Woodstock, Vermont The Shire Town of Windsor County

TOWN-VILLAGE MANAGER GOVERNMENT

Town Hall • P.O. Box 488 • Woodstock, Vermont 05091 • 802/457-3456

Introduction

At the July 7, 2026, Woodstock Selectboard meeting, the Selectboard directed me, Woodstock's Municipal Manager, to prepare a "*written report and accounting of all payments and contributions made from Town of Woodstock funds for fiscal year 2024/2025 of and relating to the Village of Woodstock's employment matter with Joseph Swanson and any investigation or administrative hearings related thereto…"* (see email: Selectboard letter to Trustees).

Based on that guidance, the following report was prepared, which is broken down into various sections:

1. A timeline and narrative around FY25 legal fees
2. Historic examples of the Municipalities being overlapping and the exchange of funds, responsibilities, and coverage
3. Examination of Woodstock's historic budget and expenditure policies
4. Timeline of lawsuits and references to potential ligation towards the Municipal Manager and the Municipalities throughout the FY25 fiscal year
5. Summary of the 99 Public Records Request sent to the Municipal Manager from one citizen, including its costs and its topics
6. Examples of legal fees being public and available from FY25 through FY26
7. Breakdown of FY25 legal fees
8. Summary

Beyond the Excel sheet and some staff assistance with documents and data, this report was created and drafted by me, using the best of my recollection and with the information currently available and within the time limits imposed for providing the report. As always, I would be happy to provide more context or answer any questions or comments.

Respectfully Submitted By,

Eric Duffy

Eric Duffy

Municipal Manager of Woodstock, Vermont

July 26, 2026

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I. Timeline and Narrative

It needs to be noted that some of the information below is from meetings 18 months ago, and no notes exist. I tried my best to use documents, public records, and my recollection to provide the following information of the FY25 legal fees conversations, expenditures, and decisions. Additionally, the deadline for this report, combined with other pre-scheduled plans and work, limits the scope and depth of analysis of this report.

1. During an executive session with the Selectboard (potentially December 17, 2024) I brought forward the idea of all the legal fees currently being incurred and projected for the rest of the fiscal year by the municipality to be allocated to the Town's budget. From my recollection, Chair Ray Bourgeois, Vice Chair Susan Ford, Laura Powell, and Greg Fullerton were present in the executive session. Keri Cole may have been attending remotely (I cannot confirm her presence remotely).
2. The Selectboard members indicated agreement that it was appropriate for FY25 legal fees to be allocated to the Town's budget. However, I believe Susan Ford wanted to meet with the Chair and Vice Chair of the Trustees first before anything was finalized.
3. A meeting took place and to the best of my recollection, Selectboard Chair, Bourgeois and Vice Chair Ford were present along with the Chair and Vice Chair of the Trustees (Seton Mcilroy and Jeffrey Kahn). In that meeting, the Selectboard Chairs told the Village Chairs that FY25 legal fees would be allocated to the Town's budget.
4. It was also discussed and agreed that the Municipal Manager would be the point of contact for everything that involved legal counsel, not individual Selectboard members or Trustees. This topic was brought up, I believe, by Susan Ford with a desire to ensure no excessive expenses were created. I believe this precaution would not have been needed or discussed if the Selectboard had set or discussed a ceiling of fees.
5. I also believe that in that meeting, either Chair of the Trustees Mcilroy or Susan Ford asked if a vote should take place on allocation of FY25 legal fees or if it was required due to it being an expense the municipality had to pay.
6. A vote did not take place.
7. Based on the above conversations, it was my understanding that legal fees incurred by both municipalities would be allocated to the Town's budget.

8. Due to lack of communication on my end, this originally did not happen. From the time of these meetings through early May 2025, legal invoices continued to be allocated to both the Town and Village budgets to the best ability of the Finance Department.
9. In early May 2025, I realized that the legal bills were still being allocated across different budgets.
    a. When I initially sign off on invoices, the budget line-item allocation has not been completed yet or listed out on the invoice- a process we have since updated.
10. It was at this point that the allocations were changed (based on my understanding from #7 above) so that all FY25 legal expenses were allocated directly to the Town's legal fee budget line item.
11. The first legal bills to be fully allocated to the Town's budget were the March 2025 invoices. These invoices were from SP&F for $47,124.98 and Monaghan Safar for $9,720 (See document: Warrant #2).
12. Similarly, the April legal bill from SPF for $18,724.30 was fully allocated to the Town's budget (see document: Warrant #3).
13. These invoices and the accounts payable warrant they were processed through were clearly labeled to be allocated to the Town's legal fees budget line (see documents: Warrant #3, Monaghan Legal bills, and SP&F Legal invoices).
14. These invoices, clearly labeled and allocated to the Town's legal budget line item, were reviewed and approved by the Chair of the Selectboard and signed off by the rest of the Selectboard (see document Warrant #3).
15. The March and April invoices that were allocated directly to the Town's budget and covered all legal expenses in both months, totaled $75,569.28 (see documents: Warrant #2 and #3).
16. One note, the May and June legal bills did not arrive at Town Hall until August. Due to the timing of their arrival no allocation was made, and the May bill was paid incorrectly into the FY26 budget.
17. During the monthly financial update at a publicly warned Village Trustees meeting on May 13, 2025, referencing the legal fees expenditures in the Village budget, Vice Chair Jeffrey Kahn and Municipal Manager Eric Duffy had this conversation:
        i. At 10:10 into the meeting, Jeffrey Kahn asks the Municipal Manager, "The legal fees, a lot of that will not be paid by the Village, correct?"

   ii. Municipal Manager, “Yeah, some of that money will be transferred out. Yes.”
   iii. Jeffrey Kahn, “Yeah, Okay.” (see: https://www.youtube.com/watch?v=xW4D-VI_TgM)

18. Additionally in May, based on my understanding of how the legal fees should be allocated (see #7 above), I directed the Finance Department to transfer older FY25 legal fees that that were incorrectly allocated to the Village budget to the Town budget.
19. On May 21, the Finance Department did a journal entry that reallocated $18,103.11 from the Village budget to the Town budget. This journal entry covered two bills from Monaghan Safar for dates 3/5/2025 and 4/2/2025 (see document Monaghan Legal Bills).
20. Based on the journal entry described on #19, the June financial report for the Village Trustees showed a decrease in legal fee expenses from the May budget report (see documents: 5.13.25 and 6.03.2025 Trustees booklets). Both financial reports were included in the public booklets, and the reports were presented at publicly warned meetings.
21. At the July 8, 2025, Village Trustees public meeting, during my financial update, I stated that the fiscal year is over but “adjustments are still being made” on the budget (see document: 7.8.2025 Trustees minutes).
22. It was not until July that I realized that my May request for all legal fees to be allocated to the Town budget had not been completed. Therefore, on July 21st, I instructed the finance department to re-allocate $45,124.92 of legal fees via another journal entry.
23. There is no back up on where those numbers came from (which I take full responsibility for). Doing research for this report, I believe that journal entry should have been for $65,307.03 to cover all legal fees (outside the Burgess Report).
24. This places the total amount of legal fees concerning the personnel issue and related PRA (see below)/lawsuits at approximately $118,025.25 that was allocated to the Town budget.
25. It is a fact that I never updated the Selectboard of the total cost of the FY25 legal fees throughout the year or after the final journal entry.
26. It is also true, the Selectboard never asked for a total of legal expense throughout the year.
27. The total legal fee number for the Town in FY25 was readily available to all post July 2025.

28. The total FY25 legal fees expense for the Town was $180,183.10 and all was allocated to the account name: "legal fees."
29. That total was present on the FY27 budget sheet that was sent to the Selectboard on November 26th, 2025, for FY27 budget discussions (see document: Department Head Budget).
30. Further, in a public budget discussion that occurred on December 16, 2025, and was posted on the Town website on December 19, 2025, the FY27 budget sheet included the total FY25 legal fee expense (see document: FY27 budget now on website).
31. This draft budget sheet and document were presented publicly at least four times (https://www.townofwoodstock.org/departments/financial-department-administration/fy27-budget).
32. This draft budget sheet was put on the Town's website on December 19, 2025.
33. The Town Meeting report, that was voted on at Town Meeting on February 28, 2026, also contained the FY25 legal fee number and is a public document.
34. The third-party Auditing Firm hired by the municipality completed the FY25 audit (see FY25 audits https://www.townofwoodstock.org/community/about/reports)
35. The Auditing firm presented the audit at a publicly warned meeting, acknowledging they were aware of legal fees and journal entries.
36. The Auditing firm found no findings concerning the total FY25 legal fees or the journal entries and did not mention any serious financial concerns with the Town's finances.
37. All actions taken on the allocation of FY25 legal fees were made by the Municipal Manager with the understanding that the Selectboard and Village Trustees were aware of and agreed to those expenses being allocated to Town Funds.

II. Woodstock's Historic Overlapping and Shared Funds and Responsibilities

1. The municipalities are overlapping.
2. Village residents are town residents.
3. The Village pays roughly 30% of the yearly tax revenues for the Town budget.
4. The Town and Village shares, among other things, the same coverage for property, liability, and workers compensation through VLCT PACIF, the same federal tax ID, and the same state vendor ID.
5. The majority of revenue received by the municipalities sits together in the same bank account. This means that no money is moved/transferred when a journal entry is completed to re-allocate expenses between budgets.
6. Currently, the municipality's insurance policy covers all expenses towards the lawsuit where the Village, the Town, and the Municipal Manager are named (among others)
7. There is a long history of shared/comingled/overlapping expenses for the Town and Village:
    a. The majority of the local option tax revenue is generated within the business district of the Village; however, all received revenue from these taxes are allocated to a Town fund and the Selectboard has authority and oversight of the funds
    b. Each year, the Finance Department sends out one tax bill to all parcels. All tax receipts are received by the Finance Department and deposited into the Municipalities' bank account. The Finance Department then does a journal entry in our financial software to allocate the required tax receipts total to the Village budget (based on their approved annual budget).
        i. However, in performing a quick analysis, it seems that from at least 2010-2020 (see document: FY10-FY26 financials), the tax revenue allocated to the Village fluctuated and did not equal the Village's budgeted tax revenue. More research and time would be needed to review why this happened.
    c. When any late tax receipts or penalties are received from Village parcels, those revenues are credited as Town revenue.
        i. For example, in FY26, a Village parcel was sold, and its approximate $140,000 past due taxes were allocated to the Town budget

   d. The Public Works Department, the Fire/EMT departments, Town Assessors, and The Town Clerk department are funded solely through the Town's budget but complete work for and are responsible for the Town and Village
      i. For example, the Town's Public Works recently had all striping throughout the Village completed- including the parking spaces throughout the Village. Any revenue received from parking fees is considered Village revenue.
      ii. Additionally, a Village street was paved through the Public Works budget.
      iii. When the Assessor's office or the Town Clerk assists a resident of the Village, they do not send an invoice to the Village for reimbursement
      iv. Similarly, when our EMS/Fire responds to a Village call, there is no request or invoice sent to the Village for those costs
      v. In a scenario where a Village resident does not pay their ambulance bill, the cost is covered via the Town Budget
8. Many Town employees' wages are split between the Village budget and the Town budget. However, we do not track hours worked specifically for each municipality nor do we follow the salary allocation for how much work gets done (If an employee has 25% of their salary allocated to the Village, they do not just spend only 25% of their time on Village related tasks).
9. Journal entries to re-allocate money between the Village, Town, Sewer and Water funds, to fix a wrong allocation, are a common occurrence throughout the fiscal year.
   a. Journal entries are done via our financial software.
10. In FY25 a new position was created and allocated solely to the Town's budget. Due to the overlapping responsibilities of the two municipalities, that employee ended up doing work for the Town and the Village. Due to this, this employee's salary was incorrectly allocated between the Town and Village for payroll. When this allocation was realized, a journal entry was completed to move the employees' full wages into the Town's budget per the approved FY25 budget. This journal entry was for a total of $20,758.22(In FY26, the employee's wage was allocated across multiple funds).
    a. No vote by any legislative body happened concerning this journal entry.
11. The Chief of Police, a Village employee, supervises the Dispatch Department. The Dispatch department is a Town department and funded almost completely through the

Town budget. The Police Chief also negotiates, along with the Municipal Manager, dispatching contracts with other entities.

   a. The Town has a vested interest in the Village Chief of Police and their ability to do the job and supervise and lead Town employees.
   b. The Dispatch Union, in November 2024, took and approve a vote of no Confidence in their then supervisor, the Police Chief.

12. The Police Chief is expected to work collaboratively with other Town funded Department Heads on various issues and projects, including the Selectboard.

III. Examination of Woodstock's Historic Budget and Expenditure Policy

1. At Town and Village Meeting, the residents vote on a single budget total, not on separate budget line items.
2. This gives the municipality flexibility on how to spend the funds while trying to remain in the spirit of the approved budget.
3. Budget decisions are made based on emergencies, revenue received, required expenses, and needs of the municipality
4. Each year, line items are constantly over budget. As this is a normal occurrence, historically, the Selectboard has taken no action on the overages, if the overall budget does not remain in a deficit.
    a. For example, over the last four years, there were approximately 91 individual budget lines items over budget in FY22, 80 in FY23, 91 in FY24, and 77 in FY 25 (see documents: Budget reports 1-4).
    b. Despite these overages, no vote was needed on these overages as the residents only voted on the overall budget total.
5. Due to the allocation of legal fees to the Town's FY25 legal fee account, that line item ended up over budget at year end.
6. Expenses are, to the best of the municipality's ability, allocated to the appropriate line item to ensure transparency and accountability.
    a. When a misallocation happens and the municipality becomes aware of it, a journal entry is done to fix the allocation.
7. The Municipal Manager is the purchasing agent for the municipalities.
8. Per State Statute, the Selectboard has voted to have one member review all invoices and approve the accounts payable warrant. After approval from that selected board member, the warrant is sent to all board members for review and for their signature.
9. Each invoice is signed by the Department Head or the Municipal Manager. Invoices are then processed through the accounts payable warrant by the Finance Department. Before any checks are sent out, the Municipal Manager, the Selectboard Chair, and the Town Treasurer reviews all invoices and signs off with their approval.
10. No check is sent out until the Chair of the Selectboard has signed off on the whole warrant.
11. The accounts payable warrant is then sent to the entire Selectboard, and they review the warrant and sign off on it.

12. All FY25 legal fees were allocated correctly to the legal fee budget account lines (outside a few legal fees for the water purchase).
13. Numerous village expenses have historically been allocated to the Town's budget (See Section 2 above).
14. For the municipalities, the chart of accounts designate fund 1 as the Town budget and fund 2 as the Village's.
15. The Municipalities have no journal entry protocol or approval process.
16. Journal entries are a normal part of municipal finance.
17. The Town Accountant/Finance Director have historically performed journal entries on their own or after conversation with the Municipal Manager.
18. I am not aware of any single Selectboard/Trustee approval on any journal entry made by the Finance Office in the last 3 and a half years.

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IV. Current Lawsuits and References to Potential Ligation in FY25

1. As of July 11, 2026, the Town, the Village, the Municipal Manager, a former Trustee, and a current employee are named in a lawsuit seeking five-million dollars plus attorneys' fees. The Village is also a party in a lawsuit over Public Records Act (PRA) Requests. There was also another PRA lawsuit from 2024 that was withdrawn.
2. The lawsuit seeking five-million dollars plus attorneys' fees concerning an employee personnel issue was filed in April of 2025. Originally, all Village Trustees, the Municipal Manager, and the Village and Town were named. The Town remains a defendant in that lawsuit after the Court denied a motion by defense attorneys to dismiss the Town from the case.
3. The PRA lawsuits were brought by a town of Woodstock resident and at-issue records include some concerning Village and Town employees and responsibilities including but not limited to:
    a. A Town employee's health records
    b. The Municipal Manager's annual review and related Town and Village employee documents
    c. Unredacted legal invoices of Village and Town legal assistance
    d. Communications about a Village/Town Merger
4. Starting in November of 2024, the same town resident sent numerous emails that referenced potential ligation against the Town, Village, and/or the Municipal Manager.
5. In the cases where these references to ligation became lawsuits, the substance of the lawsuit pertained to Village and Town concerns.
6. Due to the references of potential litigation and actual legal action against the Town, Village, and the Municipal Manager, it was required for the municipalities to seek out and receive legal guidance on all PRA requests, appeals, and emails.

V. FY25 Public Records Requests (PRAs)

1. A Public Record Request can be made by anyone and there is no limit on how many requests can be made.
2. The municipality needs to respond with the requested document or reasons behind withholding the documents.
3. Woodstock's Municipal Manager is a shared position between the Town and the Village. As such, both municipalities have a vested interest in the manager's time, reputation, and employment.
4. From November 2024 through June 2025 one Town resident sent, at minimum, 132 emails to the Municipal Manager and made at least 99 Public Records Requests.
    a. For reference from the Municipal's Manager starting date with Woodstock in February 2023 through October 2024, the Manager may have received a total of 2-3 emails from this same resident.
    b. It is noted that the total number of emails and PRA requests may be higher than listed. There were also PRA requests sent directly to the Police Department.
5. The Town resident who issued these requests has referenced potential ligation against both the Town and Village and employees in a number of emails and open meetings.
6. Legal assistance was obtained for at least most of the approximately 99 PRA requests submitted by this Town resident.
7. In FY25, the Municipality spent $26,727.90 on legal fees for PRA requests from one Woodstock Town Resident.
    a. For FY26, the total expense per this resident's PRA requests is approximately $16,500.
    b. In FY26, the number of PRA requests from this one resident is approximately the same amount as FY25.
8. All those expenses were originally allocated to the Village budget (outside the March and April 2025 invoices).
9. At minimum, approximately 66 of the 99 PRA requests appear to be related directly to the Town.
10. In December 2024, this resident filed a PRA lawsuit against the Village of Woodstock and the Municipal Manager.

11. The resident sent an email with his lawsuit filing to both the Village Trustees and Selectboard and his email requests frequently state “the town.” (see email “Seldon vs. Duffy and Woodstock”).
12. Legal costs related to these PRA matters were originally allocated to the Village budget (outside the March and April 2025 invoices).
13. Information provided for some of these PRA requests was used by the employee in discipline appeal hearings held by the Trustees in March 2025 and March 2026. The lawsuit where the Town is named as a defendant includes claims related to the outcome of those hearings and claims related to other subjects covered by the Town resident’s PRA requests.

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VI. Public Knowledge and Availability of FY25 Legal Fees

1. Throughout the last 18 months, all legal invoices were processed through the Finance Office and reviewed by numerous Town employees, the Town Treasurer, the Selectboard Chair, and then the accounts payable warrants were signed off by the entire Selectboard. (see Section I, 12-15).
2. Any accounts payable warrant is seen by, allocated by, processed by, and approved by, at minimum, 4 people each week- not including the legislative body.
3. The FY25 legal fees were discussed at a public meeting (see Section I #17).
4. Financial reports, showing a decrease in Village legal fees was presented publicly (See Section I, #20).
5. All FY25 legal fees (outside two water purchase invoices) were allocated to the legal fee expense line.
    a. These financial documents are public records
    b. This is the appropriate line item for these fees and as such shows the municipality was correctly coding and allocating invoices to the right account line.
6. The Selectboard was sent the draft FY27 budget on November 26, 2025.
7. That draft budget contained the actual FY25 legal expenses of $180,183.10.
8. This draft budget and document were presented publicly at least four times (https://www.townofwoodstock.org/departments/financial-department-administration/fy27-budget).
9. This draft budget was put on the Town's website on December 19, 2025.
10. The Town Meeting report, that was voted on at Town Meeting on February 28, 2026, also contained the FY25 legal fee number and is a public document.
11. The third-party Auditing Firm hired by the municipality completed the FY25 audit (see FY25 audits https://www.townofwoodstock.org/community/about/reports)
12. The Auditing firm presented the audit at a publicly warned meeting, acknowledging they were aware of legal fees and journal entries.
13. The Auditors are required by law to be unbiassed and report any concerns
14. The Auditing firm expressed no concerns over the legal fee allocations, the journal entries, or the process behind it.
15. All legal invoices have been released (some were redacted, but fee amounts were not redacted) to the public via PRA requests.

16. As the above facts show, the process of paying and allocating legal invoices was completed in the same manner as all other municipality invoices.
17. Additionally, the allocation of fees, adjustments to the budgets, and the allocation of invoices were either spoken about publicly, shown on public documents at public meetings, or done with the knowledge of numerous people.

VII. Breakdown of Legal Fees

1. All invoices from SP&F are addressed to "The Town of Woodstock." (See document: SPF legal invoices)
2. In FY25, the total about of legal fees the municipalities expended was $233,806.06.
    a. Of that total, $180,183.10 was allocated to the Town's legal fee account line and $27,501.61 to the Village legal fee account line
    b. $68,281.84 was expended for the purchase of the Woodstock Aqueduct Company (WAC)
        i. $19, 211.23 was allocated to a budget line item reserved for the WAC purchase
        ii. The rest of that cost, $49,070.41 was allocated to the Town's legal fee budget line item (this should have been allocated to the WAC line item)
3. The Municipality paid $18,098.34 in planning and zoning legal costs and general municipal business
    a. This included Peacefield Farm legal issue, zoning advice, assistance on ordinances, assistance on the Town Report, etc.
4. The municipalities spent $14,829 on PRA requests from the Vermont Digger and the Vermont Standard
    a. These PRA requests are associated with requesting documents around the employment personnel issue.
    b. These costs were allocated; I believe $10,650 to the Village funds and $4,179 to the Town funds
5. The Municipalities spent $26,727.90 on PRA requests and a PRA lawsuit from a Town resident.
    a. These costs were originally allocated to the Village budget, despite it concerning town employees and topics
6. The municipalities spent $107.999.98 directly on the employee personnel issue.
    a. This includes $7,287.72 for a report from the Investigator Burgess
    b. This includes $27,823.11 paid to Monaghan Safar
    c. This includes $72,889.15 paid to SP&F
7. Invoices from October 2024 through February were all allocated to the Village budget (fund 2) due to a communication error on my part.
8. All The March and April legal fees invoices were allocated to the Town budget (fund 1).

   a. These include March and April invoices from SP&F and the April invoice from Monaghan Safar
   b. All the invoices clearly showed that the expenses would be allocated only to the Town legal fee line item (fund 1) (see document: Warrant #3)
9. These accounts payable warrants were approved and signed off by the Selectboard Chair and the warrant was reviewed and signed by the rest of the Selectboard (See Warrant documents 1-3)
10. SP&F invoice total for March was $47,124.98. $31,964.22 of that total was for the employee personnel issue and $7,209.50 of that was for PRA requests and the lawsuit from a Town resident (see document: FY25 legal fees)
11. The SP&F invoice for April was $18,724.30 with $2,938.50 spent on the personal issue and $2,965.50 spent on PRA requests from a Town resident.
12. The April invoice for Monaghan Safar was $9,720.
13. In total, for March and April invoices, the Selectboard approved $54,797.72 to be directly allocated to the Town budget. Those expenses related to PRA requests and the employee personnel issue (see document Warrant #3 and #1).
14. This follows guidance in the winter of 2024-2025 for all legal fees to be allocated to the Town budget.
15. Based on the information in #14, on May 21, I instructed the Finance office to move all FY25 legal fees to the town budget. A journal entry was completed to move the Monaghan Safar February and March invoices to the Town budget. The total allocation was $18,103.11 (February invoice was $1,732.50 and the March one was $16,370.61). No other journal entry was completed at this time.
16. The SP&F invoices for May and June services were not received and paid until August 2025. Based on the timing, no allocations were changed and the May invoice was incorrectly charged to the FY26 budget.
17. In July 21, during a financial review of the FY25 budgets, I realized that despite the guidance in May, many legal fees remained allocated in the Village budget.
18. I instructed the Finance department to complete a journal entry of $45,124.92 to re-allocate legal fees. As discussed above, this was not all the remaining legal fees, which was a mistake on my end (see Section I #22-23).
19. A supporting document (FY25 Legal Fees) shows the allocation of all legal invoices for FY25. Highlighted in green are the two journal entries mentioned above.

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   a. The $2,079 entry was a payment made per an agreement with a business over legal review of an easement

20. To the best of my ability, it appears that $118,025.25 of FY25 legal fees were allocated to the Town funds. These costs consist of PRA requests, references of litigation, and an employment personnel issue.

VIII. Summary

1. The Selectboard approved and signed warrants where all the legal invoices were allocated directly to the Town legal fee budget line item
    a. The Selectboard designee signs all account payable warrants. Their signatures represent their approval and acknowledgement of the invoices being paid.
2. In a May 13, 2025, Village Trustees meeting, there was a public discussion where a Trustee asked about the Village legal fees being moved out of the Village budget. The Municipal Manager confirmed that this re-allocation would happen.
3. As noted above, the Village and the Town are overlapping municipalities that share services, share costs, have Village expenses allocated to Town funds, have Village residents pay Town taxes, and most of the time internally operate as one municipality.
4. The Town's budget, at times, has covered costs associated with the Village without a Selectboard vote or discussion at public meetings (see above, Section II #7).
5. Actions taken concerning the FY25 legal fees were done with full knowledge of the legislative bodies of Woodstock. It was based on historic practices of Woodstock and municipal finance. It was done legally and the town received a positive audit report from a third-party auditor.
6. With that said, I acknowledge that we and I can always do better. We are instituting more stringent accounts payable policies, journal entry reviews, and trying to be as transparent as possible with our finances. We post our budget reports online, we present a budget update each month, and I am constantly asking myself how I can be better.

In conclusion, I hope this report and the information it provides gives not only the Selectboard but also the public confidence in the process and a fuller understanding of this issue.

Thank you,

Eric Duffy

Municipal Manager of Woodstock, Vermont