



Town Report of Norwich, Vermont

Fiscal Year 2017

July 1, 2016 – June 30, 2017

We recognize the lives and various valuable contributions of the following three Norwich residents who died in 2017.

Tom Gray died suddenly on August 30, 2017, after an accidental fall. Tom and Linda came to Norwich in 1986. Tom served on the Norwich Planning Commission from 2006 to 2014, as chair from 2012. He was also chair of the Facilities and Budget Committee, set up to advise the Selectboard on the location and feasibility of the Fire/Police building and on the new Department of Public Works project at the Transfer Station.

Before coming to Norwich, Tom was involved in Michigan politics and moved to Washington in 1975 as a staff member for Michigan Congressman James Blanchard. In 1980, he joined the American Wind Energy Association where he and Linda worked together for nine years as pioneers in renewable energy and wind power, telecommuting after their move to Vermont. Tom continued working for AWEA as communications director through 2013. Tom helped found Renewable Energy Vermont, a nonprofit, nonpartisan trade association now representing nearly 300 entities committed to reducing our reliance on fossil fuels and expanding the availability of renewable sources of power in Vermont.

In retirement, Tom used social media to raise awareness of the facts and impact of global warming, ultimately with 77,800 Twitter followers. He has left a legacy that will have long-term and wide-reaching benefits. He will be greatly missed.

Arthur Owen died late in September, 2017. He was born in Randolph, Vermont, and moved to Norwich in 1962 with his wife Shirley. They settled in Beaver Meadow, where Arthur started his own business, A. H. Owen Trucking and Excavating. He was much in demand in the area for heavy construction work, and his ability to solve sticky building problems was well known. He also plowed and sanded the roads around the Beaver Meadow area for the Town.

Arthur was employed for about 40 years as a trouble shooter by Dartmouth College, and there developed his remarkable skills as an electrician, plumber and furnace repairman. In 2002 he retired from Dartmouth to take care of Shirley, who died in 2005. In 2007, Arthur married Carol Royce at the Beaver Meadow Chapel. They moved to Newbury in 2011 and lived in a log cabin built almost entirely by Arthur.

Jim Southworth died on October 19, 2017, at the age of 88. He grew up in Norwich and attended Norwich and Hanover schools. After serving for 3 years in the US Navy, he married Margaret (Peg), his wife of 66 years, and returned to Norwich in 1951. He purchased a garage on Elm Street in what is now the parking area behind the Post Office, and started a small TV/appliance business that later developed into an auto repair shop. In 1964 "Southworth's Garage" became a Chrysler-Plymouth dealership and later expanded into The Car Store on Route 5.

Jim served the Norwich community for many years as a board of civil authority member, volunteer fireman, and lister, and on various school and library committees. He was a charter member of the Norwich Lions Club and continued to play an active part in the Norwich Fair into the summer of 2017. He was honored to receive the Lions Club International award for his long service to the club. He loved to sing and played the accordion and electric keyboard, and was a leading light in the annual Lions Club Show. He also entertained at senior centers and nursing homes, singing the old songs. Jim was an active member of the Norwich Historical Society. He designed and built a solar house in Norwich, which was featured in Dartmouth College's engineering magazine. Later, he and Peg moved to Fairlee and spent time in Florida, where he continued his volunteer efforts. He was a good and tireless friend with a sparkling sense of fun.

On the Cover: Participants in the annual Norwich Recreation Council Labor Day Road Race. Photo courtesy of the NRC.

Town Report
of
Norwich, Vermont

Fiscal Year 2017
July 1, 2016 – June 30, 2017

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**Town of Norwich, Vermont And
Norwich Town School District
Warning of Annual Meeting, March 6, 2018**

The legal voters of the Town of Norwich, Vermont and the Norwich Town School District are hereby notified and warned to meet in Tracy Memorial Hall, Norwich, Vermont at 7:00 pm on Monday, March 5, 2018, 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 6, 2018 from 7:00 am to 7:00 pm.

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 2018.
- 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).
- 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 in accordance with the provisions of 16 VSA § 562(5)?
- Article 6.** Shall the voters of the Norwich Town School District approve the School Board to expend \$5,676,234, which is the amount the School Board has determined to be necessary for the ensuing 2018-19 fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,403 per equalized pupil. This projected spending per equalized pupil is 0.67% higher than spending for the current year.
- Article 7.** In addition to the amount of money approved as necessary for the support of educational programs for the school year commencing July 1, 2018, shall the voters of the Norwich Town School District appropriate and expend \$100,000 for such purpose?
- Article 8.** To transact any other business that may legally come before the annual meeting of the Norwich Town School District.
- Article 9.** Shall the voters of the Town of Norwich approve a gross spending General Town Budget of \$4,502,386 plus state and federal grants and gifts consistent with budgeted programs for the period July 1, 2018 to June 30, 2019?
- Article 10.** Shall the voters of the Town of Norwich authorize the spending of any remaining funds in the Communications Study Designated Fund for the purpose of reducing the Communications Tower Bond debt service?
- Article 11.** Shall the voters of the Town of Norwich authorize the borrowing of up to \$4,000,000 to be used, as needed, for funding Town roadway and related infrastructure repairs caused by the July 1, 2017 storm with anticipated reimbursement up to 75% by FEMA and up to 12.5% by the Vermont Department of Emergency Management?
- Article 12.** Shall the Town of Norwich provide notice of the availability of the annual Town Report by postcard mailed to all registered voters at least 30 days before the annual Town Meeting, in lieu of mailing or otherwise distributing the report to the voters of the Town of Norwich, pursuant to 24 VSA §1682?
- Article 13.** Shall the voters of the Town of Norwich appropriate \$13,120 to Advance Transit to be used to help cover operating costs and providing matching funds for grants, such amount being reasonably necessary for the support of providing public transportation services?

- Article 14.** Shall the voters of the Town of Norwich appropriate \$3,000 to Good Beginnings to be used for those operating expenses that are reasonably necessary for the support of programs?
- Article 15.** Shall the voters of the Town of Norwich appropriate \$1,693 to the Green Mountain Economic Development Corporation to be used to offer support for new, growing and relocating businesses?
- Article 16.** Shall the voters of the Town of Norwich appropriate \$2,500 to Headrest to be used for the operation of a crisis 24/7 hotline?
- Article 17.** Shall the voters of the Town of Norwich appropriate \$1,500 to the Norwich American Legion, to be used for the Legion's Memorial Day observance?
- Article 18.** Shall the voters of the Town of Norwich appropriate \$15,000 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 19.** Shall the voters of the Town of Norwich appropriate \$4,348 to The Child Care Center of Norwich to be used for income sensitive scholarships to Norwich children?
- Article 20.** Shall the voters of the Town of Norwich appropriate \$8,000 to the Norwich Historical Society and Community Center to support those programs that support the celebration of historic events?
- Article 21.** Shall the voters of the Town of Norwich appropriate \$3,000 to the Norwich Lions Club to be used to underwrite the fireworks for the Norwich Fair in celebration of the 256th year of the Town's Charter?
- Article 22.** Shall the voters of the Town of Norwich appropriate \$275,000 to the Norwich Public Library Association, to be used for the operating expenses of the Library?
- Article 23.** Shall the voters of the Town of Norwich appropriate \$3,750 to SEVCA (South-eastern 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 24.** Shall the voters of the Town of Norwich 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, play-groups and other services?
- Article 25.** Shall the voters of the Town of Norwich appropriate \$2,000 to the Upper Valley Trails Alliance to be used for trail planning and work?
- Article 26.** Shall the voters of the Town of Norwich appropriate \$15,600 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 27.** Shall the voters of the Town of Norwich appropriate \$5,300 to the White River Council on Aging to be used for home delivered meals, transport and social services?
- Article 28.** Shall the voters of the Town of Norwich appropriate \$1,000 to Windsor County Partners to be used for mentoring youth?
- Article 29.** Shall the voters of the Town of Norwich 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 30.** Shall the voters of the Town of Norwich appropriate \$3,000 to Youth-In-Action to be used for operating expenses that support our community service efforts?

Article 31. Shall the voters of the Town of Norwich 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?

Article 32. Shall the voters of the Town of Norwich 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 4:30 pm August 17, 2018 and the balance will be due at the same location on or before 4:30 pm February 15, 2019. An 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 15, 2019.

Article 33. To transact any other business that may legally come before the annual Norwich Town Meeting.

Norwich Selectboard
Mary Layton, Chair
John Pepper, Vice-Chair
Linda Cook
Stephen Flanders
John Langhus

Norwich School Board
Thomas Candon, Chair
Kelley Hersey, Vice-Chair
James Mackall, Secretary
Neil Odell
Lauren Morando Rhim

Notice To Voters for Local Elections

Before Election Day:

CHECKLIST POSTED at Clerks Office by February 4, 2018. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 24, 2018.

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.sec.state.vt.us.

REQUEST EARLY or ABSENTEE BALLOTS: You or a family member can request early or absentee ballots at any time during the year of the election in person, in writing, by telephone, email, or online at mvp.sec.state.vt.us. The latest you can request ballots for the March 6 2018 Town Meeting and Norwich Town School District Election is the close of the Town Clerk's office on March 5, 2018. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

Ways To Vote Your Early Ballot:

- You may vote in the town clerk's office before the deadline.
- Voter may take his or her ballot(s) out of the clerks 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 bribe, threaten or exercise undue influence to dictate or control the vote of another person.

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

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

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

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

Instructions For Voters Using Paper 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.

CHECK OUT:

- Go to the exit checklist table and state your name in an audible voice.
- Wait until your name is repeated and checked off by the official.

CAST YOUR VOTE by depositing your voted ballot in “Voted Ballots” box.

LEAVE the voting area immediately by passing outside the guardrail.

Candidates for Office – March 6, 2018

For MODERATOR

For one year

Vote for not more than ONE

- THAYER, WARREN

For DRESDEN-NORWICH SCHOOL DIRECTOR

For three years

Vote for not more than ONE

- ODELL, NEIL

For DRESDEN-NORWICH SCHOOL DIRECTOR

For an unexpired two year term

Vote for not more than ONE

- RHIM, LAUREN MORANDO

For LISTER

For three years

Vote for not more than ONE

- CLEMENT, KRIS

For SELECTMAN

For three years

Vote for not more than ONE

- CALLOWAY, MARCIA S.
- LAYTON, MARY

For SELECTMAN

For two years

Vote for not more than ONE

- BROCHU, CLAUDETTE
- GERE, ROBERT
- ROMANO, LEAH

For GRAND JUROR

For one year

Vote for not more than ONE

-

For AGENT TO PROSECUTE & DEFEND SUITS

For one year

Vote for not more than ONE

-

For CEMETERY COMMISSIONER

For five years

Vote for not more than ONE

- SMITH, FRED JR.

For TRUSTEE OF PUBLIC FUNDS

For three years

Vote for not more than ONE

- HARVEY, ANN

Part I

Town of Norwich

Norwich Town Officers & Committees for 2017

Elected Officials

Selectboard

Steve Flanders 2018
Mary Layton, Chair 2018
Linda Cook 2019
John Langhus 2019
John Pepper, Vice-Chair 2020

Town Clerk

Bonnie Munday 2020
Judy Trussell, Assistant

Town Treasurer

Cheryl Lindberg 2020
Henry Scheier, Assistant
Elaine Waterman, Assistant

Agent to Prosecute & Defend Suits

Frank Olmstead 2018

Cemetery Commission

Fred Smith, Jr., Chair 2018
Demo Sofronas 2019
Robert Parker 2020
Jay Van Arman 2021
Bonnie Munday 2022

Justices of the Peace

John Carroll 2019
Ernie Ciccotelli 2019
Carolyn Clinton 2019
Nancy Dean 2019
Paul "Doc" Donohue 2019
Linda Gray 2019
Corlan Johnson 2019
Suzanne Leiter 2019
Arline Rotman 2019
Mary Magavern Sachsse 2019
Fred Smith, Jr. 2019
Jonathan Teller-Elsberg 2019

Listers

Kris Clement 2018
Cheryl Lindberg, Chair 2019
Dennis Kaufman 2020

Moderator

Warren Thayer 2018

Norwich School Board

Justin Campfield 2018
Neil Odell, Chair 2018
Kelley Hersey 2019
Tom Candon 2020
James Mackall 2020

Trustees of Public Funds

Ann Harvey 2018
Cheryl Lindberg 2019
John Currier 2020

Appointed Officials

Town Manager

*(serves also as Collector of Delinquent Taxes
and Emergency Management Director)*
Herbert A. Durfee, Town Manager
Miranda Bergmeier, Assistant

Assessor

Bill Krajewski
Jonathan Bynum, Clerk

Conservation Commission

Peter Silberfarb 2018
Chris Rimmer 2019
David Hubbard 2020
Mary Sellman 2020
Courtney Dragiff 2021
Lynnwood Andrews 2021
David Hobson 2022
Craig Layne 2022
Norman Miller 2022

Development Review Board

Nancy Dean 2018
John Lawe, Chair 2018
Don McCabe, Alternate 2018
John Carroll 2019
Stanley Teeter 2019
Ernie Ciccotelli 2020
Arline Rotman 2020
Richard Stucker 2020
Sue Pitiger, Alternate 2020

Emergency Management

Stephen Leinoff, Deputy Director

Energy Committee

Linda Gray, Chair 2018
Norman Levy 2018
Suzanne Leitner 2019
Susan Hardy 2020
Jonathan Teller-Elsberg 2020

Fence Viewer

Watt Alexander
Liz Russell

Finance Director

Roberta Robinson
Jonathan Bynum, Assistant

Fire Chief

Stephen Leinoff

Fire Warden

Linda Cook 2018
Stephen Leinoff, Deputy 2018

GUV Solid Waste Man. District

Neil Fulton, Representative . . . 2019
Herbert A. Durfee, III, Alternate 2019

Health Officer

John Lawe, MD 2018
Bonnie Munday, Deputy 2019

Historic Preservation Commission

Bill Aldrich 2018
Nancy Osgood 2018
Cheryl Herrmann 2019
Anne Silberfarb 2019
Peter Brink, Vice-Chair 2020
Deborah Brien 2020

Milton Frye Nature Area Committee

Corin Benedict
Kristen Brown
Matt Buck
George Clark
Kate Emlen
Becky French
Bill Hammond
Justin Hybels
Phyllis Katz
Tracey Kawecki
Lindsay Putnam, Chair
Beth Ryan
Brie Swenson
Warren Thayer
Stan Williams

Planning Commission

Jeffrey Lubell 2018
Christopher Brien 2019
Melissa Horwitz 2019
Susan Brink 2020
Jeff Goodrich, Chair 2020
Jacqueline Allen 2021
Steven Thoms 2021

Planning Director

Phil Dechert
Pam Mullen, Assistant

Police Chief

Douglas Robinson

Public Works Director

Andy Hodgdon

Recreation Council

Chris Clapp 2018
John Girard 2018
Gered Dunne 2019
Kristin Fauci 2019
Ryan Gardner, Vice President . 2019
Rebecca Matteo 2019
Bill Tine 2019
Page Tompkins 2019
Amy Tuller, Secretary 2019
Jill Collins, President 2020
Rob Johnson 2020

Recreation Director

Jill Kearney Niles

Surveyor of Wood and Lumber

David Hubbard

Town Service Officer

John Farrell

Tree Warden

Thad Goodwin 2018

Two Rivers-Ottawaquechee RC Rep.

Jeff Goodrich 2018

Upper Valley River Subcommittee CRJC

Melissa Horwitz
Bartlett Leber

Watershed Land Management Council

Sandra Haskell 2018
David Hubbard, Chair 2019
Lee Michaelides 2019

Minutes of the Annual Meeting, March 6, 2017
Town of Norwich, Vermont and
Norwich Town School District

Moderator Thayer called the meeting to order at 7:00 PM. He reminded people of the rules for the meeting and asked the public to take a voice vote whether to allow people to speak for two or three minutes. Upon the voice vote it was decided that people would be able to speak for two minutes.

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 2017.

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).

No discussion. (Yes, 883; No, 168)

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 in accordance with the provisions of 16 VSA § 562(5)?

No discussion. (Yes, 954; No, 94)

Article 6. Shall the voters of the Norwich Town School District approve the School Board to expend \$5,570,871, which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,799 per equalized pupil. This projected spending per equalized pupil is 5.9% higher than spending for the current year.

Tom Candon introduced board members James Mackall, Kelly Hersey and Neil Odell. Candon thanked Superintendent Bass for his years of service. He will be leaving in June of this year.

Odell spoke to this year's budget, noting that the board had hoped for a regular budget presentation. The board, as with boards around the State, was surprised with the radical change to education plans that the Governor presented in his address, asking school boards to level-fund their budgets from last year. The General Assembly declined the Governor's call to level-fund this fiscal year's budget with last year's. However, the board does recognize that high property taxes are a problem and is working on this.

Odell made a Power Point presentation about the budget for this year. Most of the expenses for the school are tied to the cost of teachers' salaries and benefits. Special Education is also a large expense that varies from year to year. It has been found that early education intervention is a benefit in the long run for Marion Cross School children with disabilities.

Shifting ratios of student to staff from 4.67:1 to 5:1 can save about \$74 million statewide. Our current student to staff ratio is 5.4:1 and next year will be 5.3:1. Some of the reductions this year included reopening the SAU budget to decrease the assessment to Norwich. No additional monies are being asked for the reserve fund. Reductions include a decrease in one full-time classroom teacher as well as cuts to student textbooks, the library management system, carpet replacement and administrative books and software. This has shown savings.

Teacher contract negotiations are at an impasse. This year the initial negotiations were in public rather than executive session. The initial board proposal included salary increases of \$500 year one, \$1,000 year two and \$1,500 for year three. Health care would

be \$5,275 for a single plan, \$9,906 for a two-person plan, \$8,155 for a parent/child plan and \$14,611 for a family plan. The board's proposal would have teachers paying 20% of their health care, meaning that the estimated cost to taxpayers for this proposal over the three years is \$56,000. The teachers' proposal called for a 12% increase in salary over the next three years, 98% of the health care premium to be paid for any plan and the board to fund HRA covering all medical expenses. The estimated cost for their proposal over the next three years would amount to \$682,000. The board and the teachers' union plan to enter mediation, in hopes of agreeing on a contract before October 15, 2017 in order to meet the health care enrollment period.

The School budget as proposed is \$5,573,371, which is up \$114,524 or 2.1%. There is a decrease in one full-time teacher, but increases are: Special Education, up \$90,000; Transportation, up \$37,000; Guidance, up \$19,000; and PreK, up \$23,000.

Odell showed slides pertaining to the school's revenues/appropriations and net assessment, and explained the formula used for the tax rates, and the spending per equalized student. He noted that the Marion Cross School ranks #4 in the state of Vermont per SchoolDigger.com and is the #6 rated school in the nation per TheBestSchools.com. We have placed in the top 10 in VT SBAC scores for grades 4 through 6.

Community collaborations include the Norwich Historical Society, Montshire Museum, Dan & Whit's, local banks, Geisel School of Medicine, parental involvement and WISE.

There was no general discussion regarding this article. (Yes, 666; No, 394)

Article 7. *Transact any other business that may legally come before the annual meeting of the Norwich Town School District.*

This part of the meeting was adjourned.

Prior to the start of the Town's part of the meeting, Irv Thomae gave an update on EC Fiber, noting that 1,600 hook-ups have been made and they are looking to expand to Thetford, Strafford and on Starlake Lane in Norwich. EC Fiber will expand in areas that show the most interest. So if you are interested please sign up on their website.

Representatives Jim Masland and Tim Briglin spoke on what is taking place in the legislature. Masland reported that there is a deficit of \$35 million which they believe can be trimmed back to \$12-\$18 million, and which the state will need to make up. This could be difficult as the Governor has said that he will veto any bill that would raise taxes. Potential solutions include collecting money that is owed to the state, making sure that taxes are paid on purchases that are made out of state through the purchase and use tax and ensure that third-party credit card companies are filing 1099 forms with the state. He believes that this would bring another \$3 million to the state.

Efforts to clean up Lake Champlain would cost the state approximately \$55 million over the next 20 years. We may be able to do state bonding but in the meantime we need to come up with about \$20 million. The legislature is afraid that federal money could disappear with the new administration in Washington, DC.

Briglin reported that he is on the health care committee, saying it is prepared to move into the post-Affordable Care Act health system. The committee is also trying to deal with the current mental health care crisis in the state.

Article 8. *Shall the voters of the Town of Norwich approve a gross spending General Town Budget of \$4,462,378 plus state and federal grants and gifts consistent with budgeted programs for the period July 1, 2017 to June 30, 2018?*

Selectboard Chair Linda Cook began by thanking Phil Dechert for his time as acting Town Manager while we searched for an interim Town Manager and thanked Dave Ormiston as our interim Town Manager. A search committee, formed to assist the

Selectboard in the process of hiring a new Town Manager, reviewed 55 applications and suggested 10 potential candidates. Cook reported that Herb Durfee will take the position of Town Manager on May 1, 2017.

This year the Town voted for a \$1,410,000 public safety building. The Town received FEMA funds to help remove the old concrete and clean up where the Norwich Pool used to be as well as funds to pay for a front-end loader and the addition of a building at the Public Works Department.

Selectboard Vice Chair Mary Layton made a Power Point presentation on the Town budget, from its start in August to the final version. This year 47% of the budget is allocated to wages, including a 2% grade and step schedule and a 1.1% COLA increase. Health insurance is 7% of our budget and this year we will be facing an 8% increase in premiums. Layton showed the increases and decreases in the budget to be voted upon. Overall, the budget is up by 2.12%, from \$4,726,851 last year to \$4,827,139 this year (including outside appropriations).

Additional slides took us through graphs showing the Town expenditure history, health insurance costs, public works expenditures, solid waste revenues/expenditures, police expenditures, fire expenditures and the recreations department. Layton presented a slide showing non-property tax revenues from fiscal year 2015 to estimated 2018 revenues. Also in this presentation were a revenue budget summary, projected tax rate summary and actual and projected town tax rates. There was no general discussion regarding this article. (Yes, 832; No, 258)

Article 9. *Shall the voters of the Town of Norwich approve the borrowing of up to \$70,000 to be used for contingency funding, if needed, for the Norwich Public Safety Building Project?*

Mary Layton said that when the bond vote was voted upon, the board had made a mathematical error. Layton said that the architect is frugal and this money could be used to make up the difference. Layton apologized on behalf of the board for the error. There was no general discussion regarding this article. (Yes, 755; No, 323)

Article 10. *Shall the voters of the Town of Norwich appropriate \$13,120 to Advance Transit to be used to help cover operating costs and providing matching funds for grants, such amount being reasonably necessary for the support of providing public transportation services?*

Van Chesnut, the Executive Director for Advance Transit (AT), said his organization is asking for a 2% increase this year, as last year they did not ask for an increase. Ridership has gone up five years in a row and AT now has a cell phone app that can show you in real time where the buses are and when you can expect your bus to arrive. (Yes, 1003; No, 88)

Article 11. *Shall the voters of the Town of Norwich appropriate \$3,000 to Good Beginnings to be used for those operating expenses that are reasonably necessary for the support of programs?*

No discussion. (Yes, 887; No, 175)

Article 12. *Shall the voters of the Town of Norwich appropriate \$1,693 to the Green Mountain Economic Development Corporation to be used to offer support for new, growing and relocating businesses?*

Bob Haines explained that the group is a small non-profit which helps 30 towns in the district, providing workforce education and training for small businesses. (Yes, 761; No, 292)

Article 13. *Shall the voters of the Town of Norwich appropriate \$500 to the Green Mountain RSVP & Volunteer Center of Windsor County to develop opportunities for people age 55 and older to positively impact the quality of life in the community through volunteer services?*

No discussion. (Yes, 879; No, 180)

Article 14. *Shall the voters of the Town of Norwich appropriate \$2,500 to Headrest to be used for the operation of a crisis 24/7 hotline?*

No discussion. (Yes, 943; No, 141)

Article 15. *Shall the voters of the Town of Norwich appropriate \$1,500 to the Norwich American Legion, to be used for the Legion's Memorial Day observance?*

Linda Cook explained that the money appropriated to this would help with the cost of the Memorial Day Parade and should not to be confused with the firework request from the Norwich Lions Club. (Yes, 849; No, 222)

Article 16. *Shall the voters of the Town of Norwich appropriate \$15,000 to the Cemetery Commission under 18 VSA § 5361 to supplement the interest from the Perpetual Care Trust Fund for maintenance of the Town Cemeteries?*

Bob Parker said the Cemetery Commission takes care of the Town cemeteries. Although we showed a \$9,000 surplus, this was used shortly after the fiscal year ended with the repairs to the wall/fence at Fairview Cemetery, paving in Hillside Cemetery and placing headstones back upright after they had moved with the frost from the winters. (Yes, 883; No, 183)

Article 17. *Shall the voters of the Town of Norwich appropriate \$4,348 to The Child Care Center of Norwich to be used for income sensitive scholarships to Norwich children?*

No discussion. (Yes, 921; No, 164)

Article 18. *Shall the voters of the Town of Norwich appropriate \$8,000 to the Norwich Historical Society and Community Center to support those programs that support the celebration of historic events?*

Sarah Rooker, the new director, reported that the sixth grade has been over to the Historical Society at least once a week while school has been in session. They have been learning history, communication and leadership skills while they have been there.

The community room is a host to approximately thirty clubs in the area and is used for many events. The organization's strategic plan includes digitizing its collections. She thanked the Town for its past support. (Yes, 776; No, 292)

Article 19. *Shall the voters of the Town of Norwich appropriate \$3,000 to the Norwich Lions Club to be used to underwrite the fireworks for the Norwich Fair in celebration of the 256th year of the Town's Charter?*

Henry Scheier thanked the Town for its past support. He explained that since moving the Fair from Route 5 South back to the Green, the Lions Club has lost the income from parking which, in the past, funded the fireworks display. The Lions wanted to continue to assist various organizations and agreed that they could no longer put the funds aside for the firework display. This funding allows the Club to continue with the tradition of the firework display on the Saturday night of the annual Fair. (Yes, 741; No, 318)

Article 20. *Shall the voters of the Town of Norwich appropriate \$272,950 to the Norwich Public Library Association, to be used for the operating expenses of the Library?*

Lucinda Walker said that every year she gives a report on what the Library has done and realized that everything she says is in the Town Report. This year the Library created a banner showing the events that are to take place just in this month alone. Walker noted that we will see some changes to the outside of the building but not to worry as this is being done without Town money.

The Association would like to make sure that if something is not working, people should please let them know. Walker thanked the Town and the volunteers who gave over 2,600 hours of their time last year to help run the Library. (Yes, 950; No, 145)

Article 21. *Shall the voters of the Town of Norwich 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?*

No discussion. (Yes, 892; No, 185)

Article 22. *Shall the voters of the Town of Norwich 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?*

No discussion. (Yes, 923; No, 158)

Article 23. *Shall the voters of the Town of Norwich appropriate \$2,000 to the Upper Valley Trails Alliance to be used for trail planning and work?*

Peter Griggs thanked the Town for past support. The Trails Alliance puts in a tremendous amount of work to keep our trails in shape. (Yes, 892; No, 206)

Article 24. *Shall the voters of the Town of Norwich appropriate \$15,600 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?*

Cathy Cullen thanked the Town for past support. The Visiting Nurses assisted 60 residents this last year and have provided over \$50,000 in charitable care. (Yes, 981; No, 114)

Article 25. *Shall the voters of the Town of Norwich appropriate \$5,300 to the White River Council on Aging to be used for home delivered meals, transport and social services?*

Warren Thayer recused himself as Moderator for a moment to explain that the Council does a lot of work and has many volunteers who help with the Meals on Wheels program and other services to the residents of the Town. (Yes, 1002; No, 94)

Article 26. *Shall the voters of the Town of Norwich appropriate \$1,000 to Windsor County Partners to be used for mentoring youth?*

Nancy Dean said that since 1974 they have been matching children with adult friends. Dean thanked the Town for past support. (Yes, 892; No, 186)

Article 27. *Shall the voters of the Town of Norwich appropriate \$2,500 to WISE (Women's Information Service) to be used to support WISE's crisis intervention and support services and prevention education?*

Lisa Christy said that WISE supports family members in this Town and has also supported the three schools with services. (Yes, 931; No, 163)

Article 28. *Shall the voters of the Town of Norwich appropriate \$3,000 to Youth-In-Action to be used for operating expenses that support our community service efforts?*

Beth Cobb thanked the Town for past support. The appropriation from this article benefits Norwich citizens in that YIA helps with the Norwich Road Race, face painting for the Halloween Celebration as well as assisting with certain tasks/jobs around the home. Approximately one third of the high school students are from Norwich. (Yes, 814; No, 251)

Article 29. *Shall the voters of the Town of Norwich 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 4:30 pm August 18, 2017 and the balance will be due at the same location on or before 4:30 pm February 16, 2018. An 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 16, 2018.*

No discussion. (Yes, 1028; No, 65)

Article 30. *Transact any other business that may legally come before the annual Norwich Town Meeting.*

Steve Flanders gave his thanks to Christopher Ashley for his years of service and to Dave Ormiston for the job he has done for the Town as interim Town Manager. Peter Griggs also thanked Christopher Ashley for his years of service. Cheryl Lindberg thanked Dan Goulet for his service on the Selectboard.

A motion to adjourn was made by Goulet and seconded by Ashley. On a voice vote, the meeting adjourned at 8:45 PM.

Respectfully submitted, Bonnie J Munday, Norwich Town Clerk

Ballot Results

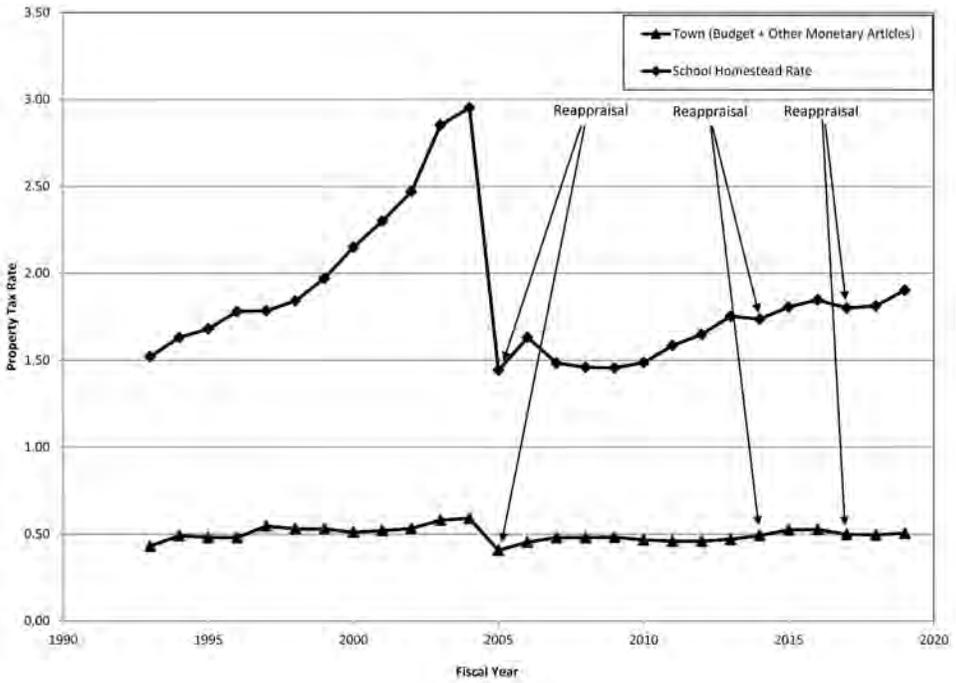
Articles 1 & 2, March 7, 2017

Moderator (1 year)	Warren Thayer	972
Town Clerk (3 years)	Bonnie J. Munday	1,046
Treasurer (3 years)	Cheryl A. Lindberg	939
Dresden-Norwich School Director (3 years)	Tom Candon	949
Dresden-Norwich School Director (3 years)	James Mackall	919
Lister (3 years)	Dennis Kaufman	57
Selectman (3 years)	John Pepper	615
	Claudette Brochu	477
Selectman (2 years)	John Langhus	605
	Kris Clement	477
Cemetery Commissioner (5 years)	Bonnie J. Munday	772
	Nicole Vecchi	204
Trustee of Public Funds (3 years)	John Currier	887



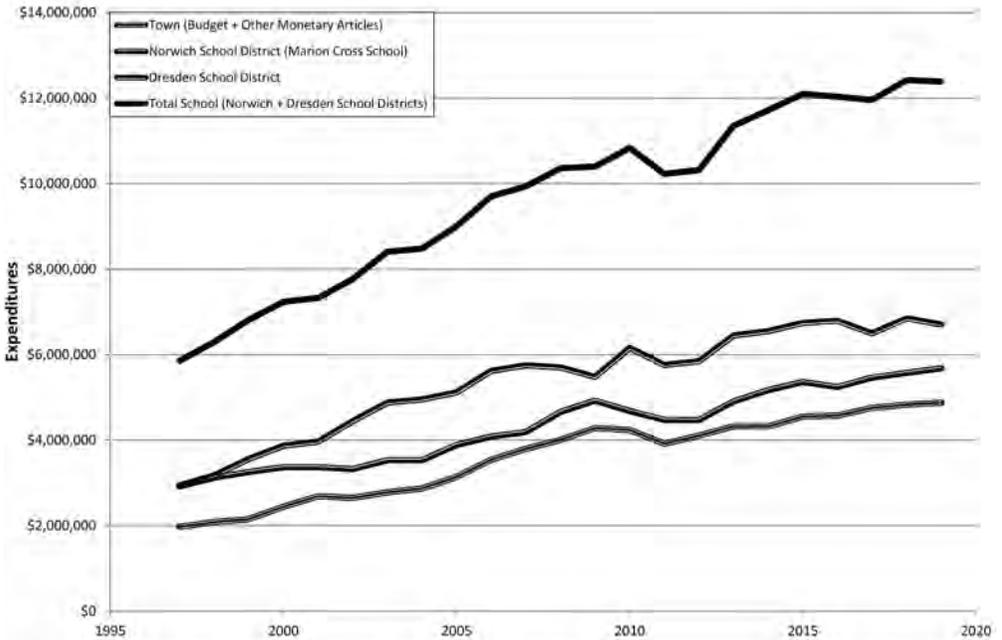
Photo by Herb Durfee

Town and School Homestead Tax Rate

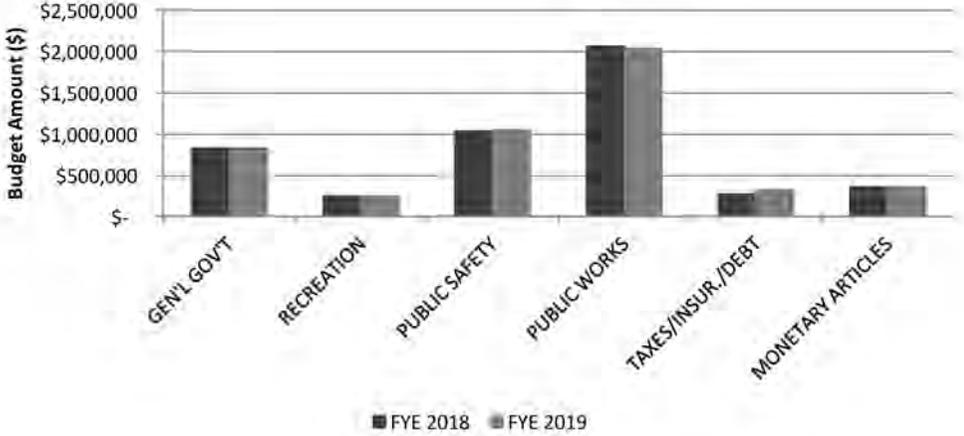


Norwich Town and School Expenditures

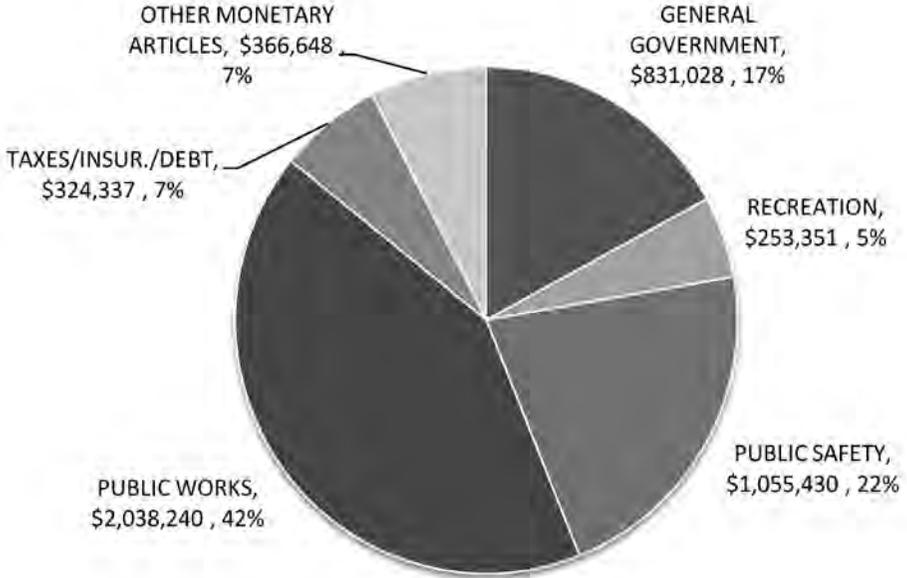
Total Budgeted Expenditures as Proposed to Voters



Town Budget Comparison, FY18 / FY19



FY19 Proposed Town Budget, by Major Category



Town of Norwich and Norwich School District Summary

(FY19 School Tax Information Not Available)

LOCAL GROSS EXPENDITURES SUMMARY

	FY17 Budget	FY18 Estimated	FY19 Projected*	FY19/FY18 % Change
Town without Articles	\$ 4,398,061	\$ 4,462,378	\$ 4,502,386	0.90%
Articles	\$ 354,858	\$ 364,761	\$ 366,648	0.52%
Total Town	\$ 4,752,919	\$ 4,827,139	\$ 4,869,034	0.87%
Marion Cross School	\$ 5,458,847	\$ 5,570,871	\$ 5,676,234	1.89%
Dresden Assessment	\$ 6,493,613	\$ 6,847,422	\$ 6,705,670	-2.07%
Total School ****	\$ 11,952,460	\$ 12,418,293	\$ 12,381,904	-0.29%
Total Expenditures	\$ 16,705,379	\$ 17,245,432	\$ 17,250,938	0.03%

TOTAL TAX RATE (Per \$100 of Assessed Value)

	FY17 Actual	FY18 Actual	FY19 Projected*	FY19/FY18 % Change
Town Rate without Articles	0.4387	0.4408	0.4550	3.22%
Town Rate for Articles	0.0539	0.0492	0.0491	-0.20%
Local Agreement Rate (est. for FY19)	0.0051	0.0053	0.0053	0.00%
Total Town Rate	0.4977	0.4953	0.5094	2.85%
Windsor County	0.0077	0.0077	0.0075	-2.60%
School Homestead** (est. for FY19)	1.8033	1.8122	1.9024	4.98%
School Non-residential** (est. for FY19)	1.5132	1.5466	1.6573	7.16%
Total Tax Rate ****				
Homestead (est. for FY19)	2.3087	2.3152	2.4193	4.50%
Non-residential (est. for FY19)	2.0186	2.0496	2.1742	6.08%

AMOUNTS TO BE RAISED BY TAXES

	FY17 Actual ***	FY18 Estimated ***	FY19 Projected*	FY18/FY17 % Change
Town	\$ 3,696,047	\$ 3,730,296	\$ 3,761,423	0.83%
Windsor County	\$ 56,952	\$ 55,887	\$ 56,311	0.76%
Combined School ****	\$ 11,476,705	\$ 12,862,326	\$ 13,587,118	5.63%
Total taxes to be raised	\$ 15,229,704	\$ 16,648,509	\$ 17,404,852	4.54%

* Assumes an estimated Town Grand List on April 1, 2017 of \$746,032,600.

** Under the school funding system there are two different tax rates: one for homestead property and one for non-residential property. A homestead is the principal dwelling owned and occupied by a resident individual as the individual's domicile. All non-homestead property is classified as non-residential.

*** These numbers are based on the amounts initially billed to the property tax owners.

**** Figures for FY19 do not include article #7 on the Warning which has the potential effect of increasing school costs by \$100,000.

Amounts raised by Taxes for Schools, funds the assessment for the Marion Cross School, Norwich's allocation to the Dresden School District and an amount that goes back to the State Education Fund

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

	FY17		FY18		FY19	FY19/FY18
	Budget	Actual	Budget	Proposed		% Change
TOWN ADMINISTRATION	\$ 300,829	\$ 252,790	\$ 265,551	\$ 264,927		-0.23%
BCA/BOA	1,125	688	1,025	900		-12.20%
STATUTORY MEETINGS	7,215	5,489	4,655	6,060		30.18%
TOWN CLERK	159,989	157,463	164,556	170,814		3.80%
FINANCE	130,164	128,872	133,333	135,808		1.86%
GENERAL ADMINISTRATION	18,491	20,524	19,400	19,000		-2.06%
ASSESSOR/LISTER	112,201	108,214	107,871	90,357		-16.24%
PLANNING	132,197	131,084	132,099	135,612		2.66%
RECREATION	239,115	237,106	252,442	253,351		0.36%
PUBLIC SAFETY FACILITY				12,520		
POLICE	575,160	553,873	583,965	588,601		0.79%
FIRE/FAST	365,166	387,144	408,632	410,452		0.45%
EMERGENCY MGMT.	72,222	71,401	44,762	43,857		-2.02%
CONSERVATION COMMISSION	8,950	6,401	7,950	7,550		-5.03%
PUBLIC WORKS	2,065,474	1,955,020	2,062,838	2,038,240		-1.19%
LONG TERM DEBT		-	45,000	96,037		113.42%
TAXES	5,000	3,343	5,000	5,000		0.00%
INSURANCES	204,762	218,869	223,300	223,300		0.00%
TOWN TOTAL	\$ 4,398,061	\$ 4,238,281	\$ 4,462,378	\$ 4,502,386		0.90%
TOWN VOTED APPROPRIATIONS						
OUTSIDE APPROPRIATIONS	\$ 354,858	\$ 354,858	\$ 364,761	\$ 366,648		0.52%
TOTAL	\$ 4,752,919	\$ 4,593,139	\$ 4,827,139	\$ 4,869,034		0.87%

Town of Norwich Revenue Report

	FY17 ESTIMATE*	FY 17 ACTUAL	FY 18 ESTIMATE *	FY 19 ESTIMATE*	FY19/FY18 % CHANGE
REVENUES-PAYMENT FROM REDUCTION IN FUND BALANCE	\$ 267,680		\$ 191,059	\$ 216,714	13.43%
PROPERTY TAX REVENUES					
TOWN PROPERTY TAX	\$ 3,282,331	\$ 3,341,189	\$ 3,365,535	\$ 3,394,775	0.87%
PROPERTY TAX FOR OTHER MONETARY ARTICLES	354,858	354,858	364,761	366,648	0.52%
VT LAND USE TAX	184,407	184,339	183,165	178,000	-2.82%
PROPERTY TAX INTEREST	25,000	34,787	25,000	25,000	0.00%
PROPERTY TAX COLLECTION FEE	17,000	27,769	17,000	17,000	0.00%
TOTAL PROPERTY TAX REVENUE	\$ 3,863,596	\$ 3,942,942	\$ 3,955,461	\$ 3,981,423	0.66%
LICENSE & PERMIT REVENUE					
LIQUOR LICENSE	\$ 400	\$ 555	\$ 555	\$ 555	0.00%
DOG LICENSE	2,550	2,886	2,800	2,800	0.00%
HUNTING & FISHING LICENSES	285	201	225	200	-11.11%
PEDDLER LICENSE	50	75	100	50	-50.00%
BUILDING/DEVELOPMENT PERMITS	9,000	6,330	9,000	8,000	-11.11%
LAND POSTING PERMIT	200	195	200	200	0.00%
TOTAL LICENSE & PERMIT REVENUE	\$ 12,485	\$ 10,242	\$ 12,880	\$ 11,805	-8.35%
INTERGOVERNMENTAL REVENUE					
VT HIWAY GAS TAX	\$ 153,000	\$ 152,869	\$ 153,000	\$ 153,000	0.00%
VT ACT 60	14,900	15,305	15,257	15,300	0.28%
ST. OF VT. LISTER TRAINING	400	71	400	-	-100.00%
PILOT PAYMENTS	24,000	24,973	25,000	33,000	32.00%

	FY17 ESTIMATE*	FY17 ACTUAL	FY18 ESTIMATE*	FY19 ESTIMATE*	FY19/FY18 % CHANGE
VT NATURAL RESRCS	3,874	3,582	3,952	3,582	-9.36%
LATE FEES-REVISED TAX BILLS	250	240	250	250	0.00%
EDUCATION TAX RETAINER	24,000	25,630	24,905	25,000	0.38%
TOTAL INTERGOVERNMENTAL REVENUE	\$ 220,424	\$ 222,670	\$ 222,764	\$ 230,132	3.31%
SERVICE FEE REVENUE	\$ 30,000	\$ 29,005	\$ 28,500	\$ 28,500	0.00%
RECORDING FEE	2,100	2,676	2,400	2,400	0.00%
DOCUMENT COPY FEE	300	264	300	200	-33.33%
USE OF RECRDS FEE	1,300	750	650	500	-23.08%
VITAL STATISTIC FEE	190	153	150	100	-33.33%
MOTOR VEHICLE RENEWAL FEE	10	7	25	10	-60.00%
PHOTOCOPYING FEE	7,000	4,305	7,000	7,000	0.00%
TRACY HALL RENTAL FEE	600	433	600	400	-33.33%
POLICE REPORT FEE	700	-	250	150	-40.00%
POLICE ALARM RESPONSE FEE		120			
SPECIAL POLICE DUTY FEES		4			
PLANNING DOC COPY FEE					
RECREATION PROGRAM FEES	173,000	169,412	188,000	170,000	-9.57%
TRANSFER STATION STICKERS	24,500	21,940	24,500	27,500	12.24%
RECYCLING SOLID WASTE FEES	1,800	1,809	1,800	2,000	11.11%
E-WASTE REVENUE	4,700	1,723	2,000	2,000	0.00%
RECYCLING REBATES	7,000	5,566	3,000	3,000	0.00%
C & D WASTE REVENUE		880	25,000	10,000	-60.00%
TRASH COUPON	84,194	106,774	106,000	110,000	3.77%
TOTAL SERVICE FEE REVENUE	\$ 337,394	\$ 345,820	\$ 390,175	\$ 363,760	-6.77%

Town of Norwich Revenue Report

	FY17 ESTIMATE*	FY 17 ACTUAL	FY 18 ESTIMATE *	FY 19 ESTIMATE*	FY19/FY18 % CHANGE
GRANT REVENUE					
BETTER BACK ROADS GRANT		\$ 6,202			
HISTORIC PRESERVATION GRANT		2,850			
EVCS GRANT		8,371			
VLCT GRANT		357			
GOVERNORS HIGHWAY SAFETY GRANT		1,829			
NORWICH WOMEN'S CLUB GRANTS		6,114			
TOTAL GRANT REVENUE	\$ -	\$ 25,724	\$ -		
OTHER TOWN REVENUES					
TOWN REPORT	\$ 1,400	\$ 2,093	\$ 1,500	\$ 2,000	33.33%
BANK INTEREST	5,500	7,486	7,000	20,000	185.71%
ATHLETIC FIELD RENTAL	30,600	28,113	32,000	29,000	-9.38%
TOTAL OTHER TOWN REVENUES	\$ 37,500	\$ 37,692	\$ 40,500	\$ 51,000	25.93%
PUBLIC SAFETY REVENUES					
POLICE FINE	\$ 12,750	\$ 10,510	\$ 10,000	\$ 10,000	0.00%
PARKING FINE	300	180	300	150	-50.00%
DOG FINE	175	50	-	50	
TOTAL PUBLIC SAFETY REVENUES	\$ 13,225	\$ 10,740	\$ 10,300	\$ 10,200	-0.97%

	FY17 ESTIMATE*	FY 17 ACTUAL	FY 18 ESTIMATE *	FY 19 ESTIMATE*	FY19/FY18 % CHANGE
MISCELLANEOUS REVENUE					
DAILY OVER/SHORT		\$ 72			
DONATIONS		1,500			
TOWN CLERK		28			
FINANCE DEPT		12			
PLANNING DEPT		7			
POLICE DEPT		120			
FIRE DEPT		60			
HIGHWAY DEPT		70			
CONSERVATION COMM.		123			
MISCELLANEOUS	8,000	705	4,000	4,000	0.00%
TOTAL MISCELLANEOUS REVENUE	\$ 8,000	\$ 2,697	\$ 4,000	\$ 4,000	0.00%
TOTAL FEES & SERVICES	\$ 629,028	\$ 655,584	\$ 680,619	\$ 670,897	-1.43%
ALLOWANCE FOR TAX ADJUSTMENTS*					
TOTAL TOWN REVENUES	\$ 4,760,304	\$ 4,598,526	\$ 4,827,139	\$ 4,869,034	0.87%

* Adjusted at time of Town Report and setting tax rate.

Town of Norwich Expenditure Budget Report

	FY17 Final		FY18 Budget		FY19 Proposed		FY19/FY18	
	Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19 Proposed	FY19 Proposed	% Change	% Change
TOWN ADMINISTRATION								
SELECTBOARD STIPEND	\$ 2,500	\$ 1,833	\$ 2,500	2,500	2,500	0.00%	0.00%	0.00%
TOWN MANAGER WAGE	108,977	84,404	90,579	90,017	90,017	-0.62%	-0.62%	-0.62%
TOWN MANAGER BENEFITS	17,172	-	-	-	-	-	-	-
TREASURER STIPEND	1,693	1,693	1,693	1,750	1,750	3.37%	3.37%	3.37%
ADMIN ASSIST WAGE	49,130	50,985	48,900	50,038	50,038	2.33%	2.33%	2.33%
ADMIN ASSIST OT	-	1,308	1,500	1,500	1,500	0.00%	0.00%	0.00%
FICA TAX	11,127	8,376	9,001	9,040	9,040	0.44%	0.44%	0.44%
MEDI TAX	2,602	1,959	2,105	2,114	2,114	0.43%	0.43%	0.43%
HEALTHINSUR	13,209	29,678	39,695	42,971	42,971	8.25%	8.25%	8.25%
DISABILITY/LIFE INSURANCE	1,680	1,682	1,712	1,712	1,712	0.00%	0.00%	0.00%
DENTAL INSURANCE	419	480	840	480	480	-42.86%	-42.86%	-42.86%
VT RETIREMENT	9,167	3,394	7,754	7,703	7,703	-0.66%	-0.66%	-0.66%
PROFESS SERVICES	35,000	19,355	35,000	30,000	30,000	-14.29%	-14.29%	-14.29%
PROFESS SERVICES-DAM LITIGATION	-	-	-	-	-	-	-	-
TELEPHONE	550	624	500	625	625	25.00%	25.00%	25.00%
T MNGR CELL PHONE	650	675	600	720	720	20.00%	20.00%	20.00%
T MNGR RELOCATION EXPENSE	-	-	5,000	5,000	5,000	0.00%	0.00%	0.00%
POSTAGE	100	87	100	110	110	10.00%	10.00%	10.00%
ADVERTISING	450	1,005	650	650	650	0.00%	0.00%	0.00%
MILEAGE	100	190	100	200	200	100.00%	100.00%	100.00%
OFFICE SUPPLIES	1,200	366	1,200	500	500	-58.33%	-58.33%	-58.33%
OFFICE EQUIP	500	159	500	500	500	0.00%	0.00%	0.00%
DUES/MTS/EDUC	800	876	1,000	1,770	1,770	77.00%	77.00%	77.00%
COMMITTEE	500	26	500	50	50	-90.00%	-90.00%	-90.00%

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
ENERGY COMMITTEE	1,540	1,096	1,500	1,500	0.00%
ENERGY COMMITTEE GRANT	2,081	2,081	-	-	-
EVCS GRANT	10,227	10,227	-	-	-
VLCT MEMBERSHIP	4,705	4,705	4,872	4,977	2.16%
TOWN REPORT	6,000	7,002	6,000	7,500	25.00%
DES FUND-FACILITIES STUDY	17,000	17,000	-	-	-
DES FUND-CITIZEN ASSISTANCE	1,000	1,000	1,000	1,000	0.00%
MISCELLANEOUS	750	524	750	-	-100.00%
TOTAL	\$ 300,829	\$ 252,790	\$ 265,551	\$ 264,927	-0.23%

BOARD OF CIVIL AUTHORITY/ABATEMENT

JUSTICES WAGE	\$ 600	\$ 350	\$ 475	\$ 450	-5.26%
FICA TAX	-	17	-	-	-
MEDI TAX	-	4	-	-	-
OFFICE SUPPLIES	-	36	-	-	-
DUES/MTS/EDUC	300	240	300	300	0.00%
POSTAGE	225	41	250	150	-40.00%
TOTAL	\$ 1,125	\$ 688	\$ 1,025	\$ 900	-12.20%

STATUTORY MEETINGS

POLLWORKERS WAGE	\$ 325	\$ 779	\$ 300	\$ 500	66.67%
FICA TAX	-	33	-	-	-
MEDI TAX	-	8	-	-	-
POSTAGE	200	386	150	250	66.67%
ADVERTISING	150	132	170	175	2.94%
PRINTING	1,850	1,656	1,900	2,100	10.53%
OFFICE SUPPLIES	125	115	120	120	0.00%
VOTING MACH EXPENSE	65	-	65	65	0.00%
VOTING MACH MAINT AGRMT	300	-	350	350	0.00%
VTG MCHN PROGRAM	4,200	2,381	1,600	2,500	56.25%
TOTAL	\$ 7,215	\$ 5,489	\$ 4,655	\$ 6,060	30.18%

Town of Norwich Expenditure Budget Report

	FY17 Final Budget		FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change			
TOWN CLERK	\$	61,687	\$	61,775	\$	63,459	\$	65,430	3.11%
TOWN CLERK WAGE		40,353		39,747		41,517		42,817	3.13%
ASST CLK WAGE		6,251		5,978		6,509		6,711	3.12%
FICA TAX		1,462		1,398		1,522		1,570	3.12%
MEDI TAX		26,931		27,005		28,287		29,552	4.47%
HEALTH INS		1,300		1,371		1,403		1,403	0.00%
DISABILITY/LIFE INS		840		822		840		840	0.00%
DENTAL INSURANCE		5,545		5,573		5,774		5,954	3.11%
VT RETIREMENT		450		261		400		300	-25.00%
DOG/CAT LICENSE		40		5		30		25	-16.67%
VITAL STATISTICS		515		466		515		515	0.00%
TELEPHONE		2,000		843		2,000		1,500	-25.00%
OFFICE SUPPLIES		150		0		150		1,928	1185.33%
OFFICE EQUIPMENT		3,265		3,118		3,000		3,120	4.00%
SOFTWARE		200		100		150		150	0.00%
DUES/MTGS/EDUC		9,000		9,000		9,000		9,000	0.00%
DES FUND-RECORD RESTORATION									
TOTAL	\$	159,989	\$	157,463	\$	164,556	\$	170,814	3.80%

	FY17 Final		FY18 Budget		FY19 Proposed		FY19/FY18
	Budget	FY 17 Actual	FY18 Budget	FY19 Proposed			% Change
FINANCE DEPARTMENT							
FINANCE OFFICER WAGE	\$ 66,235	\$ 66,323	\$ 68,128	\$ 69,018			1.31%
FINANCE ASSISTANT WAGE	27,921	27,960	28,534	29,620			3.81%
FICA TAX	5,838	5,653	5,993	6,116			2.04%
MEDI TAX	1,365	1,322	1,402	1,430			2.04%
HEALTH INS	8,127	8,284	8,554	9,137			6.82%
DISABILITY/LIFE INS	1,183	1,173	1,190	1,190			0.00%
DENTAL INSURANCE	681	665	683	683			0.00%
VT RETIREMENT	5,074	5,055	5,209	5,314			2.02%
TELEPHONE	500	443	500	500			0.00%
ADVERTISING	175	174	175	175			0.00%
PRINTING	75	74	75	75			0.00%
OFFICE SUPPLIES	1,500	1,154	1,500	1,500			0.00%
OFFICE EQUIPMENT	250	130	250	250			0.00%
SOFTWARE	790	826	790	850			7.59%
DUES/MTGS/EDUC	250	25	150	250			66.67%
INDEPENDENT AUDIT	9,600	9,600	9,600	9,600			0.00%
BANK CHARGE	600	10	600	100			-83.33%
TOTAL	\$ 130,164	\$ 128,872	\$ 133,333	\$ 135,808			1.86%
GENERAL ADMINISTRATION							
TELEPHONE	\$ 900	\$ 777	\$ 900	\$ 900			0.00%
POSTAGE METER RENTAL	685	685	700	700			0.00%
POSTAGE	2,700	2,161	3,000	3,000			0.00%
OFFICE SUPPLIES	1,250	762	1,000	1,000			0.00%

Town of Norwich Expenditure Budget Report

	FY17 Final			FY19/FY18		
	Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	% Change	
PHOTOCOPIER	1,256	2,132	1,500	2,000	33.33%	
COMPUTER SOFTWARE	0	0	900	-	-100.00%	
COMPUTER EQUIPMENT	900	0	-	-		
WEB SITE SUPPORT	900	240	900	900	0.00%	
SERVER MAINTENANCE	4,400	8,268	5,000	5,000	0.00%	
DESIGNATED FUND EQUIPMENT	5,500	5,500	5,500	5,500	0.00%	
TOTAL	\$ 18,491	\$ 20,724	\$ 19,400	\$ 19,000	-2.06%	
ASSESSOR DEPARTMENT	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0.00%	
LISTER WAGE	16,753	16,776	17,120	17,772	3.81%	
ASSESSING CLERK WAGE	1,318	1,218	1,340	1,381	3.02%	
FICA TAX	308	285	313	323	3.02%	
MEDI TAX	4,876	4,970	5,132	5,482	6.82%	
HEALTH INS	230	235	230	230	0.00%	
DISABILITY/LIFE INS	158	157	158	158	0.00%	
DENTAL INSURANCE	859	855	877	911	3.86%	
VT RETIREMENT	74,000	72,300	69,000	42,000	-39.13%	
PROFESSIONAL ASSESSOR SERVICES	6,500	5,713	6,500	6,400	-	
REAPPRAISAL RESERVE FUND	600	442	600	500	-16.67%	
SOFTWARE MAINT/UPDATE	750	547	750	600	-20.00%	
TELEPHONE	150	39	150	2,900	-	
POSTAGE	150	-	150	150	0.00%	
REAPPRAISAL POSTAGE	150	-	150	150	0.00%	
ADVERTISING	50	-	50	200	300.00%	
PRINTING	250	73	250	150	-40.00%	
MILEAGE REIMB	250	-	250	250	0.00%	
OFFICE SUPPLIES	250	-	250	250	0.00%	
OFFICE EQUIPMENT	500	103	500	300	-40.00%	
DUES/MTGS/EDUC	112,201	108,214	107,871	90,557	-16.24%	
TOTAL						

	FY17 Final		FY18 Budget		FY19 Proposed		FY19/FY18	
	Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19 Proposed	% Change		% Change
PLANNING/DRB DEPARTMENT								
PLAN ADMIN WAGE	\$ 65,633	\$ 65,563	\$ 67,507	69,614	69,614		3.12%	
OFFICE ASST. WAGE	22,460	22,083	23,084	23,919	23,919		3.62%	
FICA TAX	5,462	5,220	5,617	5,799	5,799		3.25%	
MEDI TAX	1,277	1,221	1,314	1,356	1,356		3.25%	
HEALTH INS	13,681	13,547	13,917	14,961	14,961		7.50%	
DISABILITY/LIFE INS	714	752	751	751	751		0.00%	
DENTAL INSURANCE	420	411	420	420	420		0.00%	
VT RETIREMENT	3,610	3,590	3,713	3,829	3,829		3.12%	
PLANNING SERVICES	3,000	3,285	3,000	3,000	3,000		0.00%	
MAPPING	2,200	3,369	2,000	1,500	1,500		-25.00%	
HISTORIC PRESERVATION COMMISSION	1,500	506	1,500	1,000	1,000		-33.33%	
HISTORIC PRES CLG GRANT	2,850	2,850	-	-	-		-	
TELEPHONE	400	471	450	450	450		0.00%	
POSTAGE	350	427	300	300	300		0.00%	
ADVERTISING	500	633	400	500	500		25.00%	
PRINTING	150		150	150	150		0.00%	
MILEAGE REIMB	450	340	550	500	500		-9.09%	
OFFICE SUPPLIES	800	497	550	550	550		0.00%	
OFFICE EQUIPMENT	250	158	250	250	250		0.00%	
DUES/MTGS/EDUC	750	420	750	750	750		0.00%	
TWO RIVER PLANNING COMM.	4,677	4,677	4,814	4,950	4,950		2.83%	
U.V. TRANSPORTATION MGMT	1,063	1,063	1,063	1,063	1,063		0.00%	
TOTAL	\$ 132,197	\$ 131,084	\$ 132,099	135,612	135,612		2.66%	

Town of Norwich Expenditure Budget Report

	FY17 Final		FY18 Budget		FY19 Proposed		FY19/FY18	
	Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19 Proposed	FY19 Proposed	% Change	% Change
RECREATION DEPARTMENT								
RECREATION ADMINISTRATION								
RECREATION DIR WAGE	\$ 66,788	\$ 65,912	\$ 68,698	\$ 70,843				3.12%
FICA TAX	4,141	4,146	4,259	4,392				3.12%
MEDI TAX	968	970	996	1,027				3.12%
HEALTH INS	7,747	7,766	8,058	8,414				4.42%
DISABILITY/LIFE INSUR	805	862	862	862				0.00%
DENTAL INSURANCE	419	411	420	420				0.00%
VT RETIREMENT	3,673	3,660	3,778	3,896				3.13%
TELEPHONE	550	471	550	520				-5.45%
POSTAGE	150	114	150	130				-13.33%
ADVERTISING	50	32	50	50				0.00%
PRINTING	100	-	100	100				-100.00%
DUES/MTGS/EDUC	850	154	850	850				0.00%
OFFICE EQUIPMENT	100	-	100	100				-100.00%
MILEAGE REIMBURSEMENT	450	273	450	400				-11.11%
OFFICE SUPPLIES	250	144	250	225				-10.00%
TOTAL ADMINISTRATION	\$ 87,041	\$ 84,916	\$ 89,571	\$ 92,030				2.74%

	FY17 Final		FY17 Actual		FY18 Budget		FY19 Proposed		FY19/FY18	
	Budget									% Change
RECREATION PROGRAMS										
INSTRUCTOR FEE	\$ 80,000	\$ 82,689	\$ 88,000	\$ 86,000						-2.27%
COACHING MATERIALS	400	388	400	400						0.00%
TEE SHIRT/HAT	4,500	3,517	4,500	4,500						0.00%
EQUIPMENT	3,800	3,790	4,500	4,500						0.00%
SUMMER PROG WAGE	14,000	11,820	14,000	14,000						0.00%
REFEREE/UMPIRE	2,200	3,561	4,000	4,000						0.00%
ENTRY FEE	1,120	1,130	1,000	1,200						20.00%
REGISTRATION & CREDIT CARD FEES	7,200	7,452	8,500	8,500						0.00%
M-CROSS SCHOOL RENTAL FEE	13,500	13,230	13,500	13,500						0.00%
SPECIAL EVENTS/SUPPLIES	1,000	974	1,000	1,000						0.00%
FICA	868	721	868	868						0.00%
MEDI	203	169	203	203						0.00%
UNIFORM	300	-	300	300						0.00%
TOTAL RECREATION PROGRAMS	\$ 129,091	\$ 129,440	\$ 140,771	\$ 138,971						-1.28%
RECREATION FACILITIES										
REC FIELD CARE	\$ 10,000	\$ 10,647	\$ 10,000	\$ 10,500						5.00%
HUNTLEY LINE MARKING	3,200	3,052	4,300	4,300						0.00%
PORTABLE TOILET	650	311	650	400						-38.46%
REPAIRS & MAINT	2,000	1,822	2,000	2,000						0.00%
WATER USAGE	350	385	400	400						0.00%
WOMEN'S CLUB GRANT	2,033	2,033	-	-						-
SITE WORK	250	-	250	250						0.00%
DESIGNATED FUND-T COURTS	4,500	4,500	4,500	4,500						0.00%
TOTAL RECREATION FACILITIES	\$ 22,983	\$ 22,750	\$ 22,100	\$ 22,350						1.13%
TOTAL	\$ 239,115	\$ 237,106	\$ 252,442	\$ 253,351						0.36%

Town of Norwich Expenditure Budget Report

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
PUBLIC SAFETY FACILITY					
WATER USAGE			1,178	1,150	-2.38%
ELECTRICITY			5,050	4,850	-3.96%
HEATING			7,250	3,950	-45.52%
ALARM MONITORING			270	270	0.00%
SUPPLIES			750	550	-26.67%
REPAIRS & MAINTENANCE			2,500	1,750	-30.00%
TOTAL PUBLIC SAFETY FACILITY			16,998	12,520	-26.34%
POLICE STATION					
UTILITIES					
WATER USAGE	\$ 200	\$ 284	\$ 300	\$ -	
ELECTRICITY	3,250	3,047	3,250	-	
HEATING	2,250	1,307	2,250	-	
ADMIN TELEPHONE	4,500	3,332	4,500	-	
TOTAL	\$ 10,200	\$ 7,971	\$ 10,300	\$ -	
REPAIRS & MAINT					
ALARM MONITORING	\$ 210	\$ 378	\$ 210	\$ -	
SUPPLIES	250	119	250	-	
REPAIRS & MAINT	1,500	669	1,500	-	
TOTAL	\$ 1,960	\$ 1,166	\$ 1,960	\$ -	
DESIGNATED FUND-POLICE STATION					
TOTAL	\$ 3,500	\$ 3,500	\$ -	\$ -	
	\$ 15,660	\$ 12,637	\$ 12,260	\$ -	

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
POLICE DEPARTMENT					
WAGES & BENEFITS	\$ 84,052	\$ 84,174	\$ 86,460	\$ 89,159	3.12%
POLICE CHIEF WAGE	159,600	156,669	157,250	157,250	0.00%
POLICE OFFICER WAGE	4,680	6,045	4,680	6,500	38.89%
ON-CALL WAGE	20,000	17,299	22,500	21,000	-6.67%
OVERTIME OFFICER WAGE	43,870	43,769	44,844	46,256	3.15%
ADMINISTRATIVE WAGE	7,500	1,134	7,500	5,000	-33.33%
PARTTIME OFFICER WAGE	12,500	14,330	15,000	15,000	0.00%
CROSSING GUARD WAGE	-	120	-	-	-
SPECIAL DUTY WAGE	-	2,718	-	-	-
GOVERNOR'S HIGHWAY SAFETY GRANT WAGE	20,339	19,700	20,971	21,090	0.57%
FICA TAX	4,757	4,607	4,904	4,932	0.57%
MEDI TAX	80,762	71,172	82,660	81,014	-1.99%
HEALTH INS	3,500	3,723	3,750	3,750	0.00%
DISABILITY/LIFE INS	1,677	1,645	1,680	1,680	0.00%
DELTA DENTAL	21,133	21,535	22,106	22,402	1.34%
VT RETIREMENT					
TOTAL	\$ 464,350	\$ 448,638	\$ 474,305	\$ 475,034	0.15%
COMMUNITY POLICING					
ANIMAL CONT/LEASH LAW	\$ 1,500	\$ 550	\$ 1,000	\$ 800	-20.00%
COMMUNITY RELATNS	1,000	642	1,200	1,200	0.00%
SPEED SIGNS	1,500	1,268	1,500	1,500	0.00%
TOTAL	\$ 4,000	\$ 2,461	\$ 3,700	\$ 3,500	-5.41%

Town of Norwich Expenditure Budget Report

	FY17 Final		FY17 Actual		FY18 Budget		FY19 Proposed		FY19/FY18	
	Budget									% Change
EQUIPMENT & MAINTENANCE										
RADIO MAINTENANCE	\$ 800	\$	1,305	\$	800	\$	800	\$	800	0.00%
PETROLEUM PRODUCTS	8,500		7,793		8,500		8,500		8,500	0.00%
CRUISER VIDEO EQUIP	300		395		500		500		500	0.00%
CRUISER MAINT	6,500		7,649		6,500		7,500		7,500	15.38%
CRUISER SUPPLIES	700		28		700		500		500	-28.57%
TOTAL	\$ 16,800	\$	17,170	\$	17,000	\$	17,800	\$	17,800	4.71%
SUPPORT										
ADMINISTRATION	\$ 4,300	\$	2,157	\$	4,300	\$	7,800	\$	7,800	81.40%
TRAINING	2,500		2,193		2,500		2,500		2,500	0.00%
TRAINING SUPPLIES	500		411		500		500		500	0.00%
VIBRS	1,200		2,934		1,500		3,500		3,500	133.33%
DISPATCH SERVICES	48,750		48,965		50,700		57,117		57,117	12.66%
MILEAGE REIMB	100		85		100		100		100	0.00%
DUES/MTGS/EDUC	500		745		600		750		750	25.00%
UNIFORM	2,500		1,909		2,500		2,500		2,500	0.00%
UNIFORMS CLEANING	1,500		1,067		1,500		1,500		1,500	0.00%
TOTAL	\$ 61,850	\$	60,468	\$	64,200	\$	76,267	\$	76,267	18.80%
DESIGNATED FUNDS										
DESIGNATED FUND-SPECIAL EQUIP	\$ 2,500	\$	2,500	\$	2,500	\$	2,500	\$	2,500	0.00%
DESIGNATED FUND-POLICE STATION										
DESIGNATED FUND-CRUISER	10,000		10,000		10,000		10,000		10,000	0.00%
TOTAL	\$ 12,500	\$	12,500	\$	12,500	\$	16,000	\$	16,000	28.00%
TOTAL POLICE STATION & POLICE DEPT. HISTORICAL	559,500		541,237		571,705		588,601		588,601	2.96%
ITEMS (I.E., INC PD-RELATED ITEMS NOW IN PUBLIC SAFETY BUILDING)										
TOTAL POLICE STATION & POLICE DEPT. W/O PUBLIC SAFETY BUILDING ITEMS)	\$ 575,160	\$	553,873	\$	583,965	\$	588,601	\$	588,601	0.79%

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
FIRE/FAST STATION					
UTILITIES					
WATER USAGE	\$ 700	\$ 766	\$ 878	\$ -	-
ELECTRICITY	1,800	1,567	1,800	-	-
HEATING	5,000	1,611	5,000	-	-
TELEPHONE & INTERNET	1,975	1,828	2,010	-	-
ALARM MONITORING	60	58	60	-	-
TOTAL	\$ 9,535	\$ 5,829	\$ 9,748	\$ -	-
REPAIR & MAINTENANCE					
SUPPLIES	\$ 500	170	\$ 500	-	-
REPAIR & MAINTENANCE	2,500	636	1,000	-	-
DESIGNATED FUND-FIRE STATION	4,000	4,000	-	-	-
TOTAL	\$ 7,000	\$ 4,806	\$ 1,500	\$ -	-
TOTAL FIRE STATION	\$ 16,535	\$ 10,635	\$ 11,248	\$ -	-
FIRE/FAST DEPT.					
FIRE WAGES	\$ 63,381	\$ 64,722	\$ 65,052	\$ 67,151	3.23%
FIRE CHIEF WAGES	1,479	1,202	1,479	1,202	-18.73%
FIRE OFFICER STIPEND	27,500	31,372	28,560	34,000	19.05%
FIREFIGHTERS WAGE	4,000	2,240	3,500	3,000	-14.29%
FF DRILLS/MTGS WAGE	5,974	6,810	6,113	6,532	6.86%
FICA TAX	1,397	1,593	1,430	1,528	6.86%
MEDI TAX	938	-	938	938	0.00%
HEALTH INSURANCE					

Town of Norwich Expenditure Budget Report

	FY17 Final		FY18 Budget		FY19 Proposed		FY19/FY18	
	Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19 Proposed	FY19 Proposed	% Change	% Change
DISABILITY/LIFE INSURANCE	850	827	850	850	850	850	0.00%	0.00%
VT RETIREMENT	3,169	3,318	3,297	3,441	3,441	3,441	4.38%	4.38%
DENTAL INSURANCE	420	411	420	420	420	420	0.00%	0.00%
TOTAL	\$ 109,109	\$ 112,494	\$ 111,638	\$ 119,062	\$ 119,062	\$ 119,062	6.65%	6.65%
EMS WAGES								
EMS WAGE	5,000	4,173	5,000	6,000	6,000	6,000	20.00%	20.00%
EMS DRILL WAGE	2,100	1,280	2,100	1,800	1,800	1,800	-14.29%	-14.29%
EMS FICA TAX	440	409	440	484	484	484	9.86%	9.86%
EMS MEDI TAX	103	96	103	113	113	113	9.86%	9.86%
TOTAL	\$ 7,643	\$ 5,958	\$ 7,643	\$ 8,397	\$ 8,397	\$ 8,397	9.86%	9.86%
EDUCATION & TRAINING								
FIRE EDUC/TRAINING	1,500	718	1,500	1,500	1,500	1,500	0.00%	0.00%
EMS EDUC/TRNG	1,000	775	1,000	1,200	1,200	1,200	20.00%	20.00%
FIRE DUES/MTGS/EDUC	1,200	859	1,200	1,200	1,200	1,200	0.00%	0.00%
TOTAL	\$ 3,700	\$ 2,352	\$ 3,700	\$ 3,900	\$ 3,900	\$ 3,900	5.41%	5.41%
TOOLS & EQUIPMENT								
FIRE TOOLS & EQUIPMENT	5,000	2,596	5,000	4,500	4,500	4,500	-10.00%	-10.00%
EMS TOOLS/ EQUIP	1,500	847	1,250	1,000	1,000	1,000	-20.00%	-20.00%
RADIO PURCH/REPAIR	750	394	750	700	700	700	-6.67%	-6.67%
TOTAL	\$ 7,250	\$ 3,837	\$ 7,000	\$ 6,200	\$ 6,200	\$ 6,200	-11.43%	-11.43%
MAINTENANCE								
FIRE TRK R & M	12,000	12,419	13,000	14,000	14,000	14,000	7.69%	7.69%
EQUIPMENT MAINTENANCE	2,000	1,518	2,000	2,000	2,000	2,000	0.00%	0.00%
RADIO MAINTENANCE	900	688	500	500	500	500	0.00%	0.00%

	FY17 Final			FY19/FY18		
	Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	% Change	
SOFTWARE MAINTENANCE	800	774	800	800	0.00%	
COMPUTER MAINTENANCE	400	487	400	450	12.50%	
VEHICLE FUEL	3,500	2,501	3,500	3,250	-7.14%	
TOTAL	\$ 19,600	\$ 18,388	\$ 20,200	\$ 21,000	3.96%	
SUPPORT						
RECRUITMENT	\$ 100	\$ 225	\$ 100	\$ 100	0.00%	
TELEPHONE & INTERNET				1,800	-	
POSTAGE	75	57	75	75	0.00%	
FIRE PREVENTION BOOKS & MATERIALS	100	73	100	100	0.00%	
FIREFIGHTERS GASULINS	6,200	4,886	6,000	5,000	-16.67%	
OFFICE SUPPLIES	400	349	450	400	-11.11%	
DISPATCH SERVICE	8,554	9,563	9,558	9,800	2.53%	
UNIFORM	225	155	225	225	0.00%	
HYDRANT RENTAL	11,700	11,700	11,700	18,057	54.33%	
DRY HYDRANT	400	0	400	200	-50.00%	
OSHA COMPLIANCE	750	1,076	1,000	1,100	10.00%	
TOTAL	\$ 28,504	\$ 28,085	\$ 29,608	\$ 36,857	24.48%	
AMBULANCE EXPENDITURES						
AMBULANCE CONTRACT	\$ 97,156	\$ 122,286	\$ 130,235	\$ 122,426	-6.00%	
AMBULANCE LIAB	5,000	12,439	3,750	12,000	220.00%	
TOTAL	\$ 102,156	\$ 134,725	\$ 133,985	\$ 134,426	0.33%	
GRANT						
VLCT PACIF GRANT	\$ 695	\$ 695	\$ -	\$ -	-	

Town of Norwich Expenditure Budget Report

	FY17 Final Budget		FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change	
DESIGNATED FUNDS							
DESIGNATED FUND-APPARATUS	\$ 65,975	\$	65,975	\$ 63,000	\$	60,000	-4.76%
DESIGNATED FUND-EQUIPMENT	4,000		4,000	20,610	20,610		0.00%
TOTAL	69,975	\$	69,975	83,610	80,610		-3.59%
TOTAL FIRE STATION & FIRE DEPT. HISTORICAL ITEMS (I.E., INC FD-RELATED ITEMS NOW IN PUBLIC SAFETY BUILDING)	348,631		376,509	397,384	410,452		3.29%
TOTAL FIRE STATION & FIRE DEPT. W/O PUBLIC SAFETY BUILDING ITEMS)	\$ 365,166	\$	387,144	\$ 408,632	\$	410,452	0.45%
EMERGENCY MANAGEMENT							
DEBT SERVICE ON TOWER BOND	\$ 60,122	\$	60,142	\$ 32,662	\$ 28,078		-14.04%
TOWER POWER	600		629	600	629		4.83%
EMERG MAN ADMIN	100		50	100	100		0.00%
EMERG MNGMT SUPPLIES	100		52	100	50		-50.00%
GENERATOR FUEL	300		372	300	300		0.00%
EMERG GEN MAINT	5,000		5,155	5,000	6,200		24.00%
BASE RADIO MAINTENANCE PD & DPW	1,000		-	1,000	500		-50.00%
DESIGNATED FUND- GENERATORS	5,000	\$	5,000	5,000	8,000		60.00%
TOTAL	\$ 72,222	\$	71,401	44,762	43,857		-2.02%
CONSERVATION COMM.							
DUES/MTGS/EDUC	\$ 850	\$	850	\$ 850	\$ 850		0.00%
SPKRS/PUBLIC INFO	300		200	300	300		0.00%
PUBLICITY	300		-	300	300		0.00%
TRAILS	3,000		2,951	3,000	3,000		0.00%

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
WATER QUAL MONIT	500	-	500	500	0.00%
MILT FRYE NATURE AREA	900	400	900	500	-44.44%
NATRL RESRCS INVEN	1,100	-	1,100	1,100	0.00%
PROJECT RESTORATION	-	-	1,000	1,000	0.00%
WOMAN'S CLUB GRANT	2,000	2,000	-	-	-
TOTAL	\$ 8,950	\$ 6,401	\$ 7,950	\$ 7,550	-5.03%
PUBLIC WORKS DEPARTMENT					
HIGHWAY DIVISION					
HIGHWAY-WAGES & BENEFITS	\$ 87,259	\$ 91,437	89,775	90,403	0.70%
DIRECTOR OF PUBLIC WORKS	252,737	249,362	257,789	259,853	0.80%
ROAD CREW WAGES	28,750	22,829	28,750	27,966	-2.73%
ROAD CREW OVERTIME	1,650	2,349	1,650	2,200	33.33%
PAGER COMPENSATION	28,335	27,979	28,914	29,102	0.65%
FICA & MEDICARE	104,389	98,383	108,436	108,373	-0.06%
HEALTH INSURANCE	4,822	4,289	4,540	4,540	0.01%
DISABILITY & LIFE INSURANCE	2,530	2,399	2,520	2,520	0.00%
DENTAL INSURANCE	20,372	18,600	20,788	20,923	0.65%
RETIREMENT					
TOTAL	\$ 530,844	\$ 517,627	\$ 543,163	\$ 545,880	0.50%

Town of Norwich Expenditure Budget Report

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
MATERIALS					
SALT & CHEMICALS	\$ 119,600	\$ 77,316	\$123,188	\$120,000	-2.59%
SAND	61,600	49,210	61,600	61,600	0.00%
DUST CONTROL	20,000	18,006	20,000	20,000	0.00%
GRAVEL & STONE	50,000	40,884	50,000	50,000	0.00%
CULVERTS & OTHER ROAD SUPPLIES	12,000	9,540	12,000	12,000	0.00%
ASPHALT PRODUCTS	7,100	2,707	10,100	10,100	0.00%
BRIDGE REPAIR & MAINTENANCE	2,000	2,000	2,000	2,000	0.00%
OTHER PROJECTS	5,000	1,302	5,000	5,000	0.00%
SIGNS	4,500	3,774	4,000	4,000	0.00%
TOTAL	\$ 281,800	\$ 204,739	287,888	\$284,700	-1.11%
CONTRACTED SERVICES					
PLOWING & SANDING	\$ 19,000	\$ 23,617	\$ 19,000	\$ 24,000	26.32%
ROAD SWEEPING	7,150	3,370	5,000	4,500	-10.00%
LEAF REMOVAL	6,000	2,063	8,000	6,000	-25.00%
STREETLIGHTS	10,000	11,265	11,000	11,500	4.55%
TREE CUTTING & REMOVAL	12,000	12,200	12,000	12,500	4.17%
UNIFORMS	7,638	8,796	8,000	9,000	12.50%
PAVING	60,000	60,000	60,000	60,000	0.00%
OTHER PROJECTS	5,000	12,530	7,500	7,500	0.00%
CRACK SEALING	31,250	34,550	35,000	35,000	0.00%
PAVEMENT MARKING	20,000	21,690	20,000	21,000	5.00%
TOTAL	\$ 178,038	\$ 190,080	\$ 185,500	\$ 191,000	2.96%

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
EQUIPMENT					
OUTSIDE REPAIRS	\$ 37,500	\$ 43,648	\$ 37,500	\$ 40,000	6.67%
PARTS & SUPPLIES	37,500	38,266	38,000	38,000	0.00%
PETROLEUM PRODUCTS	50,000	37,722	47,000	43,000	-8.51%
TOTAL	\$ 125,000	\$ 119,636	\$ 122,500	\$ 121,000	-1.22%
HIGHWAY GARAGE					
ELECTRICITY	\$ 3,120	\$ 1,372	\$ 3,120	\$ 2,500	-19.87%
PROPANE	9,000	5,683	9,000	9,000	0.00%
TELEPHONE	2,000	2,415	2,000	2,500	25.00%
SUPPLIES	1,500	727	1,500	1,500	0.00%
ALARM MONITORING	250	395	500	500	0.00%
REPAIRS & MAINTENANCE	5,150	2,336	5,150	5,000	-2.91%
TOOLS	2,500	2,570	2,500	2,500	0.00%
ADMINISTRATION	6,850	6,988	8,000	5,000	-37.50%
DESIGNATED FUND-GARAGE	63,460	63,460	50,000	25,000	-50.00%
TOTAL	\$ 93,830	\$ 85,946	\$ 81,770	\$ 53,500	-34.57%
GRANTS					
TWO RIVERS BETTER BACK ROADS GRANT	\$ 6,202	\$ 6,202	\$ -	\$ -	-
CAPITAL EXPENDITURES					
DESIGNATED FUND-EQUIPMENT	\$ 135,000	\$ 135,000	\$ 40,000	\$ 85,000	112.50%
DESIGNATED FUND-SIDEWALK	10,000	10,000	10,000	14,000	40.00%
DESIGNATED FUND-PAVING	275,000	275,000	275,000	275,000	0.00%
DESIGNATED FUND-BRIDGES	35,000	35,000	85,000	40,000	-52.94%
TOTAL	\$ 455,000	\$ 455,000	\$ 410,000	\$ 414,000	0.98%
TOTAL-HIGHWAY DIVISION	\$ 1,670,714	\$ 1,579,230	\$ 1,630,821	\$ 1,610,080	-1.27%

Town of Norwich Expenditure Budget Report

	FY17 Final		FY18 Budget		FY19 Proposed		FY19/FY18	
	Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19 Proposed	FY19 Proposed	% Change	% Change
BUILDINGS & GROUNDS DIVISION								
BUILDINGS & GROUNDS WAGES & BENEFITS								
BUILDING & GROUND WAGES	\$ 78,459	\$ 77,822	\$ 79,930	\$ 83,851				4.91%
OVERTIME WAGES	6,000	4,634	3,700	3,700				0.00%
PAGER COMPENSATION	550	1,100	550	550				0.00%
FICA & MEDICARE	6,503	6,392	6,440	6,740				4.66%
HEALTH INSURANCE	28,104	20,944	29,149	22,657				-22.27%
DISABILITY & LIFE INSURANCE	1,067	1,098	1,187	1,187				0.00%
DENTAL INSURANCE	419	411	420	420				0.00%
RETIREMENT	4,675	4,574	4,630	4,846				4.66%
TOTAL	\$ 125,777	\$ 116,975	\$ 126,006	\$ 123,950				-1.63%
MATERIALS								
GARDEN SUPPLIES & PLANTS	\$ 1,700	\$ 1,830	\$ 1,500	\$ 1,600				6.67%
CONTRACTED SERVICES								
FOLEY PARK & MEDIANS	\$ 4,750	\$ 4,899	\$ 4,750	\$ 4,750				0.00%
UNIFORMS	2,100	1,728	2,100	2,100				0.00%
TOTAL	\$ 6,850	\$ 6,627	\$ 6,850	\$ 6,850				0.00%
EQUIPMENT								
OUTSIDE REPAIRS	\$ 1,300	\$ 1,836	\$ 1,500	\$ 1,600				6.67%
PARTS & SUPPLIES	1,800	2,903	1,900	2,500				31.58%
PETROLEUM PRODUCTS	2,800	2,400	2,500	2,500				0.00%
TOOLS	300	600	300	500				66.67%
TOTAL	\$ 6,200	\$ 7,740	\$ 6,200	\$ 7,100				14.52%

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
CAPITAL EXPENDITURES					
DESIGNATED FUND-EQUIPMENT	15,000	15,000	7,000	7,000	0.00%
TOTAL-BUILDING AND GROUNDS DIVISION	\$ 155,527	\$ 148,172	\$ 147,556	\$ 146,500	-0.72%
SOLID WASTE DIVISION					
SOLID WASTE WAGES & BENEFITS	\$ 36,937	\$ 36,563	\$ 34,637	\$ 36,958	6.70%
TRANSFER STATION WAGES	2,826	2,797	2,650	2,827	6.70%
FICA & MEDICARE					
TOTAL	\$ 39,763	\$ 39,361	\$ 37,287	\$ 39,785	6.70%
CONTRACTED SERVICES					
GUVSWMD ASSESSMENT	\$ 40,968	\$ 40,968	\$ 37,554	\$ 37,554	0.00%
MUNICIPAL SOLID WASTE	51,500	45,169	50,000	49,000	-2.00%
RECYCLING	32,000	50,258	37,000	61,000	64.86%
C & D WASTE DISPOSAL	-	673	25,000	10,000	-60.00%
HOUSEHOLD HAZARDOUS WASTE	5,000	-	-	-	-
FOOD WASTE DISPOSAL	-	-	5,000	2,000	-60.00%
UNIFORMS	500	-	500	500	0.00%
TOTAL	\$ 133,000	\$ 137,068	\$ 155,054	\$ 160,054	3.22%
EQUIPMENT					
REPAIRS & MAINTENANCE	\$ 3,000	\$ 1,308	\$ 3,000	\$ 2,000	-33.33%
PARTS & SUPPLIES	1,500	1,143	1,000	1,000	0.00%
SMALL EQUIPMENT	300	-	300	300	0.00%
TOTAL	\$ 4,800	\$ 2,451	\$ 4,300	\$ 3,300	-23.26%

Town of Norwich Expenditure Budget Report

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
TRANSFER STATION					
PURCHASED SERVICES	\$ 1,170	\$ 1,170	\$ 1,170	\$ 1,170	0.00%
ELECTRICITY	1,500	1,013	1,200	1,200	0.00%
PROPANE	750	410	600	600	0.00%
TELEPHONE	450	393	450	450	0.00%
ADMINISTRATION	2,500	1,331	2,500	2,500	0.00%
FRANCHISE TAX TO VERMONT	2,900	1,987	2,900	2,900	0.00%
TOTAL	\$ 9,270	\$ 6,303	\$ 8,820	\$ 8,820	0.00%
CAPITAL EXPENDITURES					
DESIGNATED FUND-EQUIPMENT	8,000	8,000	8,500	6,500	-23.53%
TOTAL-TRANSFER STATION DIVISION	\$ 194,833	\$ 193,183	\$ 213,961	\$ 218,459	2.10%
TRACY HALL					
WATER USAGE	\$ 450	\$ 487	\$ 500	\$ 500	0.00%
ELECTRICITY	10,000	10,415	9,700	10,500	8.25%
HEATING	16,500	8,753	16,500	13,000	-21.21%
ALARM MONITORING	250	815	600	600	0.00%
ELEVATOR MAINT	3,000	3,081	3,300	3,300	0.00%
BUILDING SUPPLIES	3,000	4,047	3,900	4,200	7.69%
REPAIRS & MAINT	10,000	5,992	15,000	10,000	-33.33%
CUSTODIAN PAGER	100	-	100	100	0.00%
MILEAGE REIMB	100	-	100	100	0.00%
BANDSTAND & SIGN ELECTR	1,000	846	800	900	12.50%
DESIGNATED FUND-TRACY HALL			20,000	20,000	0.00%
TOTAL TRACY HALL	\$ 44,400	\$ 34,436	\$ 70,500	\$ 63,200	-10.35%

	FY17 Final Budget	FY 17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
TOTAL PUBLIC WORKS DEPARTMENT	\$ 2,065,474	\$ 1,955,020	\$ 2,062,838	\$ 2,038,240	-1.19%
DEBT SERVICE EXPENDITURES					
PUBLIC SAFETY FACILITY BOND	\$ -	\$ -	\$ -	\$ 47,000	
DEBT INTEREST	-	-	45,000	49,037	8.97%
TOTAL	\$ -	\$ -	\$ 45,000	\$ 96,037	113.42%
TAX EXPENDITURES					
TAX ADJUSTMENTS & ABATEMENT	\$ 5,000	\$ 3,343	\$ 5,000	\$ 5,000	0.00%
TOTAL	\$ 5,000	\$ 3,343	\$ 5,000	\$ 5,000	0.00%
INSURANCES					
PROP & CAS INSURANCE	\$ 82,500	\$ 85,174	\$ 86,000	\$ 86,000	0.00%
UNEMP INS RATE ASSMT	5,236	3,850	5,300	5,300	0.00%
WORKER'S COMP INS	117,026	129,845	132,000	132,000	0.00%
TOTAL	\$ 204,762	\$ 218,869	\$ 223,300	\$ 223,300	0.00%
TOTAL TOWN EXPENDITURES	\$ 4,398,061	\$ 4,238,281	\$ 4,462,378	\$ 4,502,386	0.90%

Town of Norwich Expenditure Budget Report

	FY17 Final Budget		FY17 Actual	FY18 Budget	FY19 Proposed	FY19/FY18 % Change
OTHER MONETARY ARTICLES						
ADVANCE TRANSIT	\$ 12,860	\$ 3,000	12,860	\$ 13,120	\$ 13,120	0.00%
GOOD BEGINNINGS	3,000		3,000	3,000	3,000	0.00%
GREEN MOUNTAIN ECONOMIC DEVELOPMENT CORP				1,693	1,693	0.00%
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 ASSOCIATION	15,000		15,000	15,000	15,000	0.00%
NORWICH CHILD CARE SCHOLARSHIP	4,348		4,348	4,348	4,348	0.00%
NORWICH HISTORICAL SOCIETY	8,000		8,000	8,000	8,000	0.00%
NORWICH LIONS CLUB FIREWORKS	3,000		3,000	3,000	3,000	0.00%
NORWICH PUBLIC LIBRARY - OPERATING	265,000		265,000	272,950	275,000	0.75%
PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY					337	
RSVP	500		500	500	-	-100.00%
SEVCA	3,750		3,750	3,750	3,750	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	15,600		15,600	15,600	15,600	0.00%
WHITE RIVER COUNCIL ON AGING	5,300		5,300	5,300	5,300	0.00%
WINDSOR COUNTY PARTNERS	1,000		1,000	1,000	1,000	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%
TOTAL VOTED MONETARY ARTICLES	354,858		354,858	364,761	366,648	0.52%
TOTAL TOWN EXPENDITURES IF ALL ARTICLES PASS	\$ 4,752,919		\$ 4,593,139	\$ 4,827,139	\$ 4,869,034	0.87%

Designated & Special Purpose Funds

Fund Name	Balance 6/30/2016	Interest	Town Appropriation	Donations & Other Income	Expense	Expense Description	Balance 6/30/17	Additions FY 18	Proposed Additions FY19
Affordable Housing	\$ 45,286	\$ 109			\$ -		\$ 45,395	\$ -	\$ -
Alura Gear	102	0					103		
Bandstand Fund	1						1		
Bridges	151,740	168	35,000	161,033	206,943	Bridge 48 Bragg Hill & Bridge 32 Turnpike	141,991	85,000	40,000
Buildings & Grounds	11,759	43	15,000		7,850	Wright Standing Mower	18,952	7,000	7,000
Conservation Comm.	181,319	372		1,100	32,780	Gile Mountain \$ 1780 U.V.I.T \$ 30,000 Milt Frye Nature \$1000	150,011		
Citizen Assistance	2,343	7	1,000		299	Heating Assistance	3,051	1,000	1,000
Corridor Tree	129	0			129	Trees at Tracy Hall	(0)		
Communications Study	28,212	68					28,280		
Fire Apparatus	390,660	1,030	65,975		7,267	Various Fire Equipment	457,605	63,000	60,000
Fire Equipment	56,696	141	4,000	1,280			54,850	20,610	20,610
Fire Station	16,828	46	4,000				10,874		
General Administration	22,038	59	5,000		1,135	Laptop	26,462	5,500	5,500
Generators	5,007	19	5,000				10,026	5,000	8,000
Highway Equipment	338,366	710	135,000		132,900	Backhoe Loader	141,176	40,000	85,000
Highway Garage	18,556	134	63,460				82,150	50,000	25,000
Land Management Council	14,208	33					13,841		
Long Term Facility Study	12,591	10	17,000		29,147	Jay White Public Safety Facility	455		
Main Street Plaqs	1,504	5					1,307		
Paving	134,605	98	275,000		399,311	Turnpike Rd. New Boston Rd. Hojesson Rd.	10,392	275,000	275,000
Police Cruiser	77,221	140	10,000	8,331	36,153	Cruiser	39,537	10,000	10,000
Police Special Equip.	12,299	34	2,500	475			15,308	2,500	2,500
Police Station	3,985	14	3,500				7,499		3,500
Public Safety Facility Bond					121,341	Construction of Public Safety Facility Started	(48,753)		
Record Restoration	24,972	71	9,000	72,588	5,916	Booklets and Microfilm Books 123-154	31,421	9,000	9,000
Recreation	32,962	76		3,294	2,500	Supnomobile	30,538		
Recreation Scholarships	2,589	7		904	255	Scholarships for Recreation Programs	3,245		
Sidewalk Fund	46,704	126	10,000				36,850	10,000	14,000
Solid Waste	37,997	96	8,000		27,635	Computer	18,458	8,500	6,500
Tennis Courts	14,645	42	4,500				19,187	4,500	4,500
Tower Construction	10	13		31,459			31,482		
Town Pool Fund	4,446	11					4,457		
Town Reappraisal					11,100	Refinish Gym Floor			
Tracy Hall	25,993	44					14,937	20,000	6,400
WCCTU Fountain	1,075	3					1,078		20,000
Total	\$ 1,717,637	\$ 3,728	\$ 673,435	\$ 280,466	\$ 1,023,061		\$ 1,652,205	\$ 616,610	\$ 603,510

Norwich Trust Funds

<u>Balances</u>	<u>July 1, 2016</u>	<u>June 30, 2017</u>
Perpetual Care Funds	\$ 94,045.51	\$ 96,922.01
Sales of Cemetery Lots Funds	37,725.36	40,174.25
Union Village Cemetery Perpetual Care Funds	36,495.24	36,495.24
Leaseland Funds	-	1,080.21
Total	\$ 168,266.11	\$ 174,671.71

RECONCILIATION STATEMENT

Balance - July 1, 2016	\$	\$ 168,266.11
Income:		
Interest on Cemetery Trust Funds	1,506.38	
Cemetery Lots Sold during the year	4,000.00	
Transfer: Leaseland Funds from Town	1,080.21	
Sub-total		6,586.59
Payments:		
Refunds of Lots previously purchased	-	
Norwich Cemetery Comm - Partial pmt Perp Care Interest	180.99	
Sub-total		(180.99)
Balance - June 30, 2017		\$ 174,671.71

DEPOSITS / INVESTMENTS

Perpetual Care, Savings Account, Mascoma Savings Bank	\$ 100.07
Sale of Lots, Savings Account, Mascoma Savings Bank	100.07
Perpetual Care, 5-Year CD, Mascoma Savings Bank-1.25%	46,503.68
Sale of Lots, 5-Year CD, Mascoma Savings Bank-1.25%	35,511.16
Perpetual Care, 3-Year CD, Mascoma Savings Bank-0.75%	40,602.91
Perpetual Care, 5-Year CD, Mascoma Savings Bank-1.25%	46,210.59
Sale of Lots, 5-Year CD, Mascoma Savings Bank-1.25%	4,563.02
Leaseland Funds, 5-Year CD, Mascoma Savings Bank-1.25%	1,080.21
	\$ 174,671.71

John Currier, Ann Harvey, Cheryl A. Lindberg – 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. As of 6/30/14, no one has applied. Without a NFC, there is no DFC. In my opinion, this is a great loss to the voters. No longer will Town or School budgets be opined on by an independent voice.

The General Fund of the Town ended FY17 with a surplus of \$579,938 before the transfers out for capital reserve funds. After the transfers, the FY17 year ended in a deficit of \$(92,316), using \$209,999 of prior year fund balance. Schedule A of the Independent Auditor's Report (pg I-81) identifies the categories that were over and under budget for the year. There were no budget amendments during FY17 that affected budgeted Revenues or budgeted Expenditures. When compared to Actual 2017 results, the Revenues exceeded budget by \$32,786 and Expenditures were lower than budget, by \$84,897, resulting in an excess of Revenues over Expenditures of \$579,938. Revenue categories that were significantly over budget were Charges for Services and Penalties and Interest. General Government and Public Works had the largest under budget results. After Other Financing Resources (Uses) of (\$672,254), the Net Excess of Expenditures over Revenues was (\$92,316). The GAAP version of this information is Statement E (pg I-60). The accompanying footnotes are an important part of the financial results and should be read in conjunction with the statements.

During the past year I attended Selectboard and Schoolboard meetings, as well as Vermont Treasurer workshops and Vermont and New England conferences. I provided quarterly investment reports to the respective Boards and discussed them at meetings when necessary. As of June, 2017, I became the 2nd Vice President of the Vermont Government Finance Officers' Association Board. I continue to serve as one of three Vermont representatives to the New England States GFOA Board. In 2017, I was elected to serve as the 1st Vice President of the NESGFOA Board. I was re-elected Treasurer of the Dresden School District in March 2017. I provided quarterly investment reports to the Dresden School Board during FY17.

As always, I would like to express my appreciation to those elected officials that serve our Town. I encourage the residents of Norwich to stay involved in our Town and School governments. Please consider applying for membership to the Norwich Finance Committee in 2018. This is an important committee for the taxpayers.

Cheryl A. Lindberg, Treasurer

Independent Auditor's Report

Town of Norwich, Vermont

**Independent Auditors' Report
and
Management's Financial Statements**

June 30, 2017

Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

TOWN OF NORWICH, VERMONT

JUNE 30, 2017

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen of
Town of Norwich, Vermont
Norwich, VT

Report on the Financial Statements

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, 2017, 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Norwich, Vermont, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3.1 through 3.8, budgetary comparison information on pages 29 and 32, and pension schedules on pages 30 and 31 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 January 30, 2018 on our consideration of the Town of Norwich, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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.

Ron L. Beaulieu & Co.

Portland, Maine
VT Registration #192.0083411
January 30, 2018

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, June 30, 2017

Our discussion and analysis of the Town of Norwich, Vermont's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the Town's financial statements.

Financial Highlights

Government Wide Financials: Audit Statements A & B:

- The Town's total net position increased by \$69,438. (Table 1).
- Current and other assets increased by \$1,349,829. (Table 1).
- Long Term Liabilities increased by \$ 1,713,705 due to the addition of the Public Safety Facilities Bond and the existing Communications Tower Bond (Table 1).
- The net investment in capital assets decreased by (\$978,629.) (Table 1)
- The cost of all of the Town's programs was \$4,780,103 an increase of \$ 317,260 or a 7.1% increase over 16-17(Table 2).
- The revenue for all town programs was \$4,849,668 an increase of \$102,659 or 2.16% from 15-16. (Table 2).
- Table 3 shows how government expenses, after revenues for grants, fees and donations are deducted, are supported by taxes as shown by percentages. The Recreation Department is supported by taxes by 27.62%. Public Works is supported by taxes by 78.55% (Table 3).

Fund Financials: Audit Statements C through F:

- In the Major/General Fund column, revenues and expenditures now include the General Fund and what was formerly classified as Special Revenue Funds (Conservation, Recreation Facilities, Affordable Housing, Land Management Council, Citizen Assistance, Recreation Scholarship, Cemetery Fund). This change is the result of the Government Accounting Standards Board Statement 54 which was implemented in 2010.
- In Statement C, the Assigned Fund Balance of \$ 285,061 represents the fund balance of the Special Revenue Funds and the Unassigned \$1,195,860 represents the fund balance of the General Fund. This unassigned fund balance is a decrease of 2.86% over 15-16 or \$ 35,260.
- A decrease in fund balance was anticipated at the time of setting the tax rate of \$267,680. (The use of fund balance reduces the amount of taxes raised)
- The Major Fund discussed is the Capital Projects Public Facility Bond. The Fund Balance in that fund was \$ 1,328,175 at year end. That represents unspent bond funds. Non major Funds report a decrease in fund balance of \$99,464 reducing the fund balance to \$1,539,192 (Statement E).

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Statements A and B) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, June 30, 2017

statements start with Statement C. For governmental funds, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial

Statements, also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds.

Reporting the Town as a Whole

The government-wide financial statements are on Statements A and B. One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. Revenues are recognized when transactions occur and expenses are recognized when liabilities are incurred. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in it. You can think of the Town's net position – the difference between assets and liabilities – as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's roads, to assess the overall health of the Town.

In the Statement of Net Position and the Statement of Activities, we report the Town's governmental activities:

- Governmental activities – Most of the Town's basic services are reported here, including the public safety, highway and streets, solid waste, cemetery, recreation, and general administration. Property taxes and state and federal grants finance most of these activities.

Reporting the Town's Most Significant Funds

The fund financial statements C through F provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by Vermont law and by bond covenants. However, the Town Selectboard establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The Town has governmental funds which use the following accounting approach.

Governmental funds – The Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called

[3.2]

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, June 30, 2017

modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash, or when revenue is measurable and available and expenditures when the liability is incurred. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in Statements D and F that are included in the financial statements.

The Town as a Whole

The Town's combined net position increased by \$ 69,565 (Statement B) from a year ago. The analysis below, focuses on the net position (Table 1) and change in net position (Table 2) of the Town's governmental activities.

Table 1
Net Position

	Governmental Activities		
	2017	2016	Net Change
Current and other assets	\$ 4,968,114	\$ 3,618,285	\$ 1,349,829
Capital assets	6,494,647	6,116,522	378,125
Total assets	<u>11,462,761</u>	<u>9,734,807</u>	<u>1,727,954</u>
Deferred outflow-Pension	325,960	206,286	119,674
Other liabilities	399,483	312,923	86,560
Long term liabilities	2,248,022	534,317	1,713,705
Total liabilities	<u>2,647,505</u>	<u>847,240</u>	<u>1,800,265</u>
Unearned revenue	76,825	98,900	(22,075)
Net position:			
Net investment in capital assets	4,866,233	5,844,862	(978,629)
Restricted	2,867,367	1,637,354	1,230,013
Unrestricted	1,330,791	1,512,610	(181,819)
Total net position	<u>\$ 9,064,391</u>	<u>\$ 8,994,826</u>	<u>\$ 69,565</u>

The unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, changed from \$ 1,512,610 as of June 30, 2016 to \$ 1,330,791 a decrease of \$ 181,819.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, June 30, 2017

Table 2
Change in Net Position

	Governmental Activities		
	2017	2016	Net Change
REVENUES			
Program revenues:			
Charges for services	\$ 373,935	\$ 376,676	\$ (2,741)
Operating grants and contributions	290,387	215,170	75,217
General revenues:			
Property taxes	3,839,601	3,815,115	24,486
Intergovernmental	222,670	222,723	(53)
Penalty and interest on delinquent taxes	67,792	55,338	12,454
Licenses & Permits	10,242	10,947	(705)
Fines & Forfeitures	10,740	7,702	3,038
Earnings from investments	9,344	7,620	1,724
Miscellaneous	24,957	35,718	(10,761)
Total revenues	<u>4,849,668</u>	<u>4,747,009</u>	<u>102,659</u>
PROGRAM EXPENSES			
General government	1,520,902	1,543,196	(22,294)
Public Works	1,929,530	1,345,615	583,915
Public Safety	976,483	840,711	135,772
Recreation	272,913	263,587	9,326
Capital outlay	52,106	461,698	(409,592)
Interest on long-term debt	28,169	8,036	20,133
Total program expenses	<u>4,780,103</u>	<u>4,462,843</u>	<u>317,260</u>
Increase in net position	<u>\$ 69,565</u>	<u>\$ 284,166</u>	<u>\$ (214,601)</u>

Governmental Activities

The increase in net position for governmental activities was \$69,565 in 2017. This amount is how much revenues exceeded expense. Compared to 2016 revenues increased by \$102,659. Expenses increased by \$317,260. (Table 2- Change in Net Position) and Statement B. (Please note that our auditing firm has changed and their account groupings are organized differently than our former firm.)

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, June 30, 2017

The cost of all governmental activities this year was \$4,780,103. (Table 2 and Statement B) However, as shown in the Statement of Activities, Statement B, the amount that Town taxpayers ultimately financed for the activities through Town taxes was \$3,839,601 because some of the costs were paid by those who directly benefitted from the programs (\$373,935) or by other governments and organizations that subsidized certain programs with grants and contributions (\$290,387) and intergovernmental revenue of (\$222,670).

Table 3 presents the cost of each of the Town's programs – general government, public works, public safety, recreation, capital outlays and interest on debt– as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

**Table 3
Governmental Activities**

	2017			2016	
	Total Cost of Services	Net Cost of Services	2017 % Support From Taxes	Total Cost of Services	Net Cost of Services
General Government	\$ 1,520,902	\$ 1,470,353	96.68%	\$ 1,543,196	\$ 1,481,596
Public Works	1,929,530	1,515,668	78.55%	1,345,615	1,011,834
Public Safety	976,483	963,361	98.66%	840,711	831,103
Recreation	272,913	75,384	27.62%	263,587	76,730
Capital Outlay	52,106	52,106	100.00%	461,698	461,698
Interest on debt	28,169	28,169	100.00%	8,036	8,036
Totals	<u>\$ 4,780,103</u>	<u>\$ 4,105,041</u>		<u>\$ 4,462,843</u>	<u>\$ 3,870,997</u>

The Town's Funds

As the Town completed the year, its governmental funds (as presented in the Balance Sheet on Statement C) reported a combined fund balance of \$4,380,806 an increase of \$ 1,136,307 from last year's total of \$3,244,499. This increase is mostly from unspent bond funds. It should be noted that the General Fund and Special Revenue Funds are now combined in the first column as Major/General and removed from the Non-Major funds. This change is the result of the Government Accounting Standards Board Statement 54 which was implemented in 2010.

Schedule A compares actual to budget for the General Fund. Actual expenditures (including transfers to capital funds) exceeded revenue by \$92,316.

The most significant variances of actual to budget were as follows:

TOWN OF NORWICH, VERMONT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 YEAR ENDED, June 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Penalties and interest	\$ 42,000	\$ 63,162	\$ 21,162
Grants	16,042	25,724	9,682
Charges for services	367,994	373,934	5,940
Expenditures:			
Public Works	1,518,014	1,450,209	67,805
General Government	1,390,281	1,343,095	47,186

The total revenue budget to actual had a favorable balance of \$32,786. Total expenditures were under spent by \$84,897. Public Works was underspent by \$67,805, due to less spending on salt, sand and petroleum products. General Government was underspent by \$ 47,186. This is generally the net result of a savings in Town Administration of \$ 41,745.

Capital Asset and Debt Administration

Capital Assets

As found in audit Note 5 and Table 4 below, the June 30, 2017 net capital assets are \$6,494,649. This represents a broad range of capital assets, including public works, police and fire equipment, buildings, and infrastructure, net of accumulated depreciation. This amount represents a net increase (including additions, deletions, fixed asset retirements and depreciation) of \$378,125 over last year.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, June 30, 2017

Table 4
Capital Assets at Year-End
(Net of Accumulated Depreciation)

	Governmental Activities	
	2017	2016
Land	\$ 653,559	\$ 653,559
Art	11,140	11,140
Vehicles	1,758,543	1,738,875
Mobile equipment	1,184,485	1,057,085
Infrastructure	5,836,776	5,322,093
Buildings and improvements	1,991,248	1,928,183
Equipment	1,031,465	1,001,422
Less: Accumulated depreciation	(5,972,567)	(5,595,835)
Totals	\$ 6,494,649	\$ 6,116,522

Additions to capital assets were \$ 1,061,269. This year's additions included:

Paving	\$ 328,545
Bridge 42 & 48	186,138
Vehicle	34,615
Architecural Services for Public Safety Facility	94,009
Equipment-Loader, Backhoe, Compactor, Mower, EV Charging Station	417,962
Totals	\$ 1,061,269

Debt

The Town bonded for 20 years with the VMBB for \$275,000 with a net interest cost of 2.823% during F/Y 2014 for the construction of a communications system including the tower. The town bonded for 30 years with VMBB for \$ 1,410,000 during F/Y 17 for the construction of a Public Safety Facility with a net interest cost of 3.99%. At June 30, 2017, the Town had \$ 1,628,414 in bonds and leases outstanding, versus \$271,573 on June 30, 2016 – an increase of \$ 1,356,841 as shown in Table 5.

TOWN OF NORWICH, VERMONT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 YEAR ENDED, June 30, 2017

Lease Purchase

The town entered into a lease purchase agreement (ending FY/18) with Tax Exempt Leasing Corp. for \$125,000 for equipment upgrades for the communication system. This had been assigned first to Sovereign Leasing and then to Santander. This agreement is for 5 years and total interest costs will be \$9,432. Payments made during the year were \$25,659 in principal and \$1,228 in interest.

Table 5
Outstanding Debt at Year-End

	Governmental Activities	
	2017	2016
General obligation bonds-Tower	\$ 192,500	\$ 220,000
General obligation bonds-Public Safety Facility	\$ 1,410,000	
Capital Leases- Communications	25,914	51,573
Totals	\$ 1,628,414	\$ 271,573
Increase	\$ 1,356,841	

Economic Factors and Fiscal Year 2018 Budget

The FY 18 voter approved expenditure budget is \$4,827,139. The Selectboard at the time of setting the municipal tax rate (\$0.4953) estimated the use of \$307,090 of undesignated fund balance to offset taxes and additional tax funds in the amount of \$20,000 were added into the projected tax revenue to offset for tax adjustments due to BCA hearings, tax settlements, and State Board appeals.

The Town's General Fund unrestricted fund balance is expected to decrease from the current undesignated fund balance because of its use to reduce taxes.

On July 1, 2017 a severe weather event caused extensive infrastructure damage to the Town of Norwich. Current estimates are \$ 4.3 million to restore the damage that was done. This was declared a FEMA event by the federal government. FEMA grant revenues will be 75% with a state match of 12.5%. The Town of Norwich will be responsible for a match 12.5%

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Office at Town of Norwich, PO Box 376, Norwich, Vermont, 05055 or finance@norwich.vt.us or 802-649-1419 ext. 105.

**TOWN OF NORWICH, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2017**

STATEMENT A

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 3,225,948
Investments	1,376,928
Accounts receivable, (net)	103,292
Tax receivable, (net)	176,130
Interest and penalties receivable, (net)	38,171
Due from other governments (net)	-
Grants receivable, (net)	15,128
Prepaid expenses	11,057
Inventories	21,459
Capital assets, (net)	6,494,647
Restricted cash	-
TOTAL ASSETS	<u>11,462,760</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflows - pension	325,960
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>325,960</u>
LIABILITIES	
Accounts payable	312,814
Accrued expenses	21,185
Accrued payroll	60,179
Accrued payroll taxes and benefits	5,304
Line of credit	-
Long term debt - current portion	53,414
Long term debt - non current portion	2,194,608
TOTAL LIABILITIES	<u>2,647,504</u>
DEFERRED INFLOW OF RESOURCES	
Deferred property taxes	-
Taxes and fees collected in advance	73,665
Deferred inflows - pension	3,160
TOTAL DEFERRED INFLOW OF RESOURCES	<u>76,825</u>
NET POSITION	
Net investment in capital assets	4,866,233
Restricted	2,867,367
Unrestricted	1,330,791
TOTAL NET POSITION	<u>\$ 9,064,391</u>

See accompanying independent auditors' report and management's notes to the financial statements.

STATEMENT B

TOWN OF NORWICH, VERMONT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
					Governmental Activities
Governmental activities:					
General government	\$ 1,520,902	\$ 32,856	\$ 17,693	\$ -	\$ (1,470,353)
Public safety	976,483	553	1,829	-	(974,101)
Public works	1,929,530	142,997	270,865	-	(1,515,668)
Parks and recreation	272,913	197,529	-	-	(75,384)
Capital outlay	52,106	-	-	-	(52,106)
Economic development	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest	28,169	-	-	-	(28,169)
Total governmental activities	<u>\$ 4,780,103</u>	<u>\$ 373,935</u>	<u>\$ 290,387</u>	<u>\$ -</u>	<u>(4,115,781)</u>
		General revenues:			
					3,839,601
					222,670
					67,792
					10,242
					10,740
					9,344
					24,957
					<u>4,185,346</u>
					69,565
					8,994,826
					<u>\$ 9,064,391</u>

See accompanying independent auditors' report and management's notes to the financial statements.

TOWN OF NORWICH, VERMONT
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2017

	Major General	Major Capital projects bond	Non-Major Other governmental funds	Total
ASSETS				
Cash	\$ 3,019,795	\$ -	\$ 205,154	\$ 3,225,949
Investments	-	1,376,928	-	1,376,928
Accounts receivable, (net)	5,568	-	97,723	103,291
Tax receivable, (net)	176,130	-	-	176,130
Interest and penalties receivable, (net)	38,171	-	-	38,171
Due from other governments (net)	-	-	-	-
Grants receivable, (net)	9,681	-	5,448	15,129
Prepaid expenses	11,057	-	-	11,057
Inventories	21,461	-	-	21,461
Due from other funds (net)	-	-	1,417,947	1,417,947
TOTAL ASSETS	\$ 3,281,863	\$ 1,376,928	\$ 1,727,272	\$ 6,386,063
LIABILITIES				
Accounts payable	124,736	-	188,080	312,816
Accrued payroll	60,179	-	-	60,179
Accrued payroll taxes and benefits	5,304	-	-	5,304
Due to other funds	1,369,195	48,753	-	1,417,948
TOTAL LIABILITIES	1,559,414	48,753	188,080	1,796,247
DEFERRED INFLOW OF RESOURCES				
Deferred property taxes	135,345	-	-	135,345
Taxes and fees collected in advance	73,665	-	-	73,665
TOTAL DEFERRED INFLOW OF RESOURCES	209,010	-	-	209,010
FUND BALANCES				
Nonspendable	32,518	-	-	32,518
Restricted	-	1,328,175	177,162	1,505,337
Committed	-	-	1,362,030	1,362,030
Assigned	285,061	-	-	285,061
Unassigned	1,195,860	-	-	1,195,860
TOTAL FUND BALANCES	1,513,439	1,328,175	1,539,192	4,380,806
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,281,863	\$ 1,376,928	\$ 1,727,272	\$ 6,386,063

See accompanying independent auditors' report and management's notes to the financial statements.

TOWN OF NORWICH, VERMONT
 RECONCILIATION OF THE BALANCE SHEET-
 GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
 JUNE 30, 2017

Fund balances - total governmental funds	\$ 4,380,806
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets	6,494,647
Deferred outflow of resources	325,960
Accrued expenses	(21,185)
Unavailable revenue - property taxes	135,345
Long-term liabilities from governmental activities	(2,248,022)
Deferred inflow of resources	(3,160)
Net position of governmental activities	<u>\$ 9,064,391</u>

See accompanying independent auditors' report and management's notes to the financial statements.

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2017

	Major		Non-major		Total
	General	Capital projects bond	Other governmental funds		
REVENUES					
Property taxes	\$ 3,833,165	\$ -	\$ -	\$ -	\$ 3,833,165
Penalties and interest	63,162	-	4,630	-	67,792
Charges for services	373,934	-	-	-	373,934
Licenses and permits	10,242	-	-	-	10,242
Intergovernmental	222,670	-	-	-	222,670
Fines and forfeitures	10,740	-	-	-	10,740
Investment income	7,486	1,858	-	-	9,344
Miscellaneous	12,402	-	12,555	-	24,957
Grants	25,724	-	264,663	-	290,387
TOTAL REVENUES	4,559,525	1,858	281,848	-	4,843,231
EXPENDITURES					
Current:					
General government	\$ 1,343,095	\$ -	\$ 1,135	\$ -	\$ 1,344,230
Public safety	856,606	-	35,992	-	892,598
Public works	1,450,209	-	-	-	1,450,209
Recreation	235,106	-	21,176	-	256,282
Debt service:					
Principal retirement	53,159	-	-	-	53,159
Interest expense	6,983	-	-	-	6,983
Capital outlays	34,429	83,683	995,263	-	1,113,375
TOTAL EXPENDITURES	3,979,587	83,683	1,053,566	-	5,116,836

See accompanying independent auditors' report and management's notes to the financial statements.

STATEMENT E (CONTINUED)

TOWN OF NORWICH, VERMONT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2017

	Major General	Major Capital projects bond	Non-major Other governmental funds	Total
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 579,938	\$ (81,825)	\$ (771,718)	\$ (273,605)
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	1,410,000	-	1,410,000
Transfers in	-	-	672,254	672,254
Transfers out	(672,254)	-	-	(672,254)
TOTAL OTHER FINANCING SOURCES (USES)	(672,254)	1,410,000	672,254	1,410,000
NET CHANGE IN FUND BALANCES	(92,316)	1,328,175	(99,464)	1,136,395
FUND BALANCE - JULY 1	1,605,755	-	1,638,656	3,244,411
FUND BALANCE - JUNE 30	\$ 1,513,439	\$ 1,328,175	\$ 1,539,192	\$ 4,380,806

See accompanying independent auditors' report and management's notes to the financial statements.

TOWN OF NORWICH, VERMONT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2017

Net change in fund balances - total governmental funds	\$ 1,136,395
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
This is the amount of capital outlays.	1,061,269
This is the amount of contributed capital assets.	-
This is the amount of depreciation expense.	(587,824)
This is the amount of gain/(loss) on disposal of capital assets	(115,320)
Expenses for accrued interest do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(21,185)
Proceeds from loans are revenues in the governmental funds, but the proceeds increase long-term liabilities in the statement of net position.	(1,410,000)
Payments of loans and capital leases are expenditures in the governmental funds, but are a reduction of long-term liabilities in the statement of net position.	25,659
Repayment of bond principle is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position.	27,500
Revenues that were deferred in the governmental fund statements, that do not provide current resources, are reported as revenues in the statement of activities.	6,436
Changes in net pension liability and related deferred outflows and inflows do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(82,737)
Expenses for accrued compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	<u>9,372</u>
Change in net position of governmental activities.	<u>\$ 69,565</u>

See accompanying independent auditors' report and management's notes to the financial statements.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Norwich, Vermont (the Town), was incorporated in 1761. The Town is organized according to Vermont State Law. The Town operates under a 5 member Selectboard and Town Manager form of government and provides the following services: general government, public safety, public works, and recreation.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

A. REPORTING ENTITY

These financial statements present the Town (the primary government) and its component units, if any. As defined by GASB No. 14, component units are legally separate entities that are included in the Town's reporting entity because of the significance of the operating or financial relationships with the Town.

B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities. The functions are also supported by general government revenues (property, certain intergovernmental revenues, etc.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net cost (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc).

The Town does not allocate indirect costs.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds in either governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The Town reports these major governmental funds and fund types:

- a. The General Fund is the Town's primary operating fund. It is used to account for and report all financial resources except those required to be accounted for in another fund.
- b. The Capital Projects Bond Fund is used to account for and report activities related to the capital project financed by general obligation bond proceeds.
- c. The Other Government Fund is used to account for and report activities which include special revenues.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Proprietary Funds:

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The Town reports the following proprietary fund types:

- a.) Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity is financed with debt that is solely secured by a pledge of the net revenues. The activities reported in these funds are reported as business-type activities in the government-wide financial statements. The Town does not have an enterprise fund.

3. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Town programs. The reporting focus is on net position and changes in net position and are reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (pension, private purpose and agency). Because by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The Town does not have fiduciary funds.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Modified accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

E. FINANCIAL STATEMENTS ACCOUNTS

1. Cash and investments:

Nearly all of the cash balances of the Town's funds are pooled for investment purposes. The individual funds' portions of the pool's cash and investments are reported as due from.

2. Cash and cash equivalent

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent.

3. Inventories:

Inventories in the general fund consist of expendable supplies held for the Town's use and are carried at cost using the first-in, first-out method.

4. Receivables:

All receivables are reported net of estimated uncollectible amounts.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Capital assets:

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The Town reports all major general infrastructure assets constructed or acquired in fiscal years ending after June 30, 1980, or that received major renovations, restorations, or improvements during that period. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Vehicles	3-20 years
Mobile Equipment	5-15 years
Infrastructure	8-25 years
Buildings	10-75 years
Equipment	3-10 years

6. Deferred Outflows of Resources:

The Town reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position. Deferred outflows of resources reported in this year's financial statements include (1) pension related outflows. No deferred outflows of resources affect the governmental funds financial statements in the current year.

7. Deferred Inflows of Resources:

The Town's statement of net position and its governmental fund balance sheet report a separate section for deferred inflow of resources. This separate financial statement element reflects an increase in net assets that applies to a future period(s). Deferred inflows of resources are reported in the Town's statement of net position (1) taxes and fees collected in advance and (2) pension related inflows. In its governmental funds, the deferred inflow of resources is for revenues that are not considered available and include (1) deferred property taxes and (2) taxes and fees collected in advance. The Town will not recognize the related revenues until they are available (collected not later than 60 days after the end of the Town's fiscal year) under the modified accrual basis of accounting. Accordingly, unavailable revenues from property taxes and grants are reported in the governmental funds balance sheet.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Property Tax Calendar and Revenues:

Taxes were committed on July 11, 2016 based on the assessed valuation of April 1st, 2016. Taxes were due on August 19, 2016 and February 17, 2017. Taxes unpaid by the due date are assessed interest. When the second payment is unpaid, a penalty (8%) and interest are assessed. Interest is calculated at 1% for three months and 1.5% thereafter.

9. Compensated Absences:

The Town accrues accumulated unpaid vacation and sick leave when earned (or estimated to be earned) by the employee. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statements of net position and represents a reconciling item between the fund and government-wide presentations.

10. Government-wide and Proprietary Fund Net Position:

Government-wide and proprietary fund net positions are divided into three components:

- Net investments in capital assets – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consist of assets that are restricted by the Town's creditors (for example, through debt covenants), by the state enabling legislation (though restrictions on shared revenues), by grantors (both federal and state), and by other contributors (including those who have donated to the Town's parks endowment less related liabilities and deferred inflows of resources).
- Unrestricted – all other net position is reported in this category

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11. Governmental Fund Balances:

In the governmental fund financial statements, fund balances are classified as follows:

- **Nonspendable** – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted** – Amounts that can be spent only for specific purposes because of the Town Charter, the Town Code, state or federal laws, or externally imposed conditions by grantors or creditors.
- **Committed** – Amounts that can be used only for specific purposes determined by a formal action by Town Selectboard ordinance.
- **Assigned** – Amounts that are designated by the Town Selectboard for a particular purpose.
- **Unassigned** – All amounts not included in other spendable classifications.

12. Use of Restricted Resources:

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Town's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Town's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

13. Interfund Activity:

Interfund activity is reported as interfund receivables, payables or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related costs as reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 2 - CASH

The total amount of the Town's cash, consists of the following at June 30, 2017:

Cash	\$ 3,225,948
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The Treasurer is authorized to invest excess deposits and make investments in accordance with the Selectboard investment policy and provides quarterly reports to the Selectboard and is charged with maximizing the return on all invested funds while maintaining their security. By state statute, the Treasurer may invest in any security issued, insured, or guaranteed by the United States; highly related bonds; repurchase agreements and debt securities of any federally insured financial institution; shares of a registered investment company, or a unit investment trust, if such mutual investment fund has been in operation for at least ten years and has net assets of at least \$500,000,000; or deposits in federally insured financial institutions. The Selectboard's investment policy is more restrictive than the state statutes.

The total amount of the Town's deposits in financial institutions, per the bank statements, at June 30, 2017 was \$3,123,134, of which \$537,875 was covered by federal depository insurance. \$ 2,835,259 of deposits were collateralized by an Insured Cash Sweep (ICS) and a Stand-by Letter of credit, and the remaining \$0 was uncollateralized.

NOTE 3 - INVESTMENTS

Investments are reported at their fair value at year end. Although the Town believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at year end.

The fair value measurement establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy has three levels which are described below.

Level 1 Fair Value Measurements

The fair value of stocks is based on quoted prices of the shares held by the Town at year-end. The fair values of common stock, mutual funds, corporate bonds, and U.S. Government securities are based on the closing price reported on the active market where the individual securities are traded.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 3 – INVESTMENTS (CONTINUED)

Level 2 Fair Value Measurements

Investments in certain preferred stocks are valued on the market approach using the quoted market price of the issuer's unrestricted common stock less an appropriate discount.

Level 3 Fair Value Measurements

The fair value of certain investments is not actively traded and significant other observable inputs are not available. In this case, management decides what the best valuation technique to use is.

The investments of the Town consisted of the following as of:

Description	June 30, 2017			
	Fair Value	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant un-observable inputs (Level 3)
Mutual Funds	\$1,376,928	\$1,376,928	\$ -	\$ -
Total	<u>\$1,376,928</u>	<u>\$1,376,928</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 4 - ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

The allowance for uncollectible accounts receivable at June 30, 2017 is estimated to be:

	Accounts Receivable	Tax Receivable	Interest and Penalties Receivable	Due From Other Governments	Grants Receivable
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects Fund	-	-	-	-	-
Other Gov. Funds	-	-	-	-	-
Governmental Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 5 – CAPITAL ASSETS

The following is a summary of changes in capital assets:

GOVERNMENTAL ACTIVITIES

	Balance 07/01/16	Additions	Deletions	Balance 06/30/17
Capital assets (non-depreciable):				
Land	\$ 653,559	\$ -	\$ -	\$ 653,559
Art	11,140	-	-	11,140
Capital assets (depreciable):				
Buildings & Improvements	1,928,183	94,009	(30,944)	1,991,248
Vehicles	1,738,875	34,615	(14,947)	1,758,543
Equipment	1,001,422	52,562	(22,519)	1,031,465
Mobile Equipment	1,057,085	365,400	(238,000)	1,184,485
Infrastructure	5,322,093	514,683	-	5,836,776
Total capital assets	<u>11,712,357</u>	<u>1,061,269</u>	<u>(306,410)</u>	<u>12,467,216</u>
Less accumulated depreciation				
Buildings & Improvements	(939,630)	(44,614)	-	(984,244)
Vehicles	(928,586)	(102,921)	12,446	(1,019,061)
Equipment	(430,728)	(34,148)	20,644	(444,232)
Mobile Equipment	(552,088)	(45,361)	158,000	(439,449)
Infrastructure	(2,744,803)	(340,780)	-	(3,085,583)
Total accumulated depreciation	<u>(5,595,835)</u>	<u>(567,824)</u>	<u>191,090</u>	<u>(5,972,569)</u>
Net capital assets	<u>\$ 6,116,522</u>	<u>\$ 493,445</u>	<u>\$ (115,320)</u>	<u>\$ 6,494,647</u>

Depreciation was charged to governmental functions as follows:

General Government	\$ 48,939
Public Works	451,993
Public Safety	54,571
Recreation	12,321
	<u>\$ 567,824</u>

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 6 - LONG-TERM DEBT

GOVERNMENTAL ACTIVITIES

The following is a summary of bonds and notes payable at June 30, 2017:

\$275,000 - General Obligation Bond Payable, due in annual installments of \$27,500 through November 2023, including variable interest currently at 2.823%.	\$ 192,500
\$1,410,000 - General Obligation Bond Payable, due in annual installments of \$47,000 through November 2047, including variable interest currently at 3.99%.	1,410,000
Total long-term debt	<u>\$ 1,602,500</u>

The following is a summary of changes in long-term debt:

	Balance 07/01/16	Additions	Deletions	Balance 06/30/17	Current Portion
Governmental Activities:					
Bonds and notes payable:					
2013 Bond	\$ 220,000	\$ -	\$ (27,500)	\$ 192,500	\$ 27,500
2017 Bond	-	1,410,000	-	1,410,000	-
Total bonds and notes payable	220,000	1,410,000	(27,500)	1,602,500	27,500
Other liabilities					
Capital leases	51,573	-	(25,658)	25,914	25,914
Compensated absences	113,786	-	(9,372)	104,414	-
Net pension liability	315,943	199,251	-	515,194	-
Total other liabilities	481,302	199,251	(35,031)	645,522	25,914
Governmental activities long-term liabilities	\$ 701,302	\$ 1,609,251	\$ (62,531)	\$ 2,248,022	\$ 53,414

TOWN OF NORWICH, VERMONT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 6 - LONG-TERM DEBT (CONTINUED)

The annual principal and interest requirements on bond and notes payable to maturity are as follows:

	Principal	Interest	Total Debt Service
2018	\$ 27,500	\$ 65,106	\$ 92,606
2019	74,500	53,726	128,226
2020	74,500	52,274	126,774
2021	74,500	50,654	125,154
2022	74,500	48,868	123,368
2023-2027	290,000	216,631	506,631
2028-2032	235,000	180,145	415,145
2033-2037	235,000	136,664	371,664
2038-2042	235,000	89,728	324,728
2043-2047	235,000	37,013	272,013
2048-2052	47,000	1,058	48,058
	<u>\$ 1,602,500</u>	<u>\$ 931,867</u>	<u>\$ 2,534,367</u>

NOTE 7 - CAPITAL LEASES

The Town is the lessee of various equipment under capital leases expiring in 2018. The liabilities under the capital leases are recorded at the present value of the minimum lease payments.

2018	\$ 26,886
2019	-
2020	-
2021	-
2022	-
	<u>26,886</u>
Less interest	972
Present value	<u>\$ 25,914</u>

Amortization of assets held under capital leases is included with depreciation expense.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 7 - CAPITAL LEASES (CONTINUED)

The following is an analysis of the leased assets included in Capital Assets.

	Balance 07/01/16	Additions	Deletions	Balance 06/30/17
Capital Assets				
Equipment	\$ 480,774	\$ -	\$ -	\$ 480,774
Mobile Equipment	-	-	-	-
Total capital assets	<u>480,774</u>	<u>-</u>	<u>-</u>	<u>480,774</u>
Less accumulated depreciation				
Equipment	(24,826)	(9,615)	-	(34,441)
Mobile Equipment	-	-	-	-
Total accumulated depreciation	<u>(24,826)</u>	<u>(9,615)</u>	<u>-</u>	<u>(34,441)</u>
Net capital assets	<u>\$ 455,948</u>	<u>\$ (9,615)</u>	<u>\$ -</u>	<u>\$ 446,333</u>

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2017, consisted of the following individual fund receivables and payables:

		Due From			
		General Fund	Capital Projects Bond	Other Governmental Funds	Total
Due to	General Fund	\$ -	\$ -	\$ -	\$ -
	Capital Projects Bond	-	-	-	-
	Other Governmental Funds	1,369,195	48,753	-	1,417,948
	Total	<u>\$ 1,369,195</u>	<u>\$ 48,753</u>	<u>\$ -</u>	<u>\$ 1,417,948</u>

Interfund balances represent amounts for pooled cash.

TOWN OF NORWICH, VERMONT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

Interfund transfers at June 30, 2017 consisted of the following:

		Transfer In			Total
		General Fund	Capital Projects Bond	Other Governmental Funds	
Transfer out	General Fund	\$ -	\$ -	\$ 672,254	\$ 672,254
	Capital Projects Bond	-	-	-	-
	Other Governmental Funds	-	-	-	-
	Total	\$ -	\$ -	\$ 672,254	\$ 672,254

Transfers are used to move revenues from the fund that the budget requires to collect them to the fund that the budget requires to expend them.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9 - FUND BALANCE COMPONENTS

At June 30, 2017, the components of fund balance are as follows:

	Nonspendable	Restricted	Committed	Assigned
Governmental Funds:				
General Fund				
Conservation Commission	\$ -	\$ -	\$ -	\$ 150,011
Recreation Facilities	-	-	-	30,538
Affordable Housing	-	-	-	45,395
Land Management Council	-	-	-	13,841
Citizen Assistance	-	-	-	3,052
Recreation Scholarship	-	-	-	3,246
Cemetery Fund	-	-	-	38,978
Inventory	21,461	-	-	-
Prepaid items	11,057	-	-	-
Capital Projects Bond Fund	-	1,328,175	-	-
Other Governmental Funds				
Fire Apparatus Fund	-	-	457,665	-
Highway Equipment Fund	-	-	281,398	-
Highway Garage Fund	-	-	82,149	-
Solid Waste Equipment Fund	-	-	18,458	-
Police Station Fund	-	-	7,500	-
Police Cruiser Fund	-	-	59,537	-
Tracy Hall Fund	-	-	14,936	-
General Administration Fund	-	-	26,462	-
Pool/Dam Fund	-	-	4,457	-
Tennis Court Fund	-	-	(1,989)	-
Police Special Equipment Fund	-	-	15,308	-
Fire Station Fund	-	-	20,874	-
Fire Equipment Fund	-	-	54,849	-
Sidewalk Fund	-	-	56,830	-
Facility Study Fund	-	-	455	-
Bandstand Fund	-	-	1	-
Communication Study Fund	-	-	28,280	-
DPW-Bridge Fund	-	-	141,991	-
DPW-Paving Fund	-	-	988	-
DPW-Buildings & Grounds Fund	-	-	18,952	-
Communications Construction Fund	-	-	31,482	-
Record Restoration Fund	-	-	31,421	-
Generator Fund	-	-	10,026	-
Public Safety Fund	-	-	-	-
Permanent Funds				
WCTU Fund	-	1,078	-	-
Corridor Tree Fund	-	-	-	-
Alura Grant Fund	-	103	-	-
Main Street Flag Fund	-	1,308	-	-
Perpetual Care Funds/Sale of Cemetery Lots Fund	-	174,673	-	-
Total	\$ 32,518	\$ 1,505,337	\$ 1,362,030	\$ 285,061

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 10 - EMPLOYEE BENEFIT PLANS

VERMONT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

A. Plan Description

Town employees contribute to the Vermont Municipal Employees Retirement System (VMERS), a cost-sharing multiple-employer contributory defined benefit public employee pension plan (The Plan) that acts as a common investment and administrator for its participants.

The VMERS provides retirement, annual cost-of-living adjustments, and death and disability benefits to members and beneficiaries. These benefit provisions and all other requirements are established by state statute. The VMERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to Vermont Retirement System, 109 State Street, Montpelier, Vermont, 05609.

B. Funding Policy

The contribution requirements of plan members are established and may be amended by the state statute. This year, members contributed 2.5% - 11.25% (Group A-D) of gross earnings. The Town is required to contribute 4.0% - 9.85% (Group A-D) of gross earnings.

The Plan's fiduciary net position uses the same basis as the plan. The Plan uses the accrual basis of accounting, and benefits and refunds are recognized when due and payable. Plan investments are measured at fair value.

Net Pension Liability assumptions:

- 1) Investment rate of return 7.95%
- 2) Price inflation 3%
- 3) Salary increases 5%
- 4) Mortality source was the RP-2000 mortality table
- 5) Experience studies were from 2009-2014

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 10 - EMPLOYEE BENEFIT PLANS (CONTINUED)

Discount rate assumptions:

- 1) Rate equals investment rate of return
- 2) Projected cash flows assume required contributions
- 3) Long-term expected rate of return equals investment rate of return and is applied to all periods
- 4) Asset allocation is as follows: 35% equity, 32% fixed income, 16% alternatives, and 17% multi-strategy.

Net Pension Liability Sensitivity:

- 1) Discount rate 1% higher: \$230,437
- 2) Discount rate 1% lower: \$855,235

The proportion of total liability was determined by taking the Town's actual contributions divided by the Plan's actual contributions. The proportion decreased by 0.00950% from the prior measurement date of June 30, 2015 to the current measurement date of June 30, 2016. The actuarial valuation date is June 30, 2014.

Pension expense recognized during June 30, 2017 was \$152,891.

The following is the composition of deferred outflows related to pension:

Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Contributions to Plan Subsequent to Measurement	Total Deferred Outflows Related to Pension
\$10,584	\$167,051	\$82,739	\$969	\$64,617	\$325,960
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows Related to Pension	
\$0	\$0	\$0	\$3,160	\$3,160	

TOWN OF NORWICH, VERMONT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 10 - EMPLOYEE BENEFIT PLANS (CONTINUED)

\$64,617 of Deferred Outflows will reduce Net Pension Liability in future periods.

The following is a 5 year schedule of changes in Deferred Outflows and Deferred Inflows related to pensions:

	2017	2018	2019	2020	2021
Deferred Outflows and (Inflows)	\$67,792	\$67,792	\$95,956	\$28,821	\$0

NOTE 11 - 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, and injuries to employees. The Town maintains insurance coverage from the Vermont League of Cities and Towns Property and Casualty Inter-municipal Fund that covers 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.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

The Town participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2017 may be impaired. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective agents; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 13 - MANAGEMENT REVIEW

Management has reviewed subsequent events as of January 30, 2018, the date the financial statements were available to be issued. At that time, there were no material subsequent events.

TOWN OF NORWICH, VERMONT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 3,839,669	\$ 3,839,669	\$ 3,833,165	\$ (6,504)
Penalties and interest	42,000	42,000	63,162	21,162
Charges for services	367,994	367,994	373,934	5,940
Licenses and permits	12,485	12,485	10,242	(2,243)
Intergovernmental	220,424	220,424	222,670	2,246
Fines and forfeitures	13,225	13,225	10,740	(2,485)
Investment income	5,500	5,500	7,486	1,986
Miscellaneous	9,400	9,400	12,402	3,002
Grants	16,042	16,042	25,724	9,682
TOTAL REVENUES	4,526,739	4,526,739	4,559,525	32,786
EXPENDITURES				
Current:				
General government	1,390,281	1,390,281	1,343,095	47,186
Public safety	860,757	880,757	856,606	4,151
Public works	1,518,014	1,518,014	1,450,209	67,805
Recreation	234,615	234,615	235,106	(491)
Principal retirement	60,122	60,122	53,159	6,963
Interest expense	-	-	6,983	(6,983)
Capital outlays	695	695	34,429	(33,734)
TOTAL EXPENDITURES	4,064,484	4,064,484	3,979,587	84,897
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	462,255	462,255	579,938	117,683
OTHER FINANCING SOURCES (USES)				
Prior year fund balance utilization	226,180	226,180	-	(226,180)
Transfers in	-	-	-	-
Transfers out	(688,435)	(688,435)	(672,254)	16,181
TOTAL OTHER FINANCING SOURCES (USES)	(462,255)	(462,255)	(672,254)	(209,999)
NET CHANGE IN FUND BALANCES	\$ -	\$ -	\$ (92,316)	\$ (92,316)

See accompanying independent auditors' report and management's notes to the required supplementary information.

TOWN OF NORWICH, VERMONT
 SCHEDULE OF PROPORTIONATE SHARE
 OF NET PENSION LIABILITY
 YEAR ENDED JUNE 30, 2017

	2017	2016	2015	2014	2013
Proportion of the net pension liability	0.4003%	0.4086%	0.4059%	0.4053%	*
Proportionate share of net pension liability	\$ 515,194	\$ 315,943	\$ 37,041	\$ 147,553	*
Covered-employee payroll	\$ 1,080,845	\$ 1,024,885	\$ 996,414	\$ 956,992	*
Proportionate share of the net pension liability as a percentage of covered-employee payroll	47.2%	30.8%	3.7%	15.4%	*
Plan fiduciary net position as a percentage of the total pension liability	80.95%	87.42%	96.32%	92.71%	*

	2012	2011	2010	2009	2008
Proportion of the net pension liability	-	-	-	-	-
Proportionate share of net pension liability	-	-	-	-	-
Covered-employee payroll	-	-	-	-	-
Proportionate share of the net pension liability as a percentage of covered-employee payroll	-	-	-	-	-
Plan fiduciary net position as a percentage of the total pension liability	-	-	-	-	-

* - information not available.

See accompanying independent auditors' report and management's notes to the required supplementary information.

TOWN OF NORWICH, VERMONT
 SCHEDULE OF CONTRIBUTIONS
 YEAR ENDED JUNE 30, 2017

	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 60,842	\$ 57,285	\$ 52,352	\$ 46,648	*
Contributions in relation to the actuarially determined contribution	(60,842)	(57,285)	(52,352)	(46,648)	*
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	*
Covered-employee payroll	\$ 1,050,845	\$ 1,024,685	\$ 995,414	\$ 955,992	*
Contributions as a percentage of covered-employee payroll	5.6%	5.6%	5.3%	5.1%	*

	2012	2011	2010	2009	2008
Actuarially determined contribution	-	-	-	-	-
Contributions in relation to the actuarially determined contribution	-	-	-	-	-
Contribution deficiency (excess)	-	-	-	-	-
Covered-employee payroll	-	-	-	-	-
Contributions as a percentage of covered-employee payroll	-	-	-	-	-

* - information not available.

See accompanying independent auditors' report and management's notes to the required supplementary information.

**TOWN OF NORWICH, VERMONT
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 YEAR ENDED JUNE 30, 2017**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The Town is required to have a budget for the General Fund. The Town is not required to adopt an annual budget for its special revenue and capital project funds. Budgets for individual special revenue funds are utilized in accordance with the requirements for the grantor agencies.

Basis of Accounting

The modified accrual basis of accounting is used in preparing budgets except when non-cash items are involved. In that case, the non-cash items are omitted from the budget.

NOTE 2 – ACTUAL (BUDGET BASIS) TO GAAP BASIS RECONCILIATION

Revenues:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 4,559,525
---	--------------

Differences - budget to GAAP:

The revenues of internal reserve funds that do not meet the definition of special revenues funds, and that have no legal budget.	-
--	---

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$ 4,559,525
--	--------------

Expenditures:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 3,979,587
---	--------------

Differences - budget to GAAP:

The expenditure of internal reserve funds that do not meet the definition of special revenue funds that have no legal budget.	-
---	---

Accrued wages and related payroll taxes are not budgeted for and therefore are removed from the budgetary comparison schedule.	-
--	---

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$ 3,979,587
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NOTE 3 – OVERSPENT APPROPRIATIONS

There were no material overspent appropriations.

Part II

Town Boards, Commissions,
Committees & Departments

Selectboard

The fiscal year began with preliminary design work, cost estimates, and bonding for the new Public Safety Building. Architect Jay White designed the proposed facility and finalized the bid and construction drawings. Public presentations of the proposed project were held on October 26 and November 3, 2016, so that the community could review the design prior to a bond vote. The voters authorized a bond of \$1,410,000 at the November 9, 2016, Special Town Meeting, and a supplemental amount of \$70,000 for that project at the Town Meeting of March 7, 2017. The Town Manager arranged financing through the Vermont Municipal Bond Bank, and solicited bids for the project. The Selectboard awarded the contract to Wright Construction.

The Board reviewed the design for the addition to the Department of Public Works facility and rebid it in July 2017. It awarded a \$463,299 contract to the winning bidder, Wright Construction, to be financed in large measure from FEMA funds that reimburse the Town for expenses incurred during Tropical Storm Irene.

The Selectboard appointed a Committee to Identify Community Pool Options, which reviewed several options for locating a new community pool. The committee recommended that a “stream-side” pool be built at the former Town pool site. The Selectboard learned from the Vermont Agency of Natural Resources that this recommendation would not be approved by the state and ended the search for a site in the absence of alternative recommendations. An historic marker has been ordered to mark the location of many happy days in the past.

The Selectboard appointed a Town Manager Search Committee with the advice and guidance of the Vermont League of Cities and Towns. The committee evaluated and ranked the fifty applications that were received. The Selectboard interviewed several applicants and ultimately selected Herb Durfee, whom it welcomed as new Town Manager on May 1, 2017. Until Durfee’s arrival, Interim Town Manager David Ormiston kept the affairs of the Town on an even keel.

At Town Meeting voters elected new Selectboard members John Pepper and John Langhus to replace retiring members Christopher Ashley and Dan Goulet, who deserve thanks for their valued service and perspective to the Town. John Pepper crafted a Vision Statement, which the Selectboard adopted. It reads, “Vision: A model of well-functioning, cohesive small-town government in which our thoughtful actions on complex issues and respectful treatment of others bring out the best in ourselves and inspire confidence in the residents of Norwich to become active and engaged.”

The new Board mapped out and performed research on an ambitious policy agenda, which included review of personnel policies, codification of ordinances, the lister/assessor relationship, citizen feedback, Board/Town Manager communication, and review of capital reserve funds.

*Mary Layton, Chair; John Pepper, Vice Chair;
Linda Cook; Stephen Flanders; John Langhus*

Town Manager

“Teams that consistently perform at the highest levels are able to come together and be unified across the organization - staff, players, coaches, management, and ownership. When everyone is on the same page, trust develops, and teams can grow and succeed together.”

Jerry Reinsdorf, CPA, Lawyer, & Owner of the Chicago Bulls and Chicago White Sox

Below is a snapshot of some, but not all, of the 2017 calendar year accomplishments carried out or overseen by the Town Manager's Office:

- Board Vision & Strategic Plan. Helped carry out the following:
 - Town Plan (on-going).
 - Personnel Policy update (on-going).
 - Board Policies (e.g., conflict of interest, investment and other financial, banking services, workplace injury and return to work, rules of procedure, etc.) (ongoing).
 - FEMA-Irene Alternative Projects (Pool Dam restoration, loader purchase, Highway Garage addition).
 - Codification of Town Ordinances.
 - Identification of Town Manager goals and the position's evaluation method.
 - Evaluation of property assessment method (i.e., Lister/Assessor discussion).
 - Capital planning & annual budgeting process.
 - Preparation for collective bargaining of successor Union contract (on-going).
 - Sidewalks/Trails (Church St. and Town/Fire District) (on-going).
- New Public Safety Building housing the Norwich Fire & Police Departments (bidding process, liaison with neighbors, plan changes, contract management, construction management). A community open house is planned in the spring.
- July 1 Storm Event (staff coordination, collaborating with engineering, FEMA, VT Dept. of Emergency Management, trying to help property owners remain informed of on-going activity/status, bidding process, contract management, collaborating with NRCS) (on-going).
- Grant Award from the VT Bicycle & Pedestrian Grant Program to install flashing warning lights at two crosswalk intersections in the Village.
- Workplace Safety. Addressed several VOSHA inquiries, and “re-booted” workplace safety, including workplace site visits, working with Town Safety Committee, collaborating with VLCT-PACIF, holding various safety training sessions, updating first aid kits, encouraging better self-awareness and self-training. In the spring, additional visits are anticipated from VLCT-PACIF and Project WorkSAFE.
- Human Resources. Hiring, collective bargaining preparation, Workers Comp, labor relations including grievances, workplace safety, vehicles, unfounded harassment.
- In Between It All. Church St. Safe Routes to School project, budget and its accountability, Town Plan draft, cellular antennae proposal, property grievance mediation, care/ownership of sidewalks, Open Meeting Law violation prevention, cataloguing stream debris fields, Kendall Station Rd. RR northerly access, Grange foundation, serving as Town delegate for VLCT Annual Meeting and as member of VLCT Fair Committee, road & bridge standards, dogs at-large issues, and a multitude of other day-to-day tasks typical of the Office.

Budget

During the FYE 2019 budget development process, department heads were asked to present their respective budgets with the assumption that levels of services provided remain in the status quo, including staffing levels (i.e., no new municipal services and no new staff). In addition, department heads were asked by the Selectboard, for discussion purposes, to present budgetary information if their budget were cut 10% from the current fiscal year (FYE 2018). Based on those assumptions and follow-up discussion by the Selectboard, as proposed to voters, the FYE 2019 budget stands at \$4,502,386. This represents an increase of 0.90%. That is, the total increase for the Town budget combined amounts to \$40,007, not including Other Monetary Articles. Salaries are budgeted based on the usual method related to a five year rolling average of the CPI-U Northeast figure. For FYE 2019, that figure is 1.08%. Existing employees would receive a 1.08% COLA increase on July 1, 2019 and, subject to their performance evaluation, an additional 1.08% on the anniversary date of their hire. The largest single increases (\$5,000 or greater) include the following:

- **\$51,037 Public Safety Facility Bond Payment** (principal + interest).
- **\$45,000 Highway Garage Designated Fund-Equip.** (based on DPW Equip. Repl. Plan.)
- **\$24,000 Contracted Services-Recycling** – anticipated cost to dispose of recyclables.
- **\$8,250 Ambulance Liability** – fees Town obligated to pay Hanover for non-payment.
- **\$6,417 Dispatch Services** – increased dispatch service cost from Hartford Dispatch.
- **\$6,357 Hydrant Rental Fee** – fee paid to Fire District for NFD hydrant use; updated.
- **\$5,440 Firefighters' Wage** – estimated cost given increase in # of active members.

Revenue

Non-tax based revenue is always hard to project. As such, towns often are conservative in estimates for revenue not related to property taxes, to minimize its liability. This year is no exception. It's estimated that there will be a decrease (-1.6% or -\$14,887 for a total of \$890,897) in non-tax based revenue. The largest non-tax based revenue increases include the following line items:

- **\$13,000 Bank Interest**, estimated.
- **\$8,000 PILOT Payment** – state payment in lieu of taxes, estimated.
- **\$4,000 Trash Coupons**, estimated.
- **\$3,000 Transfer Station Stickers**, estimated.

Given the above, along with the balance of the Selectboard's proposed FYE 2019 budget, property tax based revenue and, as is customary, a portion of the Fund Balance (\$216,714) will make up that difference. Without Other Monetary Articles (\$366,648), the property tax "liability" needed to offset the budget equals \$3,394,775 – an increase of 0.87% or \$29,240. With inclusion of Other Monetary Articles, the property tax "liability" needed to offset total expenses equals \$3,761,423. This is an increase of \$31,127 or 0.83%.

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 an 8% penalty and 1% interest per month for the first three months and 1.5% interest per month thereafter. A tax collection policy outlines the collection process, which includes payment applications, payment plans and tax sale procedures, if necessary.

Herb Durfee, Town Manager (649-1419, ext. 102)

Tax Year Summary for 2016 – 2017

Final Taxes Billed:	\$16,420,365
Taxes Collected during FY:	<u>16,316,409</u>
Taxes outstanding at close of FY:	\$ 103,956

Delinquent Tax Report

6/30/2016 Delinquent Tax Balance:	\$137,912
FY16-17 Delinquent Taxes:	<u>347,120</u>
Subtotal:	\$485,032
Less delinquent taxes collected:	<u>308,902</u>
6/30/2017 Balance:	\$176,130

Taxes delinquent for FY15/16	\$103,957
Taxes delinquent previous years:	
FY13-14	\$5,184
FY14-15	16,429
FY15-16	<u>50,560</u>
Total	\$176,130

Delinquent taxes as of December 31, 2017 \$70,898

Town Clerk

This year we have seen a decrease in the number of documents recorded in our office. We went from 3,132 pages recorded in the Land Records to 2,686 pages. This amounts to \$24,174.00 of revenue for the Town. We processed 51 motor vehicle registration renewals, licensed 582 dogs and sold 149 Fish and Game Licenses which is down from last year. We collected \$195.00 in land posting fees and issued 28 Marriage Licenses; there were five deaths and one home birth to report this year.

Judy has continued linking the indexes of the volumes that were scanned last winter and soon we will have linked all the images that were scanned to their indexes. Now 89 out of 227 volumes of Land Records that reside in the vault are scanned, indexed and microfilmed. To give an idea of the scale of this project, 89 volumes represents only 16 years of recording. We plan on scanning and microfilming more records in the spring of 2018. Our ultimate goal is to have a minimum of 40 years scanned and indexed before we release the documents online. This should be accomplished in 2018.

This year our office continues to face more changes in our Election Law and procedures. You may register to vote or request an absentee ballot on line at: <https://www.olvr.sec.state.vt.us>. Please check the information you have entered making sure all is correct. Any information that is incorrect or half completed can result in not receiving your ballot or being registered to vote. Please do not expect us to catch errors in the information you have submitted. If you have any questions you may contact me and I will help you to the best of my abilities.

The Town Clerk's Office is open Monday through Friday 8:30 am to 4:30 pm. During this time you may come in and register to vote, purchase cards and stickers for the Norwich Transfer Station as well as cards and stickers for the Hartford Landfill, renew your motor vehicle registration, buy Hunting and Fishing licenses, obtain a burn permit or research the records in the vault.

Dog licenses will be available to purchase in January of 2018 and remember the April 1st deadline to register your dog. If you do not already have a rabies certificate on file with us, you will need to get a copy from your veterinarian.

If you have any questions or need help, please do not hesitate to stop in or call and we will do our best to help.

Bonnie J. Munday, Town Clerk (649-1419, ext. 103)
Judy Trussell, Assistant

*Please note that the vital statistics are based on a fiscal year not a calendar year.

Vital Records for 2017

As recorded by the Town Clerk’s Office July 1, 2016 to June 30, 2017

Marriages

Danyluk, Casey Marie. Gibbens, Samuel Philip
Reidt, Nori Frances. Mehta, Shreyas Nikhil
Wilson, Rachel Lauren Logan, Peter Richard
Predmore, Lauren Claesgens, Kevin
Perry, Lilian Shaw. Pioreschi, Brandon Ellis
Banks, Danielle McHugo Mitchell, Robert Francis
Willey, Allison Marie Mahler, Brian Michael
Mooney, Anne Brinley Schoch, Willard Dudley
Farid, Hany Samir. Cooper, Emily Averill
Donaldson, Holly Thatcher Casella, Adam Eric
Stephens, Kathryn Aldrich Pinto, Maximilian Anderson
Sack, Myra Lauren Sherr Goldstein, Matthew Jordan
Paison, Michelle Leah. Zabel, Andrew David
Gray, Hillary Erin Jacobs, William Tucker
Drake, Tyler Gates. Mathé, Paola
Sargent, Katharine Porter Hogan, James Andrew
Barille, Michael Anthony Loveland, Gail Eileen
Colacchio, Nicholas Dominic. Winpenny, Emily Francis
Royce, Kelly Ann Bachiocchi, Jeffrey David
Carpenter, Laura Marie Braasch, William Frederick Jr.
Mongraw, Christopher Dale Dion Brown, Scott David
Crocker, Alison Faye. Allen, Thomas Scofield
Clapp, Gordon Allen Gordon, Elisabeth Wilson
Northern, Alexander. Farrell, Arwen Laura
Carter, Colt Steven Parker, Carrie Irene
Williams, Adrienne Page. Griswold, Sophie Charlotte
Atkinson, Benjamin Joseph Brickman, Rachel Kay
Tassinari, Brittany Amber. Raiche, Eric Thomas

One home birth and five deaths occurred in the Town of Norwich.

Board of Civil Authority and Board of Abatement

Between June 30, 2016, and July 1, 2017, the Board of Civil Authority conducted the usual town-wide voting and heard and decided upon six appeals from the Listers’ evaluations of properties. The board lost one justice of the peace, Paul “Doc” Donohue, who moved out of town, after years of service. His replacement is Frances DeGasta.

The Board of Abatement heard no requests for reductions in taxable property valuations based on unforeseen circumstances.

All in all, it was a relatively quiet year for these boards.

Nancy H. Dean, Chairman

Cemetery Commission

The five-member Cemetery Commission is responsible for the care and upkeep, as well as necessary improvements, of all 11 Norwich cemeteries. This includes the Union Village Cemetery.

In FY17, all seasonal maintenance has been performed, including straightening and repairing stones. This will be an ongoing project as funds are available. This year a portion of the Fairview stone wall was rebuilt along the Beaver Meadow Road.

The financial details of our operations for FY17 are summarized below, based on information provided by the Finance Office and Treasurer:

Revenue:

Appropriation from town of Norwich.....	\$15,000
Woodworth Unitrust.....	4,959
Sale of Cemetery Markers	650
Perpetual Care Fund - Interest	181
Operating Account - Interest	2
Donation	<u>0</u>
Total Revenue	\$20,792

Expenses:

Purchased Services	
Mowing and Trimming	\$ 7,133
Tree Trimming/Removal Costs	0
Fairview Stonewall Repair	27,920
Employee.....	1,097
Repairs and Maintenance	128
Supplies	0
Water.....	192
Postage.....	0
Capital Improvements.....	480
Stone Restoration	595
Sexton Stipend	<u>0</u>
Total Expenses.....	\$37,545

Fred Smith Jr., Chairman (649-1094)

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, and scenic resources. We share our findings with fellow citizens, Town commissions and governing bodies. For the benefit of all Town residents, we:

- Co-sponsored Norwich Bird Week and an Upper Valley Native Pollinators series of presentations and workshops.
- Supported environmental education at the Marion Cross Elementary school.
- Worked with the Milton Frye Nature Area Committee on nature area projects, including a reassessment of the forest composition and structure.
- Continued work with the Prudential Committee and the Connecticut River Watershed Council on riparian invasive plants control and potential Charles Brown Brook dam removal.
- Developed and posted on-line more fact sheets to help residents recognize and control common invasive plant species.

- Implemented plots in New Boston testing the cutting and digging control of Japanese knotweed.
- Published articles in the Norwich Times on open space, trail etiquette, and wildlife habitats.

NorwichConservationCommission@gmail.com

Development Review Board

The Development Review Board (DRB) consists of seven members and three alternate members appointed for three-year terms by the Selectmen. Serving on the Board is a great way to directly influence the future shape of Norwich by implementing our land use regulations. The DRB meets in Tracy Hall on the first and third Thursdays of each month, when applications are before the Board. Hearings are posted and the plans are available for inspection. Hearings are always open to the public.

The DRB has had a busy year with a varied group of applications to consider. Three requests for boundary line adjustments were received. Five preliminary subdivisions were requested and these will come back to the Board for a final decision, often with additional information provided.

Some recent applications included Conditional Use hearings for the Town Public Works Department and the new Police/Fire building. A variance request to permit a reduced setback was approved. A Subdivision request was converted to a Planned Unit Development to accommodate its particular land use configuration. Developments that involve wetlands, shoreline and floodplain uses are always challenging. A recent application on the Connecticut River shoreline combined a landing, access steps and shoreline stabilization. Such applications must meet Federal, State and local regulations.

Applications are heard “on the record.” This is important to understand, since appeal to the Environmental Division of any decision will be based solely on evidence provided to the DRB at the public hearing. Attending DRB meetings and being recorded as an abutter or “interested party” will protect your right to speak at an appeal.

John E. Lawe, Chair (649-1585)

Emergency Management

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. These plans are dynamic documents that require annual review and revisions. Floods, storms, fires, and hazardous materials releases have the highest probability of threatening our community.

Hanover Dispatch is now providing CodeRED emergency communication services to Norwich. This is like 9-1-1 in reverse. For example, if there is a missing child in your part of town, or a severe weather warning, or chemical/gas leaks that may require you to evacuate, your emergency service providers will be able to reach you immediately by telephone (landline, cell phone and TDD/TTY) with information you need. Register at http://hanovernh.org/Pages/HanoverNH_WebDocs/codered.

Vermont Alert, www.vtalert.gov/home.aspx, is the “Vermont All-Hazards Alert and Notification web-based portal.... This website contains critical emergency-related information.... The information posted here will include severe weather warnings, significant highway closures, hazardous materials spills, and many other emergency conditions. 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.”

The Town Manager is, by statute, the Director of Emergency Management. The Fire Chief is the Deputy Director.

Stephen Leinoff, Deputy Emergency Management Director

Finance Department

The Finance Department is responsible for all accounting functions for the Town and all tax collection. Please review the audited financial statements and the proposed budget included in the Town Report for specific information.

The initial billing for school and Town tax for 2016-2017 was \$16,399,501 (\$520,440 more than 2015-2016). Revised tax bills for Current Use changes, BCA and State Board changes, and errors and omissions reduced taxes raised by \$11,107. Additions due to HS-122 changes increased taxes by \$31,971. These changes resulted in the final tax amount raised of \$16,420,366 or a net increase from the initial billing of \$20,865. There was tax abatement in the amount of \$3,329. State payments (credits) were \$1,317,412 for the education tax and \$59,485 for municipal tax. Of the total taxes raised, \$12,708,170 was in support of education and \$3,655,022 in support of the Town. Windsor County taxes are now assessed by a separate tax rate and the amount owed was \$57,174.

Please remember to annually file your HS-122 Homestead Declaration. Late filed homesteads will be assessed an 8% penalty on the education tax, as mandated by an adopted Selectboard policy. Please make sure that you file your Homestead Declaration by April 15, 2018 (no extensions allowed).

Special thanks are owed to Jonathan Bynum for his work for the finance office over the last seven years. He will be missed. We wish him and his family good luck with their relocation.

Roberta Robinson, Finance Director (649-1419, ext. 105)

Fire Department

Recruitment and retention of volunteers is one of the greatest challenges facing the volunteer fire service. We welcomed 4 new members in FY17 and had 3 members move out of the area. Please consider joining the Fire Department. Visit norwichfire.com/recruiting-qa/ for information. We are about 6 members short of an optimum number. The Fire Department responded to 252 incidents in FY17, 16 more than the prior year. Our rating from the Insurance Services Office results in significant savings on fire insurance premiums. You can follow us on twitter @NorwichFD or on Facebook at www.facebook.com/norwichfiredepartment.

Call Types	2016-2017
Structure Fires	15
Vehicle Fires	2
Wildland Fires	7
Other Fires . . . . .	.0
Medical . . . . .	.84
Vehicle Crashes and Rescues . . . . .	.22
Hazardous Conditions no fire . . . . .	.30
Service Calls . . . . .	.27
Good Intent Calls . . . . .	.35
False Alarms . . . . .	.28
Other	<u>0</u>
Total	252

The NFD Members presented their peers with awards for distinguished service at the Department’s annual dinner. Eric Friets and Chris Maeder received the “Jump-Start Award”,

Matt Herbert received the “Behind the Scenes Award”, and Pete Griggs and Sydney Smith were named “Members of the Year”.

In September 2016, Norwich and Hanover firefighters participated in live fire training at a building donated by the Lamperti family on Upper Loveland Rd. In March 2017, multiple area departments participated in a practice burn on Route 5 South at a building owned by Olivia Genereaux.

Current Members

Officers: Chief Stephen Leinoff, Assistant Chief Matt Swett, Captain Asaf Wyszynski, Lieutenants Pete Griggs, Aaron Lamperti, and Pete Schwab.

Firefighter-Emergency Medical Technicians: Linda Cook, Matt Herbert, Mark Nickels, Ebben Whitehair, and Jon Wilkinson.

Firefighters: Michael Ducharme, Alex Hoehn, Steve Foltz, Eric Friets, Chris Lewis, Chris Maeder, Jeff Pearson, and David Yesman.

EMTs: John Kerr and Bonnie Munday.

Support Team (provides food and supplies to emergency responders at incident scenes and the station): Ashley Bennett, Kris Clement, Allora Craig, Annah Dupuis, Cheri Henry, Cheryl Lindberg, Kandy Foltz, Liz Russell, Sydney Smith, Laurie Welch, and Linda Cook, advisor.

Stephen Leinoff, Fire Chief (649-113); sleinoff@norwich.vt.us

Fire Warden

I would like to thank Norwich residents and their agents for making this a safe year.

A written burn permit is required at all times unless the Town has a good blanket of snow on the ground. Pick up your burn permit at the Town Clerk’s office (649-1419, ext. 103) from 8:30 a.m. - 4:30 p.m., Monday through Friday. Permits may also be obtained from the Fire Warden Linda Cook at 603-208-7847 or Assistant Fire Warden Chief Leinoff at 649-1133. When you are ready to light the fire, call Hanover Dispatch at 603-643-2222 and give them your name and locatable address. Also, call Fire Warden Linda Cook at 603-208-7847. Please do not burn if it is windy.

To prevent grass fires, brush piles, and campfires from getting out of control, have adequate water and personnel for the size of the fire. Clear away all brush, grass, and loose material around the burn area. Stay with the fire even if the flames go out, and leave only when the ashes are cold.

Acceptable burn materials are brush, unpainted and untreated wood, grass, and leaves. Do not burn laminate, plywood, particle board or building construction material.

*Linda Cook, Fire Warden
Steve Leinoff, Assistant Fire Warden*

Health Officer

The Town Health Officer and Deputy Health Officer (HOs) are appointed by the Vermont Commissioner of Health on the recommendation of the Selectboard. Their responsibility is to protect public health and to be the local representatives of the State Health Department.

One of the principal responsibilities of the Health Officers is to administer the Vermont Rental Housing Code, which lays out the health and safety standards that a rental unit must

meet. Concerned tenants may call the HO's directly, although many concerns arrive via the Department of Health, the Vermont Tenants Association or Vermont Legal Aid. We can inspect the unit and usually any problems are easily resolved through discussions with the landlord. Further action is seldom required.

Mosquito-transmitted viral diseases remain a serious threat to Vermont residents. These include West Nile and Eastern Equine Encephalitis, along with some recently recognized but rare infections. Zika is unlikely to threaten northern New England. And then there are the tick-borne diseases like Lyme disease to consider. Sensible clothing, liberal use of insect repellent and avoiding long grass and brush where the ticks like to lurk are the best protections.

Remember to get your flu shots, keep polio, measles and tetanus protections up to date and ensure that your animals stay current with Rabies protection.

*John E. Lawe, Norwich Health Officer (649-1585)
Bonnie Munday, Deputy Health Officer (649-1419)*

Land Management Council

The Land Management Council manages the Norwich Fire District land, encompassing 917 acres in six parcels within the Charles Brown drainage. Our mission is to manage this land for forest resources, wildlife habitat and recreation.

David Hubbard, Chair (649-3882), Sandy Haskell, Byron Haynes

Listers

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 Town's Contract Assessor, New England Municipal Consultants (NEMC), reports to and works under the supervision of the Town Manager and works under the general supervision of the Board of Listers for assessing functions. The Listers office is also staffed by a part-time Clerk. The role of NEMC and the Board of Listers is to produce a Grand List that equitably assesses every property in Town as close to fair market value as possible. The Listers have no control over the tax rates.

Property record cards containing assessment data for every property in Town can be viewed and printed from <http://norwich.vt.us/listers/>. However, a more detailed property record card can be viewed and printed at the public access terminal located in the Lister's office or requested via e-mail from assessing-clerk@norwich.vt.us.

2019 Townwide Reappraisal

During FY17, NEMC began another three-year cyclic re-inspection process, designed to culminate in a 2019 Town-wide reappraisal. Property owners are mailed letters requesting that they contact the office to set up a time for NEMC to perform an interior inspection of their property. Although this process may seem repetitive, interior inspections allow verification of data and contribute to a Grand List that is as fair and equitable as possible. NEMC will verify exterior dimensions of all buildings. The Listers thank all Norwich property owners for their cooperation and flexibility.

2018 Homestead Declaration

The Listers would like to remind everyone that if you own and occupy your Vermont residence as your primary dwelling on April 1, 2018, you MUST file your Homestead Declaration, Form HS-122, with the Vermont Department of Taxes on or before April 15, 2018. There are NO EXTENSIONS given for this filing, even if you file for an extension on your income taxes. The penalty for late-filing is 8% of the education tax. This filing may be completed on paper 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 2018 Homestead Declaration filing at the beginning of February.

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) or obtain a printed confirmation of a successful filing from their tax preparer.

General Information

The Listers issued approximately 175 Change of Assessment notices and heard 23 grievances, after which only one grievant made an appeal to the Board of Civil Authority. Lee Michaelides left his residence in Norwich and resigned from his Lister position on June 30, 2017. We thank Lee for his time and commitment to the position of Lister.

Cheryl A. Lindberg (Chair), Dennis Kaufman and Lee Michaelides

2017 Grand List as of 12/14/17

Breakdown of Grand List (number in category)

R-1 Residence with under 6A of Land (809)	\$347,243,400
R-2 Residence with 6A of land or more (491).	337,038,600
MH Mobile Home with or without land (14)	1,956,500
S Seasonal (17)	4,620,900
C Commercial Properties (45)	32,814,000
CA Commercial Apartments (7).	7,041,800
UE Utilities Electric (3)	7,967,800
F Farms (10)	9,663,600
O Other (27).	7,520,600
M Miscellaneous (137)	<u>24,418,100</u>
Total Listed Real Property Value (1560)	\$780,387,600

Comcast (Education Grand List only)(1) 1,264,600

Land Use Appraisal Program (152 parcels, 13,964 enrolled ac)

Exempt Value of Property Enrolled 36,226,000

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
Charlotte Metcalf (alternate energy installation).	10,700

Timothy Brownell & Marjorie Waters (*alternate energy installation*) . . 19,800
 Norah Lake & Christopher Polashenski (*alternate energy installation*). . 5,100

Exemptions by Agreement

Norwich Housing Corporation (*payment made in lieu of property tax*) . 1,469,200

Exemptions by Statute

Veterans (8) (\$10,000 *per disabled Veteran by 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
 Town, Fire District, School, State, Federally Owned Parcels (38) . 20,872,900

Total Municipal Grand List (x100) \$741,565,700
Total Education Grand List (x100) \$745,346,200

Common Level of Appraisal as of 12/26/16 98.29%
 Coefficient of Dispersion as of 12/26/16 7.34%

Norwich Energy Committee (NEC)

The FY17 focus of the NEC once again included home weatherization and solar installations, as well as support for other, larger solar projects.

For the Weatherize Upper Valley campaign, Norwich teamed up with Thetford, Hartford, and Hartland in a new approach organized by Vital Communities. Four vetted contractors provided Town residents with weatherization quotes without first doing the usual \$400 home energy audit. Publicity included a display at the library, snow men around town, an open house, an information table at Town Meeting, and outreach at the transfer station. 15 Norwich homeowners committed to energy improvements through this 6-month campaign, which compares well to the average of 13.5 over 12 months (2013-15).

Through the Committee’s 5th Solarize campaign, again with Norwich Solar Technologies and Solaflect Energy, 55 additional households chose solar electricity through 2016.

In other activities, installation of the public electric vehicle charging station was completed, with a celebration and EV “show and tell” in December 2016. With support from the NEC, Norwich Fire District voters approved a proposal for a solar array on Fire District land off Route 5 North; project permits and design are now underway. The NEC supported planning for a solar project on land owned by Twin Pines Housing Trust to benefit residents of Starlake Village. The NEC tripled its Town budget with two grants: \$1,000 from New England Grassroots Environmental Fund (for banners and a projector) and \$1,000 from the Norwich Women’s Club (for LED bulbs). The NEC encouraged the Selectboard, the Planning Commission, and Two Rivers-Ottawaquechee Regional Commission to designate a local parcel as a preferred site for a solar project. Well-sited solar projects in Town will help Norwich contribute its proportionate share to Vermont’s clean energy goals.

The NEC meets regularly on the fourth Tuesday of every month, at 7 pm at Tracy Hall. For more information, contact Linda Gray.

Linda Gray, Chair (649-2032, linda.c.gray@gmail.com)

Norwich Historic Preservation Commission (NHPC)

NHPC, established by the Selectboard in 2010, advises the Town on historic preservation issues and carries out public education projects. As one of 14 Certified Local Governments (CLG) in Vermont, NHPC is eligible to apply for CLG matching grants. NHPC is supported by the Town's Director of Planning and works in partnership with the Norwich Historical Society (NHS).

NHPC continues to carry out the recommendations from the Windshield Survey of all structures in Norwich, presented at a community meeting on February 8, 2016. Pursuant to those recommendations, NHPC has now completed nominations to the National Register of Historic Places (N/R) for a Mid-Century Modern (MCM) District and for a Goodrich 4 Corners agricultural district. The research for each began with a meeting with the owners of the properties in the proposed districts. The MCM nomination provided key research to assist NHS in doing a major exhibit, walking tour, and lecture.

Continuing with recommendations in the Windshield Survey, NHPC, in consultation with property owners, applied for and received CLG grants for: (i) Maple Hill Farm listing on N/R \$3,800 grant plus \$2,533 in donated services, (ii) Brigham Hill N/R district \$5,000 grant plus \$3,333 in donated services, and (iii) Pompanoosuc & Pattersonville Archeological Resources Assessment, including analysis of Pre-Settlement Activity, \$6,000 grant plus \$4,000 in donated services. RFPs were issued, consultants selected, and contracts are now being finalized.

NHPC continues printing and distribution of the Norwich Historic Walking Tour brochure, with more than 20,000 distributed to date. We also hosted a reception at NHS for the Board of the Preservation Trust at Vermont. Peter Brink gave a presentation on the work of NHPC at the Vermont Downtown/Historic Preservation Conference in June.

Peter Brink, Vice-Chair (649-7029)

Planning Commission

The Planning Commission is responsible for drafting a Town Plan that includes an historical perspective on the Town, a discussion of current conditions, and a vision for the future. In addition to this narrative, Town data, and maps, the Town Plan includes goals, objectives, and proposed courses of action. The role of the Planning Commission in implementing the Town Plan is to draft supporting land use regulations for zoning, subdivision, flood hazard, and development. The Commission also supports non-regulatory implementation initiatives related to the goals and vision of the Town Plan such as conservation, agriculture, natural resource protection, energy, programs to support the Historic Preservation Commission to inventory buildings and sites of historic and archeological value, and other long-standing initiatives.

The Commission was charged with updating the 2011 Town Plan, and completed a draft in November 2017, when the document was forwarded to the Selectboard for input and adoption. In the process of updating the Plan, the Commission considered a wealth of public comments submitted in a variety of forums, as well as input from the Two Rivers-Ottawaquechee Regional Commission (TRORC) and changes in state law.

A proposal to modify the zoning in the Route 5 South area, as studied and recommended by the 2011 Town Plan, previous public input and studies, and the 2015 Route 5 South/River Road Study, was tabled. The Planning Commission, in conjunction with the Affordable Housing Committee, is seeking additional feedback through a variety of Town forums to address the diversity of available housing in Norwich, and will propose new strategies in future.

The Commission has seven members appointed by the Selectboard to four-year staggered terms. Meetings are on the second and fourth Thursday of each month at 7 pm, and are open

to the public. Agendas, minutes, regulations, the Town Plan, and other documents are available on the Town website under Planning Commission and Affordable Housing.

Jeff Goodrich, Chair

Planning Department

The Planning Department, staffed by the Director of Planning and the Planning Assistant, is responsible for administration and enforcement of the Zoning and Subdivision Regulations, advising landowners and their representatives on matters relating to Town and State development regulations, assisting in the preparation of permit and hearing applications, and providing staff support to the Development Review Board, Planning Commission, Historic Preservation Commission and Affordable Housing Subcommittee. The department provides research and technical support to the Planning Commission in preparing the Town Plan and land use regulations and to the Historic Preservation Commission for grant administration, and maintains the Norwich Geographic Information System (GIS), the E911 Locatable Address System, and the Tracy Hall server network.

Permits were issued this year for five single-family homes, three more than last year. Permits for building additions and accessory structures were down this year, creating a dip in the number of yearly permits taken out when compared to the past five years. Four approved subdivision applications resulted in four new lots.

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

Phil Dechert, Director of Planning (649-1419, ext. 4)

Pam Mullen, Planning Assistant

FY 2016-17 Zoning Permits

New Home	5
Building Addition	14
Accessory Dwelling	0
Accessory Structure	10
Home Occupation	0
Replacements Bldg./Home	2
Agricultural Review	1
Apartment	1

Development Review Board

Subdivisions - Final Plan Review	4
Conditional Use Review	3
Boundary Line Adjustment	4
Site Plan Review	0
Development Envelope	0
Variance	0
Appeal	0

Police Department

The Norwich Police Department is here to ensure the quality of life in Norwich, delivering the highest quality of law enforcement services and ensuring the safety of all residents, businesses, and visitors to our community. Our Department’s mission and values mirror those of the vibrant and diverse community we are entrusted to serve. It is an honor to lead an organization of respected, professional and innovative employees, who are committed to

providing exceptional service to the residents and guests of Norwich.

In July 2017 Officer Michael Scruggs resigned from the Norwich Police Department to take a patrol officer's position in his home town of Thetford. In October 2017 our long-time crossing guard Fred White retired. Both Officer Scruggs and Crossing Guard White will be missed and leave behind some big shoes to fill.

It's hard to believe 2017 is over. We have been working very hard to keep all Norwich residents safe, to increase transparency and improve the quality of our policing methods. At the end of the day, the Norwich Police Department is accountable to you. If there is anything we can do to make life better in Town, I want to hear about it! My office phone number is 649-1460 or I can be reached at Doug.Robinson@Vermont.Gov. I want to again thank the citizens of Norwich for their support over the past year and look forward to the coming years. The men and women at Norwich Police Department are committed not just to putting criminals behind bars, but to also improve the quality of life for all of our residents. I see this commitment every day and, as always, I am proud to be able to call myself the Chief of Police for the Town of Norwich.

*Douglas A. Robinson, Chief Of Police; Officer Francis Schippert;
Officer Anna Ingraham; Part-Time Officer Mike Scruggs; Judith Powell, Administrative Assistant;
Norman Campbell, Crossing Guard; Demo Sofronos, Crossing Guard; Ben Trussell, Custodian*

Police Department Statistics FY17

911 Hang Ups	31	Juvenile Problem/Runaway.	7
Abandoned Vehicle	1	Larceny/Theft.	20
Accidents	62	Leaving Scene of Accident	0
Agency Assistance	128	Littering	1
Alarm	74	Lost /Found/Recovered Property.	17
Alcohol Offense/Intoxication	2	Missing Person	0
Animal Problem/Bite	112	Motorist Assist./Complaint	78
Arrest on Warrant	2	Noise Disturbance	4
Assault.	2	Parking Problem	9
Attempted Suicide/Mental Health	4	Phone Problem	4
Background Investigation	8	Property Check	82
Bad Check	3	Public Speaking.	3
Burglary.	9	Residence/Vehicle Lockout	26
Citizen Assistance	86	Robbery.	1
Citizen Dispute	17	Sex Offense/Offender Registry.	2
Condition of Release Violation	0	Stalking.	1
Court Appearance.	19	Stolen Vehicle/OOC	0
Dead Body.	0	Suspicious.	107
Directed Patrol.	10	Threatening / Harassment	1
Disorderly Conduct.	2	Training	10
Domestic Abuse Order	4	Traffic Citations	274
Driving License Suspended	1	Traffic Hazard	55
Drugs.	1	Traffic Warnings(written)	368
DUI.	5	Trespassing	24
Family Disturbance/Fight	15	Unsecure Premises	1
Fireworks.	1	Utility Problem.	7
Fish and Game Offense.	1	Vandalism.	6
Foot Patrol/Business Checks.	292	Vehicle Serial # Inspection	75
Fraud	15	Welfare Check	31
		TOTAL.	2449

**A total of 328 property checks were conducted on 82 days with an average of four per day.*

Public Works Department

The Norwich Department of Public Works/Highway Division (DPW) is responsible for the maintenance of our Town highways, bridges, sidewalks, and municipal parking areas. We also provide significant support to other Town Departments, including the maintenance of all the Town's vehicles and equipment. We strive to accomplish these duties with the safety and convenience of the traveling public as a top priority while maintaining good rapport with our fellow citizens.

During the summer of 2016 repairs were made to Bridge #42 on Turnpike Road and Bridge #48 on Bragg Hill with funding from a 2015 VT AOT Structures Grant. Bridge #32 on Turnpike Road was repaired during the summer of 2017. Two of the alternate FEMA projects from Tropical Storm Irene have been completed: the purchase of a new bucket loader and the restoration of the pool dam area. The third project, the renovations to the Public Works facility, is ongoing.

The winter of 2016-2017 ended up being a more typical winter compared to the record-setting mild winter of the previous year. The following are the statistics for winter road maintenance:

- Callouts: 33 times
- Plowing: 29 times
- Treating the pavement: 50 times
- Sanding: 43 times
- Sidewalks: 38 times
- Snow removal: 7 times.

Public Works' normal work schedule was dramatically interrupted starting on July 1, 2017. The significant flash flood event that occurred on that date caused major damage to many of our Town highways. Emergency repairs of this damage took up most of the staff time of DPW employees during the month of July. After the initial emergency repairs were done by DPW and local contractors, several large projects went out to bid following the formal disaster declaration, making the repairs eligible for FEMA funding. Work on these large projects is still ongoing. Extreme weather events such as this flash flood seem to be occurring more frequently, making our work more challenging.

The Buildings and Grounds (B&G) division of Public Works is responsible for the maintenance of all Town buildings, properties, and recreation areas. The B&G technician and custodian collaborate on repair projects and the ongoing maintenance of Tracy Hall throughout the year. The gym continues to be a valuable resource for residents as well as those who schedule events at Tracy Hall. The B&G custodian is responsible for readying the building for all public events that are held there.

B&G is kept very busy during summer months, making sure that all of the playing fields are maintained and ready for the many scheduled sports events. Two B&G employees attended the 2017 VT/NH Maintenance Workshop on May 31, 2017 at the CCBA Witherall Recreation Center in Lebanon, NH, sponsored by the New England Sports Turf Managers Association and the VT and NH Recreation and Parks Associations.

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

*Andy Hodgdon, Public Works Director (649-2209, ahodgdon@norwich.vt.us)
Public Works Staff: Neal Rich, Ben Trussell, Gary Durkee, Albert Lewellyn,
Michael Koloski, Colton Grant and Adam Moore*

Recreation Department

The Norwich Recreation Department consists of the Recreation Council who advises and guides the Recreation Director, all overseen by the Norwich Town Manager. Our mission is to offer a variety of recreational activities to Norwich area residents of all ages. The majority of our youth programs offered are for kindergarten through sixth grade students. In all of our youth sports we stress fun, first and foremost, but also maximum participation and individual skill development. The goal of our youth offerings is to inspire a lifetime love of activity in an atmosphere of mutual player respect and support. We organize and run a number of free community events annually to help foster and maintain spirit within the Town of Norwich. We oversee the recreation facilities in Town. Throughout the year we offer over one hundred varied program sessions; some seasonal, others ongoing.

We are incredibly fortunate to have dedicated, community-minded volunteers serving as Coaches and as members of the Recreation Council, and to have many individuals as well as local businesses and organizations willing to help improve our facilities and sponsor the events we run. Their contributions, support, time and involvement are truly appreciated. The scoreboard in the Marion Cross School Gym finally breathed its last breath after 35 years and The Norwich Lions Club generously stepped up and offered to donate a beautiful new one to the community. Jack and Terry Lyons kindly offered to provide new dog bag stations at our Recreation areas, which is appreciated by not only dog walkers but everyone who uses our fields and recreation paths. We would also like to thank the Norwich Women's Club for awarding a significant grant to help us finance the re-surfacing of our Town tennis courts and re-painting, in pretty Norwich Recreation/U.S. Open blue. The Hosers maintain the skating rink on the Green and 'The Terrific Tracking Troop' keep the cross-country ski trail groomed at Huntley Meadow - all as dedicated volunteers. The Norwich Fire District and Department also contribute to help make the rink materialize, making these endeavors true community-supported efforts.

Our exceptional Buildings and Grounds crew does an outstanding job caring for and improving all of our Town recreational areas, and we appreciate their continual work keeping our facilities in top shape for the community. An amazing new bike trail, Gnarvana, was built around Huntley Meadow exclusively through monumental donations of time, labor, materials and machinery. Special thanks go out to Gered Dunne, Kristin & Jay Fauci and Graham Webster / Webster & Donovan Excavating without whom it would not have happened. The Upper Valley Mountain Biking Association and the Norwich Trails Committee were also instrumental in helping us bring the project to fruition through their donations of funds, labor and materials. We'd like to also thank the 'Norwich Women's Club' for providing a large grant for this project, and all the volunteers who donated their time and labor. Please plan to try it out this spring and join in on the fun and excitement it has provided patrons so far.

We thank retiring members, Laura Duncan and Rebecca Matteo for their involvement, time and incredible contributions to improving the Recreation Department's offerings, facilities and vision. The Recreation Department is continually in need of more volunteers. Stop by the Recreation office, upstairs in Tracy Hall or call the number listed below if you would like to get involved.

Please check the Recreation Department portion of our Town website for the latest programs, schedules and events @ www.norwich.vt.us/Departments/Recreation, or if you would prefer to speak to someone directly, please call Jill for more in-depth information. Suggestions for improvement are always welcomed.

Recreation Council: Jill Collins, President; Ryan Gardner, Vice- President; Amy Tuller, Secretary; Chris Clapp, Gered Dunne, Kristin Fauci, John Girard, Rob Johnson, Bill Tine and Page Tompkins.

Jill Kearney Niles, Director (649-1419, ext.5; recreation@norwich.vt.us)

Transfer Station/Recycling Center

The Transfer Station/Recycling Center is under the direction of the Public Works Director. William Sanborn is the Lead Attendant.

The objectives of the Transfer Station/Recycling Center are to:

- Provide a means of disposing of solid waste, including recycling, in the most efficient and cost effective manner.
- Encourage recycling of as many materials as possible in order to decrease the percentage of materials being disposed of at the landfill, this reducing our carbon footprint.
- Dispose of waste at a minimum cost within industry guidelines.
- Ensure waste management practices are in compliance with local, state, and federal regulations.

A new compactor for Zero Sort Recycling was installed at the Transfer Station in June of 2017. Recycling rates at our facility ranged between 50% and 60% of all materials collected each month during the year.

With the passage of Act 148, the Universal Recycling Law, the State of Vermont has taken further steps in reducing the amount of material that ends up in the landfill. Our facility implemented the next phase of Act 148, food waste collection, starting on July 1, 2017. This quickly gained momentum and we are now collecting approximately four totes per week, which totals approximately 200 gallons. We also started accepting construction and demolition waste for recycling as outlined in Vermont's Act 175.

For more information about our facility, please visit the Town website at www.norwich.vt.us under Public Works.

Andy Hodgdon, Public Works Director (649-2209)

William Sanborn, Lead Attendant (649-1192)

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.

During the Town's fiscal year, the Trustees invest cemetery monies not currently in use to maximize earnings for these funds. The Trustees meet regularly to monitor the funds. A decision was made to support area banks with investments in accordance with the Vermont Statutes, typically requesting investment rates at a minimum of three different banks in order to determine the best investment offer. 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.

John Currier, Ann Harvey and Cheryl A. Lindberg, Trustees

*View from Hilltop Farm.
Photo by Chad Finer.*



The 19 Days of Norwich (and Beyond) Raises \$206,385 plus for The Haven!

In 2013, a customer visited Dan and Whit's to buy groceries for The Haven, explaining that their Food Shelf was nearly bare. Dan Fraser matched that shopper's generosity. This sparked an idea: Dan and Whit's could donate 1% of sales for the first 19 days of December to The Haven. Dan started challenging businesses and individuals to join in this project, and in 2013 over \$26,000 was raised for The Haven. This effort has extended beyond Norwich and inspired innovative ideas to increase the fun and satisfaction of giving. Each year the total has increased. This year, 134 businesses and individuals participated in the program, and The Byrne Foundation offered matching funds up to \$125,000. At press-time the total donation for December 2017 was \$206,385!

A full list of participants is displayed at Dan and Whit's.



*The Norwich Fair.
Photo by Chad Finer.*

Part III

Other Agencies &
Organizations

Advance Transit

This year's report reads much like the 2016 report. Despite continued low gas prices, and for the sixth year in a row, Advance Transit (AT) ridership has increased in Norwich, though ridership throughout the AT system was just slightly behind the record set in FY16. For the twelve months ending June 30, 2017, total ridership, which includes fixed routes (blue, brown, green, orange, red), shuttles, and ADA paratransit, was 896,201. On the fixed routes 12,411 were boarded in Norwich, out of a total 590,105. 115 trips were boarded in Norwich on AT's ACCESS ADA service, out of a total of 10,740. 295,356 trips were taken on shuttles in downtown Hanover and near DHMC.

Last year we introduced a new smart phone application or "App." The app can be downloaded for free for either iOS (iPhone) or android. Visit the application store for your platform and search "advancetransit." The app was developed by Dartmouth's Thayer School of Engineering and provides real time bus arrival information and interactive maps that show locations of bus stops and scheduled departures.

Do you need help navigating the AT bus system? We offer travel training services to groups or individuals free of charge. Let us know if we can help you learn how to ride and travel independently. If you have a disability that prevents you from being able to use fixed route service, you may qualify for AT's ACCESS service, which is a curb-to-curb reservations-based service provided within $\frac{3}{4}$ of a mile of the fixed routes. Visit our website or contact our office for more information.

About AT: Advance Transit is a bi-state regional nonprofit public transportation system headquartered in Wilder. Our mission: "To assure the continued livability and accessibility of Upper Valley communities by providing safe, effective and friendly public transportation services." Our vision: "Moving the Upper Valley Forward."

Services include FREE regularly scheduled fixed route bus service, ADA Complementary Paratransit service, park-and-ride shuttles. Visit our website at www.advancetransit.com or call 295-1824 8-4:30 Monday to Friday with service questions. Be sure to visit the "Where's My Bus" page to see real time bus arrival information. Don't have internet access? Printed schedules are available from Advance Transit and at Tracy Hall. Thank you for your continued support, and thanks for riding Advance Transit!

Van Chesnut, Executive Director

Aging in Place in Norwich

Aging in Place in Norwich (AIPN) continues its regular programming for Norwich residents to continue to "Age in Place" at home. On the monthly volunteer Saturdays, Norwich residents help with chores such as raking and gutter cleaning in the fall and some snow shoveling and changing difficult-to-reach light bulbs in the winter, when we also introduced newer and brighter light bulbs that use less electricity. Come Spring, we help clean up small gardens and get porch furniture out to the patio and in the summer, we weed gardens and help with other indoor chores. There is always something to do!

Many of our recipients have also asked to go out for lunch with a volunteer. This has proved very popular as social connections can be as important as help with physical chores. Bob Pitiger coordinates the rides program, which often involves medical appointments.

AIPN has also offered yearly lectures/panels on health issues involving aging, open to the whole Upper Valley. Last May, in memory of the prominent Norwich resident, Dennis McCullough, MD, we sponsored a panel on "Healing the Body, Healing the Soul: Exploring the Spiritual Dimensions of Health Care." This was led by: Rev. Frank Macht, Director of Chaplaincy at DHMC, Dr. Joseph O'Donnell, MD, of the Geisel School of Medicine and Elizabeth McGrath, DNP, APRN in Oncology at DHMC. These three participants shared their own ex-

periences and feelings in this area, making a special connection with the audience of over 75 people. Laurie Harding, MS, RN, was instrumental in putting this panel together and Pamela Harrison, Dennis' wife and published poet, gave a reading of one of her works to introduce the evening. Another program for Spring, 2018 is in the planning stage.

AIPN has benefitted from its contacts in other towns, particularly Lyme, NH and Thetford, and we share information about our efforts. And we thank our volunteers who give many hours of their time to help others. As always, AIPN is funded by individuals, charitable groups and local businesses and not from Town funds.

*Charlie Buell, President; Judy Pond, Volunteer Coordinator;
John Lawe, Treasurer; Jean Lawe, Secretary*

Child Care Center in Norwich

The Child Care Center in Norwich is a nonprofit organization founded in May 1971 for the purpose of providing high quality, affordable, childcare services for families of the Upper Valley. In 2009 the program expanded to provide after school care for Norwich children. The Child Care Center is a social service agency as described in 24 V.S.A. § 2691.

The center provides childcare to 60 children ages six weeks through six years and 28 after school children in grades kindergarten through sixth. The center has been accredited by The National Association for the Education of Young Children since 1996. The center also offers inclusive programming for children with special needs who are referred by local school districts and partners with the Norwich School to provide 10 hours/week of public preschool. Tuition for preschoolers is on a sliding scale based on family income; need based scholarships are also available. Tuition subsidies are available through the state of Vermont for low-income families. The center receives funding from the United Way. Last year, the center served 71 children from the town of Norwich. Five Norwich children were awarded partial scholarships totaling \$10,050. The center awarded \$18,520 in scholarships in total. 68% of Norwich families receive discounted tuition because of the organization's sliding fee scale.

The staff and board are committed to a center rich in diversity of families and children, both culturally and economically. The strength and quality of our program is derived from the broad experiences of our families and staff.

Allison Colburn, Executive Director (649-1403)

Connecticut River Joint Commissions Upper Valley Subcommittee

The Upper Valley Subcommittee of the Connecticut River Joint Commissions consists of appointed volunteers from the Vermont towns of Hartford, Norwich, Thetford, Fairlee, and Bradford, and the New Hampshire towns of Lebanon, Hanover, Lyme, Orford, and Piermont. We meet every two months to discuss and act on river-related issues.

The Subcommittee reviewed and commented on a wide range of regulatory applications, including river shoreline stabilization, wetlands activity, bridges over tributaries, stormwater management, wastewater projects, and private waterfront structures.

We actively participated in the Wilder Dam federal re-licensing process, by submitting a detailed analysis of the Preliminary Licensing Proposal (PLP), and continuing comments on Erosion Studies #2 and #3. In response to our comments and those of others, these studies are currently being revised to include more data on river velocities and erosive soils. We continue to assert that the fluctuations in the river levels by the normal and storm operations of Wilder Dam are exacerbating erosion of the riverbank.

The Upper Valley Subcommittee held a joint meeting with the Mascoma River Local Advisory Committee to discuss restoration of eroding banks by the K-Mart Plaza in Lebanon.

We will continue our coordination with other river conservation and planning organizations, such as the Connecticut River Conservancy, the New Hampshire Rivers Council, the Connecticut River Paddlers, the White River Partnership, the Two Rivers-Ottawaquechee Regional Commission, and the Upper Valley Lake Sunapee Regional Planning Commission.

For more information or to become involved in the work of the Subcommittee, please contact Chairman Jim Kennedy (james.kennedy@valley.net).

ECFiber (East Central Vermont Telecommunications District)

Norwich is a member of ECFiber, Vermont’s first Communications Union District. ECFiber is owned by its 24 member municipalities, but under Vermont law the District’s operations, capital expenditures, etc., cannot be subsidized from local taxes.

In April 2017 the District completed a \$14.5 million offering of Series 2017A Bonds to refinance remaining original debt, cover 2017 capital expenditures, and complete the design and make ready (pole preparation) for 250 miles of further construction in 2018. As of December 31, 2017, 529 miles of fiber-optic network had been built and “lit” in parts of 21 member towns, serving 2,282 customers including approximately 305 in Norwich. ECFiber plans to continue to raise capital through the municipal bond market in 2018, 2019, and 2020, and to complete 1,400 miles of network covering all underserved locations in its 24 towns by 2020.

ECFiber is pleased to offer:

- **Reliable high Internet speeds**, which are symmetrical (the same in each direction) and are not “up to” (that is, ECFiber strives to actually provide the speeds for which its customers are paying at all times).
- **Simple, stable pricing with no contracts, fine print, or data caps.** Continuing its practice of raising speeds but not prices, in 2017 ECFiber announced that its tiers of service would now be 17, 40, 200, and 700 Mbps.
- **Local and personable customer service.** During business hours, phones are answered by an employee without an automated queue.
- **Local ownership and control:** Governing Board members appointed by their Selectboards advocate for their towns’ concerns and meet monthly to set District policy.
- **Community services.** For example, ECFiber provides its highest level of service to over 25 community anchor institutions (including Norwich Public Library) for its lowest monthly fee.

For additional information, visit the website, email or call the office, or contact Norwich’s delegates to the ECFiber Governing Board: Irv Thomae (chair@ecfiber.net) 649-5617; Rob Gere (rgere@mac.com) 280-5192.

Website: www.ECFiber.net | Office: (802) 763-2262 | Email: support@ecfiber.net

The Family Place

As one of 15 Parent Child Centers in Vermont, The Family Place operates a variety of programs designed to promote strong, resilient families and nurturing, high quality early experiences for children. Our staff includes early childhood educators, child development specialists, a nurse, a licensed clinical mental health counselor, home visitors and case managers. We offer meaningful, timely support in families’ homes, at our center, or in other settings where families are comfortable.

Families come through our doors for many different reasons. Sometimes, it’s to make connections with other families through playgroups or events. Often, it’s for assistance in finding or paying for child care. Sometimes, it’s because someone recognizes that a child is behind

in meeting developmental milestones or has special medical needs. Other parents engage with us for support in meeting education or employment goals, or to enhance their parenting skills. We help families to identify all the potential areas for support and connect them with the resources that are most appropriate for their circumstances and goals. We partner with local agencies and providers, working together to create a more effective fabric of support for families.

The Family Place served more than 40 children (and their families) from Norwich last year, through both on-site and home-based services. We could not do this vital work without the support of the Norwich community and our community partners. We have seen the challenges facing families become increasingly complex. We are keenly aware of the importance of the early childhood years and the challenges to healthy outcomes for the children in our community, including the growing epidemic of opioid dependence. The Family Place provides a family-friendly campus and experienced staff to welcome and assist adults and children alike.

We invite you to review the work and outcomes highlighted in our 2016-2017 Annual Report, which can be found on our website. For more information, please view our website at www.FamilyPlaceVT.org or call 649-3268. Thank you for your support!

Nancy Bloomfield, Executive Director

Good Beginnings

Good Beginnings of the Upper Valley's mission is to serve local families with new babies by providing hands-on support, education and community outreach. Good Beginnings provides both an In-Home Volunteer Visitor Program, and an Education/Support Program to families of babies six months and under, including adoptive and foster families. An In-Home Volunteer visits a family for 23 hours/week for approximately 12 weeks, to provide respite, community connection and support. In FY17, Good Beginnings provided Education/Support to 126 families, with 42 families receiving emergency assistance of diapers, formula, gas cards for doctor's appointments and other necessary baby items, such as clothing and car seats. Our programs are simple, yet powerful, and unduplicated. Good Beginnings is in its thirtieth year of service to families with new babies and the programs continue to thrive.

This year, Good Beginnings served over 267 families, including 462 children and 493 adults through both the In-Home Volunteer Visitor Program, and the Education/Support Program. In-Home Volunteer Visitors served 146 families, with an average of 27 hours of visits by their volunteer. These services were provided by 104 devoted and caring volunteers, as well as three part-time staff.

In the town of Norwich, between July 1, 2016 and June 30, 2017, Good Beginnings served 7 families, with 5 families receiving In-Home Volunteer Visitors, for a total of 70 hours. Additional families received emergency assistance of diapers, clothes and baby items. For more information, contact Karen Morton at the Good Beginnings' office: 6032989524 or at kmorton@gbuv.org.

Greater Upper Valley Solid Waste Management District

The Greater Upper Valley Solid Waste Management District (GUVSWMD) is composed of 10 Upper Valley towns. Established in 1992, it provides an integrated system for waste management for both solid waste and unregulated hazardous waste through recycling and reuse programs, food diversion and composting. The District also provides special collection events for bulky waste, household hazardous waste, paint, electronics, tires, and fluorescent bulbs. In addition, GUVSWMD offers technical assistance, outreach, and education programs to area residents, businesses, schools, and municipalities.

Direct services provided by GUVSWMD to Norwich and District residents in fiscal year 2017:

- Events were held in Thetford, Sharon, Strafford, Bridgewater, Woodstock, and Hartford where we collected 19.2 tons of tires; 1.38 tons of scrap metal; 12 tons of electronics; 12.6 tons of “big” trash/construction & demolition debris; and thousands of fluorescent bulbs and batteries.
- 399 GUV residents (37 from Norwich) participated in household hazardous waste events held in Woodstock in September 2016 and Hartford in June 2017.
- 8.1 tons of hazardous material were collected, including 651 gallons of paint.
- 31 residents attended our backyard composting workshop at the Norwich Public Library on July 19th. We sold 26 Soil Saver Composters and 14 Sure-Close food scrap pails.
- District staff worked with Bill Sanborn to set up a new fluorescent bulb pack and ship system, as well as continuing to pack and ship thousands of batteries for recycling.

In FY17, Neil Fulton and Brion McMullan were Norwich’s representatives to the GUVSWMD Board of Supervisors. We thank them for their ongoing service and support of our work.

Tips to remember:

- The next household hazardous waste (HHW) collection will be Saturday, June 2, 2018 at the Hartford Recycling Center. Stay tuned for other 2018 HHW dates and locations.
- Recycle paint, fluorescent and LED bulbs, and all batteries (except vehicle/lawn mower) at the transfer station. Visit www.paintcare.org or www.call2recycle.org/vermont/ for more info.
- Food scraps will be banned from residential trash as of July 1, 2020.

The District’s annual “Green Guide” will be available at Town Meeting and then at the Town Clerk’s office or on the GUVSWMD website. Contact GUVSWMD at 802-674-4474; hgillett@swcrpc.org; or at www.guvswd.org.

Ham Gillett, Program/Outreach Coordinator

Headrest, Inc.

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. We offer programs in three areas: Crisis Hotline (24/7), Outpatient Counseling and Transitional Living 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 are able to use land-line numbers to identify the 649- number as a Norwich resident but, with widespread use of cell phones, the caller’s number does not always give an accurate location. This may help explain why, of the 8,162 calls to the Hotline in 2016-17, only 2 are recorded as Norwich residents.

Headrest Services (all communities)	7-1-16 to 6-30-17
Hotline:	
Calls to Headrest’s Hotline (24/7 phone line).	8,162
Outpatient Counseling:	
Individuals participating in drug/alcohol counseling	139
Transitional Living Program:	
Individuals in residential treatment (up to 90 days)	44

The generous funding of \$2,500 from the town of Norwich helps create a safety net for people who are in need of Headrest's services. There is an increasing demand for services related to assistance with recovery from substance abuse disorder. For more information about Headrest's services, call (603) 448-4400. We will be here to answer the call anytime day or night.

Cameron J. Ford, Executive Director, Headrest

Montshire Museum of Science

The Montshire Museum of Science is a nonprofit, community-based institution serving Norwich and the surrounding communities since 1976. On April 22, 2017, the Museum celebrated a Day for Science, welcoming almost 1,500 people from the community who attended for free that day.

More than 240 Norwich households are members of the Museum and eight members of the Montshire Board of Trustees reside in Norwich. Many other Norwich residents and their guests are regular visitors. The Montshire offers several benefits exclusively to Norwich residents including free Museum admission for school groups visiting from Marion Cross School and for groups visiting from the Child Care Center in Norwich. Montshire Summer Camp scholarships are offered to Norwich students through a partnership with the Marion Cross School. The Montshire also serves as an official emergency evacuation site for the Marion Cross School and for the Child Care Center in Norwich.

The Montshire serves families in Norwich and throughout the region who are disadvantaged economically. In all, 3,328 Museum visits were subsidized by the Museum through complimentary admission passes provided by the Montshire and issued by Upper Valley Social Service agencies. Ten Norwich households are members of Montshire's Warm Welcome program, which offers greatly reduced membership rates for low-income individuals and families in New Hampshire and Vermont. Other Norwich residents were able to visit the Museum using the Warm Welcome program's reduced rates.

The Norwich Business Council, Norwich Energy Committee, and the Norwich Fire Department, as well as other nonprofit and community organizations serving Norwich residents benefit from free use of Montshire's Porter Community Room. The Norwich Fire Department also uses the facility as a training site.

During the year, 173,446 people visited the Museum, including almost 17,000 students. The Montshire also served an additional 6,000 people through outreach programs. The Montshire is one of the most popular attractions and educational resources in northern New England. It is recognized widely as one of the best science centers in the nation, drawing tourists from around the country to Norwich. We are pleased and proud to be a part of the Norwich community.

Marcos Stafne, Executive Director

Norwich Historical Society & Community Center

This year we have been "Mad for Mid-Century Modern" as the Norwich Historical Society (NHS), in coordination with the Norwich Historic Preservation Commission, developed an exhibit and programs featuring Norwich artists and architects from that era.

Our Board has developed a new mission as part of strategic planning: The Norwich Historical Society seeks to foster a greater sense of place and community by preserving and sharing its collections and stories from the past. We seek to foster a sense of place with residents of all ages. With support from the Lions Club we offered education programs to 1st, 2nd, 3rd, 4th, 6th, and 7th grade students. Children learned about the roles of community helpers, took

part in the Sheep-to-Shawl program, and curated an agricultural exhibit based on the diaries of Paul Metcalf as part of their 6th grade community service.

We have been preserving and sharing our collections through a digitization initiative this summer, hiring Norwich student Kevin Hybels to scan our street photographs. Kevin also published a series filled with historical insights about the photos. We plan to continue digitizing the collection.

We are open free of charge, on Wednesdays and Thursdays from 11 am to 3 pm, and Saturdays from 10 am to noon in the summer months. NHS welcomed over 1,500 visitors from Norwich and all over the country who attended our programs and exhibits. Many community groups used the Lewis House for functions, bringing the number who came through NHS to over 3,000. Thank you, Norwich for helping with school programs, conducting walking tours, and running our House and Garden Tour and Antiques Show fund-raisers! We are your door to Norwich history.

Sarah Rooker, Director (649-0124)

Norwich Lions Club

The Norwich Lions Club (www.norwichlionsclub.org) is a group of men and women best known for running the Norwich Fair each July on the Town green. We meet from September to June on the first and third Tuesdays of the month at 6:30 at the Norwich Library. Our local service mission includes community needs, youth, vision, hunger, the environment, pediatric cancer and diabetes. Our membership has been growing, but we always welcome new members. Drop in at a meeting to get acquainted, contact a member or write us at PO Box 854.

To celebrate the 100th anniversary of the founding of Lions Club International, the Norwich Lions:

- Co-sponsored a project that transforms a pediatric cancer treatment room at Dartmouth Hitchcock Medical Center into a welcoming location for young cancer patients.
- Purchased a new basketball scoreboard for the Marion Cross School.
- Donated a flagpole for the new Fire/Police department complex.
- Purchased educational signs identifying the names and types of trees planted on the green and around the Marion Cross School.

As part of our regular activities, we also:

- Conducted free vision screenings for hundreds of children at five Upper Valley schools and screened adults at a community health fair.
- Sponsored monthly dinners for hundreds of needy individuals, donated more than \$22,000 to organizations, families and individuals in need, and donated hundreds of hours of volunteer work to organizations such as Meals on Wheels, children's reading programs and The Haven.
- Collected hundreds of pairs of eyeglasses for refurbishing and distribution.

Warren Thayer, Lion King (649-3737)

Norwich Public Library

The Norwich Public Library (NPL) is a 501(c)(3) nonprofit organization. Operating funds come from the Town appropriation, our Annual Fund, charitable gifts, and library fees. We serve the residents of Norwich and surrounding communities.

It was another lively year at NPL! We have 3,512 registered patrons, including 621 children. Last year over 52,000 people came through our doors and 54,000 items circulated. Our Com-

munity Room hosted over 440 meetings and programs. Our computers and Wi-Fi were used a record-breaking 14,000 times.

With our strategic plan as a blueprint, the library’s spaces, programs and collections were all points of focus. A new outdoor seating area was installed with support from the Friends of NPL and Mascoma Savings Bank Foundation. Norwich Women’s Club funding enabled the purchase of mobile shelving and furniture for the Children’s Room. Our collections were expanded to include nontraditional items like fitness equipment, American Girl dolls and outdoor games. Looking for baking pans and small appliances? Check out the new Cook Nook!

More than 4,000 people attended our 266 programs. From kitchen science to racial justice book discussions, classic movies to drop-in tech help, 1st Wednesday lectures to family craft programs, the library strives to offer engaging, entertaining and educational experiences.

The library’s success would not be possible without the generous support of Norwich residents, our dedicated volunteers, the Friends of NPL, and our patrons. On behalf of the Board of Trustees and staff, we thank you.

Lucinda H. Walker, Director (649-1184, Lucinda.Walker@norwichlibrary.org)

**Norwich Public Library
FY17 Income & Operating Expenses**

FY17 Income	Budgeted	Actual
Town Appropriation	\$265,000.00	\$265,000.00
Annual Appeal/Fundraising	\$77,450.00	\$77,930.00
Investment Income	\$0.00	\$7,045.00
Library Income (fees/fines)	\$4,840.00	\$4,942.00
Grants & Gifts	\$24,000.00	\$20,420.00
Bequest	<u>\$0.00</u>	<u>\$18,489.00</u>
Grand Totals for Income	\$371,290.00	\$393,826.00

FY17 Operating Expenses	Budgeted	Actual
Salaries & Taxes (FTE 4.86)	\$243,990.00	\$245,028.00
Health Insurance	\$25,000.00	\$25,877.00
Building & Ground Expenses	\$29,400.00	\$23,362.00
Books (<i>includes processing costs</i>)	\$13,300.00	\$13,045.00
Audio/Visual (<i>includes processing costs</i>)	\$5,300.00	\$4,694.00
Electronic Databases & Periodicals	\$6,130.00	\$3,591.00
Library Sponsored Programs (<i>all ages</i>)	\$1,700.00	\$1,676.00
Technology (<i>Hardware/software/ECFiber/website</i>)	\$7,200.00	\$6,596.00
Contracted Services (<i>bookkeeping, janitorial, tax prep</i>)	\$13,800.00	\$13,502.00
Insurance (<i>Property/casualty & worker’s comp</i>)	\$9,700.00	\$9,350.00
Administrative Expenses (<i>office supplies, copier contract</i>)	\$6,970.00	\$6,724.00
Postage (<i>including interlibrary loan expenses</i>)	\$2,100.00	\$2,172.00
Promotions (<i>fundraising, advertising, printing, mailings</i>)	\$4,950.00	\$4,543.00
Professional Development (<i>Dues, conferences, mileage</i>)	\$1,750.00	\$1,342.00
Depreciation	<u>\$0.00</u>	<u>\$30,471.00</u>
Grand Total Operating	\$371,290.00	\$391,973.00

Restricted Funds*	Balance as of 6/30/17
Capital Reserve	\$65,000.00
Collections	\$3,579.00
Grants	\$3,475.00
Memorial Funds	\$37,045.00
Programming	\$3,525.00
Strategic Planning Funds	\$983.00
Major gift	\$130.00

**Restricted Funds are specially designated and may not be used for regular operating expenses.*

Norwich Women’s Club

The Norwich Women’s Club (NWC) had its origin in 1907, as the Women’s Literary Club of Norwich. Since its beginning, the Club has promoted the cultural, educational, civic and charitable aspects of life in Norwich. With over 200 members from Norwich and surrounding towns, the Club touches many in the community.

Each spring and fall over 200 volunteers from the Club and the broader community work together to conduct clothing consignment sales, known as the **Nearly New Sales**. Proceeds from these sales provide funds for the Club’s Scholarship Fund for post-secondary school scholarships for Norwich residents. The successful Sales, plus donations from its members and other sources, enabled the Club to award scholarships totaling over \$35,000 in the past year.

In March 2017, the NWC presented the Norwich Citizen of the Year award to Jay Van Arman, and recognized four Unexpected Heroes (David Seigne, Marcus Helble, Madonna Gordon and Sari Galanes) at its Sixth Annual **Spring Gala**. Net proceeds from this event plus donations from Club members and others provided over \$30,000 that was awarded from the Community Projects Fund to benefit Norwich and its residents. Recipients of the 2017 community projects grants included: the Norwich Public Library, Recreation Department, Historical Society, Marion Cross School and PTO, and the Bill Ballard Trail. You can see the full list on the NWC website: www.norwichwomensclub.org. Community Project funds also supported the Club’s summer concerts on the Norwich Green and the plantings for the triangle garden in the island by Tracy Hall. Sales of the biennial **Town Directory** also support the NWC Community Project Fund.

In addition to fundraisers, the NWC held a number of events including a museum tour, monthly Coffee and Conversation gatherings (held Monday mornings at the Norwich Inn), a candidate forum, book and author luncheon, fall and spring membership meetings, as well as a December holiday party.

Membership is open to interested parties and new members are most welcome. For information, please visit us at our website (above) or on our Facebook page.

Linda Ely, President

Southeastern Vermont Community Action

Southeastern Vermont Community Action (SEVCA) is an anti-poverty, community based, nonprofit organization serving Windham and Windsor counties since 1965.

Our mission is to enable people to cope with, and reduce the hardships of poverty; create sustainable self-sufficiency; and reduce the causes and move toward the elimination of poverty. SEVCA has a variety of programs and services to meet this end. They include: Head Start, Weatherization, Emergency Services/Crisis Intervention (i.e., fuel/utility assistance, food, shelter), Micro-Business Development, Individual Development Accounts, Volunteer

Income Tax Assistance (VITA), VT Health Connect Navigator, Emergency Home Repair, Jobs for Independence, Homelessness Prevention, and Thrift Stores.

In the community of Norwich we have provided the following services during FY17:

- **VITA (Tax Assistance):** 12 households (13 people) received services & tax credits totaling \$6,799
- **Micro-Business Development:** 1 household (2 people) received counseling, technical assistance & support to start, sustain or expand a small business, valued at \$1,761
- **VT Health Connect:** 4 households (6 people) received assistance to enroll in the Vermont Health Exchange, valued at \$483
- **Emergency Services:** 9 households (16 people) received 79 services, valued at \$325 (including fuel, utility & housing assistance; financial counseling; nutrition education; referral to and assistance with accessing needed services)
- **Fuel/Utility Assistance:** 2 households (3 people) received 5 fuel/utility assists valued at \$1,299.

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

Stephen Geller, Executive Director

Two Rivers-Ottawaquechee Regional Commission (TRORC)

The Two Rivers-Ottawaquechee Regional Commission is an association of thirty municipalities in east-central Vermont that is governed by a Board of Representatives appointed by each of our member towns. As advocates for our member towns, we seek to articulate a vision for building a thriving regional economy while enhancing the region's quality of life. Our staff provides technical services to local, state and federal levels of government and to the Region's citizens, non-profits, and businesses. TRORC provides technical assistance to towns for revisions on municipal plans, emergency management and preparedness assistance; assists towns with transportation grants to enhance roadways, inventory infrastructure, establish new park and ride locations; and make downtowns and village centers more accessible and pedestrian-friendly. TRORC is currently working with towns on enhanced energy planning.

Specifically in Norwich this year, we began a road erosion and culvert inventory, prepared Better Roads and VTrans Bike-Pedestrian grant applications, assisted with a VTrans Road Safety Audit, managed the Church Street sidewalk project, conducted a traffic count, assisted with the Local Emergency Operations Plan, managed the emergency coordination following the July 1st storm event, and began work on enhanced energy planning. We are committed to serving you, and welcome opportunities to assist you in the future.

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

Upper Valley Trails Alliance (UVTA)

During the past year (2016-2017) 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 2017 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. 250 students participated this year.

- We continued the coordination of volunteers to maintain the King Arthur Trail, a ¾ mile multi-use trail, providing a safe route for bike and pedestrian access from Mill Rd. to the Dresden Athletic Fields. Due to ball field construction, UVTA has created a permanent reroute and lengthened the trail. We also added some Mountain Biking options for beginners.
- We supported Town trail building efforts with staff expertise and tools.
- We completed the work on Gile Mountain in the fall of 2016.
- We consulted with the Norwich Trails Committee on potential trail reroutes of the Ballard Trail and brought volunteers to assist with those projects. In addition, UVTA works to maintain the newly conserved Rosemary Rieser trail on Hopson Road.
- UVTA actively participates with The Norwich Trails Committee.
- UVTA staff cleared blowdowns on a number of roads and trails in Norwich to open trails for hikers and skiers.

For more information, contact me at Russell.Hirschler@uvtrails.org or visit www.uvtrails.org

Russell Hirschler, Executive Director (649-9075)

Upper Valley Transportation Management Association (UVTMA)

The Upper Valley Transportation Management Association is a program of Vital Communities that works to reduce reliance on driving alone. During our fifteen years, the UVTMA and its partner organizations have shown that our rural area can grow three transit companies, develop biking and walking infrastructure, increase park-and-rides, and promote mobility options at the workplace. Volatile gas prices, environmental concerns, and a local commitment to livability, affordability, and public transit all demonstrate the need for our work.

We continue to help Vermont towns, including Norwich, with projects that improve bicycle and pedestrian safety, promote transit and carpooling, and advance vehicle efficiency. Specifically, this year we will introduce a new campaign in Norwich and Hartford in partnership with Advance Transit to promote their real-time bus tracker. We also provide one-on-one consulting to area schools and workplaces on ways to give people more travel options to job sites and classrooms. Additionally, we hold monthly UVTMA meetings that help town officials, planners, transit companies, and interested citizens coordinate sustainable transportation efforts. We look forward to another successful year with the Town of Norwich. Thank you for your support.

*Bethany Fleishman, Transportation Program Manager
(802-291-9100, ext. 111, or Bethany@VitalCommunities.org)*

Vermont Department of Health Report for Norwich

At the Vermont Department of Health, we are working every day for your health. With twelve district offices around the state, and a state office and laboratory in Chittenden County, we deliver a wide range of public health services and support to your community. For example, in 2017 the Health Department:

- **Supported healthy communities:** The Health Department's 3-4-50 initiative aims to engage multiple sectors – business, education, municipalities – in implementing policies and strategies that will reduce the three (3) behaviors of tobacco use, physical inactivity and poor diet that lead to four (4) chronic diseases of cancer, heart disease and stroke, diabetes and lung disease that result in more than 50% of deaths in Windsor County. The local office is working to get these sector partners to sign-on to 3-4-50 and make a commitment to take action that will help to reduce the chronic disease in our state.

- **Provided WIC nutrition services and healthy foods to families:** We served 1,199 pregnant women and children to age five in the White River Junction district with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support. We partner with grocery stores across the state to enable participants to use a debit-like card to access nutritious foods. The average value of foods provided is \$50 per person per month.
- **Worked to prevent and control the spread of disease:** In 2017 we responded to 123 potential cases of infectious disease in the White River Junction district. In 2017, \$1,052,545 worth of vaccine for vaccine-preventable diseases was distributed to health-care providers in Windsor County.
- **Aided communities in addressing substance abuse and misuse:** Regional Prevention Partnerships statewide worked to increase state and community capacity to prevent underage and binge drinking, and reduce prescription drug misuse and marijuana use. In Windsor County, Prevention Partners distributed media messages to encourage proper disposal of prescription drugs and to support parents in reducing substance use among youth, and worked with municipal partners to incorporate health-promoting policies into town plans and ordinances.

Your local health district office is in White River Junction at 118 Prospect Street, Suite 300, phone #: 802-295-8820. Come visit or give us a call!

Visiting Nurse and Hospice for VT and NH

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization providing quality home health and hospice services to individuals and their families. VNH provides care for all, regardless of ability to pay. VNH services reduce costs associated with Town programs for emergency response and elder care. With VNH support, residents can age in place rather than relocating to a nursing home.

Between July 1, 2016 and June 30, 2017 VNH made 1,207 homecare visits to 55 Norwich residents. This included approximately \$46,640 in unreimbursed care to Norwich residents.

- **Home Health Care:** 949 home visits to 47 residents with short-term medical or physical needs.
- **Long-Term Care:** 206 home visits to 3 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 22 home visits to 2 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 30 home visits to 3 residents for well baby, preventative and palliative medical care.

Wellness clinics at local senior and community centers throughout the year delivered low- and no-cost services including blood pressure screenings, foot care, and flu shots.

Norwich's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. We thank you for your continued support.

Jeanne McLaughlin, President & CEO (1-888-300-8853)

White River Council on Aging Bugbee Senior Center

The White River Council on Aging, also known as the Bugbee Senior Center, is a non-profit agency committed to providing services to older community members and their families. The Center serves residents from towns that include Norwich, Hartford, Hartland and Thetford. We provide a range of social, transportation, nutrition, enrichment and education programs and activities. All of these programs have the goal of enhancing the health and independence of our older citizens. If you would like more information about these services, I invite you to give us a call at 295-9068, or stop in to the Center during our hours of operation, 8:00-4:00, Monday through Friday.

During the last year, our agency served 25,214 meals. 29 Norwich people participated in our meal program. We provided social service to 6 different residents and 24 participated in enrichment programs. The Center provided services of one kind or another to more than 126 Norwich residents, including Home Delivered Meals, Transportation, Enrichment Programs and Social Services, including tax preparation.

Our agency has requested and received from the citizens of Norwich an annual appropriation of \$5,300. This is the same amount requested for a number of years. We thank you.

Len Brown, Executive Director (295-9068)

Windsor County Partners

Windsor County Partners is in its 5th decade of building healthier communities through youth mentoring. Our community-based PALS (Partners Always Lend Support) program extends across the county. Mentored youth learn life skills, provide community service and participate in cultural and athletic activities. In our surveys, 100% of the young people in our PALS program report that having a mentor has made a difference in their life.

WCP creates partnerships where mentors are matched with a child. Matches are made up with children up to age 12. Since matches are renewed annually, mentored children range in age from 7-18. These mentoring partnerships meet for 2 hours per week for at least a year, with many partnerships continuing on for years.

Last year, WCP served and supported 28 community-based partnerships, with children from 9 local towns (one from Norwich). Collectively, these partners spent over 2,000 hours together. Our mentees were distributed among 20 schools and 100% of the guidance counselors who have a student in our program report that they would recommend a Windsor County Partner for other students that they work with.

Financial support from Windsor County helps ensure the well-being of children and their families. For more information on our mentorships, find us on Facebook, visit our website www.windsorcountypartners.org or contact us at ProgramsWC@outlook.com or call 802-674-5101. WCP thanks the voters of Norwich for their support for the children of Windsor County.

Jennifer Grant, Executive Director

Women's Information Services (WISE)

WISE is the Upper Valley's sole provider of crisis intervention and support services to victims of domestic and sexual violence. WISE provides free and legally confidential services 24 hours of every day, including a crisis line; safety planning; emergency shelter; transitional housing assistance; legal aid; in-person advocacy at local emergency rooms, police stations and courthouses; and a variety of support groups. WISE assists nearly 1,300 victims each year and also reaches survivors in creative ways – writing groups, yoga classes, sobriety meetings, and a therapeutic riding program.

Since 2015, WISE has provided a Safe Home to victims of violence. This home offers a respectful environment that protects women and allows them time for peaceful concentration on regaining independence, working on legal and logistical issues, and to nurture healthy parenting. www.WISEuv.org has many resources on how to identify intimate partner violence, increase safety, and support a victim of domestic violence, sexual abuse or stalking. WISE also trains law enforcement and medical professionals on a Lethality Assessment screening to identify victims at high risk of intimate partner homicide who are immediately referred to WISE.

WISE is also a leading educator on healthy and safe relationships in 21 communities. Our educators use structured lesson plans for students and provide trainings for teachers, medical, legal and law enforcement professionals. Research shows that students receiving prevention education classes across their K-12 years display greater respect in dating relationships and friendships. The school-based programs provided by WISE are age-appropriate and focus on healthy relationships, media literacy, bullying, dating violence, and consent. WISE also offers educational programs to interested community groups.

Supporting people in crisis and in confidence, as well as educating people in our communities is crucial to eliminating domestic violence and abuse. WISE remains grateful for support to assure that services are available 24/7.

Peggy O'Neil, Executive Director (603-448-5922, ext. 110)

Youth-In-Action Norwich/Hanover

Youth-In-Action (YIA) is in its 34th year of providing valuable community service opportunities for high-school aged young people in the Upper Valley. In the current 2017-18 school year, 742 students are enrolled, over a third of whom are Norwich residents. Hanover High School has offered Youth-in-Action an office to increase the presence of YIA during the school day.

YIA projects are driven by student interest as well as community need. In addition to the projects YIA creates, our volunteers are valuable assets to other Upper Valley organizations. YIA projects can typically be grouped into one of the following categories: community building events (Santa's elves, 4th of July activities, Norwich Road Race, Winter Carnival, Norwich Wood Bee, Halloween Festivities); helping other area nonprofits (such as The Family Place Gingerbread Festival, High Horses, Listen Community Services, The Upper Valley Haven, Alzheimer's Association, The Special Needs Support Center, Hanover Conservancy); and YIA-generated projects (such as mentoring events like Kids in Motion, Trail Kids, Elves Workshop).

We have regularly scheduled events with the CHaD and the Aging Resource Center at DHMC, the Listen Center, David's House, Red Cross Blood Drives, and the Hixon House at the Upper Valley Haven. Our volunteers have assisted the Montshire Museum, Norwich Animal Hospital, Child Care Center in Norwich, Norwich Historical Society, the Norwich Library and programs at the Marion Cross School including the Gift Making Festival, Giving Bowls and Back to School Night. We have assisted Norwich residents with emergency snow removal with our Snow Corps and appreciate that Norwich community members have looked to YIA when they have a service to be done.

Last year, YIA completed 1,255 hours of service (352 students as well as teachers, coaches, YIA Board Members, parents and other community members contributing to our efforts). We believe that through our service to local agencies and our projects we serve the needs of many Norwich residents by improving the quality of life in the Upper Valley.

For more information please contact Beth Kopp at yia@hanovernorwichschools.org or 603- 643-4313, ext. 2713.



Norwich Fire Chief Steve Leinoff watches the end of a department training burn at the former Upper Valley Events Center.



*Norwich Women's Club Citizen of the Year,
Jay Van Arman.*



Bloody Brook photo by Julia Lawe.

Part IV

Norwich Fire District

Norwich Fire District Officers

Elected Officials

Prudential Committee	Term Expires
Jonathan Vincent, <i>Chair</i>	2019
Barbara Currier	2018
Michael Goodrich	2020
Cheryl A. Lindberg, <i>Treasurer & Delinq Tax Coll</i>	2018
Alicia Groft, <i>Clerk</i>	2018
Priscilla Vincent, <i>Auditor</i>	2018
John C. Candon, <i>Moderator</i>	2018

Administration

- Samuel Eaton, *Operations Manager & Certified Water System Operator*
- Timothy Cronan, *Certified Water System Operator & Compliance Manager*
- Mike Tebbetts, *Water System Technician, Operator-in-Training*
- Jay Van Arman, *Water System Technician*
- Cheryl A. Lindberg, *Bookkeeper*

Office Hours – By Appointment

The office is located at 293 Main Street, below the Norwich Post Office. The office is accessible only by stairs; to make appointments please call 649-5424.

Norwich Fire District 2018 Annual Meeting Warning

The Annual Meeting of the Norwich Fire District will be held in Tracy Memorial Hall, Multi-Purpose Room on Monday, January 22, 2018 at 7:30 pm to transact the following business:

- Article 1.** To approve the 2017 Annual Meeting Minutes.
- Article 2.** To hear and act upon the reports of the Officers of the District.
- Article 3.** To see if the Fire District will raise and appropriate the amount set forth in the budget proposed by the Prudential Committee for necessary expenses.
- Article 4.** To authorize the Treasurer to collect District taxes and assess statutory penalties and interest for delinquent taxes.
- Article 5.** To elect all Fire District officers as may be required by law.
- Article 6.** To transact any other business that may legally come before this meeting.

Dated at Norwich, Vermont this 22nd day of December 2017.

Prudential Committee of the Norwich Fire District

Jonathan Vincent, Chairperson (649-2807), Barbara Currier, Michael Goodrich

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 649-3474 at least 24 hours before the meeting.

If the number of voters attending the Annual Meeting exceeds the capacity of the Tracy Hall Multi-Purpose Room, the meeting will be moved to the Multi-Purpose Room at Marion Cross School.

Alicia Groft, Clerk

Prudential Committee Annual Report

The Norwich Fire District exists primarily to provide fire protection and potable water. Due to the District's diligence in locating and repairing leaks, changes in weather such as wet summers (less lawn and garden watering), new efficient plumbing fixtures replacing older ones, and changes in the Town's demographics (fewer teenagers), water use has continued to decline. For our 351 connections, water use has dropped from over 125,000 gallons per day in the 1990s to about 50,000 gallons per day now. The District charges 0.6 cents per gallon, which is 2.1 thousandths of the cost of bottled water. Norwich's municipal water is a bargain, but it does not pay for itself, and costs continue to rise. Accordingly, the Prudential Committee has voted to change our fee structure to more accurately reflect the cost of providing the water, especially compared with other Vermont systems of similar size.

The Fire District is so named because its primary purpose always has been to provide water to the entire Town for fire protection, including the very large area outside the Fire District boundaries. The Fire Department is downtown, and water used to fill the tankers and to fight fires is not metered or charged for. All fires in Norwich for the last twenty-nine years have been outside Fire District boundaries. Residents within the Fire District pay not only for the potable water they use, but also a tax, based on their property's assessed value and the District's tax rate, to provide protection for the entire Town (and others). We hope the Norwich Selectboard will recognize the value of this protection, and continue to share in paying for the costs of the system.

The Norwich Fire District now has three full-time employees: our Operations Manager Sam Eaton, Tim Cronan, and Mike Tebbetts. We are fortunate to have such a talented and dedicated staff. Their various skills complement each other, and we now are able to have 24 hour/7 day a week coverage year round without an undue burden on any one of them. Tim is a Certified Water Operator, and Mike is in training for his Vermont Class III Drinking Water Operator's certification. Bob Edmands, who served the District for more than 35 years, has retired at age 86. His knowledge and skills will be missed.

Since the office at 293 Main Street is no longer staffed, except by request, we now have a drop box outside the office door where customers can leave their payments, instead of mailing them. If anyone needs to meet in person, the staff will make every effort to accommodate.

Approximately 400 feet of the 1922 cast iron main line on Hazen Street were replaced this past summer, and a new hydrant was installed at Dorrance Drive, near the Senior Housing. The old line was tuberculated and the hydrant was not working, so now we have new line and a functioning hydrant. In addition, two new service lines were installed this year: one for a new residence on Cliff Street and the second to serve the new Public Safety Building. In addition, new security cameras have been installed at the reservoir, and a new fluoride pump installed at the Pump House, thanks to a grant from the Vermont Department of Health.

A water line broke on North Main Street on June 1, 2017. Because the water was flowing into a small brook near a culvert, the leak was not discovered for over three hours. Even with the main pump running at 350 gallons per minute, the water in the reservoir was dropping 35,000 gallons per hour. After the leak was discovered and the appropriate lines shut off, customers were notified by e-mail at 4:00 a.m., and those without e-mail called at 6:00 a.m. Repair work began at 7:00 a.m., and had been completed by 4:00 p.m. on June 2. Thanks to quick work by the staff and contractors, the water outage was limited to about twelve hours. It was a reminder that breaks always can occur, which is why a trained and local staff is so important. If you have e-mail, please advise the Fire District, especially if it changes. It is a great help during emergencies.

Barbara Currier, Michael Goodrich, Jonathan Vincent, Chair

Treasurer's Report

The General Fund of the Norwich Fire District ended FY 12/31/17 with a small surplus of \$354 against a budgeted deficit of (\$1,681). This was accomplished in part because of the departure of an Office Assistant whose position was not filled. Slightly higher insurance expenses offset this savings, but overall Administrative Expenditures were under budget by \$4,094. Operating Expenditures were under budget by \$10,500, funds not expended on sidewalks or the pumphouse loan. With these savings and Revenues over budget by \$2,441, the General Fund was able to make a \$25,000 transfer to the Reserve Fund. Proposed tax revenues for 2018 are at the 2017 budget amount, with no tax rate increase anticipated. Total Expenditures for 2018 reflect a decrease of \$8,248 compared to the 2017 budget. An increase in the Fire Protection Assessment, the amount the General Fund pays to the Water Fund for a larger-sized water main in order to provide fire hydrant protection, is \$5,745 and the budgeted transfer to the Reserve Fund is \$10,000. Administrative Expenditures proposed for 2018 are down and a surplus of \$6,467 is the net result.

The Water Fund of the Norwich Fire District ended FY 2017 with a surplus of \$1,550 against a budgeted deficit of (\$3,327). Metered water revenue was about \$3,000 under budget. With water conservation a goal of many households, the ample water available does not get used. As with the General Fund, the Water Fund expenditure for an Office Assistant was under budget. Additional savings came from the departure of a part-time employee. Those savings went to the hiring of a third Water Department employee. Employee-related expenditures for Health Insurance, Dental Insurance, Disability Insurance, Worker's Comp Insurance and retirement increased accordingly. However, with all those increases, the careful management of controllable expenditures resulted in a net surplus. The unexpected break of a water main affected the R & M pipes expenditure during 2017. The proposed revenue budget for 2018 reflects a change in water revenue based upon a new fee schedule. Water revenue needs to cover more of the fixed costs associated with providing potable water and this new schedule begins to accomplish that. An increase in the Fire Protection Assessment from the General Fund and the Town will also increase revenue for 2018.

The Water Reserve Funds in 2017 were used for the replacement of a water line on Hazen Street. Two new connections and a contribution of \$25,000 from the General Fund in 2017 increased the balance during 2017. An additional \$10,000 is projected during 2018, with no plan to use funds in 2018. Additional transfers will be made whenever funds allow.

Delinquent Tax Report - December 31, 2017

All delinquent property taxes were collected prior to December 31, 2017.

Cheryl A. Lindberg, Treasurer, Collector of Delinquent Taxes

Fire District Auditor's Report

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, 2017.

Priscilla Vincent, Auditor

**Norwich Fire District
Revenue, Expenditure and Budget Reports
All Funds – December 31, 2017**

	GENERAL FUND			WATER FUND		
	2017	2017	2018	2017	2017	2018
	BUDGET	ACTUAL	PROPOSED	BUDGET	ACTUAL	PROPOSED
REVENUES						
Taxes	\$ 125,500	\$ 127,032	\$ 125,500	\$ -	\$ -	\$ -
Payment in Lieu of Taxes	3,300	3,327	3,300	-	-	-
Water Fees	-	-	-	161,350	158,118	197,550
Fire Protection Assessment	-	-	-	77,550	77,550	89,495
Interest/Penalty	850	1,832	850	-	-	-
Other Revenue	100	-	-	21,610	11,352	11,310
OTHER FINANCING						
Interfund Transfer	-	-	-	-	-	-
Total Revenues & Financing	\$ 129,750	\$ 132,191	\$ 129,650	\$ 260,510	\$ 247,020	\$ 298,355
EXPENDITURES						
Administrative	29,738	25,644	26,245	53,992	51,076	59,250
Operations	87,660	77,160	82,905	146,128	140,415	175,949
Maintenance	-	-	-	20,850	11,113	20,250
Debt Principal/Interest	4,033	4,033	4,033	42,867	42,866	42,867
Reserve Fund Transfer	10,000	25,000	10,000	-	-	-
Total Expenditures	\$ 131,431	\$ 131,837	\$ 123,183	\$ 263,837	\$ 245,470	\$ 298,316
Surplus / (Deficit)	\$ (1,681)	\$ 354	\$ 6,467	\$ (3,327)	\$ 1,550	\$ 39

**Norwich Fire District
Revenue, Expenditure and Budget Reports
All Funds – December 31, 2017**

	WATER RESERVE FUND		SIDEWALK RESERVE FUND	
	2017 BUDGET	2017 ACTUAL	2017 BUDGET	2018 PROPOSED
REVENUES				
New Water Connection(s)	\$ 1,000	\$ 2,000	\$ -	\$ -
Interest	160	186	-	110
OTHER FINANCING				
Interfund Transfer	10,000	25,000	-	10,000
Pump House proceeds	-	-	-	-
Total Revenues & Financing	\$ 11,160	\$ 27,186	\$ -	\$ 10,110
EXPENDITURES				
Sidewalk Repair & Mainten	-	-	-	-
Water Main Breaks	-	-	-	-
Water Line Replacements	60,000	58,500	-	-
Capital Expenditures	-	-	-	-
Total Expenditures	\$ 60,000	\$ 58,500	\$ -	\$ -
Surplus/(Deficit)	(48,840)	(31,314)	-	10,110
Due To / From	-	-	-	-
Beginning Cash	106,403	106,403	-	75,089
Ending Cash	\$ 57,563	\$ 75,089	\$ -	\$ 85,199

Part V

Norwich School District

Norwich School District Officers

School Board

	Term Expires
Tom Candon.....	2020
Kelley Hersey.....	2018
Jim Mackall	2020
Lauren Morando Rhim.....	2018
Neil Odell	2018

School District Treasurer

Cheryl A. Lindberg.....	2020
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Administration

Jay D. Badams.....	Superintendent of Schools
Jamie T. Teague.....	Business Administrator
Rhett Darak	Director of Special Education
Amy E. Tarallo	Director of Curriculum, Instruction and Assessment
William S. Hammond.....	Principal, Marion W. Cross School

Superintendent's Report

Marion Cross has the strongest and healthiest school-community relationship I have ever experienced in over 20 years as an educator. Marion Cross School functions as a true community center, both by its prominent location on the village green, and by its nearly constant use for student, parent, and community activities. As a superintendent new to the Norwich School District, and new to the area, I offer this report as a record of my first impressions.

Teachers at Marion Cross are remarkably dedicated to their students, and to their profession. Just as Marion Cross is central to the Norwich community, teaching and learning are obviously central to Marion Cross School. Student inquiry and engagement are actively cultivated, and in the few classrooms I have had the opportunity to visit, I have seen teachers skillfully prompt and encourage children's reasoning.

An "all hands on deck" ethic pervades the school, as educational assistants, specialists and support staff collaborate on behalf of students. Completing this circle of support, teachers engage with parents through numerous events that range from welcoming new families to holding grade-level curriculum nights. I am pleased to report that on the most important functions of our school, teaching and learning, Marion Cross continues to perform above and beyond state and national expectations.

Another important measure of educational quality is school culture and climate. While less measurable than student academic performance, both research and common sense confirm that a positive culture and healthy climate establish the best conditions for student success. A visit to Marion Cross School during recess or any of the students' frequent outdoor adventures reveals children learning to create their own school community even as they interact with and take their places in the larger one that surrounds them.

This sort of community building is not accidental. Marion Cross enjoys the above and beyond leadership of Bill Hammond, whose child-centered approach to *everything* has earned not only the broad appreciation of the Norwich community, but also recognition as the National Association of Elementary Principals' Distinguished Principal for 2017-18. I look forward to working closely with Mr. Bill, getting to know the Norwich community better, and serving the Norwich School District as your superintendent.

Jay D. Badams, Ph.D., Superintendent of Schools

Norwich School Board Annual Report

“Education is for improving the lives of others and for leaving your community and world better than you found it.” Marian Wright Edelman

Community is a concept we take very seriously in Norwich. Because we are a small community, it takes many participants to provide for the things we need and the opportunities we have. Whether volunteer firefighters, athletic coaches, or committee members who maintain our trails, oversee our development, preserve our history, or provide volunteer services to our school, we rely on one another. At the Marion Cross School, our children learn the importance of community on Day One. Their school year begins with an all-school “rep” where they are told what it means to be part of a larger learning community. During their time at Marion Cross they learn what effect communities have on our environment (through the Kindergarten’s Forest Fridays and our Learning about the Environment through Experiential Education Projects - LEEEP) and on each other and what some of our great communities have achieved, whether Native American tribes (3rd grade) or ancient Greece (5th grade), or how our own community of Vermonters came to be and interacts today (4th grade).

This community of Vermonters has been at the forefront of our board discussions over the past couple of years. Acts 60 and 68 have intrinsically linked all Vermonters to provide equity in education for all of Vermont’s children. But funding challenges exist and have been exacerbated by a smaller workforce, fewer school age children, and greater individual student needs heightened by the opioid crisis.

When we in Norwich consider our budget, we must consider how to continue to provide an excellent education to our children at a cost that all our townspeople can afford, but we also have to consider our work beyond its effect on us citizens of Norwich. Because of Acts 60 and 68, every decision we make relative to education funding in our own Town’s budgets is tied to each other town’s budget and what’s decided in all of those town budgets is what drives overall costs in the State. The financial concerns that have risen to the surface with greater alarm each year are not issues that will soon recede. Addressing education costs are a top Statewide priority. Act 46 was enacted in 2015 in an effort to create more sustainable governance structures for school districts and to find greater efficiencies and cost savings. Some towns have merged into consolidated school districts and some towns, whose school age populations have shrunk extensively, have even decided to close schools. But three years later, it’s clear that more needs to be done if we as a State are to get property tax growth under control.

Last year’s legislative session began with newly elected Governor Scott proposing that all school boards level-fund their budgets for the coming year. This proved problematic as most boards had already submitted the budgets they’d deliberated on for months. Suggestions to move Town Meeting Day later in the year also were not well received. The regular legislative session ended with a stalemate between the House, Senate, and the Governor on potential cost savings that the Governor thought could be realized through new educator health plans if negotiated at the State level. This year, a \$50M gap in the State education fund, which could rise to \$80M depending upon how much Vermont’s towns decide to spend in the coming year on education, must be addressed. As we prepared our budget, we were told to expect an increase on the Statewide tax of 9 cents. With this in mind, the board and administration worked hard to present a budget that limited tax growth, but continued to provide the excellent educational opportunities we expect. Reduced funding available from the Federal government further challenged the process and difficult decisions had to be made regarding priorities. We believe we have presented a responsible budget that will maintain educational excellence.

Amidst these challenges, the Marion Cross School thrives and will continue to do so. It is a focal point of our Town and we are blessed with a strong administration, excellent teachers and staff, and an incredibly supportive community. Our teachers work hard to develop a curriculum that intertwines core coursework with the many special programs we are so for-

tunate to provide our students. Our children are able to express themselves through our art and music programs, learn a second language through our K-6 French program, understand the ever-increasing role of technology in our lives, and interact with our natural environment, as noted above, through the LEEEP program and, early on, through our Kindergarten Forest Friday program, which now benefits from a new outdoor classroom.

This year we also welcomed Jay Badams, formerly of Erie, PA, as our new superintendent of schools and feted our own Mr. Bill Hammond for being named Vermont's 2017 National Distinguished Principal by the National Association of Elementary School Principals. Whenever receiving congratulations, Mr. Bill quickly credits the community for the award. I think he deserves a great deal of credit, he has done an incredible job, but I also agree having a supportive community can make all of the difference. Thank you for your support.

Tom Candon, Chair, Norwich School Board

Marion Cross School Principal's Report

Learning happens in a variety of venues. Students learn in their classrooms, outdoors, and in the community. Here are a few examples:

- Sixth graders developed a long-term exhibit at the Norwich Historical Society based on the diaries of Norwich farmer Paul Metcalf. Individual sixth graders worked as docents to explain the exhibit to interested adults and students.
- We hosted King Arthur Flour to do a Baking for Good demonstration for 4th through 6th graders. The KAF Board and Leadership Team also came over to witness the event.
- In a December Rep, one student conducted the other students in orchestra. They performed a piece from Dvorak's "New World Symphony."
- Teachers continue their learning, too. Teachers and staff (and three Ray School teachers) cultivated relationships with Dartmouth professors at the Life Sciences building. Headed by Kevin Peterson, Dartmouth professors conducted a professional development program that focused on the development and purpose of science. Teachers worked with dinosaur and human bones, microscopes, and sound waves. In mid-winter, Anthropology Professor Jerry DeSilva worked with the first graders on "What Do Bones Tell Us?"

Overall, in whatever context, we promote learning. We want students to develop a growth mindset so they know they are capable of learning more about any subject; we want them to know about techniques that make learning more fluid; and we want them to know that we're all here to help them every step of the way.

In 2016-17 we enrolled 302 students at the Marion Cross School. This year (2017-18) we presently have 299 students.

Bill Hammond, Principal (649-1703, ext. 202)

Norwich School District Proposed Revenue Report

NORWICH SCHOOL DISTRICT Proposed Revenue Budget 2018-19 School Year	2016-17 Adopted	2016-17 Actual Year End	2017-18 Adopted	2017-18 Anticipated Year End	2018-19 Proposed	\$ Chg	% Chg
GENERAL FUND							
Local Revenue							
1311 Tuition from Patron	\$11,800	\$25,590	\$12,800	\$0	\$0	(\$12,800)	-100.0%
1510 Interest Income	800	12,358	4,000	14,000	14,000	10,000	250.0%
1910 Rental of District Property	14,570	14,610	13,500	13,500	13,500	-	0.0%
1980 Refund of Prior Year Exp.	4,200	267	1,000	83	400	(600)	-60.0%
1990 Miscellaneous Income	150	65	150	-	150	-	0.0%
<i>subtotal local sources</i>	\$31,520	\$52,890	\$31,450	\$27,583	\$28,050	(\$3,400)	-10.8%
State Revenue							
3109 Homestead Tax Liability	\$10,832,433	\$10,832,433	\$10,963,725	\$10,963,725	\$10,937,093	(\$26,632)	-0.2%
3110 State Health Recapture	-	-	-	(37,025)	(19,936)	(19,936)	n/a
3114 Vocational Center Grant	25,449	25,449	25,777	25,777	26,460	683	2.6%
3150 Transportation Grant	114,071	111,508	111,073	111,073	118,555	7,482	6.7%
3201 Special Education Block Grant	261,124	261,124	273,331	273,331	265,557	(7,774)	-2.8%
3202 Special Ed Exp Reimb	356,483	555,665	410,175	410,175	533,417	123,242	30.0%
3203 Extraordinary Reimb	52,171	-	38,457	38,457	44,820	6,363	16.5%
3204 Early Essential Education Grant	47,866	47,866	44,189	44,189	39,482	(4,707)	-10.7%
3205 State Placed Student	-	3,570	-	9,195	-	-	-
Other Revenue							
5230 Transfr from Vt Const Aid Fund	231,343	231,343	230,452	230,452	230,452	-	0.0%
<i>subtotal state sources</i>	\$11,920,940	\$12,068,958	\$12,097,179	\$12,069,349	\$12,175,900	\$78,721	0.7%
GENERAL FUND TOTAL	\$11,952,460	\$12,121,848	\$12,128,629	\$12,096,932	\$12,203,950	\$75,321	0.6%
Summary:							
Appropriation Total					\$12,381,904		
from Prior Year Fund Balance					158,018		
from Other Income					1,286,793	121,889	
Total Revenue & From Fund Balance					1,444,811		
From District Assessment					\$10,937,093		
Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate							
Revenue Total					\$1,444,811		
less Vocational Grant					26,460		
Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate					\$1,418,351		

In accordance with VSA Title 16 § 563 an audit of the 2016-17 accounts of the Norwich School District was conducted by Plodzick and Sanderson CPA, of Concord, New Hampshire. A copy of the audit is included in this town report.

Norwich School District Expenditure Budget Report

NORWICH SCHOOL DISTRICT				2017-18	2017-18	2018-19	Bgt Chg		
Func	Obj	Proposed Budget 2018-19	2016-17 Budget	2016-17 Actual	Adopted Budget	Exp'd & Enc'd	Proposed Budget	increase (decrease)	% Chg
REGULAR EDUCATION									
1100	100	Salaries--Teacher	1,621,001	1,670,446	1,597,623	1,653,411	1,527,066	-70,557	
1100	100	Salaries--Ed Asst	81,598	90,301	84,674	79,143	86,070	1,396	
1100	100	Substitutes	22,000	23,053	22,000	21,000	22,000	0	
1100	100	Tutors & LEEEP	19,498	19,498	21,412	21,412	64,704	-43,292	
1100	200	Payroll Tax & Benefit	618,513	568,110	569,564	506,940	422,685	-146,879	
1100	300	Purch Prof'l & Tech Svcs	10,761	4,913	13,600	12,450	13,600	0	
1100	400	Purch Prop Svcs	18,900	21,158	19,700	15,487	24,000	4,300	
1100	560	Tuition--GED	1,000	0	1,000	0	0	-1,000	
1100	566	Tuition--Pre-K	92,760	119,007	114,696	124,162	150,000	35,304	
1100	568	Tuition--Vocational	25,510	25,449	25,510	25,510	25,510	0	
1100	600	Supplies/Textbooks	48,564	34,384	44,225	39,876	43,325	-900	
1100	700	Property	4,100	3,822	4,300	4,203	4,300	0	
		Function Total	2,564,205	2,580,142	2,518,304	2,503,594	2,383,260	-135,044	-5.4%
TECHNOLOGY									
1120	100	Salaries	79,644	79,664	79,644	80,819	82,370	2,726	
1120	200	Payroll Tax & Benefit	28,207	28,594	28,198	24,945	21,502	-6,696	
1120	300	Purch Prof'l Tech Svcs	2,500	0	1,500	0	0	-1,500	
1120	400	Purch Prop Svcs	750	739	1,500	788	1,500	0	
1120	600	Supplies	11,900	11,872	15,000	14,568	15,000	0	
1120	700	Property	37,250	37,205	38,000	35,867	38,000	0	
		Function Total	160,251	158,075	163,842	156,987	158,372	-5,470	-3.3%
SPECIAL EDUCATION									
1200	100	Salaries--Teacher	228,576	230,588	269,620	319,271	328,152	58,532	
1200	100	Salaries--Ed Asst	264,635	285,790	303,393	329,975	430,716	127,323	
1200	200	Payroll Tax & Benefit	292,382	292,923	276,042	265,830	307,690	31,648	
1200	300	Purch Prof'l & Tech Svcs	106,750	111,394	96,450	101,415	108,600	12,150	
1200	400	Purch Prop Svcs	12,000	22,971	14,500	31,338	14,500	0	
1200	500	Other Purch Svcs	1,500	326	950	446	900	-50	
1200	56x	Tuition	148,900	154,437	184,601	156,231	142,000	-42,601	
1200	600	Supplies	7,000	3,193	6,550	6,214	7,400	850	
1200	700	Property	1,000	0	901	700	1,100	199	
		Function Total	1,062,743	1,101,621	1,153,007	1,211,420	1,341,058	188,051	16.3%
GUIDANCE									
2120	100	Salaries	57,720	70,844	69,525	70,503	74,167	4,642	
2120	200	Payroll Tax & Benefit	22,861	23,364	29,240	23,543	22,695	-6,545	
2120	600	Supplies	500	312	500	289	500	0	
		Function Total	81,081	94,520	99,265	94,335	97,362	-1,903	-1.9%
HEALTH PROGRAM									
2134	100	Salaries	65,520	67,647	71,745	72,512	76,122	4,377	
2134	200	Payroll Tax & Benefit	27,600	26,960	27,763	25,095	21,115	-6,648	
2134	300	Purch Prof'l & Tech Svcs	350	0	350	0	350	0	
2134	600	Supplies	2,500	1,897	2,500	1,527	2,500	0	
2134	700	Property	500	200	500	187	500	0	
		Function Total	96,470	96,704	102,858	99,321	100,587	-2,271	-2.2%
STAFF DEVELOPMENT									
2213	200	P/R Tax and Benefits	77,100	51,750	76,500	65,069	76,000	-500	
2213	300	Purch Prof'l & Tech Svcs	4,800	1,794	4,800	2,389	4,800	0	
2213	600	Supplies	1,000	150	1,000	178	500	-500	
		Function Total	82,900	53,694	82,300	67,636	81,300	-1,000	-1.2%

Norwich School District Expenditure Budget Report

NORWICH SCHOOL DISTRICT					2017-18	2017-18	2018-19	Bgt Chg	
Func	Obj	Proposed Budget 2018-19	2016-17 Budget	2016-17 Actual	Adopted Budget	Exp'd & Enc'd	Proposed Budget	increase (decrease)	% Chg
MEDIA (Library)									
2221	100	Salaries	77,432	77,432	77,432	79,554	80,082	2,650	
2221	200	P/R Tax and Benefits	23,909	24,502	23,892	22,553	18,057	-5,835	
2221	600	Supplies	8,900	9,108	8,900	6,199	8,900	0	
2221	700	Property	1,000	895	800	502	800	0	
		Function Total	111,241	111,936	111,024	108,808	107,839	-3,185	-2.9%
SCHOOL BOARD SERVICES									
2310	100	Salaries	5,531	5,508	5,576	5,556	5,630	54	
2310	200	Payroll Tax & Benefit	534	508	540	505	545	5	
2310	300	Purch Prof'l & Tech Svcs	14,500	17,045	15,500	44,830	15,500	0	
2310	500	Other Purch Svcs	2,000	999	2,000	55	2,000	0	
2310	800	Other Objects	5,000	5,092	5,700	4,239	5,700	0	
		Function Total	27,565	29,152	29,316	55,185	29,375	59	0.2%
SCHOOL ADMINISTRATIVE UNIT #70									
2320	300	Purch Prof'l & Tech Svcs	235,289	235,289	229,504	229,505	238,516	9,012	
		Function Total	235,289	235,289	229,504	229,505	238,516	9,012	3.9%
SCHOOL ADMINISTRATION									
2410	110	Salary--Principal	101,160	104,461	105,610	105,610	107,458	1,848	
2410	11x	Salary--Support	56,009	54,693	49,486	56,802	68,121	18,635	
2410	115	Salary Admin Team	24,733	23,892	21,226	26,170	28,041	6,815	
2410	200	Payroll Tax & Benefit	92,963	97,034	99,350	87,576	174,223	74,873	
2410	300	Purch Prof'l & Tech Svcs	5,600	4,270	5,600	4,125	5,600	0	
2410	400	Purch Prop Svcs	2,200	1,899	1,988	1,988	2,057	69	
2410	500	Other Purch Svcs	10,725	4,557	10,725	9,113	10,725	0	
2410	600	Supplies	2,700	963	1,700	753	1,700	0	
2410	700	Property	900	0	900	0	900	0	
2410	800	Other Objects	1,500	960	1,500	615	1,500	0	
		Function Total	298,490	292,727	298,085	292,752	400,325	102,240	34.3%
MAINTENANCE OF PLANT									
2610	400	Purch Prop Svcs	29,550	30,760	37,000	34,823	38,200	1,200	
2610	500	Other Purch Svcs	900	860	900	850	900	0	
2610	600	Supplies	12,300	9,355	12,000	9,802	12,000	0	
		Function Total	42,750	40,976	49,900	45,475	51,100	1,200	2.4%
CUSTODIAL SERVICES									
2620	100	Salaries	118,264	124,866	123,402	107,264	124,918	1,516	
2620	200	P/R Tax and Benefits	55,497	57,441	54,132	31,274	28,752	-25,380	
2620	400	Purch Prop Svcs	31,100	4,347	32,650	29,550	36,000	3,350	
2620	500	Other Purch Svcs	22,000	25,024	26,000	23,337	26,000	0	
2620	600	Supplies	63,400	64,571	70,500	63,657	70,750	250	
2620	700	Property	2,000	1,582	2,500	1,934	2,500	0	
		Function Total	292,261	277,831	309,184	257,016	288,920	-20,264	-6.6%
GROUNDS MAINTENANCE									
2630	400	Purch Prop Svcs	11,300	6,931	16,400	15,500	16,400	0	
2630	600	Supplies	9,000	8,194	800	290	1,000	200	
		Function Total	20,300	15,125	17,200	15,790	17,400	200	1.2%
PUPIL TRANSPORTATION									
2711	500	Other Purch Svcs	242,251	271,076	280,832	227,037	242,061	-38,771	
2711	600	Supplies	14,000	16,973	14,000	14,000	14,145	145	
		Function Total	256,251	288,049	294,832	241,037	256,206	-38,626	-13.1%

Norwich School District Expenditure Budget Report

NORWICH SCHOOL DISTRICT				2017-18	2017-18	2018-19	Bgt Chg		
Func	Obj	Proposed Budget 2018-19	2016-17 Budget	2016-17 Actual	Adopted Budget	Exp'd & Enc'd	Proposed Budget	increase (decrease)	% Chg
SPECIAL EDUCATION TRANSPORTATION									
2722	500	Other Purch Svcs	27,000	16,373	22,200	20,004	14,900	-7,300	
		<i>Function Total</i>	27,000	16,373	22,200	20,004	14,900	-7,300	-32.9%
FIELD TRIPS									
2725	500	Other Purch Svcs	10,250	10,416	14,000	10,821	15,000	1,000	
		<i>Function Total</i>	10,250	10,416	14,000	10,821	15,000	1,000	7.1%
STUDENT LUNCH SUPPLIES									
3100	600	Supplies	1,500	1,493	1,600	1,579	1,800	200	
		<i>Function Total</i>	1,500	1,493	1,600	1,579	1,800	200	12.5%
SITE IMPROVEMENTS									
4200	400	Purch Prop Svcs	4,400	1,309	13,500	12,115	9,200	-4,300	
		<i>Function Total</i>	4,400	1,309	13,500	12,115	9,200	-4,300	-31.9%
BUILDING IMPROVEMENTS									
4600	400	Purch Prop Svcs	22,900	13,152	2,450	2,347	22,600	20,150	
		<i>Function Total</i>	22,900	13,152	2,450	2,347	22,600	20,150	822.4%
DEBT SERVICE									
5100	800	Other Objects	49,000	48,927	49,000	46,464	49,114	114	
		<i>Function Total</i>	49,000	48,927	49,000	46,464	49,114	114	0.2%
INTERFUND TRANSFERS OUT									
5220	900	Trnsfr to Food Svce Fund	12,000	10,963	12,000	10,390	12,000	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>	12,000	10,963	12,000	10,390	12,000	0	0.0%
SCHOOL TOTAL			5,458,847	5,478,473	5,573,371	5,482,580	5,676,234	102,863	1.85%

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.

Independent Auditor's Report – Excerpts



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Norwich School District
Norwich, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Norwich School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Norwich School District, as of June 30, 2017, and the respective changes in financial position and, the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3-8), the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 33), the Schedule of the School District's Proportionate Share of Net Pension Liability (page 34), and the Schedule of

*Norwich School District
Independent Auditor's Report*

School District Contributions (page 35) 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 Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Norwich School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

January 24, 2018

*Plodzik & Sanderson
Professional Association*

EXHIBIT C-1
NORWICH SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2017

	General	Special Gifts	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,162,551	\$ 75,028	\$ 14,247	\$ 2,251,826
Investments	23,145	-	-	23,145
Receivables, net of allowance for uncollectible:				
Accounts receivables	1,680	-	-	1,680
Intergovernmental receivables	198,674	-	22,851	221,525
Interfund receivables	250	-	-	250
Prepaid items	28,097	-	-	28,097
Total assets	<u>\$ 2,414,397</u>	<u>\$ 75,028</u>	<u>\$ 37,098</u>	<u>\$ 2,526,523</u>
LIABILITIES				
Accounts payable	\$ 4,553	\$ 21,840	\$ 2,330	\$ 28,723
Accrued salaries and benefits	184,331	-	-	184,331
Interfund payable	-	-	250	250
Other	-	-	174	174
Total liabilities	<u>188,884</u>	<u>21,840</u>	<u>2,754</u>	<u>213,478</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - Grants	-	-	16,614	16,614
FUND BALANCES				
Nonspendable	28,097	-	-	28,097
Restricted	-	-	17,730	17,730
Committed	1,741,366	53,188	-	1,794,554
Assigned	5,869	-	-	5,869
Unassigned	450,181	-	-	450,181
Total fund balances	<u>2,225,513</u>	<u>53,188</u>	<u>17,730</u>	<u>2,296,431</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,414,397</u>	<u>\$ 75,028</u>	<u>\$ 37,098</u>	<u>\$ 2,526,523</u>

EXHIBIT C-3
NORWICH SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2017

	General	Special Gifts	Other Governmental Funds	Total Governmental Funds
REVENUES				
Local	\$ 75,596	\$ 40,025	\$ 21,700	\$ 137,321
State	11,837,615	-	388	11,838,003
Federal	-	-	287,105	287,105
Total revenues	<u>11,913,211</u>	<u>40,025</u>	<u>309,193</u>	<u>12,262,429</u>
EXPENDITURES				
Current:				
Instruction	3,839,835	37,031	274,893	4,151,759
Support services:				
Student	191,225	-	-	191,225
Instructional staff	165,630	-	-	165,630
General administration	29,153	-	-	29,153
Executive administration	235,289	-	-	235,289
School administration	292,729	-	-	292,729
Operation and maintenance of plant	333,930	-	-	333,930
Student transportation	314,837	-	-	314,837
Noninstructional services	1,493	-	37,855	39,348
Debt service:				
Principal	315,000	-	-	315,000
Interest	3,927	-	-	3,927
Facilities acquisition and construction	14,461	-	-	14,461
Total expenditures	<u>5,737,509</u>	<u>37,031</u>	<u>312,748</u>	<u>6,087,288</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,175,702</u>	<u>2,994</u>	<u>(3,555)</u>	<u>6,175,141</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	10,963	10,963
Transfers out	(10,963)	-	-	(10,963)
Note issued	270,000	-	-	270,000
Intergovernmental transfer out	(6,461,540)	-	-	(6,461,540)
Total other financing sources (uses)	<u>(6,202,503)</u>	<u>-</u>	<u>10,963</u>	<u>(6,191,540)</u>
Net change in fund balances	(26,801)	2,994	7,408	(16,399)
Fund balances, beginning	2,252,314	50,194	10,322	2,312,830
Fund balances, ending	<u>\$ 2,225,513</u>	<u>\$ 53,188</u>	<u>\$ 17,730</u>	<u>\$ 2,296,431</u>

SCHEDULE 1
NORWICH SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

	Estimated	Actual	Variance Positive (Negative)
Other local sources:			
Tuition	\$ 11,800	\$ 25,588	\$ 13,788
Investment earnings	800	12,358	11,558
Rentals	14,570	14,610	40
Miscellaneous	4,350	331	(4,019)
Total from other local sources	31,520	52,887	21,367
State sources:			
Educational spending fund (Homestead tax)	10,832,433	10,832,433	-
Transportation	114,071	111,508	(2,563)
Block grant	261,124	261,124	-
Vocational aid	25,449	25,449	-
Special education reimbursement	356,483	555,665	199,182
Essential early education	47,866	47,866	-
Extraordinary reimbursement	52,171	-	(52,171)
Other (special education)	-	3,570	3,570
Total from state sources	11,689,597	11,837,615	148,018
Other financing sources:			
Transfers in	231,343	231,343	-
Total revenues and other financing sources	\$ 11,952,460	\$ 12,121,845	\$ 169,385

SCHEDULE 2
NORWICH SCHOOL DISTRICT
Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:				
Instruction:				
Regular programs	\$ 2,725,256	\$ 2,738,213	\$ 1,000	\$(13,957)
Special programs	1,062,743	1,101,622	121	(39,000)
Total instruction	<u>3,787,999</u>	<u>3,839,835</u>	<u>1,121</u>	<u>(52,957)</u>
Support services:				
Student	177,551	191,225	200	(13,874)
Instructional staff	193,341	165,630	-	27,711
General administration	27,565	29,153	924	(2,512)
Executive administration	235,289	235,289	-	-
School administration	298,490	292,729	-	5,761
Operation and maintenance of plant	355,311	333,930	440	20,941
Student transportation	293,501	314,837	1,184	(22,520)
Total support services	<u>1,581,048</u>	<u>1,562,793</u>	<u>2,748</u>	<u>15,507</u>
Debt service:				
Principal of long-term debt	45,000	45,000	-	-
Interest on long-term debt	4,000	3,927	-	73
Total debt service	<u>49,000</u>	<u>48,927</u>	<u>-</u>	<u>73</u>
Facilities acquisition and construction	<u>27,300</u>	<u>14,461</u>	<u>2,000</u>	<u>10,839</u>
Noninstructional	<u>1,500</u>	<u>1,493</u>	<u>-</u>	<u>7</u>
Other financing uses:				
Transfers out	12,000	10,963	-	1,037
Intergovernmental transfers out	6,493,613	6,461,540	-	32,073
Total other financing uses	<u>6,505,613</u>	<u>6,472,503</u>	<u>-</u>	<u>33,110</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 11,952,460</u>	<u>\$ 11,940,012</u>	<u>\$ 5,869</u>	<u>\$ 6,579</u>

SCHEDULE 3
NORWICH SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

Unassigned fund balance, beginning		\$ 292,164
2016-2017 Budget summary:		
Revenue surplus (Schedule 1)	\$ 169,385	
Unexpended balance of appropriations (Schedule 2)	6,579	
2016-2017 Budget surplus		175,964
Increase in nonspendable fund balance		(17,947)
Unassigned fund balance, ending		\$ 450,181

Three Prior Years Comparisons

(Provided by VT DOE)

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES ONLY

District: Norwich County: Windor		T145 Dreaden Interstate				Property tax replacement yield	Homestead tax rate per \$3,000 of appraised per equalized pupil
				11,862		9.842	1.00
				11,862		Line 3000 - Equalized Pupilage E PPS Thousand Pupils	
Expenditures		FY2016	FY2017	FY2018	FY2019		
1	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$12,055,716	\$11,952,460	\$12,420,793	\$12,381,904	1	
2	Sum of separately warned articles passed at town meeting	-	-	-	-	2	
3	Act 144 Expenditures, to be extracted from Education Spending (Manufacture & Vessel Windor only)	-	-	-	-	3	
4	Locally adopted or warned budget	\$12,055,716	\$11,952,460	\$12,420,793	\$12,381,904	4	
5	Obligation to a Regional Technical Center/School District if any	-	-	-	-	5	
6	Prior year deficit repayment of deficit	-	-	-	-	6	
7	Total Budget	\$12,055,716	\$11,952,460	\$12,420,793	\$12,381,904	7	
8	S.U. assessment (included in local budget) - informational data	-	-	-	-	8	
9	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9	
Revenues							
10	Offsetting revenues (categorical grants, donations, tuition, surplus, etc., including local Act 144 tax revenues)	\$1,112,350	\$1,094,578	\$1,431,291	\$1,418,351	10	
11	Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11	
12	Act 144 revenues, including local Act 144 tax revenues (Manufacture & Vessel Windor only)	-	-	-	-	12	
13	Offsetting revenues	\$1,112,350	\$1,094,578	\$1,431,291	\$1,418,351	13	
14	Education Spending	\$10,943,366	\$10,857,882	\$10,989,502	\$10,963,553	14	
15	Equalized Pupils	634.03	611.84	601.17	595.74	15	
Education Spending per Equalized Pupil							
16	\$17,260.01	\$17,746.28	\$18,280.19	\$18,403.26	16		
17	Less ALL net eligible construction costs (or P&B) per equalized pupil	\$1,516.08	\$1,452.96	\$1,487.07	\$1,493	17	
18	Less share of SpEd costs in excess of \$50,000 for an individual (per equip)	\$29.78	\$16.12	\$3.69	\$7.5	18	
19	Less amount of deficit (if deficit is SOLELY attributable to tuition paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equip)	-	-	-	-	19	
20	Less SpEd costs (if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equip)	-	-	-	-	20	
21	Estimated costs of new students after census period (per equip)	-	-	-	-	21	
22	Total tuition if tutoring ALL K-12 unless alternative has approved tuitions greater than average announced tuition (per equip)	-	-	-	-	22	
23	Less planning costs for merger of small schools (per equip)	-	-	-	-	23	
24	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equip)	-	-	\$14.60	\$11	24	
25	Excess spending threshold	\$17,103.00	\$17,451.71	\$17,396.00	\$17,816.00	25	
26	Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26	
27	Per-pupil figure used for calculating District Equalized Tax Rate	\$17,260	\$17,746	\$18,280	\$18,403.26	27	
28	District spending adjustment (excess of 100%)	162.471%	160.932%	179.623%	180.987%	28	
Prorating the local tax rate							
29	Anticipated district equalized homestead tax rate (to be prorated by line 30) (\$18,403.26 ÷ (\$9,842.00 ÷ \$1,000))	\$1,8095	\$1,8203	\$1,7992	\$1,8699	29	
30	Percent of Norwich equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	30	
31	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.87)	\$1,8095	\$1,8203	\$1,7992	\$1,8699	31	
32	Common Level of Appraisal (CLA)	97.82%	101.44%	99.28%	98.26%	32	
33	Portion of actual district homestead rate to be assessed by town (\$1,8699 / 98.26%)	\$1,8498	\$1,8033	\$1,8122	\$1,9024	33	
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>							
34	Anticipated income cap percent (to be prorated by line 30) (\$18,403.26 ÷ \$11,862) x 2.00%	3.28%	3.27%	3.05%	3.10%	34	
35	Portion of district income cap percent applied by State (100.00% x 3.10%)	3.28%	3.27%	3.05%	3.10%	35	
36		-	-	-	-	36	
37		-	-	-	-	37	

- Following current statute, the Tax Commissioner recommended a property yield of \$1,942 for every \$1,000 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,962 for a base income percent of 2.0% and a non-residential tax rate of \$1,629. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.

Part VI

Dresden School District

Dresden School District Officers

School Board

	Term Expires
Neil Odell, Chair	2018
David Sobel, Vice Chair	2020
Kelley Hersey, Secretary	2019
Carey Callaghan	2020
Tom Candon	2020
Bruce Duncan	2019
Rick Johnson	2018
Jim Mackall.	2020
Kelly McConnell.	2018
Lauren Morando Rhim	2018
Jona Roberts	2019
Daniel Rockmore	2018

District Officers

Jonathan Edwards, Moderator	2018
Deborah M. Carter, Clerk	2018
Cheryl A. Lindberg, Treasurer	2018
Three auditor vacancies	

Administration

Jay D. Badams.	Superintendent of Schools
Jamie J. Teague	Business Administrator
Rhett Darak	Director of Special Education
Amy E. Tarallo	Director of Curriculum, Instruction and Assessment
Justin Campbell	Principal, Hanover High School
Julie Stevenson	Dean of Students, Hanover High School
Michael Lepene	Principal, Frances C. Richmond Middle School
Amanda Yates.	Associate Principal, Frances C. Richmond Middle School

**Warrant for the 2018 Annual Meeting
of the Dresden School District
Hanover, New Hampshire • 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 7-12, and sixth grade students from hanover who are tuitioned to the frances c. Richmond school by the hanover school district.

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, March 1, 2018, at 7:00 P.M., at the Hanover High School Auditorium, Hanover, New Hampshire.

VOTING PHASE: Tuesday, March 6, 2018, from 7:00 AM. 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).

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 4 .

All voting on Warrant Articles 1 through 3 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 three-year term, an auditor for a two-year term, and an auditor for a one-year term.

Article 2: Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,436; School District Clerk \$200; and School District Moderator \$200 in accordance with Article V-A of the NHNT Interstate School Compact, and further raise and appropriate the amount of Eleven Thousand, Two Hundred Thirty-Six Dollars (\$11,236) to fund these salaries?

Article 3: Shall the District raise and appropriate the amount of Twenty-Six Million, Four Hundred Eighty-eight Thousand, Nine Hundred and Twenty-five Dollars (\$26,488,925) 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 2018-2019 fiscal year? This sum does not include the sums appropriated in any of the other articles.

Article 4: To transact any non-substantive business that may legally come before the discussion phase of this meeting.

Given under our hands and the seal of the District this 23rd day of January 2018.

Neil Odell, Chair
Kelley Hersey, Secretary
Tom Candon
Rick Johnson
Kelly McConnell
Jona Roberts

David Sobel, Vice Chair
Carey Callaghan
Bruce Duncan
Jim Mackall
Lauren Morando Rhim
Daniel Rockmore

Dresden School District FY19 Budget Analysis

The Hanover Finance Committee (HFC) is an appointed Town committee composed of Hanover residents charged with reviewing financial matters of the Town, and offering guidance on those matters to the Hanover School Board (HSB), Town officials and residents. For the benefit of Hanover taxpayers, the HFC also reviews financial matters of the Dresden School District, offering guidance on those matters to the Dresden School Board (DSB). As part of its deliberations on the proposed Dresden School District budget for FY19 (2018-19), members of the HFC reviewed projected revenue and expenditure data, attended public meetings of the DSB, attended DSB Budget Committee meetings as appropriate, and discussed the details of the budget with DSB members and school administrators.

During a public meeting on January 25, 2018, the Hanover Finance Committee voted unanimously to support the proposed FY19 Dresden School District Budget of \$26,500,161 in all suggested articles. The proposed budget will increase spending by 1.9%, resulting in a 1.7% increase in net assessment to Hanover and a -2.1% decrease in net assessment to Norwich, based on student enrollment.

The HFC notes that while the increased assessment to Hanover for FY19 is \$230,408 or a 1.68% increase vs FY18, the bulk of this increase is due to the relative increase in Hanover students vs Norwich students, which results in a 0.816% increase in Hanover's share of the

assessment. Total net assessment for Dresden increased \$88,579 or 0.43% vs FY18, which is a relatively modest increase. While the HFC commends both the Dresden administration and the School Board for being attentive to taxpayers, concerns that expense increases remain reasonable, it recommends that the Board should continue to evaluate FTEs and salaries given that teacher salaries remain some of the highest in the State of NH. Budget surpluses in recent years seem high and the HFC would suggest tightening the annual budget to reduce this surplus in order to keep accountability to taxpayers in how funds are spent.

Tuition-paying students, especially at HHS, continue to be a significant source of revenue for the Dresden School District Budget, with a forecasted increase in revenue of \$177,000 or 7.2% for FY19. The HFC would underscore the importance of maintaining high quality educational standards to continue appealing to tuition students. It is also encouraged that Dresden look at other potential revenue sources, such as the proposed maker space and community outreach, in order to diversify their revenue streams.

Given the different budget pressures faced by towns in Vermont, the HFC would encourage Norwich to revive their Town Finance Committee in order to provide guidance and insights on the joint Dresden School District Budget.

Hanover Finance Committee: Kari Asmus (Chair), William A. Fischel (Vice-Chair), Jeffrey N. Ives (Secretary), Michael Gonnerman, Carey Callaghan (Hanover School Board member), and Bill Geraghty (Hanover Selectboard member).

Minutes of the Dresden School District Annual Meeting Hanover High School Auditorium March 2 and March 7, 2017

Moderator Jonathan Edwards called the meeting to order at 7:08 p.m. Thursday, March 2, 2017. Present were School Board members Carey Callaghan, Tom Candon, Bruce Duncan, David Sobel, Neil Odell, Justin Campfield, Jim Mackall, and Kelly McConnell; Administrators Frank Bass, Jamie Teague, Justin Campbell, and Michael Lepene; and five members of the public. Moderator Edwards reviewed the structure of the Dresden School District and District meeting process, explaining that this was the discussion phase of the meeting, and that the voting phase would take place Tuesday, March 7, from 7:00 a.m. until 7:00 p.m. in Tracy Hall in Norwich for Norwich voters, and Hanover High School Gymnasium for Hanover voters.

Moderator Edwards then recognized Dresden School Board Chair Neil Odell, who introduced the Board members. Neil thanked the Board, the staff, and the leadership of Principals Justin Campbell and Michael Lepene, Jamie Teague and Frank Bass. Superintendent Bass introduced district administrators and staff.

After Mr. Edwards reviewed the guidelines for the meeting, he read the Warning and noted that the Warrant was duly posted in both New Hampshire and Vermont.

Article 1: *To elect by written ballot for one-year terms a Moderator, a Clerk, a Treasurer; an auditor for a three-year term, an auditor for a two-year term, and an auditor for a one-year term.*

Moderator Edwards read the positions to be voted on, and the names of the candidates running. No public comment was offered.

Article 2: *To see if the Dresden School District will vote to amend paragraphs 2 and 3 of the long-term Tuition Agreement between the Hanover School District and the Dresden School District (approved March 2016) for the purpose of educating Hanover students in grade 6 at the Frances C. Richmond Middle School for the twenty (20) year period beginning on July 1, 2014 and ending on June 30, 2034 to set forth the formula for covering Hanover's fair share of Dresden's debt service attributable to the bonding for the construction of the Richmond Middle School through June 30, 2025, and to give the Hanover School District the option to renew the Tuition Agreement for up to ten years, and further, to ratify the amended formula as of July 1, 2014 and authorize the Dres-*

den School District to make such credits or adjustments to Hanover's tuition as are necessary to effectuate implementation of the amended formula during the 2016-17 school year. The intent of this Article being to put into effect the previous amendments as adopted by both Districts in 2004. A copy of the proposed amendments has been posted with the warrant. Majority vote required.

Kelly McConnell presented the article, saying its intent is to reinstate what had already been voted upon by residents. The tuition agreement will revert to its 2004 formula, which takes into consideration the debt service from Dresden's bonding for construction of Richmond Middle School, and thus providing a more equitable share of Hanover's responsibility. No public comment was offered.

Article 3: *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,436; School District Clerk \$200; 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, Two Hundred Thirty-Six Dollars (\$11,236) to fund these salaries?*

Bruce Duncan presented this article, stating that these amounts have not been changed within living memory. Considering inflation and the time spent by Board members, the officers come in well under the minimum wage.

Article 4: *Shall the District raise and appropriate the amount of Twenty-Five Million, Nine Hundred Ninety-Three Thousand, Five Hundred Forty-One Dollars (\$25,993,541) 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 2017-2018 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

Carey Callaghan presented this article, noting that administrators and the Board begin work on the budgets in August of each year. Approximately \$5 million in revenues from tuition helped build the budget. The Board decided on a budget guideline calling for an increase between 1.75% and 2.75% over last year's budget. The proposed budget increase is 2.5%, which results in a Dresden assessment increase of 4.2%. Special-education expenses are up 4.5%, there is a 10.8% increase in retirement costs, and wages bargained in contracts will increase. In November, the Board discovered that healthcare costs would increase 17% (a \$300,000 item), which was a surprise because the schools negotiated a lower-cost plan. It is hoped that the rates will be less once actuaries review claims experience for the 2016-17 year. The number of sixth-graders coming from Hanover is decreasing, which means less monies received by Dresden. But there is a 9.1% increase in revenue from tuitioned students to Hanover High School, partly due to Principal Campbell's discussions with neighboring schools.

The debt service will increase \$71,377 from amortization of softball-field costs. The superintendent services line item is decreasing \$17,000 because the position of Director of Curriculum was eliminated. Four staff members, who this year were paid by Dresden, will be paid next year by the Hanover School District. The increase of 3.88% in regular instruction comes mostly from step and track increases for certified faculty. Student and staff support services have increases that are due mostly to health insurance. The tax rate for Hanover residents will rise \$13.12 (0.77%) for each thousand dollars of real estate owned. The tax rate for Norwich residents will rise \$1.88 (4.21%) for each hundred dollars of real estate owned.

Infrastructure improvements in the budget include installing security cameras on unattended doors, fireproofing the curtains in the HHS Auditorium, and parking-lot improvements.

Long-Term View: In FY07, RMS was the 4th highest middle school in the state in per-pupil costs, and in FY16 ranked 13th. In FY07, HHS was ranked 10th highest high school in the state in per-pupil costs, and in FY16 was 13th. But, Mr. Callaghan said,

it is not the district's goal to be average. RMS and HHS quality rankings are high according to niche.com, and Principal Campbell said this ranking does have an effect on public interest in the high school.

Heidi Postupack, chair of the Hanover Finance Committee, noted that members of her committee attended Dresden budget meetings, and the committee voted unanimously to support the Dresden budget. She noted that the most significant drivers of budget increases continue to be wages, health insurance and retirement benefits. She thanked Dr. Bass for her work with him over the last five years. Ms. Postupack said that sometimes the Finance Committee can help facilitate dialogue between the town and the schools, such as current talks about the town's increased use of school gyms.

Mr. Edwards asked why there is a difference between the Hanover and middle-school transportation budgets. Business Administrator Jamie Teague answered that this item includes specialized transportation, such as for athletics and field trips. Public member Kari Asmus also noticed the transportation cost differences between RMS and HHS, but also noticed that the amounts in dollars are small.

Article 5: *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

Neil Odell, Chair of the Dresden Board, recognized Superintendent Frank Bass at his last Dresden annual meeting, saying Dr. Bass has brought much to the district, including an enhanced teacher evaluation system that he was elemental in starting. He also wooed countries' ambassadors to visit our schools, and he reached out to students to help them. He led a delegation to high-performing schools in other states to glean ideas about their practices. All in attendance applauded the superintendent.

Moderator Edwards reminded everyone of the voting date, and asked audience members to exercise their right to vote. He noted the Hanover District annual meeting on Saturday, March 4. There being no other business, Neil Odell made a motion seconded by Jim Mackall to adjourn. The motion passed unanimously. The meeting adjourned at 8:18 p.m.

Results of Australian Balloting on March 7, 2017

Article 1 (Record of Election of Officers)

Moderator	Jonathan Edwards (1,254)
Clerk	Deborah McLane Carter (1,304)
Treasurer	Cheryl A. Lindberg (1,256)
District Auditor (three years	20 write-ins
District Auditor (two years	25 write-ins
District Auditor (one year	42 write-ins

Article 2 (Tuition agreement between Hanover and Dresden)

Yes: 1,233 No: 150 Blank: 153

Article 3 (Board and Officer salaries)

Yes: 1,263 No: 167 Blank: 106

Article 4 (Overall budget)

Yes: 1,037 No: 408 Blank: 91

I hereby certify this to be a true and accurate report of the proceedings of the meeting of March 2, 2017, and results of voting held March 7, 2017.

Respectfully submitted, Deborah McLane Carter (District Clerk)

Dresden School Board Annual Report

The initial formation of the Dresden Interstate School District was not a trivial matter. We are the first interstate school district in the country. Using the lens of the current political climate, the creation of the district feels almost improbable. It required the approval of both Norwich and Hanover School Boards and their respective townspeople. It required the consent of the Attorney Generals, Secretaries of State and Commissioners of Education of both states. It also required federal level approval from the Departments of Justice, Health, Education and Welfare. Finally, it required the approval of the United States Congress and ultimately, the signature of President John F. Kennedy.

For most of us, the challenges of the creation of the interstate district are merely notes captured in board meeting minutes from 1963. In comparison, the challenges that we face today seem trivial, yet the pressures facing Dresden are real and intense. We are two states grappling with the challenges of public education. We are struggling with its costs. We are struggling with its efficacy. We are struggling to meet the changing needs of our students.

In New Hampshire, the importance of public education has been called into question after the appointment of a Commissioner of Education who has no background in education and home-schooled all his children. Additionally, Senate Bill 193 is currently being debated by the state legislature for the second year in a row. This proposed legislation seeks to create a “voucher” system whereby state aid is directed away from public schools. One estimate finds that over \$300 million could be siphoned from the New Hampshire public education system.

In Vermont, increased fiscal pressures are bearing on school districts, the result of declining enrollments coupled with increased spending. In recent history, both Democratic and Republican Governors have called on school districts to reduce spending. Last year, the legislative session in Montpelier concluded with a stalemate between the two parties on the issue of teacher healthcare savings. The end result was compromise legislation that withheld \$13 million from school districts across the state.

And in both states, the challenges associated with meeting the changing needs of our student body have had a profound impact. The opioid crisis has forced us to deal with the emotional and behavioral consequences of the trauma that students have endured. The ubiquity of internet access, accompanying social media applications and the veil of anonymity has fostered an increase in bullying and harassment in our student bodies, much of which occurs off grounds and after hours, but has a definite impact on the learning environment within our schools. The pressure of achieving and succeeding has led to increased anxiety and worry for some students.

Yet just like those original architects of the Dresden agreement, we all rise to tackle the challenges and meet the needs of our student body. In Dresden, that extends far beyond traditional classroom teaching. At Richmond Middle School our teachers make the time to listen and learn from students. At Hanover High School the Saturday Night Lights series provided students with various opportunities for social interaction, helping students to learn and grow as young adults. At the board level, we have advocated both for and against proposed legislation that we feel would impact our district. Our schools are not required to do these things. We choose to do them because we firmly believe that public education is important and that we need to work hard to maintain and grow what our predecessors from Hanover and Norwich created and left for us. Thank you for the support you provide to our schools.

Neil Odell, Chair, Dresden School Board

**Norwich School District
Comparative Yearly Enrollments**

For October 1 of each year

	K	1	2	3	4	5	6	Total
2008	33	34	29	36	57	46	59	294
2009	39	30	36	32	39	61	45	282
2010	41	47	36	39	40	39	63	305
2011	50	44	45	42	41	40	39	301
2012	43	48	49	45	42	44	40	311
2013	39	51	45	52	47	46	46	326
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

**Dresden School Districts
Comparative Yearly Enrollments**

For October 1 of each year

	7	8	9	10	11	12	Total
2008	156	160	179	193	156	184	1028
2009	185	153	203	184	197	156	1078
2010	140	181	177	203	179	190	1070
2011	168	138	208	179	197	176	1066
2012	146	166	163	205	178	190	1048
2013	145	145	198	162	191	181	1022
2014	163	142	172	203	156	192	1028
2015	135	163	182	173	192	153	998
2016	151	133	209	185	167	197	1042
2017	143	153	172	205	181	167	1021

Norwich Students in Dresden School District

For October 1 of each year

	7	8	9	10	11	12	Total
2008	47	45	52	46	47	60	297
2009	60	62	45	53	45	47	312
2010	52	61	69	50	52	48	332
2011	61	47	68	51	52	46	325
2012	48	62	55	62	64	45	336
2013	45	47	63	52	56	61	324
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

Dresden School District Instructional Staff, 2017-2018

(Date indicates first year of continuous employment by the District.
Also shown is the staff member's percentage of full-time employment.)

Frances C. Richmond School

Brian Atkinson, Physical Education, Health Education.	100%	2012
Elizabeth J. Auch, Learning Specialist	100%	2012
Carla E. Balch, Mathematics	100%	1994
Patricia L. W. Callaway, Learning Specialist	100%	2005
Craig C. Charles, Learning Specialist	100%	2015
Kevin A. Cotter, Social Studies	100%	2014
Celeste R. Dakai, Social Studies	100%	1999
Stephanie J. Davis, Social Studies	100%	1996
Joanne M. Delora, 504 Coordinator	100%	2013
Dorcas E. Denhartog, English	100%	2013
Adina C. Desaulniers, Science	100%	2002
Patricia B. Dodds, Learning Specialist	100%	1999
David M. Drazin, School Psychologist . . . . .	.60%	1989
Sara Ellis, Art . . . . .	.60%	2017
Amanda J. Emmerton, Drama . . . . .	.60%	2015
Ellen G. Fisher, Social Studies	100%	2010
Torrelee Fisher-Sass, Special Ed. Reading Teacher	100%	2016
Sarah L. Glass, Art	100%	2011
Erik D. Goodling, English . . . . .	.67%	2000
Melinda P. H. Goodling, French	100%	1998
Emma M. Hadden, English	100%	2016
Jennifer R. Haines, English	100%	2009
Joshua D. Hall, Music	100%	1997
Hilary Hamilton, Speech Language Pathologist . . . . .	.80%	2015
Clifford M. Harriman, Science . . . . .	.40%	1994
Michael W. Ivanoski, English	100%	2002
John R. Kitzmiller, Mathematics	100%	1993
John LaCrosse, Guidance Counselor	100%	2002
Heather M. Lepene, Math	100%	2014
Jonica Leuthauser, Band . . . . .	.20%	2013
Erin L. R. Madory, Spanish . . . . .	.80%	2004
Catherine E. McCarthy, Math/Computer Literacy	100%	2015
Christopher McCarthy, English	Leave of Absence	2013
Sarah L. Mills, French, Spanish . . . . .	.80%	2012
John Turner Mitchell, Mathematics . . . . .	.80%	2011
Anissa S. Morrison, Consumer Science	100%	1993
Catherine A. Patch, Physical Education	100%	2010
Mary C. Peters, Spanish	100%	2016
Elizabeth Powers, Guidance Counselor	100%	2012
Chris K. Putnam-Pouliot, Media Specialist	100%	2014
Marianne L. Saucier, Learning Specialist	100%	2015
Eric Schluntz, Science	100%	2013
Richard L. Starr, Woodworking	100%	1972
Gregory Stott, Science	100%	2004
Suzanne T. Sylvester, English	100%	1995
Virginia L. Wallis, Science . . . . .	.60%	1999

Martin Warren, Technology	100%	2002
Solange Zwicker, English as a Second Language	40%	2013

Medical Staff

Abigale R. Pelletier, R.N.	100%	2005
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Hanover High School

Yuliya I. Ballou, German & ESOL	100%	2016
Todd F. Bebeau, Physical Education	100%	1996
Timothy P. Berube, Social Studies	100%	2009
Harrison C. Bourne, English & Coordinator	100%	2000
Margaret W. Caldwell, Social Studies	100%	1996
Martha Campbell, Technology Coordinator	100%	2016
Lynn D. Ceplikas, English	100%	1996
Jennifer Chambers, Music & Coordinator	100%	2013
William B. Chappelle, Learning Specialist	100%	2016
Ellen F. Clattenburg, Special Education . . . . .	.80%	1999
Tanya K. Cluff, English . . . . .	.60%	2006
Thomas M. Cochran, French	100%	2002
W. Brent Concilio, English	100%	2014
Sharen T. Conner, Special Education	100%	1998
Marie T. D'Amato, English	100%	2002
Eric J. Dennison, Science, Technology, Mathematics	100%	2009
John E. Donnelly, Mathematics	100%	1998
Maureen W. Doyle, French	Sabbatical	2010
Jessica C. Eakin, Media Specialist	100%	2005
Amy M. Eberhardt, Social Studies, English . . . . .	.50%	2016
Thomas R. Eberhardt, Guidance Counselor	100%	2016
Eve-Lynn Ermer, Mathematics	100%	2002
Brady C. Eskilson, Latin	100%	2013
Jean M. Essex, Spanish . . . . .	.80%	2014
Daniel N. Falcone, Science	100%	2003
Anna T. Gado, English	100%	2004
Thomas B. Gamble, School Psychologist	100%	1992
Julia R. Gartner, Science	100%	2008
Cynthia M. Geilich, Reading Specialist	100%	1988
Jonathan L. Gentine, Social Studies	100%	2015
Brian P. Glenney, Latin, English, Foreign Language Coordinator	100%	2002
Ian Gollub, Band Director . . . . .	.80%	2017
Amy C. Good, Learning Specialist, Footlighters	100%	2009
Elizabeth A. Greene, Art & Coordinator	100%	1993
Diane Guarino, Health	100%	2005
Renate Gunderman, English, Dresden Plan Advisor . . . . .	.50%	2010
Alan D. Haehnel, English	100%	2008
Sally R. Hair, Physics	100%	2002
Randi S. Hallarman, Special Education . . . . .	.80%	1997
Laurie F. Harrington, Guidance Counselor . . . . .	.80%	1998
Thomas W. Hermanson, Science & Coordinator	100%	2006
William C. Johnson, Art . . . . .	.60%	2013
Andrea E. Johnstone, Guidance Counselor, Coordinator	100%	1998
Wendy Kares, Guidance Counselor	100%	2017
Elizabeth H. Keene, Guidance Counselor, March Intensive Coord.	100%	2001

Jeanine C. King, Mathematics & Coord., Dresden Plan Advisor	.100%	2008
Amy E. Kono, Mathematics	.100%	2005
Jeannie M. Kornfeld, Science, Dresden Plan Advisor	.100%	1996
Dagmar Kuehlert, Biology	.40%	2015
Timothy D. Kurtz, Mathematics	.100%	2012
Kevin A. Lavigne, Science	.100%	1997
Jennifer LeBlanc, French	.100%	2017
Richard J. Lloyd, Dresden Plan Director	.100%	1983
Kathleen A. Milender, Science	.100%	1993
Pamala J. S. Miller, Social Studies	.100%	1997
James Mills, Social Studies	.100%	2014
Michael Morris, Mathematics	.100%	2012
William N. Murphy, Social Studies	.40%	1961
Elizabeth D. Murray, Social Studies & Coordinator	.100%	2005
Karen A. O’Hern, Learning Specialist & Coordinator	.100%	2011
John S. Phipps, Science	.100%	2002
Eric A. Picconi, Spanish	.100%	2008
Shannon Pogue, English, Senior Bridges	.100%	2010
Maryann V. Postans, Science, Dresden Plan Advisor	.100%	1996
Penelope J. K. Prendergast, Spanish	.100%	1997
Matthew L. Prince, Social Studies, Dresden Plan Advisor	.100%	2003
Andrew Puchalik, Learning Specialist	.Leave of Absence	2010
Jennifer L. Quevedo, Physical Education	.100%	2005
Eric C. Richardson, 504 Case Manager	.80%	1993
Cynthia M. Sanschagrín, Mathematics	.100%	1998
Christopher J. Seibel, Mental Health Counselor	.100%	2005
Jarrold Shaheen, Spanish	.100%	2013
Kathleen S. Shulman, Reading Specialist	.50%	2008
Sam J. Smedinghoff, Math	.80%	2016
Melissa S. M. Smith, Learning Specialist	.100%	2012
Subhadra Srinivasan, Mathematics	.80%	2013
Joseph L. Stallsmith, Guidance Counselor	.80%	2002
Colin Tindall, Social Studies	.100%	2013
Warren Tucker, Mathematics	.100%	2013
Jean L. Vigneault, French	.100%	2000
Karen E. Wahrenberger, English	.80%	2008
Kara Waters-Poore, Art	.100%	2013

Medical Staff

Candace A. Nattie, R.N.	.60%	1997
Kathryn J. Bonyai, R.N.	.40%	2011
Lynn McRae, R.N.	.40%	2014

Shared Dresden Staff

Melissa Rodriguez, Physical Education	.100%	1994
Hannah R. Rommer, Orchestra/Strings	.70%	2014

Frances C. Richmond School Principals' Report

The Frances C. Richmond Middle School (RMS) serves approximately 400 sixth through eighth grade students from Hanover, New Hampshire and Norwich, Vermont. Our 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

- Communicate effectively in a variety of ways
- Think critically and creatively to identify and solve a range of problems
- Contribute positively to the classroom, school, and broader community by participating in decision making, valuing diversity, taking responsibility for their own actions, and resolving conflicts peacefully.

RMS students distinguish themselves in our classrooms, school events, extracurricular activities, the community, and in supporting and encouraging one another. We offer a rigorous, diverse, and carefully designed and delivered educational program whose intent is to guide each student on their path to becoming confident, independent learners. Further, we emphasize real-world connections and an interdisciplinary approach to learning that is based on the skills of communication, collaboration, and creativity.

In the past year, RMS staff have completed thousands of hours of professional development, met to collaboratively analyze student work and feedback, updated curriculum maps and assessments, and hosted conversations with parents and students at the individual, department and grade levels. The RMS community has also worked with, and in support of, organizations such as CHaD, Kendal, the Upper Valley Haven, Maynard House, David's House and many others. Our school website - <http://www.frms.org/> - contains additional information about our program, curriculum, events and activities.

Finally, it is our pleasure to lead RMS. Our staff is committed to assisting each student on their path to success and growth during their time at RMS. Our families and community provide tremendous support and expertise. Our students bring diverse talents, backgrounds and interests to our school community. Together, these ingredients make for an amazing place to learn. Please don't hesitate to contact us to learn more about RMS. We value and appreciate the input, conversation, and collaboration as we all work to make the Richmond Middle School the very best school it can be.

Michael Lepene, Principal (michaellepene@hanovernorwichschools.org @mlepene)
Amanda Yates, Associate Principal (amandayates@hanovernorwichschools.org @rmsyates)

Hanover High School Principal's Report

Hanover High School is a comprehensive high school serving the students of Hanover, New Hampshire and Norwich, Vermont. Approximately 18% of the 730 students who currently attend HHS are public or private tuition students. *US News and World Report* has repeatedly selected Hanover High School as one of the top high schools in the nation.

As an active learning community, it is our mission to engage all students' minds, hearts and voices so that they become educated, caring and responsible adults. We believe students learn responsibility by being given the opportunity to exercise responsibility, that they learn decision-making by having the opportunity to make decisions, and that they make the strongest commitment to education when they are given a real say in the process. We are a democratic school where students, staff, and community members work together to make governance decisions.

If you would like to learn more about Hanover High School, please visit our website at www.hanoverhigh.us or ask to be added to the principal's weekly e-mail by sending your request to Cathy.Niboli@dresden.us.

Justin M. Campbell, Principal

Dresden School District Proposed Revenue Report

DRESDEN SCHOOL DISTRICT Proposed Revenue Budget 2018-19 School Year	2016-17 Revised Budget	2016-17 Actual	2017-18 Revised Budget	2017-18 Anticipated Year End	2018-19 Proposed Budget	Bgt-Bgt \$ Chg	Bgt - Bgt % Chg
Local Sources							
1121 District Assmt-Hanover	\$13,250,884	\$13,250,884	\$13,734,893	\$13,734,893	\$13,965,301	\$230,408	1.7%
1122 District Assmt-Norwich	6,461,540	6,461,540	6,847,499	6,847,499	6,705,670	(141,829)	-2.1%
Sub-Total	\$19,712,424	\$19,712,424	\$20,582,392	\$20,582,392	\$20,670,971	\$88,579	0.4%
Tuition							
1311 Parents	\$203,946	\$140,062	\$151,373	\$177,016	\$179,570	\$28,197	18.6%
1311 International Tuitions (SEVIS)	10,000	10,070	10,000	0	0	(10,000)	-100.0%
1315 Sp Ed Excess Cost Recov	192,706	113,032	0	0	0	0	n/a
1321 In-State LEA	1,017,226	1,086,263	1,007,972	1,068,821	1,084,243	76,271	7.6%
1321 Hanover 6th Gr Curr Yr	2,037,529	2,037,529	1,932,376	1,932,376	2,035,218	102,842	5.3%
1321 Hanover 6th Gr Prior Yr	0	0	(145,680)	(145,680)	(99,835)	(45,845)	-31.5%
1331 Out-of-State LEA	1,082,393	1,283,844	1,309,843	1,491,034	1,512,548	202,705	15.5%
Sub-Total	\$4,543,900	\$4,670,800	\$4,265,884	\$4,523,567	\$4,711,744	\$445,860	10.5%
Other Local Sources							
1511 Interest Income	\$800	\$11,435	\$7,000	\$12,000	\$9,000	\$2,000	28.6%
1740 Athletic User Fees	145,000	113,825	120,000	120,000	120,000	0	0.0%
1910 Rent	27,000	34,614	29,000	29,000	29,000	0	0.0%
1930 Sale of Dist Property	250	0	0	250	0	0	n/a
1931 From Hanover Town	100,000	100,000	100,000	100,000	100,000	0	0.0%
1980 Refund of Prior Year Expense	17,500	7,961	20,000	80,751	20,000	0	0.0%
1990 Miscellaneous	1,000	\$2,573	1,000	2,120	1,000	0	0.0%
Sub-Total	\$291,550	\$320,407	\$277,000	\$344,121	\$279,000	\$2,000	0.7%
State Sources							
3210 Building Aid-NH	\$451,899	\$444,640	\$425,010	\$425,010	\$404,588	(\$20,422)	-4.8%
3223 Voc Transportation-Vt	15,000	16,695	20,000	17,250	17,000	(3,000)	-15.0%
3241 Voc Tuition-NH	15,000	16,229	15,000	9,821	16,528	1,528	10.2%
3242 Voc Transportation-NH	250	0	250	630	330	80	32.0%
Sub-Total	\$482,149	\$477,564	\$460,260	\$452,711	\$438,446	(\$21,814)	-4.7%
Federal Sources							
4710 Agriculture Grant	\$2,600	\$0	\$0	\$0	\$0	\$0	n/a
Sub-Total	\$2,600	\$0	\$0	\$0	\$0	\$0	n/a
General Fund Revenue Total	\$25,025,264	\$25,181,195	\$25,585,536	\$25,902,791	\$26,100,161	\$514,625	2.0%
From Prior Year's Fund Balance	\$350,000		\$419,241		\$400,000	(\$19,241)	-4.8%
Total Revenues and from Fund Balance	\$25,375,264		\$26,004,777		\$26,500,161	\$495,384	1.90%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT								
2018-19	Original Rec.	2016-17	2016-17	2017-18	2017-18	2018-19	Budget	Budget
Func	Obj	Proposed Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
DISTRICT WIDE								
<i>Coordinator of Volunteers</i>								
1110	100	Salaries	17,335	15,938	17,509	17,500	18,000	491 2.8%
1110	200	Payroll Tax & Bnfts	1,654	1,330	1,635	1,488	1,517	(118) -7.2%
1110	900	Pmts from Districts	(7,121)	(5,564)	(7,263)	(6,000)	(7,600)	(337) 4.6%
		Function Total	11,868	11,704	11,881	12,988	11,917	36 0.30%
<i>Computer Technician</i>								
1120	400	Purch Prof'l & Tech Svcs	15,000	4,482	16,500	16,150	11,500	(5,000) -30.3%
1120	600	Materials & Supplies	4,500	3,717	4,500	4,489	4,600	100 2.2%
1120	700	Equipment	10,000	9,976	10,000	9,876	15,000	5,000 50.0%
		Function Total	29,500	18,175	31,000	30,515	31,100	100 0.32%
SCHOOL BOARD SERVICES								
2310	100	Salaries (Sep-WA)	13,186	13,509	13,186	13,185	13,186	0 0.0%
2310	200	Payroll Tax & Benefi	1,060	1,081	1,060	1,059	1,096	36 3.4%
2310	300	Purch Prof'l & Tech Svcs	35,000	53,760	35,000	36,120	35,000	0 0.0%
2310	500	Other Purch Svcs	3,000	3,229	3,000	2,134	3,000	0 0.0%
2310	800	Other Objects	60,500	6,765	10,500	9,896	10,500	0 0.0%
		Function Total	112,746	78,344	62,746	62,394	62,782	36 0.06%
SUPERINTENDENT SERVICES								
2320	300	Purch Prof'l & Tech Svcs	866,893	866,893	849,749	849,749	903,262	53,513 6.3%
		Function Total	866,893	866,893	849,749	849,749	903,262	53,513 6.30%
SCHOOL ADMINISTRATION								
2410	452	Inter-School Delivery	1,944	2,374	1,988	2,774	2,335	347 17.5%
		Function Total	1,944	2,374	1,988	2,774	2,335	347 17.5%
BUILDING MAINTENANCE								
2610	100	Salaries	346,699	330,327	350,630	328,864	354,867	4,237 1.2%
2610	200	P/R Tax and Benefits	168,987	116,529	137,320	140,800	139,419	2,099 1.5%
2610	500	Other Purch Svcs	63,300	67,861	65,500	75,032	75,402	9,902 15.1%
2610	600	Supplies	1,300	809	1,300	292	1,300	0 0.0%
2610	700	Equipment	2,000	599	1,000	85	1,000	0 0.0%
2610	900	Other Uses	(40,000)	(20,000)	(40,000)	(20,000)	(40,000)	0 0.0%
		Function Total	542,286	496,125	515,750	525,073	531,988	16,238 3.1%
DEBT SERVICE								
5100	800	Interest	1,483,180	1,483,577	1,585,762	1,585,761	1,652,040	66,278 4.2%
5100	900	Principal	1,983,264	1,996,231	1,952,059	1,907,059	1,825,364	(126,695) -6.5%
		Function Total	3,466,444	3,479,808	3,537,821	3,492,821	3,477,404	(60,417) -1.7%
INTERFUND TRANSFER OUT								
5200	0	Other Objects	0	230,608	0	0	0	
				230,608				
DISTRICT WIDE TOTAL			5,031,681	5,184,031	5,010,935	4,976,313	5,020,788	9,853 0.20%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2016-17	2016-17	2017-18	2017-18	2018-19	Budget	
2018-19	Original Rec.	Budget	Actual	Budget	Exp'd & Enc'd	Proposed	Increase/	
Func	Obj	Proposed Budget				Budget	(Decrease)	% Chg
RICHMOND MIDDLE SCHOOL								
REGULAR INSTRUCTION								
1100	110	Salaries Teacher	2,384,975	2,318,050	2,444,520	2,381,600	2,515,105	70,585 2.9%
1100	112	Salaries Ed Asst	111,700	85,801	110,336	86,845	88,386	(21,950) -19.9%
1100	114	Substitutes	30,000	34,360	30,000	9,082	30,000	0 0.0%
1100	115	Tutors & Sabbatical	2,000	0	1,000	10,236	9,957	8,957 895.7%
1100	200	Payroll Tax & Benefit	893,516	793,084	969,993	853,909	967,941	(2,052) -0.2%
1100	300	Purch Prof & Tech Svcs	3,687	1,497	3,937	3,600	4,374	437 11.1%
1100	400	Purch Prop Svcs	25,945	24,512	28,745	26,745	19,207	(9,538) -33.2%
1100	600	Supplies	73,854	75,132	75,572	69,758	78,242	2,670 3.5%
1100	700	Property	24,605	25,735	24,900	23,420	30,200	5,300 21.3%
1100	800	Other Objects	450	450	495	295	500	5 1.0%
		Function Total	3,550,732	3,358,621	3,689,498	3,465,491	3,743,912	54,414 1.47%
TECHNOLOGY								
1120	100	Salaries	55,670	55,457	56,292	56,077	57,274	982 1.7%
1120	200	Payroll Tax & Benefit	24,556	25,676	25,939	22,062	26,013	74 0.3%
1120	400	Purch Prop Svcs	40,414	28,498	43,794	41,340	41,431	(2,363) -5.4%
1120	600	Supplies	13,500	13,011	14,500	13,986	13,050	(1,450) -10.0%
1120	700	Property	56,000	66,403	55,492	54,212	54,481	(1,011) -1.8%
		Function Total	190,140	189,045	196,017	187,676	192,249	(3,768) -1.92%
SPECIAL EDUCATION								
1200	110	Salaries-Teacher	523,219	521,747	563,950	558,532	577,825	13,875 2.5%
1200	112	Salaries-Ed Asst	487,420	394,700	322,725	359,965	374,256	51,531 16.0%
1200	115	Tutors	1,000	0	1,000	0	1,000	0 0.0%
1200	200	Payroll Tax & Benefit	620,765	514,086	560,405	554,726	568,566	8,161 1.5%
1200	300	Purch Prof & Tech Svcs	69,900	20,973	60,200	55,423	56,700	(1,500) -2.5%
1200	400	Purch Prop Svcs	135	135	135	135	135	0 0.0%
1200	600	Supplies	5,735	3,828	5,080	4,568	5,255	175 3.4%
1200	700	Property	1,420	899	730	580	135	(595) -81.5%
		Function Total	1,709,594	1,456,368	1,514,225	1,533,929	1,585,872	71,647 4.73%
CO-CURRICULAR								
1420	100	Salaries	29,200	27,322	29,200	28,906	31,150	1,950 6.7%
1420	200	Payroll Tax & Benefit	2,420	3,400	2,420	2,398	2,575	155 6.4%
1420	300	Purch Prof & Tech Svcs	5,750	4,925	5,925	4,756	5,825	(100) -1.7%
		Function Total	37,370	35,647	37,545	36,060	39,550	2,005 5.34%
GUIDANCE								
2120	100	Salaries	152,402	158,487	157,340	155,543	167,256	9,916 6.3%
2120	200	Payroll Tax & Benefit	59,019	67,304	72,300	75,265	80,061	7,761 10.7%
2120	600	Supplies	600	325	600	586	600	0 0.0%
		Function Total	212,021	226,116	230,240	231,393	247,917	17,677 7.68%
HEALTH SERVICES								
2134	100	Salaries	64,442	64,762	65,119	65,131	66,264	1,145 1.8%
2134	200	Payroll Tax & Benefit	39,559	38,648	42,343	40,651	42,558	215 0.5%
2134	300	Purch Prof & Tech Svcs	500	1,385	500	1,385	500	0 0.0%
2134	400	Purch Prop Svcs	0	0	445	400	400	(45) -10.1%
2134	600	Supplies/Prof Dues	2,160	2,154	2,600	2,325	2,600	0 0.0%
2134	700	Equipment	765	714	0	0	0	0 n/a
2134	800	Dues	105	105	125	120	125	0 0.0%
		Function Total	107,531	107,768	111,132	110,012	112,447	1,315 1.18%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT								
2018-19	Original Rec.	2016-17	2016-17	2017-18	2017-18	2018-19	Budget	Budget
Func	Obj	Proposed Budget	Budget	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
CURRICULUM DEVELOPMENT								
2212	300	Purch Profll & Tech Svcs	4,000	689	4,000	3,108	4,000	0 0.0%
		<i>Function Total</i>	4,000	689	4,000	3,108	4,000	0 0.0%
STAFF DEVELOPMENT								
2213	100	Salaries	1,500	2,723	1,500	1,326	0	(1,500) -100.0%
2213	200	P/R Tax and Benefits	67,345	64,196	67,340	67,200	67,164	(156) -0.2%
2213	300	Purch Profll & Tech Svcs	1,400	1,419	1,400	1,500	1,425	25 1.8%
		<i>Function Total</i>	70,245	68,338	70,240	70,026	68,609	(1,631) -2.32%
MEDIA (Library)								
2221	100	Salaries	95,911	97,440	101,739	79,509	106,098	4,359 4.3%
2221	200	Payroll Tax & Benefit	34,783	49,612	55,320	32,133	63,491	8,171 14.8%
2221	400	Purch Prop Svcs	1,195	1,190	0	0	0	0 n/a
2221	500	Other Purch Svcs	625	624	500	560	500	0 0.0%
2221	600	Supplies	27,880	27,812	28,950	26,750	29,400	550 1.9%
2221	700	Property	4,500	4,491	2,600	2,340	3,000	400 15.4%
		<i>Function Total</i>	164,894	161,169	189,009	141,292	202,489	13,480 7.13%
SCHOOL ADMINISTRATION								
2410	100	Salaries	298,659	301,674	327,373	319,180	327,772	399 0.1%
2410	200	Payroll Tax & Benefit	219,356	183,900	234,737	194,248	264,929	30,192 12.9%
2410	300	Purch Profll & Tech Svcs	11,340	8,261	7,840	7,823	7,840	0 0.0%
2410	400	Purch Prop Svcs	1,000	1,811	1,000	985	1,500	500 50.0%
2410	500	Other Purch Svcs	20,000	13,668	18,500	16,542	18,500	0 0.0%
2410	600	Supplies	3,600	1,859	3,600	2,342	3,600	0 0.0%
2410	800	Other Objects	800	800	800	689	800	0 0.0%
		<i>Function Total</i>	554,755	511,973	593,850	541,809	624,941	31,091 5.24%
BUILDING MAINTENANCE								
2610	400	Purch Prop Svcs	47,100	46,188	47,250	47,112	53,580	6,330 13.4%
2610	600	Supplies	11,000	9,914	10,000	9,968	10,000	0 0.0%
		<i>Function Total</i>	59,500	56,102	57,250	57,080	63,580	6,330 11.06%
CUSTODIAL SERVICES								
2620	100	Salaries	219,480	227,731	223,490	208,108	226,442	2,952 1.3%
2620	200	P/R Tax and Benefits	88,989	88,823	94,059	86,774	94,596	537 0.6%
2620	400	Purch Prop Svcs	34,600	9,055	34,600	9,500	9,600	(25,000) -72.3%
2620	500	Other Purch Svcs	0	0	0	0	0	0 n/a
2620	600	Supplies	78,825	79,924	81,050	80,652	85,200	4,150 5.1%
2620	700	Property	1,500	1,296	1,000	986	3,000	2,000 200.0%
		<i>Function Total</i>	423,394	406,829	434,199	386,020	418,838	(15,361) -3.54%
GROUPS MAINTENANCE								
2630	400	Purch Prop Svcs	42,500	40,309	44,750	42,358	44,750	0 0.0%
2630	600	Supplies	500	68	500	484	500	0 0.0%
		<i>Function Total</i>	43,400	40,377	45,250	42,842	45,250	0 0.0%
STUDENT TRANSPORTATION								
2700	500	Other Purch Svcs	5,750	8,106	8,700	9,185	9,200	500 5.7%
		<i>Function Total</i>	5,750	8,106	8,700	9,185	9,200	500 5.75%
SPECIAL ED TRANSPORTATION								
2722	500	Other Purch Svcs	1,000	752	1,000	0	1,000	0 0.0%
		<i>Function Total</i>	1,000	752	1,000	0	1,000	0 0.0%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2016-17	2016-17	2017-18	2017-18	2018-19	Budget	
2018-19	Original Rec.	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget						
FIELD TRIPS								
2725	500	Other Purch Svcs	12,489	12,003	14,257	14,000	17,104	2,847 20.0%
<i>Function Total</i>			12,489	12,003	14,257	14,000	17,104	2,847 19.97%
SITE IMPROVEMENTS								
4200	400	Purch Prop Svcs	4,300	3,895	10,000	9,874	13,000	3,000 30.0%
<i>Function Total</i>			4,300	3,895	10,000	9,874	13,000	3,000 30.00%
BUILDING IMPROVEMENTS								
4600	400	Purch Prop Svcs	47,250	41,588	42,750	42,600	30,885	(11,865) -27.8%
<i>Function Total</i>			47,250	41,588	42,750	42,600	30,885	(11,865) -27.75%
INTERFUND TRANSFER OUT								
5221	0	Other Objects	22,000	19,570	25,000	19,447	25,000	0 0.0%
<i>Function Total</i>			22,000	19,570	25,000	19,447	25,000	0 0.0%
RICHMOND MIDDLE SCHOOL TOTAL			7,220,365	6,724,956	7,274,162	6,901,846	7,445,843	171,681 2.36%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT			2016-17	2016-17	2017-18	2017-18	2018-19	Budget	
2018-19	Original Rec.		Budget	Actual	Budget	Exp'd & Enc'd	Proposed	Increase/	
Func	Obj	Proposed Budget					Budget	(Decrease)	% Chg
GUIDANCE									
2120	100	Salaries	583,727	603,935	653,498	656,210	661,916	(1,582)	-0.2%
2120	200	Payroll Tax & Benefit	249,017	267,042	316,926	274,075	280,040	(36,886)	-11.6%
2120	300	Purch Prof & Tech Svcs	4,000	556	5,500	4,562	15,500	10,000	181.8%
2120	400	Purch Prop Svcs	3,220	2,830	5,562	4,870	225	(5,337)	-96.0%
2120	500	Other Purch Svcs	4,900	5,891	6,202	5,987	6,585	383	6.2%
2120	600	Supplies	6,600	3,587	2,250	2,134	2,250	0	0.0%
2120	800	Other Objects	600	410	590	210	670	80	13.6%
Function Total			852,064	884,252	1,000,528	948,048	967,186	(33,342)	-3.33%
HEALTH SERVICES									
2134	100	Salaries	77,211	67,825	80,243	80,065	106,392	26,149	32.6%
2134	200	Payroll Tax & Benefit	10,348	10,486	10,933	13,103	19,572	8,639	79.0%
2134	300	Purch Prof & Tech Svcs	1,360	2,344	1,360	2,344	1,530	170	12.5%
2134	400	Purch Prop Svcs	335	0	335	235	300	(35)	-10.4%
2134	600	Supplies	5,950	3,282	6,200	5,345	6,300	100	1.6%
2134	700	Property	0	0	3,000	2,650	0	(3,000)	-100.0%
2134	800	Other Objects	345	240	375	275	375	0	0.0%
Function Total			95,549	84,177	102,446	104,017	134,469	32,023	31.26%
CURRICULUM DEVELOPMENT									
2212	300	Purch Prof & Tech Svcs	3,000	0	3,000	2,890	3,000	0	0.0%
Function Total			3,000	0	3,000	2,890	3,000	0	0.0%
STAFF DEVELOPMENT									
2213	100	Salaries	5,500	3,053	5,500	4,800	0	(5,500)	-100.0%
2213	200	P/R Tax and Benefits	97,234	103,922	95,217	95,000	89,774	(5,443)	-5.7%
2213	300	Purch Prof & Tech Svcs	0	1,419	0	0	0	0	n/a
Function Total			102,734	108,394	100,717	99,800	89,774	(10,943)	-10.87%
DRESDEN PLAN									
2214	100	Salaries	8,250	8,087	8,250	8,310	8,250	0	0.0%
2214	200	Payroll Tax & Benefit	0	614	0	630	0	0	n/a
Function Total			8,250	8,701	8,250	8,940	8,250	0	0.0%
MEDIA (Library)									
2221	100	Salaries	151,525	134,462	162,627	139,158	144,110	(18,517)	-11.4%
2221	200	Payroll Tax & Benefit	57,723	43,785	72,670	55,961	49,685	(22,985)	-31.6%
2221	400	Purch Prop Svcs	5,000	13,750	5,000	4,834	1,000	(4,000)	-80.0%
2221	500	Other Purch Svcs	6,250	3,109	6,250	4,327	5,500	(750)	-12.0%
2221	600	Supplies	58,345	61,866	78,510	78,000	75,416	(3,094)	-3.9%
2221	700	Property	6,600	22,904	49,000	48,765	30,600	(18,400)	-37.6%
2221	800	Other Objects	1,060	700	1,060	825	1,060	0	0.0%
Function Total			286,503	280,576	375,117	331,870	307,371	(67,746)	-18.06%
SCHOOL ADMINISTRATION									
2410	100	Salaries	639,300	661,244	750,935	772,884	796,554	45,619	6.1%
2410	200	Payroll Tax & Benefit	565,921	520,466	523,809	525,678	568,779	44,970	8.6%
2410	300	Purch Prof & Tech Svcs	4,010	3,542	5,510	5,437	4,010	(1,500)	-27.2%
2410	400	Purch Prop Svcs	29,150	27,909	32,185	31,875	11,800	(20,385)	-63.3%
2410	500	Other Purch Svcs	45,850	27,772	43,630	42,568	40,630	(3,000)	-6.9%
2410	600	Supplies	22,500	20,380	22,175	21,680	22,175	0	0.0%
2410	700	Equipment	0	0	0	0	1,000		
2410	800	Other Objects	5,000	4,860	5,000	5,205	5,000	0	0.0%
Function Total			1,311,831	1,266,173	1,383,244	1,405,327	1,449,948	66,704	4.82%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT								
2018-19	Original Rec.		2016-17	2016-17	2017-18	2017-18	2018-19	Budget
Func	Obj	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)
								% Chg
BUILDING MAINTENANCE								
2610	400	Purch Prop Svcs	59,800	42,083	65,000	64,358	71,440	6,440 9.9%
2610	600	Supplies	23,000	22,428	27,500	25,780	23,500	(4,000) -14.5%
2610	700	Property	1,100	1,382	1,500	1,426	1,500	0 0.0%
		Function Total	83,900	65,893	94,000	91,564	96,440	2,440 2.60%
CUSTODIAL SERVICES								
2620	100	Salaries	341,128	337,785	356,186	307,299	366,346	10,160 2.9%
2620	200	P/R Tax and Benefits	161,239	153,813	166,495	168,970	186,541	20,046 12.0%
2620	400	Purch Prop Svcs	23,000	24,308	23,000	21,120	25,000	2,000 8.7%
2620	500	Other Purch Svcs	0	0	400	0	400	0 0.0%
2620	600	Supplies	197,300	179,498	212,100	211,346	204,300	(7,800) -3.7%
2620	700	Property	13,000	12,564	6,500	6,438	6,500	0 0.0%
		Function Total	735,667	707,968	764,681	715,173	789,087	24,406 3.19%
GROUNDS MAINTENANCE								
2630	400	Purch Prop Svcs	132,220	130,095	138,000	136,622	138,000	0 0.0%
2630	600	Supplies	380	74	1,500	1,480	1,500	0 0.0%
2630	700	Property	0	0	600	587	600	0 0.0%
		Function Total	132,600	130,169	140,100	138,689	140,100	0 0.0%
PUPIL TRANSPORTATION								
2700	500	Other Purch Svcs	42,000	31,216	42,000	39,875	42,000	0 0.0%
		Function Total	42,000	31,216	42,000	39,875	42,000	0 0.0%
SPECIAL ED TRANSPORTATION								
2722	500	Other Purch Svcs	5,500	5,341	9,000	8,060	7,500	(1,500) -16.7%
		Function Total	5,500	5,341	9,000	8,060	7,500	(1,500) -16.67%
VOCATIONAL TRANSPORTATION								
2723	500	Other Purch Svcs	26,932	40,695	43,500	43,137	44,558	1,058 2.4%
		Function Total	26,932	40,695	43,500	43,137	44,558	1,058 2.43%
ATHLETIC TRANSPORTATION								
2724	500	Other Purch Svcs	159,065	97,989	165,243	134,680	182,834	17,591 10.6%
		Function Total	159,065	97,989	165,243	134,680	182,834	17,591 10.65%
FIELD TRIPS								
2725	500	Other Purch Svcs	34,900	23,260	35,703	29,873	41,235	5,532 15.5%
		Function Total	34,900	23,260	35,703	29,873	41,235	5,532 15.49%
SITE IMPROVEMENTS								
4200	400	Purch Prop Svcs	11,500	10,779	41,400	41,000	37,000	(4,400) -10.6%
		Function Total	11,500	10,779	41,400	41,000	37,000	(4,400) -10.63%
BUILDING IMPROVEMENTS								
4600	400	Purch Prop Svcs	48,500	98,911	56,750	57,000	67,400	10,650 18.8%
		Function Total	48,500	98,911	56,750	57,000	67,400	10,650 18.77%
INTERFUND TRANSFER OUT								
5221		Other Objects	25,000	36,204	37,800	39,900	37,800	0 0.0%
		Function Total	25,000	36,204	37,800	39,900	37,800	0 0.0%
HIGH SCHOOL TOTAL			13,123,218	13,019,153	13,719,680	13,426,234	14,033,530	313,850 2.29%
DISTRICT TOTAL			25,375,264	24,928,140	26,004,777	25,304,393	26,500,161	495,384 1.90%

Independent Auditor's Report – Excerpts



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Dresden School District
Hanover, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Dresden School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Dresden School District, as of June 30, 2017, and the respective changes in financial position and, the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3-9), the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 36), the Schedule of District's Proportionate Share of Net Pension Liability (page 37), and the Schedule of District Contributions (page 38) 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

*Dresden School District
Independent Auditor's Report*

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 Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Dresden School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Plodzik & Sanderson
Professional Association*

January 23, 2018

EXHIBIT C-1
DRESDEN SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2017

	General	Grants	High School Food Service	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 92,291	\$ -	\$ 27,585	\$ 109,914	\$ 229,790
Investments	751,243	-	-	-	751,243
Receivables:					
Accounts	36,594	-	-	6,112	42,706
Intergovernmental	2,591	32,788	-	-	35,379
Interfund receivables	32,788	-	-	-	32,788
Prepaid items	11,940	-	-	-	11,940
Total assets	<u>\$ 927,447</u>	<u>\$ 32,788</u>	<u>\$ 27,585</u>	<u>\$ 116,026</u>	<u>\$ 1,103,846</u>
LIABILITIES					
Accounts payable	\$ 26,093	\$ -	\$ 23,943	\$ 5,897	\$ 55,933
Accrued salaries and benefits	49,958	-	-	544	50,502
Interfund payable	-	32,788	-	-	32,788
Total liabilities	<u>76,051</u>	<u>32,788</u>	<u>23,943</u>	<u>6,441</u>	<u>139,223</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - grants and donations	3,288	-	-	-	3,288
FUND BALANCES					
Nonspendable	11,940	-	-	-	11,940
Restricted	-	-	3,642	92,783	96,425
Committed	56,126	-	-	1,727	57,853
Assigned	29,529	-	-	15,075	44,604
Unassigned	750,513	-	-	-	750,513
Total fund balances	<u>848,108</u>	<u>-</u>	<u>3,642</u>	<u>109,585</u>	<u>961,335</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 927,447</u>	<u>\$ 32,788</u>	<u>\$ 27,585</u>	<u>\$ 116,026</u>	<u>\$ 1,103,846</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
DRESDEN SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2017

	General	Grants	High School Food Service	Other Governmental Funds	Total Governmental Funds
REVENUES					
School district assessment	\$ 19,712,424	\$ -	\$ -	\$ -	\$ 19,712,424
Other local	4,991,220	-	256,582	614,553	5,862,355
State	477,564	-	-	-	477,564
Federal	-	216,080	-	-	216,080
Total revenues	<u>25,181,208</u>	<u>216,080</u>	<u>256,582</u>	<u>614,553</u>	<u>26,268,423</u>
EXPENDITURES					
Current:					
Instruction	14,208,016	216,080	-	413,074	14,837,170
Support services:					
Student	1,302,316	-	-	-	1,302,316
Instructional staff	647,867	-	-	-	647,867
General administration	78,344	-	-	-	78,344
Executive administration	866,893	-	-	-	866,893
School administration	1,780,521	-	-	-	1,780,521
Operation and maintenance of plant	1,903,468	-	-	-	1,903,468
Student transportation	219,362	-	-	2,156	221,518
Noninstructional services	-	-	289,144	232,849	521,993
Debt service:					
Principal	1,956,897	-	-	-	1,956,897
Interest	1,522,913	-	-	-	1,522,913
Facilities acquisition and construction	155,173	-	-	99,173	254,346
Total expenditures	<u>24,641,770</u>	<u>216,080</u>	<u>289,144</u>	<u>747,252</u>	<u>25,894,246</u>
Excess (deficiency) of revenues over (under) expenditures	<u>519,438</u>	<u>-</u>	<u>(32,562)</u>	<u>(132,699)</u>	<u>374,177</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	36,204	250,178	286,382
Transfers out	(286,382)	-	-	-	(286,382)
Total other financing sources (uses)	<u>(286,382)</u>	<u>-</u>	<u>36,204</u>	<u>250,178</u>	<u>-</u>
Net change in fund balances	253,056	-	3,642	117,479	374,177
Fund balances (deficit), beginning	595,052	-	-	(7,894)	587,158
Fund balances, ending	<u>\$ 848,108</u>	<u>\$ -</u>	<u>\$ 3,642</u>	<u>\$ 109,585</u>	<u>\$ 961,335</u>

The notes to the basic financial statements are an integral part of this statement.

*SCHEDULE 1
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 19,712,424	\$ 19,712,424	\$ -
Other local sources:			
Tuition	4,521,168	4,670,800	149,632
Investment earnings	800	11,435	10,635
Student activities	145,000	113,825	(31,175)
Miscellaneous	145,750	195,160	49,410
Total from other local sources	<u>4,812,718</u>	<u>4,991,220</u>	<u>178,502</u>
State sources:			
School building aid	467,272	444,640	(22,632)
Vocational aid	30,250	32,924	2,674
Total from state sources	<u>497,522</u>	<u>477,564</u>	<u>(19,958)</u>
Federal sources:			
Other	2,600	-	(2,600)
Total revenues	25,025,264	<u>\$ 25,181,208</u>	<u>\$ 155,944</u>
Use of fund balance to reduce school district assessment	350,000		
Total revenues and use of fund balance	<u>\$ 25,375,264</u>		

SCHEDULE 2
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

	Encumbered		Expenditures	Encumbered		Variance
	from Prior	Appropriations		to Subsequent	Positive	
	Year			Year	(Negative)	
Current:						
Instruction:						
Regular programs	\$ 10,000	\$ 10,487,408	\$ 10,499,322	\$ 1,340	\$ (3,254)	
Special programs	-	3,208,226	2,828,390	725	379,111	
Vocational programs	-	80,000	53,335	-	26,665	
Other	-	837,332	826,969	450	9,913	
Total instruction	<u>10,000</u>	<u>14,612,966</u>	<u>14,208,016</u>	<u>2,515</u>	<u>412,435</u>	
Support services:						
Student	-	1,266,986	1,302,316	4,216	(39,546)	
Instructional staff	-	667,612	647,867	-	19,745	
General administration	-	112,746	78,344	4,434	29,968	
Executive administration	-	866,893	866,893	-	-	
School administration	-	1,908,244	1,780,521	-	127,723	
Operation and maintenance of plant	-	2,020,747	1,903,468	18,364	98,915	
Student transportation	-	286,576	219,362	-	67,214	
Total support services	<u>-</u>	<u>7,129,804</u>	<u>6,798,771</u>	<u>27,014</u>	<u>304,019</u>	
Debt service:						
Principal of long-term debt	-	1,956,897	1,956,897	-	-	
Interest on long-term debt	-	1,509,547	1,522,913	-	(13,366)	
Total debt service	<u>-</u>	<u>3,466,444</u>	<u>3,479,810</u>	<u>-</u>	<u>(13,366)</u>	
Facilities acquisition and construction	<u>43,872</u>	<u>111,550</u>	<u>155,173</u>	<u>-</u>	<u>249</u>	
Other financing uses:						
Transfers out	<u>-</u>	<u>54,500</u>	<u>286,382</u>	<u>-</u>	<u>(231,882)</u>	
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 53,872</u>	<u>\$ 25,375,264</u>	<u>\$ 24,928,152</u>	<u>\$ 29,529</u>	<u>\$ 471,455</u>	

SCHEDULE 3
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

Unassigned fund balance, beginning		\$ 252,091
Changes:		
Unassigned fund balance used to reduce school district assessment		(350,000)
2016-2017 Budget summary:		
Revenue surplus (Schedule 1)	\$ 155,944	
Unexpended balance of appropriations (Schedule 2)	<u>471,455</u>	
2016-2017 Budget surplus		627,399
Decrease in nonspendable fund balance		<u>221,023</u>
Unassigned fund balance, ending		750,513
<i>Adjustment to reconcile to unassigned fund balance returned to reduce School District assessment</i>		
Portion of unassigned fund balance retained per RSA 198:4-bII		<u>(350,513)</u>
Unassigned fund balance to reduce school district assessment, ending		<u>\$ 400,000</u>

**Hanover High School
Class of 2017**

- | | | |
|----------------------------------|------------------------------|--------------------------------|
| Abbate, Liam Patrick | Cyrus, Schuyler | Hackett, Thomas Finnegan |
| Abbatiello, Clare R. | • Danilek, Roger Jefferson * | Hansen, Kristian Stig Svenning |
| • Acker, Jacob | Darrow, Kai | Hart, Ciara Jane |
| • Adams-Blackmore, Lucas | • Davis, Grace Dickenson | Hatfield, Hayden R. |
| • Alexander, Sylvie ** | Davis, Isabel | He, John |
| Baker, Alan H. | Dickson, Anna Kathleen * | • Helble, Marcus ** |
| Barr, Katherine E. | Dodge, Jensen Terp | Herz, Sage A. ** |
| • Bartholow, Nicholas Arthur | Downey, Adelaide King | • Higgins, Finn |
| Birkmeyer, Margaret | Driscoll, Hannah Rose | Hoffer, Lara Anne |
| • Blinkhorn, Caitlin Elizabeth * | Eilertsen, Matthias | Indorato, Joseph B. |
| Boitnott, Brian | Elliott, Alexandra Kathryn | Ives, Samuel |
| Boitnott, Jeffrey ** | Enneper, Glen R. | Johnson, Arturo Moffatt |
| Bonner, William | Farina, Ashley Virginia | Johnson, Griffin C. |
| • Bowen, Tyler Charles | • Farrell, Alicia Constance | Johnson, Mikayla Lynne |
| Bradley, Eliza * | Farrell, Antonia Coyote ** | Judd, Avery |
| Breed, Ella Ute | • Felde, Daniel H. | • Judd, Thomas |
| • Brendel III, John J. | Feyrer, Mary Clare * | Kahan, Simon |
| Brisson, Ella Rose | Fielding, Caffrey C. | • Kealey, Francesca Brianne |
| Bristol, Katarina Sophia | Finkelstein, Zoe Rose | Kim, Gabriella Hee-Eun ** |
| Brooks, Owen | Finley, Ryan Aquilla Scott | Kim, Madeleine E. |
| Budney, Kate Stanger * | Fleischer, Ernest Daniel | Koehler, Kyle Edward |
| • Butler, Julia Mae * | Foster, Emily Elizabeth | Kopalle, Divya C. |
| Cardenali, Sophie Marie | • Friedland, Ethan James | Kotz, Margaret |
| • Chambers, Will G. | Friedman, Gwendolyn | Kynor, Ryan Dailey |
| Chen, Charles ** | Gantrish, Benjamin George | LaCrosse, Thea J. ** |
| • Cole, Annika | Gardner, Clare | Lacy, Sonthaya M. |
| • Cole, Stefan | Garg, Sadhya * | • Lang, Henry ** |
| Connolly, Aidan | George, Kathryn Olivia | Leonard, Madison |
| Cooper-Perales, Alvaro | Gilardi, Andrea Caroline | Lightbody, Sarah Madeleine |
| Copeland, Johanna | Glueck, Adam | • Logan, Patrick C. |
| Cowie, J. Noah | Goff, Jonathan Joseph | • Loud, Gabriel |
| • Crory, Thomas-James | Good, Allyce * | Lubrano, Amelia Bugbee |
| Crosby, Rebecca Brown | • Gurman, Liam | Lutz, Samuel |

**Hanover High School
Class of 2017**

- Lyons, Madeline *
- Macaulay, Alexander James
- MacCormick, Sarah
- Mackall, Henry **
Marceau, Joseph A.M.R.
- Marks, Hannah Rose
- Marshall, Cameron V.
- Mayo, Abigail
- McNamara, Leslie M.
Meliment, Morgan J.
- Messersmith, Luke Frederick
- Meyerrose, Mahler
- Miller, Kirsten *
Moberg, Andreas Mark
Christian
- Monahan, Avery J.
- Monahan, Bridget H.
Morhun, Grant P. *
Morrell, Elisabeth Margaret
- Movizzo, Anthony Michael
- Nabinger, Tyler *
- Nahabedian, Rainier
Neumann, Rachel
- Newbold III, J. Cheston M.
- O'Connor, Meghan Bridget
- O'Toole, Saorla
- Olszewski, Harrison James
- Osborn, Annette E. **
Owens, Amanda P.
Paydarfar, Kamron
- Penfield, Sylvia Sage
- Pentland, Camila
- Phillips, Christopher Robert
- Pierce, Olivia
- Pikielny, Adam A. *
- Pikus, Lia Caroline
- Pyle, Charlotte
- Ratliff, Luke S. **
Reed, Kristin B.
- Richard, Brittany M. **
- Rimberg, Wilson
- Roback, Cleo
- Rollins, Graeson M.
- Rooker, Elizabeth Harris
- Rosien, Jessica E.D.
- Rothwell-Ferraris, Chiara
Rumrill, Tenzing S.S.
- Ryan-O'Flaherty, Liam C.
Saucier, Maxwell W. **
Scarbrough, Hallie Nichole
- Schertzer, Daniel Ian
- Seaman, Benjamin C.
- Seigne, Talbot David
- Seltzer, Brian Louis
- Shirai, Nanako *
- Siegel, Shoshana
- Simon, Nathalie Ornelas
- Slayton, Ezra
- Smith, William Spurgeon
- Snelling, Elijah Soll
- Snyder, Teresa D. *
Sobel, Benjamin Aaron
- Soderquist, Noah
- Somoff, Dimitri A.
- Somoff, Ivan V.
- Sorensen, Martin M.H.
- Sparks, Georgia *
- Spencer, Sara Ellis **
- Spitz, Ruby Kathryn
- Stafford, Connor **
- Starosta, Annabelle
- Starr, Casey Martin
- Stearns, Payton
- Stevens, Laila Li
- Strohbehn, Samuel David
- Sundaram, Christopher Suri
- Supattapone, Samuel
- Tally, Caroline Daniels *
- Tanny, Leah Mary
- Taube, Juliana *
- Taylor, Noah MacDara
- Testorf, Johannes M.
- Tsapakos, Eleanor R. **
Uhm, Hye Rine *
- Vecchi, Alessandro
- Wallis, Avery
- Warhold, John Pius
- Warhold, Joseph
Wark, Alexander J.P.
- Webber-McCollaum, Alexis Rose
- Werner, Margaret C. **
- White, Benjamin
- Wilson, Daniel
- Winberry, Ethan L.
- Winter, Reed R.
- Wittmann, Hannah M.
- Wohlforth, Charles C.
- Zentmaier, Kayla E. **
- Zhang, Joe **

Norwich Resident •
Magna cum Laude *
Maxima cum Laude **

Telephone Contacts

Emergency Only: Ambulance, Fire, Police	911
Non-emergency	
Ambulance	(603) 643-4123
Fire	649-1133
Police	649-1460
Game Warden	(802) 234-9933
Town Garage	649-2209
Web Page	norwich.vt.us

Office Hours / Contacts

Assessor/Listers, 8:30am-12:30pm Mon. & Wed.	649-1419 ext. 110
Finance Office, 8:30am to 4:30pm M-F	649-1419 ext. 105
Fire District, <i>By appointment</i>	649-3474
Norwich Public Library	649-1184
1-8pm Mon.; 10am-5:30pm Tues., Wed. & Fri.	
10am to 8pm Thurs.; 10am-3pm Sat.; 12-4pm Sun. (Sept.-May)	
Public Works, 7:00am-3:30pm M-F	649-2209
Recreation Director	649-1419 ext. 109
Town Clerk, 8:30am-4:30pm M-F	649-1419 ext. 103
Town Manager	649-1419 ext. 102
Manager Assistant, 8:30am-4:30pm M-F	649-1419 ext. 101
Town Treasurer, <i>by appointment</i>	649-1678
Transfer Station & Recycling Center, 8am-4:45pm Wed. & Sat.	649-1192
Planning & Zoning, 8:30am-4:30pm M-F	649-1419 ext. 4

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 (<i>at Hanover High School Library</i>)	4th Tuesday at 7:00pm
Fire Department Training (<i>at Fire Department</i>)	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
Milton Frye Nature Area Committee (<i>at MCS Library</i>)	1st Thursday at 3:30 pm
Norwich Energy Committee	4th Tuesday at 7:00pm
Norwich School Board (<i>at Marion Cross School Library</i>)	1st Wednesday at 7:00pm
Norwich Public Library Board of Trustees (<i>at Library</i>)	4th Monday at 7:00pm
Planning Commission	2nd and 4th Thursdays at 7:00pm
Prudential Committee/Fire District	3rd Monday at 5:30pm
Recreation Council	2nd Wednesday at 7:00pm
Selectboard	2nd and 4th Wednesdays at 6:30pm
Trails Committee (<i>at Norwich Historical Society</i>)	1st Wednesday at 7:00pm
Upper Valley Trails Alliance (<i>at Howe Library</i>)	2nd Wednesday at 5:30pm

General Information

Access from Highways: 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). 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.

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 \$25, may be obtained at the Town Clerk's Office. You pay a per-bag fee for all trash that cannot be recycled. Fees are \$4.00 per ticket purchased at the Transfer Station and \$35 for a card of 10 purchased at the Town Clerk's Office.

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 \$43 and windshield stickers cost \$20.

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, Kate O'Connor, and Roberta Robinson for their contributions to the preparation of this Town Report.

Town of Norwich
PO Box 376
Norwich, VT 05055

Dresden District Meeting
7pm Thursday, March 1, 2018
Hanover High School Auditorium

Norwich Town Meeting
7pm Monday, March 5, 2018
Tracy Hall

Voting Hours
7am to 7pm Tuesday, March 6, 2018
Tracy Hall

*Please bring this report with you to Town Meeting. You may recycle your report
at the Town Clerk's Office and at the Norwich Transfer Station*

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