MEMO: Hardwick Select Board, David Upson & Mike Henry

FROM: Tonia Chase

Date: November 19, 2026

Subject: Liquor, Tobacco & Tobacco Substitute Endorsement License Request

Hello Everyone:

Tonight you have the following permits for consideration.

First Class license for:

Second Class Licenses for:

Third Class Licenses for:

Outside Consumption Permit for:

Tobacco License:

Tobacco Substitute Endorsement:
DG Retail, LLC d/b/a Dollar General

This is a new application for Tobacco Substitute Endorsement. Dollar General has an active 2nd Class Liquor License and Tobacco License and has no violations.

XIII. SIGNATURE PAGE

Stewardship is an ethic recognizing that the land and its natural inhabitants have an inherent worth and that we have a responsibility to manage our actions as part of that. It guides us to manage our activities to the utmost of our abilities, to ensure the future health, productivity, and well-being of the land and its natural communities and species, and to allow our successors opportunities at least equal to ours to use the land and its resources. This Town Forest Management Plan will help to guide the Town of Hardwick in actively protecting and managing their forestland and related resources.

The signatures below indicate the approval and certification of this Town Forest Management Plan by the following parties.

FEE OWNER
Town of Hardwick
Selectboard Chair

By: _____
Selectboard Chair

EASEMENT CO-HOLDER
Northern Rivers Land Trust

By: _____
Jack Travelstead
Board Chair

Forest Management Plan Approval

This forest management plan was prepared by Emily Sayers, County Forester, at the request of the Town of Hardwick.

Ceilidh Galloway-Kane		
Printed Name	**Signature**	**Date**
Shari Cornish		
Printed Name	**Signature**	**Date**
Tim Ricciardello		
Printed Name	**Signature**	**Date**
Larry Fliegelman		
Printed Name	**Signature**	**Date**
Derek Richardson		
Printed Name	**Signature**	**Date**

We certify that we have read and approve of the 2026 Forest Management Plan for the Buffalo Mountain Town Forest and agree to implement this plan to the best of our abilities. This Forest Management Plan includes the application of silvicultural practices and best available applied ecological research, as well as full implementation of the "Acceptable Management Practices for Maintaining Water Quality on Logging Jobs in Vermont" to control stream siltation and soil erosion.

How to Adopt a Local Option Tax in Your Community

Vermont law at 24 V.S.A. § 138 allows municipalities to adopt one or more of three types of local option taxes (LOT). This guide explains what local option taxes are, how to adopt and repeal them, and the role of the Vermont Department of Taxes in administering them. If you have questions, contact the Vermont Department of Taxes at 802-828-2551.

What Is a Local Option Tax?

Act 57 of 2025 has changed the apportionment of LOT receipts for municipalities and the Payment in Lieu of Taxes (PILOT) Fund. Effective October 1, 2025, municipalities receive 75% and the PILOT Fund receives 25%.

A local option tax provides a way for municipalities in Vermont to raise revenue by assessing a 1% tax in addition to certain State tax types. There are three types of LOT:

- 1% local option tax on sales, in addition to the State's 6% sales tax rate
- 1% local option tax on meals and alcoholic beverages, in addition to the State's 9% meals tax and 10% alcoholic beverage tax rates. If adopted, both meals and alcoholic beverages must be subject to LOT. A municipality wishing to adopt a LOT on meals must also adopt the LOT on alcoholic beverages, and vice versa.
- 1% local option tax on rooms in addition to the State's 9% rooms tax rate

For example, a LOT on sales applies only to sales of items that are subject to the Vermont sales tax. Note: LOT does not apply to the sale or rental of motor vehicles, as they are subject to Purchase and Use Tax.

Where Does a Municipality Begin?

Each municipality's situation is unique. Municipal officials should consult residents and business owners to ascertain the benefits and consequences of adopting a LOT.

Prior to adopting a LOT, officials should consider speaking with legal or other tax professionals as well as other Vermont municipalities that have considered adopting LOTs.

The Vermont Department of Taxes does not provide legal or tax advice to individual municipalities about local option tax decisions.

How a Municipality Adopts a Local Option Tax

1. The legislative body of the municipality, such as a selectboard, must recommend the local option tax by majority vote.

2. At either an annual meeting or a special meeting called for this purpose, the majority of the municipality's voters who attend the meeting and vote must approve the local option tax.

3. The municipality must give the Department at least 90 days' notice before the quarter start-date of a newly effective local option tax.

The information provided here is intended to be an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information presented here.
Revised July 2025 | Publication FS-1198

VERMONT
DEPARTMENT OF TAXES

Example: A municipality votes 'yes' to a LOT on Town Meeting Day, March 4. The municipality notifes the Department of Taxes by March 31 (the last day of the first quarter) that they have chosen to start assessing LOT. The earliest effective date of the new LOT is the start of the third quarter (July 1).

Does a municipality still need to get legislative approval by the Vermont legislature?

No. Act 144 of 2024 changed the process by which municipalities may adopt a LOT. A local charter change and approval of the charter change by the Vermont legislature are no longer required.

Can a municipality adopt a LOT at any time?

Yes, as long as the three steps discussed above are followed. The Commissioner of Taxes may limit the number of municipalities adopting a LOT in any given calendar year.

Administration of Local Option Tax

When a municipality votes to implement a LOT, all businesses authorized to collect taxes in Vermont are required to collect from customers and pay to the Vermont Department of Taxes all LOT for applicable sales that occur in or are delivered to the participating municipality. As part of the review process, the Department verifies that businesses have collected and paid LOT correctly.

The Department's costs of administration and collection are covered on a per-return basis. The fee is $5.96 per return, per town, and is deducted from the LOT collected, with 75% of the fee coming from the municipality's LOT revenue and 25% coming from the State's Payment in Lieu of Taxes (PILOT) Fund.

After retaining the fee, the Department sends 75% of the LOT collected to the municipality on a quarterly basis. The remaining 25% is sent to the PILOT Fund. Money in the PILOT Fund is used to compensate municipalities for State property located in the municipality that is exempt from property taxes.

Effect on Businesses and Individuals

Local Option Tax is a destination-based tax, meaning it's based on the location where the purchaser takes possession. Once implemented, businesses must charge the LOT on taxable purchases completed within the municipality where a LOT is in effect or when a taxable item is delivered to a customer within a municipality with a LOT in effect.

Examples for LOT Applied to Retail Sales

1. A customer goes into a retail business in Williston (Williston has a LOT on sales), purchases a taxable item, and leaves the store with the item. The customer has taken possession of the item in Williston, so the LOT is due.

2. A customer in Newport (Newport does not have a LOT on sales) orders a taxable item from a retail business in Williston, and the retailer mails or delivers the item to the customer in Newport. The customer has not taken possession in Williston, so no LOT is due.

3. A customer in Williston orders a taxable item from a retail business in Newport and the retailer mails or delivers the item to the customer in Williston. The customer has taken possession in Williston, so LOT is due.

Examples for LOT Applied to Meals, Rooms, and Alcoholic Beverage Purchases

1. A customer dining in a restaurant in Waterbury (Waterbury has a LOT on meals and alcoholic beverage sales) buys a meal and an aloholic beverage. The meal and the alcoholic beverage purchases are subject to the 1% LOT.

2. A visitor staying at a hotel or bed and breakfast in Waterbury must pay a 1% LOT because Waterbury has a LOT on rooms.

3. A business located within Waterbury that delivers a meal to a customer's address in a town without a LOT should not collect Waterbury LOT on that meal. A business located outside Waterbury that delivers a taxable meal to a customer's address within Waterbury must collect Waterbury LOT on that meal.

After a Municipality Elects to Adopt a Local Option Tax

As noted above, the municipality must give the Department at least 90 days' notice before the quarter start-date of a newly effective LOT. Upon approval by the Department, businesses shall begin collecting the LOT on the first day of the quarter that begins after the required 90-day notice period has elapsed.

During this period, the Department sends a correspondence to every business taxpayer in the municipality with further instructions, including:

- How to determine when to charge a LOT
- Tools to help determine where LOT applies
- Electronic filing requirements

The Department also provides similar information and guidance to every business taxpayer in towns adjacent to the LOT municipality.

Repealing a Local Option Tax

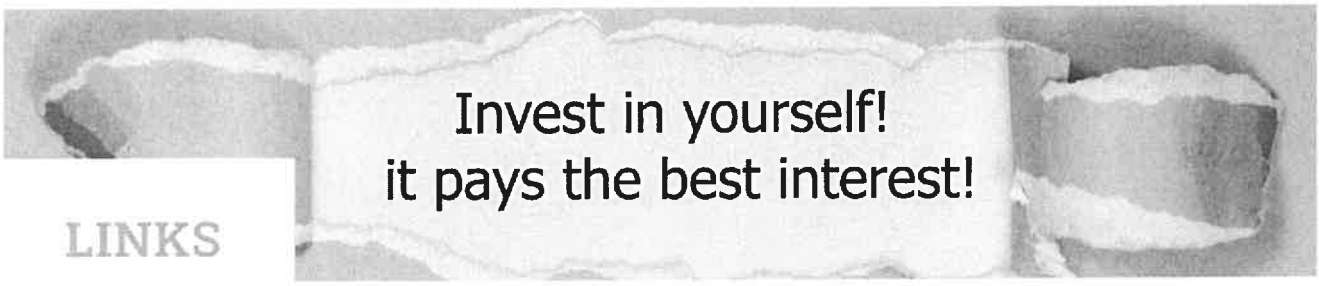
The voters of a municipality may repeal a local option tax at an annual meeting or a special meeting warned for that purpose. To repeal a LOT, the vote must be by a majority of those present and voting. One of the following must occur to initiate a municipal vote to end a LOT:

1. A majority of the legislative body of the municipality makes a recommendation to repeal the LOT, or

2. A petition of 10% of the municipality's voters makes a recommendation to repeal the LOT.

Resources

- Local Option Tax information for businesses (tax.vermont.gov/business/local-option-tax)
- GB-1230, Guide to Meals and Rooms and Sales and Use Tax Statistical Data (tax.vermont.gov/sites/tax/files/documents/GB-1230.pdf)
- 24 V.S.A. § 138 Local Option Taxes (legislature.vermont.gov/statutes/section/24/005/00138)
- 32 V.S.A. § 3709 PILOT Special Fund (legislature.vermont.gov/statutes/section/32/123/03709)
- Act 144 of 2024 (legislature.vermont.gov/bill/status/2024/H.546)
- Act 57 of 2025 (legislature.vermont.gov/bill/status/2026/H.397)



LINKS

Local Option Tax – Don't Dismiss it Without Doing the Math First!

LOT - How to Adopt It & What Towns Are Doing with It (Aug 5, 2026 webinar)

Model Town Meeting Articles (scroll to Budget Articles)

DOWNLOAD

Local Option Tax

Adopting a Local Option Tax (LOT) creates a dedicated local revenue source that can reduce pressure on property taxes and help fund local priorities. For many communities this can help balance the financial responsibility for maintaining its municipal infrastructure and amenities without placing added property tax burden on its residents. In Vermont, municipalities can adopt local option taxes on sales, meals, alcohol, and rooms (hotel/lodging), but only after voter approval. The information that follows will help you understand what Local Option Tax is and if it is something you want to adopt for your municipality.

Background:

For many years, Vermont municipalities needed both voter approval and special authorization from the Legislature (often through charter changes) to adopt local option tax(es). This made adoption burdensome,

slow, and inconsistent throughout the state. Most commonly, it was the communities with strong tourism economies, and typically more staff capacity, that pursued local option taxes – nonresidents and visitors would be the major contributors to this revenue source.

During the 2024 legislative session, VLCT advanced a long-held municipal priority: authorizing all municipalities to adopt a local option tax (of one percent (1%) on sales, rooms, and/or meals) through a vote at an annual or special town meeting. Municipalities can now choose to approve all three, none, or any combination of local option taxes to address municipal revenue needs – they choose, not the legislature. The authorization includes a relief valve that allows the Vermont Tax Commissioner to reject or delay implementation of any more than five (5) new municipal local option taxes in a calendar year.

What is Local Option Tax?

Local Option Tax (LOT) is a way for municipalities in Vermont to raise additional revenue. A municipality may vote to levy the following 1% Local Option Taxes in addition to state business taxes:

- 1% local option tax on sales, in addition to the State's 6% sales tax rate
- 1% local option tax on meals and alcoholic beverages, in addition to the State's 9% meals tax and 10% alcoholic beverage tax rates. If adopted, both meals and alcoholic beverages must be subject to LOT. A municipality wishing to adopt a LOT on meals must also adopt the LOT on alcoholic beverages, and vice versa.
- 1% local option tax on rooms in addition to the State's 9% rooms tax rate
- Local Option Tax does not apply to the sale or rental of motor vehicles which are subject to the motor

vehicle purchase and use tax.
- LOT on sales applies only to sales of items that are subject to the Vermont sales tax.

Why Adopt Local Option Tax(es)?

Since the 2024 legislative change, there has been a noticeable increase in towns considering local option taxes. Communities cite several reasons:

- Rising infrastructure costs
- Flood recovery and climate resilience needs
- Public safety and capital projects
- Desire to reduce pressure on property taxes
- Less federal and state grant programs available to fund local priorities
- Ability to collect revenue from tourists and visitors
- Keeps revenue local
- Provides budget flexibility

LOT Frequently Asked Questions

Has my town or my neighbors adopted one or more local option taxes? +

How could my community adopt a Local Option Tax? +

How can I estimate LOT revenue? +

Is there another Vermont town that I can look to as an example? +

Is there model language for a town meeting article if we decide to put LOT before our voters? +

Publication Date
06/01/2026

Disclaimer: This resource was created by Municipal Operations Support (MOS) staff of non-legal professionals with expertise of the subject matter. It is only intended to provide information and does **NOT** constitute legal advice. Readers with legal questions are encouraged to contact an attorney. The use or downloading of this resource does **NOT** create an attorney-client relationship and will not be treated in a confidential manner. Non-legal questions about this resource can be directed to MOS staff at mos@vlct.org.

DRAFT **HARDWICK - LOCAL OPTION TAX (LOT) FUND USE POLICY**

Title and Authority

This policy shall be known as the Local Option Tax Fund Use Policy for the Town of Hardwick, Vermont, and is adopted by the Hardwick Selectboard under the authority granted to municipalities to assess a one percent (1%) LOT pursuant to 24 V.S.A. § 138(b).

Purpose

The purpose of this policy is to:

- Establish clear and consistent guidelines for the use of revenues generated by the one percent (1%) Local Option Tax assessed in Hardwick.
- Ensure that such revenues are dedicated to long-term community benefit, fiscal responsibility, and reduced reliance on municipal property taxes.

Establishment of Local Option Tax Fund

- All net revenues received by the Town of Hardwick from the LOT shall be deposited into a separate, dedicated Local Option Tax Fund within the Town's financial accounts.
- Monies in the LOT Fund shall be appropriated only as authorized by this policy and by formal action of the Hardwick Selectboard a at duly warned meeting.

Authorized Uses of Funds

Revenues in the Local Option Tax fund shall be dedicated to the following purposes, which may be used individually or in combination as determined by the Selectboard during the annual budget process or by separate action:

Capital Projects, Infrastructure, and Public Safety

- Funding design, construction, repair, and maintenance of municipal roads, bridges, sidewalks, buildings, stormwater systems, and related infrastructure necessary to support safe and efficient transportation and public services.
- Supporting other capital improvements to Town-owned facilities and equipment that extend the useful life and reduce future operation or borrowing costs.
- Purchasing, replacing, or upgrading capital equipment, vehicles, apparatus, and facilities for Hardwick Essential Services (Hardwick Police, Fire, and Public Works Departments).
- Supporting major one-time investments that enhance public safety, emergency preparedness, and response capacity.

Municipal Debt Reduction, and Reduction of Municipal Property Taxes

- Paying down existing municipal debt principal and interest on approved capital projects and equipment to reduce long-term obligations.
- Avoiding or reducing the need for future borrowing when feasible by cash-funding appropriate capital expenditures.
- Applying a portion of LOT revenues to offset the municipal property tax requirement as part of the annual budget, thereby reducing the amount that would otherwise be raised from property taxpayers.
- The amount or percentage to be applied for property tax reduction shall be determined annually by the Selectboard during budget deliberations and clearly identified in the proposed budget proposed budget presented to voters.
- Economic and Community Development
- Support economic and community development initiatives that strengthen Hardwick's tax base, local businesses, housing opportunities, tourism and overall quality of life.
- Allocate a percentage of the annual LOT revenue to Hardwick Downtown Partnership for support of the organization's continued efforts toward the overall Scope of Services outlined by the current MOU with the municipality.

Administration and Oversight

- The Town Manager, or designee, shall be responsible for administering the Local Option Tax Fund, including accounting, recordkeeping, and preparation of recommendations to the Selectboard for the use of funds consistent with this policy.
- The Selectboard shall authorize all allocations from the Local Option Tax Fund by vote at a duly warned meeting, either as part of the annual budget adoption process or through specific actions on warned agenda items.
- Transparency and Reporting
- The Town shall provide an annual report on Local Option Tax revenues, expenditures, and fund balance in the Town's Annual Report or equivalent document.
- The report shall summarize how funds were used within each authorized category of this policy.

The Town Meeting Options Task Force

Final Report and Recommendations

Submitted on November 19, 2026

Task Force Members:
Karen Collier, (Vice-Chair)
Ross Connelly
Shari Cornish
Maureen Demers,
Larry Fleigelman
Dean Hale
Patrick Larsen
Alberta Miller
Peter Moskovitz
Amy Rosenthal, Chair

Executive Summary:

The question for how to engage citizens in the democratic decision making process is one being asked in communities all over the State of Vermont, including Hardwick. The tensions seem to center around whether to adhere to the traditional Town Meeting model where all votes on budgets, appropriations, officers and public questions are done by those in attendance at a meeting held on the first Tuesday morning of March, or to re-imagine the role of Town Meeting and citizen engagement and allow for all budget and public questions as well as the election of officers to be decided by Australian ballot.

Questions around fairness and accessibility that were raised at the special Town Meeting in May 2026 highlight the fact that the current model does not address the realities of those who wish to be involved in decision making but cannot actually attend a meeting at the traditional time. Nor does it address the needs of those who wish to have a say but who do not wish to, or feel comfortable doing so, in a public meeting. It begs the question - is a long held tradition like Town Meeting, as it is currently structured, the most equitable way for Hardwick to make decisions about important issues and is there a way to structure the process to be more equitable and inclusive without eliminating the tradition altogether?

The Town Meeting Task Force tackled these questions. In a series of meetings over the last three and half months, a review of materials developed by other community efforts to answer the question, community input, and a review of survey data collected over the last six months that polled the public about Town Meeting and voting options, the Task Force came to the following conclusions and is making these recommendations that are supported by the majority of Task Force Members but not by all.

#1 The Task Force is recommending that voting on the budget, appropriations, or any articles that require an expenditure outside of the budget in the amount of $10,000 or more would be required to be conducted by Australian ballot.

#2 The Task Force is recommending that the day and time of Town Meeting be changed to facilitate the attendance of those who are otherwise unable to attend on a Tuesday morning.

#3 The Task Force recommends that if the Australian Ballot article is accepted that the Select Board hold a Special Select Board Meeting in the first weeks of every January (before all budget and money questions are warned). This "Have A Say" meeting will be held for the express purpose of giving the community the chance to discuss the budget and all articles, ask questions, and make recommendations for changes.

#4 The Task Force Recommends the Town Meeting be moved to the Elementary School and work to make that space more conducive for a large group meeting.

#5 The Task Force recommends that there be an ongoing process to work with the Select Board and community members to re-imagine the Town meeting content and purpose, day and date.

#6 Task Force recommends that the Select Board call a Special Town Meeting on a weekday evening no later than January 14, 2027 to allow community members to discuss and vote on the following articles:

Budget articles:

> *Shall Hardwick adopt all budget articles, appropriations and expenditure outside of the budget in the amount of $10,000 or more by Australian ballot pursuant to 17 V.S.A. § 2680(c)?*

Rationale for the recommendations

The issue of equity, accessibility, and tradition loomed large in our final recommendations. It is clear that Town Meeting in its current format speaks to tradition, but does not address the problem of accessibility and equity - meaning that if you are not available on a Tuesday morning because of work, family or other personal obligations, or you are someone one who wants to have a say on town related issues but does not want to participate in the town meeting, this option eliminates you from the process. Despite the long tradition of having participants at town meetings make decisions for those who cannot or don't want to attend, this option is not fair.

Recommending that all money related voting take place by means of Australian ballot allows for everyone to have equal access to participating in the voting process around the budget, appropriations, and special expenditures whether they choose to participate or not.

Sensitive to the value of town meeting and to its value to the citizens of Hardwick, we are recommending that voting for officers and public questions remain part of Town Meeting; that further study be done to determine what would be a better day and/or time to hold a town meeting; and to explore ways to make the content of town meeting relevant in order to inspire more members of the community to participate.

Town Meeting Options Task Force
Final Report

Purpose
The Town Meeting Option Task Force was established to review alternatives for conducting future Town Meetings and voting procedures in Hardwick. The Task Force's mission was to gather information, consider the advantages and disadvantages of various approaches, seek public input, and provide recommendations to the Select Board for consideration.

Scope of Review

The Task Force considered the following options:

- Traditional floor meetings with voting from the floor
- Australian ballot voting on all or some issues
- Hybrid models combining floor meetings and Australian ballot voting
- Informational meetings held prior to voting
- Other formats permitted under Vermont law

Membership

- In total the Task Force was made up of eight (8) members of the community who were appointed by the Select Board to serve on the Task Force and two (2) representatives from the Select Board
- The Membership represented a variety of viewpoints and community interests
- A Chair and Vice-Chair were elected from the membership at the first meeting

Meetings
The Task Force conducted 14 open meetings including one specifically designated as a community input gathering. All agendas, minutes, and relevant information was posted on the Town Meeting Options webpage that was part of the Town of Hardwick website.

Public Engagement
In addition to the Community Gathering meeting held on October 14, 2026, the Task Force created and disseminated a survey in September to gather public input about voting options. Data from this survey, plus data from a previous survey conducted by the Town in the spring of 2026 asking specifically about Town Meeting, were evaluated and used in making a recommendation to the Select Board.

Deliverables:
This report will include:

- A summary of the Options considered (Attachment A)
- The Challenge and opportunities of each option
- A summary of survey data (Attachment B)
- Final recommendations

The Work
In advance of diving directly into considering options, the Task Force decided to review available resources, and materials from the work that has been done by other towns who are grappling with the same questions we are grappling with here in Hardwick: how to preserve the tradition of Town Meeting while making decision making more equitable and accessible for those who choose not to or cannot attend a town meeting.

In addition the Task Force recognized that the questionnaire developed by the Town after the 2026 Town Meeting, was designed to gather public input about Town Meeting times, days, and locations only and did not address the question of the public preferences for voting; Australian ballot vs floor/paper vote at Town Meeting.

Survey
Recognizing the need for more information, the Task Force developed an additional survey that was designed to get public input about voting options in general (Australian ballot vs floor/paper vote at Town Meeting) and on what issues specifically individuals wanted to vote on (Budgets/appropriations,other questions). (See attachments 2 for both survey results.)

At the same time the Task Force began to develop a visual representation of the options available (Attachment 1) and created a list of values that were reflected in greater or lesser degree for each option. Looking at the values at the core of each option was a different approach to the question of advantages and disadvantages. It moves away from a good/bad, right/wrong, yes/no win/lose paradigm and acknowledges that each option is based on a set of important values - just in varying and different amounts and with each option come challenges. Each option has both opportunities and challenges and some form of change management will be necessary to implement any one of them.

Having a clear understanding of what values were being reflected in each option helped us understand what was being sacrificed as opposed to who would be "winning" and who would be "losing". The decisions and recommendations are based on the values we felt reflected the community. We accepted that the only way to proceed with a strong recommendation was to acknowledge that everyone would need to make compromises and recognize the legitimacy of opposing positions.

Underlying Values Considered
These are the underlying values we identified as important for any option chosen,

- Respect for tradition - Reflects the long tradition of town meeting and the role it has historically played in the life of the community as a place and way to conduct important town business and give the public the opportunity to ask questions, make recommendations and discuss options.
- Accessibility/equity - Reflects how important it is to make the option easy for any or all to participate in the decision making process of the town,
- Transaction vs Relational - Identifying whether the option is purely business focused (getting something decided or accomplished) or one that allows for personal interactions among participants (discussions and interactions)
- Community enhancing/building - Does the option create a greater sense of community connection, identity and pride

- Mattering and belonging - Does the option make it possible for community members to add value and feel valued and have a sense of community belonging.

Options

The discussions around the options was the most challenging aspect of the process not only because of the nuances in each option but because of the legal limitations and unknowns. It was clear that whatever option was recommended and accepted would take additional time, work, and specific plans to implement. Nothing was going to be put in place immediately.

What was clear was that there were certain foundational "givens" that needed to be considered including respect for tradition, equitability and accessibility - i.e. making it easier for those who want to engage in decision making to do so while preserving the tradition of gathering together as a community. Any recommendation made will impact who gets to vote, how they vote, when they vote, where they vote, and what they vote on. The ideal option would be one that preserved tradition while at the same time offered more people the opportunity to vote on important town issues.

Option 1

Keep Town Meeting as it is and make no changes to it.
While high on the traditional value, community building and relationships for many reasons, this is a problematic route to take. First of all leaving town meeting as is does not address the challenge of making the decision making process accessible to everyone who wants to participate: specifically, those who work on Tuesday mornings and can't make it to the meeting; those who have no interest in attending a town meeting but want a say in deciding town business; and those who have mobility issues and can't get to town meeting.

Results from the town survey conducted after the 2026 Town meeting reveal that a good portion of those who responded support tweaking the day and time for town meetings: switching it to an evening or weekend day/ evening. Other suggestions include making sure there is food, enough room for information tables, and enough room for all participants. There was strong support for returning town meetings to the elementary school.

Option 2

Moving Town meetings to another time or day but changing nothing else. While this option may allow more and different people to attend, it still faces the same challenges option one faces which is one of equitability and access for those who want a say but don't want to participate in a Town Meeting.

Option 3

Australian Ballot only with no informational meeting. This option allows everyone to vote but is purely transactional in nature. It doesn't allow for discussion or any personal interactions between and among community members. It totally disregards the tradition of town meetings and doesn't allow for any community input before articles and questions are warned.

Option 4

Australian Ballot - This option includes an Informational Meeting in January where community members can

"Have their Say" and where discussions and non-binding "straw votes" can take place. This option, like option 3, allows for anyone to vote on all questions and articles, but unlike option 3 allows for discussion and community input before the warning of the budget and articles that would be voted on during Town Meeting.

Option 5
Town Meeting and Australian Ballot.
With option the town would hold a Town Meeting (on a new date) - where items can be discussed but where all or some will be voted on by Australian ballot. The public can vote on the first Tuesday in March or by absentee ballot with this option as well as attend a Town Meeting.

Final Recommendations

The following is a detailed description of the recommendations and rationale for each one.

#1 The Task Force is recommending that voting on the budget, appropriations, or any articles that require an expenditure outside of the budget in the amount of $10,000 or more, would be required to be conducted by Australian ballot.
Rationale: The Task Force recognizes the importance of giving citizens a say in money matters while keeping other questions and votes on them at Town Meeting. However by making this recommendation the Task Force is weighing the importance of equity and equal access to the voting process against keeping untouched a traditional method of decision making that is available to only a segment of potential voters at a specific time of day and day of the week. This is a compromise position because not all items will be voted on by Australian Ballot.

#2 The Task Force is recommending that the day and time of Town Meeting be changed to facilitate the attendance of those who are otherwise unable to attend on a Tuesday morning.

Rationale: Town Meeting is an important institution that has played a significant role in civic life and needs to be respected. It is also an institution that was designed for a time when communities were smaller and the first Tuesday morning in March did not pose many challenges for attendance. In a world where the first Tuesday in March is not a holiday, some members of the community find it difficult if not impossible to attend and are therefore shut out of the democratic decision making process that takes place at Town Meeting. Moving it to an evening on a weekend and including elements that were recommended by those who responded to the Town survey, such as a community meal, information booths and discussions of topics of interest, may encourage those who otherwise could not attend to attend.

#3 The Task Force recommends that if the Australian Ballot article is accepted that the Select Board hold a Special Select Board Meeting in the first weeks of every January (before all budget and money questions are warned). This "Have A Say" meeting will be held for the express purpose of giving the community the chance to discuss the budget and all articles, ask questions, and make recommendations for changes.

Rationale: This will be an important and critical addition to the process if the voters choose to move to Australian Ballot. it will give citizens the chance to discuss and weigh in on the items on which they will be voting ahead of the warning.

#4 The Task Force Recommends the Town Meeting be moved to the Elementary School and work to make that space more conducive for a large group meeting.

Rationale: Much of the feedback from the Town Meeting Survey indicated a preference for the elementary school as a location for Town Meeting. It is more accessible and configured in a way to allow for food and a shared meal, informational tables, and for participants to be on the same floor.

#5 The Task Force recommends that there be an ongoing process to work with the Select Board and community members to re-imagine the Town meeting content and purpose, day and date.

Rationale: Town meeting is an important institution that needs further conversations about how to make it relevant for today. Keeping the task force going and including other community members and organizations in the discussion about re-visioning Town Meeting, not only gives the public a stake in whatever decisions are made but also ensures that whatever changes are suggested are based on the needs of the community. Any evolution of an institution as embedded in the culture of the town as the Town Meeting is, will take time and an intentional change management process to ensure that voices are heard, valuable elements are maintained and the public is informed and engaged.

Whether or not the community decides to vote on all warned articles by Australian Ballot, there is some concern that overall interest in Town Meeting is waning to the point that it will eventually cease to exist - this is especially concerning if participants don't have something to vote on at Town Meeting. These are legitimate concerns and should be addressed. Keeping an effort going in an official capacity to study Town Meeting specifically, will give us an opportunity to; re-imagine its role, its purpose and potential for new content, and to consider citizen engagement, decision making and planning in a new way. Instead of Town Meeting being the only way to approve the work of the previous year, Town Meeting could instead become the opportunity for community members to weigh in and to set the town's agenda for the upcoming year.

#6 Task Force recommends that the Select Board call a Special Town Meeting on a weekday evening no later than January 14, 2027 to allow community members to discuss and vote on the following articles:

Budget articles:

> *Shall Hardwick adopt all budget articles, appropriations and expenditure outside of the budget in the amount of $10,000 or more by Australian ballot pursuant to 17 V.S.A. § 2680(c)?*

1. Rationale: If the Select Board accepts the recommendation to move certain money related articles to Australian Ballot, a vote to do so has to happen before the regular Town Meeting in March. Otherwise the work of the Task Force will appear to be ignoring the wishes of those who cannot make it to the regular Town meeting and will delay implementing the Australian Ballot question for another year.

ATTACHMENT 1

Town Meeting Options Chart

	Australian Ballot 1.0	Australian Ballot 1.5	Australian Ballot 2.0/ Town Meeting 2.0	Town Meeting 1.5	Town Meeting 1.0
Town meeting	no	no	Yes/New time and day	Yes/ New time and day	Yes/1st Tuesday in March
When we Vote	1st Tuesday in March	1st Tuesday in March	1st Tuesday of March for Australian Ballot issues and at town meeting for all other articles	Town meeting /new time and day	Town Meeting 1/st Tuesday in March
When we have Open Discussion and Debate	Never	meetings before budget is written and before final warning date	Meetings before budget is written and before warning date and at Town Meeting	Town meeting	Town Meeting

ATTACHMENT 2

Hardwick Town Meeting Community Input Survey Results

Completed Surveys - 206

Incomplete Surveys - 37

Do you live in Hardwick

Hardwick Village	43% (89)
Residents in Hardwick but not in Village	31% (64)
East Hardwick	25% (51)
Prefer not to say or other	1% (2)

Do you usually attend Town Meeting in person?

Most years	58% (121)
Sometimes	21% (43)
Rarely	10% (21)
Never but I would consider	10% (20)
No and not interested	<1 (1)

Do you feel the current time of Town Meeting works for you?

Yes - no change needed	41% (84)
Mostly but small change would help	24% (50)
No - it does not work well for me	28% (55)
Not sure or other	4% (10)
Other	3% (7)

If changes were made when would you be most likely to attend (check all that apply) (394 choices)

Morning	10% (41)
Midday	4% (17)
Afternoon	5% (21)
Evening	19% (78)
No preference on timing	7% (29)
Current Day (Tuesday)	17% (69)
Weeknight	8% (35)
Saturday	9% (75)
No preference on day	7% (29)

Which amenities would make it easier for you to attend? 392 responses

Childcare	3%(15)
Transportation assistance	<1 % (6)
Light food/refreshments	15% (74)
Lunch	12% (48
Information booths	13%(53)
Printed materials/handouts	17% (69)
Livestream recording	11% (47)
None of these	16% (65)
Other	3% (15)

Preferred location for town meeting

Hardwick Elementary School	56% (115)
Town House	28% (58)
No preference	16% (32)

Would any of the following make you more likely to participate?

Clear warning in advance	15% (32)
Shorter meeting format	15% (33)
More time for questions	8% (17)
Hybrid/online option	12% (26)
Transportation assistance	<1% (1)
None of these	40% (83)
Other	6 % (14)

Overall what is your preference?

Keep things as they are	13% (29)
Make small adjustments	49% (102)
Consider major changes	28%(59)
No opinion	9% (19

Hardwick Town Voting Survey - Fall 2026

Completed Surveys 326

Expiration date - September 29, 2026

Are you a registered voter in Hardwick or will by March 2027?
326 Responses

Yes	97%
No	3%

How would you prefer to vote ?

Town Budget - 318 responses

Floor Vote at Town Meeting	30.8%
Australian Ballot - at the polls on Election day or Absentee ballot	65.4%
No preference	4.8%

Appropriations - Budgeted funds for local non-profits- 318 responses

Floor Vote at Town Meeting	40.3%
Australian Ballot - at the polls on Election day or Absentee ballot	54.7%
No preference	5%

Town Officers (Moderator, Constable; Town Agent; Surveyor, Tree Warden; grand juror) 318 responses

Floor Vote at Town Meeting	40.6%
Australian Ballot - at the polls on Election day or Absentee ballot	51.5%
No preference	7.9%

Trustees/Committees (Cemetery, Library, Fire Department-318 responses

Floor Vote at Town Meeting	42.1%
Australian Ballot - at the polls on Election day or Absentee ballot	53.4 %
No preference	10.1%

Other articles 318 responses

Floor Vote at Town Meeting	37.1%
Australian Ballot - at the polls on Election day or Absentee ballot	54.4%
No preference	8.5%

If you selected the Australian Ballot for any of the above would you attend a special meeting in January to discuss and suggest amendments before the budgets and articles are set? (236 Responses)

Yes	75.4%
No	24.6%

Highlights

- **Birthday Party:** The Jeudevine celebrated its 130th anniversary and the 1st birthday of the addition in July! The patio and landscaping project was dedicated in a ceremony that included members of donor Sherry Joyce's family. The event included food, games, music, a community art project, and, of course, birthday cake!
- **Strategic Plan:** The board and staff completed the planning process and began to work on next steps. *See attached Strategic Plan flyer.*
- **AI-Generated Policy Addition:** The board added language to our collection development policy regarding AI-generated writing and artwork. *"The Jeudevine Memorial Library is committed to maintaining a collection that reflects the creativity and expertise of human authors and artists. Due to the possibility of false or misleading information, and reported unauthorized use of human-authored texts and artistic works by artificial intelligence, materials which are fully or substantially generated with artificial intelligence shall be excluded from the circulating collection of physical material.*
- Dialing in the **HVAC** system for maximum efficiency is ongoing. The consultant hired by the architects has made several visits to the building and completed all but two items on their punch list. The complete motor assembly was replaced; this is what caused the problems last winter.
- **Revenue for this quarter**, including donations, copies, miscellaneous library expenses, and the Parker Ladd, was **$9,125.35.**
- **LVRT:** I made lawn signs to post by the trail, pointing folks to the library and listing all the amenities we offer.
- **Neighbor to Neighbor:** Library staff answers calls and emails for NtN. In the past three months, NtN responded to 29 requests for assistance, mostly with rides to appointments, groceries, and the pharmacy.

Programs Offered July - September:

Adults: Birthday party! Stargazing party, All About Data Centers, Candidate Forum (Caledonia House -2, and Caledonia Senate)

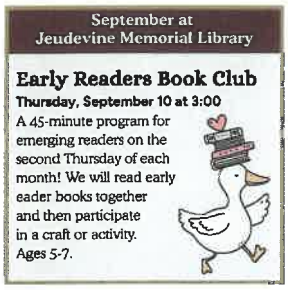
Kids: Birthday party! Summer reading programs including: making a commercial, kick-off party, slime-making workshop led by kids, karaoke, making bracelets and bookmarks for farmers' market fundraiser, cooking with garden food, storytime with Community Bank, watercolor poems and painting, movies, wrap-up party, storytime with the road crew, Magic: The Gathering, Cooking Club, Jeudevine Players, and early readers book club.

Non-library groups that used the meeting spaces: Tai Chi, town staff meetings, Restorative Justice panels, Quilters, chronic illness support group, Buffalo Mountain Steering Committee, after-school tutoring, North Central Vermont Recovery Center meeting, Hardwick Historical Society, Town of Hardwick informational meetings, get out the vote group meetings, NEKLS, Champlain Community Services, NEK Broadband, informal singing group, individuals borrowing the space for meetings or work.

JEUDEVINE MEMORIAL LIBRARY

Quarterly Report
July - September 2026

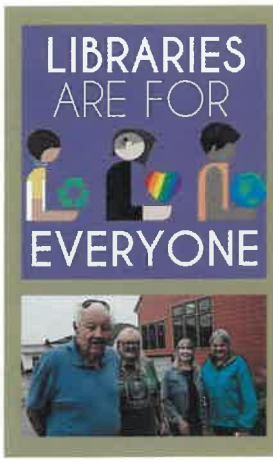












Patrons Through the Doors: **7,829**



Number of Library Programs: **24**



Number of people who attended programs: **414**





Number of times the Meeting Rooms were Borrowed: **111**



Books, DVDs, Magazines: **3,380**

ebooks & audiobooks: **1,364**

Total Circulation: **4,744**

Volunteer Hours: **122**

dollar equivalent **$1,819.02**

Library Donations Received: **$5,667.30**



Interlibrary Loan Books Borrowed: **200**





Jeudevine Memorial Library 5-year Strategic Plan (2026-2031)

Mission: The Jeudevine is an essential source of information and community that helps Hardwick thrive by connecting people with materials, resources, and each other.

Vision: The Jeudevine will be the welcoming heart of our community, creating an accessible, fun environment for everyone to explore, learn, and create.

OPERATIONS + INFRASTRUCTURE

Programs: Broad appeal; expand awareness of offerings

Friends of the Jeudevine: Define + document role

Bringing the Library Outside the Walls: Explore ideas: Meals on Wheels, Little Free Art Gallery + Zine Library, Bookmobile

FACILITY

Professionalize Maintenance: Building Committee to research options for maintenance and care of the library + grounds

Define the relationship regarding facility responsibility between the Town + JML

FOCUSING ON OUR VALUES: WELCOMING • KINDNESS • FREEDOM • FUN

FUNDRAISING

Build the Endowment: Annual appeal focus 2026-2027 + more

Friends Quarterly Fundraising Events: Solidify which events to focus on

Fundraising Committee: Generate more fundraising ideas + put them into action

COMMUNITY

Collaboration: Continue to strengthen relationships with current partners and welcome new collaborators

Who's Not Using the Library: Who + why not? How do we reach them?

DRAFT 11/19/26

Library Revenue	Actual 2025-2026	Budget 2026-2027	*Proposed 2027-2028*	$ Change	% Change
Friends of Jeudevine Support	$3,143.67	$0	$3,500	$3,500	100.00%
Restricted Donations	$780.04	$0	$500	$500	100.00%
Interest	$1,028.00	$800	$800	$0	0.00%
Misc. Grant Income	$5,000.00	$2,012	$2,000	($12)	-0.60%
Courier Revenue	$118.35	$250	$150	($100)	-40.00%
Interlibrary Loan Grant	$683.80	$0	$0	$0	100.00%
Donations - General Support	$6,635.00	$0	$5,000	$5,000	100.00%
Prior Year Fund Balance Contribution	$0.00	$4,000	$0	($4,000)	-100.00%
Misc. Income [copy, fax, etc.]	$6,387.93	$5,500	$6,500	$1,000	18.18%
Transfer In *[Town Allocation]*	$181,010.00	$193,954	$209,730	$15,776	8.13%
Internet Transition Grant	$2,988.00	$2,988	$2,988	$0	0.00%
Total Library Revenues	$207,774.79	$205,504	$231,168	$21,664	10.54%

Library Expenses	Actual 2025-2026	Budget 2026-2027	*Proposed 2027-2028*	$ Change	% Change
Worker's Comp Insurance	$1,320.55	$1,100.00	$1,387	$286.58	26.05%
Unemployment Insurance	$258.00	$319.00	$271	-$48.10	-15.08%
VLCT/PACIF Insurance	$721.60	$550.00	$758	$207.68	37.76%
Building Insurance [PACIF]	$7,848.93	$10,000.00	$8,398	-$1,601.64	-16.02%
Library Salaries [1 FTE, 2 PTE]	$108,721.48	$112,768.00	$117,283	$4,514.76	4.00%
Custodial Services	$7,912.45	$9,114.00	$8,150	-$964.18	-10.58%
Child Care Tax	$427.53	$475.00	$516	$41.04	8.64%
Custodian Child Care Tax	$83.14	$125.00	$95	-$30.00	-24.00%
Social Security Tax	$7,913.74	$7,915.00	$8,796	$881.21	11.13%
Custodial Services S.S.	$593.83	$553.00	$611	$58.24	10.53%
Health Insurance	$20,666.60	$23,486.00	$25,323	$1,837.31	7.82%
Dental Insurance	$723.56	$754.00	$778	$24.00	3.18%
Vision Insurance	$83.64	$90.00	$90	$0.00	0.00%
Life & Disability Ins.	$220.80	$221.00	$221	$0.00	0.00%
Retirement Expense [2}	$6,125.78	$6,534.00	$7,023	$488.65	7.48%
Computer Software/Technology	$588.34	$300.00	$500	$200.00	66.67%
Computer Databases	$2,082.10	$2,100.00	$2,200	$100.00	4.76%
Internet	$0.00	$0.00	$0	$0.00	0.00%
Professional Services	$515.00	$400.00	$400	$0.00	0.00%
Supplies	$2,887.72	$2,500.00	$2,800	$300.00	12.00%
Mileage	$85.26	$150.00	$250	$100.00	66.67%
Postage	$559.05	$450.00	$600	$150.00	33.33%
Advertising	$0.00	$50.00	$50	$0.00	0.00%
Conferences/Memberships	$445.00	$400.00	$400	$0.00	0.00%
Courier Expense	$694.60	$700.00	$700	$0.00	0.00%
Telephone/Communications	$1,942.73	$2,500.00	$1,300	-$1,200.00	-48.00%
Equipment	$964.30	$150.00	$300	$150.00	100.00%
Electricity	$15,681.99	$7,500.00	$14,500	$7,000.00	93.33%

Library Expenses continued...	Actual 2025-2026	Budget 2026-2027	*Proposed 2027-2028*	$ Change	% Change
Fuel Oil	$2,572.70	$3,000.00	$2,750	-$250.00	-8.33%
Water/Sewer	$1,002.50	$900.00	$1,080	$180.00	20.00%
Books - Adult	$2,447.24	$3,950.00	$4,000	$50.00	1.27%
Books - Juvenile	$2,116.30	$2,200.00	$2,200	$0.00	0.00%
Books-Young Adult	$798.15	$700.00	$700	$0.00	0.00%
Magazines - Adult	$481.35	$400.00	$400	$0.00	0.00%
Video/DVD Adult	$349.71	$200.00	$200	$0.00	0.00%
Video/DVD Juvenile	$231.79	$100.00	$100	$0.00	0.00%
Maintenance Expense	$3,593.63	$2,000.00	$3,500	$1,500.00	75.00%
Elevator Expense	$0.00	$0.00	$2,850	$2,850.00	100.00%
Jeudevine Friends Expense	$3,083.72	$0.00	$3,500	$3,500.00	100.00%
Restricted Donation Expense	$1,408.10	$0.00	$500	$500.00	100.00%
Misc Grant Expenses	$4,750.00	$500.00	$2,000	$1,500.00	300.00%
Interlibrary Grant Expense	$683.80	$650.00	$0	-$650.00	-100.00%
Internet Transition Grant	$2,988.00	$3,000.00	$2,988	-$12.00	-0.40%
Youth Librarian - Supplies	$714.22	$700.00	$700	$0.00	0.00%
Total Library Expenses	$217,288.93	$209,504.00	$231,168	$21,663.54	10.34%

FY26 Ending Fund Balance	($18.76)

Fire Department	Actual 2025-2026	Budget 2026-2027	*Proposed 2027-2028*	$ Change	% Change
Worker's Comp Insurance	$1,218.00	$1,318	$1,315	($3)	-0.19%
VLCT/PACIF Insurance	$5,864.13	$4,693	$6,040	$1,347	28.70%
Firefighter Stipends	$6,695.00	$10,000	$10,000	$0	0.00%
S.S. Expense	$493.39	$475	$500	$25	5.26%
Child Care Tax	$291.13	$269	$440	$171	63.57%
Operating Expenses	$1,063.57	$2,000	$1,500	($500)	-25.00%
Dispatch Service	$14,137.48	$14,332	$14,844	$512	3.57%
Communication	$1,161.81	$1,300	$1,300	$0	0.00%
Gasoline	$54.02	$50	$100	$50	100.00%
Diesel	$1,738.82	$1,350	$1,900	$550	40.74%
Equipment & Clothing Purchases	$7,172.33	$7,000	$8,000	$1,000	14.29%
Equipment Repair & Maintenance	$9,873.09	$13,000	$10,000	($3,000)	-23.08%
Training	$461.09	$1,000	$1,000	$0	0.00%
Total Fire Department Expenses	$50,223.86	$56,787	$56,940	$153	0.27%

Police Department	Actual 2025-2026	Budget 2026-2027	*Proposed 2027-2028*	$ Change	% Change
Worker's Comp Insurance	$37,453.26	$37,470	$39,700	$2,230	5.95%
Unemployment Insurance	$519.00	$769	$561	-$208	-27.11%
VLCT/PACIF Insurance	$29,404.82	$22,206	$31,757	$9,551	43.01%
SIU Salary	$1,450.00	$7,500	$3,500	-$4,000	-53.33%
SHSO - OP Enforcement Grant	$3,604.18	$2,500	$4,000	$1,500	60.00%
SHSO - DUI Enforcement Grant	$4,101.55	$2,500	$4,000	$1,500	60.00%
SHSO - DD Enforcement Grant	$4,163.25	$2,500	$4,000	$1,500	60.00%
Base Payroll [5 FTE + Chief]	$508,439.59	$538,246	$542,204	$3,958	0.74%
Overtime	$76,849.96	$70,000	$75,000	$5,000	7.14%
Part-Time Officers	$15,052.89	$45,000	$30,000	-$15,000	-33.33%
Social Security	$46,535.58	$45,663	$48,540	$2,877	6.30%
SIU S.S/FICA	$15.38	$0	$20	$20	100.00%
SHSO OP S.S./FICA	$262.72	$0	$275	$275	100.00%
SHSO DUI S.S./FICA	$304.67	$0	$325	$325	100.00%
SHSO DD S.S./FICA	$332.32	$0	$345	$345	100.00%
Child Care Tax	$1,822.21	$2,939	$2,848	-$91	-3.11%
Health Insurance	$78,963.61	$106,451	$105,308	-$1,143	-1.07%
Dental/Vision Insurance	$5,675.00	$7,080	$7,500	$420	5.93%
Life/Dis. Insurance	$971.28	$924	$1,104	$180	19.48%
Retirement Expense	$65,504.38	$72,077	$76,066	$3,989	5.53%
Supplies	$8,833.07	$7,500	$8,000	$500	6.67%
Training	$6,690.28	$6,000	$6,000	$0	0.00%
Memberships	$175.00	$200	$200	$0	0.00%
Legal Expense	$315.00	$1,000	$500	-$500	-50.00%
Internet/Email	$4,851.52	$6,000	$5,500	-$500	-8.33%
Dispatch Services	$32,987.44	$33,449	$34,637	$1,188	3.55%
Telephone Expense	$3,702.72	$4,200	$4,000	-$200	-4.76%
Vehicle Maintenance	$7,610.08	$8,500	$8,000	-$500	-5.88%
Advertising	$0.00	$800	$500	-$300	-37.50%
Radio Service	$245.30	$500	$500	$0	0.00%
Investigation Expense	$515.00	$1,000	$500	-$500	-50.00%
Uniform Cleaning	$36.45	$500	$250	-$250	-50.00%
Uniform Purchases	$2,575.64	$3,000	$3,000	$0	0.00%
VLCT Grant Expense	$3,308.22	$0	$0	$0	0.00%
Vest Grant Expense	$1,905.01	$1,000	$1,000	$0	0.00%
SHSO Equipment Grant Expense	$5,659.00	$5,000	$5,500	$500	10.00%
Equitable Sharing Expense	$1,528.31	$0	$0	$0	0.00%
Gasoline	$11,196.04	$10,000	$12,000	$2,000	20.00%
Tires	$0.00	$1,600	$1,600	$0	0.00%
Education	$837.18	$500	$800	$300	60.00%
Equipment	$4,936.24	$9,000	$7,500	-$1,500	-16.67%
Total Police Department Expenses	$979,333.15	$1,063,574.00	$1,077,039	$13,465	1.27%

DRAFT 11/19/26

Administration & Office	Actual 2025-2026	Budget 2026-2027	*Proposed 2027-2028*	$ Change	% Change	
Worker's Comp	$3,344.53	$2,359	$3,612	$1,253	53.12%	
Unemployment Insurance	$420.50	$414	$442	$28	6.65%	
VLCT/PACIF Insurance	$3,583.08	$2,758	$3,798	$1,040	37.71%	
Town Manager's Office Salaries (4 FTE 1 PTE)	$358,513.78	$374,522	$397,282	$22,760	6.08%	includes OT for some staff
Town Clerk's Office Salaries (2 FTE)	$111,030.25	$122,190	$127,387	$5,197	4.25%	Asst vacant part of FY26
Social Security Expense	$32,508.32	$34,720	$39,350	$4,630	13.34%	
Child Care Tax	$1,981.99	$2,235	$2,309	$74	3.29%	
Health Insurance	$172,424.03	$190,207	$210,913	$20,706	10.89%	6.2% increase in premium/plan changes
Dental Insurance	$6,485.68	$6,557	$7,455	$898	13.70%	
Vision Insurance	$487.48	$600	$500	-$100	-16.67%	
Life/Disability Insurance	$1,269.60	$1,325	$1,325	$0	0.00%	
Retirement Expense	$31,978.61	$37,253	$40,662	$3,409	9.15%	% of salary set by VMERS
Town Manager - Supplies	$5,540.89	$6,500	$6,000	-$500	-7.69%	
Town Clerk - Supplies	$3,745.35	$4,500	$4,500	$0	0.00%	
Town Report Expense	$4,313.32	$4,500	$4,700	$200	4.44%	
Conferences/Dues/Mileage	$1,196.26	$1,200	$1,200	$0	0.00%	
Tax Billing/Collections	$1,201.26	$1,200	$1,300	$100	8.33%	
Telephone	$3,555.60	$4,000	$3,800	-$200	-5.00%	
Advertising	$1,820.65	$2,500	$2,200	-$300	-12.00%	
Copier	$368.92	$4,500	$350	-$4,150	-92.22%	purchased FY27 maint fee only
Election Expense	$86.92	$1,500	$1,000	-$500	-33.33%	
Software/Network/Managed IT Services	$39,319.62	$40,000	$52,000	$12,000	30.00%	website upgrade /assessor software
Equipment Purchases	$1,750.47	$4,000	$3,000	-$1,000	-25.00%	
Municipal Planning Grant Expenses	$18,986.22	$0	$0	$0	0.00%	
Budget Act Expenses	$7,766.11	$0	$0	$0	0.00%	
Equity Grant Expense	$6,700.00	$0	$0	$0	0.00%	
Misc. Grant Expense	$1,000.00	$0	$0	$0	0.00%	
Assessor Supplies	$2,499.06	$5,500	$2,800	-$2,700	-49.09%	shifted software expense
Health Officer Supplies	$0.00	$0	$0	$0	0.00%	
Education/Training	$1,025.13	$1,200	$1,200	$0	0.00%	
Zoning/DRB/HPC Supplies & Advertising	$3,427.51	$3,800	$3,800	$0	0.00%	
Total Administration & Office Expense	$828,331.14	$860,040	$922,885	$62,845	7.31%	

Other Payroll & Elected Officials	Actual 2025-2026	Budget 2026-2027	*Proposed 2027-2028*	$ Change	% Change
Public Officials Liability Insurance	$2,371.70	$2,918	$2,514	-$404	-13.85%
Election Officials	$50.00	$200	$200	$0	0.00%
Zoning/Planning	$2,050.00	$2,500	$2,500	$0	0.00%
Board of Civil Authority	$81.00	$700	$700	$0	0.00%
Moderator	$0.00	$50	$50	$0	0.00%
Select Board	$5,000.00	$5,000	$5,000	$0	0.00%
Energy Coordinator	$0.00	$50	$50	$0	0.00%
Solid Waste Representative	$0.00	$150	$150	$0	0.00%
Town Elected Officials Conferences	$28.00	$100	$100	$0	0.00%
Town Service Officer	$150.00	$150	$150	$0	0.00%
Part-Time Labor	$0.00	$500	$500	$0	0.00%
Health Officer	$600.00	$600	$600	$0	0.00%
Website Coordinator	$900.00	$1,000	$1,000	$0	0.00%
Social Security	$1,217.00	$1,150	$1,100	-$50	-4.35%
Child Care Tax	$39.56	$50	$50	$0	0.00%
Total Other Payroll & Elected Officials Expense	$12,487.26	$15,118	$14,664	-$454	-3.00%

DRAFT 11/19/26

Line Items	Actual 2025-2026	Budget 2026-2027	*Proposed 2027-2028*	$ Change	% Change	
Auditing	$28,629.60	$29,000	$31,000	$2,000	6.90%	
Springfest	$0.00	$10,000	$10,000	$0	0.00%	
Animal Control Officer	$2,663.92	$3,500	$2,800	-$700	-20.00%	
Professional Services	$22,802.88	$40,000	$30,000	-$10,000	-25.00%	
N.V.D.A. Annual Dues	$2,774.00	$2,774	$2,857	$83	3.00%	
V.L.C.T. Annual Dues	$5,214.00	$5,366	$5,637	$271	5.05%	
Hardwick Rescue Squad	$96,472.00	$107,910	$117,500	$9,590	8.89%	
Taxes - County & Gravel Pit	$34,203.89	$36,358	$35,572	-$786	-2.16%	
Memorial Day Cemetery Flags	$500.00	$500	$500	$0	0.00%	
Caspian Lake Beach Support	$4,750.00	$4,900	$7,600	$2,700	55.10%	"sinking fund"
Green Up Day or Community Programming?	$0.00	$2,000	$2,000	$0	0.00%	
Swim Program?	$0.00	$7,000	$3,000	$0	0.00%	
Cemeteries	$28,865.51	$30,000	$32,000	$2,000	6.67%	renegotiate mowing contract
Tax Mapping	$4,000.00	$5,100	$4,500	-$600	-11.76%	
Solid Waste District Annual Dues	$3,718.75	$3,838	$4,084	$246	6.41%	$1.35 per capita @3,025
Loader/Grader Debt Payment	$57,011.24	$57,012	$57,012	$0	0.00%	
Mackville Rd. Debt Payment	$20,239.40	$20,519	$20,056	-$463	-2.26%	
Gravel Pit Bond Debt Payment	$42,681.38	$42,204	$41,247	-$957	-2.27%	
2014 Fire Truck Bond Debt Payment	$29,709.84	$30,454	$29,538	-$916	-3.01%	
2021 Fire Truck Bond Debt Payment	$22,415.02	$20,976	$20,860	-$116	-0.55%	
Library Bond Debt Payment	$46,949.52	$46,424	$45,372	-$1,052	-2.27%	
Highway Garage Bond Debt Payment ***NEW***	$0.00	$150,000	$280,320	$130,320	86.88%	
Streetlights	$26,322.44	$26,639	$28,165	$1,526	5.73%	
Memorial Park Electricity	$148.20	$150	$170	$20	13.33%	
Capital Road Fund	$160,000.00	$100,000	$110,000	$10,000	10.00%	
Capital General Fund	$100,000.00	$207,000	$175,000	-$32,000	-15.46%	
Capital Equipment Fund (includes Fire)	$225,000.00	$235,000	$260,000	$25,000	10.64%	
Employment Practices Insurance	$5,828.50	$5,809	$5,945	$136	2.34%	
VLCT Community Crime Insurance	$718.42	$815	$775	-$40	-4.91%	
Town Service Office Supplies	$338.96	$500	$300	-$200	-40.00%	
Conservation Commission	$500.00	$500	$500	$0	0.00%	
Hazard Mitigation	$335.37	$1,000	$500	-$500	-50.00%	
Insurance Deductibles	$0.00	$0	$0	$0	0.00%	
Pedestrian Bridge Planning	$78,741.52	$0	$0	$0	0.00%	
Tax Sale Expense	$0.00	$1,000	$1,000	$0	0.00%	
Tax Abatement Expense	$9,897.94	$500	$1,500	$1,000	200.00%	
Assessor Services	$43,200.00	$45,600	$48,000	$2,400	5.26%	
Hardwick Equity Committee	$1,455.10	$500	$500	$0	0.00%	
Total Line Items Expense	$1,106,087.40	$1,280,848	$1,415,810	$134,962	10.54%	