



Town of
Sharon

2024 Annual Report

2025 Town Meeting

FY24 Reports

FY26 Proposed Budget

SELECTBOARD STATEMENT

Professional Independent Auditors Mudgett Jennett & Krogh-Wisner PC, CPA have completed an audit of the Town's financial records for the period July 1, 2023 through June 30, 2024.

Copies of the complete FY2024 Town Audit Report are available at the Town Office. The report is also available as a download from the Town's website www.sharonvt.net.

2024 Financial reports submitted by non-profit organizations have not been audited by the Town.

Thank you to all volunteers, staff, and town officials for all the work you have done to prepare your reports to comply with the deadlines for voting on March 4th, 2025.

Respectfully submitted,

Sharon Selectboard

Kevin Gish, Chair

Scott Henkels, Vice-Chair

Ted Austin, Clerk

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A Note of Appreciation

To the Elections Officials and Local Poll Workers of Sharon



Thank you!

Under the leadership of Town Clerk Catherine Sartor, the Town of Sharon elections workers presided over a grand total of seven unique voting days and eight separate votes, starting with the School District's Annual Meeting in March and wrapping up with the General Elections in November.

To see so many elections in one year is unusual for our Town, and it is a healthy sign of democracy in action. We want to take a moment to extend our heartfelt gratitude for your evenhanded and considered approach, treating each of our voters with respect and sensitivity. Your dedication, hard work, and commitment to ensuring a fair, transparent, and efficient voting process are vital to our Town.

From the early mornings to the late nights, you have played a crucial role, ensuring that every vote is counted and every voice is heard. Your professionalism, patience, and attention to detail have made a significant impact on our community.

Sharon saw an impressive voter turnout in 2024, with some voters participating for the first time in their adult lives. Your efforts have empowered our community to make informed choices and participate actively in our democracy.

Thank you for your service, your integrity, and your tireless work. You serve a foundational role in our democracy, and we deeply appreciate all that you do.

Get Involved!

Become an Election

Worker: Help manage polling places, check in voters, distribute ballots, and provide guidance on using voting equipment.

Provide Transportation:

Offer rides to voters who face transportation challenges, ensuring they can reach polling places.



Engage with

Campaigns: Volunteer with campaigns to make phone calls, canvass neighborhoods, or distribute campaign materials.

Participate in Voter

Registration Drives: Help organize or participate in events aimed at registering new voters.

Listen to the preschoolers: Vote!

Town Meeting 2025

LOCATION: Sharon Elementary School Gymnasium

DATE: Tuesday, March 4th, 2025

TIME: 9:00 AM

Candidates Who Filed for Election in 2025*

Town Moderator for 1-year term: Steve Basham

Collector of Delinquent Taxes for 1-year term: No candidate

Selectboard for 3-year term: Ted Austin

Lister for 3-year term: Ken Wright

*These positions are voted on by Australian Ballot

Who can answer questions about voting and voter registration?

The Town Clerk is available to answer questions regarding voting and voter registration.

Hours: Mon/Tue/Thu 8:00 AM – 3:30 PM; Wed. 8:30AM – 11:30AM or by appointment

Phone: (802) 763-8268 (press 1)

Email: clerk@sharonvt.net

How do I know what articles will be voted on at Town Meeting 2025?

The Warning for Town Meeting 2025 is your best resource. It outlines all the legally warned articles that can be voted on at the 2025 annual meeting.

How do I participate in Town Meeting 2025?

If you want to vote on **all** questions that come before the Sharon voters, you will need to vote in person at the meeting **AND** vote by Australian ballot.

What about absentee ballots for early voting?

Please see the “Notice to Voters” for procedures. You will need to contact the Town Clerk to request an absentee ballot for early voting. Absentee ballots are for voting on those articles that are voted on by Australian ballot only.

Received for record January 22 A.D. 2025
at 8:45 o'clock 4 M. and recorded in
Sharon land Records, Vol. 113 Page 523-524
Attest: Catherine Linton J.C.



**Town of Sharon
Annual Meeting Warning
MARCH 4th, 2025**

The legal voters of the Town of Sharon are hereby warned and notified to meet in the Sharon Elementary School at 135 School Street in said Town on March 4th, 2025 at 9:00AM to transact the following business from the floor:

- Article 1 To elect the following Town Officers:
Trustee of Public Funds for a 3-year term
Trustee of Baxter Library for a 3-year term
Trustee of Baxter Library for a 3-year term
Trustee of Chester Downer Fund for a 3-year term
- Article 2 To hear the reports of the Town Officers.
- Article 3 Shall the voters authorize total fund expenditures of \$2,082,582, including highways, of which \$1,537,000 shall be raised by property taxes?
- Article 4 Shall the voters establish a reserve fund to be called the Fire Station Building Improvement Reserve Fund to be used for the Fire Station buildings in accordance with 24 VSA §2804?
- Article 5 Shall the voters raise and appropriate the sum of \$10,000 to the Fire Station Building Improvement Reserve Fund?
- Article 6 Shall the voters compensate the Town Treasurer with a salary instead of any statutory fees allowed under 32 VSA §1672?
- Article 7 Shall the voters authorize payment of real and personal property taxes in two (2) installments with the due dates being Wednesday, September 17, 2025 and Wednesday, February 11, 2026 to be delivered in-person or by electronic transfer to the tax collector by 6PM EST on or before the due dates, or, if mailed, postmarked by the USPS on or before the due dates pursuant to 32 VSA §4773?
- Article 8 Shall the voters rescind the graduated penalty charged by the collector of delinquent taxes of two percent (2%) of the tax collected for payments made in the first seven days after the second of two due dates, and then an additional six percent (6%) of the tax for the eighth (8) day and thereafter pursuant to 32 VSA §1674(3)(B)?
- Article 9 Shall the voters set the amount of the penalty charged by the collector of delinquent taxes for all payments made after the final due date to eight percent (8%) of the tax owed pursuant to 32 VSA §1674(3)(A)?

- Article 10 Shall the voters increase the number of Justices of the Peace from five to seven pursuant to the Vermont Constitution, Chapter II §52?
- Article 11 Shall the voters change the date of their annual town meeting to the third day (Saturday) preceding the first Tuesday in March pursuant to 17 VSA §2640(B)?
- Article 12 Shall the voters set the start time of town meeting as nine o'clock in the morning pursuant to 17 VSA §2655?
- Article 13 Shall the voters authorize providing notice of the availability of the annual report by postcard, mailed to all registered voters at least 30 days before the annual meeting instead of mailing or otherwise distributing the report to the voters of the town pursuant to 24 VSA §1682(A)?
- Article 14 Shall the voters conduct any non-binding business relevant to this meeting?

ARTICLE TO BE VOTED ON BY AUSTRALIAN BALLOT

- Article 1 To elect the following Town Officers by Australian Ballot:
 - Town Moderator for 1-year term
 - Collector of Delinquent Taxes for 1-year term
 - Lister for a 3-year term
 - Lister for the remaining 1-year of a 3-year term
 - Selectboard for 3-year term

Polls open from 7AM – 7PM.

Dated this 21ST day of JANUARY 2025.

SIGNATURES

Kevin Gish
 Kevin Gish, Chair

Scott Henkels
 Scott Henkels, Vice Chair

Ted Austin
 Ted Austin, Clerk

Received for record before being posted this 22 day of January 2025 at 8:45A.

Attest: Catherine Sartor, Sharon Town Clerk

NOTICE TO VOTERS

For Local Elections

BEFORE ELECTION DAY:

CHECKLIST POSTED at Clerks Office by **FEBRUARY 2nd, 2025**. If your name is not on the checklist, then you must register to vote.

SAMPLE BALLOTS will be posted by **FEBRUARY 22nd, 2025**.

HOW TO REGISTER TO VOTE: There is no deadline to register to vote. You will be able to register to vote on the day of the election. You can register prior by visiting the town clerk's office or going online to **olvr.vermont.gov**.

REQUEST EARLY or ABSENTEE BALLOTS: You or a family member can request early or absentee ballots at any time during the year of the election in person, in writing, by telephone, email, or online at mvp.sec.state.vt.us. The latest you can request ballots for the **2025 Town of Sharon** Election is the close of the Town Clerk's office on **MONDAY MARCH 3rd 2025, by 12 Noon**. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

WAYS TO VOTE YOUR EARLY BALLOT:

- You may vote in the town clerk's office before the deadline.
- Voter may take his or her ballot(s) out of the clerk's office and return in same manner as if the ballots were received by mail.
- Have the ballot mailed to you, and mail or deliver it back to the clerk's office before Election Day or to the polling place before 7:00 p.m. on Election Day.
- If you are sick or disabled before Election Day, ask the town clerk to have two justices of the peace bring a ballot to you at your home. (Ballots can be delivered on any of the eight days preceding the day of the election or on the day of election.)

ON ELECTION DAY:

If your name was dropped from the checklist in error or has not been added even though you submitted a timely application for addition to the checklist, you can fill out a new registration form.

- ! If the clerk or Board of Civil Authority does not add your name, you can appeal the decision to a superior court judge, who will settle the matter on Election Day. Call the Secretary of State's Office at 1-800-439-VOTE (439-8683) for more information.

If you are a first-time voter who submitted your application to the checklist individually by mail and did not submit the required document, you must provide a current and valid photo identification, or a bank statement, utility bill, or government document that contains your name/current address.

If you have physical disabilities, are visually impaired or can't read, you may have assistance from any person of your choice. If any voters you know have disabilities let them know they can have assistance from any person of their choice.

If you know voters who cannot get from the car into the polling place let them know that ballot(s) may be brought to their car by two election officials.

If you have any questions or need assistance while voting, ask your town clerk or any election official for help.

NO PERSON SHALL:

- ! Vote more than once per election, either in the same town or in different towns.
- ! Mislead the board of civil authority about your own or another person's true residency or other eligibility to vote.
- ! Hinder or impede a voter going into or from the polling place.
- ! Socialize in a manner that could disturb other voters in the polling place.
- ! Offer bribe, threaten, or exercise undue influence to dictate or control the vote of another person.

FOR HELP OR INFORMATION: Call the Secretary of State's Office at 1-800-439-VOTE (439-8683). (Accessible by TDD)

If you believe that any of your voting rights have been violated, you may file an Administrative Complaint with the Secretary of State's Office, 128 State Street, Montpelier, VT 05633.

If you believe you have witnessed efforts to commit any kind of fraud or corruption in the voting process, you may report this to your local United States Attorney's Office.

If you have witnessed actual or attempted acts of discrimination or intimidation in the voting process, you may report this to the Civil Rights Division of the United States Department of Justice at (800) 253-3931.

INSTRUCTIONS FOR VOTERS using Vote Tabulator Ballots

CHECK-IN AND RECEIVE BALLOTS:

- Go to the entrance checklist table.
- Give your name and, if asked, street address to the election official in a loud voice.
- Wait until your name is repeated and checked off by the official.
- An election official will give you a ballot.
- Enter within the guardrail and go to a vacant voting booth.

MARK YOUR BALLOT: For each office listed on the ballot, you will see instructions to “Vote for not more than one, or Vote for not more than two, etc.”

- To vote for a candidate, fill in the oval to the right of the name of the candidate you want to vote for.
- WRITE-IN candidate(s). To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot and either write-in the name or paste on sticker, then fill in the oval.

CAST YOUR VOTE by depositing your voted ballot into the vote tabulating machine, Wait for the green check mark.

LEAVE the voting area immediately by passing outside the guardrail.

TOWN OF SHARON, VT

Received for record March 11 A.D. 2024

at 8:41 o'clock A M. and recorded in

Sharon Town Records, Vol. 1 Page 103-111

Attest: Catherine J. Carter J.C.

**Town of Sharon
Annual Meeting Minutes
Tuesday, March 5th, 2024**

Moderator Steven Basham called the meeting to order at 9:00AM

The Moderator led the attendees in the Pledge of Allegiance.

The Moderator referenced procedural reminders and common motions.

The Moderator introduced Representative Jim Masland, and with no objection, the voters yielded to the floor.

Representative Jim Masland discussed the difficulties this year in education funding. Some by default and some by design. He discussed spending items being looked at by the Legislature. Representative Masland talked about Act 127 and weighted students, as well as Act H850, instituting a credit and establishing a linear relationship.

The voters were given the opportunity to ask questions. With no questions asked, the business of the Town of Sharon Annual Meeting proceeded.

The Moderator read Article 1. To elect the following Town Officials by Australian Ballot.

- Town Moderator for 1-year term
- Collector of Delinquent Taxes for 1-year term
- First Constable for 1-year term
- Selectboard for 3-year term
- Town Clerk for a 3-year term
- Lister for 3-year term

The moderator noted that these positions are on the Australian Ballot and that voters will need to vote by 7:00pm today to have their vote counted.

The Moderator read Article 2. To elect the following Town Officers:

- Trustee of Public Funds -3year term**
- Trustee of Baxter Memorial Library-3 year term**
- Trustee of Downer Fund-3 Year term.**

The Moderator called for nominations.

Trustee of Public funds 3-year term.

Galen E Mudgett nominated Pauline Morrill, with no other nominations, Pauline Morrill was elected as Trustee of Public funds for a 3-year term.

Trustee of Baxter Library – 3-year term:

Emma Basham nominated Finni Trimpi, and the Moderator stated that as the nomination was uncontested, Finni Trimpi was elected Trustee of Baxter Library for a 3-year term.

Trustee of Downer Fund – 3-year term:

Bob Ferguson nominated Jim Kearns, and with no objections or other nominations, Jim Kearns was elected.

The Moderator corrected himself stating that he neglected to have a voter move Article 2. Elaine Kearns moved the article, and Will Davis seconded. The Article 2 motion passed unanimously by a voice vote.

The Moderator read Article 3. To receive the reports of Town Officers.

The Moderator explained that as this article is common business, it could be adopted without a vote. As there were no objections, the article was adopted, and the voters proceeded to hear the reports of the Town Officers.

The floor was opened for discussion.

Selectboard Chair Kevin Gish welcomed the voters and took time to introduce Town Officials and employees who were present. He thanked the volunteers and organizations who provide services to the Town.

Kevin also encouraged residents to consider how they might be of service to the Town including the open board positions available currently, such as the Greater Upper Valley Solid Waste District, Tri Valley Transit and South Roylton Rescue. Kevin reminded the voters that if they have interest in any other boards, to please come in and discuss, as it might give a long-time member the chance to step back.

Kevin spoke about the 2023 flood damages being stabilized, in great part due to preventative measures by our road crew. All repairs are complete except for one bank slide, with is stable. FEMA reimbursement and state funding is expected to cover most repairs.

He explained the town's receipt of 80/20 grant funding for an upcoming scoping study involving sidewalk upgrades for bike access and safe walkability.

Kevin went on to talk about the many older buildings that Sharon owns and maintains. The Old Town Hall, currently occupied by the Historic Society, needs extensive repairs, and the Town Garage with its many deficiencies, including a leaky roof and lack of space. Thoughts are around repair or replacement of that building.

Kevin discussed ARPA funding of \$450,000.00 and read a report from Sarah Pfeiffer, who together with Deb Jones and Lucy Pierpont, make up the town's ARPA committee.

Kevin Gish reminded voters that Selectboard meetings are open to the public and are held on the first and third Monday of the month, in person or remote, at 6:30PM.

The floor was opened for questions: With no questions asked, the Moderator moved to the next article.

The Moderator read Article 4. Shall the Town of Sharon appropriate the amount \$2,019,789 for necessary town expenses, including highways and transfers, of which \$1,480,000 shall be raised by property taxes, and authorize the Selectboard to set a tax rate sufficient to provide the same?

Dee Gish made the motion. Mary Stoddard seconded.
The Moderator re read the article.
The floor was opened for discussion:

Assistant Selectboard Chair, Scott Henkels thanked everyone for attending and gave his report of the Towns budget, noting the impacts of Health insurance increases and employee retention as well as support services including South Royalton Rescue, Fire Department, Sherriff Servies and Senior Center. Scott explained the Fiscal Year setup and talked about this year's budget increase being less than last year's increase. Scott talked about fund balances and transfers, and FEMA support.

Scott summarized by commenting about the overall balanced budget being an increase of 5.6% over last year equaling a 4.3 cent tax rate increase. The average \$200,000.00 home would be estimated to increase by \$86.20 per year.

With no further questions, the Moderator restated the article and called the question.

Article 4 passed by a unanimous voice vote.

The Moderator read Article 5. Shall the voters of the Town of Sharon authorize the Town Treasurer to collect current taxes pursuant to 32 V.S.A §4791?

The Moderator stated that as this article was standard business, the voters could adopt the article without a vote. With no objections, the article was therefore adopted.

The Moderator read Article 6. For the fiscal year beginning July 1, 2024, through June 30, 2025, shall the Town of Sharon authorize payment of real and personal property taxes in two (2) installments, with due dates being Wednesday, September 18, 2024 and Wednesday, February 12, 2025?

The Moderator stated that with no objection, as this was an article that is considered regular business, it could be adopted without a vote.
With no objection, Article 6 was adopted.

The Moderator read Article 7. Shall the Town of Sharon vote that overdue taxes will bear an interest rate of one percent (1%) per month or part thereof for each installment until paid in full pursuant to 32 V.S.A § 5136?

The Moderator stated that again, this article is considered regular business and can be adopted without a vote. With no objections, Article 7 was adopted.

The Moderator read Article 8. Shall the town set the penalty charged by the collector of delinquent taxes for payments made after the due date for payment to two (2) percent of the tax for the first seven days, and then an additional six (6) percent of the tax for the eighth (8) day and thereafter pursuant to 32 V.S.A § 1674(3)(b)?

The Moderator stated that this is considered common business and with no objection the article could be adopted.

Kevin Gish didn't object to adopting the article, however, chose to, as he felt it worthy of discussion.

Kevin Gish moved the Article. Jon Roe Seconded.

Kevin explained the change from last year. The penalties changed in percentage and timing to help ease the burden to the taxpayer. The Selectboard felt they also should've discussed this with the Collector of Delinquent Taxes and are considering a salary vs. commission for that role.

With no further questions or comments, the Moderator re read Article 8.
The motion passed by unanimous voice vote.

Article 9. Shall the Town of Sharon vote to eliminate the office of constable pursuant to 17 V.S.A § 2651a(d)?

Dee Gish made the motion, Michael Livingston seconded.

The floor was opened for discussion:

Bob Ferguson asked the Selectboard why? Kevin Gish answered that State Law allows the elimination and that The Town of Sharon has not had a Constable in many years. Currently the Constable position requires Law Enforcement training.

Eileen Lanza asked if the safety of the town would be diminished without a Constable, or would the duties be absorbed?

Selectboard Assistant Nicola Shipman answered that the position would be absorbed by another position.

With no further questions or comments, the Moderator re-read Article 9.

The article passed unanimously by voice vote.

The Moderator read Article 10. Shall Town of Sharon vote to elect all its town officers by Australian ballot pursuant to 17 V.S.A. §2680(b)?

Karen Rodis made the motion Dennis Tatro seconded.

Kevin Gish explained that the next few Articles were added due to a petition signed by a significant amount of voters, but failed the signature requirement. The Selectboard felt that they would bring it to the voters anyway. As this has been discussed in many towns, they chose to bring for discussion.

Kevin explained that each article is separate, and that if all 3 articles are passed, Town meeting would change to having public informational meetings before the vote. Feedback would happen, but not in the same way.

Mary Stoddard Asked for data around past Town Meeting attendance.

Town Clerk, Catherine Sartor explained voters and meeting attendance and provided a few statistics.

Lister and experienced Moderator Galen Mudgett added statistics from past years showing increased numbers during Covid and specifically during use of Australian Ballots.

Dennis Tatro introduced himself and discussed the history of Town Meeting and changing times. He felt that the town would be able to hear more voices through Australian Ballot. He noted his thoughts around fairness to people who work during Town Meeting and are unable to attend. Dennis showed appreciation to the Selectboard for placing the Articles on the warning, even though the petition did not meet signature requirements.

Karen Rodis asked to consider a Town Meeting be held on a Saturday.

Sue Sellew quoted former Governor Jim Douglas stating the adoption of Australian Ballot would make it easy to skip Town Meeting. We need a Town Meeting more than ever.

Elaine Kearns stated that she never sees a conflict in town budgets during town meetings. She wants to retain comradery, and the Australian Ballot would take away tradition.

Douglas Smith Discussed Sharon Connects group. How we need each other, we need community. He likes meeting and connecting with people and he comes away with appreciation and learning about town business.

Galen Mudget interjected that the question at hand was whether or not to elect all its officers by Australian ballot.

The Moderator asked if anyone else wanted to discuss article 10.

Ryan Haac questioned the article affecting Trustees. Ryan stated that he was in support of this specific article.

Elizabeth Sowerwine noted that electing trustees by ballot would eliminate discussion.

Bob Ferguson talked about the Trustee roles traditionally being nominated from the floor, but with Australian Ballot, the roles would require petitions.

Jill Wilcox. She loves the opportunity to be involved with the community, but stated not everyone has time to take off to come to Town Meeting.

Dick Ruben. Commented on efforts with Sharon Connects to increase community engagement. He felt Australian Ballot would dilute that progress.

Joanne Webb was not in favor of Article 10. People can't get to know others through Australian Ballot.

Dan Deneen asked if we needed either or, or could we vote both ways for an individual nominee.

Catherine Sartor stated that we would not be able to vote for one individual both from the floor and from Australian Ballot.

Holly Cathart suggested options around questions and balloting.

Emma Basham noted that Trustees roles are volunteer positions, and it might be too much to put a petition requirement on them.

Laura Ronan asked about petition requirements vs. vote from the floor.

Catherine Sartor answered petitions need 1% of the voters' signatures and from the floor is a majority vote.

Kevin Gish explained that an article petition needs 5% while a candidate petition needs 1%

Kit Hood asked about deadlines as often volunteers for Trustee roles come forward days before or during Town Meeting.

Catherine Sartor stated that was a good point as petition deadlines are in January.

Ryan Haac corrected his previous comment after hearing discussions and changed his opinion to vote this article down.

Scott Henkels asked as a voter vs a Selectboard Member, if the Trustees were only different from the Officials in Article 1, as they are not paid?

Catherine Sartor answered yes except for the Moderator.

With no further discussion the Moderator re read Article 10.
Article 10 was defeated by a voice vote.

The Moderator read Article 11. Shall the Town of Sharon vote to adopt all budget articles by Australian ballot pursuant to 17 V.S.A. § 2680(c)?

Kevin Gish made the motion Joe Willis seconded.

The floor was opened for discussion:

Carol Langstaff talked about Town Meetings have come a long way. She remembers exciting discussions on budgets. It was important to her to have this day to come together for discussion.

Elaine Kearns noted that hearing tales of others can change opinions when people come together.

Bob Fergusson gave the amended school board budget article as an example of floor discussion.

Ryan Haac again took to the floor saying he feels strongly about voting the budget from the floor as there are things to act on in real time. He is against moving the budget to Australian Ballot.

Vince Gross stated that Australian Ballot as we used during Covid should be considered as we had more than double the turnout.

With no further comments or objection, the Moderator re read the article for a vote.

Article 11 was defeated by a voice vote.

The Moderator read Article 12: Shall the Town of Sharon vote on all public question by Australian ballot pursuant to 17V.S.A § (d)?

Holly Potter made the motion Elaine Kearns seconded.

Jim Kearns asked for clarification of the article.

Kevin Gish clarified that the intent was all business, other than the previous articles, would be on a ballot vs. from the floor. Kevin mentioned that the Vermont League of cities and towns advised to separate the articles.

Joseph Ronan was not in favor of this article but would consider moving the Town Meeting to a better day and time.

The Moderator re-read Article 12.

Article 12 was defeated with a voice vote.

The Moderator ready Article 13. Shall the Town of Sharon vote to transact any other non-binding business relevant to this meeting?

Karen Rodis moved the article, Michael Livingston seconded.

The Floor was opened for discussion.

Bob Ferguson spoke about South Royalton Rescue needing a representative.

Karen Rodis asked about alternative Town Meeting dates.

Laura Ronan, Will Davis, Michael Barsanti, Jim Kearns, Ryan Haac, and Elizabeth Sowerwine all noted their preference on Town Meeting dates and times.

Nicola Shipman stated that the meeting must occur within the three days prior to the first Tuesday in March

Katherine Roe stated that through her work for the State of Vermont, moving the Town Meeting to a Saturday did not prove higher voter turnouts. Data showed that Saturdays were not popular.

Kevin Gish thanked everyone for their input and the Selectboard will be checking into all the laws and rules associated with making a change.

Michael Livingston thanked the Town Officials as well as Road Foreman Frank Rogers.

Jill Wilcox thanked the town for their work and thanked the road crew.

Jill introduced the following non-binding resolution:

"I (Jill Wilcox) ask those present to pass the following non-binding Resolution:

Be it resolved that the town of Sharon calls for an immediate ceasefire in Gaza and the West Bank, and be it further resolved that in order to ensure the safety and right to life of Palestinian civilians, children and remaining Israeli hostages, the town of Sharon calls for an immediate end to US arms sales to Israel and that the US use its considerable influence to ensure the safe delivery of food and medical supplies to Gaza. We ask that a representative of the town send this message to the White House."

The Moderator brought forth a vote for this non-binding resolution:

Jill Wilcox made the motion, John Roe seconded.
The motion passed by voice vote.

Elaine Kearns reminded tax payers of the Homestead declaration and that might be an avenue to decrease property taxes.

Dee Gish Thanked the officials and talked about the Sharon Cares group and its Harm Reduction Program. She reminded the voters of the overdose education training and naloxodone distribution happening on March 21, 2024 from 5:30-7:30PM at the Sharon Academy.

Kevin Gish read a recognition of service to Mary Gavin for over two decades of her service to the Town of Sharon. Mary received a round of applause.

With no further business, the Moderator adjourned the meeting at 10:50am

Respectfully submitted by Catherine Sartor, Town Clerk

Signed: DocuSigned by: Stephen Basham 3/11/2024
F2AC9A43249E462...

Moderator Signed: DocuSigned by: Nara E Moore 3/11/2024
307A784738684F4...
Justice of the Peace

Attest: Catherine Sartor Town Clerk
Town Clerk, Sharon VT.



Town of Sharon 2024 Elected Officials

***Town Moderator** (1-year term)..... Steve Basham
***Town Clerk** (3-year term ends 2027)..... Catherine Sartor
***Delinquent Tax Collector** (1-year term)..... Ken Wright

***Selectboard**

(3-year term ends 2025; resigned 2024) Sarah Pfeiffer
(appointed July 2024 to fill vacancy)..... Ted Austin
(3-year term ends 2026) Scott Henkels
(3-year term ends 2027) Kevin Gish

***Listers**

(3-year term ends 2025) Ken Wright
(3-year term ends 2026, resigned 2024)..... Helen Barrett
(appointed June 2024 to fill vacancy)..... Nara Moore
(3-year term ends 2027) Galen Mudgett, Jr.

Justices of the Peace (Elected Nov 2022 general election)

(2-year term ends Jan. 31, 2024)..... Victoria Fullerton
(2-year term ends Jan. 31, 2024)..... John Lanza
(2-year term ends Jan. 31, 2024)..... Nara Moore
(2-year term ends Jan. 31, 2024)..... Margaret B. Raymond

Trustee of Public Funds

(3-year term ends 2025) Mary Ayer
(3-year term ends 2026) Martha Fisk
(3-year term ends 2027) Phyllis Potter

Trustees of Baxter Memorial Library

(3-year term ends 2025) Laura DeCapua
(3-year term ends 2025; resigned 2024) Sandy Johnston
(appointed March 2024 to fill vacancy)..... Rebekah Bakos-Kallgren
(3-year term ends 2026) Emma Basham
(3-year term ends 2026) Karen Rodis
(3-year term ends 2027) Finnie Trimpi

Trustees of the Chester Downer Fund

(3-year term ends 2025) Robert Ferguson
(3-year term ends 2026) Martha Fisk
(3-year term ends 2027) Jim Kearns

* Elected by Australian Ballot

Town Officers

Animal Control/Pound Keeper..... Jim Armbruster
 Emergency Management DirectorNathan Potter, Fire Chief
 Emergency Co-coordinators Becky Owens, Keith Lyman, Jr.
 E911 Coordinator..... Galen Mudgett, Jr.
 Fire Warden Dustin Potter
 Deputy Fire Warden..... Andrew Brackett
 Flood Hazard Bylaw Administrator..... Tom (“Geo”) Honigford
 Town Health Officer..... Keith Lyman, Jr.
 Planning / DRB Administrator..... Andrea Morgan
 TreasurerDeborah Jones
 Tree Warden..... Vince Gross
 Vermont Green Up Day Coordinator..... Sharon Conservation Commission

Town Clerk’s Office

Assistant Town Clerk..... Carol Flint
 Assistant Town Clerk..... Deborah Jones
 Assistant Town Clerk..... Judi Kehoe

Baxter Memorial Library

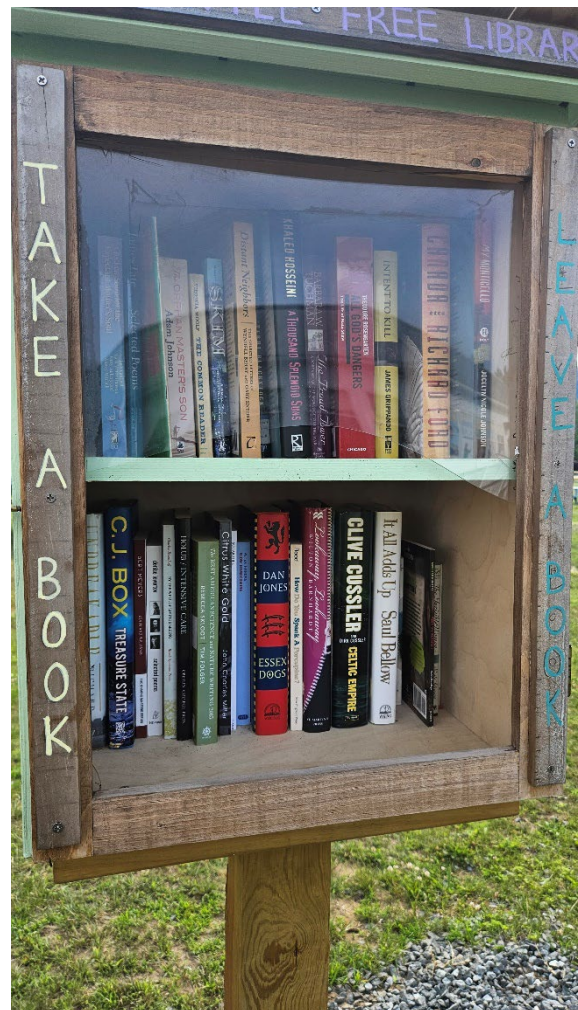
Library Director Shana Ronayne Hickman

Town Offices Staff

Cleaning Services..... Melissa Frary
 Accounts Payable Clerk..... Joni Latuch-Lyman
 Finance Manager..... Lucy Pierpont
 Town Administrator.....Nicola Shipman

Highway Department

Road Foreman (resigned 2024)..... Frank Rogers
 Highway Supervisor (hired 2024).....Allen Wight
 Road Crew (resigned 2024) Brad Howe
 Road Crew (hired 2024)..... Mark Earle
 Road Crew (hired 2024).....Anthony Jones
 Road Crew (hired 2024)..... Lucas Getman



Local Commissions & Committees

Conservation Commission

(term ends 2025) Dick Ruben
(term ends 2025) Michael Zwickelmaier
(term ends 2025) vacant
(term ends 2026) Scott Chesnut
(term ends 2026) Dan Daneen
(term ends 2027) Luis Bango
(term ends 2027) Donna Foster
(term ends 2028) Sam Brakeley
(term ends 2028) Erik Skarsten

Planning Commission/DRB*

(term ends 2025) John Roe
(term ends 2025) Lucy Gibson
(term ends 2025) vacant
(term ends 2026) Sue Sellew
(term ends 2026) Dana Colson
(term ends 2027) Dee Gish
(term ends 2027) Paul Kristensen

**PC members also serve as members of the
Development Review Board, which administers
land use regulations including Subdivision
Regulations and the Flood Hazard Area Bylaw*

Cemetery Committee

(1-year term) Cole Hull
(1-year term) Stacey Lober
(1-year term) Dave Phillips

Opioid Settlement Advisory Committee

(1-year term) Dee Gish
(1-year term) Eileen Lanza
(1-year term) Deb Jones

Energy Committee

(1-year term) Dee Gish
(1-year term) Jill Wilcox
(1-year term) Ryan Haac

Recreation Committee

(1-year term) Tiffany Clark
(1-year term) Samantha Potter

Regional Boards and Commissions

Ashley Community Forest Board

(2025; resigned 2024) Rob Stainton
(appointed to fill vacancy) Kevin Gish
(2026) Erik Skarsten

EC Fiber Telecommunications District

Representative David Karon
Alternate Clare Holland

GUV Solid Waste Management District

(2-year term ends 2026) Kevin Gish
(2-year term ends 2026) Scott Henkels, Alt.

South Royalton Rescue Advisory Board

Representative Bob Stoddard
Representative Lara Ronan
Representative Mary Gavin

Tri-Valley Transit

Representative vacant

**Two Rivers Ottauquechee Regional Planning
Commission (“TRORC”)**

Town Commissioner Ira Clark
Alternate Sue Sellew
TAC Committee Nicola Shipman
Liaison to IREC Ryan Haac

Sharon Fireman’s Association



Chief Nathan Potter
Assist. Chief Dustin Potter
President Andrew Brackett
Vice President Frank Rogers
Treasurer Tom Lober
Clerk Keith Lyman Jr.

Old Home Day

President.....Jennifer Donahue
Volunteer.....Nicole Antal
Volunteer.... Tonya Lyman Armstrong
Volunteer..... Stacey Lober

Sharon Historical Society

President Mary Ayer
Vice President.....Dave Phillips
Treasurer Martha Fisk
SecretarySue Sellew

Pine Hill Cemetery Association

President..... Doris Backus
Vice President Pam Brackett
Secretary..... Doris Backus
TreasurerMartha Fisk
Sexton..... Joseph Willis

Sharon Connects

Third Wednesday of each month
at 6:30PM
Steele Chapel Sharon
www.sharonconnects.org



Sharon Historical Society



Sharon Connects

2024 Selectboard Report

Hello, Sharon residents! Your current Selectboard consists of Ted Austin, Scott Henkels and Kevin Gish. We hope you will take a few minutes to read the highlights for the past year.

The Selectboard would like to offer sincere thanks to Shana Hickman, Deb Jones, Andrea Morgan, Galen Mudgett, Lucy Pierpont, Cathy Sartor, Nicola Shipman, and Ken Wright for their dedicated and citizen-focused work for our Town. They do a superb job of assisting residents and helping you feel at ease with local government. Despite significant turnover, our road crew continues to keep our roads in excellent shape, especially considering the challenging wetter & icier conditions that we have been experiencing compared to previous years.

2024 Town Officer News

Resignations

- The Selectboard experienced transition with the resignation of Sarah Pfeiffer. The Selectboard would like to thank Sarah for her service as a Selectboard member. Sarah was an active listener who offered a caring, well-thought-out approach to the topics at hand.
- Helen Barret resigned from her role as a Town Lister. Please join us in thanking Helen for her twenty-three years as a lister in Sharon.
- Rob Stainton resigned from the Ashley Community Forest Board after two years of service. Thank you, Rob, for your dedication to the woods of Ashley.
- Sandy Johnston resigned from her role as a Baxter Memorial Library Trustee. Thank you, Sandy for your service to the Town!

Appointments

- Ted Austin was appointed as the Selectboard Clerk
- Nara Moore was appointed as a Town Lister.
- Kevin Gish was appointed to serve on the Ashley Community Forest Board
- Donna Foster was appointed to serve as a Conservation Commissioner.
- Dustin Potter and Andrew Brackett were both reappointed by the State to serve an additional five-year term as the Town's Fire Warden and Deputy Fire Warden, respectively.
- Lara Ronan and Bob Stoddard were appointed as Sharon representatives serving on the South Royalton Rescue Advisory Board.
- Rebekah Bakos-Kallgren was appointed to serve as a Baxter Memorial Library Trustee.

Municipal Governance

The Selectboard voted to create the Opioid Settlement Advisory Committee to help educate Sharon residents regarding resources available for opioid use disorder. Initially staffed by volunteer members of the Sharon Cares group, the newly established committee has initiated an emergency backpack program with supplies for people in crisis and is also distributing Narcan to various locations in Town. The committee also contributed during the Informational Meeting preceding the vote on retail cannabis sale in Town. The committee will make recommendations to the Selectboard for how to best use the opioid settlement funding.

The Selectboard held a Vicious Dog Hearing after a Sharon resident was bitten while out walking on a town highway and required medical treatment as a result. The Selectboard wants to remind residents that it is Vermont state law to register all dogs with the Town Clerk's office every year, and all rabies vaccination protocols must be followed. The Town Health Officers and the Town Animal Control Officer have been working to educate residents of the rabies vaccination requirements and to ensure the health and safety of all our residents.



The Selectboard approved a title change for the Selectboard Assistant role to Town Administrator, to more accurately reflect the duties performed and to align better with similar positions in other Vermont towns.

The Town of Sharon voters considered cannabis retail sales opt-in question twice in 2024. After the initial vote failed, with 135 in favor and 137 opposed, the article passed upon reconsideration with 295 in favor and 196 opposed.

Town Highways

Staffing

The Town experienced significant turnover in the highway department this past year. Frank Rogers, Foreman, resigned in November 2024 to pursue career opportunities in a neighboring town. Frank has decades of municipal highway experience, including almost seven years of service as the Town of Sharon Foreman. Brad Howe, another very experienced road crew member, also resigned in November 2024. The Selectboard would like to recognize the tremendous effort and expertise of Frank Rogers and Brad Howe, as well as all the extra hours on nights, holidays, and weekends, that these two individuals contributed to Sharon over the years. A huge thank you to you both!

The Town welcomed Allen Wight back to the Sharon highway department in his new role as highway supervisor in November 2024.

Mark Earle transitioned from a seasonal employee to a full-time employee, obtained a CDL and was promoted to a Level 2 Road Crew position. Anthony Jones joined the highway department as a Level 1 Road Crew member in the summer of 2024, and Lucas Getman joined just in time for winter as a Level 2 CDL-certified operator with prior municipal highway experience.

Highway Projects

Thanks to funding from the Vtrans Transportation Alternatives Program, the Town has been able to contract with Fuss & O'Neil for a bicycle and pedestrian study focused on the Sharon village district. The Selectboard heard well-thought-out public comments during the initial presentation of the three alternatives as well as in subsequent meetings during which the alternatives were discussed. The final study from Fuss & O'Neil should be available in early 2025, after which the Town will consider how to move forward.

The Town received Class 2 Paving funds through Vtrans which was applied to a one mile stretch of Route 132 in need of repair after repeat flood events over the years. The Highway Department worked with RL Nott to clear the guard rails, and Pike Industries completed the paving work. Thanks to VTrans District 4, the line striping was completed just in time for winter.

The Town also received funding through the Better Roads Grant Funding as well as Grants-in-Aid funds to complete significant ditching and culvert projects on Town Farm Road and White Brook Road. Thanks to the Highway Department, the Town is well on the way to meeting its state requirements for managing stormwater runoff.

After consideration and public hearings in response to a resident petition to take over Aldrich Farm Road, the Selectboard decided it would not be in the best interest of the Town to accept the road as a municipal highway based upon the current condition of the road.

The Selectboard voted to discontinue TH-46 and TH-47, two stub roads that each served a single residence and were functioning primarily as driveways.

Local Events Financially Supported by the Town



Old Home Day 2024: Thanks to the energy and creativity of Jennifer Donahue and a core group of motivated volunteers, Old Home Day was a highly successful local event. This year's gathering featured new activities, as well as the traditional parade and chicken barbecue put on by the Sharon Firemen's Association.

The Sprouty: The Sprouty 5K/10K hosted its 14th annual event on Sept. 7, 2024 with 199 entrants. This community event is part of the Upper Valley Running Club Race Series. Sprouty is a favorite of both serious and casual runners, as well as walkers. The event also features local music and great pre- and post-race goodies.

Green Up Day was a community event held in tandem with the state's official green up day. In addition to trash collection around Town, associated activities included live music, lunch and a community raffle!

Feeling out of the loop? Connect with Sharon Connects! Sharon Connects is a volunteer group fostering a healthy and connected community and has supported multiple local events including providing lunch for Green Up Day, assisting with the Sharon Skill Swap, providing locally-grown corn-on-the-cob for The Sprouty, creating welcome baskets for new residents and contributing to Old Home Day. Also, thanks to the creative energy of Nic Antal, our community now has a Sharon

Phone Book and detailed monthly community newsletters, both of which serve as tools to connect residents to local resources and to each other!

2024 Buildings and Grounds



Old Town Hall: The Town contracted with Green Mountain Mowing to improve drainage around the Old Town Hall building as well as to install a new, ADA-compliant ramp. By removing the old ramp, we eliminated one of the primary causes of water damage to the building. We also have an attractive new ramp that meets modern standards for accessibility.

The Town is correcting structural deficiencies, reducing interior moisture levels, and restoring the historic pine floors, so the building is once again safe for use by the Sharon Historical Society. Thanks in large part to the Vermont Arts Council, the Preservation Trust of Vermont, the Sharon Historical Society's capital campaign fundraising efforts, and the Chester Downer Endowment Fund, the Town secured over \$60,000 in donations and grant funding, enabling us to move forward with repairs at minimal cost to taxpayers.



Baxter Memorial Library: In conjunction with the Sharon Elementary School and Seven Stars Arts Center, the Town completed the installation of a drainage project seven years in the making. The project's purpose is to divert surface water away from the library building to reduce water infiltration, ponding, and ice buildup, as well as to improve accessibility. The paving portion of this project will be finalized this coming spring.



Town Garage: The Town Highway Garage is a top priority for the Selectboard, as the building is in poor condition and does not serve the needs of the highway department. Built almost 50 years ago, the building is at the end of its useful lifespan. The Selectboard is working to take steps to understand the scope of the project and to determine the best course of action and has recently contracted to examine existing conditions.

Town Offices and General Repairs

Together with Jack Jones Construction, Green Mountain Mowing, Lacaillade's Professional Painting and Power Washing, TASCO and Chase Site Services, the Town was able to move forward with multiple improvements to municipal buildings and grounds in 2024, including finalizing the exterior painting of the Town Offices and the Old Town Hall, completing installation of security systems at Baxter Memorial Library and conducting repairs such as replacing broken windows and improving building accessibility and safety.



Thanks to the MERP program, the Town received Level 2 Energy Assessment reports, generated by Dubois and King at no cost to the town, for both the Town Highway Garage and the Town Offices building. The reports highlight areas of concern and offer guidance for specific capital improvement and repairs.

Connecting with the Selectboard

We invite Sharon residents to join Selectboard meetings on the 1st and 3rd Monday of each month, starting at 6:30PM. The meetings are often in a hybrid format, with both in-person and virtual options. Meeting agendas are posted digitally to the Town of Sharon website, the Town of Sharon Facebook page, and the Sharon listserv. We also post physical copies at the Town Clerk's Office, the Post Office, and the Baxter Memorial Library.

If there is a topic you would like to bring to the Selectboard's attention, especially something time-sensitive, please contact the Town Administrator, Nicola Shipman, at the Selectboard Offices. Email: selectboard@sharonvt.net Phone: 802-763-8268 ext. 4.

Thank You

Thank you, Sharon residents. The effort you put into developing community connections, and your willingness to share your time, your energy, and your talents in service of your community makes all the difference for those who live, work, and play here.

Thank you for all you do to help Sharon thrive!

Kevin Gish, Chair
kgish@sharonvt.net
(802) 839-9799 (cell)

Scott Henkels, Vice Chair
shenkels@sharonvt.net
(802) 839-0090 (cell)

Ted Austin, Clerk
taustin@sharonvt.net
(208) 201-3463 (cell)

Municipal Comparative Budget Summary

Account Description	FY2024 BUDGET	FY2024 ACTUAL	FY2025 BUDGET	PROPOSED FY2026 BUDGET	% (Under) Over Prior Year	\$(Under) Over Prior Year
REVENUE						
Total Revenue General Fund	733,516	952,267	761,871	808,487	6%	46,616
Total Revenue Highway Fund	1,073,310	1,231,015	1,124,050	1,158,948	3.1%	34,898
TOTAL MUNICIPAL REVENUE	1,806,826	2,183,282	1,885,921	1,967,435	4%	81,514
EXPENSES (INCLUDING TRANSFERS)						
Total Expenses General Fund	792,656	778,457	849,901	895,754	5%	45,854
Total Expenses Highway Fund	1,122,488	1,061,040	1,169,888	1,186,828	1%	16,940
TOTAL MUNICIPAL EXPENSE	1,915,143	1,839,498	2,019,788	2,082,582	3%	62,793
NET REVENUE OR (EXPENSES)	(108,317)	343,784	(133,867)	(115,147)		
FUND BALANCE*						
GEN Fund Balance at Start of Year	294,989	378,371	552,181	464,151	-16%	(88,030)
Net Change in General Fund Balance	(59,140)	173,810	(88,030)	(87,267)		762
GEN Fund Balance at End of Year	235,849	552,181	464,151	376,884	-19%	(87,267)
HWY Fund Balance at Start of Year	171,691	248,570	418,544	372,707	-11%	(45,838)
Net Change in Highway Fund Balance	(49,178)	169,974	(45,838)	(27,880)		17,958
HWY Fund Balance at End of Year	122,513	418,544	372,707	344,827	-7%	(27,880)
COMBINED FUND BALANCE TOTAL	358,363	970,725	836,858	721,711	-14%	(115,147)
Total Projected General & Highway Fund Balances 6/30/26				721,711		
Subtract Assigned fund balance				(337,565)		
				384,146		

Projected Percent of Combined General & Highway Fund Balances Related to Combined Expenses 18.4%

Per the Town's Fund Balance Policy, combined general & highway fund balances strive to be between 10-20% of their combined total annual expenses.

*The **fund balance** is the accumulated surplus from all prior years.

Municipal Comparative Property Tax Summary

PROPERTY TAX	BUDGET FY2024	ACTUAL FY2024	BUDGET FY2025	PROPOSED BUDGET FY2026
General Fund Property Tax Revenue	481,195	483,812	510,000	560,000
Highway Fund Property Tax Revenue	920,700	920,700	970,000	977,000
TOTAL PROPERTY TAX REVENUE	1,401,895	1,404,512	1,480,000	1,537,000
				\$ Tax Increase (Decrease) between FY25 and FY26
				\$57,000
				% Increase/(Decrease) between FY25 and FY26
				3.85%
				<i>Estimated</i> ** Tax Rate Increase (Decrease) in cents between FY25 and FY26
				\$ 0.0300

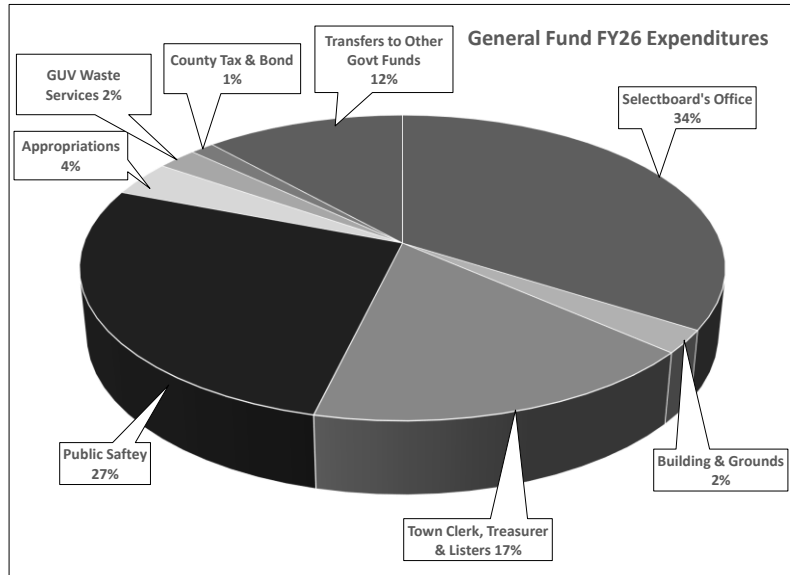
**The value of the Grand List will determine the Tax Rate relative to the amount of taxes to be raised.

Grand List FY2025 as of August 2024 Tax Billing	1,737,087	FY26 Taxes Proposed	1,537,000
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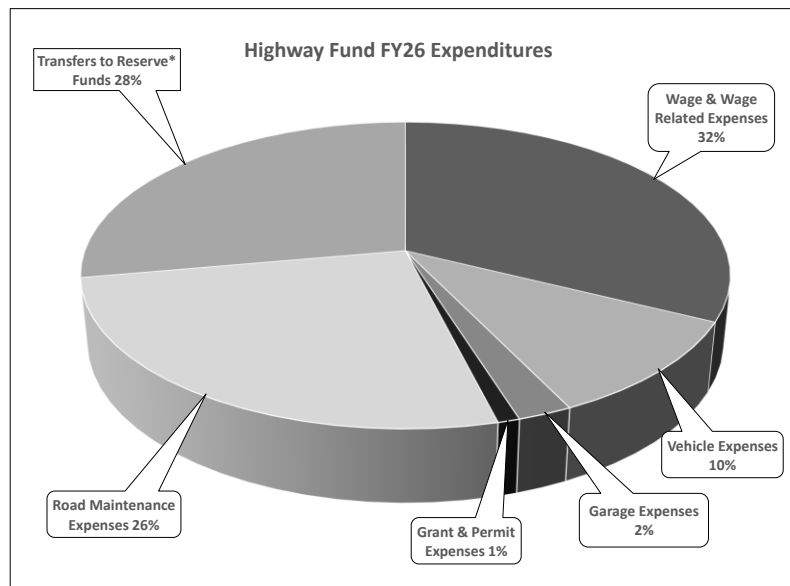
Estimated Tax Impact Comparison on Property Assessed at \$200,000 in Value	Tax Rate (Taxes Divided by Grand List)	\$200,000 Value Taxed at 1%	Municipal Tax (School Tax not Included)	\$ Variance from Prior Year
FY26 Municipal Tax Burden as Proposed	0.8848	2,000.00	\$ 1,769.63	\$ 60.03
FY25 Municipal Tax Burden	0.8548	2,000.00	\$ 1,709.60	\$ 70.80
FY24 Municipal Tax Burden	0.8194	2,000.00	\$ 1,638.80	\$ 68.82
FY23 Municipal Tax Burden	0.7850	2,000.00	\$ 1,569.98	\$ 42.37
FY22 Municipal Tax Burden	0.7638	2,000.00	\$ 1,527.60	\$ 6.74
FY21 Municipal Tax Burden	0.7672	2,000.00	\$ 1,534.34	\$ 17.14

FY2026 PROPOSED EXPENDITURES FOR GENERAL AND HIGHWAY OPERATING FUNDS

General Fund FY26 Expenditures	\$	%
Selectboard's Office	304,444	34%
Building & Grounds	21,902	2%
Town Clerk, Treasurer & Listers	155,274	17%
Public Safety	242,706	27%
Appropriations	33,404	4%
GUV Waste Services	20,840	2%
County Tax & Bond	12,500	1%
Transfers to Other Govt Funds	104,685	12%
Total	895,754	100%



Highway Fund FY26 Expenditures	\$	%
Wage & Wage related Expenses	383,666	32%
Vehicle Expenses	124,100	10%
Garage Expenses	27,900	2%
Grant & Permit Expenses	11,212	1%
Road Maintenance Expenses	309,950	26%
Transfers to Reserve Funds*	330,000	28%
Total	1,186,828	100%



*Includes \$119,140 Bond Principal & Interest Payments for Howe Hill, Fay Brook, Quimby & Broad Brook Paving Projects done in FY2020-2021

Fiscal Year 2026 Budget Notes for the General and Highway Funds

The Selectboard, elected officials, volunteer board members, and staff collaborated on the FY2026 budget to minimize the impact on the Town. These budget notes are intended to answer some of your questions about the budget. Below are some of the highlights of the decisions that were made.

The amount to be raised by **General Fund Property Tax Revenue** is budgeted to increase by 10% or \$50,000 for the Fiscal Year 2026. **Highway Fund Property Tax Revenue** is budgeted to increase by .7% or \$7,000. The combined increase is \$57,000, a 3.85% increase over FY25's amount raised by taxes, and an estimated 3.0 cent increase in the municipal tax rate.

Employee wages have a planned increase of 6% for most employees in FY2026. We are starting the year with a completely new Roadcrew. They are a good group of young men willing to work hard and take care of our roads.

Health Insurance rates for the 2025 calendar year increased by 24% on average. The Selectboard decided to cover more of the premium expenses to reduce the burden on employees.

Police services are budgeted to increase by \$8,000 to \$78,000, an 11% increase. The Town is currently in contract with the Windsor County Sheriff's Department.

The Highway Infrastructure Reserve is budgeted to increase to \$30,860 in the Highway fund for future paving projects.

Diesel Fuel budget figures were decreased by \$4,000 to \$70,000 as prices have continued to decrease.

Chloride used on the dirt roads in the summer has gone up in price this year. We have budgeted an increase amount of \$3,000.

The General Fund balance (accumulated surplus) was \$552,181 at the end of FY2024, is projected to be \$464,151 by the end of FY2025, and \$376,884 by the end of FY2026. FY2024 closed with a loss of \$20,210 of which \$38,929 was under the amount of loss budgeted to the fund balance. **The FY2026 budget proposal uses \$87,267 of the General Fund Balance** to avoid an even higher tax rate increase to balance the budget shortfall. **The Highway Fund Balance** was \$418,544 at the end of FY2024, is projected to be \$372,706 by the end of FY2025, and \$344,827 by the end of FY2026. FY2024 closed with a gain of \$28,148 to the highway fund balance. **The FY2026 budget proposal uses \$27,880 of the Highway Fund Balance** to minimize the tax rate increase and to balance the budget shortfall.

Respectfully submitted by Lucy Pierpont, Finance Manager

GENERAL OPERATING FUND PROPOSED BUDGET FY2026, BUDGET FY2025, & BUDGET- TO - ACTUAL FY2024

Account Description	FY2024 BUDGET	ACTUAL FY2024	\$ Over (Under) Budget	FY2025 BUDGET	Proposed FY2026 BUDGET	% Over (Under) Prior Year	\$ Over (Under) Prior Year
General Fund Revenue							
TAXES & TAX INTEREST							
1 GENERAL FUND PROPERTY TAX REVENUE	481,195	483,812	2,617	510,000	560,000	10%	50,000
2 STATE PAYMENT FOR TAX COLLECTION	5,400	5,616	216	5,400	5,400	0%	-
3 TAX & INTEREST ABATEMENT	-	(7)	(7)	0			-
4 ADJUSTMENT FOR DELINQUENT TAXES	-	(17,092)	(17,092)	0			-
5 CURRENT LAND USE PAYMENTS	105,000	110,102	5,102	110,000	115,000	5%	5,000
6 STATE PILOT / LAND TAXES	34,000	35,713	1,713	34,000	37,000	9%	3,000
7 INTEREST DELINQUENT TAXES	18,000	17,424	(576)	18,000	14,000	-22%	(4,000)
8 INTEREST LATE TAXES	2,500	3,713	1,213	2,800	3,500	25%	700
9 PENALTY ON DELINQUENT TAX	12,000	6,545	(5,455)	12,000	8,000	-33%	(4,000)
10 Total Taxes & Tax Interest	658,095	645,826	(12,269)	692,200	742,900	7%	50,700
FEES							
11 ALCOHOL & TOBACCO LICENSES	185	300	115	185	450	143%	265
12 RECORDING & LAND RECORDS FEES	18,000	10,495	(7,505)	14,000	9,900	-29%	(4,100)
13 VAULT FEES	500	308	(192)	350	250	-29%	(100)
14 CERTIFIED COPIES	500	420	(80)	500	400	-20%	(100)
15 DOG LICENSE FEES	2,400	1,964	(436)	1,700	1,900	12%	200
16 DMV REGISTRATION FEES	150	81	(69)	150	80	-47%	(70)
17 MARRIAGE LICENSE FEES	900	640	(260)	900	700	-22%	(200)
18 LAND RECORDS PRESERVATION FEE	6,544	3,830	(2,714)	4,500	3,600	-20%	(900)
19 GREEN MOUNTAIN PASS	20	14	(6)	24	20	-17%	(4)
20 ORDINANCE FEES	50	475	425	500	3,000	500%	2,500
21 GUVSW COUPON SALES	5,500	3,657	(1,844)	3,800	4,800	26%	1,000
22 GUVSWD STICKER SALES	2,500	1,740	(760)	3,000	2,000	-33%	(1,000)
23 Online records access revenue	710	382	(328)	750	500	-33%	(250)
24 COPY MACHINE & MISC FEES	100	183	83	200	200	0%	-
25 COPIES OF LAND RECORDS	1,200	482	(718)	500	500	0%	-
26 SUBDIVISION FEES	1,600	1,383	(217)	2,000	2,000	0%	-
27 Fish & Game Fees	100	55	(45)	100	75	-25%	(25)
28 LAND USE CHANGE ASSESSMENT FEE	4,650	6,657	2,007	6,000	6,500	8%	500
29 Total Fees	45,609	33,064	(12,545)	39,159	36,875	-6%	(2,284)
OTHER INCOME							
30 FINES, LAW ENFORCEMENT	16,500	6,945	(9,555)	10,000	6,000	-40%	(4,000)
31 INTEREST ON INVESTMENTS	800	17,007	16,207	8,000	10,000	25%	2,000
32 CV RAILROAD	4,012	4,012	(0)	4,012	4,012	0%	-
33 MISC INCOME/INSURANCE REFUND	-	916	916	0			-
34 NET METERING CREDIT	1,000	1,172	172	1,000	1,000	0%	-
35 INCOME GRANT FUNDS	7,500	29,797	22,297	7,500	7,500	0%	-
36 GREEN UP DAY REVENUE		284	284	0	200		200
37 TRANSFER IN FEMA: DIR ADMIN JULY FLOOD		506					-
38 TRANSFER IN ARPA RR: Workforce Retention		212,739		0			-
39 Other Income	29,812	273,378		30,512	28,712	-6%	(1,800)
40 TOTAL REVENUE GENERAL FUND	733,516	952,267		761,871	808,487		46,616

General Fund Expense

SELECTBOARD EXPENSE							
41 SELECTBOARD STIPEND	4,500	4,500	-	4,500	4,500	0%	-
42 ADMINISTRATION DEPT WAGES	48,672	48,672	-	51,012	57,325	12%	6,313
43 FINANCE DEPT WAGES	47,645	45,976	(1,669)	50,298	53,366	6%	3,068
44 SPECIAL PROJECTS					5,000		5,000
45 FICA	7,820	7,177	(643)	8,560	9,723	14%	1,163
46 HEALTH INSURANCE	25,000	10,937	(14,063)	32,741	45,702	40%	12,961
47 RETIREMENT	6,750	5,634	(1,116)	7,092	8,025	13%	933
48 DENTAL INSURANCE	1,680	432	(1,248)	2,000	500	-75%	(1,500)
49 LIFE/AD&D, SHORT & LONG TERM DISAB INS	780	970	190	900	800	-11%	(100)
50 POSTAGE, SUPPLIES, ADS	3,500	4,375	875	3,200	4,500	41%	1,300
51 LEGAL NOTICES & JOB POSTINGS	300	461	161	400	450	13%	50
52 MEETINGS, SEMINARS	600	388	(212)	500	500	0%	-
53 PAYROLL SERVICE	2,800	2,897	97	2,800	3,000	7%	200
54 IT, WEB & MISC CONSULTANT SERVICES	10,000	9,953	(47)	13,000	15,000	15%	2,000
55 GENERAL LEGAL SERVICES	5,000	24,481	19,481	5,000	5,000	0%	-

GENERAL OPERATING FUND PROPOSED BUDGET FY2026, BUDGET FY2025, & BUDGET- TO - ACTUAL FY2024

Account Description	FY2024		\$ Over (Under) Budget	FY2025 BUDGET	Proposed FY2026 BUDGET	% Over (Under) Prior Year	\$ Over (Under) Prior Year
	BUDGET	ACTUAL FY2024					
56 HEALTH OFFICER EXPENSE	1,000	-	(1,000)	1,000	1,000	0%	-
57 TRAVEL EXPENSE & MILEAGE	250	504	254	300	500	67%	200
58 GRANT EXPENSE	9,400	25,401	15,701	7,500	10,000	33%	2,500
59 Total Selectboard Expense	175,697	192,458	16,761	190,802	224,890	18%	34,088
MEMBERSHIP DUES							
60 TWO RIVERS-OTTAUQUECHEE RPC DUES	2,543	2,543	-	2,621	2,699	3.0%	78
61 GREEN MTN ECONOMIC DEV CORP DUES	787	787	1	787	787	0.0%	-
62 VT LEAGUE OF CITIES & TOWNS DUES	3,154	3,154	-	3,252	3,323	2.2%	71
63 Total Membership Dues	6,484	6,484	1	6,660	6,809	0	6,809
INSURANCE EXPENSE							
64 INSURANCE - LIABILITY	8,000	6,130	(1,870)	7,000	7,000	0.0%	-
65 INSURANCE - BUILDINGS	7,500	5,009	(2,491)	7,300	5,000	-31.5%	(2,300)
66 INSURANCE - WORKERS COMP & UNEMP	1,500	1,914	414	2,100	2,500	19.0%	400
67 Total Insurance	17,000	13,053	(3,947)	16,400	14,500	-11.6%	(1,900)
BUILDINGS & GROUNDS							
68 CLEANING OFFICE BUILDING	1,400	1,050	(350)	1,482	1,500	1%	18
69 OFFICE REPAIRS & MAINTENANCE	4,000	9,506	5,506	6,500	6,500	0%	-
70 HISTORIC TOWN HALL BLDG REPAIRS	1,000	40	(960)	500	1,000	100%	500
71 GROUNDS MAINTENANCE	2,800	2,880	80	3,500	3,000	-14%	(500)
72 MAINTENANCE SUPPLIES	250	233	(17)	300	300	0%	-
73 Total Bldgs, Grounds & Capital Expense	9,450	13,709	4,259	12,282	12,300	0%	18
GENERAL OFFICE EXPENSE							
74 OFFICE EQUIPMENT MAINTENANCE	650	504	(146)	500	550	10%	50
75 TELEPHONE	3,550	3,533	(17)	3,900	3,600	-8%	(300)
76 ELECTRICITY	7,500	7,508	8	7,400	8,000	8%	600
77 HEATING FUEL	3,825	2,659	(1,166)	4,000	3,500	-13%	(500)
78 TRASH	300	250	(50)	150	150	0%	-
79 FURNITURE, FIXTURES, & COMPUTERS	3,500	2,198	(1,302)	3,500	3,000	-14%	(500)
80 Total General Office Expense	19,325	16,651	(2,674)	19,450	18,800	-3%	(650)
ELECTION EXPENSE							
81 BALLOT CLERK WAGE/CLERK'S OFFICE	300	-	(300)	2,500	1,500	-40%	(1,000)
82 FICA	23	-	(23)	202	115	-43%	(88)
83 POSTAGE	800	142	(658)	400	400	0%	-
84 SUPPLIES & ADVERTISING	1,100	1,017	(83)	750	750	0%	-
85 Total Election Expense	2,223	1,159	(1,064)	3,852	2,765	-28%	(1,088)
TOWN CLERK EXPENSE							
86 TOWN CLERK SALARY	48,565	48,689	124	51,479	55,119	7%	3,640
87 ASSISTANT TOWN CLERK	4,000	2,601	(1,399)	3,000	4,000	33%	1,000
88 RECORD PRESERVATION PAYROLL		1,981	1,981	3,500	3,000	-14%	(500)
89 FICA	4,021	4,084	63	4,691	5,025	7%	334
90 HEALTH INSURANCE	14,470	14,000	(470)	19,910	22,245	12%	2,335
91 RETIREMENT	3,278	3,326	47	3,604	3,996	11%	393
92 DENTAL INSURANCE	840	813	(27)	1,500	1,500	0%	-
93 LIFE/AD&D, SHORT & LONG TERM DISAB INS	410	414	4	500	500	0%	-
94 POSTAGE, SUPPLIES	600	441	(159)	300	300	0%	-
95 MEETINGS, MILEAGE, MEMBERSHIPS	400	437	37	250	500	100%	250
96 MARRIAGE LICENSE STATE FEE	750	520	(230)	500	500	100%	500
97 DOG LICENSE SUPPLIES & POSTAGE	250	624	374	250	500	100%	250
98 State Dog License surcharge	960	1,181	221	960	1,000	4%	40
99 RECORDS PRESERVATION	2,600	4,558	1,958	5,000	3,000	-40%	(2,000)
100 LAND RECORD BOOKS	600	558	(42)	200	200	0%	-
101 ONLINE ACCESS TO LAND RECORDS	2,100	2,040	(60)	2,000	2,040	2%	40
102 TOWN CLERK GRANT EXPENSE							
103 Total Town Clerk Expense	83,844	86,267	2,422	97,644	103,426	6%	5,782
TREASURER EXPENSE							
104 TREASURER	4,640	4,640	0	4,952	9,904	100%	4,952
105 ASSISTANT TREASURER	825	825	0	865	915	6%	50
106 FICA	418	419	1	471	875	86%	405
107 ADVERTISING, POSTAGE & SUPPLIES	1,700	1,585	(115)	1,500	1,600	7%	100
108 BANK SERVICE FEES & CHECK SUPPLIES	300	40	(260)	150	250	67%	100
109 MEETINGS, MILEAGE & MEMBERSHIPS	300		(300)	40	40	0%	-
110 Total Treasurer Expense	8,183	7,510	(673)	7,978	13,584	70%	5,607

GENERAL OPERATING FUND PROPOSED BUDGET FY2026, BUDGET FY2025, & BUDGET- TO - ACTUAL FY2024

Account Description	FY2024 BUDGET	ACTUAL FY2024	\$ Over (Under) Budget	FY2025 BUDGET	Proposed FY2026 BUDGET	% Over (Under) Prior Year	\$ Over (Under) Prior Year
TOWN REPORT & AUDITING EXPENSE							
111 POSTAGE, SUPPLIES & MILEAGE	250	481	231	100	500	400%	400
112 PROFESSIONAL AUDIT SERVICES	13,500	7,900	(5,600)	15,000	13,800	-8%	(1,200)
113 TOWN REPORT PRINTING & PRODUCTION	1,800	1,113	(687)	1,800	1,500	-17%	(300)
114 Total Report & Auditor Expense	15,550	9,494	(6,056)	16,900	15,800	-7%	(1,100)
LISTERS EXPENSE							
115 LISTERS	15,000	10,200	(4,800)	20,300	20,300	0%	-
116 FICA	1,148	782	(366)	1,642	1,642	0%	0
117 POSTAGE, SUPPLIES & MILEAGE	350	643	293	400	300	-25%	(100)
118 ADVERTISING	250	-	(250)	100	100	0%	-
119 MEETINGS, SEMINARS & DUES	400	-	(400)	400	200	-50%	(200)
120 CAMA LICENSES	3,800	4,175	375	4,200	4,200	0%	-
121 Total Lister Expense	20,948	15,800	(5,148)	27,042	26,742	-1%	(300)
COLLECTOR OF DELINQUENT TAXES EXPENSE							
122 DELINQUENT TAX COLLECTION FEES EARNED	12,000	5,529	(6,471)	12,000	8,000	-33%	(4,000)
123 FICA	918	423	(495)	971	647	-33%	(324)
124 SUPPLIES	50	(7)	(57)	50	50	0%	-
125 MEETINGS & SEMINARS	60	-	(60)	60	60	0%	-
126 Total Collector of Delinquent Tax Expense	13,028	5,945	(7,083)	13,081	8,757	-33%	(4,324)
ENERGY & CONSERVATION EXPENSE							
127 GREENUP DAY EXPENSES	300	429	129	250	500	100%	250
128 CONSERVATION EXPENSES	750	218	(533)	750	750	0%	-
129 ENERGY COMMITTEE	250	-	(250)	250	250	0%	-
130 REGIONAL ENERGY COORDINATOR	6,195	6,195	-	6,195	6,381	3%	186
131 VITAL COMMUNITIES - ENERGY PROGRAM	100	100	-	100	100	0%	-
132 Total Energy Committee Expense	7,595	6,942	(653)	7,545	7,981	6%	436
PLANNING COMMISSION & DEVELOPMENT REVIEW BOARD							
133 CLERK WAGE	4,800	4,985	185	5,590	6,630	19%	1,040
134 FLOOD HAZARD BYLAW ADMIN	800	331	(469)	1,200	1,200	0%	-
135 FICA	428	382	(46)	549	633	15%	84
136 POSTAGE	450	483	33	600	700	17%	100
137 SUPPLIES, ADVERTISING & NOTICES	500	735	235	4,500	1,500	-67%	(3,000)
138 PLANNING COMMISSION SEMINARS	-	42	42	-	-	-	-
139 LEGAL EXPENSE	5,000	4,047	(953)	5,000	5,000	0%	-
140 Total Planning Commission Expense	11,978	11,006	(972)	17,439	15,663	-10%	(1,776)
LAW ENFORCEMENT							
141 CONSTABLE	150	-	(150)	150	-	0%	(150)
142 POLICE	64,480	64,476	(4)	70,000	78,000	11%	8,000
143 ANIMAL CONTROL OFFICER	1,500	698	(803)	1,500	1,500	0%	-
144 Animal control FICA	115	46	(69)	121	121	0%	-
145 POUND OPERATION EXPENSE	750	-	(750)	-	-	-	-
146 Total Law Enforcement Expense	66,995	65,220	(1,775)	71,771	79,621	11%	7,850
FIRE & RESCUE							
147 E-911 EXPENSES	250	-	(250)	250	250	0%	-
148 FIRE DEPARTMENT	56,950	56,950	-	55,550	53,250	-4%	(2,300)
149 SOUTH ROYALTON RESCUE	92,979	92,979	-	104,050	109,160	5%	5,110
150 SOUTH ROYALTON RESCUE - AMBULANCE	-	-	-	250	250	0%	-
151 HARTFORD EMERGENCY SERVICES	250	-	(250)	175	175	0%	-
152 Total Fire & Rescue Expense	150,429	149,929	(500)	160,275	163,085	2%	2,810
CEMETERIES							
153 CEMETERIES-OTHER REPAIRS & MAINT	2,750	113	(2,638)	2,750	2,750	0%	-
154 CEMETERIES-OTHER-FICA	-	9	9	0	57	0%	57
155 CEMETERIES-WAGE	-	457	457	0	700	0%	700
156 PINE HILL CEMETERY APPROPRIATION	5,750	5,750	-	5,750	5,750	0%	-
157 PINE HILL CEMETERY FUEL COST	250	-	(250)	-	-	0%	-
158 Total Cemetery Expense	8,750	6,328	(2,422)	8,500	9,257	0%	757
COMMUNITY APPROPRIATIONS							
159 STAGECOACH	4,054	4,054	-	4,054	4,054	0%	-
160 WINDSOR COUNTY MENTORS	500	500	-	500	500	0%	-

GENERAL OPERATING FUND PROPOSED BUDGET FY2026, BUDGET FY2025, & BUDGET- TO - ACTUAL FY2024

Account Description	FY2024	ACTUAL FY2024	\$ Over	FY2025	Proposed	% Over	\$ Over (Under)
	BUDGET		(Under)	BUDGET	FY2026	(Under)	Prior Year
161 HEALTH CARE & REHAB SERVICES	100	100	-	100	100	0%	-
162 VNA VNH	3,500	3,500	-	3,500	3,500	0%	-
163 CLARA MARTIN MENTAL HEALTH SERVICES	750	750	-	750	750	0%	-
164 SAFELINE	700	700	-	700	700	0%	-
165 WHITE RIVER PARTNERSHIP	500	500	-	500	500	0%	-
166 VT ASSOCIATION FOR THE BLIND	150	150	-	150	150	0%	-
167 HIV/HCV RESOURCE CTR (formerly ACORN)	300	300	-	300	300	0%	-
168 VT RURAL FIRE PROTECTION TASK FORCE	100	100	-	100	100	0%	-
169 SHARON HISTORICAL SOCIETY				500	500	0%	-
170 Total Community Appropriations	10,654	10,654	-	11,154	11,154	0%	-
GUVSW & RELATED							
171 GREATER UPPER VALLEY SOLID WASTE DIST	14,040	14,060	20	14,040	14,040	0%	-
172 GUVSW COUPONS	5,500	3,863	(1,638)	3,800	4,800	26%	1,000
173 GUVSW STICKERS	2,500	1,995	(505)	3,000	2,000	-33%	(1,000)
174 Total GUVSW & Related Expense	22,040	19,917	(2,123)	20,840	20,840	0%	-
SENIOR CITIZEN SUPPORT							
175 CENTRAL VT COUNCIL ON AGING	750	750	-	750	750	0%	-
176 SO ROYALTON SENIOR CENTER	3,500	3,500	-	5,000	5,000	0%	-
177 SHARON HEALTH INITIATIVE	4,000	4,000	-	5,000	10,000	100%	5,000
Total Senior Citizen Support Services	8,250	8,250	-	10,750	15,750	47%	5,000
OLD HOME DAY							
178 OLD HOME DAY	750	750	-	750	750	0%	-
179 Total Old Home Day Expense	750	750	-	750	750	0%	-
LIBRARY BUILDING							
180 CLEANING WAGE	1,000	679	(321)	650	730	12%	80
181 FICA	77	52	(25)	53	65	23%	12
182 ELECTRICITY	2,600	2,690	90	2,300	2,800	22%	500
183 BUILDING REPAIR & MAINTENANCE	2,500	692	(1,808)	2,000	2,500	25%	500
184 Total Library Building Expense	6,177	4,113	(2,064)	5,003	6,095	22%	1,092
COUNTY TAX, INTEREST & MISC.							
185 MISC EXPENSE	-	5,509	5,509				-
186 COUNTY TAX & BOND PAYMENTS	11,700	12,507	807	10,127	12,500	23%	2,373
187 Total County Tax, Interest & Misc Exp	11,700	18,016	6,316	10,127	12,500		2,373
188 TOTAL GENERAL FUND OPERATING EXP	677,050	669,655	(7,395)	736,245	791,070	7%	54,825
189 NET OPERATING REVENUE (EXPENSES)	56,466	282,612	226,146	25,626	17,417		(56,625)
TRANSFERS TO (FROM) OTHER FUNDS							
190 CAPITAL BLDG IMPROV RESERVE TRANS OUT	40,000	40,000	-	40,000	40,000	0.0%	-
191 LIBRARY OPERATING FUND TRANSFER OUT	30,562	30,562	-	36,976	43,385	17.3%	6,409
192 RECORD PRESERVATION TRANSFER OUT(IN)	3,944	(2,860)	(6,804)	(4,000)	(2,400)	-40.0%	1,600
193 RECREATION TRANSFER OUT	6,100	6,100	-	5,680	5,700	0.4%	20
194 EMERGENCY CTR RESERVE TRANSFER OUT	4,000	4,000	-	4,000	4,000	0.0%	-
195 LEGAL FEE TRANSFER OUT	1,000	1,000	-	1,000	1,000	0.0%	-
196 FIRE EQUIP RESERVE TRANSFER OUT	30,000	30,000	-	30,000	30,000	0.0%	-
197 Assigned Fund Bal for Workforce Benefits					(15,000)		(15,000)
198 Assigned Fund Bal To Community Health					(2,000)		(2,000)
199 Total Transfers to Other Funds	115,606	108,802	(6,804)	113,656	104,685	-7.9%	(8,971)
200 Total Expenses & Transfers	792,656	778,457	(14,198)	849,901	895,754		45,854
201 NET REVENUE (EXPENSES)	(59,140)	173,810	232,950	(88,030)	(87,267)		762
Prior Year End Fund Balance	294,989	378,371		552,180.83	464,151.28		
Less Fund Balance Assigned to Budget Yr (if needed)				88,029.55	87,267.18		
203 Fund Balance Assigned for Specific Purposes		212,739		212,739.00	195,739.00		
204 Unassigned Fund Balance		339,442		251,412.28	181,145.09		
205 Fiscal Year Ending Fund Balance		552,181		464,151.28	376,884.09		

Actual

Projected

Projected

HIGHWAY OPERATING FUND PROPOSED BUDGET FY2026, BUDGET FY2025, & BUDGET- TO - ACTUAL FY2024

Account Description	FY2024 BUDGET	FY2024 ACTUAL	\$ Over (Under) Budget	FY2025 BUDGET	PROPOSED FY2026 BUDGET	% Over (under) Prior Year	\$ Over (Under) Prior Yr Budget
Highway Revenue							
1 HIGHWAY FUND TAX REVENUE	920,700	920,700	-	970,000	977,000	0.7%	7,000
2 STATE AID FOR HIGHWAYS	115,000	121,228	6,228	125,000	125,000	0.0%	-
3 GRANT REVENUE	31,000	22,200	(8,800)	21,000	43,948	109.3%	22,948
4 OVERWEIGHT VEHICLE PERMITS	400	385	(15)	450	400	-11.1%	(50)
5 NET METERING CREDIT - HWY	600	402	(198)	600	600	0.0%	-
6 Winter maintence reimbursement		6,853		6,000	7,000		
7 TRANSFER IN ARPA RR:Workforce retention		141,826					
8 TRANSFER IN EXCESS FEMA & FHWA		3,975					
9 INSURANCE REFUND/INTEREST	5,610	13,447	7,837	1,000	5,000		4,000
10 Total Highway Revenue	1,073,310	1,231,015	5,051	1,124,050	1,158,948	3.1%	34,898
Highway Expense							
WAGE & WAGE RELATED EXPENSES							
11 ROAD CREW REGULAR WAGES	206,313	187,385	(18,928)	228,093	227,760	0%	(333)
12 ROAD CREW OVERTIME WAGES	25,384	26,758	1,374	25,281	27,018	7%	1,737
13 FICA	17,725	16,427	(1,298)	20,498	19,491	-5%	(1,007)
14 HEALTH INSURANCE	54,900	39,057	(15,843)	56,000	70,497	26%	14,497
15 DENTAL INSURANCE	3,300	1,932	(1,368)	3,300	3,300	0%	-
16 RETIREMENT FUND-EMPLOYER PORTION	15,640	13,311	(2,329)	15,966	16,000	0%	34
17 LIFE/AD&D, SHORT & LONG TERM DISAB INS	1,600	1,223	(377)	1,700	1,600	-6%	(100)
18 UNIFORMS	3,200	3,298	98	3,300	3,300	0%	-
19 MEDICAL CARDS	400		(400)	250	250	0%	-
20 WORKERS COMPENSATION INSURANCE	18,000	15,892	(2,108)	17,000	14,000	-18%	(3,000)
21 UNEMPLOYMENT INSURANCE	400	296	(104)	450	450	0%	-
22 Total Wage & Wage Related Expense	346,862	305,579	(41,283)	371,838	383,666	3.2%	11,828
VEHICLE EXPENSE							
23 TRUCKS & LIABILITY INSURANCE	10,500	7,613	(2,887)	13,000	5,600	-57%	(7,400)
24 TIRES, CHAINS, & PLOW EDGES	12,000	16,508	4,508	17,500	17,500	0%	-
25 2022 Western Star Tandem Dump TRUCK #1	2,500.00	7,027	4,527	3,000	4,000	33%	1,000
26 FY2023 Western Star Single Axle Dump Truck #3	2,500.00	2,055	(445)	3,000	4,000		1,000
27 2020 FORD F550 One-ton Dump TRUCK #4	2,500.00	3,284	784	3,000	4,000	33%	1,000
28 2018 Freightliner Tandem Dump TRUCK #2	5,500.00	13,561	8,061	3,000		-100%	(3,000)
29 2025 Western Star Truck #9					2,000		2,000
30 LOADER #5	4,500.00	(368)	(4,868)	3,000	3,000	0%	-
31 Cat GRADER #6	6,000.00	7,705	1,705	6,000	8,000	33%	2,000
32 JCB BACKHOE #7	1,500	9,312	7,812	1,500	4,000	167%	2,500
33 John Deere TRACTOR/MOWER #8	2,000	1,113	(887)	3,000	2,000	-33%	(1,000)
34 FUEL	81,900	65,130	(16,770)	74,000	70,000	-5%	(4,000)
35 Total Vehicle Expense	131,400	132,940	1,540	130,000	124,100	-4.5%	(5,900)
GARAGE EXPENSES							
36 PROPERTY INSURANCE	3,000	3,445	445	2,300	1,700	-26%	(600)
37 TELEPHONE	1,776	1,667	(109)	1,500	1,800	20%	300
38 ELECTRICITY	2,000	1,749	(251)	1,700	1,850	9%	150
39 TRAININGS, SEMINARS AND MILEAGE	800	550	(250)	500	2,000	300%	1,500
40 SHOP EXPENSES	6,750	8,663	1,913	6,750	8,800	30%	2,050
41 ADVERTISING RFP's, JOB & ROAD POSTINGS	750	1,106	356	750	750	0%	-
42 BUILDING & GROUNDS	5,000	5,275	275	5,000	5,500	10%	500
43 SAFETY EQUIPMENT	1,500	844	(656)	750	2,000	167%	1,250
44 TOOLS SMALL EQUIPMENT	2,000	3,551	1,551	2,000	3,500	75%	1,500
45 Total Garage Expenses	23,576	26,850	3,274	21,250	27,900	31.3%	6,650
GRANT & PERMIT EXPENSES							
46 PERMITS, LICENSING & FEES	2,000	1,450	(550)	2,000	2,000	0%	-
47 GRANT EXPENSE	31,000	16,739	(14,261)	26,000	9,212	-65%	(16,788)
48 Total Grant & Permit Expenses	33,000	18,189	(14,811)	28,000	11,212	-60.0%	(16,788)

HIGHWAY OPERATING FUND PROPOSED BUDGET FY2026, BUDGET FY2025, & BUDGET- TO - ACTUAL FY2024

Account Description	FY2024 BUDGET	FY2024 ACTUAL	\$ Over (Under) Budget	FY2025 BUDGET	PROPOSED FY2026 BUDGET	% Over (under) Prior Year	\$ Over (Under) Prior Yr Budget
ROAD MAINTENANCE EXPENSE							
49 CULVERTS & BRIDGES	12,000	12,721	721	18,000	18,000	0%	-
50 SAND	70,000	72,628	2,628	70,000	75,000	7%	5,000
51 GRAVEL & STONE	65,000	59,464	(5,536)	65,000	65,000	0%	-
52 GRASS SEED	1,000	395	(605)	750	1,500	100%	750
53 SIGNS	4,000	886	(3,114)	2,500	3,000	20%	500
54 GUARDRAILS	5,000	61	(4,939)	5,000	5,000	0%	-
55 CHLORIDE (SUMMER)	18,000	27,690	9,690	22,000	25,000	14%	3,000
56 SALT (WINTER)	49,450	43,824	(5,626)	49,450	49,450	0%	-
57 BLACKTOP	3,000	1,210	(1,790)	3,000	3,000	0%	-
58 PAVEMENT CRACK SEALING	12,000	12,005	5	12,000	12,000	0%	-
59 HIGHWAY 1 MILE ANNUAL TOP-DRESSING	18,000	8,298	(9,702)	18,000	18,000	0%	-
60 CONTRACTED SERVICES	25,000	33,101	8,101	32,500	35,000	8%	2,500
61 Total Road Maintenance Expenses	282,450	272,283	(10,167)	298,200	309,950	3.9%	11,750
62 Total Highway Fund Operating Expenses	817,288	755,840	(61,447)	849,288	856,828	0.9%	7,540
63 NET HWY OPERATING REVENUE (EXPENSE)	256,022	475,174	66,499	274,762	302,120		27,358
HIGHWAY TRANSFERS TO (FROM) OTHER FUNDS							
64 HWY INFRASTRUCTURE TRANSFER OUT TO RESERVE	18,534	18,534	-	29,683	30,860	4%	1,177
65 HWY INFRASTRUCTURE BOND DEBT SERVICE TRANSFER	121,466	121,466	-	120,317	119,140	-1%	(1,177)
66 HWY BUILDING IMPROVEMENT - TRANSFER OUT	30,000	30,000	-	30,000	30,000	0%	-
67 EQUIPMENT TRANSFER OUT TO RESERVE	135,200	135,200	-	140,600	150,000	7%	9,400
68 Total HWY Transfers	305,200	305,200	-	320,600	330,000	3%	9,400
69 TOTAL EXPENSES & TRANSFERS	1,122,488	1,061,040	(61,447)	1,169,888	1,186,828	1.4%	16,940
70 NET REVENUE (EXPENSES)	(49,178)	169,974	219,152	(45,838)	(27,880)		17,958
Prior Year End Fund Balance	171,691	248,570		418,544	372,707		
71 Less Fund Balance Assigned to Budget Yr (if needed)				45,838	27,880		
72 Fund Balance Assigned for Specific Purposes		141,826		141,826	141,826		
73 Unassigned Fund Balance		276,718		230,881	203,001		
74 Fiscal Year Ending Fund Balance		418,544		372,707	344,827		
	<i>Actual</i>	<i>FY2024</i>		<i>Projected</i>	<i>Projected</i>	<i>FY2026</i>	

TOWN OF SHARON

HIGHWAY INFRASTRUCTURE FUND: Large project schedule - paving, bank stabilization, culverts

Revised on 12/31/24

Current Year

DESCRIPTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
CAPITAL PLAN CASH FLOW SCHEDULE													
Ending Fund Balance from Prior Fiscal Year	157,450	169,139.23	177,685.22	165,855.82	39,715.92	67,797.02	87,437.62	53,303.37	56,015.47	115,873.12	91,873.12	250,873.12	331,873.12
Inflows													
Bond Debt Service Transfer In from Hwy Fund	122,610	121,466	120,317	119,140	117,919	116,637	115,134	113,288	111,142	-	-	-	-
Non-bond Related Transfer In from Hwy Fund	12,390	18,534	29,683	30,860	37,081	40,863	44,866	51,712	58,858	175,000	180,000	180,000	180,000
Transfer in from Highway Fund Subtotal	135,000	140,000	150,000	150,000	155,000	157,500	160,000	165,000	170,000	175,000	180,000	180,000	180,000
Grant Revenue for Paving - AOT (80/20)			107,773	92,000	-	-	-	200,000	-	-	-	-	200,000
Grant Revenue for Structures - AOT (60/10)	9,225	132,455	-	-	-	200,000	-	-	-	-	200,000	-	-
Grant Revenue: Better Roads C and/or D (80/20)			20,000	20,000									
Interest Earned via Interfund Balance	325	4,619	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Grant Revenue: Bike/Pedestrian/TAP Construction (80/20)					40,000								
Total Actual or Projected Inflows	144,550	277,074	278,773	263,000	196,000	358,500	161,000	366,000	171,000	176,000	381,000	181,000	381,000
Outflows													
Engineering/Planning Expense/Pre-Construction													
Site Engineer Expense													
Legal Fees & Legal Notices													
Repaving Project: Rte 132			(135,445)										
Repaving Project: Beaver Mdw \$130k and Academy Drive \$70k				(200,000)									
Paving Project: Town Garage roadway (TH60)			(9,840)										
Paving Howe Hill, River Road to Howe Hill								(200,000)					(250,000)
Repave River Rd from Howe Hill to So Ro Line								(250,000)					(250,000)
Repave Roads to Rt 89 Overpass: Q Mtn, Fay Brk, Brd Brk													
1" Overlay Detail Road to Eltern Sch													
1.1/4" Overlay - Quimby Mtn paved area													
Green Bridge 15 over White River Maintenance				(45,000)			(80,000)					(100,000)	
AOT Structures Project Expense TBD	(10,250)	(147,062)				(222,222)					(222,000)		
Bike/Pedestrian TAP work				(50,000)									
Better Roads Project Expense C and/or D			(25,000)	(25,000)									
FHWA Box Culvert Work on Rte 132													
Debt Service 10yr Principal Transfer In from Hwy Fund	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	-	-	-	-
Debt Service Interest Transfer In from Hwy Fund	(12,610)	(11,466)	(10,317)	(9,140)	(7,919)	(6,637)	(5,134)	(3,288)	(1,142)	-	-	-	-
Total Actual or Projected Outflows	(132,860)	(268,528)	(290,602)	(389,140)	(167,919)	(338,859)	(195,134)	(363,288)	(111,142)	(200,000)	(222,000)	(100,000)	(500,000)
Projected Ending Fund Balance for Fiscal Year	169,139.23	177,685.22	165,855.82	39,715.92	67,797.02	87,437.62	53,303.37	56,015.47	115,873.12	91,873.12	250,873.12	331,873.12	212,873.12
Fiscal Year Ends June 30	<i>Actual</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>

TOWN OF SHARON HIGHWAY EQUIPMENT RESERVE FUND REPLACEMENT SCHEDULE

VEHICLES & LARGE EQUIPMENT as of 6/30/2024	age in yrs 6/30/24	Date Acquired	useful life in years	Purchase Price with Warranty	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
2024 John Deere 524P Loader	0.25	3/1/2024	14	199,300.00		Purchase	24,000	24,000	24,000	24,000	24,000			
2023 Western Star 4700SF 6 Wheel D&P Truck	2	6/15/2022	7	198,412.00	24000	24000	24000	24000	24000		Purchase	30000	30000	30000
2022 Western Star 4700SF Tandem D&P Truck	2.8	9/1/2021	7	209,428.00	30000	30000	30000	30000	30000		Purchase	Purchase	40000	40000
2020 Ford550 1Ton w/ dump body & plow	4	6/3/2020	5	114,708.00	16000	16000	16000	Purchase	24000	24000	24000	24000	24000	Purchase
2018 Backhoe ICB 3CX 15 Super	5.5	12/17/2018	10	116,996.00	18000	9000								
2018 Freightliner 114SD Tandem Dump/Plow Tru	6.4	2/9/2018	7	185,496.00	24000	Purchase	30000	30000	30000	30000	30000	30000		Purchase
2017 Freightliner 108SD AWD Truck&body&strapel traded		2/6/2017	7	190,500.00										
2016 Caterpillar 12M 3 Grader	8	6/24/2016	10	358,900.00							Purchase	88000	88000	88000
2012 Caterpillar Loader Model 930K	10.9	8/30/2012	10	158,948.00		Trade 3/24								
2022 or 2023 John Deere Mower Unit	1.2	5/15/2023	10	39,942.00	Purchase									
2010 John Deere 6330 Tractor	13.8	10/11/2010	10	95,040.00						Purchase	20000	20000	20000	20000
				Fund Balance Start	88,978.45	59,513.23	101,002.57	67,763	63,803	71,810	138,450	149,610	72,950	209,930
				HWY Transfer In	130,000	135,200	140,600	150,000	160,000	170,000	180,000	190,000	200,000	210,000
				Loan Proceeds	-	120,000	150,000	120,000		100,000	590,000	200,000	150,000	270,000
				Trade-In		75,000	65,000			15,000	140,000	75,000	30,000	95,000
				Interest allocation	262	3,416	500	500	500	500	500	500	500	500
				Large Eq Purchase	(39,942)	(199,300)	(276,900)	(140,000)		(120,000)	(760,000)	(300,000)	-	(470,000)
				Small Eq Purchase	-	(6,600)	(5,000)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
				Principal Pmt	(112,000)	(79,000)	(94,000)	(108,000)	(132,000)	(78,000)	(98,000)	(192,000)	(202,000)	(178,000)
				Interest Pmt	(7,785)	(7,226)	(13,440)	(18,960)	(12,993)	(13,360)	(33,840)	(42,660)	(34,020)	(28,980)
				Fund Balance End	59,513.23	101,002.57	67,763	63,803	71,810	138,450	149,610	72,950	209,930	100,950
				Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
				Total Principal	448000	474,000.00	366,000	334,000	334,000	334,000	846,000	948,000	756,000	644,000
				Interest	13440	18,960.00	12,993	13,360	13,360	13,360	33,840	42,660	34,020	28,980
				% Rate	3%	4%	4%	4%	4%	4%	4%	4.5%	4.5%	4.5%

BALANCE SHEET - GENERAL OPERATING FUND		
Account	AS OF JUNE 30, 2023	AS OF June 30, 2024
CASH TOWN CLERK	150.00	150.00
CASH SELECTBOARD'S OFFICE	350.00	350.00
GENERAL FUND CHECKING MB	218,116.03	229,979.57
PAYROLL CHECKING	32,831.25	39,185.81
GENERAL FUND MMKT MB	1,335,526.96	1,335,343.41
US BANK BOND PROCEED ACCT		
ONLINE PAYMENT ACCOUNT	29,426.19	41,275.80
PREPAID EXPENSES	22,248.69	20,525.89
CURRENT TAXES RECEIVABLE	-	-
CURRENT TAX INTEREST RECEIVABLE		
DELINQUENT TAXES RECEIVABLE	126,556.70	137,528.57
DELINQUENT INT/OTH RECEIVABLE	49,473.44	58,580.72
ACCTS RECEIVABLE OTHER	1,866.55	15,609.59
TOTAL ASSETS	1,816,545.81	1,878,529.36
DEFERRED REVENUE OTHER	6,820.19	7,568.06
DEFERRED REVENUE DELINQUENT TAXES	114,914.61	132,006.79
DEFERRED GRANT REVENUE		1,551.00
SCHOOL TAXES PAYABLE	-	-
ACCRUED WAGE	6,953.55	7,461.26
ACCOUNTS PAYABLE	26,240.88	23,756.36
HEALTH INSURANCE PAYABLE	5,649.60	2,014.97
DENTAL INSURANCE PAYABLE	862.22	440.76
EYEMED PAYABLE	(2.07)	(14.92)
RETIREMENT PAYABLE		0.08
INTERFUND - CASH HELD FOR OTHER FUNDS	1,276,735.97	1,151,564.27
TOTAL LIABILITIES	1,438,174.95	1,326,348.63
GENERAL FUND BAL TOTAL PRIOR YEARS	382,337.05	165,631.86
ASSIGNED CURRENT YEAR BUDGET		
FUND BALANCE CURRENT YEAR	(3,966.19)	173,809.87
ASSIGNED FUND BALANCE		212,739.00
TOTAL FUND BALANCE	378,370.86	552,180.73
TOTAL LIABILITIES AND FUND BALANCE	1,816,545.81	1,878,529.36

BALANCE SHEET - HIGHWAY OPERATING FUND		
Account	AS OF JUNE 30, 2023	AS OF June 30, 2024
PREPAID EXPENSES HWY	6,917.14	7,102.84
ACCOUNTS RECEIVABLE	27,752.64	21,000.00
TOTAL ASSETS	34,669.78	28,102.84
ACCRUED WAGE	6,676.95	11,189.00
ACCOUNTS PAYABLE	47,785.61	32,241.76
INTERFUND	(268,362.96)	(433,872.34)
TOTAL LIABILITIES	(213,900.40)	(390,441.58)
HIGHWAY FUND BAL TOTAL PRIOR YEARS	239,590.88	106,744.18
ASSIGNED CURRENT YEAR BUDGET		
FUND BALANCE CURRENT YEAR	8,979.30	169,974.24
ASSIGNED FUND BALANCE		141,826.00
TOTAL HIGHWAY FUND BALANCE	248,570.18	418,544.42
TOTAL LIABILITIES AND FUND BALANCE	34,669.78	28,102.84

INTERFUND	CASH HELD FOR & DUE TO	CASH DUE FROM
<i>Interfund is also known as "Due To/Due From"</i>	DEBIT	CREDIT
100-1899-00.00 GENERAL OPERATING FUND INTERFUND	-	1,151,564.27
200-1899-00.00 HWY EQUIP INTERFUND	109,927.01	-
222-1899-00.00 HWY OPERATING INTERFUND	433,872.34	-
325-1899-00.00 ARPA FUNDS		
333-1899-00.00 FEMA/FHWA	-	136,061.39
400-1899-00.00 RECREATION		
500-1899-00.00 OSH		
600-1899-00.00 DOWNER FUND	-	-
650-1899-00.00 BAXTER MEMORIAL LIBRARY	-	-
720-1899-00.00 JAMES JUDSON MEM INTERFUND	-	0.09
740-1899-00.00 STEENKEN LEASE LAND INTERFUND	0.10	-
800-1899-00.00 LEGAL RESERVE	7,188.35	-
900-1899-00.00 GRANTS - OTHER INTERFUND	15,453.21	-
925-1899-00.00 RECORD PRESERVATION INTERFUND	30,748.42	-
926-1899-00.00 SOLAR DECOMMISSIONING FUND	-	-
995-1899-00.00 APPRAISAL RESERVE INTERFUND	106,882.61	-
999-1899-00.00 CAPITAL ASSET RESERVE INTERFUND	583,553.71	-
TOTAL (Debit and Credit should always be equal)	1,287,625.75	1,287,625.75

GOVERNMENTAL ACTIVITY - FIXED ASSETS - BALANCE SHEET AS OF JUNE 30, 2024

WORK IN PROGRESS	-
LAND	442,810
ART	3,700
BUILDING IMPROVEMENTS	172,875
BUILDINGS	391,251
EQUIPMENT	222,238
VEHICLES	1,528,276
INFRASTRUCTURE	6,227,482
TOTAL ASSETS	8,988,633
ACCUMULATED DEPRECIATION	2,971,497
TOTAL LIABILITIES	2,971,497
FUND BALANCE FROM PRIOR YEARS	6,327,488
CHANGE TO FUND BALANCE CURRENT YEAR (Depreciation Expense)	(310,352)
TOTAL FUND BALANCE	6,017,136
TOTAL LIABILITIES & FIXED ASSET FUND BALANCE	8,988,633

LONG-TERM DEBT - BALANCE SHEET AS OF JUNE 30, 2024

TOTAL ASSETS	-
MASCOMA BANK - 5 YR \$120K FEB 2018- 2018 FREIGHTLINER	-
MASCOMA BANK - 5 YR \$90K OCT 2018- 2018 JCB BACKHOE	-
COMMUNITY BANK NA \$80k 5y JUN 2020- 2020 F550	16,000
COMMUNITY BANK NA \$120k 5y AUG 2021 - 2022 WSTAR	61,113
COMMUNITY BANK NA \$150k 5y JUN 2022 - 2023 WSTAR	90,000
COMMUNITY BANK NA \$120k 5y MAR - 2024 JD LOADER	120,000
MUNICIPAL BOND LOAN 10YR \$1.1M MAR 2020 - PAVING	770,000
ACCRUED COMPENSATION	33,697
TOTAL LIABILITIES	1,090,810
LONG-TERM DEBT FUND BALANCE	(1,057,113)
ACCRUED COMPENSATION BALANCE	(33,697)
TOTAL LONG-TERM DEBT FUND BALANCE	(1,090,810)
TOTAL LIABILITIES & LONG-TERM DEBT FUND BALANCE	-

VMERS PENSION LIABILITY AS OF JUNE 30, 2024

TOTAL ASSETS	-
PENSION DEFERRED OUTFLOW	(89,057)
NET PENSION LIABILITY	281,393
PENSION DEFERRED INFLOW	14,100
TOTAL LIABILITIES	206,436
PENSION BEGINNING EQUITY	(173,303)
NET CHANGE IN CURRENT YEAR'S FUND BALANCE	(33,133)
TOTAL FUND BALANCE	(206,436)
TOTAL LIABILITIES & FUND BALANCE	-

**TOWN OF SHARON
RESERVE & SPECIAL REVENUE FUND
ACTIVITY AS OF JUNE 30, 2024**

	Town Building Improvement Reserve Fund	Highway Building Improvement Reserve Fund	Old Town Hall Building Improvement Reserve Fund	Highway Infrastructure Reserve Fund	Fire Equipment Reserve Fund	Emergency Operations Center Reserve Fund	Reappraisal Fund	Record Preservation Fund	Highway Equipment Reserve Fund	Conservation Fund
FY2022 Ending Balance	26,562.63	10,000.00	-	157,449.81	102,250.43	13,290.00	88,560.04	28,526.21	88,978.43	1,360.77
Gen Fund Transfer In *	45,000.00	30,000.00		135,000.00	30,000.00	4,000.00	-	4,096.00	130,000.00	
Hwy Transfers In										
Donation to Fund			50.00							2,000.00
Grant Revenue	720.00			9,225.00			7,628.50			
Interest Earned	141.59	74.96	-	324.82	258.19	33.31	179.00	56.72	262.04	0.66
Structures Grant Contractor				(10,250.00)						
Bond Loan Principal				(110,000.00)						
Bond Loan Interest (includes accrued)				(12,610.40)					(39,942.00)	
Purchase Equipment									(112,000.00)	
Truck & Equipment Loan Principal									(7,785.24)	
Loan Interest										
FY2023 Ending Balance	72,424.22	40,074.96	50.00	169,139.23	132,508.62	17,323.31	96,367.54	32,678.93	59,513.23	3,361.43
					FUND 995		FUND 995	FUND 925	FUND 200	FUND 300
Gen Fund Transfer In *	40,000.00			-	30,000.00	4,000.00	-	(2,859.51)		
Hwy Transfers In		30,000.00		140,000.00					135,200.00	
Donation to Fund			27,460.00							
Loan Proceeds									120,000.00	
Grant Revenue							7,666.50			
Interest Earned	2,844.62	1,826.16	397.72	4,619.14	4,244.86	564.72	2,848.57	929.00	3,415.76	10.10
Deferred Revenue										
Town Office & Library Security, Drainage	(6,691.70)									
Structures Grant Contractor				(147,062.00)						
Bond Loan Principal				(110,000.00)						
Bond Loan Interest (includes accrued)				(11,466.40)					(130,899.99)	
Purchase Equipment									(79,000.00)	
Truck & Equipment Loan Principal									(7,226.43)	
Loan Interest										
FY2024 Ending Balance	108,577.14	71,901.12	27,907.72	177,685.22	166,753.48	21,888.03	106,882.61	30,748.42	101,002.57	3,371.53
					FUND 995		FUND 995	FUND 925	FUND 200	FUND 300
Combined Total for Capital Reserve Fund 999										

ADDITIONAL TOWN OF SHARON RESERVE & SPECIAL REVENUE FUNDS	ARPA Fund (SLFRF)	Honor Roll	James Judson Mem Fund	Steenken Lease Land	James Judson Parker Fund (ToPF)	Ashley Community Forest Fund	Legal Reserve Fund	Grants - Other	Rte 132 Solar Decommission Fund Norwich Tech
FY2022 Ending Fund Balance	-	78.66	256.17	1,001.09	42,224.50	-	5,000.00	5,075.82	-
Gen Fund Transfer In							1,000.00		
Alliance 50% funding for Ashley Comm Forest						8,584.50			
Norwich Technologies 132 Decom Pmt per Sched								3,017.22	20,000.00
Opioid Settlement Funds									
Historic Society Donation for Renovations								2,000.00	
AVC Grant for Conservation Education								2,000.00	
AVC Kiosk Grant									
ARPA SLFRF Grant Revenue - Town Portion	80,086.13								
ARPA SLFRF Grant Revenue - County Portion	148,700.11								
Interest Earned		-	0.24	0.83	84.46		11.46	17.37	60.90
Deferred Revenue	(164,905.12)					(8,264.38)		(7,027.31)	
Escrow									(20,060.90)
SLFRF RR So Royalton Rescue Bldg Design	(25,000.00)								
SLFRF RR Heat Pump & ERV	(31,144.00)								
SLFRF RR AED Units - 3 Town Bldgs & TradingPost	(7,737.12)								
Ashley Forest Maint Expenses						(320.12)			
FY2023 Ending Fund Balance	-	78.66	256.41	1,001.92	42,308.96	0.00	6,011.46	5,083.10	-
Gen Fund Transfer In							1,000.00		
Opioid Settlement Funds								960.01	
ARPA SLFRF Grant Revenue - Earned	371,678.53								
VCRD Sharon Connects Grant								2,500.00	
Interest Earned		-	0.24	0.83	82.96	335.95	176.89	413.17	1,557.44
Deferred Revenue						310.27		(3,165.51)	
Escrow									(1,557.44)
SLFRF RR Pedestrian Study - Town Portion	(12,000.00)								
SLFRF RR Community Exp - So Royalton Sen Ctr	(5,000.00)								
SLFRF RR Workforce Retention GEN	(212,739.00)								
SLFRF RR Workforce Retention HWY	(141,826.00)								
SLFRF RR AED Units - 3 Town Bldgs & TradingPost	(113.53)								
Trustee of Public Funds Expenditure					(372.56)				
VCRD Sharon Connects Grant Expenses								(567.25)	
Ashley Forest Maint Expenses						(646.22)			
FY2024 Ending Fund Balance	0.00	78.66	256.65	1,002.75	42,019.36	-	7,188.35	5,223.52	-

Fully Allocated FY24 \$1,795,411 (Sharon's 50% Share of Total). Total Deferred as of FY24 \$10,229.69 Total Escrowed as of FY24 \$41,670.61

Small Grants & Settlements FY24	Allocation	Deferred	This FY	Deferred	Total	Non-deferred	Total
Trails Grant	4,954.23				4,954.23		4,954.23
Lister Educ Grant	269.29				269.29		269.29
Conservation	37.94	36.92	1.02		37.94		37.94
Cons Educ Grant	2,058.19	2,002.86	55.32		2,058.18		2,058.18
Kiosk Grant	2,058.19	2,002.86	55.32		2,058.18		2,058.18
Opioid Settlement	4,085.62	3,021.54	1,064.09		4,085.63		4,085.63
VCRD Grant	1,989.76	-	1,989.76		1,989.76		1,989.76
	15,453.22	7,064.18	3,165.51		10,229.69		15,453.21

ASSIGNED FUND BALANCE REPORT FOR THE GENERAL AND HIGHWAY OPERATING FUNDS

The American Rescue Plan Act (ARPA SLRFA) funds used for Workforce Retention in FY2024 resulted in a surplus of \$212,739 to the general fund balance and \$141,826 to the highway fund balance. These surpluses were assigned by the Selectboard at their meeting on 3/18/24 for the purposes you see below. Assigned fund balances include amounts that are intended to be used by the Town for specific purposes as authorized by the Selectboard. This report shows how the surplus was assigned as of June 30, 2024 and activity to reassign and/or obligate funds through 1/6/2025.

ASSIGNMENT BY FUND AND CATEGORY	Assignment as of 6/30/24	Action Taken 1/6/2025	Assignment as of 1/6/25	Notes
GENERAL FUND ASSIGNMENT				
Building Improvements and Repairs	170,239	(15,000)	155,239	Reassigned \$15k to Workforce Retention for future need.
Community Input & Request Projects	42,500		42,500	Budgeted to use \$2k in FY2026
Workforce Retention (Assist with increased cost of Health Premium)		15,000	15,000	Budgeted to use \$15k in FY2026
Total Assigned General Fund Balance	212,739	-	212,739	
HIGHWAY FUND ASSIGNMENT				
Highway Building Improvements and Repairs	70,826		70,826	
Highway Infrastructure (includes paving not paid by a grant)	71,000	(31,097)	39,903	Obligated \$31,097 to pay for Baxter Memorial Library paving project in FY2025
Total Assigned Highway Fund Balance	141,826	(31,097)	110,729	

ARPA SLFRF FUND ACTIVITY FY2022 THROUGH FY2024

ARPA SLFRF Funds Received	\$	457,464.65	
PROJECTS	Status		Notes
SELECTBOARD OBLIGATED FUNDS	Funds Obligated		
Digitizing Land Records and Online Accessibility	18,445.00		Approved FY22
Heat Pump and ERV for the Baxter Library	34,604.00		Approved FY22
So Royalton Rescue Building Study/Design	25,000.00		Approved 10/28/22
Town Safety Equipment - AED with training	5,585.70		Approved 10/28/22
Remainder of AED allowance	113.53		Approved 10/28/22
Pedestrian/Bike Study (Town Portion)	12,000.00		Grant approved 8/24
Community Health - Safety Equipment AED	2,151.42		Approved by SB
Community Health - So Ro Senior Ctrn Ctr Meals	5,000.00		Approved 1/2/24
Workforce Retention: General Fund (Fund 100)	212,739.00		Approved 2/5/24
Workforce Retention: Highway Fund (Fund 222)	141,826.00		Approved 2/5/24
Total Obligated Funds as of 6/30/24	457,464.65		100%
Unobligated Funds as of 6/30/24	-		0.0%

TOWN OF SHARON

COMBINED BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2024

	General Fund	Highway Fund	ARPA Grant Fund	Capital Reserve Fund	Chester Downer Fund	Town Equipment Fund	FEMA/FHWA Grant Fund	Other Governmental Funds	Total Governmental Funds
ASSETS									
Cash & Cash Equivalents	1,646,285	-	-	-	66,880	-	-	38,558.90	1,751,723
Investments	-	-	-	-	192,551	-	-	136,281.81	328,833
Property Taxes Receivable	196,109	-	-	-	-	-	-	-	196,109
Accounts Receivable	15,610	21,000	-	-	-	-	136,061	135.00	172,806
Prepaid Expenses	20,526	7,103	-	-	-	-	-	-	27,629
Due From Other Funds	-	433,872	-	583,554	-	109,927	-	160,272.60	1,287,626
TOTAL ASSETS	1,878,529	461,975	-	583,554	259,431	109,927	136,061	335,248.31	3,764,726
LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND EQUITY									
LIABILITIES:									
Accounts Payable	23,756	32,242	-	6,692	-	6,600	-	993.30	70,283
Accrued Expenses	9,902	11,189	-	2,149	-	2,324	-	1,392.19	26,957
Decommissioning Escrow	-	-	-	-	-	-	-	41,670.61	41,671
Due To Other Funds	1,151,564	-	-	-	-	-	136,061	-	1,287,626
TOTAL LIABILITIES	1,185,223	43,431	-	8,841	-	8,924	136,061	44,056.10	1,426,536
DEFERRED INFLOWS OF RESOURCES:									
Deferred Property Taxes	132,007	-	-	-	-	-	-	-	132,007
Deferred Grant Revenue	1,551	-	-	-	-	-	-	13,029.69	14,581
Taxes Collected in Advance	7,568	-	-	-	-	-	-	-	7,568
TOTAL DEFERRED INFLOWS OF RESOURCES	141,126	-	-	-	-	-	-	13,029.69	154,156
FUND BALANCES									
Nonspendable	20,526	7,103	-	-	238,880	-	-	3,250.00	269,759
Restricted	-	-	-	-	20,550	-	-	274,912.52	295,463
Committed	-	223,778	-	574,713	-	101,003	-	-	899,493
Assigned	300,769	187,664	-	-	-	-	-	-	488,433
Unassigned	230,886	-	-	-	-	-	-	-	230,886
TOTAL FUND BALANCES	552,180.73	418,544.42	-	574,713	259,431	101,003	-	278,162.52	2,184,034
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND EQUITY	1,878,529	461,975	-	583,554	259,431	109,927	136,061	335,248.31	3,764,726

"Governmental funds may report five categories of fund balances... *Nonspendable* fund balance includes amounts associated with inventory, prepaid expenditures, longterm loans or notes receivable, and trust fund principal to be held in perpetuity. *Restricted* fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. *Committed* fund balance includes amounts that can be used only for specific purposes determined by the Town's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings. *Assigned* fund balance includes amounts that are intended to be used by the Town for specific purposes as authorized by the Selectboard. *Unassigned* fund balance is the residual classification for the government's General Fund and includes all spendable amounts not contained in another classification. Deficits are also considered to be unassigned. The Town's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned, and unassigned unless the Selectboard specifies otherwise." *Fund Balance descriptions are from Governmental Accounting Standards Board Statement No.54*

TOWN OF SHARON COMBINED STATEMENT OF REVENUES & EXPENDITURES & CHANGES IN FUND BALANCES FY2024 - OTHER GOVERNMENTAL FUNDS

	Conservation Fund	Recreation Fund	Record Preservation Fund	Reappraisal Fund	Honor Roll	James Judson Memorial Fund	Steenken Lease Land Fund	Baxter Memorial Library Fund	Legal Reserve Fund	Grant Fund - Other	Solar Decom-missioning Fund	Totals
INFLOWS												
Intergovernmental - State Contributions	-	-	-	7,667	-	-	-	-	-	-	-	7,667
Investment Income	-	-	-	-	-	-	-	18,543	-	567	-	19,110
Charge for Services	10	26	929	2,849	-	0	1	8,568	177	140	1,557	14,257
Miscellaneous	-	6,280	-	-	-	-	-	-	-	-	-	6,280
	-	30	-	-	-	-	-	17	-	-	-	47
TOTAL REVENUES	10	6,336	929	10,515	-	0	1	27,128	177	708	1,557	47,361
OUTFLOWS												
General Government Culture & Recreation Due To Other Funds	-	-	-	-	-	-	-	-	-	567	1,557	2,125
	-	7,462	-	-	-	-	-	48,407	-	-	-	55,869
TOTAL EXPENDITURES	-	7,462	-	-	-	-	-	48,407	-	567	1,557	57,994
EXCESS OF INFLOWS OR (OUTFLOWS)	10	(1,126)	929	10,515	-	0	1	(21,279)	177	140	-	(10,633)
OTHER FINANCING SOURCES (USES)												
Transfers in (out)	-	-	-	-	-	-	-	-	-	-	-	-
	-	6,100	(2,860)	-	-	-	-	30,562	1,000	-	-	34,802
NET CHANGE IN FUND BALANCES	10	4,974	(1,931)	10,515	-	0	1	9,283	1,177	140	-	24,170
FUND BALANCES AS OF JUNE 30, 2023	3,361	2,338	32,679	96,368	79	256	1,002	106,815.76	6,011	5,083	-	253,993
FUND BALANCES AS OF JUNE 30, 2024	3,372	7,311	30,748	106,883	79	257	1,003	116,099	7,188	5,224	-	278,163

James Judson Parker Fund

Fiduciary Fund: Report of Trustees of Public Funds
FY2024 July 1, 2023 - June 30, 2024

Balance on hand as of July 1, 2023			
Certificate of Deposit	41,298.42		
Checking Account	<u>1,010.54</u>		
Total Balance on Hand		42,308.96	
Inflows			
CD Interest to Checking	49.10		
CD Interest to CD	33.86		
Outflows			
Assistance Expenditure	<u>(372.56)</u>		
Net Change		(323.46)	
Balance on hand as of June 30, 2024			
Certificate of Deposit	41,332.28		
Checking Account	<u>687.08</u>		
Total Balance on Hand		42,019.36	

Residents in need of assistance may contact one of the Trustees by asking the Town Administrator for current contact information. Phone (802) 763-8268 x4 or email selectboard@sharonvt.net

Ashley Community Forest

Fiduciary Fund: Report of Cash Flow on Sharon's 50% Portion
FY2024 July 1, 2023 - June 30, 2024

			Town of Sharon's Share (50%)
Balance on hand as of July 1, 2023			
Checking Account		<u>18,264.38</u>	
Total Balance on Hand			18,264.38
Transfer			
From Checking Account		(10,000.00)	
To Certificate of Deposit		10,000.00	
Inflows			
Interest Earned		335.95	
Outflows			
Forest Maint. Legal Exp		<u>(646.22)</u>	
Net Change			(310.27)
Balance on hand as of June 30, 2024			
Certificate of Deposit		10,335.95	
Checking Account		<u>7,618.16</u>	
Total Balance on Hand			17,954.11

Accounts are managed by the Treasurer for the Town of Strafford, VT. Sharon and Strafford each hold 50% interest in the Ashley Community Forest Fund.

Ross Grindle Fund

January 1, 2024 - December 31, 2024

This fund is a bequest left for use by Sharon residents needing assistance with payment of Gifford Hospital medical bills. The funds are accounted for and managed by the Hospital.

Please find January 2024 - December 2024 information below.

Ross Grindle Principal	26,735.00
Unrealized Gain/(Loss)	4,219.76
Realized Gain/(Loss)	(2,159.13)

Kaitlin Belanger
Accounting Manager
Gifford Hospital
802-728-7753
kbelanger@giffordhealthcare.org

BAXTER MEMORIAL LIBRARY
BUDGET TO ACTUAL FOR FY2024; FY2025 BUDGET; PROPOSED FY2026 BUDGET

	Budget FY2024	ACTUAL FY2024	Budget FY2025	Budget Worksheet FY2026	% of FY25 Budget	\$ Over (Under) FY25 Budget
Revenue						
1 Transfer from General Fund	30,562.00	30,562	36,976	43,385	17%	6,409
2 Transfer from Permanent Fund: Dividends	5,500.00	3,966	3,600	4,000	11%	400
3 Donations & Fundraising	7,000.00	13,937				-
4 Donations			8,000	7,700	-4%	(300)
5 Directed Donations				300		300
6 Fundraising			4,000	4,000	0%	-
7 Grant Revenue	5,000.00	4,606	2,000	2,000	0%	-
8 Gifts In Kind Revenue						-
9 Bank Interest	50.00	656	100	600	500%	500
10 Misc Revenue						-
11 TOTAL REVENUE	48,112.00	53,728	54,676	61,985	13%	7,309
Expenses						
PROGRAM & OPERATING EXPENSES						
12 Library Director Wage	32,032	33,152	36,645	41,860	14%	5,215
13 Substitute Librarian			360	360	0%	-
14 FICA	2,450	2,542	2,831	3,230	14%	399
15 Library Director Retirement	2,163	2,247	2,492	3,035	22%	543
16 Library Supplies	400	441	440	440	0%	-
17 Adult Books, DVD, Audio	2,000	1,998	2,000	2,000	0%	-
18 Downloadable Audio Books	470	469	600	800	33%	200
19 Program Services	800	693	1,300	1,300	0%	-
20 Children Books, DVD, Audio	1,350	1,476	1,500	1,500	0%	-
21 Circulation Software	735	776	800	830	4%	30
22 Interlibrary Lending Delivery Fees	1,200	1,280	1,500	1,520	1%	20
23 PO Box Rental	105	118	128	120	-6%	(8)
24 Telephone & Internet	1,250	1,343	1,260	1,400	11%	140
25 Fund Raising Expenses	300	396	300	300	0%	-
26 Mileage	-	-	50	50	0%	-
27 Education	-	-	100	100	0%	-
28 Dues, Fees, Subscriptions, & Misc Exp	350	721	670	680	1%	10
29 Furniture/Equipment Expense	-	44	300	400	33%	100
30 Website Fee	60	36	50	60	20%	10
31 Grant Expense	370	676	1,350	2,000	48%	650
32 Total Program & Operating Expenses	46,035	48,407	54,676	61,985	13%	7,309
33 NET REVENUE (EXPENSES)		5,321				

CASH & CASH EQUIVALENTS:

As of June 30, 2024

	157	Stock / # of Shares	Total \$ Value
PETTY CASH	157		
COMMUNITY BANK	25,825	AT&T/ 1808	34,045
MASCOMA BANK CDs (2)	13,233	Comcast/ 542	21,051
ACCOUNTS RECEIVABLE	-	Verizon 492	19,965
TOTAL CASH AND CASH EQUIVALENTS	39,215	Lumen/ 35	39
Net Change in Cash on Hand	9,950	Vodafone/ 142	1,260
LIABILITIES		Teradata 37.5	1,296
WAGE ACCRUED TO PRIOR YEAR	(1,392)	Warner BD WBD	3,236
ACCOUNTS PAYABLE and DUE TO/DUE FROM	(437)	NCR Atleos	486
DEFERRED REVENUE - GRANT	(2,800)	Accounts Receivable	135
NET REVENUE (EXPENSES)	5,321	Total Assets	81,513

As of June 30, 2024

Balance Sheet	Operating Fund	Stock Fund	Total Combined
Total Assests	39,215	81,513	120,729
Total Liabilities	(4,629)	-	(4,629)
Total Fund Balance	34,586	81,513	116,099
Fund Balance + Liabilities	39,215	81,513	120,729

**TRUST OF CHARLES DOWNER administered through the CHESTER DOWNER FUND
FY24 REVENUE AND EXPENDITURES AND BALANCE SHEET AS OF 6/30/24**

Chester Downer Fund	Ending Balance 6/30/23	Revenue 7/1/23-6/30/24	Less Expenses 7/1/23-6/30/24	Ending Fund Balance 6/30/24
Nonspendable Fund Balance*	237,650.58	1,229.78	-	238,880.36
Restricted Fund Balance**	17,973.21	3,689.34	(1,112.23)	20,550.32
TOTAL	<u>255,623.79</u>	<u>4,919.12</u>	<u>(1,112.23)</u>	<u>259,430.68</u>

REVENUE & EXPENSE REPORT

Revenue

Interest* - Checking	4.61
Realized Gain - Tnote	159.49
Interest* - Tnote	4,755.02
Total Revenue	<u>4,919.12</u>

Total Interest* \$4759.63

Expenditures

Fees & Service Charges	85.00	to Probate
Maintenance - Grounds	847.23	Town Care
Pine Hill Cemetery	180.00	Town Care
Total Expenditures	<u>1,112.23</u>	

Net Fund Balance Change

3,806.89

BALANCE SHEET

Assets

Checking	66,879.79
Treasury Bonds	192,550.89
Total Assets	<u><u>259,430.68</u></u>

Liabilities

Total Liabilities	<u>-</u>
Prior Year Nonspendable Fund Bal	237,650.58
Prior Year Restricted Fund Bal	17,973.21
Fund Bal Current Yr Nonspendable	1,229.78
Fund Bal Current Yr Restricted	2,577.11
TOTAL Fund Balance	<u><u>259,430.68</u></u>
Liabilities and Fund Balance	<u><u>259,430.68</u></u>

Investments: US Treasury Notes as of 6/30/24

Date of Purchase	Purchase Amount	Rate of Return	Date of Maturity	# of Yrs	Value at Maturity
1/31/2019	44,840.51	2.576%	1/31/2024	5 years	45,000.00
1/31/2024	(44,840.51)	MATURED	<i>159.49 realized gain</i>		(45,000.00)
10/31/2019	52,822.26	1.500%	10/31/2024	5 years	53,000.00
11/30/2020	51,943.42	0.375%	11/30/2025	5 years	52,000.00
11/1/2021	32,949.89	1.125%	10/30/2026	5 years	33,000.00
10/31/2022	54,835.32	4.125%	10/31/2027	5 years	55,000.00
TOTAL AS OF 6/30/2024	<u>192,550.89</u>				<u>193,000.00</u>

Definition of Terms: Nonspendable fund balance* includes amounts associated with inventory, prepaid expenditures, longterm loans or notes receivable, and trust fund principal to be held in perpetuity. Restricted fund balance** includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Fund Balance descriptions are from Governmental Accounting Standards Board Statement No. 54

OLD SCHOOL HOUSE (OSH) RENTAL PROPERTY - BALANCE SHEET AS OF JUNE 30, 2024

CASH & CASH EQUIVALENTS	69,185
CAPITAL IMPROVEMENTS	291,891
BUILDING	250,000
ACCUMULATED DEPRECIATION	(405,206)
PREPAID EXPENSE	1,141
LEASE RECEIVABLE	85,050
TOTAL ASSETS	292,060
<hr/>	
SECURITY DEPOSIT	2,511
DEFERRED REVENUE	
ACCOUNTS PAYABLE	
DEFERRED INFLOW- LEASE RECEIVABLE	82,080
DUE TO GENERAL FUND	
TOTAL LIABILITIES	84,591
<hr/>	
NET POSITION BEGINNING OF FISCAL YEAR	212,644
CHANGE IN NET POSITION	(5,174)
NET POSITION END OF FISCAL YEAR	207,469
<hr/>	
TOTAL LIABILITIES & NET POSITION	292,060
<hr/>	

OSH REVENUE & EXPENSE FOR FY24 JULY 1, 2023 - JUNE 30, 2024

RENTAL REVENUE	28,284
INTEREST INCOME	6,062
MISC REVENUE	-
CAPITAL ASSET CONTRIBUTION	-
TOTAL REVENUE	34,346
<hr/>	
INSURANCE	4,779
REPAIRS, MAINTENANCE & IMPROVEMENTS	21,590
MISC. EXPENSE	787
DEBT SERVICE - CAPITAL WATER PROJECT	2,377
DEPRECIATION EXPENSE	9,987
TOTAL EXPENSE	39,520
<hr/>	
EXCESS REVENUE OR (EXPENSE)	(5,174)
<hr/>	

Proprietary funds are used to account for a municipality's business-type activities.

SHARON RECREATION FUND FY2024 Budget to Actual, Budget FY25, and FY2026 Proposed Budget

	Budget FY2024	Actual FY2024	Budget FY2025	Proposed Budget FY2026	\$ Change
REVENUE					
Revenue From Soccer	1,000.00	1,940	1,100.00	1,500	400
Revenue From Basketball	800.00	1,680	2,000.00	1,500	(500)
Revenue From Baseball	1,600.00	1,810	1,600.00	1,600	-
Revenue From Softball		890	500.00	500	
Revenue From Cheerleading				400	
Bank Interest		26	20.00		(20)
Transfer In from General Fund	6,100.00	6,100.00	5,680.00	5,700	20
TOTAL REVENUE	9,500.00	12,446	10,900.00	11,200	(100)

EXPENSES

Recreation Committee Programs

Soccer Related Expenses	300.00	434	300.00	500	200
Basketball Related Expenses	500.00	455	400.00	600	200
Baseball Related Expenses	2,300.00	1,791	2,300.00	2,300	-
Softball Related Expenses		926	500.00	500	
Cheerleading Related Expenses				400	
Other Recreational Expenses	200.00	500	500.00		(500)
Portapotty Rental	1,200.00	1,156	1,200.00	1,200	-
Advertising & Subscriptions					-
Subtotal Recreation Comm Expenses	4,500.00	5,262	5,200.00	5,500	(100)

Selectboard Appropriations

Sprouty Related Expenses	700.00	700	700.00	700	-
Ice Skating Shed					-
Summer Camp - One Planet	3,000.00	3,000	3,000.00	3,000	-
CCC Pond Weed Harvesting	2,000.00	2,000	2,000.00	2,000	-
Subtotal Selectboard Expenses	5,700.00	5,700	5,700.00	5,700	-

TOTAL EXPENSES	10,200	10,962	10,900.00	11,200.00	(100)
NET REVENUE / (EXPENSES)	(700)	1,484	-	-	-

ASSETS

TOTAL CASH AND CASH EQUIVALENTS

7,867.21

TOTAL ASSETS

7,867.21

LIABILITIES

ACCOUNTS PAYABLE

556.00

TOTAL LIABILITIES

556.00

FUND BALANCE

PRIOR YEAR END FUND BALANCE

2,337.50

CHANGE IN CURRENT YEAR FUND BALANCE

4,973.71

TOTAL FUND BALANCE AT END OF FISCAL YEAR

7,311.21

TOTAL LIABILITIES AND FUND BALANCE

7,867.21

Ashley Community Forest - 2024 Annual Report

In January 2022, the towns of Strafford and Sharon accepted the generous gift of the 256.4-acre Ashley Community Forest from the Alliance for Vermont Communities (AVC). In addition to the forest itself, AVC provided \$37,169 to seed a long-term management fund for the forest. The Ashley Community Forest Board consists of two residents from each town who were appointed by each town Selectboard: Kevin Gish and Erik Skarsten from Sharon and Annie Penfield and David Paganelli from Strafford. The fifth member of the Board, Michael Sacca of Tunbridge, was chosen by the appointed members. Rob Stainton, one of our original Sharon members, left the board this year and we are grateful for his two years of dedicated service.

Work at the forest is guided by a comprehensive, 10-year Stewardship Plan that was developed with extensive public input and is posted on both the Sharon and Strafford town websites. Unfortunately, Emerald Ash Borer, an introduced insect that kills ash trees was confirmed to be in both Strafford and Sharon this year. A timber sale is currently in progress to salvage ash from part of Stand 2 and to harvest some of the black locust trees in Stand 3. County Forester, David Paganelli marked the trees to be cut and Bob Wilson of Strafford is doing the logging. We hosted a pre-harvest walk with the County Forester and a tour of the active timber harvest with Bob Wilson. Work in the woods will likely be complete in January, with cleanup and closeout to take place in the Spring after snowmelt. At that time, we plan to offer a post-harvest tour.

In 2024, we sponsored several events at the Forest. The weather didn't always cooperate, but the walks were well-attended and uniformly well-received. We held five invasive plant work days, each consisting of a five-hour Saturday session to pull or dig invasive plants. Most of this work was in the Sharon portion of the forest and thousands of invasive barberries, honeysuckle and buckthorn were removed. Strafford and Sharon are wonderful communities, and it was a great social experience to come together, meet like-minded neighbors and work for the betterment of our forest. We've used lots of muscle and determination and so far, not a drop of herbicide. Thank you to our many hearty volunteers and we look forward to seeing you again in 2025!

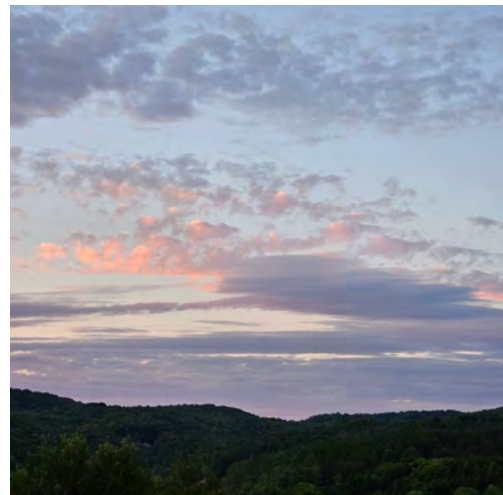
During August, a generous local couple funded mowing of the entire Strafford meadow and a trail through the Sharon meadow. All else in the Sharon meadow

was left un-mowed this year to benefit pollinators. In 2025, we will reverse the pattern.

Michael Sacca arranged for funding from the Davis Conservation Foundation to construct a kiosk. The kiosk posts are 6x6 black locust posts cut from the forest by volunteers. The kiosk was built by TimberHomes of Montpelier and installed by volunteers in Summer 2024 near the parking area at the end of Nutting Road. This will provide a space for maps, photos, event schedules and other information. Again, thank you to our volunteers, Michael and the Davis Conservation Foundation.

The parking area was improved this year by extending it to one side a small bit to increase the ability of vehicles to park and maneuver and also to gentle one of the ditches. Drainage along the road just beyond the parking area was improved and two loads of crushed stone were added for better traction. While equipment was on-site, water bars were installed to prevent erosion on one of the recreation trails. Calvin Benjamin of South Strafford did the excavator work.

Thank you to the Friends of the Ashley Community Forest, and all the citizens of Strafford and Sharon, for your ongoing support of this wonderful community resource through financial donations and the gift of volunteer time. This is especially important since the Ashley Community Forest is completely self-funded, with no direct financial support from either town.



Sunset in Sharon

Baxter Memorial Library

P.O. Box 87 / 5114 Rte. 14, Sharon VT 05065

802-763-2875 / www.sharonvtlibrary.com

M-W 2-6pm, Th 11am-7pm, Sat 10am-12pm



Thanks to our community's generosity, the support we receive from our annual town appropriation, and the efforts of our many volunteers who goodheartedly donate their time and energy, Baxter Memorial Library is able to provide the community with hundreds of new books, movies, and audiobooks each year; digital literacy assistance; resources for job seekers; tools for exploring nearly any interest; treasured community programs; museum & park passes, and access to digital resources including ebooks, digital audiobooks, and online classes – all for **free** to everyone.

We're delighted to have been able to partner with several local organizations this year including Seven Stars Arts Center, Artistree, the Sharon Health Initiative, the Ashley Forest Board, the Conservation Commission, and the Opioid Settlement Advisory Committee.

In 2024, we added lots of new nonfiction books for children, and we're just about to do the same for adults. We launched our 1000 Books Before Kindergarten program, presented a series of workshops on living joyfully, participated in the Sharon Skill Swap, offered dozens of popular summer activities for children, and hosted cooking, crafting, and writing meetups for adults.

Baxter Memorial Library serves as a community hub where people can gather and engage with each other in a space that welcomes all. We host programs that bring people together and foster a sense of belonging and community. We offer books and movies for every taste. And, as a champion of lifelong learning, Baxter Memorial Library is a place to quench curiosity and explore new ideas, hobbies and careers. The library provides countless opportunities for all.

BML provides more than 6,000 books and audio-visual items with access to thousands more through the interlibrary loan system, plus reliable internet service that is accessible inside and outside the building 24/7. Check out these stats from the past year:

- 4800 patron visits
- 55 new patrons
- 4350 checkouts
- 2000 digital checkouts
- 430 interlibrary loans
- 450 new items

And every year, these numbers keep increasing. A big thank you to all our Saturday volunteer librarians, as well as to everyone who volunteered to bake for our bake sales throughout the year. Thank you to those who supported our annual Plant, Book & Bake Sale, and to everyone who donated to our Annual Appeal campaign. Thanks, also, to Paula Duprat for maintaining our beautiful gardens each year and to Joe Willis for helping bring Santa to the library. Grateful thanks again to Eileen Lanza for continuing to donate her gorgeous quilts to benefit the library. And a special thank you to Karen Rodis and Laura DeCapua for volunteering their time to be on the board of trustees. Our goal is to continue to be the heart of Sharon, Vermont, but we can't do it without you. Please stop by the library or check the web page for volunteer opportunities.

Baxter Memorial Library Trustees: Emma Basham, Laura DeCapua, Rebekah Bakos-Kallgren, & Finnie Trimpi; Super Volunteer Will Godfrey; and Library Director Shana Ronayne Hickman

Chester Downer Endowment Fund
Trustee Report for the year 2024

For the fiscal year 2024, your trustees, with the great assistance of the town treasurer Deb Jones, continued the management of the Endowment Fund in accordance with the Downer will and concurrence of the probate judge located in Woodstock. As mentioned in prior reports, and in conjunction with the will, only 75% of the Fund's investment proceeds (income) may be utilized for approved expenditures on behalf of the town of Sharon.

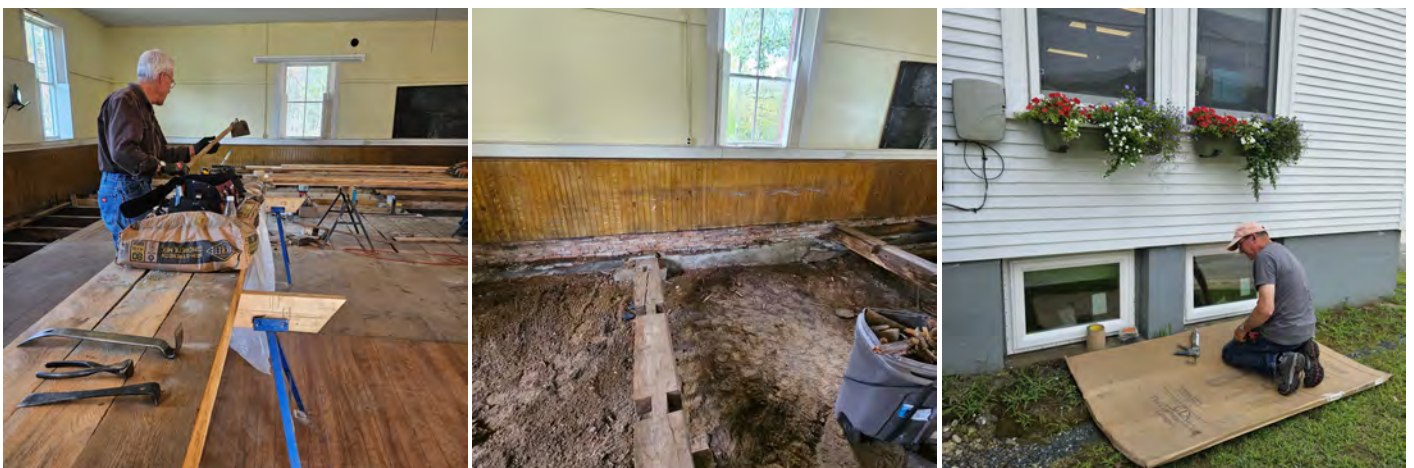
We are happy to report that the investment income has risen over the past two years, due to the rise in US government security rates (which is the only investment allowed by the will's directives) and that has enabled the Trustees, with approval from the probate court, to amass enough spendable funds to donate \$10,000 to the rehabilitation of the Sharon historical society building. We would encourage you to stop by and see the progress that has been made on that project.

At our annual meeting on November 21, 2024, the Trustees also approved the recurring expenses of court fees and maintenance of the town greens (mowing), and our reimbursement to the town Pine Hill cemetery fund of \$180. The latter expense is to compensate the Pine Hill fund for the \$3,000 it had transferred to the Downer Fund (so it could invest on its behalf) many years ago. This \$3,000 will be broken out in the future as a separate item so that it is not confused with the non-spendable Downer Fund balance.

Finally, we want to thank Martha Fisk for her many years of service as a Trustee of the Downer Fund. Martha has always handled the requisition of funds to the town treasurer and contributed her knowledge of town history from her involvement in so many town functions. Martha announced to the Trustees that she will not seek re-election and will retire from her trusteeship on the Downer Fund as of this town meeting day in March 2025.

The Trustees

Jim Kearns
Martha Fisk
Bob Ferguson



Old Town Hall and Town Offices Building Repairs



Sharon Town Clerk Report

The Town Clerks office stayed nimble in 2024, presiding over 7 elections, while maintaining land recordings, registrations, certifications, notarizations, licensing, reporting and DOGS! Thank you to the voters who participated, and to the committed officials and volunteers who kept returning for more. You amaze me.

A huge thank you to Judi, Deb and Carol for their consistent focus, dependability, and humor!

Please come visit us if you would like to research your land or family history.

Dog and Wolf Hybrids: Vermont State Statute 20 VSA § 3581 requires that all dogs in town be registered, numbered, described, and licensed every year. It is the job of the Clerk's Office to comply with this statute. Licensing your dog provides the town with information to ensure that lost dogs may be reunited with their owner. A portion of the fee contributes to state-wide rabies clinics and low-cost spay & neuter programs. State license fees have increased \$2 for 2025 and will be \$11.00 for spayed or neutered dogs, and \$15.00 for intact dogs. *If you do not license your dog by April 1st, 2025, a statutory late fee will be applied.*

The Town of Sharon has an Animal Control Ordinance, copies of which can be found in the Town Clerks Office, or on the town website.

Dog owners may register dogs anytime between January 1st, and April 1st, 2025.

Vermont Rabies Hotline: 1-800-RABIES (1-800-472-2437)

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Collector of Delinquent Taxes 2024

On February 20th, 2024 as Collector of Delinquent Taxes, I received the warrant to collect taxes on 70 parcels delinquent for FY2024 and years prior.

The total amount of taxes owed on these properties was \$241,039.63. The number of parcels delinquent as of 12/31/2024 has been reduced to 11. Of these, 4 have a history of multiple years of delinquency and are at risk of Legal action. The total amount of delinquent property tax owed as of December 31st 2024 is \$46,291.06

As of December 31st 2024:

Property tax for multiple years remains unpaid on the following parcels:

S14129-L	Honkala, Jon B.	2021-2024	\$19,845.40*
R01071-L	MacDonald, Scott	2021-2023	\$6,719.78*
R23090-LR	Owen, Carol	2021-2023	\$5,010.89*
R11060-R	Zapletal, Bennett	2023-2024	\$7,187.68*

*Does not include penalties and interest.

Property tax owed for some or all of FY2024 only:

R16020-L1	Cummings, Douglas
S14200-L1	Lique, Laura
R07560-R	Mosher, Aline
S14480-L	Pillsbury, Rhoena
S14360-L1	Rhodes, Richard G
R01060-L2	Silvia, Raymond
R05038-L	Zapletal, Bennett

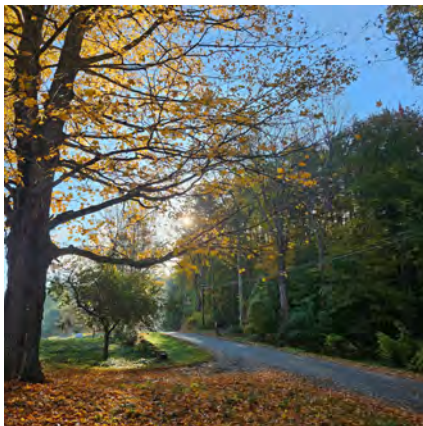
The total tax owed on these 7 properties is \$7,518.31*. All of these landowners, with the exception of Mr. Zapletal, make regular payments and keep in touch with the office.

*Does not include penalties and interest.

Respectfully submitted,

Ken Wright
Collector of Delinquent Taxes
Sharon, Vermont

Sharon Conservation Commission (SCC) 2024 Report



Sharon in Fall

This year, we spent time familiarizing ourselves with our natural assets. Our visits included river access points, the Minister's Lot, Ashley Forest, My Walden, and the elementary school grounds. We also held a workday at the Sharon River Access, where we cleared a significant amount of brush. We are optimistic that the White River Partnership will secure a grant for a more substantial improvement project. Special thanks go to Sam Brakeley for clearing trails in Downer Forest before the ski season and coordinating with the State on the trail improvements.

Dick Ruben organized a successful and fun Green Up Day. Donna Foster greeted Green Up volunteers with free plants and shared valuable information about invasive species and pollinators. Sharon Connects also helped create a wonderful potluck lunch, including music, good company, and e-bike demonstrations. We will partner with them to make the Green Up Day lunch and festivities an annual event.

This past fall, the Steven and Sheila Swett family generously donated a 236-acre parcel of woodlands, pasture, and wetlands, known as My Walden, to the Upper Valley Land Trust (UVLT). Located off Drum Heller Road, the property has been conserved and will remain open to the public for foot traffic, hunting, hiking, and skiing. It is also available for use by local schools. The property is supported by an endowment to ensure its long-term care. The SCC used the \$2,000 gift received from the Alliance for Vital Communities to contribute to the fund.

We are fortunate to welcome Donna Foster to the SCC. She brings a wealth of knowledge, and we are excited to have her on the team. The Commission elected new officers: Scott Chesnut as chair, Erik Skarsten as co-chair, and Mike Zwickelmaier as secretary.

The Sharon Conservation Commission Members:

Luis Bango, Sam Brakeley, Scott Chesnut, Dan Deneen, Donna Foster, Dick Ruben, Erik Skarsten, Mike Zwickelmaier



A scenic view of Sharon

Sharon Energy Committee Report - 2024

The Sharon Energy Committee, made official by the Selectboard in January of 2006, is compelled to provide resources, guidance, and support to the Town and its inhabitants with respect to energy consumption and related expenditures. We continue to implement the Climate Solutions Resolution, which was approved at Town Meeting 2020.

We are humbled by the breadth and scale of the human predicament: society has overshot growth limits and a rapid destabilization of Earth's climate is in progress. We are obliged to prepare for the various disruptive climate-influenced events that lie in the years and decades ahead, both individually and as a community.

Sharon Energy Committee Highlights for 2024:

- Hosted the Upper Valley e-bike Lending Library (UVELL) at the Sharon Elementary School in May, which provided Sharon residents opportunities to borrow and ride a variety of e-bikes. More information here: <https://vitalcommunities.org/transportation/upper-valley-e-bike-lending-library/>
- Worked with the Shared Energy Coordinator (SEC) to facilitate a Level II energy audit of the Town Office and Town Garage through the Municipal Energy Resilience Program. The audits identified some elements of the structures that necessitate follow up.
- Supported the Sharon Skill Swap in February 2024, which brought residents together to share interests through sessions throughout the day. The 2025 event is scheduled for Saturday, February 22 throughout the Village. More information here: <https://www.sharonconnects.org/sharon-skill-swap.html>
- Organized and participated in Repair Fair events from Randolph to Sharon that provided bicycle repair, knife sharpening, darning, mending services, and assistance fixing otherwise useful items.

In 2025 the Sharon Energy Committee plans to:

- Continue to work with the SEC to bring grant money, professional expertise, and novel programs to Sharon, including follow-up on Town building assessments.
- Continue participation in the evolving Upper Valley e-bike Lending Library
- Refine and revisit the scope and purpose of the Energy Committee
- Act on your ideas! Please consider attending an Energy Committee meeting.

Meetings are held on the fourth Monday of each month at 6:00 PM (18:00). We utilize a hybrid format: physical meeting space is provided at the Town Office and remote access is available via telephone at (978) 990-5179, Access Code 7753983.

Current Energy Committee Members are Dee Gish, Ryan Haac (Chair), and Jill Wilcox.

Please contact us at sharonenergycommittee@gmail.com or simply show up at a meeting.

Listers' Report For 2024

First, we want to thank Helen Barrett for her many years of dedicated service to the Town of Sharon. Helen was appointed to the Board of Listers in 2001 and faithfully served until she retired in 2024. During her tenure, the listers successfully completed reappraisals in 2003 and 2011. In 2016, Helen had to single-handedly manage the listers' office as well as file the Grand List without the support of the other two listers. Her insightfulness will be greatly missed.

2024 continues the stretch of challenging years for the Listers. Due to the real estate sales, the Common Level of Appraisal (CLA) applied to those properties enrolled in Current Use will be 66.39% down from 73.67% for FY2025. In 2024, the Vermont Legislature passed Act 183 which changes the method used to adjust the education tax rates beginning with the 2025-2026 property tax year which starts 1 July 2025. Historically, the education tax rate was adjusted by the town's CLA. Beginning this year, the new adjustment factor applied to the education tax rate will be the town's CLA divided by a single "statewide adjustment" which is the average level of appraisal for all of Vermont. For example, Sharon's CLA of 66.39% will be divided by the Vermont CLA of 72.36% resulting in an education CLA adjustment of 91.75% that will be applied to this year's FY2026 education tax bills.

The Coefficient of Dispersion (COD) of 19.46% is basically unchanged from 19.45%. The COD is a measure of how fairly distributed the property tax is within the town.

To start the reappraisal this spring, we will visit all properties that have sold in the last four years to establish a baseline which all other properties will be compared. Letters will be sent requesting an appointment. It is important that we validate all the information and make any changes and update depreciation. It should be noted that the Property Record Cards are not only used to determine a property's tax liability but are used by appraisers for mortgages, and insurance agents to determine insurance values.

How is a property's value determined? The basic formula is Replacement Cost New, less Depreciation, plus Land Value. The building's value is based on the quality and type of construction, the square feet of floor space, the number of plumbing fixtures, type of roofing, floor coverings, type of heating, etc. Then, how does the value compare with comparable sales? Is it too high, too low, and what adjustments need to be made.

How will the reappraisal effect the amount of taxes on an individual parcel? It all depends. If every parcel increases in value 33 per cent, the tax liability will stay the same as the tax rate will decrease 33%. **Remember, the tax rate is based on the budget that is passed at Town Meeting. The budgets for Town and School rise every year so the tax liability changes accordingly.** Remember, 33% is an average. Some properties will increase more than that and some will increase less.

As one can see from the attached sales report, the Sharon Real Estate Market was still active with 24 sales: however, 8 of those sales were land only. As of this writing, the inventory of properties for sale includes only two residential parcels, and three land parcels. This may change as the market opens back up in the spring. The demand for housing far exceeds the available supply. This will probably keep the values from returning to previous levels. What is happening in the Upper Valley is having an affect on sale values in Sharon. For instance, Hartford had 386 R1 sales (Residential with less than 6 acres) during the period 4/1/2021 to 3/31/2024 with an average sale price of \$445,599. During the same period, Sharon had 20 sales with an average sale price of \$337,565.

Repeating from last year, **after this reappraisal is completed, there will likely be some retirements of the present listers. This would be an excellent time for anyone interested in becoming a lister to get involved.** One could learn from the two seasoned listers that are on the Board. This part time job gets you to know the members of the community. If you love working with numbers. have an analytical mind, can work with computer programs, and need something to do in retirement, this is the perfect job

for you. All assessed values are derived from the real estate market and the sales data is derived from the Property Transfer and Tax Reports filed with the State. There are many lister training courses every year sponsored by the Department of Taxes that lead to certifications. If no one is willing to become a lister, the town may be forced to hire a part time assessor that will definitely impact the budget. Except for the Town Clerk, the listers are the only elected officials that the individual taxpayer may meet. If you might be interested, contact one of the listers and work alongside them in the reappraisal.

The listers will abide by all health protocols. All property owners will be notified when the listers will be working in a neighborhood. Interior visits are essential to determining depreciation, however, other arrangements may be made.

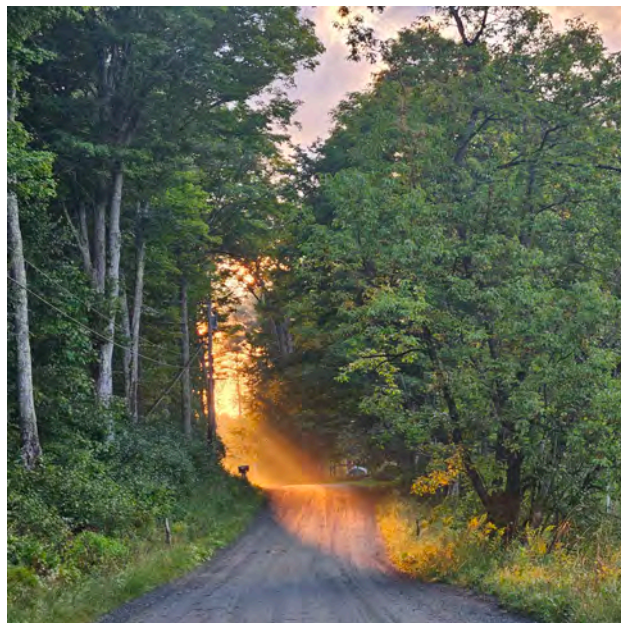
The income tax and Homestead Declaration filing deadline this year is 15 April. Please file by this date to avoid penalties and the confusion of corrected tax bills. In 2024, there were 439 homestead declarations filed. The Homestead tax rate was \$0.1976 lower than the Nonhomestead tax rate per hundred of assessed value. Just a reminder, **every Vermont resident homeowner must file a Homestead Declaration on their primary residence. For those that qualify for a state payment, file the HI-144, Property Tax Credit Claim. This is especially important for those individuals on a fixed income and those who do not need to file a tax return.**

In 2024, there were 134 parcels consisting of 15,050.22 acres (or 66.05% of the total acreage of Sharon) enrolled in the Use Value Appraisal Program. Homestead property owners had their taxes reduced by \$106,317.68. Non-homestead property owners saw a reduction of \$295,797.07. Many of the Non-homestead parcels are owned by town or state residents but do not qualify for Homestead designation.

Veterans with at least a 50% VA disability designation are allowed a \$40,000 reduction in property value. One must file with the Office of Veteran Affairs in Montpelier. Applications must be postmarked no later than 1 May.

If you have any questions about your property assessment, please feel free to contact the Listers' Office at (802) 763-8268 ext 2 or email at listeners@sharonvt.net.

Listers for the Town of Sharon: Nara Moore, Galen E Mudgett Jr, and Ken Wright



Sunset on a country road

TOWN OF SHARON GRAND LIST AS OF 12/31/2024

REAL ESTATE	PARCEL	MUNICIPAL	HOMESTEAD ED	NON-RES ED	EDUCATION	
<u>Category/Code</u>	<u>CODE</u>	<u>COUNT</u>	<u>LISTED VALUE</u>	<u>LISTED VALUE</u>	<u>LISTED VALUE</u>	
Residential I	R1	267	52,011,400	40,097,500	11,913,900	52,011,400
Residential II	R2	278	88,631,400	60,370,400	28,261,000	88,631,400
Mobile Homes-U	MHU	13	328,400	137,000	191,400	328,400
Mobile Homes-L	MHL	30	2,690,100	1,314,100	1,376,000	2,690,100
Seasonal I	S1	5	254,700	0	254,700	254,700
Seasonal II	S2	24	4,559,100	122,100	4,437,000	4,559,100
Commercial	C	28	7,173,500	0	7,173,500	7,173,500
Commercial Apts	CA	2	1,085,000	0	1,085,000	1,085,000
Industrial	I	2	88,300	0	88,300	88,300
Utilities-E	UE	6	13,438,900	0	13,438,900	13,438,900
Farm	F	1	330,300	316,700	13,600	330,300
Other	O	21	7,259,100	1,378,200	5,880,900	7,259,100
Woodland	W	44	7,384,300	118,200	7,266,100	7,384,300
Miscellaneous	M	60	3,661,300	135,600	3,525,700	3,661,300
TOTAL LISTED REAL		780	188,895,800	103,989,800	84,906,000	188,895,800
EXEMPTIONS						
Veterans 10K		9	90,000	70,000	20,000	90,000
Veterans >10K			270,000		0	0
TOTAL VETERANS		9	360,000	70,000	20,000	90,000
CURRENT USE		134	14,961,100	4,177,000	10,784,100	14,961,100
SPECIAL EXEMPTIONS		4	0	0	6,983,200	6,983,200
TOTAL EXEMPTIONS			15,321,100	4,247,000	17,787,300	22,034,300
TOTAL MUNICIPAL GRAND LIST			1,735,747.00			
TOTAL EDUCATION GRAND LIST				997,428.00	671,187.00	1,668,615.00
# OF HOMESTEADS DECLARED		439				
TOTAL # OF TAXABLE PARCELS		780		TOTAL # OF ACRES	22,786.49	
TOTAL LAND VALUE		82,233,700				
TOTAL BUILDING VALUE		106,662,100				
TOTAL REAL VALUE			188,895,800			

2024 Real Estate Sales in Sharon

DATE	BUYER	SELLER		LOCATION	DESCRIPTION	ACRES	SALE PRICE
1/3/2024	JOHNSON, BRIGETTA J	EATON, MARY JEAN ESTATE		JOHNSON'S WAY	LAND (NO ACCESS)	11	2,000
1/18/2024	LAMOUREUX, JOSHUA M & REBECCA O	CARDILLO, MATTHEW F REVOCABLE TR		HOLT RD	LAND	2.8	35,000
2/2/2024	COX, JESSICA LOREN & HAYDEN LIAM	LOWELL, JUDITH D	2230	QUIMBY MT RD	LOG HOME 1 1/2 S	37	582,000
2/23/2024	SMALL, JEFFREY & VIOLA	BROWN, MATTHEW D & ARIELLE S	765	BAXTER MT RD	CAPE	4.64	345,000
3/26/2024	GISH, DIEDRE	RUBIN, MIRIAM	698	WHITE BROOK RD	LAND	1.5	15,517
3/26/2024	GISH, DIEDRE	RUBIN, MIRIAM	794	WHITE BROOK RD	LAND	1.4	14,483
4/5/2024	YOUNG, STACEY	NORTH, BARRIE	4650	VT RT 14	FEDERAL, D. GARAGE	0.5	368,750
4/30/2024	WILSON, SEENA & SMITH, GARE A	NERI, PETER P	2536	MOORE RD	CONTEMPORARY 2S	10.2	475,000
5/28/2024	BAXTER, ZACKERY M	SOARES, RICHARD A SR ESTATE	1948	VT RT 14	SINGLE-WIDE (1973)	1.3	91,000
6/11/2024	BARBER, JARED P & ILLSLEY, JENNA E	TUCKER, JASON E & WILLIAM E JR	6052	VT RT 14	CAPE	0.5	230,000
6/26/2024	POMO, ANTHONY P & PAMELA	CARDILLO, MATTHEW F REVOCABLE TR	2778	BEAVER MEADOW RD	RANCH	10.1	325,000
7/17/2024	AYRES, TOM & BARRETT, ANNE	GRAY, KENNETH & PATRICIA	1360	VT RT 14	SINGLE -WIDE (1970) & D.GARAGE	0.4	137,500
7/30/2024	NARDINI, PHILIP J	TAYLOR, CHRISTINE	3500	FAY BROOK RD	LAND	1	53,000
8/1/2024	ROSE,SASHA & LINDMAN, Marissa	MOORE, DOUGLAS & JUDITH S	553	BROAD BROOK RD	CONTEMPORARY 1 1/2S & D.GARAGE	28	777,000
8/8/2024	GEORGE, CHERYL A & TALBOT, DANIEL N	FOREST, NICOLE P & VIROK, CORY H	1650	QUIMBY MT RD	RANCH, D.GARAGE, COTTAGE	2.8	725,000
8/20/2024	CHURCH OF JESUS CHRIST OF L.D.S.	H.H. EATON LLC		TOWN FARM RD	LAND	19.3	14,000
9/16/2024	TROMBLY ESTATE HOLDINGS LLC	ALDRICH, SHARON & ALAN WAYNE	5772	VT RT 14	SEASONAL SNACKBAR	1	200,000
9/26/2024	MAZZARO, IVAN & DONNA,	RODEWALD, STEVEN V ESTATE	167	COWSLIP HILL	CAPE, D.GAR, D.SHEDS	98.4	502,500
10/23/2024	LACAILLADE, BENJAMIN	WRIGHT, KENNETH & NANCY	300	VT RT 132	CAPE. D.SHED	0.6	215,000
10/24/2024	MOORE, JOHN S LLC	FREEMAN FARM TRUST	433	FREEMAN RD (POMFR)	LAND	219.6	1,850,000*
10/31/2024	OLSHAN, JOSEPH S & WOLK, TODD R	PETERSON, GREGORY R	859	MOORE RD	CAPE, D.SHEDS	9.8	600,000
11/20/2024	TIP TOP TREE CROPS LLC	AINSWORTH, PEGGY L	89	VT RT 14 (ROYALTON)	D.SHEDS & BUNKER SILO	292.61	1,345,000*
11/25/2024	RUSNAK, EMILY & LOYD, WILLIAM	KROSS, LAURA A TRUST OF 2022	1843	DOWNER RD	LAND	4.59	75,000
12/12/2024	SUTER, STEPHANIE ANN	CARLTON HAZE ASSOCIATES LLC	1047	KENYON HILL RD	CAPE	0.2	210,000
					*INCLUDES PROPERTY LOCATED IN TWO TOWNS		

Opioid Settlement Advisory Committee (OSAC)

Over the past two years the Town of Sharon has received \$8407 in Opioid settlement funds from pharmaceutical and distribution companies. These funds are to be used in our community to assist those impacted by substance use disorder. The Selectboard created the OSAC to assist in finding and implementing ways to do that and accepted the offer from members of the Sharon Cares committee to be part of it. All are invited to attend the monthly meetings of the OSAC and to become a member.

Some of our current initiatives include:

- Necessities & Resource Backpacks filled with items that would be helpful to support someone in urgent need or at risk of being in urgent need.
- Local life skill training to help individuals cope with the challenges they're facing.
- Trainings for community members interested in knowing more about harm reduction strategies.
- Providing Narcan when requested and installing an exterior Sharon location at the Route 132 side of the Town Offices accessible to the public.
- Creating a resource binder for Baxter Memorial Library with information about regional support for community members affected by substance use disorder.

Respectfully submitted by Deb Jones

Facilitator for the Opioid Settlement Advisory Committee

Contact information: treasurer@sharonvt.net or 802-763-8268 x3



Baxter Memorial Library Event



Sharon Connects Event

**Sharon Planning Commission
& Development Review Board
2024 Annual Report**

The Sharon Planning Commission was created in 1976 and is made up of a dedicated group of volunteers that work to ensure that land development in Sharon occurs in a way that is consistent with the vision articulated in Sharon's Town Plan.

The **Sharon Town Plan** is the place where the Sharon community's vision of the town's future is documented. The Plan includes recommendations for both voluntary and regulatory actions to implement this vision, and it is used as a benchmark in certain Act 250 proceedings. Sharon's Town Plan was updated and approved at the local and regional level in 2023.

The 2023 Sharon Town Plan can be found on the town's website: <https://sharonvt.net/> Paper copies are available by request at the Sharon Town Clerk's office for \$10.

The Planning Commission has been reviewing and updating the Town's **Subdivision Regulations** with the goal of making them clearer and more understandable. The PC plans to present a draft of the updated regulations at a public hearing in 2025.

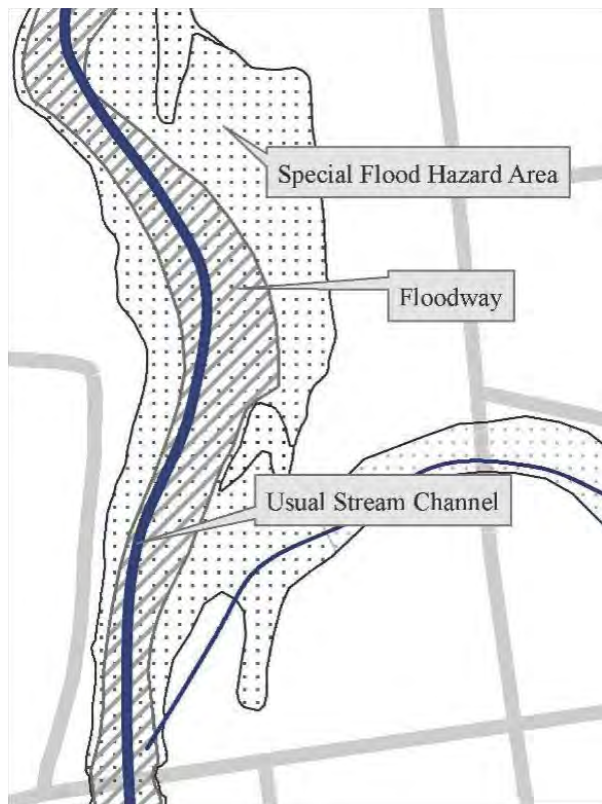
Sharon's **Development Review Board** (comprised of the same members as the Planning Commission) oversees the review and approval of Subdivision applications and site plans based on the Subdivision Regulations. In 2024 the following subdivision applications came before the Development Review Board (DRB):

- *6316 Sharon VT, LLC*- Rt 14: N14130.R comprising 43.91 acres into two lots: Lot 1 1.26 acres & Lot 2 42.65 acres.
- *John and Janine Putnam*- Howe Hill Road: R05192.R comprising 37.2 acres into two lots: Parcel 1 18.6 acres & Parcel 2 18.6 acres.
- *Marc and Jodi Okrant*- Rt 14: S14347.L change of use application from residential to commercial use.
- *Brenda Rodewald*-Rt 132: R02332.R comprising of 98.4 acres into two lots: Lot 2 92.5 acres & Lot 2A 5.9 acres.

Subdivision applications usually require three review meetings (initial, preliminary and final) as well as a site visit. Application forms are available at the Town Offices (call 802-763-8268 or email planning@sharonvt.net) and can also be found at <https://sharonvt.net/organization/planning-commission/> along with the Subdivision Regulations.

The DRB also administers Sharon's Flood Hazard Bylaw. In 2024 the DRB reviewed an application for a Conditional Use Permit for the following property:

- Down River Investments, LLC: 2911 VT Rt 14: A Conditional Use Permit to repair a shed, FH2024-001.



2010 Flood Hazard Area Bylaw – A Flood Hazard Area bylaw is required by FEMA to ensure that the Town of Sharon, its citizens and businesses will be eligible for federal flood insurance, federal disaster recovery funds, and hazard mitigation funds as a result of flood damage. Its main purpose is to help avoid and minimize the loss of life, property, disruption of commerce, impairment of the tax base, and the extraordinary public expenditures and demands on public services that result from flooding.

The Bylaw regulates development in two flood hazard areas: 1) The **Floodway** (aka Fluvial Erosion Hazard Area or River Corridor) is the channel of a river or brook and the adjacent land that is needed to accommodate the flood waters so that they

don't increase in elevation by more than one-foot above bank height during a so called 100-year flood. 2) The **Special Flood Hazard Area** has special flood, mudflow, or flood-related erosion hazards and is defined by FEMA maps. The two hazard areas can overlap. Sharon flood maps are currently being updated by FEMA to reflect the most recent data and flood modeling.

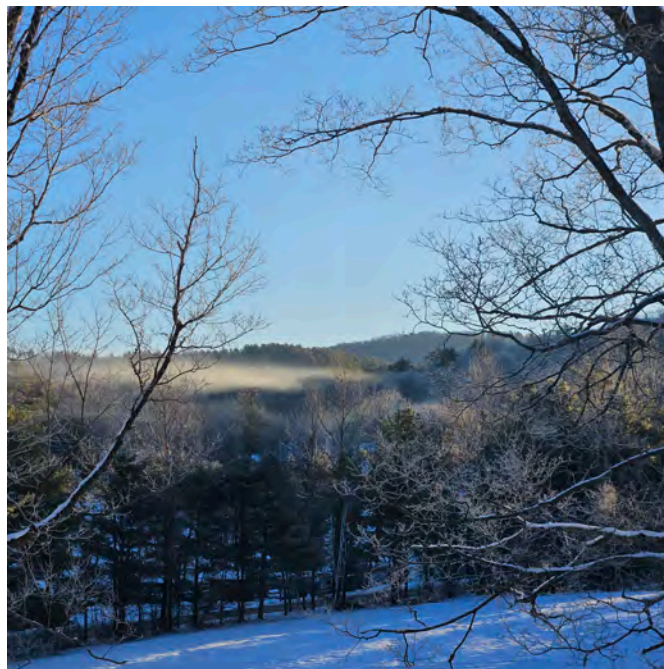
The Bylaw applies to the mapped areas along the main stem of the White River and its major tributaries: Broad Brook, Elmers Brook, Fay Brook, and Quation Brook. The bylaw also applies to lands within 50 feet of Broad Brook, Mitchell Brook, High Pole Branch (upstream to Carpenter Road), and Honey Brook (upstream to Howe Hill Road) whether or not they are mapped; and within 25 feet of all other perennial streams as measured perpendicular to the top of the stream bank even though they are not mapped by FEMA.

Prior to beginning any new construction, landowners along the White River or any perennial brooks and streams, no matter what their size, are advised to read the *Flood Hazard Bylaw* and view the maps available online and at the Town Offices. Geo Honigford, Flood Hazard Administrator, is available to provide guidance: ninefingergeo@gmail.com or 802-359-3027. The Bylaw is available for download from <https://sharonvt.net>.

The SPC/DRB welcomes all members of the community to our meetings held on the second Tuesday of each month at 7:00PM, currently held via Zoom and in person at the Town Office.

The PC would like to give a big thanks to Sue Sellew who has served as Planning Commissioner and DRB member since 2002. Thank you Sue for all you do for the Town of Sharon!

Submitted by: Dana Colson, Lucy Gibson, Dee Gish, Paul Kristensen, John Roe and Sue Sellew.



A scenic view of Sharon in winter

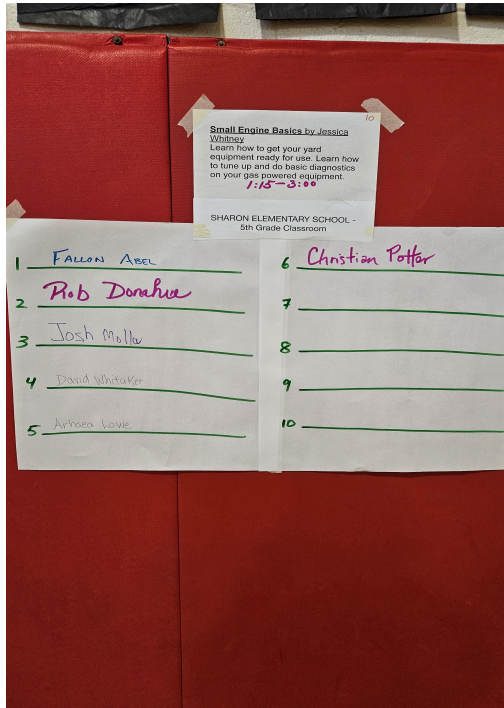
Central Vermont Council on Aging (CVCOA) 2024 Report for Town of Sharon:

Central Vermont Council on Aging (CVCOA) is dedicated to the mission of supporting older Vermonters to age with dignity and choice throughout the 54 towns in Central Vermont. CVCOA services are available to those age 60 and up, caregivers, and to adults with disabilities. For more than 40 years, CVCOA has assisted older Vermonters to remain independent for as long as possible.

CVCOA makes a difference in the lives of older Vermonters by connecting them to the network of benefit programs and services that they need to thrive, free of charge. CVCOA utilizes town funding to provide individualized support to residents through case management, information and assistance, options counseling, resource and benefit enrollment, long-term care planning, health insurance counseling, family caregiver support, nutrition education, connection to wellness and social activities, and more.

CVCOA served 4,531 unduplicated clients from 07/01/2023 through 06/30/2024, **31 residents of Sharon**. CVCOA mobilized 247 Central Vermont volunteers, who donated 18,000 hours of their time, valued at over \$600,000.

All of us at CVCOA extend our gratitude to the residents of **Sharon for their ongoing commitment to the health, well-being, independence, and dignity of older Vermonters in the Sharon community.**



Skill Swap Day in Sharon.



Fall Foliage

Clara Martin Center
Statement of Activities (Unaudited)
For the Year Ended June 30, 2024

REVENUE	INCOME
Federal	\$1,611,041
State	\$9,899,402
Local Towns	\$55,342
Fundraising	\$24,240
Other: Self pay	\$165,716
Other: Contracts	\$556,579
Other: Grants	\$1,029,285
Other: Private Insurance	\$630,429
Other: Rents & Miscellaneous	\$340,645
TOTAL	\$14,312,679
EXPENDITURES	ACTUAL EXPENSES
Personnel	\$11,385,225
Insurance/Rent/Utilities	\$209,930
Other: Contracted Services	\$259,498
Other: Operating Costs	\$1,324,277
Other: Program Expense	\$275,486
Other: Transportation	\$196,493
Other: Facility	\$756,769
TOTAL	\$14,407,678



ECFiber and the Town of Sharon

Sharon is a member of the East Central Vermont Telecommunications District, the state's first communications union district (CUD), whose mission is to provide world-class fiber-optic based internet service to all on-grid homes and businesses in its member towns. The District consists of 31 member towns and owns the business which operates under the trade name ECFiber. The business added over 900 new customers, and now serves nearly 9,500 customers, via 1,800 miles of network. When completed, the ECFiber network will be available to about 32,000 premises over more than 2,000 miles network. ECFiber is a miracle of collective action; without it few customers in our mostly rural towns would have decent internet.

Sharon has been fully built since 2020. About 51% of Sharon homes are using ECFiber's future-proof high speed Internet. Construction in 2024 was focused on mainline underground work in the White River Junction, Wilder, and Quechee villages in the Town of Hartford; completing all of the Fairlees and Bradford except for the Bloodbrook/Wild Hill area in West Fairlee, where GMP is putting everything underground; finishing the Newbury cabling and starting the interconnection work at the central hub, with first customers coming on line in the winter; finishing the make-ready work and starting to cable Topsham.

The remaining towns along our northern tier, Corinth and Washington, will see make-ready work completed by spring with cable being run immediately afterwards. Windsor will see the northwest section of town built out. At this point, all "unserved" or "underserved" locations in our 31 towns will have multi-gigabit fiber service available on the nearest utility pole, and ECFiber on its own will have solved 20% of Vermont's rural broadband crisis with only a fraction of its funding – about 15% -- coming from grants.

ECFiber dates its legal existence back to Town Meetings in 2008, when a two-year organizing effort paid off with 23 towns agreeing to create an internet service provider. The first customers began receiving service in 2011, just before the Irene floods; ECFiber became a CUD in June, 2015, opening the way to issuing revenue bonds. In 2020, eight new towns joined; in 2023 the last of the original towns came online, and in November, its Series 2023A municipal revenue bond received a "BB" rating from Standard & Poor's Global Credit arm, a historic moment in US financial history: the first time a municipal revenue bond not backed by taxes, and not for a regulated utility or exclusive service territory, received a rating. This was extended to the six earlier bonds as well.

We invite you to visit our website to learn more about ECFiber and encourage you to subscribe. You won't be charged anything until we start service.

David Karon, Clare Holland,
Sharon@ecfiber.net | 802-ECFiber

Sign up today: www.ecfiber.net | About the District: www.ecvtld.gov

2024 ANNUAL REPORT

GREATER UPPER VALLEY SOLID WASTE MANAGEMENT DISTRICT

The GUVSWMD comprises 10 Upper Valley towns, overseeing a system for proper management of solid and hazardous waste, recyclables, and food scraps. GUV also provides special collection events for bulky and household hazardous waste (HHW), paint, electronics, tires, metal, and fluorescent bulbs as well as offering technical assistance, outreach, and education programs to area residents, businesses, schools, and municipalities.

- GUV held three special collections in West Fairlee, Strafford and Thetford. We collected 7.5 tons of tires, 10.2 tons of electronics (3.3 from the Sustainable Woodstock event), and approximately 8 tons of “big” trash. Collection events are open to any resident or business within the district.
- Members of the district recycled 2.09 tons of batteries in **2023**. Please recycle your batteries at the Sharon town offices. Batteries, paint, and fluorescent bulbs may be taken to participating hardware stores as well. Check our website.
- Vermonters saved 110,215 gallons of paint from the landfill in **2023**.
- 241 GUV residents (7 from Sharon) participated in two household hazardous waste events.
- 155 GUV residents participated in three Styrofoam collection events, two in Lebanon and one in WRJ. GUV staff assisted with the events but did not sponsor them.
- 2025 GUV collection event dates and recycling updates will be posted on our website, Facebook page, town list servs, and in local newspapers.
- In 2024, Kevin Gish represented Sharon on the GUVSWMD Board of Supervisors. We thank Kevin for his dedication and ongoing support of our work. For information call Ham Gillett at 802-674-4474, email hgillett@marcvt.org, or visit www.guvswmd.org.



GREEN MOUNTAIN ECONOMIC DEVELOPMENT CORPORATION

Green Mountain Economic Development Corporation (GMEDC) is one of twelve statewide Regional Development Corporations (RDCs), serving a 30-town region in Orange and northern Windsor counties. Our primary function is to develop economic vitality and prosperity consistent with the goals of the communities we serve.

In FY2024, dues from member towns contributed \$17,360 of our annual operating budget of \$317,308. Town dues are assessed at \$0.50/resident, as determined by population data from the VT Department of Health and the U.S. Census Bureau. Further operating revenue comes from business memberships and federal, state, and other funding sources. ***Your support helps provide client-specific economic development services free of charge and available to municipalities, new entrepreneurs, established and expanding businesses.*** Services include business development guidance, relocation support, and project development; for requests that are beyond our level of expertise, GMEDC has a ready referral network to meet client needs. Additionally, the RDCs work collectively throughout the legislative session to promote the needs and interests of the business community across the state. GMEDC and our local partners have assisted 140+ businesses and municipalities seeking additional information on economic development activities, local business projects, funding opportunities, legislative action and more.

FY2024 activities included:

- Supporting numerous funding applications for capital investment, brownfield assessment and redevelopment, project planning and pre-development, totaling **over \$6 million in funding to our service area.**
- Hosting the Orange and Windsor County program coordinator for the Small Business Technical Assistance Exchange program, **bringing ~\$120,000 in services to 30 businesses in the two-county service area**
- Providing one-on-one support for businesses affected by the July 2023 and 2024 flooding and serving as local point of contact for state and Federal officials disseminating flood response, relief and recovery information.
- Securing a Vermont Department of Marketing and Tourism two-year Grants for Relocation and Outreach Work (GROW) program award, to provide information and guidance to those considering a move to the state.
- Ongoing support to the \$300,000 Federal Reserve Bank of Boston Working Communities Challenge White River Valley Consortium project, working to improve housing opportunities in 14 towns in the White River Valley.
- Partnered with Two Rivers-Ottawaquechee Regional Commission and the Town of Hartford to reimagine the White River Junction Downtown Committee scope and structure, supported by the state Downtown Vibrancy Fund.
- Ongoing partnership with Orange County Parent and Child Center to develop a new childcare facility offering 88 new seats in the Randolph region.

Thank you for your continued support and partnership. For further information, call us at (802) 295-3710 or visit our website at www.gmedc.com

Erika C. Hoffman-Kiess, Executive Director



GREEN UP VERMONT
www.greenupvermont.org

**Success on
Green Up Day
May 4, 2024**



Green Up Day, saw a 30% growth in volunteers over 2023, picked up over four tons of litter and 15,813 tires. In flood clean-up projects we took care of an additional 10,000 tires. We also attempted a Guinness World Records® title and succeeded! The record is: “The Most Pledges Received to Pick Up Trash in 24 Hours.” Vermont is the only State in the nation that can boast this achievement and the only State that offers a program like Green Up Day. As one of Vermont’s favorite traditions, it is imperative for today and for future generations to keep building pride, awareness, and stewardship for a clean Vermont, and keep residents civically engaged.

Green Up initiatives are year-round and further our environmental impact with waste reduction programs, additional clean-up efforts, and educational initiatives. We received a special flood recovery donation from Subaru of New England and have been able to rally volunteers and pay for many flood clean-up projects across the State.

Support from your municipality is essential to our program. Funds help pay for Green Up Day supplies, promotional outreach, and educational resources, contests for kids, and a \$1,000 scholarship. We are requesting level funding for 2025.

Thank you for supporting this crucial program that takes care of where we all get to live, work and play.

Be an Environmental Hero – Donate on **Line 23 of the Vermont State Income Tax Form** or at www.greenupvermont.org.

2025 Green Up Day is May 3rd.

Green Up Vermont is a 501c3 nonprofit.

**Health Care & Rehabilitation Services
Narrative Report from FY24 for Town of Sharon**

Health Care and Rehabilitation Services of Southeastern Vermont (HCRS) is a comprehensive community mental health provider serving residents of Windsor and Windham counties. HCRS assists and advocates for individuals, families, and children who are living with mental health, developmental disabilities, and substance use disorders. HCRS provides these services through outpatient mental health services, alcohol and drug treatment program, community rehabilitation and treatment program, developmental services division, and 24/7 emergency services.

During FY24, HCRS provided 2,879 hours of services to 16 residents of the Town of Sharon. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Sharon.

Anyone with questions about HCRS services should contact George Karabakakis, Chief Executive Officer, at (802) 886-4500.

HIV/HCV Resource Center Report for the Town of Sharon

The HIV/HCV Resource Center was founded 35 years ago to help people living with HIV access vital resources, such as housing, health care, nutritious food, mental health and substance use treatment. Located in Lebanon, NH, we offer case management for individuals living with HIV, prevention/education programs, and harm reduction services for people who use drugs. All our services are free of charge to residents of Windsor and Orange counties in Vermont and Grafton and Sullivan counties in New Hampshire.

Over the past year, we provided services for 88 individuals living with HIV – helping to ensure that they maintained stable housing and access to medications. Our harm reduction program dispensed over 583,273 sterile syringes to 329 unique clients across 34 different towns (including the Town of Royalton) in Vermont and New Hampshire. We distributed 3,655 doses of the overdose reversal medication naloxone, which resulted in reports of 566 overdose reversals.

Throughout the past decade, we have expanded our harm reduction program in response to rising rates of opioid and other substance use. We offer overdose outreach and education as well as individual and community trainings; we discuss risk reduction strategies with all our clients.

In addition to injection and smoking supplies, naloxone and overdose prevention education, we offer our clients fentanyl, xylazine and nitazene test strips, HIV and Hepatitis C testing, referrals to medical and mental health care and treatment programs, wound care supplies, and food from our food pantry.

We would be happy to distribute naloxone, the overdose reversal medication, to anyone who is using opioids – or stimulants that contain opioids – or friends and family members of people who use drugs. We offer trainings in how to recognize signs of overdose and how to administer naloxone nasal spray. Please contact us if you are interested.

We very much appreciate the continued support of the Town of Sharon and welcome questions and requests for information.

Laura Byrne, Executive Director (603-448-8887, ext. 105); <http://www.h2rc.org/>

Pine Hill Cemetery Association
July 1, 2023 - June 30, 2024

CHECKING ACCOUNT BALANCE June 30, 2023 \$ 12,112.05

INCOME:

Town of Sharon	6,616.66	
Interest earned & donations	2,947.49	
Burials, lots & corner stones	2,515.00	
Downer Fund	1,027.23	
Total Income	13,106.38	\$ 25,218.43

EXPENSES:

Labor; Taxes; Burials, Cornerstones	10,123.91	
Parts, Repairs, Maintenance	3,304.76	
Insurance	2,309.00	
Transfers to Other Pine Hill Accounts	700.00	
Misc.; Record Deeds	318.37	
Total Expenses:	16,756.04	(16,756.04)

Checking account balance on June 30, 2024 \$ 8,462.39

REGULAR SAVINGS ACCOUNT:

Balance on June 30, 2023	128.48	
Deposit - transfer from Pine Hill Checking	200.00	
Interest	0.38	
Savings account balance June 30, 2024	328.86	\$ 328.86

PERPETUAL CARE ACCOUNT

Balance on June 30, 2023	102.35	
Deposit - transfer from Pine Hill Checking	500.00	
Interest earned	0.58	
Perpetual Care account balance on June 30, 2024	602.93	\$ 602.93

Respectfully submitted,

Martha A. Fisk, Treasurer

SAFELINE, INC.
P.O. Box 368, Chelsea, VT 05038
safelineinfo@safelinevt.org
(802) 685-7900 office
(800) 639-7933 24/7 hotline

Safeline, Inc. is a 501(c)(3) non-profit organization that provides free and confidential services for victims of domestic violence, sexual abuse and stalking in Orange County and northern Windsor County.

During the fiscal year ending June 30, 2024, Safeline's staff and volunteers provided 2,532 services for 285 victims of domestic violence, sexual abuse and stalking. 30 services were provided for 4 residents in Sharon. These statistics could be understated, as victims often choose not to give any identifying information out of fear for their safety. Safeline provided services for 3 women who experienced intimate partner violence and 1 child. We provided our 24/7 hotline, crises intervention, helped fill out Relief from Abuse paperwork for a protection order, provided emotional support and safety planning. These services are available for all residents in Sharon.

Safeline provides free confidential services, including: crisis support, safety planning, medical advocacy, economic empowerment, financial education and legal advocacy. Day shelter services, a resource library and information and referrals are also available.

A trained advocate is always available to provide crisis support, safety planning, resources, information and referrals through Safeline's 24 hours a day/7 days a week Hotline (1-800-639-7233). Survivors can also choose from a wide array of additional services including legal advocacy, day shelter services, job readiness skills development, and financial management education.

In addition to providing direct services, Safeline is a resource to the community and is committed to changing the culture of violence in our society. As part of this work, Safeline offers a full-range of prevention education activities for community organizations, faith communities, youth groups and other groups seeking information about domestic and sexual violence.

We thank the voters for your support as we work to end domestic violence and sexual abuse in Sharon.

SHARON VOLUNTEER FIRE DEPARTMENT

TOM LOBER, TREASURER

BALANCE ON HAND	July 1, 2023:		
	Checking	\$39,881.44	
	Savings / CD	\$1,725.72	
	Money Market	\$80,761.51	
	Total		\$122,368.67
INCOME:			
	Town of Sharon	\$83,525.00	
	Donations	\$1,215.00	
	Rifle Raffle	\$30,020.00	
	Old Home Days	\$3,942.00	
	FD Reimbursement - Tower Service and Knox Box	\$1,177.50	
	Interest	\$4.22	
	Total		<u>\$119,883.72</u>
			\$242,252.39
EXPENSES:			
	Insurance	\$12,865.00	
	Dispatch / Communication	\$13,776.00	
	Electricity	\$1,834.83	
	Heating	\$3,254.42	
	Repairs (Equipment)	\$4,539.05	
	Truck Fuel	\$526.63	
	Telephone / Internet	\$1,252.41	
	New Equipment	\$4,844.92	
	Training	\$375.00	
	Building, Supplies, Misc.	\$4,269.99	
	Trash Removal	\$137.52	
	Fund Raising Expenses	\$24,472.10	
	Total		<u>\$72,147.87</u>
			\$170,104.52
BALANCE ON HAND	June 30, 2024:		
	Checking	\$80,051.30	
	Savings / CD	\$1,726.24	
	Money Market	\$88,326.98	
	Total		\$170,104.52

Sharon Fireman's Assoc. Inc.

	2022		2023		2024		2025		2026	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Insurance	\$ 13,500.00	\$ 12,107.00	\$ 13,500.00	\$ 12,318.00	\$ 13,500.00	\$ 12,865.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
Dispatch / Communication	\$ 14,000.00	\$ 14,973.00	\$ 15,000.00	\$ 14,675.37	\$ 15,500.00	\$ 13,776.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00
Electricity	\$ 1,800.00	\$ 1,804.81	\$ 2,100.00	\$ 2,054.78	\$ 2,100.00	\$ 1,834.83	\$ 2,100.00	\$ 2,100.00	\$ 2,000.00	\$ 2,000.00
Heating	\$ 2,500.00	\$ 3,754.64	\$ 2,800.00	\$ 3,659.99	\$ 5,500.00	\$ 3,254.42	\$ 4,500.00	\$ 4,500.00	\$ 4,200.00	\$ 4,200.00
Repairs (Equipment)	\$ 3,500.00	\$ 2,328.87	\$ 4,000.00	\$ 1,755.17	\$ 3,200.00	\$ 4,539.05	\$ 2,800.00	\$ 2,800.00	\$ 3,500.00	\$ 3,500.00
Truck Fuel	\$ 1,000.00	\$ 634.71	\$ 1,000.00	\$ 544.20	\$ 1,800.00	\$ 526.63	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
Telephone / Internet	\$ 1,500.00	\$ 1,770.66	\$ 2,000.00	\$ 1,354.64	\$ 1,400.00	\$ 1,252.41	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
New Equipment	\$ 7,000.00	\$ 5,510.90	\$ 7,000.00	\$ 2,171.66	\$ 6,500.00	\$ 4,844.92	\$ 6,500.00	\$ 6,500.00	\$ 5,400.00	\$ 5,400.00
Training	\$ 800.00	\$ 390.00	\$ 1,000.00	\$ 1,300.00	\$ 2,200.00	\$ 375.00	\$ 2,500.00	\$ 2,500.00	\$ 1,500.00	\$ 1,500.00
Building, Supplies, Misc.	\$ 6,000.00	\$ 5,370.51	\$ 4,500.00	\$ 4,952.75	\$ 5,000.00	\$ 4,269.99	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Trash Removal	\$ 250.00	\$ 76.40	\$ 250.00	\$ 137.52	\$ 250.00	\$ 137.52	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Sub-Total	\$ 51,850.00	\$ 48,721.50	\$ 53,150.00	\$ 44,924.08	\$ 56,950.00	\$ 47,675.77	\$ 55,550.00	\$ 55,550.00	\$ 53,250.00	\$ 53,250.00
New Equipment Reserve Fund	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Total	\$ 81,850.00	\$ 78,721.50	\$ 83,150.00	\$ 74,924.08	\$ 86,950.00	\$ 77,675.77	\$ 85,550.00	\$ 85,550.00	\$ 83,250.00	\$ 83,250.00

Sharon Food Shelf
A Nondenominational Mission of the Sharon Congregational Church
PO Box 42 / 55 Route 132
Sharon, VT
802-763-2007

The Sharon Food Shelf strives to eliminate food insecurity of our neighbors. We are open every Tuesday and Thursday from 4:30 – 6:30 throughout the year. We offer folks a generous week’s worth of food for the number of people in their household. People are invited to utilize our food shelf twice per month for a full shop and once a week for produce and bread. Any one in need may use our food shelf. We only ask for a name and number of people in the household.

With the generous support of donations from caring friends, businesses, schools, local churches, and grants we are able to provide fresh produce, groceries and proteins. We’d like to recognize the generous and continuous support of Willing Hands, South Royalton Market and Luna Bleu Farm.

As we all know food prices among other necessities continue to rise making it difficult for those on fixed incomes to make ends meet. Last fiscal year we served over 100 different families with 999 shopping visits, and we continue to see our numbers increase.

The Sharon Food Shelf is completely run by volunteers who generously donate their time and energy to create a caring and supportive environment for our shoppers. If you would like to contribute to our team through donation or hands-on help, we’d love to hear from you.



2024 Ditching and Culverts Project on White Brook Road - Before and After



Sharon Health Initiative 2024 Town Report

2024 has been a year of significant growth for the Sharon Health Initiative, and a year of increased need for services and support.

Client Care: Our weekly client caseload has grown from 12 people to more than 20. Dena Wilkie, our Community Health Care Coordinator (CHCC), makes an average of 8-10 in-home visits and checks on an additional 5+ people via telephone each week. Over the course of the last year she made 234 home visits, assisted care givers 176 times, coordinated client care 220 times, and made 520 phone calls.

Monthly Luncheons: We are almost a year into offering our monthly community luncheons where we serve, on average, 30 people. The luncheons are open to all, and as the recipient of the CHEFS grant from Hannaford Market, we have been able to fund the luncheons and also provide in-home visits with meal delivery to our homebound clients. The luncheons often include learning opportunities in conjunction with socialization, camaraderie and a delicious meal. Many thanks to Jules from Emergence for her cooking and to the SHI board members who faithfully set up and clean up, as well as bake and provide support.

Promoting intergenerational Relationships: To further our goal of fostering intergenerational relationships, this year we created a partnership with the Sharon Elementary School. Dena goes to the school and teaches each grade communication skills specific to older adults, after which the students partake in a role-playing activity to further enhance their confidence. At our luncheon last May, the sixth graders cooked and served lunch to the community, something they plan to do again this Spring. We have had wonderful visits from both the kindergarten and first graders, with plans for the other grades to visit with our clients in the spring. Many thanks to Principal Keenan Haley and the teachers for their involvement!

Baxter Library Drop-in Hours: We continue to keep drop-in hours at the Baxter Memorial Library. We have worked with Shana and the Opioid Substance Advisory Committee to co-create and implement a backpack program to support basic needs for unhoused or transient people.

Coordinating with Other Community Services: We continue to strengthen our relationships with Gifford and SORO rescue which allows us to provide seamless communication and continuity of care for our clients. We have also spoken at public forums and conferences, to government agencies and local politicians, advocating for state funding and increased support for community care coordinator roles in every town.

Sharon Health Initiative FY 24-25 Budget

INCOME:	
Town Appropriation	\$5,000.00
Grants/Foundation	\$12,000.00
Individual Donations	\$13,700.00
TOTAL	\$30,700.00
EXPENSES:	
Contingency	\$390.00
Annual Appeal	\$500.00
Insurance	\$710.00
License	\$0.00
Professional Development	\$300.00
Rent	\$1,200.00
Salary	\$26,000.00
Supplies	\$500.00
Mileage	\$1,100.00
TOTAL	\$30,700.00

Expanding Our Capacity: As our reputation and referrals grow, we have seen the need for additional support. We are happy to report that Beth Delano, Occupational Therapy Assistant, will be joining SHI for 5 hours weekly. This addition will help us meet our growing needs by expanding our hours to 20 hours weekly and our coverage to 3 days a week (Monday, Wednesday and Thursday).

Many Thanks: We are grateful for the continued support of the Sharon Congregational Church, the Town of Sharon, and the residents of Sharon. We wish to thank our small but mighty dedicated team of volunteers, without whom we couldn't provide some essential needs to our clients.

Contact: You can contact Dena about becoming a volunteer, making a donation, or referring someone to our services at sharonhealthinitiative@gmail.com, by calling (802) 230-8458, or by mail at P.O. Box 42 Sharon, VT 05065.

Sharon Historical Society

Thanks to the generosity of many individuals, funds and foundations, the Sharon Historical Society was able to reach its funding goal to repair the Old Town Hall!

2024 A busy year for the Sharon Historical Society, even though the museum was closed.

1. Just a year ago the Old Town Hall, owned by the Town of Sharon and used by the Sharon Historical Society as their Museum, was closed by the Selectboard due to concerns that the floor was unsafe.
2. Last spring, we gathered quotes to arrive at a final cost estimate to repair the building. This figure became the Capital Campaign's Fundraising Goal.
3. **We appealed to residents and friends of the Sharon Historical Society and miraculously you came to our rescue! Thank you very much for your very generous support!**
4. We packed the Sharon Historical Society's collection and hired movers to get everything into storage.
5. The ramp to the building was replaced. We now have a beautiful ADA-compliant ramp, thanks in part to the Vermont Arts Council and the State of Vermont for their support.
6. In July we had a presentation by local resident, Sam Brakely, who discussed his book "Skiing with Henry Knox".
7. This fall, Jack Jones and Ken Wright began removing the rotted timbers and flooring from the building, setting support posts on new concrete pads and leveling the floor. It's amazing to see the huge 200-year-old hand-hewn beams that support the floor and know they will be there for another 200 years! Work continues and we hope to move the collection back into the building before summer. The Preservation Trust of Vermont provides technical support for the project through a Municipal Technical Assistance Program grant.
8. The Sharon Historical Society was selected by the Vermont Historical Society to participate in their Local History Training Program. We will spend 2025 working with VHS and four other historical societies to develop skills, establish collection priorities, right-size our collection, and energize the Sharon community to help increase SHS sustainability and ensure the continuing preservation of local history.



VOLUNTEERS NEEDED!

If you have an interest in history, even if you did not grow up in Sharon, we would love your help with our projects. SHS is a good way to meet others in the Sharon community and learn its history.

**Sharon Historical Society
July 1, 2023 – June 30, 2024**

CHECKING ACCOUNT

Balance July 1, 2023 \$ 2,697.17

Income:

Dues and Donations	\$ 1,346.00	
Interest Income	\$ 1.42	
Total Income:	\$ 1,346.42	\$ 4,043.59

Expenses:

Insurance	\$ 401.00	
VT Historical Society	\$ 50.00	
Speaker	\$ 150.00	
Pest Control	\$ 450.00	
Total Expenses:	\$ 1,051.00	\$ (1,051.00)

Balance June 30, 2024 \$ 2,992.59

REGULAR SAVINGS ACCOUNT

Balance June 30, 2024 \$ 6,124.89

Respectfully submitted,

Martha A. Fisk, Treasurer

Calendar Year Membership January 1 – December 31

The SHARON HISTORICAL SOCIETY, INC.

Mailing Address: 4626 VT Rte. 14, Sharon, VT 05065

Enclosed is a check for membership in the following category:

- Individual membership (\$5.00) Supporting membership (\$50.00)
 Family membership (\$10.00) Patron of the Society (\$100.00)
 Friend of the Society (\$25.00)

Name: _____

Address: _____

Phone: _____ Email: _____

**Thank you for supporting the Sharon Historical Society with your dues.
By providing your email address you can save postage.**

Sharon PTO

The Sharon PTO is a group of parents, staff, and teachers meeting monthly to bring parents, teachers, staff, and caregivers together to enhance the educational experience of Sharon children. We welcome all parents, caregivers, teachers, and staff to be part of the Sharon PTO and we encourage you to come to our monthly meeting held on the first Wednesday of the month, at 6:00 pm. The meetings are posted on the school website and on our Facebook page.

Highlights of 2024-2025

The Sharon Elementary PTO continues its tradition of supporting our school and community through fundraising, community involvement, welcoming new families, and supporting those in need. This year, we secured four grants to enhance our offerings, allowing us to expand our support for the school community. Our initiatives include providing winter clothes for children in need, supporting the school skiing program, offering scholarships for kids to be able to participate in youth sports offered by the Sharon Rec. department (and offering equipment scholarships too), ensuring all children can participate in the annual Book Fair, providing monthly classroom snacks, and organizing various community events throughout the school year.

Our dedicated volunteers maintain an active presence in the school, supporting classroom activities and special events. Through fundraising efforts like bake sales, apparel sales, a June community yard sale, and our Winter Clothes Sale, we've been able to maintain vital programs like our monthly classroom snack program and teacher support fund.

Some of our successful events included the Kids Book Fest, Bingo Nights, the beloved Pumpkin Walk, and our annual Used Clothes Sale. The PTO helped supply classrooms with extra supplies, water bottles for students, and sensory tools. Through our grant funding, we were able to provide winter clothes for students in need and expand our support for various school programs.

We continue to prioritize showing appreciation for our dedicated teachers and staff at Sharon Elementary School. Throughout the past years, we've organized various recognition events including Supper-to-Go for staff, a Hot Cocoa bar, chalk messages of thanks in the parking lot, and special Teacher Appreciation week activities and prizes.

Thank you all for your support. If you are interested in participating in any efforts to enhance the experience for children, teachers, staff, parents/caregivers' at the school, please be in touch with any of us if you would like to help. We look forward to hearing from you! Email us at ptosharonvt@gmail.com to be added to our mailing list and never miss an event!

PTO Officers for 2024-2025 Chair: Stephanie Davis, Co-Chairs: Angie Carpenter-Henderson & Candace Matheson, Treasurer: Nicole Antal, Secretary: Holly Cathcart

October 29, 2024

Sharon Selectboard,

Each year our goal remains the same and that is to be able to continue with the services listed in this letter for any senior who would like to be provided for.

The board of the South Royalton Area Senior Center works closely with the Center's director, Susan Pirie. Because of Covid still out there the senior center is open one day (Tuesday) a week to serve meals inside. The center continues to prepare and do curbside meals and home deliveries Tuesday and Thursday. The foot clinic is available on Tuesday in Royalton for any senior who would like. Transportation to the meal site for those from Sharon is available. Entertainment and good fellowship is available occasionally. Sue Pirie is working on having day trips for the seniors. The trips are available for all.

Residents from the Town of Sharon use the services provided by the center.

Your continued support is very much appreciated. Your help enables the center to continue its services to all seniors who need it.

Sincerely,
South Royalton Area Senior Citizens Center

South Royalton Rescue Squad Report

South Royalton Rescue Squad is an operating department of the Royalton Fire District #1. Day-to-day business of the rescue squad is managed by the administrator, with oversight provided by a nine-member advisory board. The board consists of three members from each of the three towns that are served by the Rescue Squad. Representing the town of Royalton is Jerry Barcelow, Corinne Ingraham, and Jeff Knudsen. Representing the town of Sharon is Mary Gavin, Lara Ronan, and Bob Stoddard. Representing the town of Tunbridge is David Kimball, Bob Sponable, and John Durkee.

South Royalton Rescue continues to strive to provide the highest quality care for our community. In fiscal year '24 South Royalton Rescue Squad responded to 462 calls for service. In addition to responding to calls for service, South Royalton Rescue has supported other needs for the community. We assisted with distributing water to vulnerable households after the flooding in July of 2023 caused a boil water notice for South Royalton Village. We support community events such as Old Home Days, The Ranger, Trunk-or-Treat, and The Prouty. Additionally, South Royalton Rescue Squad works with Gifford Hospital to provide home visits for patients who may need additional medical support while they transition from hospital care. We greatly appreciate the opportunity to be part of your community.

Staffing for rural EMS has been challenging nationwide, and South Royalton Rescue has experienced this challenge as well. In fiscal year 24 and through the summer, South Royalton Rescue has on occasion had to go out of service due to lack of staffing. Please be assured that when this occurs, other emergency service agencies are able to provide coverage for our communities. We are pleased to report that since October of 2024, our staffing issues have largely been resolved. We have hired three full-time members and anticipate that we will be able to maintain sufficient staffing to continue to provide 24-hour coverage 365 days a year.

Administrator Stephen Sanborn resigned his position in August 2024. South Royalton Rescue thanks him for his leadership during his tenure and wishes him the best in his future endeavors. In December 2024 staff member Ryan Terrill accepted the position of Administrator. We are glad to have the opportunity to work with Ryan and look forward to the year ahead.

In 2023, we kicked off a capital campaign to build a new EMS Facility. Since the initial effort began, South Royalton Rescue has worked diligently to raise the funds necessary for the building. At this time, the Royalton Fire District has secured congressionally designated spending through the USDA, private grants, charitable donations, and funds that have been raised and saved by the rescue squad in the amount of \$1.1 million. The Town of Royalton has agreed to lease the Fire District the land necessary for the building and an architect has been hired. Currently, plans and cost estimates are being finalized and we are hopeful to break ground later this year.

THANK YOU for your continued support. You can contact us at 802-788-1050, visit us at our website www.southroyaltonrescue.com, follow us on Facebook, or email southroyaltonrescue@gmail.com. Remember, in an emergency, call 911.

Respectfully, Ryan Terrill, Administrator

Town Report 2024

The mission of The Sharon Academy is to nurture intelligent, independent and creative thinking in a small school community, awakening students to their immense potential and the difference they can make in the world.

Highlights of the 2024-2025 School Year:

- **"Footloose" Performance:** This year's High School Musical Interim production, performed at the Chandler Center for the Arts in Randolph, VT, showcased exceptional student leadership and succeeded as a community-building adventure.
- **Finland Exchange Program:** Now in its second year, this program, led by Fulbright Scholar Fallon Abel, partners TSA students with peers in Helsinki to address UN Sustainable Development Goals, such as Climate Action and Reducing Inequalities. TSA students will travel to Finland in late February, while Finnish students will visit TSA in May.
- **STEAM Building:** We are excited to announce that our state-of-the-art STEAM building will open in January. This new facility will provide incredible opportunities to expand hands-on, science-based learning and innovation for our students. We extend our heartfelt gratitude to the USDA, Connor Contracting, and the generous donors whose support has made this transformative addition to our campus a reality.
- **Spring Events:** We invite you to join us for:
 - Middle School Circus Interim: March 21 (6 PM Carnival, 7 PM show) and March 22 (3 PM Carnival, 4 PM show).
 - Free Family Arts Day: A Sunday in late March (date TBD).
 - Phoenix Phest: Saturday, May 31.
 - Graduation Ceremonies: Middle School on June 12, High School on June 14.

Employee Profile: This year, TSA welcomes Jesse Dewey as the new Director of Academic Services. Jesse collaborates with staff, students, and families to provide tailored support for diverse learning needs. As a state-approved school for students on special education plans, TSA remains dedicated to fostering an inclusive and supportive learning environment.

Student Spotlight: Congratulations to Sharon seniors Connor Bowen, Ryan Lansing, Edie Shipman, Morgan Sawyer, Bella Crowley, Abby Chase, and Conor Jarrait for their outstanding contributions and leadership in *Footloose*! Whether through remarkable performances or behind-the-scenes expertise, such as Bella Crowley's role as head of the Hair and Makeup Committee, these students have exemplified dedication and excellence. Their efforts have not only helped them achieve their own goals but also inspired their peers along the way.

Thank you to everyone who has supported TSA through time, expertise, and financial contributions. Your generosity allows us to fulfill our mission of knowing, valuing, and challenging every student to become the thinkers, creators, problem-solvers, and leaders our world needs.

We welcome you to visit us or attend one of our events—TSA is proud to be part of the local community, and you are always welcome!

Mary Newman
Head of School
The Sharon Academy



The Sprouty 2024

The 14th Annual Sprouty 5K and 10K Race took place on September 7, 2024, under sunny skies, with a great turnout of participants and volunteers. The event, organized by the race committee over the spring and summer, was a resounding success, drawing our community together for a day of fun, fitness, and philanthropy.

This year, the race raised nearly \$10,000, with funds allocated for event expenses, our 'rainy day' fund, and a generous donation to Sharon Elementary School. This donation will directly support the school's outdoor education and farm-to-school programs. The funds were made possible by participant fees, donations from organizations such as the Jack and Dorothy Byrne Foundation, Mascoma Bank, Horizons Engineering, Vermont Law School, Dayco, Catamount Solar, Gifford, Green Mountain Electric Supply, as well as support from many local businesses and individuals.

The event saw 199 registered participants, with 160 runners and walkers taking part on race day. Ages ranged from 4 to 84, highlighting its inclusiveness. Approximately 30 kids joined in the fun run after the main races, each receiving a small prize. This year's participants represented 39 towns, 8 states, and even 1 country outside the U.S.—France! The Sprouty's broad appeal continues to grow, with more than 2,000 people participating in the event since its inception. Nearly 50 volunteers also make this event possible each year.

In-kind donations helped make the event even more special, including 500 lettuce plants from Dandelion Acres, graphic design from resident Paige Jones, and live music by The Seven Stars Community Fiddle Band. Sharon Connects volunteers served fresh corn on the cob, too! Building A Local Economy (BALE) served as the event's fiscal agent.

The Sprouty's mission is to "Grow a Strong and Healthy Community," and it supports Sharon Elementary's commitment to hands-on learning. Students participate in outdoor activities like gardening, physical education, art, and cooking, utilizing the school's outdoor spaces and local resources. Some funds also support the school's composting program, run with the help of local volunteers.

Financial Summary:

- Total Income: \$10,900.25
- Total Expenses: \$3,730.39
- Net Income: \$7,169.86

The Sprouty Committee thanks the Town of Sharon and the entire community for their continued support. We look forward to the 2025 event and another year of growth and community spirit!

TRI-VALLEY TRANSIT (TVT) REPORT TO SHARON October 2024

Thank you for supporting TVT's vital public transportation programs in Sharon!

TVT's Dial-a-Ride and Shuttle Bus Systems **provided a total of 203,645 rides last year – a 13% increase over 2023!** TVT's transportation programs enable community members to maintain their independence, gain and keep employment and access critical healthcare and quality-of-life services.

Your ongoing support helped us provide a four year annual average of 1,065 free Dial-a-Ride trips for Sharon residents either by volunteer drivers or on wheelchair accessible vehicles, and an additional 2,306 riders boarded bus stops in Sharon.

Dial-a-Ride Programs meet specific needs of specialized populations including older adults, persons with disabilities and low-income families/individuals who can't access transportation on their own. These programs offer direct access from home to: medical treatments, nutrition programs, adult day services, pharmacies, food shopping, social services, vocational rehabilitation, and critical medical needs like radiation, dialysis, and substance abuse treatment.

Public Bus Routes are open to everyone and have been operating without fares since 2020. These commuter and local routes promote economic development, energy conservation, mobility independence and quality of life. In Sharon, residents can access:

- 89'er Commuter Routes with service along the I-98 corridor from Randolph to the Hanover/Lebanon/WRJ area
- Strafford Extension with service from Strafford to South Royalton
- Saturday shopper with weekly access to the West Lebanon shopping area

State and Federal grants contribute 80% of our operating funds and require the remaining 20% to come from local sources. TVT strives to raise 5% of these local funds through municipal contributions based on each municipality's population and access to service using our "fair share" formula. Your continued support of these important programs is greatly appreciated and if you have any questions, would like to learn more about our services, or are interested in becoming a volunteer driver, please visit www.trivalleytransit.org or contact us by email at info@trivalleytransit.org or by phone at 802-728-3773.



2024 Year End Report

The Two Rivers-Ottawaquechee Regional Commission is your regional planning commission, governed by a Board of Representatives appointed by each of our 30 member towns. We work to make the area better today, and to articulate a vision for a thriving regional economy that enhances the Region's outstanding quality of life. The following are highlights from our work in 2024.

Technical Assistance on Planning Issues

With more than 104 years of combined experience, our staff support your local officials in many areas. We provide advice on zoning, budgeting and capital planning, and reducing flood damage. We are engaged with state and federal initiatives, ensuring as a local government, you can take advantage of these. The Municipal Technical Assistance Program has supported eligible towns in identifying project opportunities and funding sources to undertake those projects. Additionally, TRORC staff have assisted numerous towns with revisions to municipal plans, bylaws, and studies.

Economic Development

TRORC is part of the East Central Vermont Economic Development District, working to provide resources and opportunities for individuals, businesses, and communities. TRORC supports workforce needs and business growth by providing trainings, financial assistance research, and support for promotion and expansion planning. TRORC works with partners to maintain a Comprehensive Economic Development Strategy that identifies and proposes strategies to address economic challenges in the area, allowing the partners to seek EDA funding. Additionally, we work on initiatives to increase availability and access to health care services and preventative practices for all populations. This year, we worked on food security efforts, and helped towns with health planning and policy development.

TRORC helped the Town of Sharon update their Local Emergency Management Plan as well as plan and budget for future capital purchases. Staff provided guidance to the Energy Committee and helped with an energy audit and application for funding to upgrade the energy efficiency of the town office and garage. We provided guidance for managing federal grant funds and helped with project concepts for a bridge and culvert upgrade. Staff managed the Village Scoping Study project and a ditching project at White Brook Road.

We are committed to serving you, and welcome opportunities to assist you in the future.

Respectfully submitted,

Peter G. Gregory, AICP, Executive Director
William B. Emmons III, Chairperson, Pomfret

Emergency Management and Preparedness

TRORC staff continued to serve as liaisons between Vermont Emergency Management and local emergency responders, organizations, and town officials on emergency planning. We worked with communities in updating their Local Hazard Mitigation Plans, which assist the reduction of future damages from disasters and enable greater state and federal funding when they happen. When disasters occur, TRORC actively becomes part of the state and local long-term recovery process. Most recently, we aided communities in recovery efforts from the July 2023 and July 2024 floods.

Energy/Climate Change

TRORC worked with towns on Enhanced Energy Plans, aiming to save money and further the State energy goal of meeting 90% of energy needs from renewable sources by 2050. TRORC worked with member towns in assessing town buildings and identifying funding sources for energy conservation upgrades. We also work on state-level climate policy and local adaptation measures.

Transportation

TRORC worked with towns to identify needs and obtain funding for road improvement projects. We assist partners with managing transportation-related projects and ensuring compliance measures are maintained with the State. We also support our transit agencies, build park and ride lots, and help towns with traffic counts and speed studies.



Report of Services for Town of Sharon

During the 2024 Fiscal Year, The Vermont Association for the Blind and Visually Impaired saw continued success in client services, innovative programs, and community outreach initiatives. Moving forward, it is exciting to imagine the strides we will make in enabling blind and visually impaired Vermonters to be more independent, develop adaptive skills, and improve their quality of life.

SMART Device Training Program: 584 Vermont residents received SMART training in FY24, the highest number in the program’s five-year history. In order to fully fund SMART, VABVI has launched the several-year Second Century Endowment Campaign.

PALS (Peer-Assisted Learning and Support) Group: PALS Groups, held throughout Vermont, are monthly meetings where members share coping strategies and discuss the practical, social and emotional challenges of vision loss. While many clients have been pleased with the reintroduction of in-person meetings in FY24, opportunities to join virtually remain available for maximum flexibility. 90 clients attended PALS meetings in FY24.

HAPI (Helping Adolescents Prepare for Independence): The HAPI program enables Teachers of the Visually Impaired and Certified Vision Rehabilitation Therapists to work one-on-one with students to practice daily living skills.

IRLE Summer Camp (Intensive Residential Life Experience): IRLE camp helps VABVI students develop social skills, meet fellow visually impaired peers, learn independent living skills, and improve self-advocacy skills. This June, IRLE brought 10 visually impaired students to Jay Peak Resort. Activities included beep baseball, disc golf, and ice skating. Fun was had by all!

Community Outreach

VABVI continues to innovate new projects which will connect the local community to our services and cause. After more than two years of development, an accessible tactile sign was installed in Burlington’s Waterfront Park in June of 2024. Additionally, VABVI’s New Americans Project has offered free vision screenings for local refugee community members.

In Fiscal Year 2024, the agency provided services to a total of 1,048 Vermont residents. This total includes 1 adult and 1 student in Sharon, and 89 adults and 16 students in Windsor County.

For more information about VABVI’s services or volunteer opportunities, please contact Samantha Gougher, Development Associate, at sgougher@vabvi.org. Thank you very much for your support!

60 Kimball Avenue
So. Burlington, VT 05403
(802) 863-1358
(FAX) 863-1481

13 Overlook Drive, Ste. 1
Berlin, VT 05641
(802) 505-4006
(FAX) 505-4039

80 West Street, Ste. 202
Rutland, VT 05701
(802) 775-6452
(FAX) 775-4669

130 Austine Drive, Ste. 280
Brattleboro, VT 05301
(802) 254-8761
(FAX) 254-4802

So. Burl (800) 639-5861
Berlin (877) 350-8838
Rutland (877) 350-8839
Bratt (877) 350-8840

Local Health Office Annual Report: 2024

White River Junction Local Health Office | 118 Prospect Street, Suite 300 WRJ, VT 05001
Phone 802 -295-8820 | AHS.VDHWhiteRiverJct@vermont.gov

Our twelve Local Health Offices around the state are your community connections with the Vermont Department of Health. The White River Junction Local Health Office provides essential services and resources to 22 towns in northern Windsor and southern Orange counties. Here are some of our highlights from the past year. For more information on our work, visit www.HealthVermont.gov/local/white-river-junction



Promoting Healthy Eating

In 2024, the Women, Infants & Children (WIC) program celebrated its 50th Anniversary of helping pregnant people and families with children under age 5. Our WIC staff provide WIC program participants with healthy food, nutrition education, breastfeeding support, and referrals to community resources. To reduce transportation barriers, our office provides the most WIC program access points in the state with clinics at eight sites across the region. Learn more at <https://www.healthvermont.gov/local/white-river-junction/wic-white-river-junction>



Protecting the Community from Environmental Harm

Lead poisoning is a serious health risk, especially to young children. Our local Healthy Homes representative reports that 29% of children in our region have some detectable level of lead in their blood. No amount of lead is safe. The Lead Prevention Network brings together community and state partners from both VT and NH who are committed to seeing that all kids are screened for lead exposure and protected from the dangers of lead. To learn more, visit: <https://uvpublichealth.org/lead-poisoning/>



Improving Access to Dental Care

Our community has identified the lack of dental services in the region as a major health concern. In February, we helped to bring together dental providers and other volunteers to host a free dental clinic at the Hartford State Office Building. Our Chronic Disease Prevention Specialist facilitates an Upper Valley Dental Health Workgroup that is working to find solutions for making dental care more affordable and accessible. To learn more, visit: <https://www.healthvermont.gov/wellness/oral-health>



DOG LICENSING & THE VT SPAY NEUTER INCENTIVE PROGRAM aka “VSNIP”!

Pursuant to: 20 VS.A. §3581 of the Vermont Statutes Title 20: Internal Security and Public Safety, Chapter 193: Domestic Pet or Wolf-hybrid Control. Sub-chapter 002: Licenses: A dog must be licensed (registered) by six months of age at your town office to be legal. Proof of a rabies vaccination within the last year is required. Dogs not licensed can be seized and euthanized per state statute.

Registering identifies your dog. It's proof of protection against rabies in case an animal or person is bitten. Immediate medical attention is needed. Animals not vaccinated and registered could be quarantined or possibly seized and euthanized, enabling the brain to be tested. Rabies is deadly. PLEASE LICENSE NOW!

Vermont Statutes Title 20 - Internal Security and Public Safety Chapter 193 - Domestic Pet or Wolf-Hybrid Control §3621. Issuance of warrant to impound; complaint.

(a)(1) The legislative body of a municipality may at any time issue a warrant to one or more police officers, constables, pound keepers, or appointed animal control officers, directing them to promptly impound all dogs or wolf-hybrids within the town or city not licensed according to the provisions of this subchapter, except as exempted by section 3587 of this title, and to enter a complaint against the owners or keepers of the impounded dogs and wolf-hybrids.

A puppy (or kitten) can have their first rabies vaccination after 12 weeks of age. Community Animal Aid hosts a Wellness Clinic, including rabies vaccinations, for those unsheltered or those receiving state benefits usually on the 2nd Saturday of the month: East Barre Fire Station. Check for updates: AnimalAidVT@gmail.com or 802-734-0259. Tractor Supply Stores host a monthly rabies clinic, and some VT Humane Societies and veterinarians offer a rabies clinic in March.

THE VT SPAY NEUTER INCENTIVE PROGRAM aka “VSNIP”

VSNIP helps income eligible Vermonters have dogs and cats spayed/neutered and vaccinated at a very reduced cost to them. Veterinary offices are throughout the state and we invite other veterinarians to join this altruistic effort to help continue eliminating routine euthanasia of mostly, an over population of cats and kittens. For an application, call 802-672-5302. Push #2 for instructions, or visit: VSNIP.VERMONT.GOV Sue Skaskiw, Administrator

TOGETHER WE DO MAKE A DIFFERENCE!

White River Partnership 2024 Annual Report to Sharon

The White River Partnership (WRP) is a member-supported, nonprofit organization formed in 1996 by a group of local people who shared an interest in keeping the White River healthy. The WRP envisions a White River valley in which individuals and communities work together to make informed decisions that result in clean water, fewer flood damages, improved access to the river, and more. Here are some highlights from our work in 2024:

- WRP staff and 30 volunteers completed the 7th year of our White River Water Trail Stewardship Program, **monitoring river access sites every month during the summer** to remove trash and to report hazardous conditions. We also started and ended the season with river cleanup events – in sum, 120 volunteers **removed 6,000 pounds of trash and 110 tires** from the river.
- WRP staff and 20 trained volunteers **completed the 24th year of our Swim Smart monitoring program**, testing bacteria, conductivity, and turbidity at 22 swimming holes in 13 towns – including The Ledges Access on Route 14 – every two weeks from late-May through early-September. We shared results via new signs at Water Trail sites, email, our website, and our Facebook/Instagram pages.
- The WRP worked with willing landowners, partners, and a youth work crew to **plant 3,310 native trees and shrubs along the White River and its tributaries** at 6 sites to improve water quality, fish and wildlife habitat, and flood resilience.
- The WRP worked with the town and a local contractor to **improve recreational access to the river** by constructing parking at Broad Brook Access on River Road.
- The WRP engaged 1,500 students and teachers from 24 schools – including Sharon Elementary School and The Sharon Academy – in **hands-on education programs that raise awareness about watershed health**, including Freshwater Snorkeling with the Green Mountain National Forest, Trout in the Classroom with the Greater Upper Valley Chapter of Trout Unlimited, crayfish and waterbugs sampling & identification, and more!

For more information

White River Partnership
PO Box 705, S. Royalton, VT 05068
(802) 763-7733, info@whiteriverpartnership.org
www.whiteriverpartnership.org and www.facebook.com/WhiteRiverPartnership

It has been a busy year at the Windsor County Building.

There has been a great deal of activity and changes here in Windsor County. We have been having difficulty with our aging heating system for several years. The Assistant Judges secured a grant for the county to replace an old boiler with a new efficient boiler system. The grant will pay for about 50% of the cost of the boiler replacement and installation. We are already seeing the effects of the new, more efficient system in both the comfort level of the building and in reduced energy costs.

This fall Assistant Judge David Singer retired from his position with the county. We thank him for his contribution to the county and wish him well.

Michael Ricci was re-appointed in November to fill the remaining 2 years of the assistant judge position. We welcome back Assistant Judge Ricci. He has once again embraced this position and its challenges.

Recently, the courthouse in White River Junction has closed for renovations. Criminal court and a number of staff members have moved to the Woodstock courthouse for approximately 18 months. There will be much more activity at the Woodstock courthouse than it has experience in the past years. Some minor renovations were made to the courthouse in Woodstock to accommodate this move. Though there have been several challenges, through the dedication of the court staff, all is going along very smoothly.

We thank the Rotary Club of Woodstock who cleaned the War Monument in front of the courthouse in Woodstock. The monument looks very bright and clean.

We are thankful to each of the towns in Windsor County for their trust and support of our work. We welcome your thoughts and questions on the management of the affairs of the County and our court.

FY 25-26 Windsor County Proposed Income Budget

	Proposed		
	BUDGET		
	FY 25-26		
To be raised by taxes	717,543		
County Clerk:			
Notary Fees	0		
Small Claims Fees	19,000		
Clerk Certifications	60		
Deputy Recording Fees	25		
Wills for Safekeeping	6,000		
Interest from All Bank Accounts	850		
Misc. Income	0		
Windsor County Building			
Verizon Wireless Rent	20,400		
Second floor space rental	13,400		Total expenses
Total non-property tax income	59,735		803,278
Subtotal	777,278		
			Income plus carryover
FY Carryover	26,000		85,735.00
Grants			
TOTAL INCOME	803,277.71		



PO Box 101 • Windsor, VT 05089 • 802-674-5101 • info@wcmentors.org • www.wcmentors.org

Town Narrative - Sharon For July 1, 2023 - June 30, 2024

For 50 years Windsor County Mentors has been creating and nurturing intensive community- and school-based mentoring partnerships, free of charge, to any Windsor County child between 5 and 18 who could benefit from a long-term, trusting relationship with an adult in their community.

Strong evidence shows that mentoring offers vulnerable youth opportunities to share experiences with reliable adults to widen their vision of themselves, helping them to become confident, contributing members of their community and increasing their social and mental wellbeing.

According to Mentor VT, youth with mentors have:

- Increased high school graduation rates, including higher college enrollment rates
- Enhanced self-esteem
- Enhanced self-confidence
- Improved behavior, both at home and at school
- Stronger relationships with parents, teachers, and peers
- Decreased likelihood of initiating drug and alcohol use

During the past year, WCM served and supported school- and community-based mentorships for children from towns throughout Windsor County. Collectively, our mentors have volunteered thousands of hours to their communities.

Our surveys demonstrate the positive effects of mentoring on local families, with a clean sweep once again this year:

- 100% of Mentors would recommend mentoring to a family member, friend, or colleague.
- 100% of Mentee parents said their child is hopeful about his/her future.
- 100% of Mentees reported that having a mentor has made a difference in his/her life.

WCM employs regional outreach coordinators around Windsor County, assuring that we are able to give each town the attention it deserves.

Financial support from Windsor County towns helps ensure the well-being of children and their families.

For more information on our mentorships, find us on Facebook, visit our website www.wcmentors.org, or contact us at ProgramsWC@outlook.com 802-674-5101. WCM thanks the voters of Sharon for their support for the children of Windsor County.

Matthew Garcia
Executive Director

General Contact Phone Numbers

EMERGENCY FIRE & AMBULANCE911
Need Assistance? Vermont 2-1-1211
 Ambulance & Fire (Hartford Dispatch Non-Emergency) (802) 295-9425
 Vermont State Police (802) 234-9933
 Fish & Wildlife Violations (800) 752-5378
 Windsor County Sheriff. (802) 457-5211
Sharon Fire Station (802) 763-7331

Sharon Town Office (802) 763-8268
Office Hours 8 AM – 3:30 PM Mon-Thurs. or by appt.; Closed Fridays

Town Clerk Ext. 1
 Listers Ext. 2
 Treasurer (by appt.) Ext. 3
 Town Administrator Ext. 4
 Collector of Delinquent Taxes (by appt.) Ext. 5
 Highway Department Ext. 6
 Planning Commission Ext. 7
 Finance Manager Ext. 8
 Baxter Memorial Library (802) 763-2875
 Animal Control Officer – Jim Armbruster..... (802) 281-9188
 Health Officer – Keith Lyman, Jr. (802) 296-1553
 Deputy Health Officer – Scott Henkels(802) 763-8268
 Fire Chief – Nathan Potter (802) 299-6555
 Forest Fire Warden – Dustin Potter (802) 299-8715
 Deputy Forest Fire Warden – Andrew Brackett (802) 356-4328
 Sharon Elementary School (802) 763-7425
 Sharon Post Office (802) 763-7637
 Superintendent of Schools – Jamie Kinnarney (802) 763-3235
 The Sharon Academy (802) 763-2500

Notice of Regularly Scheduled meetings. Public attendance is encouraged!

Ashley Community Forest Board2nd Thursday at 6:00 pm
 Baxter Memorial Library 3rd Thursdays at 6:00 pm
 Sharon Conservation Commission 2nd Monday at 6:30 pm
 Sharon Energy Committee 4th Monday at 6:00 pm
 Sharon Planning Commission 2nd Tuesday at 7:00 pm
 Sharon Recreation Committee 3rd Monday at 6:30 pm
 Sharon School Board 2nd Tuesday at 6:00 pm
 Sharon Selectboard 1st & 3rd Monday at 6:30 pm
 Sharon Fire Department last Tuesday at 7:00 pm
 Sharon PTO 1st Thursday at 6:30 pm

For up-to-date information, visit sharonvt.net