Transfer Station Payroll Taxes | \$0.00 | \$2,617.40 | \$2,700.00 |
| 4324.40 Transfer Station Utilities | \$4,500.00 | \$4,489.76 | \$4,500.00 |
| 4324.50 Transfer Station Office Supplies | \$100.00 | \$0.00 | \$50.00 |
| 4324.63 Building and Grounds Maintenance | \$3,000.00 | \$1,506.12 | \$3,000.00 |
| 4324.64 Equipment Maintenance | \$5,000.00 | \$9,946.55 | \$5,000.00 |
| 4324.71 Equipment Rental | \$0.00 | \$3,704.50 | \$5,000.00 |
| 4324.72 Equipment Replacement Fund | \$0.00 | \$0.00 | \$10,000.00 |
| 4324.80 C&D Tipping (See Note 28) | \$10,000.00 | \$9,360.15 | \$10,000.00 |
| 4324.81 MSW Tipping (See Note 28) | \$24,000.00 | \$28,570.08 | \$26,000.00 |
| 4324.82 NEKWMID Fees (See Note 29) | \$10,000.00 | \$14,787.88 | \$18,000.00 |
| 4324.83 Transportation (See Note 27) | \$25,000.00 | \$36,464.00 | \$34,000.00 |
| 4324.84 State Franchise Tax (See Note 30) | \$2,800.00 | \$1,553.93 | \$2,100.00 |
| 4324.87 Bags | \$0.00 | \$0.00 | \$8,400.00 |
| 4324.88 Uniforms | \$3,855.28 | \$4,987.07 | \$4,100.00 |
| 4324.95 Tire Recycling Expense | <u>\$0.00</u> | <u>\$3,368.20</u> | <u>\$800.00</u> |
| Total for 4324 Transfer Station | \$119,255.28 | \$152,622.47 | \$165,580.00 |
| | | | |
| 4415 Health | | | |
| 4415.05 Green Up Day | \$100.00 | \$100.00 | \$100.00 |
| 4415.06 Opioid Settlement Funds Disbursement See Note 31) | \$0.00 | \$1,894.00 | \$518.13 |
| 4515.10 Health& Human Services Agencies (See Note 41) | \$6,505.00 | \$6,710.00 | \$10,558.00 |
| 4415.30 State Quarterly Health Contribution | <u>\$0.00</u> | <u>\$296.89</u> | <u>\$0.00</u> |
| Total for 4415 Health | \$6,605.00 | \$9,000.89 | \$11,176.13 |

| | | | | |
|---|--------------------|--------------------|------------|--------------------|
| 4520 Cultural and Recreational | | | | |
| 4520.10 Old Home Day | \$1,000.00 | | \$1,000.00 | \$1,000.00 |
| 4520.20 Community Events, Social Engagement & Recreation (CESER) (See Note 35) | \$0.00 | \$0.00 | | \$2,500.00 |
| 4520.30 Adult Education (Northeast Kingdom Learning Services) | \$250.00 | \$250.00 | | \$250.00 |
| 4520.40 Fairbanks Museum (See Note 32) | \$1,264.00 | \$1,264.00 | | \$1,264.00 |
| 4520.50 Transportation (RCT) (See Note 42) | <u>\$460.00</u> | <u>\$460.00</u> | | <u>\$2,787.00</u> |
| Total for 4520 Cultural and Recreational | \$2,974.00 | \$2,974.00 | | \$7,801.00 |
| 4652 Economic Development | | | | |
| 4652.20 NRCD Essex County Natural Resource Council | \$1,000.00 | \$1,000.00 | | \$1,000.00 |
| <u>4652.10 Economic Development Agencies (NVEDA)</u> | <u>\$1,010.00</u> | <u>\$1,010.00</u> | | <u>\$1,184.00</u> |
| Total for 4652 Economic Development | \$2,010.00 | \$2,010.00 | | \$2,184.00 |
| 4912 Special Revenue Funds | | | | |
| 4912.10 Transfer to Alden Balch Memorial Library | \$25,750.00 | \$25,750.00 | | \$25,750.00 |
| 4912.50 Transfer to Town Owned Cemeteries | \$5,650.00 | \$5,650.00 | | \$5,650.00 |
| 4912.55 Transfer To Riverside Cemetery | \$4,500.00 | \$4,500.00 | | \$4,500.00 |
| 4912.60 Transfer to Fire District #1 | \$600.00 | \$600.00 | | \$600.00 |
| 4912.65 Transfer to Fire District #2 | \$600.00 | \$600.00 | | \$600.00 |
| 4912.70 Transfer To Senior Center | \$10,000.00 | \$10,000.00 | | \$10,000.00 |
| 4912.80 Town-Owned Property Sale Funds to Fire Districts | <u>\$0.00</u> | <u>\$3,087.28</u> | | <u>\$0.00</u> |
| Total for 4912 Special Revenue Funds | \$47,100.00 | \$50,187.28 | | \$47,100.00 |
| 4931 Payments to Other Governments | | | | |
| 4931.10 Essex County (See Note 25) | \$51,877.50 | \$78,633.95 | | \$50,000.00 |
| 4931.20 Watershed Management | \$0.00 | \$1,350.00 | | \$1,350.00 |
| Total for 4931 Payments to Other Governments | \$51,877.50 | \$79,983.95 | | \$51,350.00 |

| | | | |
|---|---------------------------|------------------------------|-----------------------|
| 4915 Trust & Capital Reserve Funds | | | |
| 4915.15 Vehicle Loan Payments (See note 33) | <u>\$19,820.32</u> | <u>\$48,023.94</u> | <u>\$18,800.00</u> |
| Total for 4915 Trust & Capital Reserve Funds | \$19,820.32 | \$48,023.94 | \$18,800.00 |
| TOTAL EXPENSE | <u>\$1,297,957.35</u> | <u>\$1,924,123.08</u> | <u>\$1,539,172.84</u> |
| TOTAL PROFIT/LOSS | <u>\$116,212.65</u> | <u>\$242,887.18</u> | <u>\$200,415.69</u> |
| Kingdom East School District Payment (See Note 43) | <u>1,895,806.49</u> | <u>\$2,123,303.10</u> | |

2026 Budget Notes

Note 1: State Grants and Reimbursements:

In past years this line item was used as a catch all for State Grants and Reimbursements. For 2025 and beyond, State Grants and Reimbursements are now individually tracked in separate line items.

Note 2: Better Connections Grant/AOT Bike/Pedestrian Scoping Study:

In 2025, the Town received a Better Connections Grant in the amount of \$97,500 which will be used to study transportation and economic development in Gilman. The Town also received a \$48,000 Agency of Transportation Bike and Pedestrian Scoping Study Grant in 2025. Please also see Note 3.

Note 3: Better Connections Grant/AOT Bike/Pedestrian Scoping Study Expense:

This line item represents the matching funds of \$19,500 required to obtain this grant funding.

Note 4: Transfer Station Recyclables Income:

This line item represents fees received from recycling cardboard, glass, plastics and metals at the Transfer Station

Note 5: Equalization Payment (Lister Grant):

Each year, the Town receives a per parcel State Grant based on the total value of the Grand List.

Note 6: AOT Highway Aid:

In addition to the quarterly Agency of Transportation Grant funding received from the State, in 2025 we received an additional grant of \$144,000 which was used to extend the paving mileage on River Road. Because the State's fiscal year runs from July 1st – June 30th each year, two of the AOT quarterly grants budgeted in 2025 will actually be received in 2026.

Note 7: The Town Property Sale Income:

In 2025, the Town sold 3 Town-Owned properties at 143 Riverside Avenue in Gilman, 2157 River Road in Lunenburg and 135 W. Main Street in Lunenburg. As of this budget publication, the Town has no plans to sell Town-Owned property in 2026.

Note 8: Vital Records Repair:

The Town charges \$15/page for recording Land Records. As of 2019, the State requires that \$4 of that \$15 fee be placed in a Vital Records Repair Fund. In some years, the Town appropriated \$2,000 to repair one of the Land Record binders. This \$3,500 reflects the expected number of pages to be recorded in 2026 times \$4.

Note 9: Town Clerk Health/Town Treasurer Health Insurance:

In 2025, the Town Clerk and Town Treasurer opted not to take advantage of the Town's health care benefit. The \$402.30 reported on this line item represents final health care costs for the previous Town Clerk/Town Treasurer. In 2026, the Town Clerk/Town Treasurer plans to take partial advantage of the Town's health care benefit.

Note 10: Town Clerk/Town Treasurer Salaries:

All Town employees will receive a 3% cost of living increase for 2026. After a year as Town Clerk/Town Treasurer, Gary Briggs has noted that the amount of time the Clerk's position takes is far greater than the amount of time the Treasurer's position takes, and it's often difficult to distinguish between the tasks of the 2 positions. The Select Board believes a better allocation of the total salary of the Clerk/Treasurer is represented by a 75%/25% split. The combined Clerk/Treasurer salary for 2026 is \$47,077.88 which represents a 3% increase over 2025 salaries.

Note 11: Tax Map:

This is the annual fee we pay to keep our tax maps and indexes current.

Note 12: Town Owned Property Disbursements:

Town-owned properties are sold via announced seal bid auctions. By Vermont Statutes, the Town can only accept an amount equal to the outstanding property tax delinquency at the time the Town assumed ownership of the property. When the accepted bid is greater than the tax delinquency, The Town must remit that amount to the former property owner. This line item represents the amount remitted to the former owner of the property at 2157 Riverside Avenue in Lunenburg, after the Town's delinquent property tax amount was settled.

Note 13: Auditors' Supplies:

This line item represents the cost of printing and mailing the annual Town Report.

Note 14: Property Tax Refunds:

When a State Homestead payment is received after the annual due date of property taxes, this usually requires a refund because the property owner has already paid the full property tax amount so as not be in delinquency.

Note 15: Equalization Payment:

As part of the Listers' compensation, they receive a per parcel payment which is reflected in this line item.

Note 16: Copy Machine:

The Town changed its copier contract in 2025 to upgrade to a color copier in the office. Line 4194.17 and Line 4194.18 represent the expense for each copy (click fee). Color copies are charged against the individual department using them and any outside organizations are charged 20 cents/color copies.

Note 17: Municipal Building Upgrades/Improvements:

As previously noted, very little repair and maintenance work has been done on the Town Office building for more than a decade. Voters approved of this line item in the 2025 budget so some much-needed improvements could be made. Examples of expenses in this line item include: cleaning and repair of the furnace (which had not been done since 2016); paint supplies to repaint the interior of the Clerk's Office; some new office furniture; door lock work; small equipment purchases such as a new paper shredder and an assessment of the basement vault to determine needed repairs to make it useful to the Town.

Note 18: Post Office Building Repairs:

As part of the long-term contract with the US Postal Service, the Town, as lessor, is required to take care of all necessary repairs to the space occupied by the Post Office. This repair was for broken glass in the entry door and the Town was reimbursed by the contractor.

Note 19: Other General Government/Grant Expense:

This category includes all expenses related to grant funding received. In many instances, grant funding is received in the year prior to it being spent. For this note, any expenses in 2025 were from grant funding received in 2024.

Note 20: Sheriff's Fees:

Due to increases in labor costs, we have been advised by the Essex County Sheriff's Department that the hourly rate charged for coverage will increase in 2026. Currently, Lunenburg receives 20 hours of coverage/week. To maintain that many hours of coverage in 2026, the Sheriff's Fee will need to increase to \$75,000.

Note 21: Dispatch Fees:

The Town pays the Grafton County Sheriff's Office an annual fee of \$2,500 for 911 dispatch fees.

Note 22: Town 911 Coordinator Salary:

The Town receives a fee of \$35 from anyone requesting a new 911 address. \$20 of that fee is remitted to the Town's 911 Coordinator for onsite work required to assign a 911 address.

Note 23: Lancaster Ambulance Coverage:

Because a payment was not made by the 11/1/24 deadline to the Town of Lancaster for ambulance services, a payment of \$59,140 was made in February 2025, which accounts for the overage in this line item. The Town of Lancaster has informed the Select Board that the cost to continue ambulance coverage in 2026 will be \$93,450.

Note 24: Vehicle Replacement:

Beginning in 2025, the funds approved by voters for both emergency and highway vehicle replacement are now held in 5-month, short-term CDs, earning interest of over \$1,800/5-month period.

Note 25: Essex County: All Towns in Essex County are required to provide support to the Essex County Courthouse complex in two annual installments. The 11/1/24 installment was missed so had to be paid from 2025 funds.

Note 26: Paving Materials:

\$144,000 of this line item expense was received as a State grant.

Note 27: Transportation:

This line item represents the fees paid to Normandeau Trucking to transport the compacter and contract containers at the Transfer Station to the Carberry Landfill in Berlin, NH.

Note 28: C&D and MSW Tipping:

These line items represent the fees charged by the Androscoggin Valley Regional Refuse District (Carberry Landfill in Berlin, NH) for disposal of both the compacter and C&D containers. Fees are based on the number of tons disposed of at the landfill.

Note 29: NEKWMD Fees:

Lunenburg is a member of the Northeast Kingdom Waste Management District. As part of our membership, we pay fees to the District, based on the number of tons disposed of at Carberry Landfill in Berlin, NH.

Note 30: State Franchise Tax:

The State of Vermont charges a quarterly franchise tax based on the number of tons disposed of at the Carberry Landfill in Berlin, NH.

Note 31: Opioid Settlement Funds Disbursement:

This line item represents the disbursement of funds received by the Town as part of the National Opioid Settlement. These funds are disbursed to area organizations that have an existing substance abuse program or offer services for substance abuse survivors.

Note 32: Fairbanks Museum:

For supporting the Fairbanks Museum, any Town resident receives complimentary admission to the Museum throughout the year. So far in 2025, 85 residents have visited the Museum and taken advantage of this offer.

Note 33: Vehicle Loan Payments:

The Town had 2 annual loan payments remaining on one of the Highway trucks. To save interest costs, a decision was made to payoff the entire loan in 2025 out of the Highway Vehicle Replacement fund.

Note 34: Act 27 of 2025 Lei Payment:

State Act 27 provided for one-time block grant payments to municipalities. We do not expect to receive these funds in FY26.

Note 35: Community Events, Social Engagement, and Recreation (CESER):

As a result of VCRD's Community Visit in 2024, the Community Events, Social Engagement, and Recreation Task Force was created, with the goal of revitalizing recreation and community events. In 2025, CESER has organized cribbage and walking nights and co-planned the Hello Summer Celebration held at Fox Field & Forest in June, to name just a few. The Committee is requesting \$2,500 in funding to go towards increasing activities for residents.

Note 36: Property Taxes Current: The actual amount of current property taxes received in 2025 was \$2,812,965.87. We deduct the Kingdom East School tax amount from those receipts to accurately reflect the actual non-education property tax receipts.

Note 37: Rental of Municipal Property: As part of our contract with USPS, the Town must pay for any repairs affecting operation of the Lunenburg post office. In 2024, dock repairs totaling \$4340.41 we're not paid so USPS will be deducting the cost of those repairs over the course of 2 monthly rental payments in 2025 and 11 monthly rental payments in 2026.

Note 38: Auditors' Salaries: Auditors' salaries are capped at \$1,200/each/year. In 2025, Auditors began billing on an hourly rate basis for actual work performed.

Note 39: Payroll Taxes: The Select Board voted to have all elected and appointed officials who receive compensation to be paid as Contract Employees, with the exception of the Town Clerk, Town Treasurer and Assistant Town Clerk, as State law requires these positions be categorized as Town Employees. Contract employees will be issued a 1099 form in January of each year and be responsible for their own income tax deductions.

Note 40: Re-appraisal: We try to set aside \$30,000/year to cover the \$150,000+ cost of the reappraisal done every 5 years. These funds are now held in a 12-month CD and earning interest.

Note 41: Health and Human Services: Towns receive appropriation requests from various health agencies in our region. We have traditionally supported these requests. This line item includes the following requests: Umbrella (\$1,000); Northeast Council on Aging (\$2,750); Vermont Center for Independent Living (\$200); Northeast Kingdom Human Services (\$1,394); Vermont Association for the Blind (\$500); Northeast Kingdom Youth Services (\$300); Northern Counties Healthcare/Caledonian Home Health Care & Hospice (\$1,800)

Note 42: Transportation (RCT): This line item represents a funding request by Rural Community Transport (RCT) for services provided to residents in the Town of Lunenburg. In 2025, RCT provided 1,193 rides, totaling 32,223 miles, to residents.

Note 43: Kingdom East School District Payment: The 2026 budgeted amount for education tax is based on current reports out of Montpelier suggesting that the 2026 education property tax rate could increase as much as 12%.

Note 44: Subcontract Services: The majority of work given to subcontractors was for FEMA-related projects and paid for by the FEMA reimbursement shown in Line 3354.

Town of Lunenburg Vermont
Post Office Box 54
Lunenburg, VT 05906-0054



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