



# **Town Report of Norwich, Vermont**

*Fiscal Year 2023*

*July 1, 2022 – June 30, 2023*

This *Town Report* is dedicated to three Norwich residents who gave so much to the Town: Nancy Dean, Jack Candon, and Stuart Richards. Stuart's bio can be found on page II-13.

### **Nancy Dean** – *In Memoriam*

Nancy Dean died on July 7, 2023 at the age of 95. She and Bob and their family came to Norwich in 1961. They lived in the 1820 House, now Carpenter and Main Restaurant, for 17 years before moving to Hawk Pine Hills. Nancy was devoted to the Norwich community. She served the town in many capacities, including terms on the Norwich Selectboard, the Recreation Council, the Norwich Planning Commission, and the Development Review Board, and worked for many years at the Norwich Public Library. As a Justice of the Peace for 35 years, her chief pleasure was conducting marriages, and she always went out of her way to help make the ceremony a very special occasion for the couple. Nancy was also involved in local affairs. Among other things, she was a founder and board member of Windsor County Partners (now Windsor County Mentors) and active in the League of Women Voters, serving as moderator on Norwich's Candidates Nights. Her love of Scotland led her to many visits there to tour and paint and to her active participation in the Scottish Club of the Twin States (SCOTS), of which she served on the board and as club president countless times. She studied Gaelic and loved to go Scottish country dancing. Nancy was a gracious hostess and a caring friend. She taught painting classes in her home and formed deep friendships with her students. An invitation to tea often entailed meticulously brewed tea in her big brown teapot and delicious home-made shortbread, always with delightful conversation. What happy memories!

### **Jack Candon** – *In Memoriam*

Jack Candon, noted Norwich attorney and pillar of the community, passed away on December 5, 2023. He was 73. A born public servant, Jack served his community and his home state throughout his life. Of especial mention, Jack served on the Norwich Selectboard during a particularly turbulent period, working brilliantly in the Town's best interest, and maintaining a level of decorum and wit which helped to get us through. Jack was well-loved for his portrayal of Santa Claus. As Santa, Jack took special care to remember children's names and developed encyclopedic knowledge of current toys. In his service to the Town, Jack's command of the law, coupled with his deep understanding of the meaning, the intent, and the ramifications of our decisions gave the Town an enduring perspective of wisdom and respect for the ages. He will be greatly missed. Thank you, Jack.

**Town Report**  
of  
Norwich, Vermont

*Fiscal Year 2023*  
*July 1, 2022 – June 30, 2023*

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**Town of Norwich, Vermont and  
Norwich Town School District  
Warning of Annual Meeting, March 5, 2024**

The legal voters of the Town of Norwich are hereby warned and notified to meet at Tracy Memorial Hall on March 5, 2024, between 7 a.m. and 7 p.m. to transact the following business by Australian ballot:

This meeting is called to determine if the Town will:

**Article 1.** Elect a Moderator of the Town and School District meeting for one year.

**Article 2.** Elect Town and School District Officers for terms starting in 2024.

**Article 3.** Hear and act on the reports of the Officers of the Town and Town School District.

**Article 4.** Shall the voters approve a gross spending General Town Budget of \$6,221,233 plus State and Federal grants and gifts consistent with budgeted programs for the period July 1, 2024 through June 30, 2025?

**Article 5.** Shall the voters approve the movement of all monies in Fund 10, the Police Station Fund, to Fund 47, the Public Safety Fund?

**Article 6.** Shall the voters approve the movement of all monies in Fund 16, Recreation Fund – Dam, to Fund 05, Recreation Facility and Improvements?

**Article 7.** Shall the voters approve a change in title for Fund 25 from “Fire Station Fund” to “Fire Department Apparatus Bay” with a new purpose “to be used for the repairs, replacement and maintenance of the Apparatus Bay and its mechanical equipment”?

**Article 8.** Shall the voters approve a change in the purpose of Fund 47, Public Safety Facility, “to be used for the repairs, replacement and maintenance of the Public Safety Facility and its mechanical equipment”?

**Article 9.** Shall the voters approve the creation of a Roadway Safety Fund with the purpose of purchasing materials and/or services to maintain safety on the roadways with an initial funding of \$10,000?

**Article 10.** Shall the voters approve the creation of a Culverts Fund with the purpose of installing and replacing culverts within the town’s responsibility with an initial amount of \$150,000?

**Article 11.** Shall the voters approve the use of \$300,000 of the current surplus to fund the Fire Apparatus Fund #6?

**Article 12.** Shall the voters approve the use of \$200,000 of the current surplus to fund the Highway Garage Fund #8 for the DPW garage?

**Article 13.** Shall the voters approve the use of \$500,000 of the current surplus to fund the Tracy Hall Fund #13 for future improvements to Tracy Hall?

**Article 14.** Shall the voters appropriate \$15,947 to Advance Transit to be used to help cover operating costs and providing matching funds for grants for the support of providing public transportation services?

**Article 15.** Shall the voters appropriate \$20,000 to the Cemetery Commission under 18 VSA § 5361 to supplement the interest from the Perpetual Care Trust Fund for maintenance of the Town Cemeteries?

- Article 16.** Shall the voters appropriate \$4,348 to The Child Care Center in Norwich to be used for income sensitive scholarships to Norwich children?
- Article 17.** Shall the voters appropriate \$6,000 to The Family Place to be used for general program support such as direct service through early intervention, child care payment assistance, healthy baby visits, reach up, welcome baby, parent education, playgroups and other services?
- Article 18.** Shall the voters appropriate \$3,000 to Good Beginnings of the Upper Valley to be used for the support of programs?
- Article 19.** Shall the voters appropriate \$1,704.50 to the Green Mountain Economic Development Corporation to be used to offer support for new, growing and relocating businesses?
- Article 20.** Shall the voters appropriate \$2,500 to Headrest to be used for the operation of a crisis 24/7 hotline?
- Article 21.** Shall the voters appropriate \$3,000 to Junction Arts & Media (JAM, formerly known as CATV) for video recordings of meetings for local government transparency?
- Article 22.** Shall the voters appropriate \$1,500 to the Norwich American Legion, to be used for the Legion's Memorial Day observance?
- Article 23.** Shall the voters appropriate \$10,000 to Norwich Community Nurse, Inc. to be used for partial financial support of the Norwich Community Nurse, Inc. project?
- Article 24.** Shall the voters appropriate \$8,000 to the Norwich Historical Society and Community Center to support those programs that support the celebration of historic events?
- Article 25.** Shall the voters appropriate \$3,500 to the Norwich Lions Club to be used to underwrite the fireworks for the Norwich Fair in celebration of the 260th year of the Town's Charter?
- Article 26.** Shall the voters appropriate \$365,000 to the Norwich Public Library Association, to be used for the operating expenses of the Library?
- Article 27.** Shall the voters appropriate \$1,822 to the Public Health Council of the Upper Valley to be used for continuing public health education for Norwich residents particularly in the areas of substance abuse, elder care, oral health, emergency preparedness, and healthy living?
- Article 28.** Shall the voters appropriate \$1,200 to Senior Solutions (an Area Agency on Aging) to provide social services benefiting Norwich residents aged 60 and older?
- Article 29.** Shall the voters appropriate \$3,750 to SEVCA (Southeastern Vermont Community Action) to be used for emergency needs, referral to and assistance with accessing needed services, financial counseling and food and nutrition education?
- Article 30.** Shall the voters appropriate \$2,000 to the Special Needs Support Center of the Upper Valley to help children and adults with special needs, and their families, meet their unique challenges through advocacy and program support?
- Article 31.** Shall the voters appropriate \$2,000 to the Upper Valley Trails Alliance to be used for trail planning and work?
- Article 32.** Shall the voters appropriate \$18,500 to the Visiting Nurse Association & Hospice of VT and NH to help support the home health, maternal and child health and hospice care provided in patients' homes and in community settings?

**Article 33.** Shall the voters appropriate \$5,300 to the White River Council on Aging to be used for home delivered meals, transport, and social services?

**Article 34.** Shall the voters appropriate \$2,500 to Windsor County Mentors to be used for mentoring youth?

**Article 35.** Shall the voters appropriate \$2,500 to WISE (Women’s Information Service) to be used to support WISE’s crisis intervention and support services and prevention education?

**Article 36.** Shall the voters appropriate \$3,000 to Youth-In-Action to be used for operating expenses that support our community service efforts?

**Article 37.** Shall the voters require that taxes be paid in U.S. funds in two installments? The first installment will be due and accepted at the Town of Norwich Finance Office on or before 6:00 pm August 30, 2024 and the balance will be due at the same location on or before 6:00 pm February 10, 2025. A legible, official United States Post Office postmark/cancellation (not a postage machine date) will determine the payment date for all mailed payments. Interest on overdue taxes will be charged at 1% per month for the first three months and 1½% per month thereafter. All delinquent taxes will be subject to a 4% collection fee in accordance with Vermont Statutes after February 10, 2025.

**Article 38.** To transact any other business that may legally come before the annual Norwich Town Meeting.

**Article 39.** To authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year in accordance with the provisions of 16 VSA § 562(9).

**Article 40.** Shall the voters of the Norwich Town School District determine and fix the salaries of the School Board members in the sum of \$500 each per year for a total of \$2,500 in accordance with the provisions of 16 VSA § 562(5)?

**Article 41.** Shall the voters of the Norwich Town School District approve the School Board to expend \$7,946,835, which is the amount the School Board has determined to be necessary for the ensuing 2024-25 fiscal year?

**Article 42.** To transact any other business that may legally come before the annual meeting of the Norwich Town School District.

**Norwich Selectboard**  
Marcia Calloway, Chair  
Mary Layton, Vice-Chair  
Roger Arnold  
Pamela Smith  
Priscilla Vincent

**Norwich School Board**  
Garrett Palm, Chair  
Lisa Christie, Vice-Chair  
Michael Costa  
Neil Odell  
Lily Trajman



## Candidates for Office — March 5, 2024

For MODERATOR

For one year

Vote for not more than ONE

- Orner, Peter

For DRESDEN-NORWICH SCHOOL  
DIRECTOR

For three years

Vote for not more than ONE

- Odell, Neil

For NORWICH SCHOOL DIRECTOR

For two years

Vote for not more than ONE

- Palm, Garrett

For LISTER

For three years

Vote for not more than ONE

- Ciccotelli, Ernie

For SELECTBOARD MEMBER

For three years

Vote for not more than ONE

- Layton, Mary D.
- Tufankjian, Chuck
- Wilberding, Douglas

For SELECTBOARD MEMBER

For two years

Vote for not more than ONE

- Vincent, Priscilla

For CEMETERY COMMISSIONER

For five years

Vote for not more than ONE

- Goulet, Daniel

For CEMETERY COMMISSIONER

Four-year unexpired term

Vote for not more than ONE

- 

For CEMETERY COMMISSIONER

Three-year unexpired term

- Munday, Bonnie

For TRUSTEE OF PUBLIC FUNDS

For three years

Vote for not more than ONE

- Wilberding, Douglas

For TRUSTEE OF PUBLIC FUNDS

Two-year unexpired term

Vote for not more than ONE

-

**Notice to Voters**  
**For Local Elections**  
**BEFORE ELECTION DAY:**

**CHECKLIST POSTED** at Clerk's Office by February 4, 2024. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 14, 2024.

**HOW TO REGISTER TO VOTE:** There is no deadline to register to vote. You will be able to register to vote on the day of the election. You can register prior by visiting the Town Clerk's office or going online to [olvr.vermont.gov](http://olvr.vermont.gov).

**REQUEST EARLY or ABSENTEE BALLOTS:** You or a family member can request early or absentee ballots at any time during the year of the election in person, in writing, by telephone, email, or online at [mvp.vermont.gov](http://mvp.vermont.gov). The latest you can request ballots for the March 5, 2024 election is the close of the Town Clerk's office on March 4, 2024 AT 12:00 NOON. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

**WAYS TO VOTE YOUR EARLY BALLOT:**

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

**ON ELECTION DAY:**

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

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

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

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

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

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

### **NO PERSON SHALL:**

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

### **FOR HELP OR INFORMATION:**

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

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

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

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

## **INSTRUCTIONS FOR VOTERS using Australian Ballots**

### **CHECK-IN AND RECEIVE BALLOTS:**

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

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

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

**CAST YOUR VOTE** by depositing your voted ballot in tabulator machine.

**LEAVE** the voting area immediately by passing outside the guardrail.



Margaret Cheney, Jack Candon (as Santa) and Peter Welsh at the Grange Breakfast. *Photo by Chad Finer.*

# Part I

Town of Norwich

# Norwich Town Officers & Committees

## Elected Officials

### Selectboard

Mary Layton, Vice Chair . . . . . 2024  
Priscilla Vincent . . . . . 2024  
Roger Arnold . . . . . 2025  
Pamela Smith . . . . . 2025  
Marcia Calloway, Chair . . . . . 2026

### Town Clerk

Lily Trajman . . . . . 2026  
Judy Trussell, Assistant

### Town Treasurer

Cheryl A. Lindberg. . . . . 2026  
Marie Elise Young, Assistant  
Elaine Waterman, Assistant

### Cemetery Commission

Bonnie Munday, Chair. . . . . 2024  
Dan Goulet. . . . . 2024  
C. Wilbert (“Scooter”) Hardy. . . . . 2025  
Emily Myers . . . . . 2026  
vacant . . . . . 2028

### Justices of the Peace

Diane Amme . . . . . 2025  
Ernie Ciccotelli. . . . . 2025  
Carolyn Clinton . . . . . 2025  
Fran DeGasta . . . . . 2025  
Linda Gray . . . . . 2025  
Corlan Johnson . . . . . 2025  
Dave Krimmel. . . . . 2025  
Suzanne Leiter . . . . . 2025  
Alix Manny . . . . . 2025  
Arline Rotman . . . . . 2025  
Emily Scherer . . . . . 2025

### Listers

Ernie Ciccotelli. . . . . 2024  
Cheryl A. Lindberg, Chair . . . . . 2025  
Jonathan Vincent . . . . . 2026

### Moderator

Peter Orner. . . . . 2024

### Norwich School Board

Garrett Palm, Chair . . . . . 2024  
Neil Odell, Dresden Vice Chair . . . . . 2024  
Lily Trajman, Dresden Secretary. . . . . 2025  
Michael Costa. . . . . 2026  
Lisa Christie, Vice Chair . . . . . 2026

### Trustees of Public Funds

Pamela Smith . . . . . 2024  
Douglas Wilberding . . . . . 2024  
Cheryl A. Lindberg. . . . . 2025

## Appointed Officials

### Town Manager

*(serves also as Collector of Delinquent Taxes)*  
Brennan Duffy, Town Manager  
Miranda Bergmeier, Assistant Town Manager

### Assessor

vacant

### Conservation Commission

David Hubbard. . . . . 2024  
Lynnwood Andrews . . . . . 2025  
Craig Layne. . . . . 2025  
Lindsay Putnam . . . . . 2025  
Alex Gottlieb . . . . . 2026  
Suzanne Leiter . . . . . 2026  
Andrew Torkelson. . . . . 2026  
Cheryl Asa . . . . . 2027  
Chris Rimmer. . . . . 2027  
Cody Williams . . . . . 2027

### Development Review Board

Patrick Bradley, Chair. . . . . 2024  
Linda Gray . . . . . 2024  
Sue Pitiger. . . . . 2024  
Matthew Stuart. . . . . 2024  
Don McCabe . . . . . 2025  
Emily Myers . . . . . 2026  
Alec Orenstein . . . . . 2026  
Barry Rotman, alternate. . . . . 2026  
vacant, alternate . . . . . 2026

### Emergency Management

Brennan Duffy (Town Mgr.), Director  
Alexander Northern, Deputy Director

**Energy Committee**

Linda Gray . . . . . 2024  
Garret Heaton, Vice Chair . . . . . 2024  
Robert Gere . . . . . 2024  
Charles Lindner . . . . . 2025  
Brad Wible . . . . . 2025  
Erich Rentz, Chair . . . . . 2026  
Eva Rosenbloom. . . . . 2026

**Fence Viewer**

Watt Alexander

**Finance Committee**

Nathan Margolis . . . . . 2024  
Nicholas Wood. . . . . 2026  
Cheryl A. Lindberg, *ex officio*

**Finance Director**

Barrie Rosalinda  
Ashley Wohler, Staff Accountant

**Fire Chief**

Alexander Northern

**Fire Warden**

Alex Hoehn . . . . . 2028

**GUV Solid Waste Man. District**

Neil Fulton, Representative  
vacant, Alternate

**Health Officer**

Alka Dev. . . . . 2025

**Historic Preservation Commission**

Margaret Boone . . . . . 2024  
Nancy Osgood, Chair. . . . . 2024  
Phil Zea, Vice Chair . . . . . 2025  
vacant . . . . . 2025  
Linda Cook. . . . . 2026  
Jess Phelps. . . . . 2026  
vacant . . . . . 2026

**Norwich Community Nurse**

Kathy Watson (*hired through community nurse program*)

**Planning Commission**

Kris Clement . . . . . 2024  
Jeff Goodrich, Vice Chair. . . . . 2024  
Robert Pape . . . . . 2025

Ernie Ciccotelli. . . . . 2026  
Vincent Crowe . . . . . 2026  
Jaen Laaspere . . . . . 2027  
vacant . . . . . 2027

**Planning Director**

vacant  
Pam Mullen, Assistant

**Police Chief**

Matthew Romei

**Public Works Director**

Chris Kaufman

**Recreation Council**

Marisa Lorenzo. . . . . 2025  
Anna Connolly. . . . . 2026  
Steven Hepburn . . . . . 2026  
Sohier Perry . . . . . 2026

**Recreation Director**

Brie Berry Swenson

**Solid Waste Committee**

Andrew Scherer, Chair. . . . . 2024  
Alex Thorngren . . . . . 2024  
Linda Cook. . . . . 2025  
Bram Litvinoff . . . . . 2026  
Jordan Mueller . . . . . 2026

**Surveyor of Wood and Lumber**

David Hubbard

**Town Service Officer**

vacant

**Tree Warden**

Matthew Hall . . . . . 2024

**Two Rivers-Ottauquechee RC Rep.**

Brian Loeb, Representative. . . . . 2024  
Jaci Allen, Alternate . . . . . 2024

**Upper Valley River Subcommittee CRJC**

vacant

**Watershed Land Management Council**

Brian Shiner . . . . . 2025  
Byron Haynes . . . . . 2025  
David Hobson . . . . . 2026

**Town of Norwich, Vermont and  
Norwich Town School District  
Annual Meeting Results, March 7, 2023**

The legal voters of the Town of Norwich, Vermont are hereby notified and warned to meet in Tracy Memorial Hall, Norwich, Vermont at 7:00 pm on Monday, March 6, 2023, to transact business not requiring a vote by Australian ballot. Voting for Town Officers and for all articles on the Warning will be by Australian ballot. The polls will be open Tuesday, March 7, 2023 from 7:00 am to 7:00 pm.

NOTE: Given the extenuating circumstances surrounding Covid-19, voters are strongly encouraged to vote by early/absentee ballot. To obtain a ballot, contact the Town Clerk's office (802-649-1419 x2).

This meeting is called to determine if the Town will:

**Article 1.** Elect a Moderator of the Town and School District meeting for one year.

**Article 2.** Elect Town and School District Officers for terms starting in 2023.

**Article 3.** Hear and act on the reports of the Officers of the Town and Town School District.

**Article 4.** To authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year in accordance with the provisions of 16 VSA § 562(9). (Yes 1096; No 144)

**Article 5.** Shall the voters of the Norwich Town School District determine and fix the salaries of the School Board members in the sum of \$500 each per year for a total of \$2,500 in accordance with the provisions of 16 VSA § 562(5)? (Yes 1159; No 96)

**Article 6.** Shall the voters of the Norwich Town School District approve the school board to expend \$7,243,970 which is the amount the school board has determined to be necessary for the ensuing 2023-24 fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$22,958 per equalized pupil (this includes the current proposed Dresden assessment and articles for 7-12th grade). This projected spending per equalized pupil is 6.55% higher than spending for the current year? (Yes 921; No 345)

**Article 7.** Shall general obligation bonds or notes of the Norwich Town School District in an amount not to exceed \$768,414 subject to reduction from available state and federal grants-in-aid and other financial assistance, be issued for the purpose of financing the cost of making school grounds and infrastructure upgrades, namely, the installation of a pre-treatment septic module, removal and replacement of 2 septic tanks and 1 oil tank, and repair and reinstallation of asphalt and surrounding walkway areas? (Yes 1098; No 160)

**State and/or federal funds may not be available at the time the project is otherwise eligible to receive State school construction aid and/or state/federal infrastructure aid. The District is responsible for all costs incurred in connection with any borrowing done in anticipation of receipt of State/Federal aid.**

**Article 8.** Shall general obligation bonds or notes of the Norwich Town School District in an amount not to exceed \$307,752 subject to reduction from available state and federal grants-in-aid and other financial assistance, be issued for the purpose of the installation of a new playground



including earth work and equipment at the Marion Cross Elementary School? (Yes 830; No 418)

**State and/or federal funds may not be available at the time the project is otherwise eligible to receive State school construction aid and/or state/federal infrastructure aid. The District is responsible for all costs incurred in connection with any borrowing done in anticipation of receipt of State/Federal aid.**

**Article 9.** Shall the voters approve a gross spending General Town Budget of \$5,522,124 plus state and federal grants and gifts consistent with budgeted programs for the period July 1, 2023 through June 30, 2024? (Yes 919; No 324)

**Article 10.** Shall the voters establish a reserve fund to be called the American Rescue Plan Act “ARPA” Special Reserve Fund to be used for the purpose of holding ARPA monies in accordance with 24 VSA § 2804? (Yes 683; No 510)

**Article 11. ADVISORY VOTE:** Shall the voters advise the Town to consider the appointment of a full-time police officer in addition to the three budgeted full-time police officers for a total of five including the chief? (Yes 681; No 574)

**Article 12.** Shall the voters authorize the elimination of the office of Lister and replace it with a professionally qualified assessor hired by the Town? (Yes 467; No 780)

**Article 13.** Shall the voters authorize a ten-year exemption from property taxes to the Norwich Farm Foundation under the provisions of 32 VSA § 3840? (Yes 323; No 942)

**Article 14.** Shall the voters of the Town of Norwich approve transferring \$46,800 from the General Fund that was awarded to the Fire Department from a Vermont Department of Health COVID staffing grant into the Fire Equipment Reserve Fund? (Yes 1167; No 84)

**Article 15.** Shall the voters authorize the selectboard to appoint the town clerk as provided in 17 V.S.A. § 2651e(a)(1)? (Yes 439; No 823)

**Article 16.** Shall the voters appropriate \$13,920 to Advance Transit to be used to help cover operating costs and providing matching funds for grants for the support of providing public transportation services? (Yes 1186; No 89)

**Article 17.** Shall the voters appropriate \$20,000 to the Cemetery Commission under 18 VSA § 5361 to supplement the interest from the Perpetual Care Trust Fund for maintenance of the Town Cemeteries? (Yes 1024; No 208)

**Article 18.** Shall the voters appropriate \$4,348 to The Child Care Center of Norwich to be used for income sensitive scholarships to Norwich children? (Yes 1126; No 145)

**Article 19.** Shall the voters appropriate \$3,000 to Community Access Television, Inc. (CATV) for video recordings of meetings for local government transparency? (Yes 1088; No 164)

**Article 20.** Shall the voters appropriate \$3,000 to Good Beginnings to be used for the support of programs? (Yes 1023; No 216)

**Article 21.** Shall the voters appropriate \$1,704.50 to the Green Mountain Economic Development Corporation to be used to offer support for new, growing and relocating businesses? (Yes 833; No 376)

- Article 22.** Shall the voters appropriate \$2,500 to Headrest to be used for the operation of a crisis 24/7 hotline? (Yes 1100; No 155)
- Article 23.** Shall the voters appropriate \$1,500 to the Norwich American Legion, to be used for the Legion's Memorial Day observance? (Yes 979; No 261)
- Article 24.** Shall the voters appropriate \$5,000 to Norwich Community Nurse, Inc. to be used for partial financial support of the Norwich Community Nurse, Inc. project? (Yes 1061; No 193)
- Article 25.** Shall the voters appropriate \$8,000 to the Norwich Historical Society and Community Center to support those programs that support the celebration of historic events? (Yes 1006; No 241)
- Article 26.** Shall the voters appropriate \$3,500 to the Norwich Lions Club to be used to underwrite the fireworks for the Norwich Fair in celebration of the 260th year of the Town's Charter? (Yes 766; No 475)
- Article 27.** Shall the voters appropriate \$337,000 to the Norwich Public Library Association, to be used for the operating expenses of the Library? (Yes 1150; No 125)
- Article 28.** Shall the voters appropriate \$337 to Public Health Council of the Upper Valley to be used for continuing public health education for Norwich residents particularly in the areas of substance abuse, elder care, oral health, emergency preparedness, and healthy living? (Yes 1076; No 175)
- Article 29.** Shall the voters appropriate \$1,200 to Senior Solutions (an Area Agency on Aging) to provide social services benefitting Norwich residents aged 60 and older? (Yes 1117; No 144)
- Article 30.** Shall the voters appropriate \$3,750 to SEVCA (Southeastern Vermont Community Action) to be used for emergency needs, referral to and assistance with accessing needed services, financial counseling and food and nutrition education? (Yes 1023; No 215)
- Article 31.** Shall the voters appropriate \$2,000 to the Special Needs Support Center of the Upper Valley to help children and adults with special needs, and their families, meet their unique challenges through advocacy and program support? (Yes 1114; No 139)
- Article 32.** Shall the voters appropriate \$6,000 to The Family Place to be used for general program support, such amount being reasonably necessary for the support of programs such as direct service through early intervention, child care payment assistance, healthy baby visits, reach up, welcome baby, parent education, playgroups and other services? (Yes 1081; No 174)
- Article 33.** Shall the voters appropriate \$2,000 to the Upper Valley Trails Alliance to be used for trail planning and work? (Yes 1069; No 195)
- Article 34.** Shall the voters appropriate \$18,500 to the Visiting Nurse Association & Hospice of VT and NH to help support the home health, maternal and child health and hospice care provided in patients' homes and in community settings? (Yes 1088; No 170)
- Article 35.** Shall the voters appropriate \$5,300 to the White River Council on Aging to be used for home delivered meals, transport and social services? (Yes 1148; No 116)
- Article 36.** Shall the voters appropriate \$2,500 to Windsor County Mentors to be used for mentoring youth? (Yes 1004; No 234)

**Article 37.** Shall the voters appropriate \$2,500 to WISE (Women’s Information Service) to be used to support WISE’s crisis intervention and support services and prevention education? (Yes 1108; No 160)

**Article 38.** Shall the voters appropriate \$3,000 to Youth-In-Action to be used for operating expenses that support our community service efforts? (Yes 961; No 268)

**Article 39.** Shall the voters require that taxes be paid in U.S. funds in two installments? The first installment will be due and accepted at the Town of Norwich Finance Office on or before 6:00 pm August 30, 2023 and the balance will be due at the same location on or before 6:00 pm February 9, 2024. A legible, official United States Post Office postmark/cancellation (not a postage machine date) will determine the payment date for all mailed payments. Interest on overdue taxes will be charged at 1% per month for the first three months and 1½% per month thereafter. All delinquent taxes will be subject to an 8% collection fee in accordance with Vermont Statutes after February 9, 2024. (Yes 984; No 243)

**Article 40.** Shall the voters of the Town of Norwich limit the penalty charged by the Collector of Delinquent Taxes for payments made after the due date for payments to 4% of the tax collected pursuant to 32 V.S.A. § 1674(3)(A)? (Yes 1041; No 187)

**Town of Norwich, Vermont and  
Norwich Town School District  
Ballot Results**

**Articles 1 & 2, March 7, 2023**

Town Clerk (3 years) . . . . .	Lily Trajman . . . . .	905
Treasurer (3 years) . . . . .	Cheryl A. Lindberg . . . . .	1062
Lister (3 years) . . . . .	Jonathan Vincent . . . . .	869
Selectman (3 years) . . . . .	Marcia Calloway . . . . .	830
	Robert Gere . . . . .	403
Selectman (2 years) . . . . .	Pamela T. Smith . . . . .	864
Selectman (1-year unexpired term) . . . . .	Aaron Lamperti . . . . .	500
	Priscilla Vincent . . . . .	727

**Proposed Town of Norwich Budget:  
Town of Norwich Summary**

Department Expense Summary	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request	FY25/FY24 % Change
TOWN ADMINISTRATION	\$ 383,197	\$ 601,159	\$ 469,632	\$ 517,684	10.23%
BCA/BOA	\$ 975	\$ -	\$ 985	\$ 1,163	18.10%
STATUTORY MEETINGS	\$ 14,025	\$ 4,848	\$ 9,575	\$ 10,438	9.02%
TOWN CLERK	\$ 183,230	\$ 202,537	\$ 196,729	\$ 232,227	18.04%
FINANCE	\$ 215,645	\$ 295,598	\$ 235,584	\$ 253,896	7.77%
GENERAL ADMINISTRATION	\$ 64,822	\$ 78,160	\$ 65,800	\$ 66,157	0.54%
LISTER	\$ 121,767	\$ 96,373	\$ 112,890	\$ 107,313	-4.94%
PLANNING	\$ 185,800	\$ 80,764	\$ 160,331	\$ 192,670	20.17%
RECREATION	\$ 260,412	\$ 196,889	\$ 335,865	\$ 321,198	-4.37%
PUBLIC SAFETY FACILITY	\$ 30,680	\$ 37,593	\$ 36,062	\$ 37,447	3.84%
POLICE	\$ 641,017	\$ 548,387	\$ 746,344	\$ 865,255	15.93%
FIRE/FAST	\$ 473,817	\$ 503,628	\$ 526,236	\$ 588,765	11.88%
EMERGENCY MGMT.	\$ 47,875	\$ 45,883	\$ 47,910	\$ 46,580	-2.78%
CONSERVATION COMMISSION	\$ 9,300	\$ 8,402	\$ 8,500	\$ 8,500	0.00%
PUBLIC WORKS	\$ 1,970,387	\$ 2,408,678	\$ 2,206,984	\$ 2,532,478	14.75%
LONG TERM DEBT	\$ 164,675	\$ 203,503	\$ 167,400	\$ 215,743	28.88%
TAXES	\$ 3,000	\$ 18,026	\$ 3,000	\$ 21,300	610.00%
INSURANCES	\$ 188,250	\$ 147,590	\$ 192,300	\$ 202,418	5.26%
<b>TOWN TOTAL</b>	<b>\$ 4,958,874</b>	<b>\$ 5,478,018</b>	<b>\$ 5,522,127</b>	<b>\$ 6,221,233</b>	<b>12.66%</b>
OUTSIDE APPROPRIATIONS	\$ 416,608	\$ 416,654	\$ 450,560	\$ 647,072	42.53%
<b>TOTAL IF ALL PASS</b>	<b>\$ 5,375,482</b>	<b>\$ 5,894,671</b>	<b>\$ 5,972,686</b>	<b>\$ 6,868,305</b>	<b>14.91%</b>

## Town of Norwich Revenue Report

	FY23 BUDGET	FY23 Actual	FY24 Budget	FY 25 Request	FY25/FY24 % CHANGE
<b>PROPERTY TAX REVENUES</b>					
TOWN PROPERTY TAX	\$ 4,098,806	\$ 4,202,296	\$ 4,621,999	\$ 4,572,216	-1.08%
WINDSOR COUNTY TAX		\$ 58,829	\$ 61,444	\$ 61,444	0.00%
PROPERTY TAX FOR OTHER MONETARY ARTICLES	\$ 425,938	\$ 406,654	\$ 450,560	\$ 642,168	42.53%
VT LAND USE TAX (HOLD HARMLESS PAYMENT)	\$ 187,863	\$ 219,466	\$ 205,000	\$ 218,178	6.43%
PROPERTY TAX INTEREST	\$ 30,000	\$ 10,305	\$ 30,000	\$ 30,000	0.00%
PROPERTY TAX COLLECTION FEE	\$ 20,000	\$ 27,410	\$ 20,000	\$ 20,000	0.00%
<b>TOTAL PROPERTY TAX REVENUE</b>	<b>\$ 4,762,607</b>	<b>\$ 4,924,959</b>	<b>\$ 5,389,003</b>	<b>\$ 5,544,006</b>	<b>16.41%</b>
<b>LICENSE &amp; PERMIT REVENUE</b>					
LIQUOR LICENSE	\$ 600	\$ 600	\$ 600	\$ 600	0.00%
DOG LICENSE	\$ 1,750	\$ 2,593	\$ 1,750	\$ 2,700	54.29%
HUNTING & FISHING LICENSES	\$ 200	\$ 84	\$ 200	\$ 75	-62.50%
PEDDLER LICENSE	\$ -	\$ 25	\$ -	\$ -	0.00%
BUILDING/DEVELOPMENT PERMITS	\$ 8,000	\$ 7,880	\$ 9,000	\$ 10,000	11.11%
LAND POSTING PERMIT	\$ 200	\$ 215	\$ 200	\$ 200	0.00%
<b>TOTAL LICENSE &amp; PERMIT REVENUE</b>	<b>\$ 10,750</b>	<b>\$ 11,397</b>	<b>\$ 11,750</b>	<b>\$ 13,575</b>	<b>26.28%</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
VT HIWAY GAS TAX	\$ 160,000	\$ 163,688	\$ 160,000	\$ 160,000	0.00%
VT ACT 60	\$ 13,750	\$ 15,495	\$ 15,000	\$ 15,495	3.30%
PILOT PAYMENTS	\$ 10,000	\$ 13,930	\$ 10,000	\$ 10,000	0.00%
VT NATURAL RESRCS	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	0.00%
LATE FEES-REVISED TAX BILLS	\$ -	\$ -	\$ -	\$ -	0.00%
EDUCATION TAX RETAINER	\$ 27,000	\$ -	\$ 27,000	\$ 27,000	0.00%
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$ 213,250</b>	<b>\$ 193,112</b>	<b>\$ 214,500</b>	<b>\$ 214,995</b>	<b>0.82%</b>
<b>SERVICE FEE REVENUE</b>					
RECORDING FEE & RESTORATION	\$ 25,000	\$ 23,909	\$ 25,000	\$ 25,000	0.00%
RESTORATION	\$ -	\$ -	\$ -	\$ -	0.00%
DOCUMENT COPY FEE	\$ 2,100	\$ 3,696	\$ 2,100	\$ 2,100	0.00%
USE OF RECRDS FEE	\$ 250	\$ 589	\$ 250	\$ 500	100.00%
VITAL STATISTIC FEE	\$ 800	\$ 1,610	\$ 800	\$ 1,500	87.50%
MOTOR VEHICLE RENEWAL FEE	\$ 50	\$ 30	\$ 50	\$ -	-100.00%
PHOTOCOPYING FEE	\$ 50	\$ 2	\$ 50	\$ 50	0.00%
EV CHARGING FEES	\$ -	\$ -	\$ -	\$ -	0.00%
TRACY HALL RENTAL FEE	\$ 3,500	\$ 4,910	\$ 3,500	\$ 4,000	14.29%
POLICE REPORT FEE	\$ 500	\$ 236	\$ 500	\$ 500	0.00%
POLICE ALARM RESPONSE FEE	\$ -	\$ -	\$ -	\$ -	0.00%
SPECIAL POLICE DUTY FEES	\$ -	\$ -	\$ -	\$ -	0.00%
PLANNING DOC COPY FEE	\$ -	\$ -	\$ -	\$ -	0.00%
PLANNING MAPS	\$ -	\$ -	\$ -	\$ -	0.00%
RECREATION PROGRAM FEES	\$ 125,000	\$ 73,478	\$ 155,000	\$ 115,000	-25.81%
TRANSFER STATION STICKERS	\$ 40,000	\$ 46,255	\$ 40,000	\$ 40,000	0.00%
RECYCLING SOLID WASTE FEES	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	0.00%
E-WASTE REVENUE	\$ 3,500	\$ 3,456	\$ 3,500	\$ 3,500	0.00%
RECYCLING REBATES	\$ 6,500	\$ 15,005	\$ 6,500	\$ 6,500	0.00%
C & D WASTE REVENUE	\$ 10,000	\$ 13,458	\$ 10,000	\$ 10,000	0.00%
TRASH COUPON	\$ 105,000	\$ 100,970	\$ 105,000	\$ 105,000	0.00%
<b>TOTAL SERVICE FEE REVENUE</b>	<b>\$ 325,750</b>	<b>\$ 287,604</b>	<b>\$ 355,750</b>	<b>\$ 317,150</b>	<b>-10.85%</b>

## Town of Norwich Revenue Report

	FY23 BUDGET	FY23 Actual	FY24 Budget	FY 25 Request	FY25/FY24 % CHANGE
<b>GRANT REVENUE</b>					
HIWAY PAVING GRANT	\$ -	\$ 210,302	\$ -	\$ -	0.00%
HIWAY BRIDGE GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
BETTER BACK ROADS GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
FEMA GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
HISTORIC PRESERVATION GRANT	\$ -	\$ 9,000	\$ -	\$ -	0.00%
DRY HYDRANT GRANT	\$ -	\$ 7,991	\$ -	\$ -	0.00%
ENERGY GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
VLCT GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
GRANTS IN AID PROJECT	\$ -	\$ -	\$ -	\$ -	0.00%
BEAVER MEADOW SIDEWALK SCOPING GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
HIWAY CULVERT GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
VLCT PACIF GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
GOVERNORS HIGHWAY SAFETY GRANT	\$ -	\$ 8,171	\$ -	\$ -	0.00%
PLANNING GRANT	\$ -	\$ 7,835	\$ -	\$ 7,500	0.00%
RECREATION DEPT GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
MAHHC GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
NORWICH WOMEN'S CLUB GRANTS	\$ -	\$ 800	\$ -	\$ -	0.00%
RECREATION RESTART GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
VTRANS TAP GRANT	\$ -	\$ 219,638	\$ -	\$ -	0.00%
CONSERV COMM GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
ENERGY COMMITTEE GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
COVID 19 GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
VTRANS BIKE & PED GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL GRANT REVENUE</b>	<b>\$ -</b>	<b>\$ 463,736</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>0.00%</b>
<b>OTHER TOWN REVENUES</b>					
TOWN REPORT	\$ -	\$ -	\$ -	\$ -	0.00%
BANK INTEREST	\$ 20,000	\$ 26,170	\$ 20,000	\$ 20,000	0.00%
TRX FROM SCHOLARSHIP FUND	\$ -	\$ 2,330	\$ -	\$ -	0.00%
INSURANCE CLAIMS	\$ -	\$ 4,158	\$ -	\$ -	0.00%
ATHLETIC FIELD RENTAL	\$ 32,000	\$ 25,125	\$ 32,000	\$ 32,000	0.00%
LINE OF CREDIT (FEMA)	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL OTHER TOWN REVENUES</b>	<b>\$ 52,000</b>	<b>\$ 57,783</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>0.00%</b>
<b>PUBLIC SAFETY REVENUES</b>					
POLICE FINE	\$ 10,000	\$ 2,402	\$ 10,000	\$ 10,000	0.00%
PARKING FINE	\$ 500	\$ -	\$ 500	\$ 500	0.00%
DOG FINE	\$ 125	\$ -	\$ 125	\$ 125	0.00%
CADET PROGRAM	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL PUBLIC SAFETY REVENUES</b>	<b>\$ 10,625</b>	<b>\$ 2,402</b>	<b>\$ 10,625</b>	<b>\$ 10,625</b>	<b>0.00%</b>
<b>MISCELLANEOUS REVENUE</b>					
DAILY OVER/SHORT	\$ -	\$ -	\$ -	\$ -	0.00%
DONATIONS	\$ -	\$ -	\$ -	\$ -	0.00%
AMBULANCE BILLS PAID	\$ -	\$ -	\$ -	\$ -	0.00%
BROWNS SCHOOLHOU S RD BRIDGE DONATIONS	\$ -	\$ -	\$ -	\$ -	0.00%
COBRA REIMBURSEMENTS	\$ -	\$ 775	\$ -	\$ -	0.00%
TOWN CLERK	\$ -	\$ 38	\$ -	\$ 50	0.00%
PLANNING DEPT	\$ -	\$ -	\$ -	\$ -	0.00%
POLICE DEPT	\$ -	\$ -	\$ -	\$ -	0.00%
RECREATION DEPT	\$ -	\$ -	\$ -	\$ -	0.00%
FIRE DEPT	\$ -	\$ 1,014	\$ -	\$ -	0.00%
HIGHWAY DEPT	\$ -	\$ 276	\$ -	\$ -	0.00%
CONSERVATION COMM.	\$ -	\$ -	\$ -	\$ -	0.00%

## Town of Norwich Revenue Report

	FY23 BUDGET	FY23 Actual	FY24 Budget	FY 25 Request	FY25/FY24 % CHANGE
ARPA REVENUE	\$ -	\$ 1,019,279	\$ -	\$ -	0.00%
OPIOID SETTLEMENT REVENUE	\$ -	\$ -	\$ -	\$ 3,000	0.00%
FINANCE DEPT MISCEL	\$ -	\$ 210	\$ -	\$ -	0.00%
MISCELLANEOUS	\$ 500	\$ 707	\$ 500	\$ 500	0.00%
Surplus Infusion				\$ 700,000	
<b>TOTAL MISCELLANEOUS REVENUE</b>	\$ 500	\$ 1,022,298	\$ 500	\$ 703,550	140610.00%
<b>TOTAL FEES &amp; SERVICES</b>	\$ 612,875	\$ 2,038,333	\$ 645,125	\$ 1,319,395	104.52%
ALLOWANCE FOR TAX ADJUSTMENTS*					
<b>TOTAL TOWN REVENUES</b>	\$ 5,375,482	\$ 6,963,292	\$ 6,034,128	\$ 6,863,401	13.74%

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET REQUEST	FY25/24 BUDGET % CHANGE
<b>TOWN ADMINISTRATION</b>					
SELECTBOARD STIPEND	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
TOWN MANAGER WAGE	\$ 96,877	\$ 197,368	\$ 103,997	\$ 144,800	39.23%
ASSISTANT TOWN MANAGER WAGE		\$ -	\$ 66,461	\$ 69,339	4.33%
TREASURER STIPEND	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,800	2.86%
ADMIN ASSIST WAGE	\$ 58,458	\$ 63,780	\$ 22,823	\$ 23,459	2.78%
ADMIN ASSIST OT	\$ -	\$ -	\$ -	\$ -	0.00%
FICA TAX	\$ 9,631	\$ 16,241	\$ 12,247	\$ 14,998	22.46%
MEDI TAX	\$ 2,175	\$ 3,798	\$ 2,864	\$ 3,508	22.46%
HEALTH INSUR	\$ 43,929	\$ 37,611	\$ 43,087	\$ 58,292	35.29%
DISABILITY/LIFE INSURANCE	\$ 1,541	\$ 892	\$ 1,857	\$ 1,824	-1.76%
DENTAL INSURANCE	\$ 884	\$ 579	\$ 1,105	\$ 1,147	3.83%
VT RETIREMENT	\$ 10,485	\$ 17,150	\$ 13,046	\$ 16,632	27.48%
PROFESSIONAL SERVICES	\$ 17,500	\$ 8,568	\$ 18,000	\$ 10,000	-44.44%
CONTRACTED SERVICES	\$ 30,670	\$ 30,670	\$ -	\$ -	0.00%
LEGAL	\$ 90,000	\$ 183,467	\$ 95,000	\$ 100,000	5.26%
VLCT MEMBERSHIP	\$ 5,657	\$ 5,657	\$ 5,863	\$ 6,088	3.84%
TOWN REPORT	\$ 3,750	\$ 4,046	\$ 4,000	\$ 4,154	3.84%
TELEPHONE	\$ 800	\$ 561	\$ 800	\$ 831	3.84%
T MNGR CELL PHONE	\$ 480	\$ 944	\$ 1,500	\$ 1,558	3.84%
T MNGR RECRUITMENT	\$ -	\$ -	\$ 30,000	\$ -	-100.00%
T MNGR RELOCATION EXPENSE	\$ -	\$ -	\$ 0	\$ 10,000	-
POSTAGE	\$ 100	\$ 56	\$ 100	\$ 104	3.84%
ADVERTISING	\$ 1,000	\$ 2,149	\$ 3,000	\$ 3,115	3.84%
PRINTING	\$ -	\$ -	\$ -	\$ -	0.00%
MILEAGE	\$ 200	\$ 182	\$ 200	\$ 208	3.84%
Office Equipment Lease		\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES	\$ 1,500	\$ 1,768	\$ 2,000	\$ 2,077	3.84%
OFFICE EQUIP	\$ 300	\$ 290	\$ 1,000	\$ 1,038	3.84%
DUES/MTS/EDUC	\$ 750	\$ 1,105	\$ 3,000	\$ 4,000	33.33%
Treasurer's Training/ Dues/Conferences/Expenses		\$ -	\$ 0	\$ 1,000	-
SB COMMITTEE EXPENSES	\$ -	\$ 118	\$ 500	\$ 519	3.84%
ENERGY COMMITTEE	\$ 1,760	\$ 722	\$ 1,760	\$ 1,828	3.84%
Regional Energy Coordinator	\$ -	\$ -	\$ 30,670	\$ 31,848	3.84%
DES FUND-FACILITIES STUDY (Fund 28)	\$ -	\$ -	\$ -	\$ -	0.00%
DES FUND-CITIZEN ASSISTANCE (Fund 33)	\$ -	\$ -	\$ -	\$ -	0.00%
DES FUND - CLIMATE EMERGENCY (Fund 48)	\$ -	\$ -	\$ -	\$ -	0.00%
DES FUND- MAIN STREET FLAGS (#37)		\$ -	\$ 0	\$ 500	-
MISCELLANEOUS	\$ 500	\$ 19,185	\$ 500	\$ 519	3.84%
BUSINESS E-MAIL COMPROMISES (BEC'S)	\$ -	\$ -		\$ -	0.00%
<b>TOTAL TOWN ADMIN</b>	<b>\$ 383,197</b>	<b>\$ 601,159</b>	<b>\$ 469,632</b>	<b>\$ 517,684</b>	<b>10.23%</b>
<b>BOARD OF CIVIL AUTHORITY/ABATEMENT</b>					
JUSTICES STIPEND	\$ 500	\$ -	\$ 500	\$ 500	0.00%
FICA TAX	\$ -	\$ -	\$ -	\$ 31	0.00%
MEDI TAX	\$ -	\$ -	\$ -	\$ 7	0.00%
CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	0.00%
POSTAGE	\$ 150	\$ -	\$ 160	\$ 300	87.50%
OFFICE SUPPLIES	\$ 25	\$ -	\$ 25	\$ 25	0.00%
DUES/MTS/EDUC	\$ 300	\$ -	\$ 300	\$ 300	0.00%
<b>TOTAL BCA</b>	<b>\$ 975</b>	<b>\$ -</b>	<b>\$ 985</b>	<b>\$ 1,163</b>	<b>18.10%</b>



## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET REQUEST	FY25/24 BUDGET % CHANGE
<b>STATUTORY MEETINGS</b>					
POLL WORKERS STIPEND	\$ 700	\$ -	\$ 500	\$ 500	0.00%
FICA TAX	\$ -	\$ -	\$ -	\$ 31	0.00%
MEDI TAX	\$ -	\$ -	\$ -	\$ 7	0.00%
CONTRACTED SERVICES	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%
POSTAGE	\$ 2,500	\$ 575	\$ 400	\$ 1,200	200.00%
ADVERTISING	\$ 200	\$ 290	\$ 225	\$ 250	11.11%
PRINTING	\$ 5,000	\$ 2,298	\$ 3,000	\$ 3,000	0.00%
OFFICE SUPPLIES	\$ 400	\$ 97	\$ 450	\$ 400	-11.11%
VOTING MACH EXPENSE	\$ 75	\$ -	\$ 100	\$ 100	0.00%
VOTING MACH MAINT AGRMT	\$ 650	\$ -	\$ 400	\$ 450	12.50%
VTG MCHN PROGRAMING	\$ 3,500	\$ 1,589	\$ 3,500	\$ 3,500	0.00%
<b>TOTAL STATUTORY MEETING</b>	<b>\$ 14,025</b>	<b>\$ 4,848</b>	<b>\$ 9,575</b>	<b>\$ 10,438</b>	<b>9.02%</b>
<b>TOWN CLERK</b>					
TOWN CLERK WAGE	\$ 75,848	\$ 91,523	\$ 78,472	\$ 74,299	-5.32%
ASST CLK WAGE	\$ 49,982	\$ 54,656	\$ 52,316	\$ 55,428	5.95%
FICA TAX	\$ 7,787	\$ 8,479	\$ 8,109	\$ 8,043	-0.81%
MEDI TAX	\$ 1,758	\$ 2,005	\$ 1,896	\$ 1,881	-0.81%
HEALTH INS	\$ 30,633	\$ 29,892	\$ 33,113	\$ 43,357	30.94%
DISABILITY/LIFE INS	\$ 1,340	\$ 1,264	\$ 1,340	\$ 1,416	5.64%
DENTAL INSURANCE	\$ 884	\$ (236)	\$ 884	\$ 918	3.83%
VT RETIREMENT	\$ 8,478	\$ 9,545	\$ 8,828	\$ 9,081	2.86%
DOG/CAT LICENSE	\$ 275	\$ -	\$ 300	\$ 300	0.00%
VITAL STATISTICS	\$ 20	\$ 38	\$ 50	\$ 50	0.00%
RECORD RESTORATION	\$ -	\$ -	\$ -	\$ -	0.00%
ADVERTISING	\$ 200	\$ -	\$ 200	\$ 200	0.00%
TELEPHONE	\$ 550	\$ 599	\$ 600	\$ 600	0.00%
POSTAGE	\$ -	\$ 31	\$ -	\$ 350	0.00%
OFFICE SUPPLIES	\$ 1,200	\$ 682	\$ 1,290	\$ 1,340	3.84%
OFFICE EQUIPMENT	\$ 500	\$ 33	\$ 500	\$ 500	0.00%
SOFTWARE	\$ 3,600	\$ 3,900	\$ 3,480	\$ 4,100	17.82%
DUES/MTGS/EDUC	\$ 175	\$ 125	\$ 350	\$ 5,365	1432.86%
WOMEN'S CLUB GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
Designated Fund- Town Clerk Equip (Fund 19)	\$ -	\$ -	\$ 0	\$ 20,000	-
DES FUND-RECORD RESTORATION (Fund 45)	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%
<b>TOTAL TOWN CLERK</b>	<b>\$ 183,230</b>	<b>\$ 202,537</b>	<b>\$ 196,729</b>	<b>\$ 232,227</b>	<b>18.04%</b>
<b>FINANCE DEPARTMENT</b>					
FINANCE ASSISTANT WAGE	\$ 49,982	\$ 57,471	\$ 55,389	\$ 58,129	4.95%
FINANCE OFFICER WAGE	\$ 83,428	\$ 164,769	\$ 91,054	\$ 95,275	4.64%
FICA TAX	\$ 8,508	\$ 9,160	\$ 9,079	\$ 9,511	4.75%
MEDI TAX	\$ 1,921	\$ 2,142	\$ 2,123	\$ 2,224	4.75%
HEALTH INS	\$ 37,522	\$ 15,388	\$ 27,400	\$ 21,129	-22.89%
DISABILITY/LIFE INS	\$ 1,445	\$ 836	\$ 1,445	\$ 1,512	4.66%
DENTAL INSURANCE	\$ 884	\$ 902	\$ 884	\$ 918	3.87%
VT RETIREMENT	\$ 9,005	\$ 5,908	\$ 9,885	\$ 10,738	8.63%
PROFESSIONAL SERVICES	\$ 3,000	\$ 2,627	\$ 3,000	\$ 3,000	0.00%
INDEPENDENT AUDIT	\$ 14,250	\$ 29,430	\$ 28,600	\$ 40,000	39.86%
TELEPHONE	\$ 1,000	\$ 894	\$ 1,000	\$ 1,000	0.00%
POSTAGE	\$ -	\$ 2	\$ -	\$ 10	0.00%
ADVERTISING	\$ 175	\$ -	\$ 175	\$ 175	0.00%
PRINTING	\$ 75	\$ 119	\$ 100	\$ 125	25.00%
OFFICE SUPPLIES	\$ 1,750	\$ 1,067	\$ 1,750	\$ 1,100	-37.14%

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23	FY23	FY24	FY25	FY25/24
	BUDGET	ACTUAL	BUDGET	BUDGET REQUEST	BUDGET % CHANGE
OFFICE EQUIPMENT	\$ 750	\$ -	\$ 750	\$ 750	0.00%
SOFTWARE	\$ 1,425	\$ 4,586	\$ 1,425	\$ 4,800	236.84%
DUES/MTGS/EDUC	\$ 525	\$ 20	\$ 525	\$ 2,500	376.19%
BANK CHARGE	\$ -	\$ 278	\$ 1,000	\$ 1,000	0.00%
<b>TOTAL FINANCE DEPT</b>	<b>\$ 215,645</b>	<b>\$ 295,598</b>	<b>\$ 235,584</b>	<b>\$ 253,896</b>	<b>7.77%</b>
<b>GENERAL ADMINISTRATION</b>					
TELEPHONE	\$ 600	\$ 496	\$ 650	\$ 675	3.84%
POSTAGE METER RENTAL	\$ 700	\$ 638	\$ 750	\$ 779	3.84%
POSTAGE	\$ 4,000	\$ 3,973	\$ 4,300	\$ 4,465	3.84%
OFFICE SUPPLIES	\$ 1,250	\$ 755	\$ 1,300	\$ 1,350	3.84%
PHOTOCOPIER	\$ 1,600	\$ 1,695	\$ 1,700	\$ 1,765	3.84%
REMOTE MEETING SERVICES		\$ 6,550	\$ 0	\$ 6,500	-
COMPUTER SOFTWARE	\$ -	\$ -	\$ -	\$ -	0.00%
COMPUTER EQUIPMENT	\$ 1,400	\$ 4,363	\$ 1,500	\$ 5,000	233.33%
WEB SITE SUPPORT	\$ 600	\$ 541	\$ 600	\$ 623	3.84%
SERVER MAINTENANCE	\$ 39,672	\$ 44,150	\$ 40,000	\$ 45,000	12.50%
DESIGNATED FUND EQUIPMENT (Fund 14)	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	-100.00%
<b>TOTAL GENERAL ADMIN</b>	<b>\$ 64,822</b>	<b>\$ 78,160</b>	<b>\$ 65,800</b>	<b>\$ 66,157</b>	<b>0.54%</b>
<b>BOARD OF LISTERS</b>					
LISTER STIPEND	\$ 4,500	\$ 3,000	\$ 4,500	\$ 4,500	0.00%
Listers Wages (New GL for New pay structure)			\$ 0	\$ -	-100.00%
ASSESSING CLERK WAGE	\$ 22,547	\$ -	\$ 27,000	\$ 27,000	0.00%
FICA TAX	\$ 1,677	\$ 186	\$ 1,953	\$ 1,953	0.00%
MEDI TAX	\$ 663	\$ 44	\$ 457	\$ 457	0.00%
HEALTH INS	\$ -	\$ -	\$ -	\$ -	0.00%
DISABILITY/LIFE INS	\$ -	\$ -	\$ -	\$ -	0.00%
DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	0.00%
VT RETIREMENT	\$ -	\$ -	\$ -	\$ -	0.00%
PROFESSIONAL ASSESSOR SERVICES	\$ 35,000	\$ 34,834	\$ 36,000	\$ 25,000	-30.56%
TAX MAPPING	\$ -	\$ -	\$ -	\$ -	0.00%
SOFTWARE MAINT/UPDATE	\$ 6,000	\$ 5,680	\$ 6,000	\$ 6,230	3.84%
TELEPHONE	\$ 530	\$ 530	\$ 600	\$ 623	3.84%
POSTAGE	\$ 150	\$ 442	\$ 180	\$ 200	11.11%
ADVERTISING	\$ 150	\$ -	\$ 180	\$ 200	11.11%
PRINTING	\$ 100	\$ 66	\$ 180	\$ 200	11.11%
MILEAGE REIMB	\$ 100	\$ 11	\$ 180	\$ 200	11.11%
OFFICE SUPPLIES	\$ 125	\$ 168	\$ 180	\$ 200	11.11%
OFFICE EQUIPMENT	\$ 125	\$ 1,393	\$ 180	\$ 200	11.11%
DUES/MTGS/EDUC	\$ 100	\$ 20	\$ 300	\$ 350	16.67%
DESIGNATED FUND REAPPRAISAL (Fund 12)	\$ 50,000	\$ 50,000	\$ 35,000	\$ 40,000	14.29%
<b>TOTAL BOARD OF LISTERS</b>	<b>\$ 121,767</b>	<b>\$ 96,373</b>	<b>\$ 112,890</b>	<b>\$ 107,313</b>	<b>-4.94%</b>
<b>PLANNING/DRB DEPARTMENT</b>					
PLANNING DIRECTOR WAGES	\$ 78,874	\$ 28,612	\$ 88,803	\$ 95,000	6.98%
PLAN ADMIN WAGE	\$ 58,357	\$ 31,779	\$ 28,601	\$ 29,112	1.79%
FICA TAX	\$ 8,508	\$ 2,801	\$ 7,279	\$ 7,695	5.71%
MEDI TAX	\$ 1,921	\$ 655	\$ 1,702	\$ 1,800	5.71%
HEALTH INS	\$ 15,408	\$ 2,058	\$ 9,671	\$ 26,382	172.81%
DISABILITY/LIFE INS	\$ 779	\$ 113	\$ 779	\$ 809	3.84%
DENTAL INSURANCE	\$ 442	\$ 72	\$ 442	\$ 459	3.87%
VT RETIREMENT	\$ 5,324	\$ 882	\$ 5,994	\$ 6,650	10.94%
TOWN PLAN	\$ -	\$ -	\$ -	\$ -	0.00%

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23	FY23	FY24	FY25	FY25/24
	BUDGET	ACTUAL	BUDGET	BUDGET REQUEST	% CHANGE
PLANNING SERVICES	\$ 3,000	\$ 604	\$ 3,000	\$ 3,000	0.00%
TWO RIVER PLANNING COMM.	\$ 5,223	\$ 5,707	\$ 5,600	\$ 6,068	8.36%
U.V. TRANSPORTATION MGMT	\$ 1,134	\$ -	\$ 1,225	\$ 1,150	-6.12%
MAPPING	\$ 2,000	\$ 822	\$ 2,144	\$ 2,200	2.61%
HISTORIC PRES CLG GRANT	\$ 1,000	\$ -	\$ 1,000	\$ 6,500	550.00%
RURAL SETTLEMENT Grant	\$ -	\$ 4,340	\$ -	\$ -	0.00%
TELEPHONE	\$ 930	\$ 652	\$ 1,000	\$ 1,000	0.00%
POSTAGE	\$ 450	\$ 130	\$ 500	\$ 520	4.00%
ADVERTISING	\$ 500	\$ 1,061	\$ 540	\$ 550	1.85%
PRINTING	\$ 200	\$ -	\$ 200	\$ 200	0.00%
MILEAGE REIMB	\$ 400	\$ 52	\$ 400	\$ 400	0.00%
OFFICE EQUIPMENT LEASE	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES	\$ 350	\$ 254	\$ 375	\$ 400	6.67%
OFFICE EQUIPMENT	\$ 250	\$ -	\$ 275	\$ 275	0.00%
SOFTWARE	\$ -	\$ -	\$ 0	\$ 500	-
DUES/MTGS/EDUC	\$ 750	\$ 169	\$ 800	\$ 2,000	150.00%
<b>TOTAL PLANNING</b>	<b>\$ 185,800</b>	<b>\$ 80,764</b>	<b>\$ 160,331</b>	<b>\$ 192,670</b>	<b>20.17%</b>
<b>RECREATION DEPARTMENT</b>					
<b>RECREATION ADMINISTRATION</b>					
RECREATION DIR WAGE	\$ 71,796	\$ 77,712	\$ 74,280	\$ 74,555	0.37%
RECREATION ADMIN ASST	\$ -	\$ -	\$ 41,714	\$ -	-100.00%
FICA TAX	\$ 4,451	\$ 5,219	\$ 7,192	\$ 4,622	-35.72%
MEDI TAX	\$ 1,005	\$ 1,220	\$ 1,682	\$ 1,081	-35.72%
HEALTH INS	\$ 23,046	\$ 400	\$ 17,729	\$ -	-100.00%
DISABILITY/LIFE INSUR	\$ 756	\$ 738	\$ 1,511	\$ 800	-47.05%
DENTAL INSURANCE	\$ 442	\$ 84	\$ 884	\$ -	-100.00%
VT RETIREMENT	\$ 4,846	\$ 5,092	\$ 7,830	\$ 5,219	-33.34%
TELEPHONE	\$ 1,005	\$ 956	\$ 1,075	\$ 1,116	3.84%
POSTAGE	\$ 50	\$ 12	\$ 50	\$ 52	3.84%
ADVERTISING	\$ 245	\$ 76	\$ 245	\$ 254	3.84%
PRINTING	\$ 75	\$ -	\$ 80	\$ 83	3.84%
DUES/MTGS/EDUC	\$ 1,300	\$ 480	\$ 1,400	\$ 1,454	3.84%
OFFICE EQUIPMENT	\$ 50	\$ -	\$ 55	\$ 57	3.84%
MILEAGE REIMBURSEMENT	\$ 250	\$ 64	\$ 275	\$ 286	3.84%
OFFICE SUPPLIES	\$ 225	\$ -	\$ 225	\$ 234	3.84%
<b>TOTAL ADMINISTRATION</b>	<b>\$ 109,542</b>	<b>\$ 92,052</b>	<b>\$ 156,226</b>	<b>\$ 89,814</b>	<b>-42.51%</b>
<b>RECREATION PROGRAMS</b>					
INSTRUCTOR/CONTRACTOR FEE	\$ 25,000	\$ 14,564	\$ 25,000	\$ 20,000	-20.00%
COACHING MATERIALS	\$ 800	\$ 500	\$ 800	\$ 831	3.84%
TEE SHIRT/HAT	\$ 3,000	\$ 2,507	\$ 3,000	\$ 3,115	3.84%
EQUIPMENT	\$ 6,500	\$ 5,386	\$ 6,500	\$ 6,750	3.84%
PROGRAM WAGE	\$ 60,000	\$ 27,506	\$ 60,000	\$ 42,000	-30.00%
REFEREE/UMPIRE	\$ 4,000	\$ 6,552	\$ 5,500	\$ 7,000	27.27%
TOURNAMENT FEES	\$ 2,500	\$ 535	\$ 2,500	\$ 1,500	-40.00%
REGISTRATION FEES (MYREC)	\$ 6,000	\$ 6,924	\$ 6,000	\$ 6,230	3.84%
M.CROSS SCHOOL RENTAL FEE	\$ -	\$ 18,730	\$ 17,500	\$ 18,500	5.71%
SPECIAL EVENTS /SUPPLIES	\$ 2,500	\$ 229	\$ 2,500	\$ 2,000	-20.00%
FICA	\$ 3,720	\$ 1,541	\$ 5,270	\$ 5,004	-5.05%
MEDI	\$ 840	\$ 360	\$ 1,233	\$ 1,170	-5.08%
UV RAPIDS	\$ -	\$ -	\$ -	\$ -	0.00%
UNIFORM	\$ 1,200	\$ 1,634	\$ 1,500	\$ 1,558	3.84%
<b>TOTAL RECREATION PROGRAMS</b>	<b>\$ 116,060</b>	<b>\$ 86,967</b>	<b>\$ 137,303</b>	<b>\$ 115,658</b>	<b>-15.76%</b>

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET REQUEST	FY25/24 BUDGET % CHANGE
<b>RECREATION FACILITIES</b>					
REC FIELD CARE	\$ 10,500	\$ 699	\$ 11,256	\$ 7,200	-36.03%
HUNTLEY LINE MARKING	\$ 2,440	\$ 178	\$ 5,500	\$ 5,500	0.00%
PORTABLE TOILET	\$ 2,500	\$ 3,079	\$ 3,200	\$ 3,500	9.38%
ICE RINK	\$ 3,500	\$ 2,727	\$ 3,500	\$ 800	-77.14%
REPAIRS & MAINT	\$ 2,500	\$ 563	\$ 2,680	\$ 2,500	-6.72%
WATER USAGE	\$ 420	\$ 424	\$ 450	\$ 467	3.84%
WOMEN'S CLUB GRANT	\$ 2,500	\$ -	\$ 5,500	\$ 5,500	0.00%
SITE WORK	\$ 250	\$ -	\$ 250	\$ 260	3.84%
DESIGNATED FUND REC FACILITY&IMPROV (Fund 05)		\$ -	\$ 0	\$ 15,000	-
DESIGNATED FUND-T COURTS (Fund 17)	\$ 10,200	\$ 10,200	\$ 10,000	\$ 75,000	650.00%
<b>TOTAL RECREATION FACILITIES</b>	<b>\$ 34,810</b>	<b>\$ 17,870</b>	<b>\$ 42,336</b>	<b>\$ 115,727</b>	<b>173.35%</b>
<b>RECREATION TOTAL</b>	<b>\$ 260,412</b>	<b>\$ 196,889</b>	<b>\$ 335,865</b>	<b>\$ 321,198</b>	<b>-4.37%</b>
<b>PUBLIC SAFETY FACILITY</b>					
WATER USAGE	\$ 1,100	\$ 939	\$ 1,200	\$ 1,246	3.84%
ELECTRICITY	\$ 7,700	\$ 9,161	\$ 8,000	\$ 8,307	3.84%
HEATING (Inc. Apparatus Bay)	\$ -	\$ 4,619	\$ 3,450	\$ 3,582	3.84%
ADMIN TELEPHONE & INTERNET	\$ 4,830	\$ 4,749	\$ 5,492	\$ 5,703	3.84%
SUPPLIES	\$ 650	\$ 568	\$ 700	\$ 727	3.84%
REPAIRS & MAINTENANCE (Inc. Apparatus Bay)	\$ 5,000	\$ 6,921	\$ 5,000	\$ 5,192	3.84%
ALARM MONITORING	\$ 1,400	\$ 1,276	\$ 1,500	\$ 1,558	3.84%
CLEANING	\$ 10,000	\$ 9,360	\$ 10,720	\$ 11,132	3.84%
DESIGNATED FUND - Public Safety (Fund 47)	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL PUBLIC SAFETY FACILITY</b>	<b>\$ 30,680</b>	<b>\$ 37,593</b>	<b>\$ 36,062</b>	<b>\$ 37,447</b>	<b>3.84%</b>
<b>POLICE DEPARTMENT</b>					
<b>WAGES &amp; BENEFITS</b>					
POLICE CHIEF WAGE	\$ 85,761	\$ 72,929	\$ 96,998	\$ 100,726	3.84%
POLICE OFFICER WAGE	\$ 178,626	\$ 121,364	\$ 197,539	\$ 218,331	10.53%
ON-CALL WAGE	\$ 5,472	\$ 4,875	\$ 5,500	\$ 5,310	-3.45%
OVERTIME OFFICER WAGE	\$ 20,138	\$ 19,357	\$ 24,000	\$ 9,069	-62.21%
ADMINISTRATIVE WAGE	\$ 54,820	\$ 57,332	\$ 58,346	\$ 59,382	1.78%
PARTTIME OFFICER WAGE	\$ 3,250	\$ -	\$ 3,250	\$ 3,250	0.00%
CROSSING GUARD WAGE	\$ 15,656	\$ 8,204	\$ 22,804	\$ 23,681	3.84%
GOVERNOR'S HIGHWAY SAFETY GRANT WAGE	\$ -	\$ 181	\$ -	\$ -	0.00%
SPECIAL DUTY WAGE	\$ -	\$ -	\$ -	\$ -	0.00%
FICA TAX	\$ 19,984	\$ 13,242	\$ 25,323	\$ 26,024	2.77%
MEDI TAX	\$ 4,513	\$ 3,097	\$ 5,922	\$ 6,086	2.77%
HEALTH INS	\$ 69,648	\$ 53,028	\$ 88,947	\$ 120,227	35.17%
DISABILITY/LIFE INS	\$ 3,289	\$ 2,154	\$ 3,305	\$ 4,466	35.10%
DELTA DENTAL	\$ 2,209	\$ 3,618	\$ 2,209	\$ 2,754	24.64%
VT RETIREMENT	\$ 21,757	\$ 22,419	\$ 26,030	\$ 27,497	5.64%
<b>TOTAL</b>	<b>\$ 485,123</b>	<b>\$ 381,800</b>	<b>\$ 560,174</b>	<b>\$ 606,803</b>	<b>8.32%</b>
<b>COMMUNITY POLICING</b>					
ANIMAL CONTROL	\$ 2,750	\$ 1,036	\$ 2,950	\$ 3,000	1.69%
COMMUNITY RELATIONS	\$ 650	\$ 386	\$ 700	\$ 500	-28.57%
SPEED SIGNS	\$ 2,000	\$ 9,985	\$ 2,150	\$ 9,000	318.60%
NORWICH CADET PROGRAM	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 5,400</b>	<b>\$ 11,406</b>	<b>\$ 5,800</b>	<b>\$ 12,500</b>	<b>115.52%</b>

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET REQUEST	FY25/24 BUDGET % CHANGE
<b>EQUIPMENT &amp; MAINTENANCE</b>					
RADIO MAINTENANCE	\$ 750	\$ 2,045	\$ 800	\$ 850	6.25%
PETROLEUM PRODUCTS	\$ 7,250	\$ 7,658	\$ 9,063	\$ 10,000	10.34%
CRUISER VIDEO EQUIP	\$ 4,044	\$ 1,635	\$ 4,300	\$ -	-100.00%
CRUISER MAINT	\$ 8,250	\$ 11,340	\$ 8,800	\$ 8,800	0.00%
CRUISER SUPPLIES	\$ 500	\$ 374	\$ 500	\$ 519	3.84%
CAPITAL EQUIPMENT LEASE		-	0	\$ 27,000	-
<b>TOTAL</b>	<b>\$ 20,794</b>	<b>\$ 23,051</b>	<b>\$ 23,463</b>	<b>\$ 47,169</b>	<b>101.04%</b>
<b>SUPPORT</b>					
ADMINISTRATION	\$ 4,000	\$ 4,457	\$ 4,250	\$ 10,000	135.29%
VIBRS	\$ 3,000	\$ 3,615	\$ 3,000	\$ 5,000	66.67%
DISPATCH SERVICES	\$ 73,000	\$ 72,911	\$ 95,800	\$ 99,479	3.84%
TRAINING	\$ 2,500	\$ 2,299	\$ 3,500	\$ 3,634	3.84%
TRAINING SUPPLIES (inc. Equipment & Ballistic Vests)	\$ 2,000	\$ 2,697	\$ 4,500	\$ 8,000	77.78%
MILEAGE REIMB	\$ 200	\$ 304	\$ 250	\$ -	-100.00%
DUES/MTGS/EDUC	\$ 1,000	\$ 682	\$ 1,000	\$ 1,000	0.00%
UNIFORM	\$ 2,500	\$ 4,246	\$ 3,000	\$ 5,000	66.67%
UNIFORMS CLEANING	\$ 1,500	\$ 919	\$ 1,608	\$ 1,670	3.84%
BULLET PROOF VESTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 89,700</b>	<b>\$ 92,130</b>	<b>\$ 116,908</b>	<b>\$ 133,783</b>	<b>14.43%</b>
<b>DESIGNATED FUNDS</b>					
DESIGNATED FUND-SPECIAL EQUIP (fund 21)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,000	500.00%
DESIGNATED FUND-CRUISER (Fund 11)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 65,000</b>	<b>62.50%</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 641,017</b>	<b>\$ 548,387</b>	<b>\$ 746,344</b>	<b>\$ 865,255</b>	<b>15.93%</b>
<b>FIRE/FAST DEPT.</b>					
FIRE CHIEF WAGES	\$ 70,761	\$ 77,183	\$ 73,168	\$ 79,295	8.37%
FIRE OFFICER STIPEND	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	0.00%
FIREFIGHTERS WAGE	\$ 30,000	\$ 30,478	\$ 31,125	\$ 31,125	0.00%
FF DRILLS/MTGS WAGE	\$ 2,500	\$ 1,512	\$ 2,500	\$ 2,500	0.00%
FICA TAX	\$ 6,532	\$ 6,739	\$ 6,751	\$ 7,131	5.63%
MEDI TAX	\$ 1,528	\$ 1,576	\$ 1,579	\$ 1,668	5.63%
HEALTH INSURANCE	\$ 21,141	\$ 14,688	\$ 15,102	\$ 18,438	22.09%
DISABILITY/LIFE INSURANCE	\$ 736	\$ 719	\$ 736	\$ 800	8.78%
VT RETIREMENT	\$ 4,770	\$ 5,051	\$ 5,081	\$ 5,551	9.25%
DENTAL INSURANCE	\$ 442	\$ 448	\$ 442	\$ 459	3.87%
<b>TOTAL</b>	<b>\$ 140,510</b>	<b>\$ 140,494</b>	<b>\$ 138,583</b>	<b>\$ 149,067</b>	<b>7.57%</b>
<b>EMS WAGES</b>					
EMS WAGE	\$ 5,000	\$ 7,722	\$ 5,000	\$ 5,000	0.00%
EMS DRILL WAGE	\$ 1,900	\$ 1,200	\$ 1,900	\$ 1,900	0.00%
EMS FICA TAX	\$ 428	\$ 420	\$ 444	\$ 428	-3.65%
EMS MEDI TAX	\$ 100	\$ 98	\$ 104	\$ 100	-3.80%
<b>TOTAL</b>	<b>\$ 7,428</b>	<b>\$ 9,440</b>	<b>\$ 7,448</b>	<b>\$ 7,428</b>	<b>-0.27%</b>

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET REQUEST	FY25/24 BUDGET % CHANGE
<b>EDUCATION &amp; TRAINING</b>					
FIRE EDUC/TRAINING	\$ 750	\$ 909	\$ 750	\$ 750	0.00%
EMS EDUC/TRNG	\$ 1,200	\$ 775	\$ 1,200	\$ 1,200	0.00%
FIRE DUES/MTGS/EDUC	\$ 500	\$ 480	\$ 500	\$ 500	0.00%
<b>TOTAL</b>	<b>\$ 2,450</b>	<b>\$ 2,164</b>	<b>\$ 2,450</b>	<b>\$ 2,450</b>	<b>0.00%</b>
<b>TOOLS &amp; EQUIPMENT</b>					
Capital Equipment Lease			-	\$ -	0.00%
FIRE TOOLS & EQUIPMENT	\$ 4,000	\$ 4,304	\$ 4,200	\$ 4,200	0.00%
EMS TOOLS/ EQUIP	\$ 1,900	\$ 2,171	\$ 2,000	\$ 2,000	0.00%
RADIO PURCH/REPAIR	\$ 750	\$ 1,785	\$ 800	\$ 800	0.00%
<b>TOTAL</b>	<b>\$ 6,650</b>	<b>\$ 8,260</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>0.00%</b>
<b>MAINTENANCE</b>					
FIRE TRK R & M	\$ 13,000	\$ 21,169	\$ 14,500	\$ 15,500	6.90%
EQUIPMENT MAINTENANCE & SAFETY TESTING	\$ 4,000	\$ 1,106	\$ 4,000	\$ 4,154	3.85%
RADIO MAINTENANCE	\$ 500	\$ -	\$ 500	\$ 500	0.00%
SOFTWARE MAINTENANCE	\$ -	\$ 120	\$ -	\$ -	0.00%
COMPUTER MAINTENANCE	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICLE FUEL	\$ 3,500	\$ 3,137	\$ 4,500	\$ 4,673	3.84%
<b>TOTAL</b>	<b>\$ 21,000</b>	<b>\$ 25,531</b>	<b>\$ 23,500</b>	<b>\$ 24,827</b>	<b>5.65%</b>
<b>SUPPORT</b>					
RECRUITMENT	\$ 100	\$ 179	\$ 100	\$ 100	0.00%
POSTAGE	\$ 25	\$ 10	\$ 25	\$ 25	0.00%
FIRE PREVENTION BOOKS & MATERIALS	\$ 100	\$ -	\$ 100	\$ 100	0.00%
FIREFIGHTERS CASUL INS	\$ 5,800	\$ 3,610	\$ 5,800	\$ 5,800	0.00%
TELEPHONE & INTERNET	\$ -	\$ 1,226	\$ -	\$ 1,000	0.00%
OFFICE SUPPLIES	\$ 600	\$ 724	\$ 650	\$ 700	7.69%
DISPATCH SERVICE	\$ 25,004	\$ 24,698	\$ 28,755	\$ 30,193	5.00%
UNIFORM	\$ 225	\$ -	\$ 250	\$ 260	4.00%
HYDRANT RENTAL	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	0.00%
DRY HYDRANT	\$ 500	\$ 670	\$ 500	\$ 500	0.00%
OSHA COMPLIANCE	\$ 1,000	\$ 665	\$ 1,000	\$ 1,000	0.00%
WATER LINE REPAIR	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 67,354</b>	<b>\$ 65,783</b>	<b>\$ 71,180</b>	<b>\$ 73,678</b>	<b>3.51%</b>
<b>DESIGNATED FUNDS</b>					
DESIGNATED FUND-APPARATUS (Fund 6)	\$ 60,000	\$ 60,000	\$ 80,000	\$ 120,000	50.00%
Designated Fund Fire Dept Apparatus Bay (Fund 25)		\$ -		\$ -	
DESIGNATED FUND-EQUIPMENT (Fund 26)	\$ 10,000	\$ 10,000	\$ 30,000	\$ 30,000	0.00%
<b>TOTAL</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 110,000</b>	<b>\$ 150,000</b>	<b>36.36%</b>
<b>GRANT</b>					
VLCT PACIF GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
FEMA GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
COVID-19 Grant Transfer		\$ 21,138			
DRY HYDRANT GRANT	\$ -	\$ 2,940	\$ -	\$ -	0.00%
FY 17 HOMELAND SECURITY	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 24,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET REQUEST	FY25/24 BUDGET % CHANGE
<b>AMBULANCE EXPENDITURES</b>					
AMBULANCE CONTRACT	\$ 152,925	\$ 149,212	\$ 160,575	\$ 168,604	5.00%
AMBULANCE LIAB	\$ 5,500	\$ 8,667	\$ 5,500	\$ 5,711	3.84%
<b>TOTAL</b>	<b>\$ 158,425</b>	<b>\$ 157,878</b>	<b>\$ 166,075</b>	<b>\$ 174,315</b>	<b>4.96%</b>
<b>TOTAL FIRE DEPT.</b>	<b>\$473,817</b>	<b>\$503,628</b>	<b>\$ 526,236</b>	<b>\$ 588,765</b>	<b>11.88%</b>
<b>EMERGENCY MANAGEMENT</b>					
DEBT SERVICE ON TOWER BOND PRINCIPAL	\$ 26,775	\$ 27,500	\$ 26,775	\$ 27,500	2.71%
DEBT SERVICE ON TOWER BOND INTEREST	\$ 3,025	\$ 1,422	\$ 3,025	\$ 750	-75.21%
TOWER POWER	\$ 400	\$ 1,253	\$ 430	\$ 450	4.65%
EMERG MAN ADMIN	\$ 25	\$ -	\$ 30	\$ 30	0.00%
EMERG MNGMT SUPPLIES	\$ 50	\$ 24	\$ 50	\$ 50	0.00%
GENERATOR FUEL	\$ 100	\$ 248	\$ 100	\$ 200	100.00%
EMERG GEN MAINT	\$ 2,500	\$ -	\$ 2,500	\$ 2,600	4.00%
EMERG GENERATOR REPAIR	\$ -	\$ 436	\$ -	\$ -	0.00%
BASE RADIO MAINTENANCE PD & DPW	\$ -	\$ -	\$ -	\$ -	0.00%
HAZARD MITIGATION PLAN (FEMA Grant) - Consultant	\$ -	\$ -	\$ -	\$ -	0.00%
DESIGNATED FUND- GENERATORS (Fund 46)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
<b>TOTAL</b>	<b>\$ 47,875</b>	<b>\$ 45,883</b>	<b>\$ 47,910</b>	<b>\$ 46,580</b>	<b>-2.78%</b>
<b>GRANTS</b>					
LOCAL HAZARD MITIGATION GRANT	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>CONSERVATION COMM.</b>					
PRINTING	-	-	-	-	0.00%
OFFICE SUPPLIES & EMAIL	-	-	-	-	0.00%
DUES/MTGS/EDUC	\$ 300	\$ -	\$ 200	\$ 200	0.00%
SPKRS/PUBLIC INFO / GEN'L PUBLIC EDUCATION	\$ 500	\$ 250	\$ 1,250	\$ 1,250	0.00%
PUBLICITY / OUTDOOR STUDENT PROGRAMS - LEEEP	\$ 1,750	\$ 2,100	\$ 750	\$ 750	0.00%
TRAILS	\$ 2,750	\$ 2,390	\$ 1,800	\$ 1,800	0.00%
WATER QUAL MONIT	\$ -	\$ -	\$ -	\$ -	0.00%
MILT FRYE NATURE AREA	\$ 1,500	\$ 924	\$ 1,500	\$ 1,500	0.00%
NATRL RESRCS INVEN	\$ 1,000	\$ 490	\$ 1,000	\$ 1,000	0.00%
PROJECT RESTORATION / NATURAL RES. PROJS.	\$ 1,500	\$ 1,449	\$ 2,000	\$ 2,000	0.00%
WOMAN'S CLUB GRANT	\$ -	\$ 799	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 9,300</b>	<b>\$ 8,402</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>	<b>0.00%</b>
<b>PUBLIC WORKS DEPARTMENT</b>					
<b>HIGHWAY DIVISION</b>					
DIRECTOR OF PUBLIC WORKS	\$ 87,664	\$ 95,647	\$ 96,520	\$ 100,230	3.84%
ADMINISTRATIVE ASSISTANT, PART-TIME	\$ 22,385	\$ 1,221	\$ 22,823	\$ 23,459	2.78%
ROAD CREW WAGES	\$ 271,472	\$ 187,537	\$ 316,182	\$ 331,013	4.69%
ROAD CREW OVERTIME	\$ 46,150	\$ 39,813	\$ 47,881	\$ 40,000	-16.46%
PAGER COMPENSATION	\$ 4,650	\$ 4,482	\$ 4,650	\$ 5,612	20.69%
FICA	\$ 26,884	\$ 19,842	\$ 30,259	\$ 31,019	2.51%
MEDICARE	\$ 6,071	\$ 4,641	\$ 7,077	\$ 7,255	2.51%
HEALTH INSURANCE	\$ 90,929	\$ 45,419	\$ 76,438	\$ 91,482	19.68%
DISABILITY & LIFE INSURANCE	\$ 3,859	\$ 2,685	\$ 4,176	\$ 4,616	10.54%
DENTAL INSURANCE	\$ 2,651	\$ 1,902	\$ 2,872	\$ 2,983	3.87%
RETIREMENT	\$ 27,761	\$ 21,463	\$ 31,403	\$ 35,022	11.52%
<b>TOTAL</b>	<b>\$ 590,476</b>	<b>\$ 424,653</b>	<b>\$ 640,281</b>	<b>\$ 672,690</b>	<b>5.06%</b>

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET REQUEST	FY25/24 BUDGET % CHANGE
<b>MATERIALS</b>					
SALT & CHEMICALS	\$ 115,000	\$ 116,830	\$ 119,626	\$ 125,000	4.49%
SAND	\$ 115,000	\$ 97,094	\$ 125,511	\$ 130,331	3.84%
DUST CONTROL	\$ 22,500	\$ 10,115	\$ 24,120	\$ 25,046	3.84%
GRAVEL & STONE	\$ 55,000	\$ 54,097	\$ 58,960	\$ 70,000	18.72%
CULVERTS & OTHER ROAD SUPPLIES	\$ 12,000	\$ 13,132	\$ 20,000	\$ 20,768	3.84%
ASPHALT PRODUCTS	\$ 3,000	\$ 1,118	\$ 3,100	\$ 3,219	3.84%
BRIDGE REPAIR & MAINTENANCE	\$ 2,000	\$ 1,865	\$ 2,000	\$ 5,000	150.00%
OTHER PROJECTS	\$ 1,785	\$ 6,426	\$ 1,900	\$ 5,000	163.16%
SIGNS	\$ 2,250	\$ 2,360	\$ 2,400	\$ 2,500	4.17%
<b>TOTAL</b>	<b>\$ 328,535</b>	<b>\$ 303,038</b>	<b>\$ 357,617</b>	<b>\$ 386,864</b>	<b>8.18%</b>
<b>CONTRACTED SERVICES</b>					
PLOWING & SANDING	\$ 25,000	\$ 78,560	\$ 25,683	\$ 65,000	153.09%
ROAD SWEEPING	\$ -	\$ 2,480	\$ 2,325	\$ 2,500	7.53%
LEAF REMOVAL	\$ 3,000	\$ -	\$ 3,220	\$ 3,000	-6.83%
STREETLIGHTS	\$ 13,000	\$ 14,109	\$ 13,900	\$ 14,000	0.72%
TREE CUTTING & REMOVAL	\$ 10,000	\$ 8,650	\$ 10,275	\$ 12,000	16.79%
UNIFORMS	\$ 12,000	\$ 13,000	\$ 12,325	\$ 14,000	13.59%
PAVING	\$ 7,500	\$ 4,648	\$ 30,000	\$ 10,000	-66.67%
OTHER PROJECTS	\$ 15,500	\$ 13,014	\$ 16,000	\$ 16,000	0.00%
CRACK SEALING	\$ 15,000	\$ 18,000	\$ 18,000	\$ 18,691	3.84%
PAVEMENT MARKING	\$ 38,000	\$ 20,105	\$ 39,000	\$ 20,000	-48.72%
BRIDGES	\$ 50,000	\$ 77,909	\$ 51,375	\$ 55,000	7.06%
CULVERTS	\$ -	\$ -	\$ -	\$ 10,000	0.00%
<b>TOTAL</b>	<b>\$ 189,000</b>	<b>\$ 250,475</b>	<b>\$ 222,103</b>	<b>\$ 240,191</b>	<b>8.14%</b>
<b>EQUIPMENT</b>					
OUTSIDE REPAIRS	\$ 35,000	\$ 36,921	\$ 45,000	\$ 55,000	22.22%
PARTS & SUPPLIES	\$ 50,000	\$ 53,007	\$ 55,000	\$ 65,000	18.18%
PETROLEUM PRODUCTS	\$ 70,000	\$ 32,626	\$ 77,070	\$ 50,000	-35.12%
Capital Equipment Lease	\$ -	\$ -	\$ -	\$ 8,100	0.00%
<b>TOTAL</b>	<b>\$ 155,000</b>	<b>\$ 122,554</b>	<b>\$ 177,070</b>	<b>\$ 178,100</b>	<b>0.58%</b>
<b>HIGHWAY GARAGE</b>					
ELECTRICITY	\$ 4,000	\$ 7,517	\$ 6,000	\$ 8,000	33.33%
PROPANE	\$ 9,000	\$ 4,915	\$ 10,395	\$ 9,000	-13.42%
TELEPHONE (Inc. Internet)	\$ 6,500	\$ 4,507	\$ 6,950	\$ 7,217	3.84%
SUPPLIES	\$ 8,250	\$ 5,604	\$ 8,800	\$ 9,138	3.84%
ALARM MONITORING	\$ 900	\$ 119	\$ 1,000	\$ 1,038	3.84%
REPAIRS & MAINTENANCE	\$ 7,750	\$ 11,811	\$ 8,300	\$ 8,619	3.84%
TOOLS	\$ 7,250	\$ 635	\$ 7,775	\$ 8,074	3.84%
ADMINISTRATION	\$ 5,000	\$ 10,547	\$ 5,300	\$ 5,504	3.84%
<b>TOTAL</b>	<b>\$ 48,650</b>	<b>\$ 45,656</b>	<b>\$ 54,520</b>	<b>\$ 56,589</b>	<b>3.80%</b>
<b>CAPITAL EXPENDITURES</b>					
DESIGNATED FUND-EQUIPMENT (Fund 7)	\$ 40,000	\$ 40,000	\$ 75,000	\$ 250,000	233.33%
DESIGNATED FUND-GARAGE (Fund 8)	\$ 25,000	\$ 25,000	\$ 27,000	\$ 30,500	12.96%
DESIGNATED FUND-SIDEWALKS (Fund 27)	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	-100.00%
DESIGNATED FUND-PAVING (Fund 42)	\$ 45,000	\$ 45,000	\$ 75,000	\$ 75,000	0.00%
DESIGNATED FUND-BRIDGES (Fund 41)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	50.00%
Design Fund- Roadway and Pedestrian Safety (Fund TBD)	\$ -	\$ -	\$ -	\$ -	0.00%
Designated Fund- Culvert Replacements (Fund TBD)	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 287,000</b>	<b>\$ 505,500</b>	<b>76.13%</b>



## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET REQUEST	FY25/24 BUDGET % CHANGE
<b>GRANTS</b>					
VTRANS - PAVING GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
CULVERT GRANTS	\$ -	\$ -	\$ -	\$ -	0.00%
FEMA GRANT	\$ -	\$ -	\$ -	\$ -	0.00%
BETTER ROADS / GRANTS IN AID	\$ -	\$ 4,310	\$ -	\$ -	0.00%
VTRANS - BIKE & PED	\$ -	\$ -	\$ -	\$ -	0.00%
VTRANS - TAP GRANT (Tigertown Culverts - 20% Local)	\$ -	\$ 647,806	\$ -	\$ -	0.00%
VTRANS - STRUCTURES GRANT (10% Local)	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 652,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL-HIGHWAY DIVISION</b>	<b>\$ 1,531,661</b>	<b>\$ 2,018,492</b>	<b>\$ 1,738,591</b>	<b>\$ 2,039,935</b>	<b>17.33%</b>
<b>BUILDINGS &amp; GROUNDS DIVISION</b>					
BUILDING & GROUND WAGES	\$ 96,545	\$ 71,513	\$ 105,475	\$ 108,106	2.49%
OVERTIME WAGES	\$ 5,793	\$ 1,522	\$ 6,000	\$ 2,398	-60.03%
PAGER COMPENSATION	\$ 750	\$ 1,034	\$ 750	\$ 1,589	111.83%
FICA	\$ 6,478	\$ 4,749	\$ 6,958	\$ 6,950	-0.12%
MEDICARE	\$ 1,463	\$ 1,111	\$ 1,627	\$ 1,625	-0.12%
HEALTH INSURANCE	\$ 29,180	\$ 16,960	\$ 24,570	\$ 26,654	8.48%
DISABILITY & LIFE INSURANCE	\$ 1,089	\$ 694	\$ 1,088	\$ 1,203	10.57%
DENTAL INSURANCE	\$ 884	\$ 735	\$ 884	\$ 918	3.87%
RETIREMENT	\$ 7,052	\$ 4,919	\$ 7,525	\$ 7,735	2.80%
<b>TOTAL</b>	<b>\$ 149,234</b>	<b>\$ 103,238</b>	<b>\$ 154,877</b>	<b>\$ 157,178</b>	<b>1.49%</b>
<b>MATERIALS</b>					
GARDEN SUPPLIES & PLANTS	\$ 1,575	\$ 418	\$ 1,575	\$ 1,635	3.84%
<b>TOTAL</b>	<b>\$ 1,575</b>	<b>\$ 418</b>	<b>\$ 1,575</b>	<b>\$ 1,635</b>	<b>3.84%</b>
<b>CONTRACTED SERVICES</b>					
FOLEY PARK & MEDIANS	\$ -	\$ -	\$ -	\$ -	
UNIFORMS	\$ 4,800	\$ 2,550	\$ 5,100	\$ 5,296	3.84%
<b>TOTAL</b>	<b>\$ 4,800</b>	<b>\$ 2,550</b>	<b>\$ 5,100</b>	<b>\$ 5,296</b>	<b>3.84%</b>
<b>EQUIPMENT</b>					
OUTSIDE REPAIRS	\$ 2,000	\$ 106	\$ 2,100	\$ 2,181	3.84%
PARTS & SUPPLIES	\$ 2,500	\$ 2,682	\$ 2,600	\$ 2,700	3.84%
PETROLEUM PRODUCTS	\$ 2,800	\$ 616	\$ 3,083	\$ 3,201	3.84%
TOOLS	\$ 500	\$ 136	\$ 550	\$ 571	3.84%
<b>TOTAL</b>	<b>\$ 7,800</b>	<b>\$ 3,539</b>	<b>\$ 8,333</b>	<b>\$ 8,653</b>	<b>3.84%</b>
<b>CAPITAL EXPENDITURES</b>					
DESIGNATED FUND-EQUIPMENT (Fund 43)	\$ -	\$ -	\$ 0	\$ 2,000	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 2,000</b>	<b>-</b>
<b>TOTAL-BUILDING AND GROUNDS DIVISION</b>	<b>\$ 163,409</b>	<b>\$ 109,745</b>	<b>\$ 169,885</b>	<b>\$ 174,762</b>	<b>2.87%</b>
<b>SOLID WASTE DIVISION</b>					
TRANSFER STATION WAGES	\$ 43,097	\$ 45,877	\$ 45,482	\$ 47,897	5.31%
FICA	\$ 2,672	\$ 2,872	\$ 2,820	\$ 2,970	5.31%
MEDICARE	\$ 603	\$ 672	\$ 659	\$ 694	5.31%
<b>TOTAL</b>	<b>\$ 46,372</b>	<b>\$ 49,420</b>	<b>\$ 48,961</b>	<b>\$ 51,561</b>	<b>5.31%</b>
<b>CONTRACTED SERVICES</b>					
GUWSMD ASSESSMENT	\$ 36,120	\$ 36,120	\$ 32,508	\$ 37,000	13.82%
MUNICIPAL SOLID WASTE	\$ 51,250	\$ 45,393	\$ 52,650	\$ 54,672	3.84%
RECYCLING	\$ 42,250	\$ 43,865	\$ 45,300	\$ 47,040	3.84%
C & D WASTE DISPOSAL	\$ 10,250	\$ 14,362	\$ 15,600	\$ 16,199	3.84%
FOOD WASTE DISPOSAL	\$ 21,250	\$ 24,654	\$ 22,780	\$ 25,000	9.75%
UNIFORMS	\$ 500	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 161,620</b>	<b>\$ 164,394</b>	<b>\$ 168,838</b>	<b>\$ 179,910</b>	<b>6.56%</b>

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET REQUEST	FY25/24 BUDGET % CHANGE
<b>EQUIPMENT</b>					
PARTS & SUPPLIES	\$ 1,000	\$ 1,384	\$ 1,075	\$ 1,116	3.84%
REPAIRS & MAINTENANCE	\$ 3,000	\$ 6,390	\$ 3,000	\$ 6,000	100.00%
SMALL EQUIPMENT	\$ 500	\$ -	\$ 500	\$ 524	4.80%
<b>TOTAL</b>	<b>\$ 4,500</b>	<b>\$ 7,774</b>	<b>\$ 4,575</b>	<b>\$ 7,640</b>	<b>67.00%</b>
<b>TRANSFER STATION</b>					
PURCHASED SERVICES	\$ 2,500	\$ 825	\$ 4,000	\$ 4,154	3.84%
ELECTRICITY	\$ 2,250	\$ 2,360	\$ 2,300	\$ 2,388	3.84%
PROPANE	\$ 750	\$ 608	\$ 866	\$ 899	3.84%
TELEPHONE	\$ 500	\$ 448	\$ 525	\$ 545	3.84%
ADMINISTRATION	\$ 1,000	\$ 1,960	\$ 1,000	\$ 1,038	3.84%
FRANCHISE TAX TO VERMONT	\$ 2,000	\$ 715	\$ 2,150	\$ 2,233	3.84%
<b>TOTAL</b>	<b>\$ 9,000</b>	<b>\$ 6,915</b>	<b>\$ 10,841</b>	<b>\$ 11,257</b>	<b>3.84%</b>
<b>CAPITAL EXPENDITURES</b>					
DESIGNATED FUNDE-EQUIPMENT (Fund 9)	\$ -	\$ -	\$ 5,000	\$ 2,000	-60.00%
<b>TOTAL-TRANSFER STATION DIVISION</b>	<b>\$ 221,492</b>	<b>\$ 228,503</b>	<b>\$ 238,215</b>	<b>\$ 252,368</b>	<b>5.94%</b>
<b>TRACY HALL</b>					
WATER USAGE	\$ 875	\$ 714	\$ 900	\$ 935	3.89%
ELECTRICITY	\$ 16,000	\$ 13,127	\$ 18,192	\$ 18,891	3.84%
HEATING	\$ 15,000	\$ 15,869	\$ 18,750	\$ 19,470	3.84%
ALARM MONITORING	\$ 1,250	\$ 119	\$ 1,300	\$ 1,350	3.84%
ELEVATOR MAINT	\$ 3,250	\$ 4,307	\$ 3,300	\$ 3,427	3.84%
CUSTODIAN PAGER	\$ 750	\$ -	\$ 750	\$ 779	3.84%
BUILDING SUPPLIES	\$ 4,200	\$ 2,801	\$ 4,300	\$ 4,465	3.84%
REPAIRS & MAINT	\$ 10,000	\$ 13,982	\$ 10,300	\$ 13,500	31.07%
BANDSTAND & SIGN ELECTR (Inc Huntley EV Charge)	\$ 2,500	\$ 1,020	\$ 2,500	\$ 2,596	3.84%
DESIGNATED FUND-TRACY HALL (Fund 13)	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL TRACY HALL</b>	<b>\$ 53,825</b>	<b>\$ 51,938</b>	<b>\$ 60,292</b>	<b>\$ 65,412</b>	<b>8.49%</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>\$ 1,970,387</b>	<b>\$ 2,408,678</b>	<b>\$ 2,206,984</b>	<b>\$ 2,532,478</b>	<b>14.75%</b>
<b>DEBT SERVICE EXPENDITURES</b>					
PUBLIC SAFETY FACILITY BOND - PRINCIPAL	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	0.00%
BROWNS SCHOOLHOUSE RD BRIDGE	\$ -	\$ -	\$ -	\$ -	0.00%
Windsor County Bond		\$ 18,433	\$ -	\$ 61,444	0.00%
Windsor County Equalization		\$ 40,397	\$ -	\$ -	0.00%
PUBLIC SAFETY FACILITY - INTEREST	\$ 48,175	\$ 45,437	\$ 49,500	\$ 42,366	-14.41%
BROWNS SCHOOLHOUSE RD PED. BRIDGE - PRIN/INT	\$ 14,000	\$ -	\$ 14,400	\$ 14,043	-2.48%
PUBLIC SAFE BLDG / HIGH. GARAGE ADD. - "OVER."	\$ 48,000	\$ 48,000	\$ 49,000	\$ 48,000	-2.04%
PUBLIC SAFE BLDG / HIGH. GARAGE ADD. - INTEREST	\$ 7,500	\$ 4,236	\$ 7,500	\$ 2,890	-61.47%
FEMA LTR OF CREDIT	\$ -	\$ -	\$ -	\$ -	0.00%
FEMA LTR OF CREDIT - INTEREST PAID TO CLOSEOUT	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 164,675</b>	<b>\$ 203,503</b>	<b>\$ 167,400</b>	<b>\$ 215,743</b>	<b>28.88%</b>
<b>TAX EXPENDITURES</b>					
TAX ADJUSTMENTS & ABATEMENT	\$ 3,000	\$ 18,019	\$ 3,000	\$ 21,298	609.93%
INTEREST EXPENSE		\$ 7	\$ -	\$ 2	0.00%
<b>TOTAL</b>	<b>\$ 3,000</b>	<b>\$ 18,026</b>	<b>\$ 3,000</b>	<b>\$ 21,300</b>	<b>610.00%</b>
<b>INSURANCES</b>					
SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ -	0.00%
COBRA (Inc. an HRA adjust. In FY20 Actual)	\$ -	\$ 34	\$ -	\$ -	0.00%
UNEMP INS RATE ASSMT	\$ 3,250	\$ 4,181	\$ 3,300	\$ 6,160	86.67%

## Town of Norwich Expenditure Budget Report

DESCRIPTION	FY23	FY23	FY24	FY25	FY25/24
	BUDGET	ACTUAL	BUDGET	BUDGET REQUEST	BUDGET % CHANGE
PROP & CAS INSURANCE	\$ 90,000	\$ 92,230	\$ 92,000	\$ 95,533	3.84%
WORKER'S COMP INS	\$ 95,000	\$ 51,146	\$ 97,000	\$ 100,725	3.84%
<b>TOTAL</b>	<b>\$ 188,250</b>	<b>\$ 147,590</b>	<b>\$ 192,300</b>	<b>\$ 202,418</b>	<b>5.26%</b>
<b>TOTAL TOWN EXPENDITURES</b>	<b>\$ 4,958,874</b>	<b>\$ 5,478,018</b>	<b>\$ 5,522,127</b>	<b>\$ 6,221,233</b>	<b>12.66%</b>
<b>OTHER MONETARY ARTICLES</b>					
ADVANCE TRANSIT	\$ 13,514	\$ 13,514	\$ 13,920	\$ 15,947	14.56%
CATV	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
GOOD BEGINNINGS	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
GREEN MOUNTAIN ECONOMIC DEVELOPMENT CORP	\$ 1,659	\$ 1,705	\$ 1,705	\$ 1,705	6.95%
HEADREST	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
NORWICH AMERICAN LEGION	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
NORWICH CEMETERY ASSOCATN	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
NORWICH CHILD CARE SCHOLARSHIP	\$ 4,348	\$ 4,348	\$ 4,348	\$ 4,348	0.00%
Norwich Community Nurse Inc		\$ -	\$ 5,000	\$ 10,000	0.00%
NORWICH HISTORICAL SOCIETY	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
NORWICH LIONS CLUB FIREWORKS	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
NORWICH PUBLIC LIBRARY - OPERATING	\$ 300,000	\$ 300,000	\$ 337,000	\$ 365,000	8.31%
PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY	\$ 337	\$ 337	\$ 337	\$ 1,822	434.12%
SENIOR SOLUTIONS	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
SEVCA	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	0.00%
SPECIAL NEEDS SUPPORT CENTER	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
THE FAMILY PLACE	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
UPPER VALLEY TRAILS ALLIANCE	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
VISITING NURSE ASSOC. & HOSPICE	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	0.00%
WHITE RIVER COUNCIL ON AGING	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	0.00%
WINDSOR COUNTY MENTORS	\$ 1,000	\$ 1,000	\$ 2,500	\$ 2,500	0.00%
WISE	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
YOUTH-IN-ACTION	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Culverts Fund #TBD			\$ 0	\$ 150,000	-
Roadway and Pedestrian Safety Fund #TBD			\$ 0	\$ 10,000	-
CLIMATE EMERGENCY FUND #48	\$ -	\$ -		\$ -	0.00%
ASH BORER REMEDIATION FUND #52	\$ 10,000	\$ 10,000		\$ -	0.00%
Operational Performance Fund #51	\$ -	\$ -		\$ -	0.00%
<b>TOTAL VOTED MONETARY ARTICLES</b>	<b>\$ 416,608</b>	<b>\$ 416,654</b>	<b>\$ 450,560</b>	<b>\$ 647,072</b>	<b>42.53%</b>
<b>TOTAL TOWN EXPENDITURES IF ALL ARTICLES PASS</b>	<b>\$ 5,375,482</b>	<b>\$ 5,894,671</b>	<b>\$ 5,972,686</b>	<b>\$ 6,868,305</b>	<b>14.91%</b>

## Designated & Special Purpose Funds

Fund #	Fund Description	Starting	Starting	FY24	FY24	FY24	FY24	FY24	FY25	FY25
		Balance at FY23	Balance at FY24	Appropriation	Projected Expenses	Projected Balance	Donations/ Income	Interest Estimate	Appropriations	Projected Balance
4	Conservation Comm Fund	\$ 4,656	\$ 4,715		\$ -	\$ 4,715		\$ 94	\$ -	\$ 4,809
5	Recreation Facility & Imp	\$ 71,218	\$ 73,875		\$ 46,000	\$ 27,875	\$ 550	\$ 558	\$ 15,000	\$ 43,983
6	Fire Apparatus	\$ 602,514	\$ 407,077	\$ 80,000	\$ 312,141	\$ 174,936		\$ 3,499	\$ 120,000	\$ 298,434
7	Highway Equipment	\$ 159,311	\$ 150,449	\$ 75,000	\$ 263,600	\$ (38,151)		\$ (763)	\$ 250,000	\$ 211,086
8	Highway Garage	\$ 102,664	\$ 77,759	\$ 27,000	\$ -	\$ 104,759		\$ 2,095	\$ 30,500	\$ 137,354
9	Solid Waste Equipment	\$ 34,187	\$ 34,614	\$ 5,000	\$ -	\$ 39,614		\$ 792	\$ 2,000	\$ 42,406
10	Police Station Fund	\$ 14,225	\$ 14,403		\$ -	\$ 14,403		\$ 288	\$ -	\$ 14,691
11	Police Cruiser Fund	\$ 66,171	\$ 26,438	\$ 35,000	\$ 2,000	\$ 59,438		\$ 1,189	\$ 35,000	\$ 95,627
12	Town Re-Appraisal Fund	\$ 105,439	\$ 143,239	\$ 35,000	\$ 172,500	\$ 5,739		\$ 115	\$ 40,000	\$ 45,854
13	Tracy Hall Fund	\$ 66,214	\$ 65,790	\$ -	\$ -	\$ 65,790		\$ 1,316	\$ -	\$ 67,106
14	General Admin Fund	\$ 89,589	\$ 105,894	\$ 15,000	\$ -	\$ 120,894		\$ 2,418	\$ -	\$ 123,312
15	Granite Bench w/ Crysta	\$ 10	\$ 10		\$ -	\$ 10		\$ 0	\$ -	\$ 10
16	Recreation Fund-Dam	\$ 1,303	\$ 5		\$ -	\$ 5		\$ 0	\$ -	\$ 5
17	Recreation Fund-Tennis Courts	\$ 23,103	\$ 33,719	\$ 10,000	\$ 33,920	\$ 9,799		\$ 196	\$ 75,000	\$ 84,995
19	Town Clerk Equipment	\$ -	\$ -		\$ -	\$ -		\$ -	\$ 20,000	\$ 20,000
21	Police Special Equip	\$ 8,031	\$ 13,194	\$ 5,000	\$ 5,000	\$ 13,194		\$ 264	\$ 30,000	\$ 43,458
22	Kids & Cops Fund	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
23	Affordable housing Fund	\$ 46,487	\$ 47,068		\$ -	\$ 47,068		\$ 941	\$ -	\$ 48,009
24	Land Management Council	\$ 16,727	\$ 16,936		\$ 4,500	\$ 12,436		\$ 249	\$ -	\$ 12,684
25	Fire Station Fund	\$ 5,027	\$ 5,090		\$ -	\$ 5,090		\$ 102	\$ -	\$ 5,192
26	Fire Equipment fund	\$ 120,310	\$ 59,593	\$ 30,000	\$ 26,300	\$ 63,294		\$ 1,266	\$ 30,000	\$ 94,559
27	Sidewalk	\$ 95,252	\$ 106,566	\$ 10,000	\$ -	\$ 116,566		\$ 2,331	\$ -	\$ 118,897
28	Long Term Facility Study	\$ 549	\$ 2		\$ -	\$ 2		\$ 0	\$ -	\$ 2
29	Town Manager Vehicle Fund	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
30	Bank Strand Renovation Fund	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
31	Communications Study Fund	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
33	Citizens Assistance fund	\$ 7,115	\$ 7,204		\$ -	\$ 7,204		\$ 144	\$ -	\$ 7,348
34	WCTU Fountain	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
35	Corridor Tree	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
36	Alura Grant	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
37	Main St Flags	\$ -	\$ -		\$ -	\$ -		\$ -	\$ 500	\$ 500
38	School Leaseland	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
39	Gospel Leaseland	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
40	Recreation Scholarships	\$ 1,634	\$ 116		\$ -	\$ 116	\$ 200	\$ 2	\$ -	\$ 319
41	DPW- Bridge	\$ 531,977	\$ 568,723	\$ 100,000	\$ 190,917	\$ 477,806		\$ 9,556	\$ 150,000	\$ 637,362
42	DPW - Paving	\$ 160,762	\$ 208,216	\$ 75,000	\$ 19,151	\$ 264,065		\$ 5,281	\$ 75,000	\$ 344,347
43	Building & Grounds Equipment	\$ 33,857	\$ 34,280	\$ -	\$ -	\$ 34,280		\$ 686	\$ 2,000	\$ 36,965
44	Communications Construction	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
45	Records Restoration	\$ 65,486	\$ 47,924	\$ 5,000	\$ 16,366	\$ 36,558		\$ 731	\$ 5,000	\$ 42,290
46	Generator	\$ 35,940	\$ 1,718	\$ 15,000	\$ -	\$ 16,718		\$ 334	\$ 15,000	\$ 32,053
47	Public Safety Facility	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
48	Climate Emergency	\$ 40,163	\$ 40,664		\$ -	\$ 40,664		\$ 813	\$ -	\$ 41,478
49	ARPA (American Rescue Plan)	\$ 509,519	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
50	Unanticipated Expense/Emergency Reserve	\$ 750,000	\$ 759,361		\$ -	\$ 759,361		\$ 15,187	\$ -	\$ 774,548
51	Operational Performance & Development	\$ 110,000	\$ 111,373		\$ -	\$ 111,373		\$ 2,227	\$ -	\$ 113,600
52	Emerald Ash Borer Response	\$ -	\$ 11,992		\$ -	\$ 11,992		\$ 240	\$ -	\$ 12,232
53	Kids Bridge-Huntly Meadow	\$ -	\$ -		\$ 35,000	\$ (35,000)	\$ 35,355	\$ -	\$ -	\$ 355
TBD	Culvert Repair & Replacement Fund	\$ -	\$ -		\$ -	\$ -		\$ -	\$ 150,000	\$ 150,000
TBD	Roadway & Pedestrian Safety Fund	\$ -	\$ -		\$ -	\$ -		\$ -	\$ 10,000	\$ 10,000
<b>Total Designated Funds</b>		<b>\$ 3,879,441</b>	<b>\$ 3,178,008</b>	<b>\$ 522,000</b>	<b>\$ 1,127,395</b>	<b>\$ 2,572,613</b>	<b>\$ 36,105</b>	<b>\$ 52,152</b>	<b>\$ 1,055,000</b>	<b>\$ 3,715,870</b>

## Norwich Trust Funds

<u>Balances</u>	<u>July 1, 2022</u>	<u>June 30, 2023</u>
Perpetual Care Funds	\$ 105,668.68	\$ 105,968.96
Sales of Cemetery Lots Funds	55,846.93	65,081.31
Union Village Cemetery Perpetual Care Funds	36,495.24	36,495.24
Leaseland Funds	1,160.18	1,182.42
<b>Total</b>	<b>\$ 199,171.03</b>	<b>\$ 208,727.93</b>

### RECONCILIATION STATEMENT

<b>Balance - July 1, 2022</b>		<b>\$ 199,171.03</b>
Income:		
Interest on Cemetery Trust Funds	3,534.34	
Cemetery Lots Sold during the year	8,500.00	
Sub-total		12,034.34
Payments:		
Refunds of Lots previously purchased	-	
Norwich Cemetery Comm - Perp Care Interest	2,477.44	
Sub-total		<u>(2,477.44)</u>
<b>Balance - June 30, 2023</b>		<b>\$ 208,727.93</b>

### DEPOSITS / INVESTMENTS

Perpetual Care, Savings Account, Mascoma Bank	\$ 400.32
Sale of Lots, Savings Account, Mascoma Bank	4,352.34
Perpetual Care, 6-mth CD, Mascoma Bank 4.402%-12/28/23	142,063.88
Sale of Lots, 6-mth CD, Mascoma Bank 4.402%-12/28/2023	56,753.98
Sale of Lots, 6-mth CD, Mascoma Bank 4.402%-12/28/2023	3,974.99
Leaseland Funds, 6-mth CD, Mascoma Bank 4.402%-12/28/23	1,182.42
	<u>\$ 208,727.93</u>

*Cheryl A. Lindberg, Pamela Smith, Doug Wilberding – Trustees*

## **Treasurer's Report**

The Town Treasurer's statutory duties include: paying orders authorized by the Selectboard, School Board and Cemetery Commissioners; investing moneys with the approval of the legislative body; appointing an Assistant Treasurer; and being a member of the Board of Abatement. Historically, the Treasurer served automatically as a member of the Norwich (NFC) and Dresden Finance Committees (DFC). When the Finance Committee became an appointed Selectboard committee, the Treasurer continued to be a member until the Selectboard and School Board agreed to the current selection process. In January of FY21, four Norwich Finance Committee members resigned due to a lack of guidance from the Selectboard. Two members remained and a third was appointed later. In 2023 a fourth member was appointed, but there are not enough to hold official meetings. Therefore, there is no NFC or DFC and, in my opinion, this is a great loss to the voters. No longer do the School budgets get opined on by an independent voice.

The FY2023 audit report was completed on a timely basis and reported four Material and Significant Deficiencies to the Selectboard. The FY2022 audit disclosed seven Material and Significant Deficiencies to the Selectboard. While there was a drop of three deficiencies, the ones reported for FY2023 are basic accounting procedures that should be part of any professional job. The temporary financial support contracted for and paid by the Town was certainly not at the level to which our Town is accustomed. My working relationship with the new Finance Director hired in August 2023 gives me confidence that these deficiencies will be rectified and I look forward to continued improvements. I have offered my expertise to find solutions to the audit deficiencies.

During the past year, I attended by Zoom and in person most Selectboard meetings. I attended Vermont GFOA educational conferences virtually and in person. As of June 2023, I was re-elected Treasurer of the Vermont Government Finance Officers Association Board (GFOA). I continue to serve as one of three Vermont representatives to the New England States GFOA Board and attend the training workshops. NESGFOA will host its annual conference in Connecticut in September 2024. I was re-elected Treasurer of the Dresden School District in March 2023.

As always, I would like to express my appreciation to those elected officials that serve our Town. I encourage all residents of Norwich to stay involved in our Town and School governments and to fill vacant positions because the more elected officials we eliminate, the less choices of leadership the residents will have to local government.

*Cheryl A. Lindberg, Treasurer*

**Independent Auditor's Report**

**TOWN OF NORWICH, VERMONT**

**AUDIT REPORT**

**JUNE 30, 2023**

TOWN OF NORWICH, VERMONT  
 AUDIT REPORT  
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# Sullivan, Powers & Co., P.C.

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VT Lic. #92-000180

## Independent Auditor's Report

Selectboard  
Town of Norwich, Vermont  
300 Main Street  
P.O. Box 376  
Norwich, VT 05055

### ***Report on the Audit of the Financial Statements***

#### ***Qualified and Unmodified Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Norwich, Vermont as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Norwich, Vermont's basic financial statements as listed in the Table of Contents.

#### ***Summary of Opinions***

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
General Fund	Qualified
ARPA Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

#### ***Qualified Opinions on the Governmental Activities and General Fund***

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the Town of Norwich, Vermont, as of June 30, 2023, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Unmodified Opinions on the ARPA Fund and the Aggregate Remaining Fund Information***

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the ARPA Fund and the aggregate remaining fund information of the Town of Norwich, Vermont, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in “Government Auditing Standards”, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Norwich, Vermont, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

***Matter Giving Rise to the Qualified Opinions on the Governmental Activities and the General Fund***

We did not audit the solid waste revenues because of inadequacies in the Town’s controls over solid waste receipts during the year. We were unable to obtain sufficient appropriate audit evidence about the completeness of the solid waste revenues in the accompanying Statement of Activities and Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund (stated at \$179,144) by other auditing procedures.

***Change in Accounting Principles***

As described in Note I.F. to the financial statements, effective June 30, 2023, the Town implemented GASB Statement No. 96, “Subscription-Based Information Technology Arrangements”.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Norwich, Vermont's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and "Government Auditing Standards" will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and "Government Auditing Standards", we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Norwich, Vermont's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Norwich, Vermont's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Management has omitted Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on Schedule 1, the Schedule of Proportionate Share of the Net Pension Liability on Schedule 2 and the Schedule of Contributions on Schedule 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by “Government Auditing Standards”***

In accordance with “Government Auditing Standards”, we have also issued our report dated December 14, 2023 on our consideration of the Town of Norwich, Vermont’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Norwich, Vermont’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with “Government Auditing Standards” in considering the Town of Norwich, Vermont’s internal control over financial reporting and compliance.

*Sullivan, Powers & Co.*

December 14, 2023  
Montpelier, Vermont  
VT Lic. #92-000180

TOWN OF NORWICH, VERMONT  
STATEMENT OF NET POSITION  
JUNE 30, 2023

	Governmental Activities
<u>ASSETS</u>	
Cash	\$ 3,172,275
Investments	2,230,128
Receivables	245,764
Prepaid Expenses	78,356
Inventory	73,881
Deposit on Fire Truck	260,455
Capital Assets:	
Land	653,559
Art	11,140
Construction in Progress	905,426
Other Capital Assets, (Net of Accumulated Depreciation)	5,990,168
Total Assets	13,621,152
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred Outflows of Resources Related to the Town's Participation in VMERS	406,091
Total Deferred Outflows of Resources	406,091
<u>LIABILITIES</u>	
Accounts Payable	267,844
Accrued Payroll and Benefits Payable	71,845
Unearned Revenue	33,238
Due to Fiduciary Fund	7,204
Accrued Interest Payable	9,094
Noncurrent Liabilities:	
Due within One Year	135,640
Due in More than One Year	2,242,506
Total Liabilities	2,767,371
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Prepaid Property Taxes	16
Deferred Inflows of Resources Related to the Town's Participation in VMERS	139,470
Total Deferred Inflows of Resources	139,486
<u>NET POSITION</u>	
Net Investment in Capital Assets	6,222,373
Restricted:	
Non-Expendable:	
Trustees of Public Funds	142,464
Expendable:	
Trustees of Public Funds	66,264
Other	143,576
Unrestricted	4,545,709
Total Net Position	\$ 11,120,386

The accompanying notes are an integral part of this financial statement.

TOWN OF NORWICH, VERMONT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023

	Program Revenues				Net (Expense) Revenue and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs:					
Primary Government:					
Governmental Activities:					
General Government	\$ 1,831,641	\$ 84,688	\$ 16,835	\$ 0	\$ (1,730,118)
Public Safety	1,077,294	2,638	16,162	10,400	(1,048,094)
Highways and Streets	1,497,771	0	222,488	429,940	(845,343)
Culture and Recreation	500,192	98,603	4,275	0	(397,314)
Solid Waste	229,463	179,144	0	0	(50,319)
Cemetery	34,630	9,820	5,881	0	(18,929)
Interest on Long-term Debt	50,497	0	0	0	(50,497)
<b>Total Primary Government</b>	<b>\$ 5,221,488</b>	<b>\$ 374,893</b>	<b>\$ 265,641</b>	<b>\$ 440,340</b>	<b>(4,140,614)</b>
General Revenues:					
Property Taxes					4,633,849
Penalties and Interest on Delinquent Taxes					37,715
General State Grants					248,891
ARPA Funds					1,019,279
Unrestricted Investment Earnings					69,826
Insurance Proceeds					4,158
Other Revenues					3,019
<b>Total General Revenues</b>					<b>6,016,737</b>
Change in Net Position					1,876,123
Net Position - July 1, 2022					9,244,263
Net Position - June 30, 2023					<b>\$ 11,120,386</b>

The accompanying notes are an integral part of this financial statement.

TOWN OF NORWICH, VERMONT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023

	General Fund	ARPA Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash	\$ 3,097,322	\$ 0	\$ 74,953	\$ 3,172,275
Investments	2,007,643	0	222,485	2,230,128
Receivables	245,764	0	0	245,764
Due from Other Funds	0	0	2,057,106	2,057,106
Prepaid Items	78,356	0	0	78,356
Inventory	73,881	0	0	73,881
Deposit on Fire Truck	0	0	260,455	260,455
Total Assets	<u>\$ 5,502,966</u>	<u>\$ 0</u>	<u>\$ 2,614,999</u>	<u>\$ 8,117,965</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 256,929	\$ 0	\$ 10,915	\$ 267,844
Accrued Payroll and Benefits Payable	71,845	0	0	71,845
Due to Other Funds	2,064,310	0	0	2,064,310
Unearned Revenue	33,238	0	0	33,238
Total Liabilities	<u>2,426,322</u>	<u>0</u>	<u>10,915</u>	<u>2,437,237</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Prepaid Property Taxes	16	0	0	16
Unavailable Property Taxes, Penalties and Interest	97,223	0	0	97,223
Unavailable Grants	58,800	0	0	58,800
Total Deferred Inflows of Resources	<u>156,039</u>	<u>0</u>	<u>0</u>	<u>156,039</u>
<u>FUND BALANCES</u>				
Nonspendable	152,237	0	402,919	555,156
Restricted	0	0	209,840	209,840
Committed	354,336	0	1,991,325	2,345,661
Unassigned	2,414,032	0	0	2,414,032
Total Fund Balances	<u>2,920,605</u>	<u>0</u>	<u>2,604,084</u>	<u>5,524,689</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,502,966</u>	<u>\$ 0</u>	<u>\$ 2,614,999</u>	

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:

Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.	7,560,293
Other Assets are not Available to Pay for Current-Period Expenditures, and, Therefore, are Deferred in the Funds.	156,023
Long-term and Accrued Liabilities, Including Bonds Payable and the Net Pension Liability, are not Due or Payable in the Current Period and, Therefore, are not Reported in the Funds.	(2,387,240)
Deferred Outflows and Inflows of Resources related to the Town's Participation in VMERS are applicable to Future Periods and, Therefore, are not Reported in the Funds.	<u>266,621</u>
Net Position of Governmental Activities	<u>\$ 11,120,386</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF NORWICH, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	ARPA Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Property Taxes	\$ 4,619,626	\$ 0	\$ 0	\$ 4,619,626
Penalties and Interest on Delinquent Taxes	37,715	0	0	37,715
Intergovernmental	876,316	1,019,279	25,663	1,921,258
Charges for Services	312,784	0	9,820	322,604
Permits, Licenses and Fees	41,469	0	8,418	49,887
Fines and Forfeits	2,402	0	0	2,402
Investment Income	39,898	0	29,928	69,826
Donations	0	0	9,356	9,356
Other	3,019	0	0	3,019
<b>Total Revenues</b>	<b>5,933,229</b>	<b>1,019,279</b>	<b>83,185</b>	<b>7,035,693</b>
<b>Expenditures:</b>				
General Government	1,770,764	0	27,831	1,798,595
Public Safety	960,434	0	3,110	963,544
Highways and Streets	1,064,227	0	7,239	1,071,466
Culture and Recreation	487,491	0	929	488,420
Solid Waste	228,505	0	0	228,505
Cemetery	0	0	34,630	34,630
Capital Outlay:				
Public Safety	0	0	190,697	190,697
Highways and Streets	734,260	0	203,281	937,541
Debt Service:				
Principal	122,500	0	0	122,500
Interest	51,095	0	0	51,095
<b>Total Expenditures</b>	<b>5,419,276</b>	<b>0</b>	<b>467,717</b>	<b>5,886,993</b>
Excess/(Deficiency) of Revenues Over Expenditures	513,953	1,019,279	(384,532)	1,148,700
<b>Other Financing Sources/(Uses):</b>				
Insurance Proceeds	4,158	0	0	4,158
Transfers In	1,023,454	0	413,814	1,437,268
Transfers Out	(411,337)	(1,019,279)	(6,652)	(1,437,268)
<b>Total Other Financing Sources/(Uses)</b>	<b>616,275</b>	<b>(1,019,279)</b>	<b>407,162</b>	<b>4,158</b>
Net Change in Fund Balances	1,130,228	0	22,630	1,152,858
Fund Balances - July 1, 2022	1,790,377	0	2,581,454	4,371,831
Fund Balances - June 30, 2023	\$ 2,920,605	\$ 0	\$ 2,604,084	\$ 5,524,689

The accompanying notes are an integral part of this financial statement.



TOWN OF NORWICH, VERMONT  
 RECONCILIATION OF THE STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES OF  
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2023

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total government funds (Exhibit D)	\$	1,152,858
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$1,128,238) is allocated over their estimated useful lives and reported as depreciation expense (\$459,809). This is the amount by which depreciation exceeded capital outlays in the current period.		668,429
The net effect of various transactions involving capital assets (i.e., sales and losses on disposal of assets) is to reduce net position.		(58,640)
The issuance of long-term debt (\$-0-) (e.g., bonds, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt (\$122,500) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		122,500
Governmental funds report employer pension contributions as expenditures (\$88,330). However, in the statement of activities, the cost of pension benefits earned net of employee contributions (\$154,007) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense.		(65,677)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This amount is the net difference in the treatment of these items from the previous year.		57,760
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount is the net difference in the treatment of these items from the previous year.		<u>(1,107)</u>
Change in net position of governmental activities (Exhibit B)	\$	<u><u>1,876,123</u></u>

The accompanying notes are an integral part of this financial statement.

TOWN OF NORWICH, VERMONT  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2023

	Private-Purpose Trust Fund	Custodial Fund
	Citizen Assistance Fund	Education Tax Fund
<u>ASSETS</u>		
Due from Other Funds	\$ <u>7,204</u>	\$ <u>0</u>
Total Assets	<u>7,204</u>	<u>0</u>
<u>LIABILITIES</u>		
Total Liabilities	<u>0</u>	<u>0</u>
<u>NET POSITION</u>		
Restricted	<u>7,204</u>	<u>0</u>
Total Net Position	\$ <u><u>7,204</u></u>	\$ <u><u>0</u></u>

The accompanying notes are an integral part of this financial statement.

TOWN OF NORWICH, VERMONT  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Private-Purpose Trust Fund	
	<u>Citizen Assistance Fund</u>	<u>Custodial Fund Education Tax Fund</u>
Additions:		
Education Taxes Collected for Other Governments	\$ 0	\$ 13,159,712
Investment Income	<u>89</u>	<u>0</u>
Total Additions	<u>89</u>	<u>13,159,712</u>
Deductions:		
Education Taxes Distributed to Other Governments	<u>0</u>	<u>13,159,712</u>
Total Deductions	<u>0</u>	<u>13,159,712</u>
Change in Net Position	89	0
Net Position - July 1, 2022	<u>7,115</u>	<u>0</u>
Net Position - June 30, 2023	<u>\$ 7,204</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF NORWICH, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

The Town of Norwich, Vermont, (herein the "Town") operates under a Selectboard form of government and provides the following services: public safety, highways and streets, culture and recreation, waste disposal, community/economic development, health and social services, public improvements, planning and zoning and general administrative services.

## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted by the Town of Norwich, Vermont (the "Town") conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

### **A. The Financial Reporting Entity**

This report includes all of the activity of the Town of Norwich, Vermont. The financial reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Town.

### **B. Basis of Presentation**

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole and present a longer-term view of the Town's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Town and present a shorter-term view of how operations were financed and what remains available for future spending.

TOWN OF NORWICH, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Town. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular program or function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Town reports on the following major governmental funds:

General Fund – This is the Town's main operating fund. It accounts for all financial resources of the Town except those accounted for in another fund.

ARPA Fund – This fund accounts for the resources from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program used to support the Town's response to and recovery from the COVID-19 public health emergency.

Additionally, the Town reports the following fund types:

Private-Purpose Trust Fund – This fund is used to report trust arrangements under which resources are to be used for the benefit of individuals and organizations. All investment earnings, and in some cases, the principal of these funds may be used to support these activities.

Custodial Fund – This fund is used to report resources held by the Town in a purely custodial capacity for other governments, private organizations or individuals.

TOWN OF NORWICH, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

**C. Measurement Focus**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Equity (i.e., total net position) is segregated into net investment in capital assets; restricted net position; and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally reported on their balance sheets. Their reported fund balances (net current position) are considered a measure of available spendable resources, and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

**D. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when they are earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers all revenues reported in governmental funds to be available if the revenues are collected within sixty (60) days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

TOWN OF NORWICH, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt, acquisitions under financed purchases and sales of capital assets are reported as other financing sources.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

Recognition of revenues on funds received in connection with loan programs are recognized when loans are awarded and expenses incurred in excess of current grants and program income. An offsetting deferred inflows of resources is recognized for all loans receivable. Loan repayment revenue is recognized as the loans are repaid.

**E. Use of Estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows and inflows of resources and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**F. New Pronouncement – Subscription-Based Information Technology Arrangements**

Effective June 30, 2023, the Town implemented GASB Statement No. 96, "Subscription-Based Information Technology Arrangements". GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. To the extent relevant, the standards for SBITAs are based on the standards established in GASB Statement No. 87, "Leases", as amended. The Town currently has no subscription-based information technology arrangements applicable to this Statement that are material to the financial statements.

**G. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Equity**

**1. Cash**

Cash balances of Town funds are deposited with and invested by the Town Treasurer. The Town considers all short-term investments less than ninety (90) days to be cash equivalents.

Excess cash of individual funds are shown as due from other funds and excess cash withdrawals are shown as due to other funds. Interest income is allocated based on the due from/to other fund balances.

TOWN OF NORWICH, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

**2. Investments**

The Town invests in investments as allowed by State statutes. Investments with readily determinable fair values are reported at fair value. Unrealized gains and losses are included in revenue.

**3. Receivables**

Receivables are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

**4. Due from/to Other Funds**

Activity between funds that are representative of lending/borrowing arrangement that are outstanding at the end of the fiscal year are referred to as “advances to/from other funds.” All other outstanding balances between funds are reported as “due from/to other funds.”

**5. Pensions**

For purposes of measuring the proportionate share of the net pension liability and the related deferred outflows/inflows of resources and pension expense, information about the fiduciary net position of the Vermont Municipal Employees’ Retirement System (VMERS) plan and additions to/deductions from the VMERS’ fiduciary net position have been determined on the same basis as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**6. Inventories, Prepaid Expenses/Items and Deposits**

Inventory quantities are determined by physical count and are valued at the lower of cost or market.

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses/items or deposits.

Reported inventories, prepaid items and deposits of governmental funds in the fund financial statements are offset by a nonspendable fund balance as they are not in spendable form.

**7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, “deferred outflows of resources”, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.



TOWN OF NORWICH, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, “deferred inflows of resources”, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

**8. Capital Assets**

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated acquisition value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets’ lives are not capitalized. Infrastructure assets are reported starting with the fiscal year ended June 30, 2004. The Town has elected to not report major general infrastructure assets retroactively.

Capital assets reported in the government-wide financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

	Capitalization Threshold	Estimated Service Life
Land	\$ 5,000	Not Depreciated
Art	\$ 5,000	Not Depreciated
Buildings and Building Improvements	\$ 5,000	10-50 Years
Vehicles, Machinery, Equipment and Furniture	\$ 5,000	5-20 Years
Infrastructure	\$ 25,000	7-50 Years

Capital assets are not reported in the governmental fund financial statements. Capital outlays in these funds are recorded as expenditures in the year they are incurred.

**9. Compensated Absences**

It is the Town’s policy to permit employees to accumulate earned but unused leave time. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide financial statements. The liability for unused compensated absences is not reported in the governmental fund financial statements. Payments for unused compensated absences are recorded as expenditures in the year they are paid.

TOWN OF NORWICH, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

**10. Long-term Liabilities**

Long-term liabilities include bonds payable, notes payable and other obligations such as compensated absences and the Town's net pension liability. Long-term liabilities are reported in the government-wide financial statements. Governmental fund financial statements do not include any long-term liabilities as those statements use the current financial resources measurement focus and only include current liabilities on their balance sheets.

**11. Fund Equity**

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances of governmental fund financial statements are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

**II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND  
AND GOVERNMENT-WIDE STATEMENTS**

Governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, whereas government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report expenditures (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation as an expense. Further, governmental funds report the proceeds from the sale of capital assets as other financing sources, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report proceeds of long-term debt as other financing sources and principal payments as an expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities, respectively.

TOWN OF NORWICH, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

Pension-related differences arise because governmental funds report the current year's required employer contributions as current period expenditures, whereas government-wide statements report those transactions as deferred outflows of resources. In addition, the accrual for the Town's proportionate share of the net pension liability is recorded in the government-wide financial statements along with the related deferred inflows and outflows of resources.

**III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

The General Fund budget is approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget amendments during the year. The budget presented herein is for the Town's "General Fund" only and does not include the Town Reappraisal Fund, the Affordable Housing Fund, the Climate Emergency Fund, the Unanticipated Expenses and Emergency Reserve Fund, the Operational Performance and Development Fund and the Emerald Ash Borer Response Fund activity that is included with the General Fund, the unbudgeted county tax payment and related funding and unbudgeted transfers.

**B. Excess of Expenditures Over Appropriations**

For the year ended June 30, 2023 expenditures in the General Fund exceeded appropriations by \$460,325. These over-expenditures were funded by excess revenues.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

The Town's cash and investments as of June 30, 2023 consisted of the following:

Cash:

Deposits with Financial Institutions	\$3,171,975
Cash on Hand	<u>300</u>
Total Cash	3,172,275

Investments:

Certificates of Deposit	<u>2,230,128</u>
Total Cash and Investments	<u>\$5,402,403</u>

The Town has six (6) certificates of deposit at Mascoma Bank ranging from \$5,224 to \$2,007,643 with interest rates ranging from 0.25% to 4.64%. All certificates of deposit mature during fiscal year 2024.

TOWN OF NORWICH, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. In accordance with the Town’s investment policy, collateralization using obligations fully guaranteed by the full faith and credit of the State of Vermont and/or the United States Government or an Irrevocable Stand-by Letter of Credit issued by the Federal Home Loan Bank in the Town’s name is required. The following table shows the custodial credit risk of the Town’s cash and certificates of deposit.

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured by FDIC	\$2,257,643	\$2,257,643
Insured by Irrevocable Stand-by Letter of Credit Issued by Federal Home Loan Bank of Boston	<u>3,144,460</u>	<u>3,191,387</u>
Total	<u>\$5,402,103</u>	<u>\$5,449,030</u>

The difference between the book balance and bank balance is due to reconciling items such as deposits in transit and outstanding checks.

The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	\$3,171,975
Investments – Certificates of Deposit	<u>2,230,128</u>
Total	<u>\$5,402,103</u>

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the Town’s investment policy, interest rate risk will be minimized by investing operating funds primarily in shorter term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the Town’s investment portfolio. The Town’s certificates of deposit are not subject to interest rate risk disclosure.

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**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. In accordance with the Town's investment policy, credit risk will be minimized by diversifying the Town's investment portfolio so that the impact of potential losses from any one type of investment will be minimized. The Town's certificates of deposit are not subject to credit risk.

**Concentration of Credit Risk**

Concentration of credit risk is the risk that a large percentage of the Town's investments are held within one security. The Town does not have any limitations on the amount that can be invested in any one issuer. The Town has no investments subject to concentration of credit risk.

**B. Receivables**

Receivables as of June 30, 2023, as reported in the statement of net position, are as follows:

	<u>Governmental Activities</u>
Delinquent Taxes Receivable	\$ 119,741
Penalties and Interest Receivable	25,322
Grants Receivable	60,640
Accounts Receivable	<u>40,061</u>
Total	<u>\$ 245,764</u>

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**C. Capital Assets**

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 653,559	\$ 0	\$ 0	\$ 653,559
Art	11,140	0	0	11,140
Construction in Progress	69,267	836,159	0	905,426
Total Capital Assets, Not Being Depreciated	<u>733,966</u>	<u>836,159</u>	<u>0</u>	<u>1,570,125</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	4,223,831	44,878	0	4,268,709
Vehicles, Machinery, Equipment and Furniture	3,767,362	247,201	400,729	3,613,834
Infrastructure	4,655,437	0	0	4,655,437
Totals	<u>12,646,630</u>	<u>292,079</u>	<u>400,729</u>	<u>12,537,980</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	1,374,818	88,635	0	1,463,453
Vehicles, Machinery, Equipment and Furniture	2,512,234	142,558	342,089	2,312,703
Infrastructure	2,543,040	228,616	0	2,771,656
Totals	<u>6,430,092</u>	<u>459,809</u>	<u>342,089</u>	<u>6,547,812</u>
Total Capital Assets, Being Depreciated	<u>6,216,538</u>	<u>(167,730)</u>	<u>58,640</u>	<u>5,990,168</u>
Governmental Activities Capital Assets, Net	<u>\$ 6,950,504</u>	<u>\$ 668,429</u>	<u>\$ 58,640</u>	<u>\$ 7,560,293</u>

Depreciation was charged as follows:

Governmental Activities:	
General Government	\$ 24,738
Public Safety	86,506
Highways and Streets	340,848
Culture and Recreation	6,759
Solid Waste	<u>958</u>
 Total Depreciation Expense - Governmental Activities	 <u>\$ 459,809</u>

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**D. Interfund Balances and Activity**

The composition of interfund balances as of June 30, 2023 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 2,064,310
Non-Major Governmental Funds	2,057,106	0
Private-Purpose Trust Fund - Citizen Assistance Fund	<u>7,204</u>	<u>0</u>
<b>Total</b>	<b>\$ <u>2,064,310</u></b>	<b>\$ <u>2,064,310</u></b>

Interfund transfers during the year ended June 30, 2023 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Town Reappraisal Fund	\$ 50,000	* Appropriation
General Fund	Emerald Ash Borer Response Fund	10,000	* Appropriation
General Fund	Cemetery Commission Fund	20,000	Appropriation
General Fund	Highway Equipment Fund	40,000	Appropriation
General Fund	Highway Garage Fund	25,000	Appropriation
General Fund	Police Cruiser Fund	35,000	Appropriation
General Fund	General Administration Equipment Fund	15,000	Appropriation
General Fund	Tennis Courts Fund	10,200	Appropriation
General Fund	Police Special Equipment Fund	5,000	Appropriation
General Fund	Fire Equipment Fund	10,000	Appropriation
General Fund	Fire Equipment Fund	21,137	Additional Funding for Fire Equipment from Vermont Department of Health COVID Staffing Grant
General Fund	Fire Apparatus Fund	60,000	Appropriation
General Fund	Sidewalk Fund	10,000	Appropriation
General Fund	DPW Bridge Fund	100,000	Appropriation
General Fund	DPW Paving Fund	45,000	Appropriation
General Fund	Generator Fund	15,000	Appropriation
ARPA Fund	General Fund	1,019,279	Revenue Replacement
Recreation Scholarships Fund	General Fund	2,330	Fund Recreation Programs
Recreation Fund	Emerald Ash Borer Response Fund	1,298	* Funding to Prepare for and Manage the Impacts of the Emerald Ash Borer
Long-term Facility Study Fund	Emerald Ash Borer Response Fund	547	* Funding to Prepare for and Manage the Impacts of the Emerald Ash Borer
Trustees of Public Funds Fund	Cemetery Commission Fund	<u>2,477</u>	Fund Cemetery Expenses
<b>Total</b>		<b>\$ <u>1,497,268</u></b>	

\* The transfers from the General Fund to the Town Reappraisal Fund and the Emerald Ash Borer Response Fund are netted within the General Fund as these funds are consolidated within the General Fund and the transfers from the Recreation Fund and the Long-term Facility Study Fund to the Emerald Ash Borer Response Fund are included with the General Fund in order to comply with GASB Statement No. 54.

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**E. Deferred Outflows of Resources**

Deferred outflows of resources in the governmental activities consists of \$73,335 from the difference between the expected and actual experience, \$158,535 from the net difference between the projected and actual investment earnings on pension plan investments, \$49,923 from changes in assumptions and \$35,968 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$88,330 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is \$406,091.

**F. Unearned Revenue**

Unearned revenue in the governmental activities and General Fund consists of \$33,238 of recreation fees received in advance.

**G. Deferred Inflows of Resources**

Deferred inflows of resources in the governmental activities consists of \$139,470 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). It also includes \$16 of prepaid property taxes. Total deferred inflows of resources in the governmental activities is \$139,486.

Deferred inflows of resources in the General Fund consists of \$97,223 of delinquent property taxes, penalties and interest on those taxes and \$58,800 of grant revenues not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. It also includes \$16 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$156,039.

**H. Long-term Liabilities**

The Town issues general obligation bonds to provide resources for the acquisition and construction of major capital facilities and to refund prior issues. General obligation bonds are direct obligations and pledge the full faith and credit of the Town. New bonds generally are issued as 10 to 20 year bonds.

The Town has notes payable to finance various capital projects through local banks.

The net pension liability is the difference between the total pension liability (the present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries.

The accrual for the Town's share of the net pension liability is recorded in the government-wide financial statements.

It is the policy of the Town to permit employees to accumulate earned but unused benefits. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide financial statements.



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Long-term liabilities outstanding as of June 30, 2023 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Communications Tower, Principal Payments of \$27,500 Payable on November 15 Annually, Interest at 2.823% Payable on May 15 and November 15, Due and Paid November, 2023	\$ 55,000	\$ 0	\$ 27,500	\$ 27,500
Bond Payable, Vermont Municipal Bond Bank, Public Safety Facility, Principal Payments of \$47,000 Payable on November 15 Annually, Interest at 3.99% Payable on May 15 and November 15, Due November, 2047	1,222,000	0	47,000	1,175,000
Note Payable, Mascoma Bank, Town Garage and Public Safety Building, Principal Payments of \$48,000 Plus Interest Payable on August 15 Annually, Interest at 2.95%, Due August, 2024	144,000	0	48,000	96,000
Note Payable, Northfield Savings Bank, Bridge Construction, Principal Payments of \$13,140 Plus Interest Payable on July 1 Annually, Interest at 2.25%, Due July, 2025. The Town Made the July 1, 2022 Payment in June, 2022.	<u>39,420</u>	<u>0</u>	<u>0</u>	<u>39,420</u>
Total	<u>\$1,460,420</u>	<u>\$ 0</u>	<u>\$122,500</u>	<u>\$1,337,920</u>

Changes in long-term liabilities during the year were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
General Obligation Bonds Payable	\$ 1,277,000	\$ 0	\$ 74,500	\$ 1,202,500	\$ 74,500
Notes Payable	183,420	0	48,000	135,420	61,140
Compensated Absences Payable	62,023	1,705	0	63,728	0
Net Pension Liability	<u>580,629</u>	<u>395,869</u>	<u>0</u>	<u>976,498</u>	<u>0</u>
Total Governmental Activities Long-term Liabilities	<u>\$ 2,103,072</u>	<u>\$ 397,574</u>	<u>\$ 122,500</u>	<u>\$ 2,378,146</u>	<u>\$ 135,640</u>

TOWN OF NORWICH, VERMONT  
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Compensated absences and required contributions to the pension plans are paid by the applicable fund where the employee is charged.

The change in the net pension liability is allocated to the function where the employee is charged.

Debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2024	\$ 135,640	\$ 75,975
2025	108,140	45,029
2026	60,140	41,964
2027	47,000	40,244
2028	47,000	38,766
2029-2033	235,000	170,183
2034-2038	235,000	128,115
2039-2043	235,000	79,315
2044-2048	235,000	26,440
Total	<u>\$ 1,337,920</u>	<u>\$ 646,031</u>

**I. Fund Balances**

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard’s intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

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Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Town does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Town does not have any minimum fund balance policies.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town’s policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are nonspendable as follows:

Major Funds

General Fund:	
Nonspendable Prepaid Items	\$ 78,356
Nonspendable Inventories	<u>73,881</u>
Total General Fund	<u>152,237</u>

Non-Major Funds

Capital Projects Funds:	
Deposit on Fire Truck	260,455
Permanent Fund:	
Nonspendable for Perpetual Care	<u>142,464</u>
Total Non-Major Funds	<u>402,919</u>
Total Nonspendable Fund Balances	<u>\$555,156</u>

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The fund balances in the following funds are restricted as follows:

Non-Major Funds

Special Revenue Funds:

Restricted for Conservation Commission Expenses by Donations (Source of Revenue is Donations)	\$ 4,715
Restricted for Kids Bridge Project by Donations (Source of Revenue is Donations)	13,265
Restricted for Recreation Facilities Expenses by Donations (Source of Revenue is Donations)	60,610
Restricted for Land Management Council Expenses by Donations (Source of Revenue is Donations)	16,936
Restricted for Recreation Scholarship Expenses by Donations (Source of Revenue is Donations)	116
Restricted for Granite Bench Expenses by Donations (Source of Revenue is Donations)	10
Restricted for Records Restoration Expenses by Statute (Source of Revenue is Recording Fees)	<u>47,924</u>
Total Special Revenue Funds	<u>143,576</u>

Permanent Fund:

Restricted for Trustees of Public Funds Fund Expenses by Sale of Lots and Donations (Source of Revenue is Cemetery Lot Sales and Donations)	<u>66,264</u>
Total Restricted Fund Balances	<u>\$209,840</u>

The fund balances in the following funds are committed as follows:

Major Funds

General Fund:

Committed for Town Reappraisal Fund Expenses by the Voters	\$ 143,239
Committed for Affordable Housing Fund Expenses by the Voters	47,068
Committed for Climate Emergency Fund Expenses by the Voters	40,664
Committed for Operational Performance and Development Fund Expenses by the Voters	111,373
Committed for Emerald Ash Borer Response Fund Expenses by the Voters	<u>11,992</u>
Total General Fund	<u>354,336</u>

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Non-Major Funds

Special Revenue Funds:

Committed for Cemetery Commission Expenses by the Voters	\$ <u>77,795</u>
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Capital Projects Funds:

Committed for Highway Equipment Expenditures by the Voters	150,449
Committed for Highway Garage Expenditures by the Voters	77,759
Committed for Solid Waste Equipment Expenditures by the Voters	34,614
Committed for Police Station Expenditures by the Voters	14,403
Committed for Police Cruiser Expenditures by the Voters	26,438
Committed for Tracy Hall Expenditures by the Voters	65,790
Committed for General Administration Equipment Expenditures by the Voters	105,894
Committed for Recreation Expenditures by the Voters	5
Committed for Tennis Courts Expenditures by the Voters	33,719
Committed for Police Special Equipment Expenditures by the Voters	13,194
Committed for Fire Station Expenditures by the Voters	5,090
Committed for Fire Equipment Expenditures by the Voters	59,593
Committed for Fire Apparatus Expenditures by the Voters	407,077
Committed for Sidewalk Expenditures by the Voters	106,566
Committed for Long-term Facility Study Expenditures by the Voters	2
Committed for DPW Bridge Expenditures by the Voters	568,723
Committed for DPW Paving Expenditures by the Voters	208,216
Committed for Buildings & Grounds Expenditures by the Voters	34,280
Committed for Generator Expenditures by the Voters	<u>1,718</u>

Total Capital Projects Funds	<u>1,913,530</u>
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Total Non-Major Funds	<u>1,991,325</u>
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Total Committed Fund Balances	<u>\$2,345,661</u>
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The General Fund unassigned fund balance includes \$759,361 for unanticipated expenses and emergency reserves as approved by the voters.

TOWN OF NORWICH, VERMONT  
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**J. Restricted Net Position**

The restricted net position of the Town as of June 30, 2023 consisted of the following:

Governmental Activities:

Restricted for Trustees of Public Funds Fund Expenses by Sale of Lots and Donations	\$208,728
Restricted for Conservation Commission Expenses by Donations	4,715
Restricted for Kids Bridge Project by Donations	13,265
Restricted for Recreation Facilities Expenses by Donations	60,610
Restricted for Land Management Council Expenses by Donations	16,936
Restricted for Recreation Scholarship Expenses by Donations	116
Restricted for Granite Bench Expenses by Donations	10
Restricted for Records Restoration Expenses by Statute	<u>47,924</u>
Total Governmental Activities	<u>\$352,304</u>

**V. OTHER INFORMATION**

**A. Pension Plan**

**Defined Benefit Plan**

**The Vermont Municipal Employees’ Retirement System (VMERS)**

**Plan Description**

The Vermont Municipal Employees’ Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution’s operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. As of June 30, 2022, the measurement date selected by the State of Vermont, the retirement system consisted of 359 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

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The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives—one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

As of June 30, 2022, the measurement date selected by the State of Vermont, VMERS was funded at 73.60% and had a plan fiduciary net position of \$845,979,471 and a total pension liability of \$1,149,351,427 resulting in a net position liability of \$303,371,956. As of June 30, 2023, the Town’s proportionate share of this was 0.3219% resulting in a net pension liability of \$976,498. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined. The Town’s proportion of 0.3219% was a decrease of 0.0726 from its proportion measured as of the prior year.

For the year ended June 30, 2023, the Town recognized pension expense of \$154,007.

As of June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 73,335	\$ 0
Net difference between projected and actual investment earnings on pension plan investments	158,535	0
Changes in assumptions	49,923	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	35,968	139,470
Town's required employer contributions made subsequent to the measurement date	88,330	0
	\$ 406,091	\$ 139,470

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The deferred outflows of resources resulting from the Town’s required employer contributions made subsequent to the measurement date in the amount of \$88,330 will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	
2024	\$ 58,389
2025	38,199
2026	8,856
2027	<u>72,847</u>
Total	<u>\$178,291</u>

**Summary of System Provisions**

Membership – Full time employees of participating municipalities. Municipalities can elect coverage under Groups A, B, C or D provisions. The Town elected coverage under Groups B and C.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group A – Average annual compensation during highest five (5) consecutive years. Groups B and C – Average annual compensation during highest three (3) consecutive years. Group D – Average annual compensation during highest two (2) consecutive years.

Service Retirement Allowance:

Eligibility – Group A – The earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – The earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service. Groups C and D – Age 55 with five (5) years of service.

Amount – Group A – 1.4% of AFC times service. Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC. Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC. Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC.

Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The previous amounts include the portion of the allowance provided by member contributions.



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Early Retirement Allowance:

Eligibility – Age 55 with five (5) years of service for Groups A and B. Age 50 with twenty (20) years of service for Group D.

Amount – Normal retirement allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Groups A and B members, and payable without reduction to Group D members.

Vested Retirement Allowance:

Eligibility – Five (5) years of service.

Amount – Allowance beginning at Normal Retirement Age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments”.

Disability Retirement Allowance:

Eligibility – Five (5) years of service and disability as determined by Retirement Board.

Amount – Immediate allowance based on AFC and service to date of disability; children’s benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

Death Benefit:

Eligibility – Death after five (5) years of service.

Amount – For Groups A, B and C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor(s) benefit under disability allowance computed as of date of death. For Group D, 70% of the unreduced accrued benefit plus children’s benefit.

Post-Retirement Adjustments – Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 2% for Group A and 3% for Groups B, C and D.

Optional Benefit and Death after Retirement – For Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.

Refund of Contributions – Upon termination, if the member so elects or if no other benefit is payable, the member’s accumulated contributions with interest are refunded.

Member Contribution Rates – Group A – 3.25%. Group B – 5.625%. Group C – 10.75%. Group D – 12.10%.

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Employer Contribution Rates – Group A – 4.75%. Group B – 6.25%. Group C – 8.00%. Group D – 10.60%.

Retirement Stipend – \$25 per month payable at the option of the Board of Trustees.

**Significant Actuarial Assumptions and Methods**

Investment Rate of Return: 7.00%, net of pension plan investment expenses, including inflation.

Inflation: 2.30% per year.

Salary increases: Varying service-based rates from 0-10 years of service, then a single rate of 4.50% (includes assumed inflation rate of 2.30%) for all subsequent years.

Cost-of-Living Adjustments: 1.10% for Group A members and 1.20% for Groups B, C and D members. The January 1, 2022 COLA was 2.00% for Group A members and 2.30% for Groups B, C and D members. The January 1, 2023 COLA was 2.00% for Group A members and 3.00% for Groups B, C and D members.

**Mortality:**

Pre-Retirement: Groups A, B and C – 40% PubG-2010 General Employee Amount-Weighted below-median and 60% of PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2019. Group D – PubG-2010 General Employee Amount-Weighted above-median, with generational projection using scale MP-2019.

Healthy Post-Retirement – Retirees: Groups A, B and C – 104% of 40% PubG-2010 General Healthy Retiree Amount-Weighted below-median and 60% of PubG-2010 General Healthy Retiree Amount-Weighted, with generational projection using scale MP-2019. Group D – PubG-2010 General Healthy Retiree Amount-Weighted, with generational projection using scale MP-2019.

Healthy Post-Retirement – Beneficiaries: Groups A, B and C – 70% Pub-2010 Contingent Survivor Amount-Weighted below-median and 30% of Pub-2010 Contingent Survivor Amount-Weighted, with generational projection using scale MP-2019. Group D – Pub-2010 Contingent Survivor Amount-Weighted, with generational projection using scale MP-2019.

Disabled Post-Retirement: All Groups – PubNS-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table with generational projection using scale MP-2019.

Spouse's Age: Females three years younger than males.

Actuarial Cost Method: Entry Age Actuarial Cost Method. Entry age is the age at date of employment or, if date is unknown, current age minus years of service. Normal Cost and Actuarial Accrued Liability are calculated on an individual basis and are allocated by salary, with Normal Cost determined using the plan of benefits applicable to each participant.

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Assets: The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an “actuarial value of assets” that differs from market value to gradually reflect year-to-year changes in the market value of assets in determine the contribution requirements.

Long-term Expected Rate of Return:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Passive Global Equities	24%	4.30%
Active Global Equities	5%	4.30%
Large Cap US Equities	4%	3.25%
Small/Mid Cap US Equities	3%	3.75%
Non-US Developed Market Equities	7%	5.00%
Private Equity	10%	6.50%
Emerging Market Debt	4%	3.50%
Private & Alternate Credit	10%	4.75%
Non-Core Real Estate	4%	6.00%
Core Fixed Income	19%	0.00%
Core Real Estate	3%	3.50%
US TIPS	3%	(0.50)%
Infrastructure/Farmland	4%	4.25%

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members). The Board voted to authorize employer contribution rate increases of 0.50% each year for a period of four years beginning July 1, 2022. In 2022, the Legislature passed H.740, which effectively split the Board-authorized increases evenly between members and employers by including an increase in the employee rate of 0.25% for each group for four years, beginning July 1, 2022. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plans’ Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF NORWICH, VERMONT  
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The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%):

<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$1,463,239	\$976,498	\$576,133

**Additional Information**

Additional information regarding the State of Vermont Municipal Employees' Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.

**B. Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and ratesetting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

The Town is also a member of the Vermont League of Cities and Towns Employment Resource and Benefits Trust. The Trust is a nonprofit corporation formed to provide unemployment coverage and other employment benefits for Vermont municipalities and is owned by the participating members. The agreement does not permit the Trust to make additional assessments to its members. The Town has only elected unemployment coverage with the Trust.

**C. Property Taxes**

The Town is responsible for assessing and collecting its own property taxes, as well as education taxes for the State of Vermont. Property taxes are assessed based on property valuations as of April 1, the voter approved budgets and the State education property tax liability. Property taxes are collected two (2) times per year. During the tax year ended June 30, 2023, property taxes became due and payable on August 12, 2022 and February 10, 2023. The penalty rate is eight percent (8%) after the February 10 payment. Interest is charged at one percent (1%) per month for the first three months and one and a half percent (1-1/2%) per month for each month thereafter. The tax rates for 2023 were as follows:

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	<u>Homestead</u>	<u>Non-Homestead</u>
Town	.5916	.5916
County Tax	.0077	.0077
Voted Exemptions	.0024	.0024
Education	<u>1.9178</u>	<u>1.7372</u>
Total	<u>2.5195</u>	<u>2.3389</u>

**D. Commitments and Contingencies**

The Town participates in a number of federally assisted and state grant programs that are subject to audits by the grantors or their representatives. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

The Town has an agreement with the Norwich School District to use a portion the Marion Cross School property for their recreation department. The agreement has a term of ten (10) years and will automatically renew for two consecutive five (5) year terms unless terminated by either party. The initial term expires on June 30, 2032. The agreement requires annual payments of \$15,730 for the first five (5) years for the added costs to the School District for the custodial, maintenance and security services incurred as a result of the extensive access provided to the Town. The Town and School District will mutually agree on an annual payment for the following five (5) years using the same cost methodology used to determine the payment for the initial period.

# Sullivan, Powers & Co., P.C.

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## Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"

Selectboard  
Town of Norwich, Vermont  
300 Main Street  
P.O. Box 376  
Norwich, VT 05055

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Norwich, Vermont as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Norwich, Vermont's basic financial statements and have issued our report thereon dated December 14, 2023. Our opinion on the governmental activities and the General Fund was qualified because of because of the inadequacies in the Town's controls over solid waste receipts.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Town of Norwich, Vermont's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Norwich, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Norwich, Vermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Deficiencies in Internal Control, we identified certain deficiencies that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town of Norwich, Vermont's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2023-001 and 2023-002 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2023-003 and 2023-004 to be significant deficiencies.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Town of Norwich, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

### ***Town of Norwich, Vermont's Response to Findings***

"Government Auditing Standards" requires the auditor to perform limited procedures on the Town of Norwich, Vermont's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Deficiencies in Internal Control. The Town of Norwich, Vermont's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Norwich, Vermont's internal control or on compliance. This report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Norwich, Vermont's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Sullivan, Powers & Co.*

December 14, 2023  
Montpelier, Vermont  
VT Lic. #92-000180

TOWN OF NORWICH, VERMONT  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2023

Financial Statement Findings:

Deficiencies in Internal Control:

Material Weaknesses:

2023-001 Transfer Station Revenues

*Criteria:*

Internal controls over transfer station revenues should be in place so that no individual can both perpetrate and conceal errors or irregularities.

*Condition:*

The Town does not have adequate internal controls in place over transfer station revenues. Therefore, the Town cannot be sure that all of the cash collected is being handed over to them by the transfer station employees.

*Cause:*

Unknown.

*Effect:*

The collections at the transfer station are subject to misappropriation.

*Recommendation:*

Our primary recommendation is that the Town consider selling transfer station coupons off-site at the Town Treasurer's office and/or at local businesses. If sales take place at the transfer station, we recommend that the Town implement controls to ensure that all of the cash collected is being handed over to them by the transfer station employees.

*Management's Response:*

The finance office tracks the inventory of all tickets, coupons and stickers using the numbers printed on the items. As tickets, coupons and stickers are sold the cash/checks are collected at the transfer station and brought to the finance office where it is balanced with the inventory listing. Once reconciled, the money is deposited into the bank.

2023-002 Reconciliation of Balance Sheet Accounts

*Criteria:*

Internal controls should be in place to provide for the reconciliation of all balance sheet accounts to supporting documentation on a monthly basis in order to detect and correct errors in account balances.



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JUNE 30, 2023

*Condition:*

A number of balance sheet accounts such as receivables, prepaid expenses/items, deposits, accounts payable and deferred inflows of resources were not reconciled prior to the audit to the actual balances at year end which resulted in various adjustments to revenue and expenses.

*Cause:*

Unknown.

*Effect:*

The Town's account balances were not completely reconciled which resulted in various adjustments to revenue and expenses.

*Recommendation:*

We recommend that all balance sheet accounts be reconciled to supporting documentation monthly in order to detect and correct errors.

*Management's Response:*

A process has been implemented where all Balance Sheet accounts are reviewed and reconciled as part of the month-end processes.

Significant Deficiencies:

2023-003 Reconciliation of the General Operating Bank Statement

*Criteria:*

Internal controls should be in place to ensure that the general operating bank account is reconciled to the general ledger on a monthly basis.

*Condition:*

The Town does not have controls in place to ensure the general operating bank account is being reconciled to the general ledger. This resulted in variances that were required to be researched and adjusted.

*Cause:*

Unknown.

TOWN OF NORWICH, VERMONT  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2023

*Effect:*

The Town's financial records may not report the true cash position of the Town at a given date.

*Recommendation:*

We recommend that the Town implement controls to ensure that the general operating bank statement is reconciled to the general ledger on a monthly basis so that errors can be detected and corrected.

*Management's Response:*

In conjunction with the monthly bank statement reconciliation, the general ledger Operating account reconciliation is being completed.

2023-004 Transfers

*Criteria:*

Internal controls should be in place to ensure that transfer in and transfer out accounts are in balance.

*Condition:*

Transfer in and transfer out account balances were incorrect.

*Cause:*

Unknown.

*Effect:*

Adjustments had to be made to the Town's transfer in and transfer out accounts.

*Recommendation:*

We recommend that the Town reconcile their transfer in and transfer out accounts at least quarterly.

*Response:*

Processes have been tightened to allow for greater oversight to expense coding and therefore reduce/eliminate the need for reclassification of expenses that created the imbalances in the transfers.

# Part II

Town Boards, Commissions,  
Committees & Departments

## Selectboard

To the myriad changes and challenges Norwich has endured since its first town meeting in 1768, we can now add survival of a pandemic and the on-going effects of climate change. New issues will surely arise. All the while, the town must manage other on-going or related fiscal realities including higher school taxes, housing and childcare issues, and the generally increasing costs for all the goods and services a town and its people require. Underpinning it all, and binding us all together, is the shared desire to want the best for Norwich, for all our citizens, and for all the people who serve our town in various capacities.

Reflecting on the last year, we have inevitably had changes in staffing, and searches to fill positions continue. However, we have simultaneously witnessed the collaborative teamwork of management, staff, and elected officials to provide required services and improve the operating functions of Norwich. That collaboration could not be more evident than in the very thoughtful budget process designed by the Town Manager and Finance Office in response to the Selectboard's request to keep the Fiscal Year 25 budget as flat as possible while continuing to provide the services required. The Selectboard is grateful for the service of our town management and staff and acknowledge their hard work, including:

- Town Manager Brennan Duffy has taken on the management of the town. He and Miranda Bergmeier are working on the complex tasks related to shepherding a compensation study, work on updating personnel policies, hiring for vacant positions, a study of Tracy Hall, and the ever-changing topics, projects and unexpected problems that appear in the Town Manager's office on a daily basis.
- Interim Police Chief Matthew Romei capably filled the vacant position for our former Chief who left to take a state-level position. Chief Romei is working diligently to fill the vacant positions in his department.
- Fire Chief Alex Northern continues to inspire a large, dedicated and critical team of volunteer firefighters and EMTs to provide emergency protection for our town. He also serves as head of our Emergency Management team.
- Our Finance Director, Barrie Rosalinda, seamlessly stepped into her new position, overlapping with Interim Finance Director Joyce Hasbrouck, to become an effective finance team with Ashley Wohler. The efforts of that department and the Town Manager were commended by both the Selectboard and many members of the public as the budget process unfolded in Selectboard meetings.
- The Listers' office continues to manage their regular work in light of both the state-mandated reappraisal and loss of our Assessor, but with assistance from a temporary hire.
- With 44.7 square miles of Norwich, and 1,000 culverts embedded therein, Public Works Director Chris Kaufman has been thinking critically to plan for replacements and repair of infrastructure to keep our town safe and navigable as climate and weather strain budgets, buildings, equipment, and staff.
- Director Brie Swenson, Norwich Recreation Department, continues to provide new activities and ways for the community to come together. The potluck dinners, summer programs for children, skating and skiing resources, games in Tracy Hall, to name but a few efforts, are widely supported by community members. They remind us of the how much our landscape and public structures provide opportunities for community connection.

- The Planning and Zoning Department keeps pace with demands for service with able assistance from TRORC’s Kyle Katz, and from Pam Mullen. Efforts to fill the Planning Director position are on-going.
- Lily Trajman has completed her first year as Town Clerk, with Assistant Clerk Judy Trussell. We look forward to Lily’s messages reminding us about all those life-tasks the Town Clerk’s office helps us to complete, including the critical privilege of casting a secure vote this year and every year.

The Selectboard has worked very hard this year to focus on cohesiveness within the town government and development of processes that can carry over as Selectboards change. We continue to grapple with how to respond to the complex issues presented by the tight job market and climate issues.

*Marcia Calloway, Chair; Mary Layton, Vice Chair;  
Roger Arnold; Pam Smith; Priscilla Vincent*

### **Town Manager**

The office of Town Manager has undergone some transition over the past year with interim Town Manager Brennan Duffy being appointed by the Selectboard to the permanent position in September. He and Assistant Town Manager, Miranda Bergmeier, currently oversee Town operations and provide support to the Selectboard and other Town committees and groups. Areas of specific focus over the past twelve months have been efforts to recruit and hire for open positions, facilitating work on a compensation study, facilitating work on a Tracy Hall improvement study, ongoing work towards updating the Town’s personnel policies and interdepartmental procedures, and general efforts towards establishing a more stable, efficient, and positive culture within Town government.

*Brennan Duffy, Town Manager  
Miranda Bergmeier, Assistant Town Manager*

### **Collector of Delinquent Taxes**

As Town Manager, it is my responsibility to act as the Collector of Delinquent Taxes. Taxes become delinquent after the second payment is due in February if taxes remain unpaid. A Warrant is issued by the Treasurer authorizing the collection of delinquent taxes along with a 4% penalty and 1% interest per month for the first three months and 1.5% interest thereafter. A tax collection policy outlines the collection process, which includes payment applications, payment plans and tax sale procedures, if necessary.

*Brennan Duffy, Town Manager (649-1419, ext. 102)*

### **Tax Year Summary for 2022-2023**

Final Taxes Billed FY23 . . . . .	\$18,802,819.47
Total Taxes Collected FY23 (includes prior years outstanding). . . . .	\$18,743,546.92

## Delinquent Tax Report

### Outstanding Delinquent Taxes Per Year (6/30/23 Balance)

2017-18 .....	\$0
2018-19 .....	\$0
2019-20 .....	\$5,752.06
2020-21 .....	\$6,189.18
2021-22 .....	\$20,558.36
2022-23 .....	<u>\$87,240.86</u>
6/30/2023 Delinquent Tax Balance (All Years) .....	\$119,740.46

Current Delinquent Tax Balance (as of 12/31/23) ..... \$61,033.44

### Town Clerk

This fiscal year witnessed the retirement of Bonnie Munday after 30 years of service to the Town and 28 years as Town Clerk. The Clerk's office very much appreciated everyone's patience during this transition.

One of the many duties of the Town Clerk's office is to record real estate transactions. Between July 1, 2022 and June 30, 2023 the Assistant Clerk recorded 702 documents consisting of a total of 2,246 pages. This resulted in \$33,764 of revenue for the Clerk's office. We also hosted 150 hours of research, which produced a total of 2,188 pages of document copies (charged at \$1 per page).

In FY23 we issued 33 marriage licenses and recorded 16 deaths and one birth. We issued 53 hunting and fishing licenses, recorded 43 land postings, and processed nine motor vehicle registrations. In addition, the Clerk's office made 128 certified copies of vital records. We sold 22 Hartford Transfer Station stickers. Please note we no longer sell Norwich Transfer Station stickers at Tracy Hall - you need to go to the Transfer Station for those!

Dog license renewals run on a calendar year, not the Town fiscal year, and between January and November 1 of 2023 we licensed 533 dogs (up from 459 in 2022). The number of licensed dogs in Norwich is slowly rebounding after hitting a low of 330 in 2020. As a reminder, the State of Vermont mandates that dogs six months of age and older must be licensed YEARLY by April 1st and we require proof of rabies vaccination in order to issue a license. Tags for 2024 are now available and can be purchased at Tracy Hall during normal business hours for \$9 (if your dog has been spayed or neutered) or \$11 (intact dogs). Licenses issued after April 1st are considered late and are subject to a steep penalty fee of \$2 for neutered/spayed dogs and \$4 for intact dogs. New this year is an online license renewal form - it can be found at the Town Clerk's webpage on the Town of Norwich website, and you can fill it out and either send it in (along with a self-addressed, stamped envelope, if you would like to have your dog's license mailed to you), leave it in the drop box outside Tracy Hall, or hand it in to the Clerk's office. Please note that we cannot process your license without a valid rabies vaccination certificate and appropriate payment; your license will be held at Tracy Hall unless you include means to return it to you by mail.

This year brings three elections: Town Meeting and the Presidential Primary on March 5th, the State Primary on August 13th and the General Election on November 5th. We are eager to welcome some new election volunteers, so if you're able to commit to a few hours on any of the election days, please email [clerk@norwich.vt.us](mailto:clerk@norwich.vt.us). Training is provided and no experience is necessary!

Please remember that the Clerk's office closes to the public at noon on the day before an election, so don't wait until the last minute to vote early!

*Lily Trajman, Town Clerk*

### **Board of Abatement**

The Board of Abatement for the Town of Norwich is comprised of the Town Treasurer, the Town Clerk, the Board of Listers (3), the Selectboard (5) and the Justices of the Peace (12) for a total of 22 members. The Board of Abatement is authorized under 24 VSA §§ 1533-1537 to conduct hearings on requests for abatement of real and personal property taxes, water, and sewer charges. In Norwich there are no personal property taxes or water/sewer charges to consider. The water system is owned and operated by the Norwich Fire District, a separate municipality. Rules of procedure are adopted to establish uniform procedures for conducting abatement hearings and to ensure compliance with Vermont's Open Meeting Law.

There was one Board of Abatement meeting during fiscal year 2023 that was an organizational meeting to elect the Chair and Vice-Chair of the Board of Abatement and to consider the abatement of delinquent taxes, penalty and interest totaling \$18,217.83.

*Cheryl A. Lindberg, Chair*

### **Board of Civil Authority**

The Board of Civil Authority (BCA) is the municipal body responsible for handling election matters and deciding property tax assessment appeals. The BCA consists of the Town Clerk, the Selectboard, and the justices of the peace. Based on its population, Norwich elects 12 justices of the peace every two years, on the same cycle as state and federal offices.

Property tax appeals come to the BCA if a taxpayer is dissatisfied after a grievance hearing with the Listers. In the BCA appeal process, the appellant must show convincing evidence and the BCA must, by following strict procedures, consider the testimony, inspect the property, weigh the evidence, and decide on the merits of the case.

In FY23 (July 1, 2022-June 30, 2023), the BCA acted on four appeals.

*Linda Gray, Chair*

### **Cemetery Commission**

The Cemetery Commission oversees the maintenance of the Town cemeteries as well as planning for future needs. Maintenance includes mowing, tree removal and seasonal cleanup, and minor headstone repairs.

S&S Ground Care continues to provide the lawn maintenance of our two large cemeteries, Hillside Cemetery and Union Village Cemetery. Fred Smith's Lawn service has maintained Fairview, Beaver Meadow, New Boston, Meeting House and Waterman Hill cemeteries. Several big trees fell over the winter that were subsequently cleaned up in the New Boston and Union Village Cemeteries.

With respect to the future, the Commission discussed the likely need to expand the Hillside cemetery area to make more space for graves (including green burials). Also, the Commission has been

working with the Vermont Old Cemetery Association about headstone preservations. There will be opportunities for volunteers to help clean and learn how to fix broken headstones in 2024.

There are no set meeting times for the Cemetery Commission. Meetings are warned according to Open Meeting Law. Please check the bulletin board near the Town Clerk's Office in Tracy Hall.

Currently one position on the Cemetery Commission needs to be filled. This is an elected position of which the Selectboard currently does not have oversight. If you are interested, please contact us. To purchase a plot, the Sexton Fred Smith can be contacted at 802-649-1094.

*Dan Goulet, Wilbert "Scooter" Hardy, Bonnie Munday, Emily Myers*

### **Conservation Commission**

The Conservation Commission endeavors to inventory, monitor, and conserve the natural heritage assets in Town. These assets include wildlife, wetlands, waterways, natural plant communities, intact forest ecosystems, and scenic resources. We share our findings and projects with fellow citizens, Town commissions, and governing bodies. In fiscal year 2023, for the benefit of town residents, we

- Supported environmental education at the elementary school
- Planted riparian vegetation along Blood Brook at Huntley Meadow
- Coordinated a "No Mow May" campaign
- Published seasonal ecology, natural history, and conservation articles in the Norwich Times
- Presented Post Office displays about "Overabundance of Deer" and other conservation topics
- Added vernal pool margin plantings to the Milton Frye Nature Area to facilitate biodiversity, improve pollinator habitat, and support new field learning activities for students
- Installed Bat Boxes in the Milton Frye Nature Area meadow
- Worked to the benefit of the trail system in Norwich
- Hosted a white-tailed deer presentation by Nick Fortin, Vermont Fish & Wildlife, Deer Project Leader.

*norwichconservation.org, norwichconservationcommission@gmail.com*

### **Development Review Board**

The Development Review Board (DRB) works as a quasi-judicial body hearing applications made under the Town's land use regulations. The DRB welcomed two new regular members (Emily Myers and Alec Orenstein) and two alternate members (Jack Candon and Barry Rotman). The DRB thanked outgoing members (Arline Rotman and Richard Stucker) for their service. All regular (7) and alternate member (2) roles have been filled. In FY23, the DRB reviewed three boundary line adjustment applications, three conditional use review applications, and one subdivision application.

*Patrick Bradley, Chair*



## **Emergency Management**

The Town of Norwich Emergency Management’s responsibility is to prepare for disasters and to coordinate responses to situations that may demand extraordinary action. Our approach is to use an “all hazards” management system. This approach includes planning for floods, storms, fires, and hazardous materials releases which have the highest probability of threatening our community.

We encourage individual citizen self-awareness using services such as Vermont Alert, which is the Vermont All-Hazards Alert and Notification web-based portal (<http://www.vtalert.gov/home.aspx>). By signing up for VT Alert, you can receive warnings and emergency information via the web, your cell phone, email and other technologies. Signing up for VT Alert is free. Your information is protected and never shared with anyone else. Stop in and receive a free Family Emergency Preparedness guide produced by VT Emergency Management.

We also have a budding Road Captain group (a vestigial from the Pandemic), comprised of neighbors in various Norwich neighborhoods that voluntarily check on neighbors after major storms or emergency events. These check-ins are by agreement only with the neighborhood residents who may need extra support as part of the storm/event recovery process.

Finally, we have made several upgrades and improvements to the Town EOC (Emergency Operations Center) to include updated 911 maps, computer imagery and staffing. The Town Manager is, by statute, the Director of Emergency Management. In their absence or position vacancy, the Deputy EMD assumes the role and responsibilities.

*Alexander Northern, Deputy EMD (802-649-1133); [anorthern@norwich.us.vt](mailto:anorthern@norwich.us.vt)*

## **Finance Department**

The Finance Department is responsible for all accounting functions for the Town of Norwich, as well as all tax collection.<sup>1</sup> For further detailed information and financial statements, please see the Town audit as well as the proposed budget for specific information, including proposed operational budgets, as well as actual totals for the prior year. The Independent Auditor’s report is available as a separate document.

Taxes billed in FY23 amounted to \$18,802,819.47. This amount makes up non-residential education taxes of \$4,714,864.74, homestead education taxes of \$9,461,714.54, county taxes of \$58,869.53, voted exemptions of \$18,348.92, late homestead penalties of \$26,019.38 and Town taxes of \$4,523,002.36.<sup>2</sup>

In terms of day-to-day operations, the Finance Office has seen the continued employment of Staff Accountant Ashley Wohler and the hire in late August 2023 of Finance Director Barrie Rosalinda.

As usual, please be mindful of the homestead declaration deadline, which falls on April 15, 2024. To avoid an 8% penalty, declarations must be filed prior to April 15. You can find further detailed information about homestead declarations at [tax.vermont.gov](http://tax.vermont.gov).

*Barrie Rosalinda, Finance Director  
Ashley Wohler, Staff Accountant*

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1 The Finance Department is not responsible for the accounting for the Cemetery Commission and Trustee of Public Funds.

2 Dollar amounts supplied by the Town’s fiscal auditor – Sullivan Powers and Company.

## **Fire and EMS Department**

The Norwich Fire Department (NFD) has provided fire protection services to the Town of Norwich since 1920. Department members are volunteers who live in Norwich and surrounding communities. They selflessly give their time and energy to the department as service to their community. Service statistics and roster information are available upon request. Our mission: protection of life, property, and the environment, while educating the public about fire safety. We prepare for this mission through extensive departmental training and community outreach. We also maintain a fleet of apparatus that enables our quality service provision.

The NFD has provided emergency medical services to the Town since 2001. The NFD provides first responder (non-transport) medical coverage through our F.A.S.T. Squad. We are a state-licensed EMS agency.

The NFD coordinates fire prevention week activities in the first week of October. We brought this year's message "Prevent Kitchen Fires: Cook with Care!" to the Norwich Nursery School, the Childcare Center of Norwich and the Marion Cross School. A resource we bring to assist in our fire safety messaging is a fire safety demonstration trailer that is especially outfitted to teach and present fire safety lessons. Students from nursery school and K through first grades took advantage of this offering with positive results.

### **Current Officer Roster**

**Chief of Department:** Alex Northern (802-649-1133; anorthern@norwich.us.vt)

**Deputy Chief:** Matt Swett; **Captains:** Peter Griggs & Aaron Lamperti

**Lieutenant:** Eric Friets; **EMS Head of Service & Training:** Matt Herbert

### **Fire Warden**

The fire warden is a state-mandated position in the town of Norwich whose duty is to issue burning permits, assist in coordinating extinguishment and logistics pertaining to outside fires, and assist citizens with burning natural materials outdoors. No significant wildland fire incidents occurred in Norwich in the past year. Any Norwich resident who wished to burn brush or natural materials in a responsible manner obtained a permit and was assisted by the Fire Warden.

Fire Warden Alex Hoehn can be contacted by text or phone call at 802-299-5444, as well as by email at [norwichfirewarden@gmail.com](mailto:norwichfirewarden@gmail.com).

### **Listers Report**

The role of the Board of Listers is to oversee the production and approval of a Grand List to equitably assess every property in Town as close to fair market value as possible. After grievances are held, the Grand List, as of April 1 of each year, is provided to the Selectboard in late June to set the tax rate for the next fiscal year. The Listers are not involved in setting the tax rate, mailing tax bills or collecting taxes.

According to Vermont State Statutes, the Board of Listers hears and adjudicates grievances, lodges the Grand List, participates in Board of Civil Authority hearings, sits on the Board of Abatement, and meets (usually monthly) to receive correspondence and attend to other matters. The Board of Listers also plays an important role in educating the public about the assessment process. The Listers office is staffed by a part-time contract assessor who works in the office one day per week. Typically, there is a

part-time Administrative Clerk, however, that role has been vacant since early June 2022. A proposed staffing solution has been presented to the Selectboard and we await their decision. In the interim, the Listers have handled many of the tasks that are the responsibility of the Administrative Clerk position.

Property record cards containing assessment data for every property in Town can be viewed and printed from the Town's website, Lister page as follows: <http://norwich.vt.us/listers> or a property card may be requested from the Listers office. In addition, interactive mapping is available on the Listers page as follows: <http://tinyurl.com/ListersMap> (<https://map.nemrc.info/nemrc/maps/a5994f66-7517-11eb-a19f-06765ea3034e/Norwich,%20VT%20-%202020%20Parcel%20map#>) or you can scan the QR code.



### **Town-wide Reappraisal Update**

The State of Vermont requires a reappraisal when the Common Level of Appraisal (CLA) drops to or below 85% or when the Coefficient of Dispersion (COD) increases to or above 20%. On July 12, 2022, Norwich received a mandate from the State to perform a reappraisal and an RFP for reappraisal services was issued. A signed contract was finalized with KRT Appraisal, Inc., on December 15, 2022. The reappraisal data collection began in July 2023. The reappraisal will be effective with the April 1, 2024 grand list.

### **Homestead Declaration – Form HS-122**

The Listers would like to remind everyone that if you own and occupy your Vermont residence as your primary dwelling on April 1, you **MUST** file your Homestead Declaration, Form HS-122, with the Vermont Department of Taxes on or before April 15 each year. It is not possible to extend the HS-122 filing date if you file for an extension on your Vermont income taxes. The penalty for late filing is 8% of the education tax. Filing an HS-122 may be completed on paper and mailed or online through the website of the Vermont Department of Taxes at: <http://tax.vermont.gov/property-owners/homestead-declaration> We anticipate that the State website will be open for 2024 Homestead Declaration filing in early February 2024. In the past, some Norwich taxpayers who have used tax-preparation software or an out-of-state tax preparer have experienced problems with Homestead Declarations not being filed, even though the taxpayer fully believed that they had been. This is especially true when the taxpayer is either filing for an extension or not required to file a tax return at all. The Listers recommend that all Norwich property owners required to file a Homestead Declaration do so themselves (preferably online). Whether filing personally or through your tax preparer, it is essential that you receive written confirmation of a successful filing from the Vermont Department of Taxes. If you are filing through the U.S. Postal System, it is best to use the delivery confirmation service offered by USPS.

### **General Information**

The Listers issued 246 Change in Appraisal of Real Estate notices and heard 7 grievances in 2023. No grievances were appealed to the Board of Civil Authority (BCA). The 2022 appeal to the State was settled in favor of the Town in 2023.

*Cheryl A. Lindberg (Chair), Ernie Ciccotelli and Jonathan Vincent, Listers*

**2023 Grand List as of 12/31/2023**

**Breakdown of Grand List (number in category)**

R-1 Residence with under 6A of Land (832) . . . . .	\$360,182,600
R-2 Residence with 6A of land or more (507) . . . . .	352,601,900
MH Mobile Home with or without land (13) . . . . .	1,837,600
S Seasonal (15) . . . . .	3,631,900
C Commercial Properties (44) . . . . .	33,356,300
CA Commercial Apartments (7) . . . . .	6,839,900
UE Utilities Electric (3) . . . . .	11,704,900
UO Utilities Other (4) . . . . .	946,900
F Farms (10) . . . . .	8,366,700
O Other (28) . . . . .	7,685,800
M Miscellaneous (122) . . . . .	<u>22,729,500</u>
<b>Total Listed Real Property Value (1585) . . . . .</b>	<b>\$809,884,000</b>

Comcast (Education Grand List only)(1) . . . . . \$1,122,674

**Land Use Appraisal Program (158 parcels, 13,929 enrolled acres)**

Exempt Value of Property Enrolled . . . . . \$36,933,400

**Exemptions by Vote (foregone education tax to be made up by rest of Town)**

Veterans (8) (\$30,000 per disabled Veteran by vote) . . . . .	240,000
Norwich Fire District . . . . .	40,000
Beaver Meadow Schoolhouse . . . . .	133,900
Root District Game Club . . . . .	208,700
Upper Valley Community Grange # 34 . . . . .	388,500

**Exemptions by Statute**

Veterans (8) (\$10,000 per disabled Veteran by VT Statute) . . . . .	80,000
Child Care Center, Inc . . . . .	573,500
Montshire Museum of Science . . . . .	6,883,500
Norwich Historical Society . . . . .	770,500
Norwich Nursery School . . . . .	272,500
The Family Place . . . . .	813,900
Norwich Public Library Association . . . . .	1,618,600
American Legion Post 8 . . . . .	271,200
Religious Organizations (6) . . . . .	4,479,000
Willing Hands Enterprise . . . . .	488,800
Town, Fire District, School, State, Federally Owned Parcels (39) . . . . .	21,498,200

**Total Municipal Grand List (x100) . . . . . \$771,859,500**

**Total Education Grand List (x100) . . . . . \$773,046,374**

**Common Level of Appraisal as of 12/31/23 . . . . . 67.57%**

**Coefficient of Dispersion as of 12/31/23 . . . . . 22.71%**

## **Norwich Energy Committee**

### **The Norwich Energy Committee charge (approved by the Selectboard 6-27-18):**

*Make recommendations to the Selectboard regarding Town policy on energy-related matters. The NEC works with residents, businesses, and the Town to promote energy education and awareness, reduce energy consumption, improve the efficiency of energy used, promote renewable energy generation, and reduce greenhouse gas emissions on both an absolute and per capita basis.*

In FY23 [July 2022 – June 2023], the NEC focused on outreach and promotions to residents through an umbrella campaign, Electrify Everything, and encouraged households to make an action plan for emissions reductions. It was promoted through the NEC website, weekly listserv posts, printed literature, and outreach events.

#### **Home weatherization:**

- Participated in Efficiency VT's Button Up campaign encouraging residents to take advantage of state and federal incentives for home energy audits and home weatherization projects.
- Provided leadership and volunteering for Norwich's second WindowDressers Community Build in October 2022, collaborating with Thetford. 279 inserts were built in the 2022 build, each insert saves 10 gal/year of heating oil equivalent.

#### **Solar:**

- Promoted increased federal rebates from the IRA (Inflation Reduction Act) for residential and community solar.

#### **Transportation:**

- NEC members worked with other area energy committees to hold the event Energize UV in April 2023.
- NEC members worked with other area energy committees to continue the e-bike loan program with an Upper Valley-based fleet of four bikes to ensure annual promotions of bike commuting.

#### **Food choices and emissions:**

- Coordinated with four farms with Norwich operations to continue the Eat Low & Local campaign. The NEC arranged discounts with the four farms.

#### **Norwich Neighborhood Network:**

- Through the NEC website residents can ask to speak with neighbors who have adopted new clean energy technologies.

The NEC meets regularly on the fourth Tuesday of every month, at 7 pm at Tracy Hall or by Zoom. For more information, contact Erich Rentz ([norwichenergycommittee@gmail.com](mailto:norwichenergycommittee@gmail.com) 603-667-6093).

Chair: Erich Rentz, term ends March 2026  
Rob Gere, term ends March 2024  
Charlie Lindner, term ends March 2025  
Eva Rosenbloom, term ends March 2026

Vice-Chair: Garret Heaton, term ends March 2024  
Linda Gray, terms ends March 2024  
Brad Wible, terms ends March 2025

## **Norwich Historic Preservation Commission (NHPC)**

The NHPC is a municipal commission that fosters appreciation of the Town's historic landscapes, sites, structures, and people from all cultures. It champions the preservation and restoration of these places, which are essential to our community's character and sense of place.

The NHPC successfully applied for a Certified Local Government Grant from the State of Vermont to nominate Jones Circle to the National Register as an historic district. We hope that this nomination will draw attention to the importance of more recent periods in the community's history. Other highlights include partnerships with the Norwich Historical Society to offer a walking tour of Union Village and with Historic New England to offer the program (available on our website [norwichhistory.org/historic-preservation](http://norwichhistory.org/historic-preservation)) titled "Old House Do's and Don'ts". The NHPC also formally commended Tammy Heesakker and Gregory Russo for their receipt of the 2022 Award of Excellence from Docomomo US, for their masterful restoration of the Stockmayer House in Norwich.

We are actively working with the Town's Energy Committee and Planning Commission on matters concerning energy efficiency and historic preservation and continue to survey Norwich's historic barns as well as to distribute our "Historic Walking Tour" brochure.

The NHPC currently has two vacancies. We welcome you to our meetings and seek your participation as a potential commission member so that we may expand our work and impact. We are a collegial, hardworking commission.

*Nancy Osgood, Chair (802-649-3416)*

## **Planning Commission**

The Planning Commission (PC) is a 7-member volunteer group appointed by the Selectboard and responsible for drafting Town Plan and regulation updates to guide development. The Town Plan is the overall guide that reflects the Town's vision for development, energy, land use, transportation, etc. It describes what we want our Town to look like and outlines specific goals to get us there. Norwich's Town Plan was last updated in 2020. The PC also drafts zoning bylaws & subdivision regulations which are used by the Development Review Board (DRB) and our zoning staff to review permit applications and development proposals. We draft these documents for Selectboard review and approval.

Our work should reflect the desires of Norwich residents, so resident involvement is essential. Early this year we reached out to various town groups to help prioritize upcoming PC work. We have begun detailed conversations with these groups.

Many planning and zoning issues need Planning Commission attention. Our zoning bylaws were last updated in 2009, and since then there have been changes in state law and in Norwich's development situation. To focus our work and give opportunities for resident participation, the PC has set up several subcommittees:

- **Affordable Housing** – This long-standing group is currently working on a planning grant for a possible project on New Boston Road.
- **Solar Siting** – A recent solar siting case brought up topics needing town-wide discussion. This subcommittee will facilitate this discussion and propose any necessary changes in our plan and regs.

- **Land Use** – This group addresses the overall question: what types of development should happen where?
- **Multi-modal Transport** – This newly formed group will address topics of pedestrian safety, Route 5 bike corridor, trails, etc.

Over the past year, our planning and zoning (P&Z) work in Norwich has been constrained by an unfilled planning staff position and the necessity for several new members coming up to speed. Filling this position is a priority. Also on the staff front, we commend the excellent work of Pam Mullen, our longtime P&Z Assistant, for holding things together in the office and Kyle Katz, on loan from our regional commission as interim Zoning Administrator, who has kept permits moving forward in support of the DRB.

The PC's work makes extensive use of existing resources, maps, and other documents. For collaborative work we all need access to the same information. To this end we intend to make greater use of the Town website to engage members and residents. Please explore the P&Z pages and let us know your thoughts. We meet on the second Tuesday of the month at 6:30 p.m. All PC and subcommittee meetings are warned, with minutes published. The public is encouraged to participate.

*Jaan Laaspere, Chair*

#### **Stuart L. Richards – *In Memoriam***

Stuart L. Richards passed away on December 27, 2023. He was born and raised in Queens, New York. He attended Dartmouth College on an academic scholarship where he learned to ski, rowed crew, played rugby, and was a member of the Alpha Delta Phi fraternity. After Dartmouth, he worked at several corporate jobs prior to enlisting in the United States Marine Corps. In 1983, after leaving the Marines, he moved to Vermont where he began a career in real estate, leading developments at Sugarbush and Killington ski areas. Upon his retirement in the late 1980's, he devoted his time to his family, skiing, biking and was a founder of Ford Sayre Academy, a high school ski racing program. In 2004, he left retirement to help his son found Global Rescue Companies, which has become one of the largest global providers of travel risk management, evacuation, security extraction and other critical services. Stuart had a long history of civic involvement. At the time of his passing, he was a Justice of the Peace, a member of the Board of Civil Authority and a member of the Planning Commission, having previously served on the Affordable Housing Committee. In recent years, he formed Affordable Housing Inc. using his own funds to make a down payment on a parcel of land in hopes of making affordable housing a reality in Norwich. Stuart will be remembered as a forceful advocate for transparent and responsible government, fiscal responsibility, and for his involvement in several precedent-setting legal cases in the State of Vermont. Stuart will be remembered as a person of great integrity. He will be greatly missed.

## Planning Department

The Planning Department, staffed by the Director of Planning and the Planning Assistant, is responsible for administration and enforcement of land use regulations, advising on matters relating to land development, reviewing permit applications, and providing staff support to the Development Review Board, Planning Commission, Affordable Housing Subcommittee, the Historic Preservation Commission, and other short-term Subcommittees. In addition, the department maintains the Norwich Geographic Information System (GIS) and the E911 Locatable Address System.

Zoning permits were issued this year for six new single-family homes, up from last year. One approved subdivision application resulted in one new lot. Zoning permits were issued for three Accessory Dwelling Units. After a rise over the past few years in yearly Zoning Permit Applications, there has been a leveling of applications received.

Specific information on zoning and subdivision requirements is listed on the inside back cover of this report. Regulations and permit applications are available at the Town website.

*Pam Mullen, Planning Assistant  
Planning Department (802-649-1419 ext. 4)  
Director of Planning, Vacant*

### 2022-2023 Activity

#### Administrative Zoning Permits

New Homes . . . . .	6
Building Additions . . . . .	13
Accessory Dwelling . . . . .	3
Accessory Structures . . . . .	21
Home Occupation . . . . .	0
Replacements: Bldg./Home . . . . .	0
Agricultural Review . . . . .	1
Apartment . . . . .	0
Permitted Use Review . . . . .	0
Demolition . . . . .	0
Other Permits . . . . .	0

#### Development Review Board

Subdivisions—Final Plan Review . . . . .	1
Conditional Use Review . . . . .	3
Boundary Line Adjustment . . . . .	3
Site Plan Review . . . . .	0
Development Envelope . . . . .	0
Variance . . . . .	0
Appeal . . . . .	0

## Police Department

The Norwich Police Department (NPD) continues to serve the Citizens of Norwich and the visitors to the Upper Valley. As with many agencies across the State and Region, we continue to struggle with staffing, even as the demands of the community increase. We are only successful in that struggle as a result of the highly trained staff of the Department, and our relationships with other agencies throughout the region.

We are currently funded for a Chief, a Sergeant and two Patrol Officers, an Administrative Assistant, as well as two part-time crossing guards. We currently rely on the Vermont State Police (VSP) to backfill and cover emergency calls for service when a Norwich officer is not available. Our hope is that we are able to fill our ranks in the near future to minimize those times we have to rely on VSP.

If you compare last year's numbers (below) with prior years, you will see a decline in the number of calls, but that was and continues to be associated with an increasing complexity and severity of those



calls. We continue to see an increase in substance-use- and mental-health-related calls, and we work hard with our partners to get the right resources to the person in need. The department has continued its proactive presence by completing foot patrols, business checks, directed patrols and community programming activities. We are also working closely with Marion Cross School to address the safety needs of the students and staff.

NPD recognizes the community trust invested in us, and we are honored to serve as guardians of that trust. We welcome input, and encourage you to stop by and chat any time, but especially when we open our doors for Coffee with a Cop and other community events.

*Matthew S. Romei, Chief of Police (Matthew.S.Romei@vermont.gov, 802-649-1460)*  
*Stuart Rogers, Sergeant (Stuart.Rogers@vermont.gov, 802-649-1460)*

### **Police Department Statistics FY23**

911 Hang Ups	26	Lost /Found/Recovered Property	13
Abandoned Vehicle	1	Mental Health	2
Accidents	48	Missing Person	4
Agency Assistance	56	Motorist Assist./Complaint	86
Alarm	58	Noise Disturbance	2
Alcohol Offense/Intoxication	1	Paperwork Service	4
Animal Problem/Bite	58	Parking Problem	8
Arrest Warrant/Wanted Person	3	Property Check *	25
Assault	3	Public Speaking	8
Background Investigation	15	Residence/Vehicle Lockout	5
Burglary	11	Sex Offense	2
Citizen Assistance	62	Sex Offender Registry	6
Citizen Dispute	10	Special Detail	2
Child Abuse/Neglect	1	Suicide Attempt/Threat	2
Death Investigation	4	Stalking	3
Deliver Message	1	Stolen Vehicle/OOC	3
Directed Patrol	182	Suspicious	96
Disorderly Conduct	8	Threatening/Harrassment	22
Serve Abuse Prevention Order	5	Training	12
Driving License Suspended	1	Traffic Hazard	17
DUI	0	Traffic Offense	1
Family Disturbance/Fight	6	Trespassing	7
Fireworks	0	Unlawful Mischief/Vandalism	12
Foot Patrol/Business Checks	67	Unsecure Premises	5
Fraud/Bad Checks	14	Utility Problem	2
Juvenile Problem/Runaway	17	Vehicle Serial # Inspection	16
Larceny/Theft	27	Violation of Court Order	3
Littering/Illegal dumping	3	Welfare Check	34
Total arrests made	21	Traffic Citations	48
Calls handled by VSP**	42	Traffic Warnings (written)	99
Arrests made by VSP	5	<b>TOTAL</b>	<b>1312</b>

\* Property Checks were conducted on 25 days averaging 3 per day equaling an approximate total of 75 property check visits.

\*\* VSP = Vermont State Police

## **Public Works Department**

The Norwich Department of Public Works (DPW) is responsible for the maintenance of the Town highways, bridges, sidewalks, and buildings, as well as the Town's recreational and parking areas and the Transfer Station/Recycling Center. We also provide significant support to other Town departments such as the Police, Fire, and Recreation Departments as well as the Norwich Fire District. This report provides an overview of the work performed in FY23.

The DPW continued to rebuild its staff and has now nearly filled all remaining full-time positions. Our staff now includes a road foreman/equipment operator and three other full-time equipment operators. All of these individuals have a CDL license. Our senior staff continues to work with newer staff to train them in the operation and maintenance of equipment such as graders, loaders, excavators, tractors, and dump trucks. Our maintenance program, developed last year, continues to assist in the management of our fleet of Freightliner trucks and other road equipment.

During July 2023, a series of damaging rain events occurred over multiple weeks causing significant infrastructure damage throughout the State and the Town. Our staff responded by quickly assessing the damage and working diligently to repair the infrastructure. We continue to work with our State and Federal partners to address several larger culvert damages/failures and also a slope toe cut failure on Hemlock Road. We anticipate continued efforts to address these FEMA-related projects over the next 18-24 months.

### **Highway Department – Projects**

Culvert replacement projects were completed this past spring and summer on New Boston Road (four new culverts and ditch repair just north of the crooked mile) and on Beaver Meadow Road (seven new culverts south of Tucker Hill Road). These critical culvert upgrades are necessary to prepare for paving projects that are planned in the upcoming years. The DPW also spent significant time addressing the repairs from the FEMA storm event(s). This included repairs to roadways, ditches, culverts, streambanks, and slopes. The DPW used a contractor to provide line striping services to address faded road markings throughout the Town.

### **Highway Department – Operations**

The DPW responded to a wide variety of calls including downed trees, roadside dumping, culvert damage/blocking, potholes, and road washouts. Road grading, ditching, culvert replacement/cleanouts, and gravel repair were performed on many miles of gravel roads. Roadside mowing and tree/brush removal was also performed along various roads. Mud season was managed well by DPW staff using a combination of strategic response and application of appropriately sized stone/gravel.

The DPW staff also spent considerable time this year addressing much needed ditching for reducing storm water impacts to our roadways. These efforts included excavation of debris, cleaning out and replacement of undersized culverts, installation of gravel and/or rock check dams, and seeding/mulching.

The DPW Director and our more experienced staff will be working with our newer staff this year to train them in snowplowing and ice removal on our roadways. The DPW will once again enlist a

private contractor to assist with snowplowing efforts to allow time for our staff to be fully trained in winter response techniques. Winter response efforts will continue to be coordinated with our local and regional partners with the priority of ensuring all school bus routes are cleared and made safe for travel.

### **Buildings and Grounds Department**

The Buildings and Grounds division (B&G) of Public Works is responsible for the maintenance of all Town buildings, properties, and recreation areas. A new B&G technician was hired this year and the DPW Director has been actively working to get this person fully trained. Our B&G technician and custodian collaborate on repair projects and the ongoing maintenance of Tracy Hall throughout the year. The B&G custodian is responsible for readying the building for all public events. During summer months, the B&G technician is responsible for making sure that all of the playing fields are maintained and ready for the many scheduled sports events.

During the past year, the B&G staff completed the following miscellaneous tasks:

- Performed mowing services at the Town Hall, playing fields, and Town-owned parks.
- Installed and removed storm windows at Tracy Hall.
- Installed banners along Main St for various events.
- Performed maintenance and lining operations for the athletic fields.
- Performed groundskeeping, tree trimming, fall cleanup, trash removal, and equipment maintenance.

### **Transfer Station/Recycling Center**

The Transfer Station/Recycling Center provides a means for residents to dispose of solid waste and recycle materials in an efficient and cost-effective manner. The station is open on Wednesday and Saturday from 8AM to 5PM. The station also accepts food waste and construction/demolition waste and no longer accepts tires or used oil. For more information about the station operations, materials accepted and fees, please visit the Town's website at [www.norwich.vt.us](http://www.norwich.vt.us) under Public Works.

The DPW Director hired a contractor this summer to have the Transfer Station operational areas re-paved to provide safer and easier access for the public. Also, with the assistance of the Solid Waste Committee, the Transfer Station now provides the community with a phone application to allow residents to scan product UPC barcodes to get detailed information on recycling and disposal options at the Transfer Station.

I would like to thank the Town Manager, the Selectboard, the other Town departments, and the residents of Norwich for their continued support of the Public Works Department. I would also like to commend the Public Works Department, Custodian, and Building and Grounds staff for their hard work and dedication.

*Chris Kaufman, Public Works Director (802-649-2209, [ckaufman@norwich.vt.us](mailto:ckaufman@norwich.vt.us))  
Public Works Staff: Jon MacKinnon, Keith Waterman, Colleen Brandariz, Chuck Tufankjian  
Custodian/Building and Grounds Staff: Ben Trussell, Tyler Loupis  
Transfer Station Staff: Paul Albee, Jedediah Smith, Roger Fremont*

## **Recreation Department**

This year, the Recreation Department saw several projects move forward. The Girard baseball field had a much-needed overhaul, bringing it into Cal Ripken updated standards. The reconstruction of the nearby softball field was completed shortly afterwards. Norwich has not had a softball field for many years, so we will host a series of softball clinics with assistance from the high school, to reacquaint our elementary-aged children with the game.

The athletic fields at Huntley Meadows were composted, overseeded and aerated for the first time in 3 years. The Conservation Commission added two bat houses to the meadow and oversaw an Eagle Scout project to protect the saplings that were planted to stabilize the banks of the brook. The “Kids Bridge” reached full funding and is moving forward to add a safer route to the fields.

The 4th annual NorWitchy Woods Walk showcased the new ABA-compliant trail, to very positive reviews from attendees and participating organizations. Barrett Memorial Playground’s bread oven had its final protective coat applied in the summer. The surrounding area was approved for the installation of our state-funded fitness area and gaga pit. The Conservation Commission added a bat house at the roadside.

Community outreach this year included a new series of monthly potlucks. The winter events took place in Tracy Hall and moved to the Kearney Niles Pavilion in the warmer months. Most potlucks were well attended. During Norwich Historical Society’s “Discover Norwich”, we moderated “Backyard Chicken Keeping” with five Norwich families presenting their experiences keeping poultry.

Most summer camps, youth and adult programming ran as scheduled, with new sessions added throughout the year. We did not run any summer tennis or pickleball programs, however, since the tennis courts need a full rebuild.

*Brie Swenson, Recreation Director*

## **Solid Waste Committee**

The Norwich Solid Waste Committee is composed of five residents who are appointed by the Selectboard to serve 1-, 2-, or 3-year terms. The Solid Waste Committee meets the second Thursday of every month (unless warned otherwise). The meetings are open to the public.

The primary goals of the committee are to review current practices at the transfer station and help educate users about best practices for disposing of their waste. By having knowledgeable transfer station users, the Town will have a cleaner waste stream and can potentially lower costs and increase recycling revenue as a result. Knowing what can and can’t be recycled and being aware of alternative disposal avenues for unwanted materials ultimately helps to reduce the volume of material sent to the landfill.

This year the committee created a printed recycling guide for residents to refer to when sorting their recyclables and waste. Initial efforts have also been made to update the information on the transfer station page of the Town’s website. In an effort to reduce clothing from entering the landfill, the committee also had two clothing collection bins placed in downtown Norwich. Several composting demonstrations were held to help educate backyard composters about best practices for managing their home compost piles.

*Andy Scherer, Chair*

## **Trustees of Public Funds**

According to Vermont Statutes, if a Town elects Cemetery Commissioners, then the Town also elects Trustees of Public Funds. The Trustees are elected on a rotating basis for a three-year term. The Trustees of Public Funds manage cemetery funds and other monies left to the Town in trust and accepted by the Selectboard.

The Cemetery Commissioners apprise us of their plans for working in the various cemeteries. Therefore, we invest to meet their needs. The interest is allocated between sale of lots and perpetual care funds.

During the Town's fiscal year, the Trustees invest Cemetery monies not currently in use to maximize earnings for these funds. The Trustees meet as needed to monitor the funds. In 2020, the Trustees revised their investment policy. A decision was made to support Vermont banks and credit unions with investments in accordance with the Vermont Statutes, typically requesting investment rates at a minimum of three different institutions to determine the best investment offer. In addition, the Trustees decided to add "Green Lending" to their policy. Where possible, trust funds may be loaned locally to for-profit and non-profit entities, for the betterment of the climate by reducing fossil fuels and CO<sub>2</sub> emissions. Local lending and fighting climate change are both a high priority and of local importance because of a 2019 Norwich advisory vote.

*Cheryl A. Lindberg, Pamela T. Smith, Douglas Wilberding, Trustees*



*Early winter fog on Maple Hill Road. Photo by Amy Stringer.*

# Part III

Other Agencies &  
Organizations

## **Aging in Place, Norwich**

Aging in Place, Norwich is a small nonprofit organization aiming to improve the quality of life of elderly residents by holding a service day every 4–6 weeks, for which I call about 25 older individuals and couples to learn what volunteer help they might need, then recruit volunteers through our email list and the listserv.

During 2023 we held 9 service days. Over 47 volunteers did over 76 tasks for 23 different people. Many volunteers gave a great deal of additional “off the radar” help on their own. Quite a few deep and enduring friendships have grown from these interactions!

The favors done by our volunteers have been diverse – deliveries of home-cooked meals, doing garden chores, stacking wood, shoveling snow, making repairs, mending, cleaning, moving heavy objects, organizing closets, giving tech help, giving rides for appointments or shopping, delivering trash and recycling, even visiting for conversation about books or travel.

These kind folks offered their help during 2023:

Caitlin Anderson	Catherine Ferrell	Martha McDaniel
Martha Austin	Vicky Fish	Frances Mike
Meghan Bornstein	Selina French	Candace Miller
Tim Brownell	Allan Froehlich	Stacy Morig
Katie Bucci	Mary Lee Goodwin	Judy Payne
Charlie Buell	Annie Hanaway	Judy Pond
Maria Cabri	June Hamburger	Penelope Prendergast
Justin Campfield	Nick Herman	Sue Schiller
Margaret Cheney	Clare Kelsey	Din Seaver
Heidi and Brendan	Joyce Knights	Mimi Simpson
Classon	Margaret Knipfer	Marty Vona
Kris Clement	Dave Lemal	Rowan Wade and family
Emily Cohen	Donna Mackall	Elaine Waterman
Nancy Dennis	Betsy Maislin	Peter Welch
Betsy Eccles	Roger Maynard	Alice Werbel
Alanya Engtrakul	John McCormick	

If you would like to get help or give help, please contact me, Judy Pond, at 802-649-1420.

## **Connecticut River – Upper Valley Local River Subcommittee**

The Upper Valley Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by riverfront municipalities, with allowance for alternates. Throughout 2023, the Subcommittee has maintained a hybrid meeting format where a quorum of participating municipalities is required to be present in person. Current members of Vermont are Ben Dana and Peter Berger from Fairlee; Lynn Bohi and David Barrell from Hartford; Bill Bridge and Linda Matteson from Thetford; Ted Unkles from Bradford; and openings in Norwich. Current members of New Hampshire are Alice Creagh from Hanover; Ruth Bleyler and Eric Agterberg from Lebanon; Bill Malcolm from Lyme; Carl Schmidt and Edmond Cooley from Orford; and openings in Piermont. Those with one representative have an opening for a second volunteer. During 2023, Bill Malcolm served as chair. Meetings and events are open to the public.



Upper Valley is one of the five subcommittees a part of the CRJC since 1989. The Subcommittees provide a local voice to help steward the resources on or affecting the Connecticut River, particularly on topics related to the maintenance of good water quality, wildlife habitat, and appropriate development. Specific responsibilities include providing feedback on proposed permits and plans to NH Department of Environmental Services, VT Agency of Natural Resources, and municipalities. In addition, CRJC is responsible for maintaining a bi-state watershed plan.

During 2023, Upper Valley engaged several issues. Projects that were reviewed include a Rt 12A bridge replacement, erosion control and stormwater discharges off residential and commercial properties, water reclamation project in Hanover, gas station development, stream alteration permits, and relicensing of the Wilder Dam. Upper Valley is also following the relicensing of the Glen Hydro Facility on the Mascoma River.

CRJC supported outreach efforts in service of the Connecticut River, including the Making Room series: Planning for those who are here and those on their way; as well as the Connecticut River Watershed Partnership meeting in coordination with Friends of Conte. Further, Upper Valley supported water quality monitoring efforts along the Connecticut River.

In 2024, Upper Valley will continue their activities in management, outreach, and learning for the Connecticut River. Upper Valley welcomes local participation in permit reviews, educational events, watershed planning, and water quality monitoring. If you are interested to learn more, please contact us at [info@crjc.org](mailto:info@crjc.org).

## **Good Beginnings**

As Good Beginnings of the Upper Valley continues in its 37th year of serving Upper Valley families, our mission remains the same as it was when the founding mothers gathered to support those first young families in 1986: to serve local families with new babies by providing hands-on and virtual support, education, and community outreach.

Our programs begin when a family is referred to our staff by area hospitals, pediatricians or by direct contact. At that time, our Program Director communicates with the family to determine which program best meets their needs. Many families engage in our In-Home Volunteer Visitor Program, which matches families with a trained volunteer who visits once a week for 2-3 hours for three consecutive months to provide respite for exhausted parents at a vulnerable time in a family's life.

Some families do not request a volunteer and engage instead in our Support and Education program or our MOM virtual mentoring program. Our Education/Support Program provides parent educational materials, children's books, emergency assistance, infant items, emotional support, and community connections. Our MOM Program offers free one-on-one coaching and friendship to new moms who we connect with a trained mentor. All three programs serve to mitigate isolation and postpartum depression and enhance family safety.

As July 2022 arrived and Good Beginnings' services were back in full swing, our foremost goal was to increase our volunteer numbers, which had dwindled by over 50% during the onset of Covid concerns, between Spring 2020 and Summer 2021. Our Program Director worked diligently to recruit and train new volunteers and mentors, training 17 new volunteers in FY23. We now have 83 volunteers.

Our Program Director made numerous changes to the volunteer protocol and intake questions, on almost a monthly basis to ensure health, safety, and comfort for both volunteers and recipient families.

In FY23, we served 145 families, 107 of which had In-Home Volunteers for three months/family, and over 750 individuals throughout all our services. We served 66 first-time moms and 14 parents of multiples. Collectively, our volunteers served over 1,925 hours.

For more information, contact Karen Morton at the Good Beginnings' office at 603-298-9524 or email [kmorton@gbuv.org](mailto:kmorton@gbuv.org).

### **Greater Upper Valley Solid Waste Management District (GUV)**

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

- GUV held three special collections in 2023 in West Fairlee, Strafford and Thetford. We collected 7.25 tons of tires, 7 tons of electronics, and approximately 10 tons of “big” trash. Collection events are open to any resident or business within the district.
- As of November 1, members of the district recycled 1.7 tons of batteries. Batteries (and paint) may be recycled at the transfer station.
- Vermonters saved 103,166 gallons of paint from the landfill in 2022.
- 408 GUV residents (69 from Norwich) participated in two household hazardous waste events.
- 148 GUV residents participated in two styrofoam collection events sponsored by Sustainable Lebanon and Lebanon Rotary.
- 2,024 GUV collection event dates and recycling updates will be posted on our website, Facebook page, town listservs, and in local newspapers.
- In FY23, Neil Fulton once again represented Norwich as the Chair of the GUV Board of Supervisors. We thank him for his dedication and ongoing support of our work. We also thank Paul Albee and his team at the transfer station for their support, and acknowledge the efforts of the Norwich Solid Waste Committee.

For information, call Ham Gillett at 802-674-4474, email [hgillett@marcvt.org](mailto:hgillett@marcvt.org), or visit [www.guvswwmd.org](http://www.guvswwmd.org).

### **Green Mountain Economic Development Corporation**

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

In FY23, dues from member towns contributed \$19,273 of our annual operating budget of \$220,183. Town dues are assessed at \$0.50/resident, as determined by population data from the VT Department of Health and the U.S. Census Bureau. Further operating revenue comes from business memberships and federal, state, and other funding sources. Your support helps provide client-specific economic development services free of charge and available to municipalities, new entrepreneurs,

established and expanding businesses. Services include business development guidance, relocation support, and project development. For requests that are beyond our level of expertise, GMEDC has a ready referral network to meet client needs. Additionally, the RDCs work collectively throughout the legislative session to promote the needs and interests of the business community across the state. GMEDC and our local partners have assisted 100+ businesses and municipalities seeking additional information on economic development activities, local business projects, funding opportunities, legislative action and more.

On behalf of the GMEDC Board of Directors and all of our members, I would like to thank the Town of Norwich for your continued support and partnership. For further information, call us at 802-295-3710 or visit our website at [www.gmedc.com](http://www.gmedc.com).

*Erika C. Hoffman-Kiess, Executive Director*

### **Green Up Vermont**

Green Up Day continued to grow. This year, 23,500 volunteers statewide cleaned up nearly 348 tons of litter and 15,000 tires. We saw 23% more volunteers lend a hand and heard in many cases there was less litter (30%) to be cleaned up. Tire collection saw a 4.8% increase. The statistics show that the hard work to beautify Vermont is still needed but also that our efforts for awareness are paying off. As one of Vermont’s favorite traditions, it is imperative for today and for future generations to keep building pride, awareness, and stewardship for a clean Vermont, while keeping residents civically engaged.

Green Up Vermont is a private nonprofit organization that relies on your support. Funds help pay for Green Up Day supplies, promotional outreach, and educational resources including activity books, contests for kids, and a \$1,000 scholarship. We are requesting level funding for 2024. Visit our website, like us on Facebook (@greenupvermont), and follow on Instagram (greenupvermont).

*[greenup@greenupvermont.org](mailto:greenup@greenupvermont.org) (802-522-7245)*

### **Headrest**

*The mission at Headrest is to assist those who have or are affected by a substance use disorder, experiencing a crisis, or needing support, by providing effective programs and treatment regardless of ability to pay.*

Headrest offers programs in three areas: Crisis Hotline (24/7), Outpatient Counseling and Residential Treatment Program. These programs are available to people living throughout the Upper Valley community, including Norwich residents.

The Hotline is available to anyone, and calls vary from requests for information to suicide crisis calls. In most cases, Headrest cannot be certain of the caller’s town of residence because we do not require verification of personal information for Hotline calls. We can use landline numbers to identify the 649- number as a Norwich resident, but, with widespread use of cell phones, using the caller’s number does not always give an accurate location.

<b>Headrest Services (all communities)</b>	<b>July 2022 – June 2023</b>
Hotline . . . . .	10,125
Outpatient Counseling . . . . .	245
Transitional Living Program . . . . .	64

The generous funding of \$2,500 from the Town of Norwich helps to meet the increasing demand for services related to assistance with substance abuse disorder.

For more information about Headrest’s services, call 603-448-4400 anytime. We will be here to answer the call anytime day or night.

*Cheryl L. Avery, Director of Development*

### **Norwich Community Nurse, Inc. Project**

The Norwich Community Nurse, Inc. Project (NCN, Inc.) has made important progress at the organizational level this year, completing the organization’s first strategic plan, adding three board members, and maintaining a heavily used medical equipment bank. We have provided educational programs on advanced directives, support services for seniors and lessons on how to avoid financial scams. Our community nurse, Kathy Watson, BSN, RN, has helped a veteran resolve a serious skin ulcer and access the VA home care program. She has been the point person for a client with rapidly progressing cancer and helped the patient and spouse access necessary resources. She maintains significant support for a client with a terminal illness who has no family in the area.

The need for the services of our community nurse is significant. Kathy has provided care to hundreds of residents. This support includes home visits, phone contacts, and email communications with clients, families, caregivers, and other medical professionals. She has put in over 200 hours of unpaid time caring for community members. Your support will help ensure that the community nurse and its programs will be there when you need them. You are providing a community safety net that is available, free of charge, to you and your neighbors.

*Ellen Gnaedinger, DNP, APRN, FNP-BC, President (802-281-2722)*

### **Norwich Historical Society and Community Center**

*The Norwich Historical Society (NHS) cultivates a vibrant sense of place and community through discovering, preserving, and sharing the history of Norwich.*

“Discover Norwich” was back last winter by popular demand. The program is a way to introduce Norwich residents to each other and to the community’s history, trails, woods, and traditions. We donated 20% of the program donations to the Children, Youth, and Family division of the state’s Health Care & Rehabilitation Services.

This year we added hiking to our walking tours with a trip to explore the original farm foundations of what was once the Brown farm on Parcel 5. As with all our tours, we brought along old photographs and maps to help tell the story of this special spot. We also offered a walking tour of Union Village, a tour along Main Street, and an exploration of the mid-century modern houses along Hopson Road. Our podcast driving tours are also available for download.

This year’s exhibit, *Becoming Norwich*, was a collaboration with cartoonist Emily Zea. This exhibit presents Emily’s illustrations and connects them to the artifacts, portraits, photographs, and archives in the NHS collection. The exhibit reminds us that Abenaki people were here when the settlers from Connecticut first arrived and are still here in this community today. The exhibit also introduces Norwich town government, in the past and today. The power of debate and discussion in decision-making is highlighted with examples of important decisions made in Town Meeting. Our resident

cartoonist worked with students in an 8-week afterschool program to write and illustrate stories about Norwich's past.

NHS worked with 20 of Norwich's nonprofits and committees to develop a new strategic plan that highlights the importance of local history to this community. It was an inspiring, collaborative process that should benefit many.

Behind the scenes are the many volunteers who help with school programs, events, caring for the Historical Society's Lewis House and grounds, and especially caring for the historical collections and archives of which we are Norwich's custodians. Thank you to Norwich for supporting the historical society with a Town appropriation. With your help we continue to weave together this community's past and present for the future.

*Sarah Rooker, Director (802-649-0124)*

### **Norwich Lions Club**

The mission of the Norwich Lions Club is to serve through humanitarian services and grants. This year, more than two dozen Norwich Lions Club members worked tirelessly to raise funds. We hosted the Norwich Fair for the second year in a row since the pandemic, and received a net income of \$20,119. Our other fundraisers were Meadow Muffins (net \$6,560) and the Silent Auction (net \$9,040). We sponsor the Memory Tree aligned with the 19 Days of Christmas, and which is matched by the Byrne Foundation. These funds are donated to the Haven. As of January, 2023, relying on the funds raised in 2022, we gave out \$20,739 in grant money to a total of 27 organizations. This past year, we awarded scholarships to 5 students, each receiving \$500 toward their future education. We donated \$1000 to the Vermont Flood Disaster Relief Fund as well as a total of \$1500 to other disaster relief events. An additional \$1000 was given to the Lions activities in Vermont (Camp and Twin State Soccer).

Our humanitarian services include assisting the blind, visually and hearing impaired, among other health issues, like diabetes. We provide a voucher for free eye care through our longtime NLC member, Dr. Eugene Bernal, O.D., and his practice, White River Family Eye Care. Our Visioners, trained members of the Lions Club, screened over 600 elementary students at Woodstock, Sharon and our own Marion Cross School. Approximately, 10 percent of the children screened are referred for further evaluations. In addition, we collect used eyeglasses and hearing aides to be refurbished for reuse to those who are less fortunate.

We are always looking for new members to help us in our endeavors. Please consider joining.

*Fran De Gasta, King Lion*

### **Norwich Public Library**

The Norwich Public Library is a 501(c)(3) nonprofit organization. Operating funds come from the Town appropriation, donations to our Annual Fund, grants, and fees. NPL serves the residents of Norwich and surrounding communities. We have 2,361 registered patrons including 378 children. We welcomed 254 new patrons in FY23, surpassing FY22's record number.

Last year we circulated 61,870 items—the highest circulation since 2010 and a 10% increase from the previous year! NPL continues to invest heavily in collections to meet this surge in demand. We

hosted 216 programs with 4,359 attendees. Popular programs include story times, after-school STEAM events, Tech Help, garden concerts and our annual community ice cream social.

Generous support from Friends of NPL, the Norwich Lions Club, the Norwich Women’s Club, and the VT Department of Libraries provided funding for a DEI collection audit, a new library sign, adult e-books, and programming sponsorships. We are deeply appreciative. The Library’s success is not possible without the generous support of Norwich residents, our dedicated volunteers and our amazing patrons of all ages, whose love of learning is the heartbeat of this institution. I want to thank the dedicated staff, whose commitment to excellence ensures that NPL remains a welcoming and dynamic space for all.

If you have not visited NPL recently, I encourage you to stop in to see your support in action. For more information about the Library please visit our website at [www.norwichlibrary.org](http://www.norwichlibrary.org) or call 802-649-1184. Thank you.

*Lucinda H. Walker, Director (649-1184; [Lucinda.Walker@norwichlibrary.org](mailto:Lucinda.Walker@norwichlibrary.org))*

### **Norwich Public Library FY23 Income & Operating Expenses**

<b>FY23 Income</b>	<b>Budgeted</b>	<b>Actual</b>
Town Appropriation	300,000	300,000
Annual Fund/Fundraising Events	95,500	94,135
Investment Income	5,000	11,911
Library income (fees)	2,000	2,797
Grants & Gifts	26,500	23,896
<b>Total Library Income</b>	<b>\$429,000</b>	<b>\$432,739</b>
<b>FY23 Operating Expenses</b>	<b>Budgeted</b>	<b>Actual</b>
Personnel/Benefits	340,197	329,076
Administrative costs	41,673	43,355
B&G/Equipment/Maintenance	27,900	24,584
Library Collections/Programming	23,530	23,806
Fundraising	4,400	3,789
Promotion & Planning	1,500	1,041
Staff Development	1,700	1,013
Technology/Internet	3,100	1,094
<b>Total Library Expense</b>	<b>\$444,000</b>	<b>\$427,758</b>
<b>Surplus/(Deficit)</b>	<b>(\$15,000)</b>	<b>\$4,981</b>

### **Norwich Women’s Club**

The Norwich Women’s Club is a non-profit organization open to all women who have an interest in supporting the Norwich community. Since its beginning in 1907 as the Women’s Literary Club, the Club has promoted the cultural, educational, civic, and charitable aspects of life in Norwich. With over 225 members, the Club touches many in the community through its scholarship awards, community project grants, and social activities.

Our annual Nearly New Sale, held in Tracy Hall in mid-October, is a consignment sale with quality, used clothing at reasonable prices. In 2023, over 100 volunteers helped us to raise over \$10,000 for

need-based scholarships. In February, the Club organized a Candidates Forum for open Selectboard positions. This year's forum was available live and on Zoom, giving the public the chance to ask questions of the candidates.

In June, our largest fundraiser of the year, Let's Celebrate Norwich! was moved into Tracy Hall due to rain. We were entertained by Tuck's Rock Dojo, announced the winner of an electric bike raffle, and presented our annual Citizen of the Year award to Bonnie Munday. The money raised with this event funds all the Club's efforts, including the \$19,500 given this year to 12 local community groups for one-time expenses outside their usual budget, and the renovation and repainting of the Town gazebo. Two summer concerts on the Green and the Triangle Garden across from the post office were also supported by this fund.

### **Norwich Women's Club 2023 Citizen of the Year – Bonnie Munday**

If you are a veteran, own a dog, belong to the Norwich Women's Club, recycle and transfer your own garbage, care about town history, are a member of the Lions or the Legion, are a firefighter/FAST Squad responder, or have ever needed these local civic angels, you know Bonnie Munday.

And if you have talked with people who've encountered her, you'll have heard them praise her calm approach, her knowledge, and her kindness. "She set the standard for all of us about steadiness, kindness, and community service," said one. "She's exceptionally kind to the town's dogs, patient with our town's characters," added another. And, said a third, "She treats everyone with respect and honesty."

So, it's small surprise that on this year's Citizen of the Year Committee, Bonnie was the clear and unanimous choice for Citizen of the Year. In her over 30 years of service to the Town, Bonnie has been dedicated to Norwich both professionally and personally.

While the people who wrote in to nominate Bonnie had their own reasons to honor her, Bonnie herself highlights her work on preserving old records so that we do not lose our history of the Town of Norwich. We can credit Bonnie and her careful discernment for our ability to access microfilm historical records digitally as well as the preserved printed records safe in the Town vault.

In addition to her civil service for the Town, Bonnie has been involved with the American Legion Lyman F. Pell Post #8, supporting Norwichians and beyond who have served our country. Similarly, she is active with the Norwich Lions Club and takes pride in fundraising for their many services, such as posting the Memory Tree commemorations each year in time for the winter holiday events that bring us together outdoors – where we can be a part of celebrating the memories of our friends, families, and neighbors.

In 2001, Bonnie became an EMT and was one of Norwich's original FAST Squad members. One of her fellow teammates described her ability to assess an emergency's risks and to apply due caution grounded in reality, as well as paying careful attention to family members to assure they are calmed, reassured, and well-served, and that appropriate follow-up service is provided where needed.

For more information, please check our website at [www.norwichwomensclub.org](http://www.norwichwomensclub.org).

*Annette Brown, President*

## **Public Health Council of the Upper Valley**

The Public Health Council of the Upper Valley (PHC) is our region's trusted leader in public health, supporting the people, professionals, and organizations who, together, make our communities healthier places to live, work, and play. Our mission is to improve the health of all Upper Valley residents. We do this in four key ways:

1. Unify the public health priorities of the region to promote collaboration and progress towards shared goals.
2. Work alongside health and human services organizations and policy makers to develop actionable plans and best practices to address the community's priorities.
3. Aggregate and disseminate important public health information across the region and bring people together to share ideas, experiences, and expertise.
4. Function as a backbone support for underserved members of the community by serving as fiscal sponsor for program development, providing technical assistance, and advocating for health equity.

PHC is recognized by the State of New Hampshire as one of its regional public health networks and collaborates closely with White River Junction District Office of the Vermont Department of Health.

Our work in 2023 included:

- Released a new Community Health Improvement Plan that describes the collaborative strategies partners will use to address community health priorities.
- Hosted regular meetings for PHC partners to share information and provide opportunities for problem solving.
- Distributed COVID test kits to social service organizations for vulnerable residents.
- Provided staff support to Upper Valley Strong as the coalition responded to the July flooding.
- Hosted six flu clinics in rural communities with support from Dartmouth Health, Geisel School of Medicine, and a local partner, providing over 1,500 free vaccines.
- Served as host for the Upper Valley Community Health Equity Partnership, a program funded through a grant from the US Centers for Disease Control and Prevention.
- Collaborated with local school districts and the Hartford Community Coalition to provide summer meals for children in the region.

PHC appreciates the opportunity to serve the residents of Norwich and will continue to work hard to meet your needs in 2024. For more information about PHC, visit us at [www.uvpublichealth.org](http://www.uvpublichealth.org).

*Tracy Hayes, MPH, RD, Business Administrator*

## **Senior Solutions (Council on Aging for Southwestern Vermont, Inc.)**

Senior Solutions promotes the well-being and dignity of older adults. Our vision is that every person will age in the place of their choice, with the support they need and the opportunity for meaningful relationships and active engagement in their community.



In FY23, Norwich residents received one or more of these services: Information & Assistance (51 calls or office visits), Medicare assistance (22 calls), Caregiver support, Grant Assistance, In-home Case Management/support (9 clients received 38.5 hours of service), and/or meals provided in collaboration with The Bugbee Center and other meal sites in our region. We also provide transportation, mental health services, exercise programs, and many other services, often in partnership with other organizations.

We financially support local meal providers by distributing federal and state funds which help them operate. However, these funds do not cover the full cost, so local meal sites must seek additional funding. Senior Solutions does not use our town funding to support senior meals and does not benefit from any funds the towns provide directly to meal sites. Financial support from towns and individuals is very important to us, and we are enormously grateful for your contributions.

To get help or learn more about us, visit [www.SeniorSolutionsVT.org](http://www.SeniorSolutionsVT.org) or call 866-673-8376.

*Mark Boutwell, Executive Director*

### **Southeastern Vermont Community Action, Inc.**

Southeastern Vermont Community Action (SEVCA) is an anti-poverty nonprofit organization serving Windham and Windsor counties since 1965. SEVCA seeks to empower and partner with individuals and communities to alleviate the hardships of poverty; provide opportunities to thrive; and eliminate root causes of poverty. We offer a variety of services to accomplish this mission. Norwich residents can access these programs through our outreach office in White River Junction, or our main office in Westminster.

In Norwich, during FY23:

- 4 households (4 people) used **Tax Preparation** services to receive tax credits/refunds.
- 4 households (6 people) received 9 assists from **Family Services** (crisis resolution, fuel, utility, and housing assistance; nutrition education; referral/assistance accessing needed services).
- 3 households (5 people) received 3 **Crisis Fuel/Utility** assists.
- 1 home (1 person) received **Emergency Home Repair** to address immediate health / safety issues.

The combined value of these services for Norwich exceeded \$6,400.

Community support, through town funding, helps to build a strong partnership. The combination of federal, state, private, and town funding allows us not only to maintain, but to increase and improve service. We thank the residents of Norwich for their continued support.

*Kathleen Devlin, Interim Executive Director*  
([sevca@sevca.org](mailto:sevca@sevca.org) [www.sevca.org](http://www.sevca.org) 802-722-4575 or 800-464-9951)

## **Special Needs Support Center**

The Special Needs Support Center (SNSC) is a group of individuals and families throughout the Upper Valley and beyond, that proudly works to co-create a community where people with special needs, across the spectrum and throughout the life span, can have opportunities and lifelong support to pursue their goals and aspirations. For adults, activities include artmaking, cooking, dances, apple picking, and other social, educational, and recreational activities as identified by participants. During the pandemic and beyond we have increased programming from once a month to 4-5 days per week.

Youth Services provide daily after-school, vacation-time, and summertime programs for students with disabilities to get academic support and strengthen social skills. Having a safe after-school space provides young people with disabilities additional opportunities to generalize skills they are working on at school while creating peer connections to address these challenges. Additionally, the programs reduce the regression that can accompany unstructured times while decreasing the pressure families have to find appropriate childcare or take time off from work. A Parent Educational Support and Advocacy program supports parents in all aspects of the special education and Section 504 process.

We offer a Special Needs Information Program to help emergency responders identify and respond to vulnerable residents with special needs. The program is intended to aid police dispatchers and officers in their response to calls for assistance that may involve individuals with disabilities. This may include locating a missing person, medical emergency, crisis situation, behavioral episode, or other interactions.

In FY23, SNSC provided 84 hours of service for Norwich residents, and we respectfully request level funding of \$2,000 for FY24.

*(603-448-6311; [snsc-uv.org](http://snsc-uv.org))*

## **Treehouse Children's School, formerly Child Care Center in Norwich**

The Child Care Center in Norwich (CCCN) is now Treehouse Children's School! We are proud to build on the best traditions of CCCN and beyond. We were founded in 1971 to provide high quality, affordable early childhood care and education for families in the Upper Valley. In fall 2023 we celebrated 52 years in business and changed our name to reflect a shift in philosophy and practice—from that of a daycare center to a children's school. We are inspired by the Reggio Emilia approach to early childhood education, recognized as one of the best in the world.

The Treehouse currently serves 50 children, ages six weeks through six years. We serve a diverse cross-section of families from across the Upper Valley. We want every child to have access to a strong start in life; no family is turned away based on financial need. Our sliding scale tuition is based on the principle that a family's financial commitment should be proportionate to its financial resources. In 2023, 40% of our families received discounted tuition and we awarded \$22,500 in scholarships to Upper Valley families.

We pride ourselves on meeting the highest professional standards. We recently achieved re-accreditation through National Association for the Education of Young Children, we are a member of North American Reggio Emilia Alliance, and we qualify as a "5 STAR" program in Vermont, the top ranking in the state's quality recognition system for early childhood programs.

We couldn't achieve any of this without vital community connections and support. This past year, we received generous funding from the Town of Norwich, Norwich Women's Club, Jack &

Dorothy Byrne Foundation, Couch Family Foundation, and VT Agency of Agriculture. We value our partnership with the Montshire Museum of Science, our preschoolers hop on the AT bus and visit the Hood Museum of Art, we collaborate with local musicians Jes Raymond and Jakob Breitbach, and the Norwich Bookstore supports our Peace Books initiative. Thank you, all.

It is an exciting time in our evolution and it is a continuing honor to serve generations of families in Norwich and throughout our Upper Valley.

*Lisa Sjostrom, Executive Director*

## **Two Rivers-Ottawaquechee Regional Commission (TRORC)**

TRORC is your regional planning commission. We are governed by a Board of Representatives appointed by each of our 30 member towns. We work to make the area better today, and to articulate a vision for a thriving regional economy that enhances the Region's outstanding quality of life. The following are highlights from our work in 2023.

### **Technical Assistance on Planning Issues**

Our staff support your local officials by offering a wealth of information on many subjects, enabling them to serve you better. We provide advice on zoning, capital budgeting, and preventing flood damage; review solar and cell tower projects; stay abreast of state and federal initiatives so that local government can take advantage of these; and have worked hard to address the region's housing crisis. The Municipal Technical Assistance Program has supported eligible towns in identifying project opportunities and funding sources to undertake those projects. TRORC staff have also assisted numerous towns with revisions to municipal plans, bylaws and studies.

### **Economy and Public Health**

This year, TRORC supported the Region's talented artists, food producers, and other parts of the creative economy sector through training and networking events. We also were able to provide many small businesses with grant funds to weather Covid-19, as well as guidance to towns on using their federal recovery funds. TRORC also helps identify and clean contaminated parcels of land for reuse.

### **Emergency Management and Preparedness**

TRORC staff continued to serve as liaisons between Vermont Emergency Management and local emergency responders, organizations, and town officials on emergency planning. TRORC assisted several communities with updating their Local Hazard Mitigation Plans, helping to reduce future damages from disasters and enable greater state and federal funding when they do happen. When disasters happen, we actively become part of the state and local long-term recovery process and have done so most recently with the July floods.

### **Energy/Climate Change**

TRORC assisted towns on Enhanced Energy Plans to save money for communities and further the state energy goal of meeting 90% of energy needs from renewable sources by 2050. TRORC has continued working to support member towns through assessing town buildings for energy conservation upgrades. We also work on state-level climate policy and local adaptation measures.

### **Transportation**

TRORC also worked with towns to get funding to implement road improvement projects. We also work to support our transit agencies, build park and ride lots, and help towns with traffic counts and speed studies.

Specifically in Norwich this past year, TRORC helped complete the Local Emergency Management Plan. Staff assisted the Town with municipal zoning administration services, and with a Better Roads grant to replace three undersized culverts on Route 132. Staff supported the installation of two public level 2 EV chargers that are now fully operational. Staff also assisted the Town with applying for an energy assessment grant for Tracy Hall.

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

*Peter G. Gregory, AICP, Executive Director*

### **Upper Valley Trails Alliance**

During the past year (2022-2023) we worked to enhance the health of residents and quality of life in Norwich through trail connections, events, programs, and other trail improvements. This year, we

- Offered the 2023 Passport to Winter Fun program to all Marion Cross School children. Using an innovative package of incentive prizes, outdoor fun and personal achievements, the program encourages youth and their families to adopt healthy and active lifestyles. 280 students participated this year.
- Continued the coordination of volunteers to maintain the King Arthur Trail.
- Supported Town trail building efforts with staff expertise and tools.
- Actively worked on trail projects on Ballard Trail, Norwich Nature Area, and installation of the Kids Bridge at Huntley Meadow.
- Worked to maintain the Rosemary Rieser Trail on Hopson Road.
- Actively participated with Norwich Trails Committee.
- Cleared blowdowns on a number of roads and trails in Norwich to open trails for hikers and skiers.
- Served High School students from Norwich on the Upper Valley High School Trail Corps.

For more information, contact me at [russell.hirschler@uvtrails.org](mailto:russell.hirschler@uvtrails.org) or 802-649-9075 or visit [www.uvtrails.org](http://www.uvtrails.org).

*Russell Hirschler, Executive Director (802-649-9075)*

### **Visiting Nurse and Hospice for Vermont and New Hampshire (VNH)**

As an integral part of the community healthcare system in Norwich, VNH serves to breach an otherwise significant gap in the community's continuum of care. Last year, VNH provided 1,649 visits to 78 residents of all ages and at all stages of life. VNH is also the foremost team of hospice and home health experts for over 140 communities in Vermont and New Hampshire. We deliver nursing, hospice and rehabilitation services at home with proven effectiveness, integrity and compassion. Just as local families have counted on us since 1907, you can count on us today.

Having our patients maintain their independence is key. Our nurses, therapists and social workers provide assessments, medical care and education to assist people in leading a more self-sufficient life. This includes patients who are frail, elderly and disabled, people with terminal illness, those recovering

from major surgery or illness and children with chronic medical needs. They all benefit by receiving the care they need in the familiarity and comfort of home.

Town funding allows us to bring down the cost of services provided to those in need. With adequate town funding, we are able to provide an affordable option for home healthcare in the community. To continue meeting these needs, we urge the Town of Norwich to budget continued financial support of VNH. On behalf of the people we serve, we thank you for your consideration of this request.

*Anthony Knox, Community Relations Manager (aknox@vnhcare.org; 603-790-3172)*

## **Windsor County Mentors**

For 50 years Windsor County Mentors has been creating and nurturing intensive community- and school-based mentoring partnerships, free of charge, to any Windsor County child between 5 and 18 who could benefit from a long-term, trusting relationship with an adult in their community. Mentoring has been studied extensively and strong evidence shows that mentoring offers vulnerable youth opportunities to share experiences with reliable adults to widen their vision of themselves, helping them to become confident, contributing members of their community and increasing their social and mental wellbeing.

It has been shown that youth with mentors have:

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

In the past year, WCM served and supported school- and community-based mentorships with children from towns throughout Windsor County, including four (4) in Norwich. Collectively, our mentors volunteered thousands of hours to their communities.

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

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

For more information on our mentorships, find us on Facebook, visit our website [www.wcmentors.org](http://www.wcmentors.org), or contact us at [ProgramsWC@outlook.com](mailto:ProgramsWC@outlook.com), 802-674-5101. WCM thanks the voters of Norwich for their support for the children of Windsor County.

*Matthew Garcia, Executive Director*

## **Women's Information Services (WISE)**

WISE leads the Upper Valley to end gender-based violence through survivor-centered advocacy, prevention, education and mobilization for social change. Since 1971, WISE has been dedicated to providing trauma-informed advocacy and support for victims of domestic violence, sexual violence, stalking, and human trafficking within 23 communities in Windsor and Orange Counties, VT and Grafton County, NH. WISE supports people through the confidential and free 24-hour crisis line, on-site emergency housing and housing advocacy, legal services, safety planning, groups, and in-person advocacy at the WISE Program Center, police stations, courthouses, hospitals, social service agencies, and at Dartmouth College.

In FY23, WISE provided advocacy and other critical support services to a total of 1,333 people. Among the advocacy responses sought from WISE, emergency shelter, legal advocacy, and accompaniments were the most common. WISE advocates are available every hour, every day at 866-348-WISE, or text at 603-836-9472 or chat online at [resourceconnect.com/wiseuv/chat](https://resourceconnect.com/wiseuv/chat).

*Peggy O'Neil, Executive Director*

## **Youth-In-Action**

This past year, Youth-In-Action celebrated 40 years of connecting students of Hanover High School with, primarily local, community service opportunities. Our goal is to entice as many students as possible to give community service a try. Each year, approximately 20% of the student body at Hanover High School participates in Youth-in-Action. We offer a wide range of activities in the hope that students can find what they enjoy. Our hope for students is that this exposure to a breadth of activities within their own communities will not only form meaningful connections, but also pave the way for students to volunteer for community service even beyond their high school years.

Our service activities are performed primarily in the Upper Valley. In Norwich specifically, our students have recently helped out at Halloween Events (NorWitchy Woods & Marion Cross), Hoofin' it for Hay 5K at Sweetland Farms, Norwich Women's Club: Celebrate Norwich! and Spring clean-ups as part of Day in Action. Our students have also participated in food drives and blood drives, among other activities, which help communities as a whole. Their horizons have also been broadened by gathering books, uniforms and menstrual hygiene kits (which they made) which were then sent to Ghanaian and Zambian school children. A very invested group of students is on our Leadership Committee and they, under the leadership of our Director, take turns planning the events of the month.

While the community service aspect is valuable to the community, Youth-In-Action also recognizes the life skills that students acquire in the process. Communication, interpersonal skills, problem-solving, work ethic, time management and leadership are all practiced while participating in community service. Youth-In-Action has always been extremely grateful for the support that the Town of Norwich has shown. We hope to continue this meaningful work for years to come!

*Inger Kwaku, President, Youth-In-Action Board of Directors  
Hannah Levinger, Director of Youth-In-Action*

# Part IV

Norwich Fire District

## Norwich Fire District Officers

### Elected Officials

Prudential Committee	Term Expires
Daniel Officer, Chair . . . . .	2026
Alicia Groft . . . . .	2027
Ellot Harik . . . . .	2025
Cheryl A. Lindberg, <i>Treasurer and Delinquent Tax Collector</i> . . . . .	2025
Zachary Currier, <i>Clerk</i> . . . . .	2025
Priscilla Vincent, <i>Auditor</i> . . . . .	2025
Noah Brennan, <i>Moderator</i> . . . . .	2025

### Administration

Michael Tebbetts, *Operations Manager & Certified Water Operator*  
Michael Wells, *Certified Water Operator*  
Cheryl A. Lindberg, *Bookkeeper*

The Fire District Administrative office is located at 293B Main Street, Norwich, VT – below the Norwich Post Office. Office hours are by appointment. The office is accessible only by stairs. Call 802-649-3474 to make arrangements. A drop-box is located outside the office door for water and tax payments.

## Norwich Fire District 2024 Annual Meeting Warning

The Annual Meeting of the Norwich Fire District will be held in the Norwich Town Hall-Multi Purpose Room, 300 Main St, Norwich on Monday, January 29, 2024 at 7:00 pm to transact the following business:

**Article 1.** *To approve the 2023 Annual Meeting Minutes.*

**Article 2.** *To hear and act upon the reports of the Officers of the District.*

**Article 3.** *To authorize the Prudential Committee to transfer any fiscal 2023 surplus to the Water Distribution SystemFund.*

**Article 4.** *To see if the Fire District will raise and appropriate the amount set forth in the budget proposed by the Prudential Committee.*

**Article 5.** *To authorize the Treasurer to collect District taxes and assess statutory penalties and interest for delinquent taxes.*

**Article 6.** *To see if the voters of the Norwich Fire District will authorize the Prudential Committee to borrow up to \$524,000 to fund the replacement of water main running under Interstate I-91 between Upper and Lower Loveland Rd.*

**Article 7.** *To elect all Fire District officers as may be required by law.*

**Article 8.** *To transact any other business that may legally come before this meeting.*

*Prudential Committee of the Norwich Fire District:  
Daniel Officer, Chairperson; Alicia Groft; Elliot Harik*



Persons residing within the limits of the Fire District who are voters in Town Meeting shall be voters in the Fire District Meeting. Title 20 VSA, Pt 7, Ch. 171, ss 2484.

It is the policy of the Norwich Fire District to make public meetings accessible to all. If you have any special needs, please make them known to the Norwich Fire District at 802-649-3474 at least 24 hours before the meeting.

The meeting will be held in the Norwich Town Hall-Multi Purpose Room at 300 Main St, Norwich, Vermont.

*Zach Currier, Clerk*

## **Norwich Fire District Annual Meeting Minutes • January 30, 2023**

Present

Moderator: Jack Candon

Prudential Committee (PC) Members: Michael Goodrich (Chair), Alicia Groft, Elliot Harik

Treasurer: Cheryl A. Lindberg

Clerk: Daniel Officer

Water Department: Michael Tebbetts

Auditor: Priscilla Vincent

Public: Jeff Lubell (Resident of Norwich) and Select Voters of the Norwich Fire District.

Call to Order: The meeting was called to order at 7:00pm by Moderator Jack Candon.

**Article 1:** A motion to approve the minutes from the 2022 Annual Meeting was made, seconded, and approved by vote.

**Article 2:** A motion to approve the Officer Reports was made, seconded, and approved by vote.

**Article 3:** A motion to approve the establishment of a Vehicle and Equipment Reserve Fund was made, seconded, and approved by vote.

**Article 4:** A motion to authorize the current Reserve Fund to be titled Water Distribution System Reserve Fund was made, seconded, and approved by vote.

**Article 5:** A motion to approve the transfer of any fiscal 2022 surplus to the Water Distribution System Reserve Fund was made, seconded, and approved by vote.

**Article 6:** A motion to approve the gross spending General and Water Fund budgets as proposed by the Prudential Committee was made, seconded, and approved by vote.

**Article 7:** Rachel Coombs recounted a stressful and frustrating experience of moving to the Fire District, being unaware of the tax bill, and receiving a tax penalty for failure to pay on time. She requested the Prudential Committee explore a better process to communicate Fire District taxes to new residents. A motion to authorize the Treasurer to collect District taxes and assess the statutory penalty of 8% as well as interest of 1% for the first 3 months 1.5% thereafter on delinquent taxes for any payment not received by the due date or with USPS cancellation of the due date was made, seconded, and approved by vote.

**Article 8:** A motion to elect Daniel Officer to the Prudential Committee, Zach Currier to Clerk, Priscilla Vincent to Auditor, Cheryl A. Lindberg to Treasurer, and Jack Candon to Moderator was made, seconded and approved by vote.

**Article 9:** Jeff Lubbell requested to discuss using Fire District land on Beaver Meadow Road for affordable housing duplexes. He will continue to follow up this year with the PC to discuss this matter. Lindberg issued a special thank you to Sam Eaton, who recently retired, for his many years of great service to the Water Department. Jack Candon thanked Michael Goodrich for his years of service to the Fire District and for serving as Fire District Chair.

A motion to adjourn this portion of the meeting was made, seconded, and approved by vote and the meeting was adjourned at 7:33pm.

Daniel Officer, Clerk

## **2024 Report of the Prudential Committee**

*In Memoriam: Jack Candon*

*The Fire District (FD) mourns the passing of our longtime moderator, legal counsel, and friend, Jack Candon. We appreciate his many years of dedication and service to the Fire District, and we will miss him greatly.*

### **Water Operations Update**

Our Water Operators continue to provide premium water and customer service. Following Sam Eaton's retirement, our two remaining Water Operators, Mike Tebbetts and Mike Wells, have capably maintained operations, eliminating the immediate need to hire a replacement for Sam. During 2023, Mike Wells received backflow testing certification, and Mike Tebbetts adroitly completed his first year as Operations Manager.

### **Infrastructure Updates**

**Cliff and Hazen:** The Cliff & Hazen Street project was successfully completed in October at a cost of ~\$409k. This final cost was ~\$46k under budget.

**Water Main Breaks:** We had one water main break in late August on the corner of Main & Elm streets. The root cause was improper bedding of the main. The FD's Water Operators and L&M Contract Services located the break and replaced a ~5' section of pipe. The total cost of repair was ~\$21k.

**I-91 Water Main Project:** The Fire District is exploring a critical infrastructure project involving a 500-foot section of ductile-iron water main which runs under I-91 near Upper Loveland Road. This segment is vital for supplying water to the reservoir from the pump house. Installed in 1980, this ductile section connects to 400' of C900 PVC pipe installed in 2013 to replace corroded ductile pipe. There is concern that similar corrosion under the interstate presents high risk and high cost of failure. The recommendation is to jack a bore under the interstate to install steel sleeves and pull through High-Density Polyethylene Pipe (HDPE). This upgrade, estimated to cost ~\$655k, would significantly enhance the water main's durability in a critical section and provide an estimated useful life of 100 years. The PC is exploring options to finance and complete this work.

### **Financial Matters**

**2024 Budget Summary:** The PC is proposing a balanced budget for 2024, which includes a reduction in property taxes for residents of the Fire District offset by an increase in water usage rates (please see further explanation below in the Policies and Procedures section). The proposed budget includes continued contributions to reserves for future expected truck and equipment capital expenditures.

**Property Tax Exemption Application:** The PC is aware that Vermont law provides for certain exemptions from property taxation, including exemptions for property used for public, pious, or charitable uses under 32 V.S.A. § 3802(4). The PC believes the Fire District meets the three conditions to qualify for the public, pious or charitable use exemption, and the Prudential Committee plans to submit Form PVR-317 to the Lister's Office to apply for tax exemption.

**Policies and Procedures:** In 2023, the PC took steps to mature the FD's financial processes on two fronts: (1) drafting and signing a Purchasing Policy and (2) self-funding the Water Department.

- 1. Purchasing Policy:** The Purchasing Policy dictates when employees need to seek approval for purchases, when purchases require a bid/request-for-proposal, and how to execute the bid process. The PC reviewed similar policy documents from other local municipalities in VT and discussed with employees of the FD how to best balance efficiency with prudence. The current policy allows for purchases up to \$3,000 before requiring board approval and up to \$20,000 before requiring the bid process.
- 2. Self-Funding the Water Department:** Historically the Water Department has required funds to be transferred from the Fire District General Fund to meet expenses. The revenue for the Fire District General Fund is raised by property taxes whereas the revenue for the Water Department comes from water usage (and in a very small part from services). The PC felt that the more fiscally prudent and straightforward approach was to have the Water Department self-funded rather than relying on an outside source of funding (namely the Fire District General Fund). This change in approach is reflected in the proposed budget for 2024 by a significant decrease in property tax rates and an increase of water rates. The PC modeled these changes to determine the impact on individual households and, by-and-large, saw very minimal change in overall cost. In other words, the increase in water rates for most households will be canceled out by the decrease in property taxes. Of course, this will not be the case for every household and there will likely be some households that see increases/decreases as a result of the change. One thing to note is that the PC worked to ensure that the minimum charged to water users would not increase from its current level of \$91.38/quarter. Our hope is that keeping the minimum cost unchanged will mitigate the impact to those most sensitive to price increases.

These efforts build on our work in 2022, wherein we agreed to a standard for financing projects (i.e., when to use cash, when to build reserve funds, or when to finance via debt). In the coming year we hope to continue to improve our operational efficiency by adopting two additional policies: (1) step-and-grade salary increases for employees, and (2) guidance for collection of delinquent Water payments.

Our goal with these efforts is to improve clarity and continuity in how we make decisions with the District's money. These changes to our financial processes allow the PC to operate more efficiently; we can be guided by the policies and procedures as opposed to re-hashing the same conversations year-after-year about how and when to spend money.

### **Closing**

The Prudential Committee remains committed to serving the Norwich Fire District with dedication and prudence. We invite all residents of the Fire District to attend our meetings or communicate via email.

*Respectfully, Daniel Officer (Chair), Alicia Groft, and Elliot Harik  
Prudential Committee of the Norwich Fire District, January 2024*

## Treasurer's Report

The General Fund of the Norwich Fire District ended FY23 with a surplus of \$16,015. This is the result of lower administrative expenditures, mainly because an Administrator position was not filled during 2023. The proposed tax revenue for FY24 will be reduced due to the decision to stop funding a loan payment transfer to the Water Fund and a lower fire protection assessment to the Water Fund.

The Water Fund of the Norwich Fire District ended FY23 with a surplus of \$12. Metered water revenue was slightly under budget, while all other revenues were at or over budget. Administrative expenditures were under budget mainly because the Administrator position wasn't filled. The proposed budget for FY24 reflects an increase in water rates of 28% to be implemented by the Prudential Committee on April 1, 2024. Water revenue needs to cover more of the fixed costs associated with providing potable water and allow for contributions to the Reserve Fund. Lastly, as mentioned above, the General Fund won't be supporting the Water Fund as much in FY24.

The Water Distribution Reserve Fund was used during 2023 to pay for engineering costs related to the Interstate 91 project (see Prudential Committee report). Those costs will continue into 2024, with the possibility of using \$131,000 from the Reserve Fund and a loan to complete the project in FY24. A contribution to this Reserve Fund was slightly below budget due to Water Fund FY23 results. A projected \$50,000 will be added to this Reserve Fund in FY24.

The Water Vehicle/Equipment Reserve Fund was started in FY23 with a budgeted \$20,000 contribution. The contribution was slightly lower due to the Water Fund FY23 results. A \$20,000 contribution is projected to be added in FY24. There are no plans to spend from this Fund in FY24.

A succession plan discussion is on-going. An Administrative position has been developed that would pay bills, handle payroll, assist with water billing and collection and serve as a liaison to the public. An Assistant Treasurer willing to learn the duties of the Treasurer role is also in the plan. Since the Treasurer is an elected position, the individual must reside in the Fire District in order to fill that role.

*Cheryl A. Lindberg, Treasurer*

### Delinquent Tax Report — December 31, 2023

	Balance Due	
Aras, Timothy/Jacqueline . . . . .	\$213.18	- pd in Jan 2024
Freeman, Matthew . . . . .	\$18.27	- pd in Jan 2024
Harwood, Catherine (2 parcels) . . . . .	\$1,074.37	- pd in Jan 2024
LaRock, Gregory . . . . .	\$3.76	- pd in Jan 2024
Marchetti, Daniel/Courtney . . . . .	\$307.51	
McGean, Elizabeth Rev Trust . . . . .	\$519.17	- partial pay Jan 2024
Morales, Shannon/Elizabeth . . . . .	\$405.15	- pd in Jan 2024
Tiny Seeds Village LLC . . . . .	\$570.77	- pd in Jan 2024
TruDataRX, Inc. . . . .	<u>\$4.58</u>	
<b>Total . . . . .</b>	<b>\$3,116.76</b>	

*Cheryl A. Lindberg, Treasurer & Collector of Delinquent Taxes*

## **Fire District Auditor's Statement**

I find that the Norwich Fire District financial accounts appear to be a fair representation of Fire District funds for the year ending December 31, 2023.

*Priscilla Vincent, Auditor, January 16, 2024*

**Norwich Fire District  
Revenue, Expenditure and Budget Reports  
All Funds – December 31, 2023**

	GENERAL FUND			WATER FUND		
	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023 BUDGET	2023 ACTUAL	2024 PROPOSED
<b>REVENUES</b>						
Taxes	\$ 135,000	\$ 135,675	\$ 82,320	\$ -	\$ -	\$ -
Solar Lease	-	-	-	-	-	-
Water Fees	-	-	-	249,975	242,933	278,493
Fire Protection Assessment	-	-	-	134,682	134,682	119,365
Interest/Penalty	850	2,263	750	-	-	-
Other Revenue	-	-	-	11,310	11,310	-
<b>OTHER FINANCING</b>						
Interfund Transfer	-	-	-	-	-	-
<b>Total Revenues &amp; Financing</b>	<b>\$ 135,850</b>	<b>\$ 137,938</b>	<b>\$ 83,070</b>	<b>\$ 395,967</b>	<b>\$ 388,925</b>	<b>\$ 397,858</b>
<b>EXPENDITURES</b>						
Administrative	36,858	22,931	38,750	67,605	52,558	75,829
Operations	98,992	98,992	44,320	149,513	151,160	157,874
Maintenance	-	-	-	50,775	61,016	36,976
Debt Principal/Interest	-	-	-	58,074	57,179	57,179
Reserve Fund Transfers	-	-	-	70,000	67,000	70,000
<b>Total Expenditures</b>	<b>\$ 135,850</b>	<b>\$ 121,923</b>	<b>\$ 83,070</b>	<b>\$ 395,967</b>	<b>\$ 388,913</b>	<b>\$ 397,858</b>
<b>Surplus / (Deficit)</b>	<b>\$ -</b>	<b>\$ 16,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12</b>	<b>\$ -</b>

	WATER DISTRIBUTION RESERVE FUND			VEHICLE/EQUIP RESERVE FUND		
	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023 BUDGET	2023 ACTUAL	2024 PROPOSED
<b>REVENUES</b>						
New Water Connection(s)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1,500	9,441	3,000	-	223	225
<b>OTHER FINANCING</b>						
Interfund Transfer	50,000	48,750	50,000	20,000	19,250	20,000
Prior-year surplus transfer	-	-	-	-	-	-
<b>Total Revenues &amp; Financing</b>	<b>\$ 51,500</b>	<b>\$ 58,191</b>	<b>\$ 53,000</b>	<b>\$ 20,000</b>	<b>\$ 19,473</b>	<b>\$ 20,225</b>
<b>EXPENDITURES</b>						
Sidewalk Repair & Mainten	-	-	-	-	-	-
Interstate 91 Project	40,500	31,297	140,200	-	-	-
Water Line Replacements	-	-	-	-	-	-
New Meters - 2023 batch	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 40,500</b>	<b>\$ 31,297</b>	<b>\$ 140,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Surplus/( Deficit )	11,000	26,894	(87,200)	20,000	19,473	20,225
Beginning Cash	313,128	313,128	340,022	-	-	19,473
<b>Ending Cash</b>	<b>\$ 324,128</b>	<b>\$ 340,022</b>	<b>\$ 252,822</b>	<b>\$ 20,000</b>	<b>\$ 19,473</b>	<b>\$ 39,698</b>

# Part V

Norwich School District

## Norwich School District Officers

### School Board

Norwich School District Officers	Term Expires
Neil Odell . . . . .	2024
Garrett Palm, Chair . . . . .	2024
Lily Trajman . . . . .	2025
Lisa Christie, Vice Chair . . . . .	2026
Michael Costa . . . . .	2026

### Dresden School District Treasurer

Cheryl A. Lindberg

### Administration

Jay D. Badams . . . . .	Superintendent of Schools
Robin R. Steiner . . . . .	Assistant Superintendent
Jamie T. Teague . . . . .	Business Administrator
Rhett Darak. . . . .	Director of Student Services
Shawn Gonyaw. . . . .	Principal, Marion W. Cross School
Greg Bagnato . . . . .	Associate Principal, Marion Cross School

## Superintendent's Report

This past August, our SAU 70 Board approved a set of strategic goals and outcome measures along with a “Portrait of a Learner” (<https://www.sau70.org/our-districts/our-strategic-plan>). This strategic plan provides a vision and direction for our school system for the next five years and creates a framework for continuous long-range planning moving forward. Hundreds of you helped us craft the plan by responding to surveys, attending public forums, and serving on committees. The plan is organized into four categories – Academic, Student Support, Organizational, and Facilities – and our school boards have set the goals and determined outcome indicators, which now leaves it to our administration and staff to develop the strategic initiatives and action steps to achieve them.

While our strategy development efforts remain an exercise in “building the airplane while in flight,” I’ve been encouraged to see decision-making teams in each building referring to the adopted goals, and in many cases, developing strategies and activities aligned with them. In fact, the boards themselves have been requesting information regarding the impact of the strategic plan goals on district spending as we near the culmination of the annual budget process. In addition to a great deal of curriculum work under the Academic section of the Plan, a number of school and district initiatives are underway that directly serve the Student Support and Facilities goals. We are currently working on implementing a project management program that will help us to develop, align, assign corresponding tasks, and report progress.

Once fully constructed, the Strategic Plan will help us to realize important commitments that our school boards have made that go beyond effective school system governance. In the past few years, our boards have adopted an Equity Policy, made a voter-approved commitment to environmental sustainability, and have demonstrated admirable fiscal stewardship. You will find these commitments woven throughout the Strategic Plan, and they will serve as touchstones for decision-making throughout



our organization in initiatives such as curriculum development, social/emotional learning, budgeting, and capital improvement planning. While our schools always rank at or near the top statewide, no high-performing organization maintains that status without reflection, discipline, creativity, and renewal, and I am convinced that our boards and our staff are committed to that effort.

As I've shared in previous annual reports, if you are interested in studying student performance in both states, the links below will take you to the NH DOE and the VT AOE's interactive school performance websites. On the NH site, you'll find a program called iExplore that will allow you to examine school performance in the context of other relevant data, such as cost per pupil, class size, and many other reported factors.

<http://tinyurl.com/NHDOE-2023>

<http://tinyurl.com/VTAOE-2023>

While the data is impressive, our students' performance on these assessments always leaves us room for improvement, but keep in mind that test scores are just one measure of student achievement. I am deeply grateful to all our educators and support staff for their commitment to our students, to our students and families for entrusting us with their education, and to our entire community for your generous support of our schools.

*Jay Badams, Superintendent*

## **Norwich School Board Annual Report**

It is hard to believe we are halfway through the 2023-24 academic year and wrapping up the budget for next year. We are lucky to have such a dedicated and competent group of teachers, staff, custodians, and administrators who continue to do amazing work while still dealing with lingering challenges from the pandemic.

At each School Board meeting, we hear about activities at the Marion Cross School ("MCS") from pre-K through Grade 6. The report includes news of school performances, field trips, class projects, and schoolwide celebrations. There are a number of projects underway related to current MCS goals, including developing the science curriculum, analyzing assessment practices, and strengthening student support systems. One example of the latter is mixed-grade community groups where students from different grades come together with a teacher. These meetings allow older and younger students to mingle and connect with each other regardless of age.

This past fall it was exciting to see 6th graders at MCS and RMS work together on a science project. Small groups designed and tested student-generated hypotheses. Students met for a day at each MCS and RMS to run their experiments and collect data. This collaborative science work culminated in an open house where students presented their results to friends and family.

The two projects voters approved last March – septic and playground – are well underway and expected to be completed in late spring. This past fall was spent securing the permits, reviewing plans, and finalizing design work. We expect projects to continue to accelerate in the spring once the ground can be accessed.

There was a district-wide facilities audit recently completed for the 4 schools of SAU 70. The report provided MCS with valuable details related to replacing and upgrading several systems at the school. These include heating, lighting, roof repairs, solar and weatherization. Some of this work, including

the removal of an oil tank, will coincide with the septic project. The audit helped focus our global plan to keep improving facility systems and achieve both energy efficiency and long-term cost savings.

Overshadowing this work is the worrying impact of Act 127 on the Town and MCS. In summary, it is nothing short of disastrous. I consider myself an optimist but I am genuinely concerned what this Act will do to MCS. To provide background, in 2022, the Vermont State Legislature passed Act 127 and it is being implemented this budget season. Its intent is to improve student equity across the State by adjusting the school funding formula. The new formula gives more “weight” to districts with lower population density, more students with special needs, higher levels of poverty, and English as a second language. For Norwich, the adjusted formula has resulted in an extraordinary tax increase of 40%.

For perspective of how this will impact our current budget, by our Board’s calculation, to keep property taxes flat with 2023–24 we would need to cut \$4.0 million. That sum is the entire MCS Regular Education Budget—all teacher salaries, benefits, and classroom supplies. And while we could evaluate spreading some budget cuts to the Dresden portion of our budget, because of the interstate agreement, we would need to cut \$3 million from the Dresden budget for Norwich to realize \$1 million in savings.

For the first 5 years of Act 127’s implementation, the Legislature added a 5% tax increase cap provision. This cap was created to help towns who are heavily impacted by the adjusted formula, Norwich being one of a handful of Vermont towns facing such a daunting tax bill. The 5% cap is calculated by multiplying 5% by last year’s pre-CLA tax rate; that number in turn is multiplied by this year’s CLA (Common Level of Appraisal, a method for equalizing property values across the State). This results in a 15.7% tax increase. To be clear, without the cap our tax increase would have been 40.8%. Because of the cap calculation, this year’s school budget has zero impact on this year’s tax rate. Although for now the cap is giving us some relief, it is important to remember it will expire in 5 years (or sooner if the Legislature chooses). By that time Town residents will have seen a 40% tax rate increase and this increase does not account for other increasing costs (e.g. teacher contracts, health care fees, etc).

Both now and in future years there is no way to cut our way out of this. Board members have pored over the budget and there is no good news to report. We have run exercises trying to cut 1-1.5M from the budget. Even if we consolidate every class at MCS to a single section with an average of 42 students per class, that measure would only be able to cut a fraction—taxes would still increase nearly 30%. The severity of Act 127’s impact has led both past and current Board members to petition State Legislators to reconsider the plan. Former Chair Tom Candon testified in February 2022 warning of the dire situation we face today. And Neil Odell, Superintendent Jay Badams, and I testified to the State’s Ways and Means Committee just last week. We can only hope our feedback and that of other VT towns facing a similar grim tax future is heard.

On a more immediate level, our Administration and Board have prepared a fiscally responsible budget that maintains current levels of programming for our students. Student enrollment is projected to be flat, decreasing by 3 from 332 to 329 (including Pre-K). Staff numbers are increasing by 0.86 FTEs for a total of 54.95 FTEs. The Board is proposing an MCS budget increase of 9.66%. The majority of this increase can be divided into 3 areas. The first area concerns teacher contracts. The Board and the Teachers Union finally resolved contracts that had stalled since the 2022-23 school year. Funds in this year’s budget increase will cover 2022-23, 2023-24, and 2024-25 agreements. The second area of budget increase involves rising medical costs negotiated at the State level. The medical insurance increase for 2024-25 was 16.4%. The final budget area is facility improvements. First payments in the amount of

\$115,646 for the septic and playground projects are included as well as selected building improvements identified in the audit. Total project costs to remove underground oil tanks, add a new LP heating system, LED lighting, and building weatherization is approximately \$1.3 million before savings. We are taking advantage of a 10-year 2% lease program which will annually add approximately \$95,000 to the budget. These upgrades will provide substantial future cost savings and cut carbon emissions.

Despite the rocky road ahead of us as we navigate the impact of Act 127, I am grateful to be in a community that values excellence in education. Part of what makes MCS so special is how much we care about its success. It is difficult to deliver the news that we may need to go through a period of painful change. What, how, and when those changes happen is unknown and the tax increase is a tough pill to swallow. But, as the adage goes, Rome wasn't built in a day, and neither was MCS. The school built its outstanding reputation because of dedicated teachers, Administrators, and supportive Townspeople. I can assure you that the same commitment and effort level holds true today. Despite our new reality, we are doing our utmost to lessen the Act's impact; MCS is too important not to protect.

*Garrett Palm, Chair, Norwich School Board*

### **Marion Cross School Principal's Report**

Marion Cross School (MCS) continues to thrive! We were named the #1 Elementary School in the state by *US News and World Report*. MCS students continue to score far above the state average for the Vermont Comprehensive Assessment Program. This year 88% of our students in grades 3-6 scored proficient or distinguished in English Language Arts, 81% in Mathematics, and 82% in Science. This year we have had the gift of working within a strategic plan. SAU 70 underwent an extensive process that led us to adopt a comprehensive strategic plan. Having a clear direction has allowed us to decide upon focus areas. There is always an abundance of opportunities for growth within a school. Sometimes with the lack of a plan, it can become overwhelming and hard to decide where to put our energy.

With that said, here are the three goals that MCS has determined to be our focus for this school year. Each is directly related to the SAU 70 Strategic Plan.

**Goal #1: By the end of the 2023-24 school year, MCS teachers will review the science curriculum with a lens on accessibility, engagement, alignment to NGSS, integration with other disciplines, and assessment practices.**

To accomplish this goal, our Assistant Superintendent Robin Steiner worked to coordinate a common time for MCS and the Ray School staff to explore science education and begin to document our science curriculum. This partnership has allowed us to begin to ensure that the two schools not only provide a curriculum that is aligned with the Next Generation Science Standards (NGSS) but also prepare our students for when they come together at RMS. Fortunately, we have a talented staff and have been able to utilize the expertise of one of our Ray School teachers to provide professional development in best teaching practices for science instruction. We look forward to continuing this work.

**Goal #2: During the 2023-24 school year, MCS staff will analyze current assessment practices, gain a new understanding of best practices, and modify/create formative and summative assessments. Some of this work will be in conjunction with science unit development.**

During the summer and early fall, a team of MCS staff attended a professional development experience where we learned about how to create a data team. This team is charged with helping grade-level teams determine what assessments to use as common grade-level assessments. Because of this group, we have moved forward in having and using common assessments at each grade level. We are now working to use our assessment data to strengthen our classroom instruction, plan for reteaching, and to determine intervention groups for students who are struggling.

**Goal #3: During the 2023-2024 school year, MCS will strengthen the existing support systems to build a healthy school climate by creating space for people to understand one another, grow a restorative mindset and develop relationships.**

At the very start of the summer, a team of MCS staff attended the Summer PBIS (Positive Behavior Interventions and Supports) Institute in Killington, Vermont. We took part in a strand that focused on relationship building and problem resolution using a process called Restorative Practices. One practice that we explored and committed to using was the restorative circle. This is a way to have a structured, safe, and well-facilitated conversation aimed at allowing all voices to be heard when solving a problem. This has proven to be a valuable tool. Two huge takeaways from this work are the importance of giving voice to students and the value of building strong relationships. Our team intends to attend the institute for a second year this coming summer to continue this work.

A great school can thrive when an outstanding staff is present. At MCS we certainly have an outstanding staff. There has been a lot of turnover in schools across the country over the past few years. MCS has not been immune to this. Fortunately for us, we have attracted and hired phenomenal educators. Joining our team this school year are Shannon McLaughlin (Pre-K Teacher), Talari Anderson (Kindergarten Teacher), Michael Magistro (Grade 2 Teacher), Richard Frey (Grade 5 Teacher), Chrissy Morley (Environmental Education Coordinator), Mihaela LaRoche (French Teacher), Wendy Teller-Elsberg (Speech Teacher), Karen Vanderveen (English Language Learner Teacher), Amanda Brodsky (Special Education Teacher/Interventionist), Alisha Keel (School Guidance Counselor), Jeffery Slayton (support staff), and Ethan Michaels (support staff). We could not be luckier to have this amazing group of educators join our team.

Generosity continues to be abundant this school year. We have benefited from generous gifts from our PTO, The Friends of Hanover and Norwich Schools, The Frye Fund, The Byrne Foundation, The Norwich Women's Club, The Lions Club, and numerous parents. Students will benefit from this generosity. It is comforting to know that we can depend upon the support of so many.

There are several ways to find out what is happening at the Marion Cross School. Our website, [www.marioncross.org](http://www.marioncross.org) is a great source of information. Our amazing PTO sponsors a monthly coffee talk, where anyone is welcome to learn about our school and ask any questions that come to mind. On the first Wednesday of each month, the School Board meets to discuss our school's present state and to plan for the future. The school's weekly newsletter is sent electronically. If you would like a copy, please send a request to [jessicaliddy@hanovernorwichschools.org](mailto:jessicaliddy@hanovernorwichschools.org). If ever you have questions, concerns, or comments about our school, please feel free to contact me. I am always eager to talk with you and gain new perspectives.

*Shawn Gonyaw, Principal*  
*Greg Bagnato, Associate Principal*

## Norwich School District Proposed Revenue Report

The information contained within the Norwich Budget and Revenue pages may be subject to change as Act 127 is currently under review by the VT State Legislature and may be repealed. Depending on the outcome of the upcoming legislative actions, the proposed budget for the Norwich School District may be adjusted.

NORWICH SCHOOL DISTRICT Proposed Revenue Budget 2024-25 School Year		2022-23 Adopted	2022-23 Actual Year End	2023-24 Adopted	2023-24 Anticipated Year End	2024-25 Proposed	\$ Chg	% Chg
<b>GENERAL FUND</b>								
<b>Local Revenue</b>								
1311	Tuition from Patron	\$0	\$28,236	\$14,118	\$24,720	\$28,236	\$14,118	100.0%
1510	Interest Income	6,000	55,713	3,600	48,000	37,000	33,400	927.8%
1910	Rental of District Property	6,000	19,090	20,000	19,730	20,000	-	0.0%
1980	Refund of Prior Year Exp	500	131,600	500	500	500	-	0.0%
1990	Miscellaneous Income	2,514	1,180	1,000	1,000	1,000	-	0.0%
	<i>subtotal local sources</i>	\$15,014	\$235,819	\$39,218	\$93,950	\$86,736	\$47,518	121.2%
<b>State Revenue</b>								
3109	Homestead Tax Liability	\$13,171,788	\$13,171,788	\$13,627,608	\$13,627,608	\$14,375,601	\$747,993	5.5%
3112	Non Residential Tax Liability	-	4,697	-	-	0	-	n/a
3114	Vocational Center Grant	38,161	37,966	38,161	51,443	60,916	22,755	59.6%
3150	Transportation Grant	121,498	112,816	114,958	114,958	115,000	42	0.0%
3201	Special Education Block Grant	-	-	-	-	0	-	n/a
3202	Special Ed Exp Reimb	-	-	-	-	0	-	n/a
3202	Census Block Grant (Act 173)	851,688	851,688	1,008,961	1,018,501	1,161,785	152,824	15.1%
3203	Extraordinary Reimb	143,667	93,050	143,667	66,000	85,382	(58,285)	-40.6%
3204	Early Essential Education Grant	52,713	52,713	58,331	58,331	65,107	6,776	11.6%
3370	ELL Categorical Aid (new FY25)	-	130	-	-	50,000	50,000	n/a
<b>Other Revenue</b>								
5230	Transfr from Vt Const Aid Fund	230,452	230,452	149,496	150,000	-	(149,496)	-100.0%
	<i>subtotal state sources</i>	\$15,403,021	\$14,555,300	\$15,141,182	\$15,086,841	\$15,913,791	\$772,609	5.1%
<b>GENERAL FUND TOTAL</b>		\$15,418,035	\$14,791,119	\$15,180,400	\$15,180,791	\$16,000,527	\$820,127	5.4%
<b>Summary:</b>								
Appropriation Total - all Articles both Districts				15,482,422		\$16,198,539	\$716,117	4.6%
from Prior Year Fund Balance				302,022		\$198,012		
from Other Income				1,552,792		1,624,926	72,134	4.6%
Total Revenue & From Fund Balance				1,854,814		1,822,938		
From District Assessment				13,627,608		\$14,375,601		
<b>Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate</b>								
Revenue Total				1,854,814		1,822,938		
less Vocational Grant				(38,161)		(60,916)		
Revenue for Purposes of Calculating "Ed Spending" & Estimated				1,816,653		\$1,762,022		
<p>In accordance with VSA Title 16 § 563 an audit of the 2018-19 accounts of the Norwich School District was conducted by Plodzick and Sanderson CPA, of Concord, New Hampshire. A copy of the audit is available for review at the Town Manager's Office, Norwich, Vermont and at the Superintendent's Office, Hanover, New Hampshire. It can also be found on the SAU70.org website under the Finance</p>								

## Norwich School District Expenditure Budget Report

NORWICH SCHOOL DISTRICT				2023-24	2023-24	2024-25	Bgt Chg		
Func	Obj	Proposed Budget 2024-25	2022-23 Budget	2022-23 Actual	Adopted Budget	Exp'd & Enc'd	Proposed Budget	increase (decrease)	% Chg
<b>REGULAR EDUCATION</b>									
1100	100	Salaries--Teacher	1,992,554	1,994,554	2,114,872	2,136,481	2,322,466	207,594	
1100	100	Salaries--Ed Asst	51,753	67,458	51,178	28,742	29,139	(22,039)	
1100	100	Substitutes	22,000	22,000	22,000	41,755	22,000	0	
1100	100	Tutors, ESL & LEEP	95,488	184,203	132,395	182,346	149,122	16,727	
1100	200	Payroll Tax & Benefit	644,416	613,141	801,300	676,300	865,525	64,225	
1100	300	Purch Prof'l & Tech Svcs	36,197	30,767	29,500	24,562	31,105	1,605	
1100	400	Purch Prop Svcs	37,800	34,020	37,850	30,125	37,050	(800)	
1100	566	Tuition--Pre-K	54,840	69,452	68,400	45,169	58,200	(10,200)	
1100	568	Tuition--Vocational	27,000	27,000	27,000	26,897	27,000	0	
1100	600	Supplies/Textbooks	69,740	59,279	67,070	61,482	67,635	565	
1100	700	Property	19,050	16,193	17,600	13,732	18,200	600	
		<i>Function Total</i>	<b>\$ 3,050,838</b>	<b>\$ 3,118,067</b>	<b>\$ 3,369,165</b>	<b>\$ 3,267,591</b>	<b>\$ 3,627,442</b>	<b>\$ 258,277</b>	<b>7.67%</b>
<b>TECHNOLOGY</b>									
1120	100	Salaries	50,950	47,651	37,649	34,251	97,963	60,314	
1120	200	Payroll Tax & Benefit	7,875	4,432	4,394	2,915	24,139	19,745	
1120	400	Purch Prop Svcs	1,270	1,080	1,270	1,500	1,270	0	
1120	600	Supplies	21,224	19,284	16,098	11,857	36,257	20,159	
1120	700	Property	52,812	52,805	83,512	78,893	66,700	(16,812)	
		<i>Function Total</i>	<b>\$ 134,131</b>	<b>125,252</b>	<b>\$ 142,923</b>	<b>\$ 129,416</b>	<b>\$ 226,329</b>	<b>\$ 83,406</b>	<b>58.36%</b>
<b>SPECIAL EDUCATION</b>									
1200	100	Salaries--Teacher	347,749	313,602	345,474	511,212	408,713	63,239	
1200	100	Salaries--Ed Asst	201,672	132,579	137,588	138,208	203,813	66,225	
1200	200	Payroll Tax & Benefit	178,981	133,735	192,428	182,869	160,579	(31,849)	
1200	300	Purch Prof'l & Tech Svcs	108,850	94,852	123,600	107,217	124,200	600	
1200	400	Purch Prop Svcs	31,200	80,488	83,500	66,824	84,800	1,300	
1200	500	Other Purch Svcs	450	195	350	195	250	(100)	
1200	56x	Tuition	337,500	328,520	427,000	247,356	266,000	(161,000)	
1200	600	Supplies	7,400	6,879	8,400	6,522	8,050	(350)	
1200	700	Property	2,350	2,012	2,150	1,963	2,500	350	
		<i>Function Total</i>	<b>\$ 1,216,152</b>	<b>\$ 1,092,862</b>	<b>\$ 1,320,490</b>	<b>\$ 1,262,366</b>	<b>\$ 1,258,905</b>	<b>\$ -61,585</b>	<b>-4.66%</b>
<b>GUIDANCE</b>									
2120	100	Salaries	87,829	85,455	90,215	92,437	95,256	5,041	
2120	200	Payroll Tax & Benefit	30,647	29,198	33,559	11,790	37,666	4,107	
2120	600	Supplies	500	89	600	592	700	100	
		<i>Function Total</i>	<b>\$ 118,976</b>	<b>\$ 114,742</b>	<b>\$ 124,374</b>	<b>\$ 104,819</b>	<b>\$ 133,622</b>	<b>\$ 9,248</b>	<b>7.44%</b>
<b>HEALTH PROGRAM</b>									
2134	100	Salaries	62,698	65,861	73,844	77,355	80,577	6,733	
2134	200	Payroll Tax & Benefit	22,341	22,087	24,801	26,881	27,880	3,079	
2134	600	Supplies	2,700	2,658	2,700	2,378	2,700	0	
2134	700	Property	500	499	500	435	500	0	
		<i>Function Total</i>	<b>\$ 88,239</b>	<b>\$ 91,105</b>	<b>\$ 101,845</b>	<b>\$ 107,049</b>	<b>\$ 111,657</b>	<b>\$ 9,812</b>	<b>9.63%</b>
<b>STAFF DEVELOPMENT</b>									
2213	100	Salaries	7,000	6,852	8,000	5,893	9,858	1,858	
2213	200	Staff Training Benefits	81,336	69,136	81,036	77,384	75,036	(6,000)	
		<i>Function Total</i>	<b>\$ 88,336</b>	<b>\$ 75,988</b>	<b>\$ 89,036</b>	<b>\$ 83,277</b>	<b>\$ 84,894</b>	<b>\$ -4,142</b>	<b>-4.65%</b>
<b>MEDIA (Library)</b>									
2221	100	Salaries	84,526	83,133	85,455	89,518	94,755	9,300	
2221	200	P/R Tax and Benefits	11,644	9,471	10,207	11,478	10,502	295	
2221	600	Supplies	9,377	8,382	10,400	9,070	14,600	4,200	
2221	700	Property	300	156	600	156	400	(200)	
		<i>Function Total</i>	<b>\$ 105,847</b>	<b>\$ 101,142</b>	<b>\$ 106,662</b>	<b>\$ 110,222</b>	<b>\$ 120,257</b>	<b>\$ 13,595</b>	<b>12.75%</b>

## Norwich School District Expenditure Budget Report

NORWICH SCHOOL DISTRICT				2023-24	2023-24	2024-25	Bgt Chg		
Func	Obj	Proposed Budget 2024-25	2022-23 Budget	2022-23 Actual	Adopted Budget	Exp'd & Enc'd	Proposed Budget	increase (decrease)	% Chg
<b>SCHOOL BOARD SERVICES</b>									
2310	100	Salaries	5,947	5,895	6,016	5,134	6,210	194	
2310	200	Payroll Tax & Benefit	505	410	530	426	518	(12)	
2310	300	Purch Prof'l & Tech Svcs	16,500	14,500	16,500	16,500	36,066	19,566	
2310	500	Other Purch Svcs	2,000	1,565	2,000	1,284	2,000	0	
2310	800	Other Objects	7,400	7,221	7,400	10,786	7,400	0	
		<i>Function Total</i>	\$ 32,352	\$ 29,591	\$ 32,446	\$ 34,130	\$ 52,194	\$ 19,748	60.86%
<b>SCHOOL ADMINISTRATIVE UNIT #70</b>									
2320	300	Purch Prof'l & Tech Svcs	306,695	306,695	317,575	317,575	396,406	78,831	
		<i>Function Total</i>	\$ 306,695	\$ 306,695	\$ 317,575	\$ 317,575	\$ 396,406	\$ 78,831	24.82%
<b>SCHOOL ADMINISTRATION</b>									
2410	110	Salary--Principal & CSS	195,590	199,768	203,491	207,825	217,862	14,371	
2410	11x	Salary--Support	63,642	65,473	66,210	66,850	69,597	3,387	
2410	115	Salary Admin Team	29,587	29,476	32,980	30,200	32,319	(661)	
2410	200	Payroll Tax & Benefit	214,016	202,727	220,542	234,008	249,676	29,134	
2410	300	Purch Prof'l & Tech Svcs	3,920	3,657	7,730	5,620	12,150	4,420	
2410	400	Purch Prop Svcs	2,215	2,486	2,325	2,635	2,325	0	
2410	500	Other Purch Svcs	10,325	8,579	10,150	7,584	10,150	0	
2410	600	Supplies	10,715	9,566	10,060	10,110	10,060	0	
2410	700	Property	500	350	500	296	500	0	
2410	800	Other Objects	1,125	1,122	1,125	829	1,125	0	
		<i>Function Total</i>	\$ 531,635	\$ 523,204	\$ 555,113	\$ 565,957	\$ 605,764	\$ 50,651	9.12%
<b>MAINTENANCE OF PLANT</b>									
2610	400	Purch Prop Svcs	94,250	98,135	103,475	96,354	121,452	17,977	
2610	500	Other Purch Svcs	1,150	780	780	781	780	0	
2610	600	Supplies	14,500	13,564	15,225	13,363	16,788	1,563	
		<i>Function Total</i>	\$ 109,900	\$ 113,829	\$ 119,480	\$ 110,498	\$ 139,020	\$ 19,540	16.35%
<b>CUSTODIAL SERVICES</b>									
2620	100	Salaries	128,211	125,135	135,581	120,341	141,512	5,931	
2620	200	P/R Tax and Benefits	33,494	28,152	36,618	33,500	38,977	2,359	
2620	400	Purch Prop Svcs	46,000	47,280	46,600	40,400	46,950	350	
2620	500	Other Purch Svcs	26,000	26,000	26,000	39,355	28,340	2,340	
2620	600	Supplies	84,000	73,831	126,200	110,113	119,500	(6,700)	
2620	700	Property	2,000	2,040	22,100	19,264	3,000	(19,100)	
		<i>Function Total</i>	\$ 319,705	\$ 302,438	\$ 393,099	\$ 362,973	\$ 378,279	\$ -14,820	-3.77%
<b>GROUNDS MAINTENANCE</b>									
2630	400	Purch Prop Svcs	38,500	37,279	43,575	38,508	44,750	1,175	
2630	600	Supplies	750	363	750	535	750	0	
		<i>Function Total</i>	\$ 39,250	\$ 37,642	\$ 44,325	\$ 39,043	\$ 45,500	\$ 1,175	2.65%
<b>PUPIL TRANSPORTATION</b>									
2711	500	Other Purch Svcs	266,500	237,881	319,800	264,898	319,800	0	
2711	600	Supplies	18,400	45,000	30,000	30,501	47,500	17,500	
		<i>Function Total</i>	\$ 284,900	\$ 282,881	\$ 349,800	\$ 295,399	\$ 367,300	\$ 17,500	5.00%
<b>SPECIAL EDUCATION TRANSPORTATION</b>									
2722	500	Other Purch Svcs	0	19,994	27,000	17,061	51,000	24,000	
		<i>Function Total</i>	\$ -	\$ 19,994	\$ 27,000	\$ 17,061	\$ 51,000	\$ 24,000	0.0%
<b>FIELD TRIPS</b>									
2725	500	Other Purch Svcs	12,500	1,771	23,136	20,149	32,240	9,104	
		<i>Function Total</i>	\$ 12,500	\$ 1,771	\$ 23,136	\$ 20,149	\$ 32,240	\$ 9,104	39.35%

## Norwich School District Expenditure Budget Report

NORWICH SCHOOL DISTRICT				2023-24	2023-24	2024-25	Bgt Chg	%	
Func	Obj	Proposed Budget 2024-25	2022-23 Budget	2022-23 Actual	Adopted Budget	Exp'd & Enc'd	Proposed Budget	increase (decrease)	Chg
4200	400	<b>SITE IMPROVEMENTS</b>							
		Purch Prop Svcs	30,000	29,580	13,750	29,652	14,000	250	
		<i>Function Total</i>	\$ 30,000	\$ 29,580	\$ 13,750	\$ 29,652	\$ 14,000	\$ 250	1.82%
4600	400	<b>BUILDING IMPROVEMENTS</b>							
		Purch Prop Svcs	93,000	92,300	103,250	104,011	173,380	70,130	
		<i>Function Total</i>	\$ 93,000	\$ 92,300	\$ 103,250	\$ 104,011	\$ 173,380	\$ 70,130	67.92%
5100	800	<b>DEBT SERVICE</b>							
		Other Objects	45,724	45,723	0	0	115,646	115,646	
		<i>Function Total</i>	\$ 45,724	\$ 45,723	\$ -	\$ -	\$ 115,646	\$ 115,646	n/a
5220	900	<b>INTERFUND TRANSFERS OUT</b>							
		Trnsfr to Food Svce Fund	13,000	13,000	13,000	0	13,000	0	
5300	930	Trnsfr to Spec Ed Rsv	0	0	0	0	0	0	
5300	930	Trnsfr to Bldg Maint Rsv	0	0	0	0	0	0	
		<i>Function Total</i>	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	\$ 13,000	\$ -	0.0%
<b>SCHOOL TOTAL</b>			\$ 6,621,180	\$ 6,517,523	\$ 7,246,469	\$ 6,961,188	\$ 7,946,835	\$ 700,365	9.66%
<b>Potential Other Warrant Article(s)</b>							0		
<b>Total</b>							\$ 7,946,835	\$ 700,365	9.66%

**Notes:**

1. "Func" and "Obj" are federally required accounting designations which refer to "function" and "object". A function might be "regular education" or "transportation". "Objects" designate the type of expense being reported, for example, wage expense, or equipment expense, relating to a particular function.
2. The "budget" columns represent the adopted budget for the particular line item or group of line items. "Actual" represents the amount actually spent in the prior year. Exp'd & Enc'd represents, in salary and benefit accounts, the expected expenditure through year end; and in other accounts, the actual expenditure, plus amount for which the school has issued purchase orders or contracts for goods or services. It may represent an estimate of year end, but more likely not.
3. The "Bgt Chg" column represents the difference between the proposed budget and the current year's budget. The "% Chg" is computed based on the same columns.



## **Three Prior Years Comparisons**

*(Provided by VT DOE)*

The Three Prior Years Comparisons chart, normally provided by the Vermont Agency of Education and included in the Town report here, was not available at the time of publishing this report. The chart will be published in the Norwich school budget mailing to be sent by SAU 70. Hard copies of the chart will also be available at Tracy Hall during Annual Meeting.



*Fresh snowfall adorns a winter morning on Upper Pasture Road. Photo by Amy Stringer.*

# Part VI

Dresden School District

## Dresden School District Officers

### School Board

	Term Expires
Neil Odell, Vice Chair . . . . .	2024
Richard Johnson, Jr., Chair . . . . .	2024
Kelly McConnell . . . . .	2024
Garrett Palm. . . . .	2024
Lily Trajman, Secretary. . . . .	2025
Antonia Barry . . . . .	2025
Benjamin Keeney . . . . .	2025
Deborah Bacon Nelson . . . . .	2025
Lisa Christie . . . . .	2026
Michael Costa . . . . .	2026
Kimberly Hartman. . . . .	2026
Tara Velozo. . . . .	2026

### District Officers

Tom Csatari, Moderator. . . . .	2024
Carole Bibeau, Dresden Clerk. . . . .	2024
Cheryl A. Lindberg, Treasurer . . . . .	2024
Three auditor vacancies	

### Dresden Administration

Jay D. Badams . . . . .	Superintendent of Schools
Robin R. Steiner . . . . .	Assistant Superintendent
Jamie J. Teague . . . . .	Business Administrator
Rhett Darak. . . . .	Director of Student Services
Julie Stevenson. . . . .	Principal, Hanover High School
David Olson. . . . .	Associate Principal, Hanover High School
Elizabeth Murray . . . . .	Associate Principal, Hanover High School
Tim Boyle. . . . .	Principal, Frances C. Richmond Middle School
Anissa Morrison. . . . .	Associate Principal, Frances C. Richmond Middle School

## **Warrant for the 2024 Annual Meeting of the Dresden School District Hanover, New Hampshire and Norwich, Vermont**

Note: The following warrant articles apply to the operation of the Dresden School District, which includes the operation of the Frances C. Richmond School and Hanover High School, grades 6-12; grade 6 is Hanover town students only.

The legal voters of the Norwich (Vermont) Town School District and the legal voters of the Hanover (New Hampshire) School District are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

**DISCUSSION PHASE:** Thursday, February 29, 2024, at 7:00 P.M., at the Hanover High School Auditorium, Hanover, New Hampshire. A virtual option will be available

to attend via Zoom link and the information will be shared via the SAU70 District website at SAU70.org.

**VOTING PHASE:** Tuesday, March 5, 2024, from 7:00 A.M. to 7:00 P.M. in the Hanover High School Gymnasium in Hanover, New Hampshire (for Hanover voters) and in Tracy Hall in Norwich, Vermont (for Norwich voters). **Absentee ballots will be available ahead of the in-person voting date.**

During the discussion phase, the voters shall have the opportunity to discuss the following Warrant Articles and to transact any non-substantive business that may legally be acted on during the discussion phase under Article 5.

All voting on Warrant Articles 1 through 4 shall be conducted by secret written ballot during the voting phase, as provided in the Dresden School District Procedures for Australian Ballot.

**Article 1:** *To elect by written ballot for one-year terms a Moderator, a Clerk, a Treasurer; an auditor for a two-year term and an auditor for a one-year term.*

The positions noted above are voted on annually. The names of the candidates are as follows: Moderator—Tom Csatari; District Clerk—Carole Bibeau; and Treasurer—Cheryl Lindberg. The auditor positions are no longer actively used as the State of NH requires formal audits to be conducted annually.

**Article 2:** *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$1,000 per member with additional \$300 for School Board Chair; School District Treasurer \$2,670; School District Clerk \$500; and School District Moderator \$300 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Fifteen Thousand, Seven Hundred, Seventy Dollars (\$15,770) to fund these salaries?*

The School Board recommends this article.

This article requests \$1,000 as the salary for School Board members, the stipend represents an increase of \$300 over last year. School Board member stipends have not been adjusted in over 10 years; this adjustment is commensurate with cumulative inflation. The salary for Moderator has been increased by \$150 to \$300 and there is a small increase for the Treasurer position. The Clerk’s stipend was increased a few years ago. This article’s effect on the tax rate is negligible. The Dresden School Board is comprised of members that are elected to both the Hanover and Norwich School Boards. Norwich’s assessment portion of this Dresden article is \$4,761, an increase over last year’s article of \$1,117.

**Article 3:** *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Hanover Education Association and the Dresden School Board, which calls for the following increases in salaries and benefits:*

**Estimated Increase**

Year	over status quo budget
2024-2025	\$791,970
2025-2026	716,680
2026-2027	467,930

*and further, shall the District raise and appropriate the sum of Seven Hundred Ninety-One Thousand, Nine Hundred and Seventy Dollars (\$791,970), such sum representing the estimated increase in teaching*

*staff salaries and benefits for the 2024-25 fiscal year brought about by this collective bargaining agreement (majority vote required)?*

The School Board recommends this article and appropriation.

NOTE 1. The sum necessary to pay the so-called status quo salaries and benefits for teaching staff if this article is defeated is included in the operating budget in Article 5.

NOTE 2. A favorable vote on this article shall be considered the approval of the cost items in all three (3) years of the proposed collective bargaining agreement.

The details of the agreement can be reviewed on BoardDocs in the November 14, 2023 Dresden School Board Meeting under Item 10.B. The agreement includes clarification language surrounding the parameters for Unpaid Leave and Employment Beyond the Normal School Year. The cost of living increases are 5% [2024-25], 4% [2025-26], and 2% [2026-27]. The prior year cost of living increases under the current contract have been 2% per year. Norwich's portion of this Dresden assessment would be \$239,096.

**Article 4:** *Shall the District raise and appropriate the amount of Thirty Million, Two Hundred Fifty Thousand, and Five Hundred Nineteen Dollars (\$30,250,519), for the support of schools, for the payment of salaries for the teachers and other school employees, school district officials, and agents, and for the payment of the statutory obligations of the District for the 2024-25 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

The School Board recommends this article.

The exhibits report the three categories of expenditures in the proposed Dresden budget. The three budget categories are Hanover High School, Richmond Middle School and District Wide (administrative, support and debt services). Norwich's projected portion of Dresden's base budget article after revenue offset is \$8,007,847 a decrease of (\$224,461) or (2.73%).

If all Dresden Articles pass, the total projected assessment to Norwich after revenue offset is \$8,251,704 which is an increase of \$15,752 or 0.19%. We are unable to project a tax rate ramification with this increase due to the ever changing discussion currently surrounding Act 127 in the Vermont Legislature. We will bring you updates via general mail once a decision on how educational tax rates will be determined is made. The most up to date details for the 2024/25 proposed budget can be reviewed in the Dresden Budget Book with Exhibits on the SAU70 District website at [www.sau70.org](http://www.sau70.org) on the Business & Finance Dept. page under the Budgets section.

**Article 5:** *To transact any non-substantive business that may legally come before the discussion phase of the Annual meeting to be held on Thursday, February 29 at 7:00 pm in the Hanover High School Auditorium.*

## **Dresden School District FY25 Budget Analysis**

The Hanover Finance Committee (HFC) is an appointed Town committee composed of Hanover residents (Kari Asmus, John Dolan, Rich Greger, Herschel Nachlis, Greg Snyder, Antonia Barry (Hanover School Board) and Carey Callaghan (Hanover Selectboard)), charged with reviewing school and municipal financial matters and offering guidance on those matters to public officials and residents. In the past, HFC joined with Norwich citizens to form a Dresden Finance Committee, and

although that is no longer the case, efforts are made to understand the impacts of the budget for both communities.

During public meetings on January 4 and 11, 2024, HFC voted unanimously to support the proposed FY25 Dresden School District Budget of \$30,250,519 (Article 4), new salaries for district officials (Article 2), and the collective bargaining agreement with teachers and other certified staff (Article 3, at a cost of \$791,970). With the last payment of the 2003 construction bond having now been made, the FY25 budget shows a dramatic decrease in debt service payments of \$2,002,292. After all costs are factored in, the Dresden budget will decrease by \$80,207 (-.3%). Bond-related revenues are also decreasing, however. The amount needed to be raised by taxation is expected to increase by \$133,719 or .5%. In FY25, the increase will fall primarily on Hanover due to the loss of NH Building Aid, requiring an increase of \$117,967 or .6% in its Dresden assessment. Norwich's share of the increase is projected to be \$15,752 or a .2% higher assessment.

Including all warrant articles, school-level budget increases are \$652,492 (7.3%) at the Richmond Middle School (which expects a budget-to-budget increase in enrollment of 9 students) and \$1,198,648 (7.2%) at Hanover High School (which expects ten additional students). The "district-wide" portion of the budget is down by \$1,931,347 (-34.4%), reflecting the reduction in debt service payments mentioned above.

Along with an anticipated 10% increase in health insurance, costs associated with the proposed teacher contract contribute significantly to the school-level budgets with a 5% base salary increase scheduled for FY25. HFC wholeheartedly supports this increase (and the proposed base salary increases of 4% and 2% in FY26 and FY27) noting that teachers have received 2% base increases in each of the past five years while inflation has ranged from 1.1% to 7.3%. HFC recognizes the importance of hiring and retaining quality staff. This means keeping salaries competitive with other top schools in New Hampshire and Vermont while ensuring that compensation is commensurate with pre-inflation levels for the majority of staff who have only been eligible for base increases.

Other cost drivers include \$138,900 in building improvements at RMS as well as funding for a sabbatical and for incremental staff additions at the high school.

In the coming year, HFC understands that discussions revolving around both the introduction of sports to the middle school (with attendant additions of staff and transportation) and the possibility of Norwich 6th graders attending RMS will be important. We encourage close coordination with the Hanover Recreation Department and broad community engagement, whether through surveys or involvement at the committee level.

HFC also supports a policy discussion regarding annual retainage of funds as well as how to best utilize the anticipated FY26 windfall as additional bonds are paid off in FY25. While taxpayers may reap the benefit of a reduced budget, it is also important to understand whether any strategic opportunities are available by using the windfall to pre-pay other bond obligations—and what impact, if any, such decisions could have on Norwich taxation in future years.

Finally, HFC continues to advocate for evaluation of staffing levels and new initiatives and for the sharing of this information along with Educational Quality Indicator Reports for both schools in a readily accessible location and ideally online.

In closing, HFC again commends the efforts of administrators, faculty and staff in our district's pursuit of educational excellence. This year, however, we would like to especially thank the twelve individuals who comprise the volunteer Dresden School Board for their untold hours of service and note our support for the over-due increase in stipends included in Article 2—the first such increase in 20 years.

## **Minutes of The Dresden School District Annual Meeting • March 2, 2023**

The meeting was held live in the HHS Auditorium and live streamed over JAM and Zoom.

Moderator Tom Csatari called the meeting to order at 7:05 pm on Thursday, March 2, 2023. Present were School Board members: Antonia Barry, Tom Candon, Lisa Christie, Marcela Di Blasi, Kimberly Hartmann, Rick Johnson, Benjamin Keeney, Kelly McConnell, Deborah Bacon Nelson, Neil Odell, Garrett Palm, and Lily Trajman. Administrators present: Superintendent Jay Badams, Assistant Superintendent Robin Steiner, Business Administrator Jamie Teague, HHS Principal Julie Stevenson, RMS Principal Tim Boyle and Associate Principal Anissa Morrison.

Additional attendees: two members of the Hanover Finance Committee and a member of the public.

Superintendent Badams introduced the above named administrators present.

Moderator Csatari reviewed the towns and grades covered in the Dresden School District, which is the first interstate school district in the United States. He read the meeting warning and reviewed the purpose of the deliberative session. The voting phase will take place on Tuesday March 7, 2023 from 7:00 am to 7:00 pm in Tracy Hall for Norwich voters and in the Hanover High School Gym for Hanover voters. Absentee ballots are available before the in-person voting date. The warrant had been duly posted in both Hanover and Norwich. There is voting information on the SAU 70 website. Moderator Csatari reviewed the meeting guidelines.

**Article 1:** *To elect by written ballot for one-year terms a Moderator, a Clerk, a Treasurer; an auditor for a two-year term and an auditor for a one-year term*

Antonia Barry reviewed this article. The auditor positions are part of the original Interstate Compact. All of SAU 70 has independent auditors, statutorily required. There was no public comment.

**Article 2:** *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member with additional \$300 for School Board Chair; School District Treasurer \$2,567; School District Clerk \$500; and School District Moderator \$200 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Eleven Thousand, Nine Hundred Sixty-Seven Dollars (\$11,967) to fund these salaries?*

The School Board recommends this article.

Deb Nelson reviewed this article: the stipends have not changed. Roles of officers were reviewed. There are lots of committee meetings for School Board members. The Chair of the School Board receives an additional \$300 due to their role in planning the agendas for each meeting.

Question: Carey Callaghan, commenting as a community member: he advised increasing the stipend for School Board members given the time commitment needed for these positions. There was no other public comment.



**Article 3:** *Shall the District vote to approve the cost items in the two (2) year collective bargaining agreement reached between the Dresden School Board and the Local #1348 of the American Federation of State, County and Municipal Employees, Council 93, AFL-CIO which includes the Hanover and Dresden Service Staff, which calls for the following increases in maintenance and custodial technician salaries and benefits:*

<b>Year</b>	<b>Estimated increase over status quo budget</b>
2023-2024	\$26,990
2024-2025	\$34,582

*and further, shall the District raise and appropriate the sum of Twenty-Six Thousand, Nine Hundred Ninety Dollars (\$26,990), such sum representing the estimated increase in salaries and benefits for the 2023-2024 fiscal year brought about by this collective bargaining agreement?*

The School Board recommends this article.

**NOTE 1.** The sum necessary to pay the so-called status quo salaries and benefits for service staff if this article is defeated is included in the operating budget in Article 4.

**NOTE 2.** A favorable vote on this article shall be considered the approval of the cost items in all two years of the proposed collective bargaining agreement.

Lily Trajman reviewed this article. The cost increases are due to several changes: health insurance and redesign of the salary scale. There were language updates regarding covered positions, use of earned time, and disciplinary action. More information on this is available on the SAU 70 website BoardDocs budget section (Section 3C of the Budget Hearing-Warrant Article Discussion).

Comment: Kari Asmus of the Hanover Finance Committee noted there was unanimous support from the Committee for this article. She expressed appreciation for the work these employees do for the school system. There was no other public comment.

**Article 4:** *Shall the District raise and appropriate the amount of Thirty-One Million, Ninety-Nine Thousand, Five Hundred and Nine Dollars (\$31,099,509), for the support of schools, for the payment of salaries for the teachers and other school employees, school district officials, and agents, and for the payment of the statutory obligations of the District for the 2023-24 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

The School Board recommends this article.

Kimberly Hartmann reviewed this article. This budget was approved unanimously by the school board. Ms. Hartmann expressed thanks to April Veracka, a long serving SAU 70 finance manager who died 2/11/23. She was an unsung hero to the school. Ms Hartmann dedicated this presentation to her memory. The Power Point presentation on the budget can be located on the SAU70.org website under the Finance Dept., budget section.

Summary: the Dresden FY24 budget is proposed to increase 4.42%, or \$1.3 million over the FY23 budget. There is an expenditure increase from RMS (Richmond Middle School) of \$428,000, from HHS (Hanover High School) of \$705,000, and from the district wide budget of \$183,000.

Most of the increase is due to inflationary pressure, or previously contracted district agreements. The largest components of the increase are in salaries and benefits, and a 13% increase in insurance rates.

Student enrollment is expected to be higher at HHS and lower at RMS. More tuition students are expected compared to last year.

**RMS:** projected to have fewer special education needs this coming year. The other changes in expenses are mostly due to salaries and benefits. There is a net staffing decrease of 1.8 FTE, but the cost of salaries and benefits has increased.

There is a 0.2 FTE instruction coach, funded with Title 2 grants. Additional educational benefits to students are outlined in this presentation. This includes efforts to increase connections between students and teachers.

*FY24 RMS Budget total: \$8.92 million which is a 5.03% increase from FY23.*

**HHS:** increase in budget despite a net 1.0 FTE decrease in staffing. There is a plan to rebuild the firebox in the wood chip plant. There have been some savings on athletic and sending school bus transportation costs. There is an increased minimum enrollment number needed to participate in classes, to save money on instruction. Benefits to students from the budget expenditures are outlined in the presentation.

*FY24 HHS Budget total: \$16.58 million which is a 4.44% increase from FY23.*

**SAU 70/District wide:** Growth of SAU budget. New Maintenance costs—adding 1 FTE maintenance employee. The Dresden share of SAU budget is increasing by approximately \$42,000. New hire for student services. A current staff member has done IT training and now is qualified for the IT position that had been budgeted. Not asking for debt financing this year.

*FY24 District Wide Budget total: \$5.61 million which is a 3.38% increase from FY23.*

**Revenue and net assessment:** More tuition revenue is expected (net \$383,000), which helps reduce Assessments from rising expenditures. The total projected revenue for FY24 is \$4.07 million. The total net assessment for FY24 is \$27.04 million. This is an increase of \$933,000 or 3.54% from FY23. This percentage increase is below the inflation rate, as it was also in FY23.

The net assessment is shared between Hanover and Norwich and based on average daily membership for students in grades 6-12. For FY24, there will be more students from Hanover than Norwich so Hanover's share of the net assessment is higher.

Hanover's share of the net assessment is 69.9% and Norwich's share is 30.1%. This is a 6.4% increase for Hanover and a 2.4% decrease for Norwich vs FY23.

**Dresden Progress report:** Dresden students perform far above NH state averages in English, Math and Science proficiency. HHS students score the highest average SAT scores among NH public schools. HHS was named as a 2022 National Blue Ribbon School. It was one of only 41 public and non-public high schools recognized across the country, and the only high school in NH to receive this award. Some recent RMS activities were also reviewed.

Public comment: Carey Callaghan of the Hanover Finance Committee noted that the HFC is an appointed committee of Hanover residents. He would like to have a Dresden Finance Committee if Norwich people want to join. The HFC on January 17, 2023 had a unanimous vote on Articles 2 and 4. He reiterated the overall percentage changes in key areas. He commended

those involved for a very well done budget process. He noted ongoing cost pressures to both towns and schools, and the need to be mindful of that for future school budgets.

There was no other public comment.

**Article 5:** *To affirm that the Dresden School Board will establish policies to support the transitioning of school facilities and operations to renewable sources of electricity and renewable sources of heating/cooling and transportation. Strategies for moving forward will seek effective and sustainable outcomes while being fiscally responsible.*

**NOTE 1.** The Hanover community adopted these 100% renewable energy goals by unanimous vote at the 2017 Town Meeting. Since then, the Town, many businesses and residents, Dartmouth College and other organizations have begun to transition their energy usage to reach these 100% goals by their target dates.

**NOTE 2.** In 2019 the Norwich community adopted a similar mandate for municipal operations: "to gradually and continually reduce the Town's direct use of fossil fuels, beginning at a rate of no less than 5% per year starting in the 2019-20 fiscal year and continuing until they are eliminated entirely." This would eliminate fossil fuel use by 2040.

Ben Keeney reviewed this article. The Sustainable Hanover Committee met with the School Board in January to discuss this article. There are no binding dates or dollars attached to this article.

There was no public comment.

**Article 6:** *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

Deb Nelson reviewed changes in voter parking and entrance on voting day. To use the back lot behind the high school and not the SAU lot for parking. To enter the gym by a back hallway across from the track. These changes were made to help safeguard students in the halls in the athletic area and seal voters off from the rest of the school. Voters may leave by Hovey Lane.

Question: Kari Asmus asked about forms to be put in the appropriate places. Jamie affirmed she will move the warrant postings to the updated entry location.

There being no other business, it was moved/seconded to adjourn the meeting. Moderator Csatari adjourned the meeting at 7:47 pm.

**Results of Australian Balloting on March 7, 2023**

1591 ballots cast

**Article 1 (Election of Officers)**

Moderator: . . . . .	Tom Csatari	1343	. . . . .	Blank	239	. . . . .	Write-in	9
Clerk: . . . . .	Carole E Bibeau	1363	. . . . .	Blank	225	. . . . .	Write-in	3
Treasurer: . . . . .	Cheryl A Lindberg	1359	. . . . .	Blank	222	. . . . .	Write-in	10
District Auditor (one year): . . . . .			. . . . .	Blank	1540	. . . . .	Write-in	51
District Auditor (two years):. . . . .			. . . . .	Blank	1545	. . . . .	Write-in	46

**Article 2 (District Officer salaries)**

Yes	1230	No	115	Blank	246
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<b>Article 3</b> (Service Staff salaries and benefits)	Yes 1343	No 194	Blank 54
<b>Article 4</b> (District budget)	Yes 1270	No 294	Blank 27
<b>Article 5</b> (Renewable energy)	Yes 1385	No 176	Blank 30

I hereby certify this to be a true and accurate report of the proceedings of the meeting of March 2, 2023 and the results of the voting held March 7, 2023.

*Carole E. Bibeau, Dresden School Clerk*

## **Dresden School Board Annual Report**

*Education is not the filling of a pail, but the lighting of a fire. – William Butler Yeats*

Thanks to the steadfast and tireless work of our students, their families, our community, and the Dresden staff, our focus on teaching and learning has continued unabated. Julie Stevenson, HHS Principal, Tim Boyle, RMS Principal, their administrative teams, and all our teachers and staff have worked determinedly to strengthen the Dresden School Districts. In the buildings, our custodians, staff, administrators, and teachers worked diligently to ensure Dresden continued to offer safe and healthy campuses where our students could learn and grow. Our staff and students should be commended for achieving these difficult objectives through determination, collaboration, and daily appreciation for the support of this exceptional community.

I am so impressed with what has been accomplished at Richmond Middle School and Hanover High School over the past year. Here is just a short list of the highlights:

### **Richmond Middle School**

- 8th grade science teacher Gregg Stott was awarded the prestigious Christa McAuliffe sabbatical by the NHDOE. During his year away Mr. Stott will create a lesson and numerous videos about the Upper Valley during the ice age.
- Students from MCS and RMS came together to celebrate poetry in the spring and science in the winter. Teachers and students worked together to present recited poems and completed scientific reports.
- Created a new touchstone event by creating 8th-grade language immersion field trips to NYC and Montreal.
- Nine students qualified for the Honors Band Festival—the largest number in years.
- Two Robotics teams qualified to move on from the state competition.
- Quiz bowl teams once again headed to nationals in Chicago and one RMS student won the individual state championship.
- Mathcounts sends 15 students to the state championship.
- Seven students took part in a symposium hosted by OutRight VT as we seek to increase equity within our school.

## Hanover High School

- Selected as 1 of 45 National Blue Ribbon High Schools. The program recognizes public and private elementary, middle, and high schools based on their overall academic excellence or their progress in closing achievement gaps among student subgroups.
- Hosted a naturalization ceremony.
- Selected as 1 of 5 high schools to participate in Nationwide NASA Eclipse Ballooning Project. The project will broaden participation of STEM learners by immersing teams from a wide range of higher education institutions in an innovative NASA-mission-like adventure in data acquisition and analysis through scientific ballooning during the 10/14/2023 annular and 4/8/2024 total solar eclipses.

The Dresden School Board, in conjunction with SAU-70, the Hanover School Board, and Norwich School Board are finalizing our draft strategic planning efforts to prepare for public feedback. Over the past six months, Dresden Principals and their teams have worked closely with the SAU-70 staff and the Dresden School Board to develop a budget for the 2024-2025 school year.

We all recognize how important strong, equitable ties to education are for our students; how passionate and talented our teachers, staff and administration are; and how public schools are the backbone of our economy. I would like to highlight several items in this year's district budget:

The proposed 2024-2025 Dresden District Budget comes in 2.81% lower than last year's approved budget and the Dresden District's portion of the net assessment is 0.42% higher than last year. The slight increase in the net assessment is driven by a reduction of \$875,877 in expenditures but also a 5.83% reduction (\$213,926) in revenue primarily from reduced payments from Hanover and NH. The changes in expenditures and net assessment are both significantly lower than the inflation rate of 2.5% (12-month average CPI-Northeast October 2023).

RMS is now operating more like a traditional middle school with interdisciplinary teams that will create higher-performing, more meaningful learning environments. RMS enrollments are projected to remain the same from the FY24 budget, with no change in tuition students based on actuals. RMS forecasts that it will need fewer Special Education resources (\$5K) but will see expenditure increases of \$91K for Regular Education, \$101K for school administration, benefits (health insurance rates increased by 10%) and \$139K for building and site improvements. RMS plans a .05 FTE teacher increase, offset by reductions of .02 Special Education Assistants. In total, RMS staffing would decrease by .15 FTEs.

In 2023-2024, HHS enrollment is projected to decrease by 11 students compared to the prior budget and HHS will add 3 tuition students based on actuals. The HHS budget will see an increase of \$696K or 4.2% growth in budget expenditures. HHS forecasts that it will need to spend less on building and site improvements (\$43.7K) but will see expenditure increases of \$411K for Regular Education, \$93K for school administration, benefits (health insurance rates increased by 10%) and \$93K for English language learners. HHS plans a 2.27 FTE teacher increase, and a 1.43 FTE increase in other staff. In total, HHS staffing would increase by 3.22 FTEs.

Finally, the Dresden School Board supports several Warrant Articles (2, 3, and 4) on this year's ballot. Warrant Article 2 covers a \$300 and \$100 rise in salaries for School Board members and the School District Moderator, respectively, as these salaries have not changed for years. Warrant Article 3 covers the new contract agreement with the Hanover Teachers Association (3-year agreement). The

passage of this article will have an impact on the 2024 tax assessment. Given the tight job market and the ongoing challenge of addressing the continued effects of the COVID-19 pandemic, it is imperative that Dresden teacher salaries are as competitive as possible if we are to continue to give our students the instruction and support services they need and deserve. In short, high-quality staff that is well compensated has a positive impact on the care and well-being of our students. Finally, Warrant Article 4 concerns the 2024-2025 Dresden budget (\$30,250,519).

The Dresden School Board appreciates that the excellence of our schools depends on the support and involvement of our community, and we are grateful for the confidence that you have placed in us and your tremendous support of our district. We will continue to ensure that Dresden delivers extraordinary academic results, addresses the needs of **all** our students, and meets the high standards we demand for our children’s education while being mindful of the financial costs to our community. I know our community shares the same goal of maintaining a thriving public school system that helps make the Upper Valley a healthy and prosperous place to call home.

Finally, I will be stepping down from the board at the end of my term. I am so grateful to everyone I have worked with over the past 7 years as a school board member and I am awestruck by the dedication, professionalism, and care everyone has shown. I thank our Dresden staff and our community for caring for our students and each other. I know our district is in good hands and will continue to thrive.

*Rick Johnson, Chair, Dresden School Board*

**Norwich School District  
Comparative Yearly Enrollments**

*For October 1 of each year*

	K	1	2	3	4	5	6	Total
2014	25	40	52	46	53	46	43	305
2015	33	29	44	53	54	49	50	312
2016	34	37	28	46	52	56	49	302
2017	34	37	37	32	44	56	57	297
2018	32	38	37	37	35	48	51	278
2019	33	39	41	45	45	38	56	297
2020*	26	34	37	32	46	43	38	256
2021**	42	32	42	43	40	49	45	293
2022***	36	52	32	46	41	47	48	303
2023****	42	39	44	32	48	43	41	289

*\*Preschool enrollment of 8 students and 16 home school students not included*

*\*\*Preschool enrollment of 18 not included*

*\*\*\*Preschool enrollment of 34 students not included*

*\*\*\*\*Preschool enrollment of 35 students not included*

## **Dresden School Districts Comparative Yearly Enrollments**

*For October 1 of each year*

	7	8	9	10	11	12	Total
2014	163	142	172	203	156	192 . . . .	1,028
2015	135	163	182	173	192	153 . . . .	998
2016	151	133	209	185	167	197 . . . .	1,042
2017	143	153	172	205	181	167 . . . .	1,021
2018	136	150	203	173	197	178 . . . .	1,037
2019	144	140	181	212	159	190 . . . .	1,026
2020	131	140	168	166	196	173 . . . .	974
2021	134	133	169	163	163	195 . . . .	957
2022	131	141	161	168	167	161 . . . .	929
2023	144	133	142	135	138	130 . . . .	822

### **Norwich Students in Dresden School District**

*For October 1 of each year*

	7	8	9	10	11	12	Total
2014	50	40	43	60	50	58 . . . .	301
2015	44	48	40	44	56	51 . . . .	283
2016	49	43	52	44	42	57 . . . .	287
2017	44	52	48	53	40	43 . . . .	280
2018	54	45	46	40	50	40 . . . .	275
2019	54	48	46	46	36	50 . . . .	280
2020	55	49	45	48	48	40 . . . .	285
2021	38	52	47	41	49	45 . . . .	272
2022	44	40	51	46	40	47 . . . .	268
2023	51	44	39	55	45	42 . . . .	276

### **Frances C. Richmond School Principals' Report**

Richmond Middle School (RMS) continues to grow as we celebrate the 20th anniversary of groundbreaking for the “new” building we currently inhabit. We continue to embrace a focus on student well-being while working to build a collective, caring community of learners. While we grow and change in response to the changing requirements of our students, we strive to keep the primacy of the students’ educational experience at the forefront. By creating an environment dedicated to providing a place where students feel safe and take care of each other we are expanding our opportunities to learn.

This year marks the second year of our dedication to a true middle school model of smaller academic teams supported by learning specialists and increased elective offerings. These educators all share the same students and collaborate to present grade appropriate educational opportunities as an integrated unit. All of our teams (one 6th grade team and two each in the 7th and 8th grades) meet on a regular basis to plan together, discuss students, visit each other’s classes, and focus on best practice. The learning opportunities afforded by these multidisciplinary units encompass not only necessary academic skills, but also aid in the social/emotional growth of our students.

In addition, our 7th and 8th grade teams can offer “plus” classes for enrichment and deeper learning outside of the set curriculum in a less stressful environment. Students and teachers are encouraged to pursue areas of learning that are meaningful to them and help them connect to their community.

Our stated mission is to inspire students to build the skills and compassion necessary to succeed in a complex world and, as they move toward greater independence, empower them to examine the impact their actions have on themselves, others, and the environment. For this school community to thrive, teachers, staff, parents, and students will work together to: support and develop the social emotional health of all members of the community, continue to engage in the principles of the school’s and district’s equity statements, and to work to individualize learning to allow students to demonstrate knowledge and understanding in diverse ways.

We once again welcome community members into the school. Information about upcoming evening events can be found on our website [www.frms.org](http://www.frms.org) and you may call or email to arrange a time to visit during the school day. We value and appreciate all input, conversation, and collaboration as we all work to make the Richmond Middle School the very best school it can be.

*Tim Boyle, Principal ([timboyle@hanovernorwichschools.org](mailto:timboyle@hanovernorwichschools.org))*

*Anissa Morrison, Associate Principal ([anissamorrison@hanovernorwichschools.org](mailto:anissamorrison@hanovernorwichschools.org))*

## **Hanover High School Principal’s Report**

Thank you again for the opportunity to work with the young adults in our community. It is with a sense of purpose that we enter the building each day to help develop healthy, educated, democratic citizens. The teaching profession is not easy, but it is filled with so much hope. Thank you for partnering with us to educate the next generation. We encourage you to empower our young adults with responsibility so they can practice all the skills they are learning in our schools. If you give them the opportunity, you will be impressed!

We have settled into a new schedule this year. Our classes meet twice a week for 85 minutes and once a week for 40 minutes. This has allowed more students to get the majority of their course requests. We also continued the practice of Advisory lunch and Advisory to help strengthen our social emotional learning efforts. Our staff will be continuing this practice into the next school year. We have also continued the practice of study hall twice a week for 9th graders and once a week for 10th graders. The 11th and 12th graders have graduated to optional office hours twice a week where they choose how to use their time. This increased responsibility and choice surrounding free time hopefully prepares them to make healthy decisions when they move beyond the high school walls.

Our staff has continued to work on professional development together. This year we have been working on our goal to “Meet the needs of all learners.” We have gotten 6 hours of professional development from an outside speaker and are exposed to different techniques each week in our staff newsletter. We are also working to complete our curriculum documentation for public consumption. The Committee on Program and Procedure has been examining our school’s mission statement, Portrait of a Learner and Strategic Plan to identify areas in the school where our practice supports these documents and areas that we need to develop and create a plan to develop those areas. As a staff, we are also working to identify practices that promote student and staff well-being. We have also continued to use an Instructional Coaching model and are hoping to increase the number of coaches this spring. Our staff have enjoyed using this model to improve their instruction.



We thank the voters for their continued support. We have developed a budget that we believe will support all students. With this proposed budget for the 24-25 school year, we will be able to meet our growing ESOL needs, continue to fund our Academic Resource Center Program to support all students with certified staff and peer tutors, continue to support our staff through our Equity Steward and Instructional Coaching positions, maintain our academic and co-curricular programs and creatively use our EAs to help cover the sub shortage.

Thank you for your support and for making this a community where our students want to return and raise their own children.

*Julie Stevenson, Principal*

## Dresden Revenue and Assessments Report

<b>DRESDEN SCHOOL DISTRICT 2024-25 Revenues &amp; Net Assessment</b>				
	<b>2023-24</b>	<b>2024-25</b>	<b>\$ Change</b>	<b>% Change</b>
<b>APPROPRIATIONS</b>				
Dist. Wide (Includes Officer Salaries - WA#2)	\$5,614,439	\$3,683,092	(\$1,931,347)	-34.40%
Richmond Middle School	8,932,168	9,294,773	362,605	4.06%
Hanover High School (incl sabbatical)	16,591,859	17,288,424	696,565	4.20%
<b>Other Article #3</b>		\$ 791,970		
<b>Total Expenditure Budget</b>	\$31,138,466	\$31,058,259	(\$80,207)	-0.26%
<b>REVENUES</b>				
(subtracted from expenditures to arrive at net assessment)				
Balance Carry Forward	\$400,000	<b>\$400,000</b>	\$0	0.00%
<b>Revenues - Adjusted to Actual 22-23</b>				
Sixth grade tuition	0	0	0	n/a
HHS tuition students	3,042,302	3,041,453	(849)	-0.03%
Spec Ed Cost Excess Recovery	0	0	0	n/a
Other Local Sources	185,000	215,000	30,000	16.22%
From Dartmouth College	0	0	0	n/a
From Hanover Town	100,000	0	(100,000)	-100.00%
State Sources NH	335,604	187,527	(148,077)	-44.12%
State Sources VT	9,000	14,000	5,000	55.56%
Federal Sources	0	0	0	n/a
Other Financing Sources	0	0	0	n/a
<b>Total Current Year Revenues</b>	\$3,671,906	\$3,457,980	(\$213,926)	-5.83%
<b>Total Resources Available to Offset Appropriations, Current Revenues plus Prior Year Fund Balance</b>	\$4,071,906	\$3,857,980	(\$213,926)	-5.25%
<b>NET ASSESSMENT</b>	<b>\$27,066,560</b>	<b>\$27,200,279</b>	<b>\$133,719</b>	<b>0.49%</b>
Assessed to Hanover	18,830,608	18,948,575	117,967	0.63%
Assessed to Norwich	8,235,952	8,251,704	15,752	0.19%
<b>Assessment Data</b>				
		<b>% Share</b>	<b>Total Dresden Assmt</b>	<b>District Share</b>
Hanover Share of Tax Assessment 2024-25		69.810%	\$27,200,279	\$18,948,575
Hanover Share of Tax Assessment 2023-24		69.884%	\$27,066,560	\$18,830,608
<b>Change in Assessment - All Articles</b>		-0.074%	\$133,719	<b>\$117,967</b>
Hanover Share of Tax Assessment 24-25; No addit. Articles			\$26,392,539	\$18,384,692
<b>Change in Assessment Without Additional Articles</b>				<b>(\$445,916)</b>
Norwich Share of Tax Assessment 2024-25		30.190%	\$27,200,279	\$8,251,704
Norwich Share of Tax Assessment 2023-24		30.116%	\$27,066,560	\$8,235,952
<b>Change in Assessment - All Articles</b>		0.074%	\$133,719	<b>\$15,752</b>
Norwich Share of Tax Assessment 24-25; No addit. Articles			\$26,392,539	\$8,007,847
<b>Change in Assessment Without Additional Articles</b>				<b>(\$228,105)</b>
NOTE: There is a building aid adjustment to the assessment for Hanover and this will be the final year for that adjustment. Assessments do not take into effect any changes from special warrant articles such as the Teacher's tentative agreement which will be voted on separately.				

## Dresden School District Proposed Revenue Report

DRESDEN SCHOOL DISTRICT Proposed Revenue Budget 2024-25 School Year	2022-23 Revised Budget	2022-23 Actual	2023-24 Revised Budget	2023-24 Anticipated Year End	2024-25 Proposed Budget	Bgt-Bgt \$ Chg	Bgt - Bgt % Chg
<b>Local Sources**</b>							
1121 District Assmt--Hanover	\$17,675,791	\$17,675,791	\$18,830,608	\$18,830,608	\$18,948,575	\$117,967	0.6%
1122 District Assmt--Norwich	8,430,819	8,430,819	8,235,952	8,235,952	8,251,704	15,752	0.2%
<b>Sub-Total</b>	<b>\$26,106,609</b>	<b>\$26,106,610</b>	<b>\$27,066,560</b>	<b>\$27,066,560</b>	<b>\$27,200,279</b>	<b>\$133,719</b>	<b>0.5%</b>
<b>Tuition</b>							
1311 Parents	\$232,542	\$228,940	\$378,808	\$249,369	144,229	(\$234,579)	-61.9%
1321 In-State LEA	1,607,682	1,558,186	1,976,904	1,868,528	1,723,968	(252,936)	-12.8%
1331 Out-of-State LEA	802,598	814,877	686,590	1,060,668	1,173,256	486,666	70.9%
<b>Sub-Total</b>	<b>\$2,642,822</b>	<b>\$2,602,002</b>	<b>\$3,042,302</b>	<b>\$3,178,565</b>	<b>\$3,041,453</b>	<b>(\$849)</b>	<b>0.0%</b>
<b>Other Local Sources</b>							
1511 Interest Income	\$20,000	\$39,559	\$20,000	\$20,000	40,000	\$20,000	100.0%
1740 Athletic User Fees	125,000	125,995	125,000	125,000	125,000	0	0.0%
1910 Rent	20,000	33,550	20,000	30,000	30,000	10,000	50.0%
1931 From Hanover Town	100,000	100,000	100,000	100,000	0	(100,000)	-100.0%
1980 Refund of Prior Year Expenses	20,000	95,689	20,000	0	20,000	0	0.0%
1990 Miscellaneous	0	99,412	0	0	0	0	n/a
<b>Sub-Total</b>	<b>\$285,000</b>	<b>\$494,204</b>	<b>\$285,000</b>	<b>\$275,000</b>	<b>\$215,000</b>	<b>(\$70,000)</b>	<b>-24.6%</b>
<b>State Sources</b>							
3210 Building Aid--NH	\$332,377	\$332,377	\$315,904	\$315,904	166,827	(\$149,077)	-47.2%
3223 Voc Transportation--Vt	9,000	17,000	9,000	14,000	14,000	5,000	55.6%
3241 Voc Tuition--NH	19,000	19,000	19,000	19,000	20,000	1,000	5.3%
3242 Voc Transportation--NH	700	118	700	300	700	0	0.0%
<b>Sub-Total</b>	<b>\$361,077</b>	<b>\$368,495</b>	<b>\$344,604</b>	<b>\$349,204</b>	<b>\$201,527</b>	<b>(\$143,077)</b>	<b>-41.5%</b>
<b>General Fund Revenue Total</b>	<b>\$29,395,508</b>	<b>\$29,571,311</b>	<b>\$30,738,466</b>	<b>\$30,869,329</b>	<b>\$30,658,259</b>	<b>(\$80,207)</b>	<b>-0.3%</b>
<b>from Prior Year's Fund Balance</b>	<b>\$400,000</b>		<b>\$400,000</b>		<b>400,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Revenues and from Fund Balance</b>	<b>\$29,795,508</b>		<b>\$31,138,466</b>		<b>\$31,058,259</b>	<b>(\$80,207)</b>	<b>-0.26%</b>
<b>General Fund Revenue Total with Long Term Borrowing*</b>	<b>\$31,632,508</b>						
Note: Sections highlighted in prior years totals do not include the \$1,837,000 special warrant article from 22-23 for the athletic facility upgrades, so we can compare budget to budget without the amount causing a negative comparison result. With Long Term Borrowing* is reflected below these totals.							

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2022-23	2022-23	2023-24	2023-24	2024-25	Budget		
2024-25	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/	% Chg	
Func	Obj						(Decrease)		
<b><i>DISTRICT WIDE</i></b>									
<b>Coordinator of Volunteers</b>									
1110	100	Salaries	19,105	16,456	19,500	18,060	19,500	0	0.0%
1110	200	Payroll Tax & Bnfts	1,558	1,337	1,592	1,395	1,592	0	0.0%
1110	900	Pmts from Districts	(8,000)	(8,000)	(8,000)	(8,000)	(9,000)	(1,000)	12.5%
		<b>Function Total</b>	<b>12,663</b>	<b>9,793</b>	<b>13,092</b>	<b>11,455</b>	<b>12,092</b>	<b>(1,000)</b>	<b>-7.64%</b>
<b>Computer Technician</b>									
1120	400	Purch Prof & Tech Svcs	5,000	0	2,000	1,987	2,000	0	n/a
1120	600	Materials & Supplies	1,250	0	0	0	0	0	#DIV/0!
1120	700	Equipment	5,000	3,125	2,500	3,799	3,000	500	20.0%
		<b>Function Total</b>	<b>11,250</b>	<b>3,125</b>	<b>4,500</b>	<b>5,786</b>	<b>5,000</b>	<b>500</b>	<b>11.11%</b>
<b>SCHOOL BOARD SERVICES</b>									
2310	100	Salaries (Sep WA)	13,967	13,817	14,018	13,143	2,000	(12,018)	-85.7%
2310	200	Payroll Tax & Benefit	1,051	1,074	1,051	1,006	1,082	31	2.9%
2310	300	Purch Prof & Tech Svcs	38,000	54,249	38,000	44,759	38,000	0	0.0%
2310	500	Other Purch Svcs	3,000	1,539	3,000	2,485	2,000	(1,000)	-33.3%
2310	800	Other Objects	9,700	8,992	9,700	10,201	9,700	0	0.0%
		<b>Function Total</b>	<b>65,718</b>	<b>79,671</b>	<b>65,769</b>	<b>71,594</b>	<b>52,782</b>	<b>(12,987)</b>	<b>-19.75%</b>
<b>SUPERINTENDENT SERVICES</b>									
2320	300	Purch Prof & Tech Svcs	1,195,093	1,195,093	1,237,487	1,237,487	1,303,140	65,653	5.3%
		<b>Function Total</b>	<b>1,195,093</b>	<b>1,195,093</b>	<b>1,237,487</b>	<b>1,237,487</b>	<b>1,303,140</b>	<b>65,653</b>	<b>5.31%</b>
<b>SCHOOL ADMINISTRATION</b>									
2410	452	Inter-School Delivery	2,500	2,099	2,625	2,635	2,625	0	0.0%
		<b>Function Total</b>	<b>2,500</b>	<b>2,099</b>	<b>2,625</b>	<b>2,635</b>	<b>2,625</b>	<b>0</b>	<b>0.0%</b>
<b>BUILDING MAINTENANCE</b>									
2610	100	Salaries	359,086	309,671	436,608	397,902	448,863	12,255	2.8%
2610	200	P/R Tax and Benefits	153,029	175,431	227,201	194,847	205,579	(21,622)	-9.5%
2610	500	Other Purch Svcs	82,299	76,265	91,569	86,215	103,845	12,276	13.4%
2610	600	Supplies	1,200	1,208	1,400	768	1,500	100	7.1%
2610	700	Equipment	1,500	1,390	1,500	1,467	1,500	0	0.0%
2610	900	Other Uses	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	0	0.0%
		<b>Function Total</b>	<b>517,114</b>	<b>483,965</b>	<b>678,278</b>	<b>601,199</b>	<b>681,287</b>	<b>3,009</b>	<b>0.4%</b>
<b>DEBT SERVICE</b>									
5100	800	Interest	2,026,914	2,028,644	2,086,141	2,085,883	351,472	(1,734,669)	-83.2%
5100	900	Principal	1,592,873	1,590,965	1,526,547	1,526,502	1,258,924	(267,623)	-17.5%
		<b>Function Total</b>	<b>3,619,787</b>	<b>3,619,610</b>	<b>3,612,688</b>	<b>3,612,385</b>	<b>1,610,396</b>	<b>(2,002,292)</b>	<b>-55.4%</b>
<b>INTERFUND TRANSFER OUT</b>									
5200	0	Other Objects	1,837,000	0	0	0	0	0	n/a
			<b>1,837,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>DISTRICT WIDE TOTAL</b>			<b>\$5,424,125</b>	<b>\$5,393,356</b>	<b>\$5,614,439</b>	<b>\$5,542,541</b>	<b>\$3,667,322</b>	<b>-\$1,947,117</b>	<b>-34.68%</b>
			<b>\$7,261,125</b>	<b>W/Athletic WA</b>					

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2022-23	2022-23	2023-24	2023-24	2024-25	Budget		
2024-25	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/	% Chg	
Func	Obj						(Decrease)		
<b>RICHMOND MIDDLE SCHOOL</b>									
<b>REGULAR INSTRUCTION</b>									
1100	110	Salaries Teacher	2,793,701	2,878,118	\$2,969,323	3,003,790	\$2,983,340	14,017	0.5%
1100	112	Salaries Ed Asst	124,826	134,667	\$127,406	127,707	\$126,143	(1,263)	-1.0%
1100	114	Substitutes	30,000	39,183	\$30,000	29,799	\$30,000	0	0.0%
1100	115	Tutors & Sabbatical	10,485	9,775	\$10,485	10,485	\$20,485	10,000	95.4%
1100	200	Payroll Tax & Benefit	1,164,741	1,252,019	\$1,323,611	1,359,547	\$1,373,338	49,727	3.8%
1100	300	Purch Prof & Tech Svcs	1,330	476	\$1,500	1,005	\$2,910	1,410	94.0%
1100	4/500	Purch Prop Svcs/Tuition	24,480	65,314	\$64,830	60,163	\$24,205	(40,625)	-62.7%
1100	600	Supplies	64,241	58,180	\$81,715	41,858	\$81,233	(482)	-0.6%
1100	700	Property	39,250	28,104	\$41,069	33,085	\$46,329	5,260	12.8%
1100	800	Other Objects	1,732	915	\$1,787	1,357	\$1,812	25	1.4%
		<b>Function Total</b>	<b>4,254,786</b>	<b>4,466,751</b>	<b>\$4,651,726</b>	<b>4,668,796</b>	<b>\$4,689,795</b>	<b>38,069</b>	<b>0.82%</b>
<b>TECHNOLOGY</b>									
1120	100	Salaries	61,464	63,887	\$63,003	63,654	\$66,144	3,141	5.0%
1120	200	Payroll Tax & Benefit	35,890	37,022	\$37,363	39,969	\$39,874	2,511	6.7%
1120	400	Purch Prop Svcs	81,497	65,805	\$78,043	73,602	\$87,874	9,831	12.6%
1120	600	Supplies	11,850	8,372	\$13,200	12,305	\$12,359	(841)	-6.4%
1120	700	Property	91,533	102,026	\$80,240	73,169	\$118,726	38,486	48.0%
		<b>Function Total</b>	<b>282,234</b>	<b>277,112</b>	<b>\$271,849</b>	<b>262,699</b>	<b>\$324,977</b>	<b>53,128</b>	<b>19.54%</b>
<b>SPECIAL EDUCATION</b>									
1200	110	Salaries--Teacher	665,505	659,907	\$674,153	674,242	\$670,616	(3,537)	-0.5%
1200	112	Salaries--Ed Asst	411,496	332,604	\$345,506	320,332	\$339,933	(5,573)	-1.6%
1200	115	Tutors	1,000	0	\$1,000	10,162	\$1,000	0	0.0%
1200	200	Payroll Tax & Benefit	755,984	652,556	\$710,404	639,492	\$723,744	13,340	1.9%
1200	300	Purch Prof & Tech Svcs	36,750	5,162	\$29,750	21,699	\$27,300	(2,450)	-8.2%
1200	400	Purch Prop Svcs	200	220	\$3,300	2,300	\$0	(3,300)	-100.0%
1200	600	Supplies	5,430	2,813	\$6,970	4,144	\$5,235	(1,735)	-24.9%
1200	7/800	Property	2,133	1,974	\$4,173	3,589	\$2,123	(2,050)	-49.1%
		<b>Function Total</b>	<b>1,878,498</b>	<b>1,655,236</b>	<b>\$1,775,256</b>	<b>1,675,960</b>	<b>\$1,769,951</b>	<b>(5,305)</b>	<b>-0.30%</b>
<b>CO-CURRICULAR</b>									
1420	100	Salaries	33,205	25,442	\$33,205	31,670	\$29,055	(4,150)	-12.5%
1420	200	Payroll Tax & Benefit	2,951	4,184	\$2,958	2,909	\$2,631	(327)	-11.1%
1420	3/400	Purch Prof & Tech Svcs	8,735	6,592	\$12,975	10,224	\$10,105	(2,870)	-22.1%
		<b>Function Total</b>	<b>44,891</b>	<b>36,218</b>	<b>\$49,138</b>	<b>44,803</b>	<b>\$41,791</b>	<b>(7,347)</b>	<b>-14.95%</b>
<b>GUIDANCE</b>									
2120	100	Salaries	193,526	191,604	\$200,562	198,532	\$200,562	0	0.0%
2120	200	Payroll Tax & Benefit	93,136	88,491	\$99,093	99,346	\$104,447	5,354	5.4%
2120	600	Supplies	575	260	\$575	408	\$775	200	34.8%
		<b>Function Total</b>	<b>287,237</b>	<b>280,355</b>	<b>\$300,230</b>	<b>298,286</b>	<b>\$305,784</b>	<b>5,554</b>	<b>1.85%</b>
<b>HEALTH SERVICES</b>									
2134	100	Salaries	86,284	84,039	\$90,578	88,866	\$90,005	(573)	-0.6%
2134	200	Payroll Tax & Benefit	52,394	53,502	\$55,571	56,456	\$58,103	2,532	4.6%
2134	300	Purch Prof & Tech Svcs	1,500	1,385	\$1,500	1,386	\$3,195	1,695	113.0%
2134	400	Purch Prop Svcs	200	75	\$300	265	\$125	(175)	-58.3%
2134	600	Supplies/Prof Dues	5,000	5,374	\$5,000	3,999	\$5,500	500	10.0%
2134	800	Dues	180	150	\$180	150	\$150	(30)	-16.7%
		<b>Function Total</b>	<b>\$145,558</b>	<b>144,525</b>	<b>\$153,129</b>	<b>151,122</b>	<b>\$157,078</b>	<b>3,949</b>	<b>2.58%</b>
<b>CURRICULUM DEVELOPMENT</b>									
2212	2/300	Purch Prof & Tech Svcs	4,000	317	\$4,050	3,508	\$4,050	0	0.0%
		<b>Function Total</b>	<b>\$4,000</b>	<b>317</b>	<b>\$4,050</b>	<b>3,508</b>	<b>\$4,050</b>	<b>0</b>	<b>0.0%</b>

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT								
2024-25	Proposed Budget	2022-23	2022-23	2023-24	2023-24	2024-25	Budget	
Func	Obj	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
<b>RMS - Continued</b>								
<b>STAFF DEVELOPMENT</b>								
2213	100	Salaries	5,000	2,652	\$5,000	2,296	\$5,000	0 0.0%
2213	200	P/R Tax and Benefits	62,217	38,023	\$63,084	61,082	\$61,084	(2,000) -3.2%
2213	300	Purch Profi & Tech Svcs	1,775	0	\$1,775	350	\$1,775	0 0.0%
		<b>Function Total</b>	<b>\$68,992</b>	<b>40,675</b>	<b>\$69,859</b>	<b>63,728</b>	<b>\$67,859</b>	<b>(2,000) -2.86%</b>
<b>MEDIA (Library)</b>								
2221	100	Salaries	125,527	126,660	\$128,038	130,006	\$129,828	1,790 1.4%
2221	200	Payroll Tax & Benefit	71,000	70,787	\$77,600	77,622	\$83,260	5,660 7.3%
2221	500	Other Purch Svcs	500	471	\$0	0	\$0	0 n/a
2221	600	Supplies	26,400	23,426	\$27,000	23,000	\$25,300	(1,700) -6.3%
2221	700	Property	3,000	2,471	\$3,000	1,865	\$2,500	(500) -16.7%
		<b>Function Total</b>	<b>226,427</b>	<b>223,815</b>	<b>\$235,638</b>	<b>232,493</b>	<b>\$240,888</b>	<b>5,250 2.23%</b>
<b>SCHOOL ADMINISTRATION</b>								
2410	100	Salaries	338,394	341,347	\$356,319	364,481	\$371,379	15,060 4.2%
2410	200	Payroll Tax & Benefit	234,062	278,601	\$269,455	284,809	\$358,940	89,485 33.2%
2410	300	Purch Profi & Tech Svcs	4,500	2,581	\$4,750	3,092	\$2,850	(1,900) -40.0%
2410	400	Purch Prop Svcs	2,750	2,620	\$2,750	2,317	\$2,750	0 0.0%
2410	500	Other Purch Svcs	20,875	15,800	\$20,750	16,983	\$19,750	(1,000) -4.8%
2410	600	Supplies	3,600	3,001	\$3,600	3,246	\$3,050	(550) -15.3%
2410	800	Other Objects	1,492	344	\$1,507	1,307	\$1,442	(65) -4.3%
		<b>Function Total</b>	<b>605,673</b>	<b>644,294</b>	<b>\$659,131</b>	<b>676,235</b>	<b>\$760,161</b>	<b>101,030 15.33%</b>
<b>BUILDING MAINTENANCE</b>								
2610	400	Purch Prop Svcs	74,605	66,527	\$80,150	75,150	\$81,506	1,356 1.7%
2610	600	Supplies	13,750	9,966	\$14,400	10,399	\$15,840	1,440 10.0%
		<b>Function Total</b>	<b>\$88,355</b>	<b>76,493</b>	<b>\$94,550</b>	<b>85,549</b>	<b>\$97,346</b>	<b>2,796 2.96%</b>
<b>CUSTODIAL SERVICES</b>								
2620	100	Salaries	218,922	224,582	\$228,119	248,147	\$237,528	9,409 4.1%
2620	200	P/R Tax and Benefits	108,825	115,244	\$122,568	114,284	\$125,465	2,897 2.4%
2620	400	Purch Prop Svcs	11,000	9,871	\$11,000	10,077	\$12,000	1,000 9.1%
2620	600	Supplies	98,000	97,795	\$113,100	107,785	\$120,800	7,700 6.8%
2620	700	Property	3,000	910	\$3,150	2,308	\$3,500	350 11.1%
		<b>Function Total</b>	<b>439,747</b>	<b>448,403</b>	<b>\$477,937</b>	<b>482,601</b>	<b>\$499,293</b>	<b>21,356 4.47%</b>
<b>GROUNDS MAINTENANCE</b>								
2630	400	Purch Prop Svcs	75,500	70,993	\$79,275	78,677	\$81,500	2,225 2.8%
2630	600	Supplies	300	0	\$400	135	\$400	0 0.0%
		<b>Function Total</b>	<b>75,800</b>	<b>70,993</b>	<b>\$79,675</b>	<b>78,812</b>	<b>\$81,900</b>	<b>2,225 2.8%</b>
<b>STUDENT TRANSPORTATION</b>								
2700	500	Other Purch Svcs	6,000	14,871	\$6,500	6,929	\$12,500	6,000 92.3%
		<b>Function Total</b>	<b>6,000</b>	<b>14,871</b>	<b>\$6,500</b>	<b>6,929</b>	<b>\$12,500</b>	<b>6,000 92.31%</b>
<b>SPECIAL ED TRANSPORTATION</b>								
2722	500	Other Purch Svcs	0	0	\$0	0	\$0	0 n/a
		<b>Function Total</b>	<b>0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0 n/a</b>
<b>FIELD TRIPS</b>								
2725	500	Other Purch Svcs	24,000	8,667	\$49,000	48,412	\$51,400	2,400 4.9%
		<b>Function Total</b>	<b>24,000</b>	<b>8,667</b>	<b>\$49,000</b>	<b>48,412</b>	<b>\$51,400</b>	<b>2,400 4.90%</b>
<b>SITE IMPROVEMENTS</b>								
4200	400	Purch Prop Svcs	16,000	10,185	\$13,500	13,497	\$17,000	3,500 25.9%
		<b>Function Total</b>	<b>16,000</b>	<b>10,185</b>	<b>\$13,500</b>	<b>13,497</b>	<b>\$17,000</b>	<b>3,500 25.93%</b>

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT								
2024-25 Func	Proposed Budget Obj	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Exp'd & Enc'd	2024-25 Proposed Budget	Budget Increase/ (Decrease)	% Chg
<b>RMS - Continued</b>								
<b>BUILDING IMPROVEMENTS</b>								
4600	400	Purch Prop Svcs	25,000	15,010	\$16,000	15,954	\$151,400	135,400 846.3%
		<i>Function Total</i>	<b>25,000</b>	<b>15,010</b>	<b>\$16,000</b>	<b>15,954</b>	<b>\$151,400</b>	<b>135,400 846.25%</b>
<b>INTERFUND TRANSFER OUT</b>								
5221	0	Other Objects	21,600	13,320	\$25,000	13,952	\$21,600	(3,400) -13.6%
		<i>Function Total</i>	<b>21,600</b>	<b>13,320</b>	<b>\$25,000</b>	<b>13,952</b>	<b>\$21,600</b>	<b>(3,400) -13.6%</b>
<b>RICHMOND MIDDLE SCHOOL TOTAL</b>		<b>\$8,494,798</b>	<b>\$8,427,239</b>	<b>\$8,932,168</b>	<b>\$8,823,336</b>	<b>\$9,294,773</b>	<b>\$362,605</b>	<b>4.06%</b>

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2022-23	2022-23	2023-24	2023-24	2024-25	Budget		
2024-25	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg	
Func	Obj								
<b>HANOVER HIGH SCHOOL</b>									
<b>REGULAR INSTRUCTION</b>									
1100	110	Salaries--Teacher	4,806,605	4,805,959	4,931,247	5,093,469	5,010,528	79,281	1.6%
1100	112	Salaries--Ed Assts	217,576	216,978	230,871	209,055	285,522	54,651	23.7%
1100	114	Substitutes	28,500	43,544	28,500	28,454	28,500	0	0.0%
1100	115	Tutors/Sabbatical	35,000	22,677	35,000	5,000	93,964	58,964	168.5%
1100	200	Payroll Tax & Benefit	1,855,121	1,820,770	1,940,868	2,030,644	2,182,691	241,823	12.5%
1100	300	Purch Prof'l & Tech Svcs	9,975	6,440	9,110	7,458	7,460	(1,650)	-18.1%
1100	400	Purch Prop Svcs	48,625	39,037	48,835	40,344	44,750	(4,085)	-8.4%
1100	500	Other Purch Svcs	44,500	23,737	35,500	48,616	41,500	6,000	16.9%
1100	600	Supplies	164,503	140,872	159,937	137,284	175,553	15,616	9.8%
1100	700	Property	38,117	69,099	150,328	139,856	70,494	(79,834)	-53.1%
1100	800	Other Objects	18,780	16,254	18,804	17,720	19,128	324	1.7%
		<b>Function Total</b>	<b>7,267,302</b>	<b>7,205,366</b>	<b>7,589,000</b>	<b>7,757,900</b>	<b>7,960,090</b>	<b>371,090</b>	<b>4.89%</b>
<b>TECHNOLOGY</b>									
1120	100	Salaries	121,520	66,177	115,404	81,645	118,499	3,095	2.7%
1120	200	Payroll Tax & Benefit	68,693	34,778	69,154	66,293	81,345	12,191	17.6%
1120	400	Purch Prop Svcs	131,150	97,433	118,813	99,715	141,790	22,978	19.3%
1120	700	Equipment	226,200	200,333	181,824	181,266	183,130	1,306	0.7%
		<b>Function Total</b>	<b>547,563</b>	<b>398,721</b>	<b>485,195</b>	<b>428,919</b>	<b>524,764</b>	<b>39,570</b>	<b>8.16%</b>
<b>SPECIAL EDUCATION</b>									
1200	100	Salaries--Teachers	680,011	657,770	737,910	671,686	702,958	(34,952)	-4.7%
1200	100	Salaries--Ed Assts/Tutors	459,875	311,775	451,554	311,760	498,563	47,009	10.4%
1200	200	Payroll Tax & Benefit	665,384	524,051	685,210	543,366	692,897	7,687	1.1%
1200	300	Purch Prof'l & Tech Svcs	36,354	10,724	43,831	26,017	28,887	(14,944)	-34.1%
1200	400	Purch Prop Svcs	350	299	350	200	1,000	650	185.7%
1200	500	Other Purch Svcs	309	348	345	583	1,132	787	228.1%
1200	600	Supplies	18,600	6,053	8,603	7,342	8,860	257	3.0%
1200	700	Equipment	6,200	8,190	6,200	4,202	8,200	2,000	32.3%
1200	800	Dues & Fees	2,301	2,329	801	735	995	194	24.2%
		<b>Function Total</b>	<b>1,869,384</b>	<b>1,521,539</b>	<b>1,934,804</b>	<b>1,565,891</b>	<b>1,943,492</b>	<b>8,688</b>	<b>0.45%</b>
<b>ENGLISH AS A SECOND LANGUAGE</b>									
1260	100	Salaries	0	0	16,955	20,509	74,552	57,597	339.7%
1260	200	Payroll Tax & Benefit	0	0	2,110	9,984	14,980	12,870	610.0%
1260	3/600	Purch Svcs, Supplies	0	0	0	0	500	500	n/a
		<b>Function Total</b>	<b>0</b>	<b>0</b>	<b>19,065</b>	<b>30,493</b>	<b>90,032</b>	<b>70,967</b>	<b>372.24%</b>
<b>VOCATIONAL PROGRAM</b>									
1300	500	Other Purch Svcs	120,000	141,906	135,000	180,231	135,000	0	0.0%
		<b>Function Total</b>	<b>120,000</b>	<b>141,906</b>	<b>135,000</b>	<b>180,231</b>	<b>135,000</b>	<b>0</b>	<b>0.00%</b>
<b>ATHLETICS</b>									
1410	100	Salaries	492,584	488,595	505,029	473,522	518,862	13,833	2.7%
1410	200	P/R Tax and Benefits	162,741	165,024	174,695	162,084	184,998	10,303	5.9%
1410	300	Purch Prof'l & Tech Svcs	1,500	600	1,000	300	600	(400)	-40.0%
1410	400	Purch Prop Svcs	187,442	147,337	192,749	172,480	172,620	(20,129)	-10.4%
1410	500	Other Purch Svcs	2,926	4,211	3,500	2,800	4,500	1,000	28.6%
1410	600	Supplies	29,100	28,207	31,400	23,654	31,420	20	0.1%
1410	700	Property	36,535	44,412	38,150	33,048	59,150	21,000	55.0%
1410	800	Dues & Fees	11,100	9,707	10,000	7,000	11,000	1,000	10.0%
		<b>Function Total</b>	<b>923,928</b>	<b>888,093</b>	<b>956,523</b>	<b>874,888</b>	<b>983,150</b>	<b>26,627</b>	<b>2.78%</b>
<b>CO-CURRICULAR</b>									
1420	100	Salaries	118,034	99,438	118,050	104,798	100,844	(17,206)	-14.6%
1420	200	Payroll Tax & Benefit	9,353	7,807	9,377	7,376	9,843	466	5.0%
1420	3/400	Purch Prof'l, Tech & Prop Svcs	16,500	16,000	20,500	17,986	38,298	17,798	86.8%
		<b>Function Total</b>	<b>143,887</b>	<b>123,245</b>	<b>147,927</b>	<b>130,160</b>	<b>148,985</b>	<b>1,058</b>	<b>0.72%</b>



## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT			2022-23	2022-23	2023-24	2023-24	2024-25	Budget	
2024-25	Proposed Budget		Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj								
<b>HHS - continued</b>									
<b>GUIDANCE</b>									
2120	100	Salaries	680,068	764,317	786,318	797,373	800,417	14,099	1.8%
2120	200	Payroll Tax & Benefit	323,417	360,335	373,119	401,182	402,643	29,524	7.9%
2120	300	Purch Prof & Tech Svcs	12,000	4,888	9,000	8,406	6,500	(2,500)	-27.8%
2120	500	Other Purch Svcs	8,100	2,384	6,600	5,615	4,000	(2,600)	-39.4%
2120	600	Supplies	2,350	1,740	4,740	3,164	4,450	(290)	-6.1%
2120	800	Other Objects	890	25	1,000	655	1,000	0	0.0%
<b>Function Total</b>			<b>1,026,825</b>	<b>1,133,689</b>	<b>1,180,777</b>	<b>1,216,395</b>	<b>1,219,010</b>	<b>38,233</b>	<b>3.24%</b>
<b>HEALTH SERVICES</b>									
2134	100	Salaries	127,569	118,912	120,325	120,577	122,469	2,144	1.8%
2134	200	Payroll Tax & Benefit	23,001	18,976	22,858	22,886	30,370	7,512	32.9%
2134	300	Purch Prof & Tech Svcs	7,720	7,664	7,879	6,779	11,287	3,408	43.3%
2134	400	Purch Prop Svcs	400	0	400	140	400	0	0.0%
2134	600	Supplies	6,300	4,388	5,185	3,203	4,660	(525)	-10.1%
2134	700	Property	500	168	3,175	1,738	3,175	0	0.0%
2134	800	Other Objects	400	450	400	400	400	0	0.0%
<b>Function Total</b>			<b>165,890</b>	<b>150,558</b>	<b>160,222</b>	<b>155,723</b>	<b>172,761</b>	<b>12,539</b>	<b>7.83%</b>
<b>CURRICULUM DEVELOPMENT</b>									
2212	300	Purch Prof & Tech Svcs	3,000	0	3,000	2,500	3,000	0	0.0%
<b>Function Total</b>			<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>2,500</b>	<b>3,000</b>	<b>0</b>	<b>0.0%</b>
<b>STAFF DEVELOPMENT</b>									
2213	100	Salaries	18,500	22,809	18,500	16,474	31,000	12,500	67.6%
2213	200	P/R Tax and Benefits	84,774	76,766	90,952	89,699	90,952	0	0.0%
<b>Function Total</b>			<b>103,274</b>	<b>99,575</b>	<b>109,452</b>	<b>106,173</b>	<b>121,952</b>	<b>12,500</b>	<b>11.42%</b>
<b>DRESDEN PLAN</b>									
2214	100	Salaries	9,000	2,211	9,000	3,195	5,000	(4,000)	-44.4%
2214	200	Payroll Tax & Benefit	769	82	4,928	614	4,928	0	0.0%
<b>Function Total</b>			<b>9,769</b>	<b>2,293</b>	<b>13,928</b>	<b>3,809</b>	<b>9,928</b>	<b>(4,000)</b>	<b>-28.7%</b>
<b>MEDIA (Library)</b>									
2221	100	Salaries	156,050	149,483	158,737	135,964	167,955	9,218	5.8%
2221	200	Payroll Tax & Benefit	47,099	44,803	56,852	23,098	61,527	4,675	8.2%
2221	400	Purch Prop Svcs	7,500	4,890	7,500	7,225	8,500	1,000	13.3%
2221	500	Other Purch Svcs	14,000	12,049	11,954	10,980	13,915	1,961	16.4%
2221	600	Supplies	55,050	53,147	52,600	39,599	43,850	(8,750)	-16.6%
2221	700	Property	140,350	174,504	169,239	157,230	156,120	(13,119)	-7.8%
2221	800	Other Objects	1,148	623	1,148	525	2,098	950	82.8%
<b>Function Total</b>			<b>421,197</b>	<b>439,498</b>	<b>458,030</b>	<b>374,621</b>	<b>453,965</b>	<b>(4,065)</b>	<b>-0.89%</b>
<b>SCHOOL ADMINISTRATION</b>									
2410	100	Salaries	905,719	889,915	912,249	867,695	986,880	74,631	8.2%
2410	200	Payroll Tax & Benefit	730,186	744,272	783,168	753,215	778,117	(5,051)	-0.6%
2410	300	Purch Prof & Tech Svcs	7,060	2,793	6,500	7,195	24,250	17,750	273.1%
2410	400	Purch Prop Svcs	6,400	8,404	10,000	7,592	10,000	0	0.0%
2410	500	Other Purch Svcs	38,030	31,514	31,000	26,336	33,500	2,500	8.1%
2410	600	Supplies	22,175	24,352	20,500	16,236	24,500	4,000	19.5%
2410	700	Equipment	1,000	771	1,000	774	1,000	0	0.0%
2410	800	Other Objects	5,000	3,033	4,500	2,445	3,500	(1,000)	-22.2%
<b>Function Total</b>			<b>1,715,570</b>	<b>1,705,054</b>	<b>1,768,917</b>	<b>1,681,488</b>	<b>1,861,747</b>	<b>92,830</b>	<b>5.25%</b>
<b>BUILDING MAINTENANCE</b>									
2610	400	Purch Prop Svcs	104,100	414,575	108,400	248,277	370,870	262,470	242.1%
2610	600	Supplies	29,250	30,296	30,750	27,822	33,995	3,245	10.6%
2610	7/800	Property/Dues	5,000	1,461	5,000	3,909	5,000	0	0.0%
2610	800	Other Objects	0	0	0	0	0	0	n/a
<b>Function Total</b>			<b>138,350</b>	<b>446,332</b>	<b>144,150</b>	<b>280,008</b>	<b>409,865</b>	<b>265,715</b>	<b>184.33%</b>

## Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2022-23	2022-23	2023-24	2023-24	2024-25	Budget		
2024-25	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/	% Chg	
Func	Obj						(Decrease)		
<b>HHS - Continued</b>									
<b>CUSTODIAL SERVICES</b>									
2620	100	Salaries	379,905	203,825	381,091	159,143	198,707	(182,384)	-47.9%
2620	200	P/R Tax and Benefits	175,115	89,118	165,489	76,748	93,072	(72,417)	-43.8%
2620	400	Purch Prop Svcs	23,000	24,492	26,500	26,840	28,000	1,500	5.7%
2620	500	Other Purch Svcs	400	0	400	365	400	0	0.0%
2620	600	Supplies	229,000	236,105	256,975	249,101	268,500	11,525	4.5%
2620	700	Property	6,500	1,560	6,825	6,097	42,000	35,175	515.4%
		<b>Function Total</b>	<b>813,920</b>	<b>555,099</b>	<b>837,280</b>	<b>518,294</b>	<b>630,679</b>	<b>(206,601)</b>	<b>-24.68%</b>
<b>GROUNDS MAINTENANCE</b>									
2630	400	Purch Prop Svcs	181,075	194,748	190,150	186,149	195,688	5,538	2.9%
2630	600	Supplies	1,500	750	1,700	1,000	1,700	0	0.0%
2630	700	Property	500	0	600	500	600	0	0.0%
		<b>Function Total</b>	<b>183,075</b>	<b>195,498</b>	<b>192,450</b>	<b>187,649</b>	<b>197,988</b>	<b>5,538</b>	<b>2.9%</b>
<b>PUPIL TRANSPORTATION</b>									
2700	500	Other Purch Svcs	44,075	73,261	8,000	48,566	8,000	0	0.0%
		<b>Function Total</b>	<b>44,075</b>	<b>73,261</b>	<b>8,000</b>	<b>48,566</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>
<b>SPECIAL ED TRANSPORTATION</b>									
2722	500	Other Purch Svcs	5,500	9,125	5,500	0	5,500	0	0.0%
		<b>Function Total</b>	<b>5,500</b>	<b>9,125</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>0.00%</b>
<b>VOCATIONAL TRANSPORTATION</b>									
2723	500	Other Purch Svcs	49,050	55,640	55,000	59,009	55,000	0	0.0%
		<b>Function Total</b>	<b>49,050</b>	<b>55,640</b>	<b>55,000</b>	<b>59,009</b>	<b>55,000</b>	<b>0</b>	<b>0.00%</b>
<b>ATHLETIC TRANSPORTATION</b>									
2724	4/500	Purch Prop/Purch Svcs	105,106	83,868	107,300	95,206	113,700	6,400	6.0%
		<b>Function Total</b>	<b>105,106</b>	<b>83,868</b>	<b>107,300</b>	<b>95,206</b>	<b>113,700</b>	<b>6,400</b>	<b>5.96%</b>
<b>FIELD TRIPS</b>									
2725	4/500	Purch Prop/Purch Svcs	27,820	14,125	26,740	22,155	29,916	3,176	11.9%
		<b>Function Total</b>	<b>27,820</b>	<b>14,125</b>	<b>26,740</b>	<b>22,155</b>	<b>29,916</b>	<b>3,176</b>	<b>11.88%</b>
<b>SITE IMPROVEMENTS</b>									
4200	400	Purch Prop Svcs	41,000	64,082	23,500	63,190	64,500	41,000	174.5%
		<b>Function Total</b>	<b>41,000</b>	<b>64,082</b>	<b>23,500</b>	<b>63,190</b>	<b>64,500</b>	<b>41,000</b>	<b>174.47%</b>
<b>BUILDING IMPROVEMENTS</b>									
4600	400	Purch Prop Svcs	93,500	95,513	172,500	139,292	87,800	(84,700)	-49.1%
		<b>Function Total</b>	<b>93,500</b>	<b>95,513</b>	<b>172,500</b>	<b>139,292</b>	<b>87,800</b>	<b>(84,700)</b>	<b>-49.10%</b>
<b>INTERFUND TRANSFER OUT</b>									
5221		Other Objects	57,600	55,129	57,600	47,000	57,600	0	0.0%
		<b>Function Total</b>	<b>57,600</b>	<b>55,129</b>	<b>57,600</b>	<b>47,000</b>	<b>57,600</b>	<b>0</b>	<b>0.0%</b>
<b>HIGH SCHOOL TOTAL</b>			<b>\$15,876,585</b>	<b>\$15,457,208</b>	<b>\$16,591,859</b>	<b>\$15,969,560</b>	<b>\$17,288,424</b>	<b>\$696,564</b>	<b>4.20%</b>
<b>DISTRICT TOTAL (Base)</b>			<b>\$29,795,508</b>	<b>\$29,277,803</b>	<b>\$31,138,466</b>	<b>\$30,335,437</b>	<b>\$30,250,519</b>	<b>-\$887,947</b>	<b>-2.85%</b>
			<b>31,632,508</b>	<b>W/Athletic WA</b>					
<b>Other Articles to be voted:</b> (not included in above totals)									
Article 2: Officers' Salaries							15,770		
Article 3: Hanover Education Assoc. Agreement							791,970		
<b>Total including all articles :</b>							<b>\$31,058,259</b>	<b>-\$80,207</b>	<b>-0.26%</b>

## Hanover High School Class of 2023

Amina Ajwang	Grace Elizabeth Anne Coughlin
Jase Jeffrey Alderdice	Aidan James Cronan +
Matthew Edward Alexandrescu +	Maeve Barnato Crowley
Maria Grace Anderson +	Natalie Leann Cutting
Cade Micah Arnold	Noah Michael Day
Kieran James Artman	Jaylen Shia De Jesus
Britta Elizabeth Arvold ** +	Kai Jonathan Doron
Forrester Clarke Baxter Avard +	Finn Duncan +
Lillian Gray Bergmeier	Judson Bailey Dunne
Bonnie Elizabeth Blake	Lauren M. Eiler
Nathan Wei-Ming Hsu Blatman	Patrick Glenn Elder
Sophia Louise Bolg	Erin Elizabeth Fielder
Cameron Robert Bonner	Caitlin Anne Fillinger
Hannah Margaret Boone +	Cameron Arthur Forbush +
Lyra Epiphany Fitzwilliam Bornholdt-Collins **	Margaret Elizabeth Frost **
Alexander Hayes Brackett	Lucy Anne Furch +
Jennicah Emmaleigh Branch	Stella Argillander Galanes ** +
Riley Jordan Brooks	Jack Timothy Gardner **
Luca James Cardenali +	Joy Ane-Marie Garner
Eleanor Isabelle Casey	Elijah Seamus Geoghegan
Berkeley Julian Chamberlain	Adam Gilbert-Diamond *
Zoe Olivia Chamberlain	Katherine Graves Goodrum
Riley Pier Chin	Gilbert E. Gordon +
Kevin Chou +	Seth Dallas Graubert
Jayden Jin Chu	Jhala-Shri George Gregory ** +
Lilly Clapp +	Celia Pearl Groves +
June Elizabeth Clark *	Grayson John Guerin
Grace Isabella Quebada Clerkin	Lauren Kyung Hall *
Julian Alberto Correa +	Sarah Aiyung Hall *
Sofia Marie Cosentino	Josephine Emary Hall
Ashley Elizabeth Cotter	Montana Edward Hanchett +

## Hanover High School Class of 2023

Casey Mae Havrda	Kali Elizabeth McDonnell +
Carter Alan Hawke	M Henry Murphy McFetridge
Jaclyn Reese Hazen	Jack Fei Xiang McGrath +
Caroline Grace Healy	Riley Miske McGuire **
Sadie Elizabeth Higgins	Sharise Ana Meacham-Snyder
Greta Sage Holland +	Anna Mira Meretei
Mykenli Hurst	Thomas Jacob Cottingham Mosdal
Rowen Scott Hutchins	Ethan D. Munson +
Elizabeth Marilyn Huyser	Edward Clement Thomas Newbold
Finley Johanna Jones	Ty Andres Nolon +
Dylan Keifer Jopp	Sara Louise Nulton +
Theodor Emerson Joseph	Maxx Wiliam O'Connell-Robles
Maksim Antonio Kealey	Daisy Adoyo Onyango
Xavier Alessandro Khan *	Jonathan Tadeusz Oriol
Kiara Ann King	Dillon Zdenek Penders +
August Carl Krawitt +	Emily Laura Perras +
Layne Michelle Kull **	Seiji Kaspian Peterson
Brendan Mandela Kwaku	Britney Lynn Pham
Avyn Elana Lee +	Olivia Leigh Phipps ** +
Peter McAdoo Levy	Simon Willis Phipps ** +
Audrey Magdalena Lewellen *	Darien Faith Ray
Janina Li	Madeline Sharon Reed +
Mackenzie Kate Liu * +	Henry MacDonald Richardson
Reilly Harper Loughman +	Ann McCrudden Rightmire
William Henry Lyons +	Rebecca Kate Robinson
Mia Katherine Madden +	Benjamin Thomas Ruth
Aaron Christopher Matthew	Nina Gabrielle Sablan ** +
Elsa Lynn May **	Samuel Rafael Sacerdote *
Lachlan David McCann *	Lilian Wilson Samwick +
Amelia Miles McCurdy	Andres Vincent Savellano **
Becket Hope McCurdy	Mary Alexandria Scherer +

## Hanover High School Class of 2023

Vidushi Sharma	William David Taylor +
Mandi Shi **	Lily Jade Thaler Wellborn +
Sora Sophia Shirai *	Finley Scout Thomas
Samantha Kate Simmons **	Emilia Torresani +
Bryn Campbell Simpkins	Sophie Garland Tullar
Wyatt Samuel Abramson Sklarin *	Katherine Mary Valentino
Lucie Whelan Smiga-McManus	Sophia Marie Wainwright
Ian Hawthorne Smith	Scarlett Roz Wallace
Owen Michael Smith	Jackson Stevens Watts +
Ian Sprague Solberg	Luke Parker Welder +
Noura Hana St.Hilaire	Audrey Elizabeth Williams **
Soren Taylor Stettenheim * +	Ava Isabelle Winchester
Izak Cole Struthers +	Liam Larimore Worden *
Luke Christopher Szczepiorkowski **	Mollee Sue Ye *
Simon Hannes Taenzer	Ella Grace Zinman
Frederika Luff Tagupa +	
Nariya Mina Tanoukhi-Bell	+ <i>Norwich Resident</i>
Daniel Jason Tate	* <i>Maxima cum laude</i>
	** <i>Magna cum laude</i>

## Telephone Contacts

Emergency Only: Ambulance, Fire, Police . . . . .	911
Non-emergency	
Ambulance . . . . .	603-643-3424
Fire . . . . .	649-1133
Police . . . . .	649-1460
Game Warden . . . . .	802-234-9933
Town Garage . . . . .	649-2209
Web Page . . . . .	<a href="http://norwich.vt.us">norwich.vt.us</a>

## Office Hours / Contacts\*

Listers, by appointment . . . . .	649-1419 ext. 6
Finance Office, 9am-4pm Mon., Thurs., Fri. . . . .	649-1419 ext. 3
Fire Department, by appointment . . . . .	649-1133
Fire District, by appointment . . . . .	649-3474
Norwich Public Library . . . . .	649-1184
1-8pm Mon.; 10am-5:30pm Tues., Wed. & Fri.	
10am-8pm Thurs.; 10am-3pm Sat.; 12-4pm Sun. (Sept.-May)	
Planning & Zoning, Mon., Wed., Thurs. 9am-4pm . . . . .	649-1419 ext. 4
Public Works, 7:00am-3:30pm M-F . . . . .	649-2209
Recreation Director . . . . .	649-1419 ext. 5
Town Clerk, 8:30am-4:30pm M-F . . . . .	649-1419 ext. 2
Town Manager, 8:30am-4:30pm M-F . . . . .	649-1419 ext. 1
Town Treasurer, by appointment . . . . .	649-1678
Transfer Station & Recycling Center, 8am-4:45pm Wed. & Sat. . . . .	649-1192

## Meeting Schedules\*

*(At Tracy Hall unless otherwise noted. Please note that meeting dates and times may change.)*

Conservation Commission . . . . .	3rd Tuesday at 7:00pm
Development Review Board . . . . .	1st and 3rd Thursdays at 7:00pm
Dresden School Board (at Hanover High School Library) . . . . .	4th Tuesday at 7:00pm
Fire Department Training (at Fire Department) . . . . .	2nd Monday at 6:30pm
Drill Night . . . . .	3rd Monday at 6:30pm
FAST Squad Training . . . . .	1st Monday at 6:30pm
Land Management Council . . . . .	3rd Wednesday at 6:30pm
Listers . . . . .	2nd Wednesday at 3:00pm
Norwich Energy Committee . . . . .	4th Tuesday at 7:00pm
Norwich School Board (at Marion Cross School Library) . . . . .	1st Wednesday at 6:30pm
Norwich Public Library Board of Trustees (at Library) . . . . .	4th Monday at 7:00pm
Planning Commission . . . . .	2nd and 4th Thursdays at 7:00pm
Prudential Committee/Fire District . . . . .	1st Thurs. at 7:00pm (at Norwich Inn), 3rd Tues at 8:30am
Recreation Council . . . . .	1st Tuesday at 7:00pm
Selectboard . . . . .	2nd and 4th Wednesdays at 6:30pm
Trails Committee (at Norwich Historical Society) . . . . .	1st Wednesday at 7:00pm
Upper Valley Trails Alliance (at Howe Library) . . . . .	2nd Wednesday at 5:30pm

\*Please note: while Covid-19 precautions are in place, meeting times and places, office hours, and public access to those offices may be limited or changed. Please contact the respective offices directly for accurate information.

## General Information

Please note: while Covid-19 precautions are in place, office hours and public access to those offices may be limited or changed. Please contact the respective offices directly for accurate information.

**Access from Highways (Driveways):** A written permit is required for any new or changed access from a property to a state or Town road. A permit is also required if the use of a private road is changed, e.g., logging road changed to a residential driveway. Permit applications are available from the Town Clerk or Zoning Office and should be submitted to the Norwich Zoning Administrator.

**Zoning and Building Permits:** No building construction or land development may commence, and no land or structure may be devoted to a new or changed use within the Town without a permit issued by the Norwich Zoning Administrator. Any business carried on within the home requires either a Home Business Permit or a Conditional-Use approval by the Development Review Board (DRB). All subdivisions require approval from the DRB. Renovations, alterations, or new construction of any commercial or residential property with multiple dwelling units may also require a construction permit from the Vermont Division of Fire Safety (802-885-8883 or visit [www.firesafety.vermont.gov](http://www.firesafety.vermont.gov)). Renovations, alterations, or new construction of any commercial property or residential property may need to comply with the Vermont Energy Codes and a VT-RBES compliance certificate may need to be filed with the Planning and Energy Resources Division, which is part of the VT Department of Public Service, with a copy to be filed with the Norwich Town Clerk. For more information on the Vermont Energy Codes please call 855-887-0673 or visit [publicservice.vermont.gov/](http://publicservice.vermont.gov/).

**On-site Sewage Disposal Systems:** New or replacement sewage disposal systems require a wastewater permit issued by the Vermont Department of Environmental Conservation (802-885-8855). Construction, modification or expansion of any structure requiring a new or expanded sewage disposal system may not commence until a wastewater permit has been issued. Repairs or modifications to existing sewage disposal systems may also require a state permit.

**Solid Waste Disposal:** Use of the Town Transfer Station and Recycling Center is generally limited to Norwich residents. The annual windshield sticker, which costs \$35, may be obtained at the Transfer Station. You pay a per-bag fee for all trash that cannot be recycled. Fees are \$5.00 per ticket purchased at the Transfer Station and \$50 for a card of 10 purchased at the Transfer Station.

Permits for the landfill in Hartford, Vermont, are available at the Town Clerk's Office, together with the rules and punch cards necessary for payment. Punch cards of 10 cost \$49.50 and windshield stickers cost \$30 for the first sticker, \$15 for the second.

**Pet Licenses:** All dogs and wolf hybrids must be licensed annually on or before April 1 of each year. A current rabies vaccination certificate must be presented before an animal can be licensed. Regular license fees are \$9 for a neutered male or spayed female, \$13 for others. A statutory fine of one-half of the license fee will be charged for dogs licensed after April 1.

Copies of all ordinances are available or on file at the Town Clerk's Office.

*The Norwich Town Manager and Selectboard thank Miranda Bergmeier, Jean Lawe, Douglas Lufkin, Bonnie Munday, Ryanne Schoonover, and Jamie Teague for their contributions to the preparation of this Town Report.*



*Sunrise from Bragg Hill. Photo by Bob Totz.*

### **Dresden District Meeting Deliberative Session**

Hanover High School Auditorium

7pm Thursday, February 29, 2024

### **Norwich Town Meeting**

7pm Monday, March 4, 2024 in Tracy Memorial Hall, Norwich

### **Voting Hours**

7am to 7pm Tuesday, March 5, 2024 in Tracy Hall

Note: given the extenuating circumstances surrounding COVID-19, voters are strongly encouraged to vote by absentee ballot. To obtain a ballot, contact the town clerk's office (802-649-1419 ext. 2).